City of Martinsburg
City Council
Thursday, March 12, 2026
6:30 PM
J. Oakley Seibert City Council Chambers

1. **Call to Order**
2. **Roll Call**
3. **Salute to Flag**
4. **Prayer – Vernon Cartwright, Serenity Seventh-Day Adventist Church**
5. **Approval of Minutes**
   - **5.a** Approve February 12, 2026, Regular Meeting Minutes (pg. 3-8)
   - **5.b** Approve/deny March 4, 2026 Council as a Whole Committee Meeting Minutes (pg. 9)
6. **Approve Administrative and Financial Report**
7. **Presentations**
   - **7.a** Administer Oath of Office to Firefighter/EMT Jorge Ortega Lopez
   - **7.b** Administer Oath of Office to City Magistrate Kathy Thomas
   - **7.c** The Martinsburg Initiative to provide update on the cold weather shelter.
8. **Petitions from Citizens**
9. **Receive and File Reports—Minutes—Correspondence of The Following:**
   - **9.a** Martinsburg-Berkeley County Convention and Visitors Bureau (CVB) - Approved January 2026 Minutes, February 2026 Agenda, February 2026 Profit & Loss, February 2026 Balance Sheet (pg. 10-19)
10. **Reports of Council as a Whole Committee:**
11. **Report of Mayor**
    - **11.a** Approve/deny reappointment of Zondria Lansdowne as a regular (non-alternate) member of the Board of Zoning Appeals (pg. 20)
    - **11.b** Approve/deny reappointment of Chris Cox to the Historic Preservation Review Committee (pg. 21-23)
    - **11.c** Approve/deny appointment of Chris Palmer to Martinsburg-Berkeley Co. Parks and Rec
    - **11.d** Approve/deny appointment of Benjamin Cook to the Martinsburg Planning Commission (pg. 24-26)
    - **11.e** Schedule a Special City Council Meeting on April 21, 2026, at 4:30 pm to officially lay the 2026-2027 levy, as required by the West Virginia Code 11-8-14a, and other business as needed.
12. **Report of City Attorney**
13. **Report of City Manager**
14. **Unfinished Business**
15. **New Business**
    - **15.a** Approve/deny $27,586,273.00 General Fund Budget for FY 2026-2027 (pg. 27-177)

15.b Approve/deny $51,000.00 Coal Severance Budget for FY 2026-2027

15.c Approve/deny $2,014,294.00 Police Levy Fund Budget for FY 2026-2027

15.d Approve/deny $1,550,000.00 Fire/EMS Budget for FY 2026-2027

15.e Approve/deny $10,560,000.00 Sales Tax Fund Budget for FY 2026-2027

15.f Approve/deny $3,300,000.00 Sanitation Fund Budget for FY 2026-2027

15.g Approve/deny $274,500.00 Parking Fund Budget for FY 2026-2027

15.h Approve/deny $2,775,000.00 Stormwater Budget for FY 2026-2027

15.i Approve/deny MORROW Hope Fund Budget revision for FY 2026-2027

15.j Approve/deny $156,628.00 Train Station Budget for FY 2026-2027

15.k Approve/deny $ Water/Sewer Fund Budget for FY 2026-2027

15.l Approve/deny Resolution 2026-02 Employee Wage Scale Adjustments (3.5% COLA), effective FY 26/27. (pg. 178)

15.m Approve/deny accounting services agreement with CoxHollidaYoung PLLC for Police & Fire pension benefit calculations. (pg.179-180)

15.n Approve/deny land sales contract between City of Martinsburg and Gurpreet Kaur for purchase of .58 AC Lot A & PCLS 399-400-401-402-403 Commerce St. for $4,800.00 (pg. 181-202)

15.o Approve/Deny Fire & Police Selection, Inc. (FPSI) agreement for custom promotional written test materials. (pg. 203-205)

15.p Approve/deny donation of two surplus police vehicles one to Shepherdstown Police Department and one to Berkely County Schools School Safety Officer Program. (pg. 206)

15.q Approve/deny funding request for Community Cup Coffee and More Inc. (501c3) for $16,000 from the Morrow Fund. (pg. 207-211)

15.r Approve/deny funding request for Friends of Recovery (501c3) to benefit participants of the Berkeley County Community Corrections and Recovery Services program $10,000 from the Morrow Fund. (pg.212-213)

15.s Approve/deny Resolution 2026-03 for agreement between the City of Martinsburg and Main Street Martinsburg for the use of city-owned property on W. King Street for a Farmers Market.

16. Executive Session

City of Martinsburg
City Council
Thursday, February 12, 2026
J. Oakley Seibert City Council Chambers
Martinsburg City Hall
232 N. Queen Street

1) Call to Order

2) Roll Call

The following Council Members were present: Steve Knipe, Heidi Gibbons Crawford, Dennis Etherington, David Haarberg, Ken Collinson, Kimberly Nelson, and Jason Baker. Also present were: Mayor Kevin Knowles, City Attorney Kin Sayre, City Manager Andrew Blake, City Recorder Ray Lee, Finance Director Stephanie Brooks, Public Works Director Jeff Wilkerson, Fire Chief Brad Knieriem, Utilities Director Jay McKinley, CDBG Administrator Cory Roman, and Police Chief Erin Gibbons.

3) Salute to Flag

4) Prayer – Dr. Rufus Burton, First Presbyterian Church

5) Approval of Minutes

5.a) Approve December 11, 2025, Regular Meeting Minutes (pg. 3-7)

City Council Draft-Final Minutes - 121125.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Steve Knipe, to approve 5.a) Approve December 11, 2025, Regular Meeting Minutes (pg. 3-7). Motion carried unanimously.

5.b) Approve January 8, 2026, Regular Meeting Minutes (pg. 8-12)

City Council Draft-Final Minutes - 1826.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Heidi Gibbons Crawford, to approve 5.b) Approve January 8, 2026, Regular Meeting Minutes (pg. 8-12). Motion carried unanimously.

6) Approve Administrative and Financial Report

Motion made by Councilman Ken Collinson, seconded by Councilman Dennis Etherington, to approve 6) Approve Administrative and Financial Report. Motion carried unanimously.

7) Presentations

7.a) Resolution of Appreciation for retiring Firefighter EMT-Paramedic Gregory Currence for his 20 years of service to the City of Martinsburg (pg. 13)

Retirement_Resolution Gregory Currence.pdf

~~**7.b) Administer Oath of Office to City Magistrate Kathy Thomas.**~~

Mayor Knowles announced removing this item from the agenda, as Ms. Thomas was unfortunately not available to be sworn in this evening.

7.c) Proclamation - Black History Month 2026 (pg. 14)

2026_Black_History_Month_Proclamation_-_Feb.pdf

7.d) Boys & Girls Club of the Eastern Panhandle project presentation

Ms. Stacie Rohn and Ms. Margie Bartels gave updates on the new development underway for the Boys & Girls Club, as well as current & future work being done on the campaign committee side.

8) Petitions from Citizens

9) Receive and File Reports—Minutes—Correspondence of The Following:

9.a) Martinsburg Fire Department 2025 Annual Report (pg. 15-33)

MFD Annual Report 2025.pdf

9.b) Correspondence from the Martinsburg Firefighters IAFF 805 regarding the reappointment of Donna Harmison as Fire Civil Service Commissioner, 2/12/2026 - 2/11/2030. (pg. 34)

Martinsburg Fire Fighters Local 805 - Harmison Reappointment.pdf

9.c) Shade Tree Commission - January 2026 Meeting Minutes (pg. 35-37)

Copy of 26 01 Agenda Shade Tree Commission Minutes Jan 07 2026.docx - Google Docs.pdf

9.d) Martinsburg-Berkeley County Convention and Visitors Bureau (CVB) - Approved October 2025 Minutes, January 2026 Agenda (pg. 38-41)

CVB Board Meeting Agenda - Jan 2026.pdf

CVB Board Minutes 10.29.2025.pdf

9.e) Martinsburg-Berkeley County Roundhouse Authority - December 2025 Meeting Minutes (pg. 42)

Roudhouse Authority 12-10-25.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Steve Knipe, to approve 9) Receive and File Reports—Minutes—Correspondence of The Following:. Motion carried unanimously.

10) Reports of Council as a Whole Committee:

11) Report of Mayor

11.a) Schedule Council as a Whole Meeting for Wednesday, March 4, 2026, at 5 PM for Budget Workshop and other issues as needed.

11.b) Schedule Council as a Whole Committee Meeting for Thursday, March 12, 2026, at 5 PM for Budget Workship and other issues as needed.

11.c) Schedule Special City Council Meeting for Tuesday, March 24, 2026, at 5 PM for purpose of considering FY 2026-2027 budget and other business as needed.

11.d) Approve/deny appointment from alternate to regular member status for Christina Britner - Board of Zoning Appeals

Motion made by Councilman Ken Collinson, seconded by Councilman Steve Knipe, to approve 11.d) Approve/deny appointment from alternate to regular member status for Christina Britner - Board of Zoning Appeals. Motion carried unanimously.

11.e) Notification of current openings on Boards & Commissions: Board of Zoning Appeals - 1 vacancy Planning Commission - 2 vacancies

Mayor Knowles announced that there would be another vacancy opening up on the Board of Zoning appeals, making it a total of 2. In addition to the 2 Planning Commission vacancies, he also was made aware of 2 vacancies on the Shade Tree Commission. He would like to get those seats filled, so any interested members of the public are encouraged to get in touch.

12) Report of City Attorney

13) Report of City Manager

City Manager Andy Blake had several items in his report:

- The last few weeks have been very busy, given the snow/weather-related issues and several water breaks. He extended his appreciation to the City of Martinsburg staff who worked long hours in the very cold conditions.
- Budget meetings have commenced with department heads/associated staff, and they will continue throughout the upcoming weeks with the full budget framework due to the state by the end of February.
- The new City Planner will start on 2/23; an announcement on specific details will be coming in the very near future.
- The private outdoor designated areas (PODA) for Martinsburg is in full operation now, and some establishments are already taking part in that program.
- There are continued discussions and revisions on the Greenway Trail and Safe Streets For All

Cooperative Agreement with the federal government; the NEPA is still ongoing and hopefully construction begins late Fall/early 2027.
- The South Street project bid documents will be going out soon, and the North Queen Street project will be starting back up in March (depending on the weather).

14) Unfinished Business

15) New Business

15.a) Approve/deny Police & Fire actuarial and consulting services agreement for Postretirement Benefits Plus (OPEB liability) with USI Consulting Group -- $11,600 (pg. 43-53)

2025 Eng Ltr_Martinsburg.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Kimberly Nelson, to approve 15.a) Approve/deny Police & Fire actuarial and consulting services agreement for Postretirement Benefits Plus (OPEB liability) with USI Consulting Group -- $11,600 (pg. 43-53). Motion carried unanimously.

15.b) Make comment on ABCA Zoning Form for Nikki Visions Vol. 1 (pg. 54-55)

WVABCA Zoning Form - Nikki Visions LLC.pdf

Ms. Nikki Stoneberger gave details on changes/expansion to the Nikki Visions Salon as they apply to her ABCA Zoning Form. They will have a light snack/beverage service and periodic cocktail socials. Motion to move without comment.

Motion made by Councilman Dennis Etherington, seconded by Councilman Ken Collinson, to approve 15.b) Make comment on ABCA Zoning Form for Nikki Visions Vol. 1 (pg. 54-55). Motion carried unanimously.

15.c) Approve/deny renewal of landscaping project with R&L Landscapes for landscaping work in the City of Martinsburg -- $80,546.00 (pg. 56-64)

2026-01-29 City of Martinsburg R&L.pdf

Motion made by Councilman Kimberly Nelson, seconded by Councilman Dennis Etherington, to approve 15.c) Approve/deny renewal of landscaping project with R&L Landscapes for landscaping work in the City of Martinsburg -- $80,546.00 (pg. 56-64). Motion carried unanimously.

15.d) Approve/deny Pay App #27 from Waynesboro Construction for City Hall Renovations -- $64,503.52 (final payment) (pg. 65-74)

Martinsburg City Hall - pay app #27 Final.pdf

Motion made by Councilman Ken Collinson, seconded by Councilman Dennis Etherington, to approve 15.d) Approve/deny Pay App #27 from Waynesboro Construction for City Hall Renovations -- $64,503.52 (final payment) (pg. 65-74). Motion carried unanimously.

15.e) Approve/deny Cooperative Services Agreement between the City of Martinsburg and the United States Department of Agriculture, Animal and Plant Health Inspection Service, Wildlife Services for control of turkey vulture and black vultures -- $8,188 (pg. 75-81)

City of Martinsburg FY 26.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Steve Knipe, to approve 15.e) Approve/deny Cooperative Services Agreement between the City of Martinsburg and the United States Department of Agriculture, Animal and Plant Health Inspection Service, Wildlife Services for control of turkey vulture and black vultures -- $8,188 (pg. 75-81). Motion carried unanimously.

15.f) Approve/deny: 2025 CDBG Cooperative Agreement with Boys & Girls Club of the Eastern Panhandle $201,644.00 (ADA Elevator Project) (pg. 82-102)

BGCEP 2025 CDBG Elevator Grant Agreement PDF.pdf

Motion made by Councilman David Haarberg, seconded by Councilman Kimberly Nelson, to approve 15.f) Approve/deny: 2025 CDBG Cooperative Agreement with Boys & Girls Club of the Eastern Panhandle $201,644.00 (ADA Elevator Project) (pg. 82-102). Motion carried unanimously.

15.g) Approve/deny quote to purchase new garbage truck for Public Works Department --$233,619.00 (Sanitation Capital Fund) (pg. 103)

Quote Garbage Truck.pdf

Motion made by Councilman Dennis Etherington, seconded by Councilman Ken Collinson, to approve 15.g) Approve/deny quote to purchase new garbage truck for Public Works Department --$233,619.00 (Sanitation Capital Fund) (pg. 103). Motion carried unanimously.

15.h) Approve/deny Resolution 2026-01 granting stormwater easement to Eastern Panhandle Transit Authority. (pg. 104-109)

EPTA Stormwater Easement.docx

EPTA Storm Drain Easement.pdf

Motion made by Councilman David Haarberg, seconded by Councilman Steve Knipe, to approve 15.h) Approve/deny Resolution 2026-01 granting stormwater easement to Eastern Panhandle Transit Authority. (pg. 104-109). Motion carried unanimously.

15.i) Approve/deny letter of support for Blue Ridge Community and Technical College's grant application to provide Chesapeake Bay Landscape Professional Level 1 for Stormwater employees. (pg. 110-111)

MemoToFile_Stormwater_Advance Grant_CBLP.pdf

Letter of Support_Advance Grant_CBLP Level 1.pdf

Motion made by Councilman Steve Knipe, seconded by Councilman David Haarberg, to approve 15.i) Approve/deny letter of support for Blue Ridge Community and Technical College's grant application to provide Chesapeake Bay Landscape Professional Level 1 for Stormwater employees. (pg. 110-111). Motion carried unanimously.

15.j) Discuss/Take action to amend Housing Code to comply with recent court order and to allow third-party rental inspections. (pg. 112)

2026-02-08 Rental Registration Memo.docx

Based on extensive discussion amongst City Attorney Kin Sayre, City Manager Andy Blake and the Council members (as well as recent experience with local rental owners/landlords), the recommendation is to amend the current City code to allow for third-party rental housing inspections while taking into account continued compliance with WV building code. Councilman Baker's main concern is that things will always be updated/changing, and how these properties will constantly be hard-pressed to remain in compliance and grandfathering in existing/older properties. Consensus was to move forward with drafting the Ordinance language with these aspects/concerns in mind, hopefully by sometime in March.

16) Executive Session

16.a) Requested executive session to discuss Real Estate

Motion made by Councilman Dennis Etherington, seconded by Councilman Steve Knipe, to approve 16) Executive Session. Motion carried unanimously.

Council entered Executive Session at 7:24 PM.

Council as a Whole Committee Minutes

Wednesday, March 4, 2026 – 4:30 p.m.

PRESENT: Mayor Kevin Knowels, Heidi Crawford, Steve Knipe, Dennis Etherington, David Haarberg, Ken Collinson, Kimberly Nelson, Jason Baker.

OTHERS IN ATTENDANCE: Andy Blake, City Manager, Stephanie Brooks, Finance Director.

UNABLE TO ATTEND: None

Mayor Knowles opened the meeting, and the following items were discussed:

1. **Discuss FY 2026/2027 recommended Budgets**
   a. General Fund Budget
   b. Coal Severance Tax Fund Budget
   c. Police Levy Fund Budget
   d. Fire/EMS Budget
   e. Sanitation Fund Budget
   f. Parking Fund Budget
   g. Storm Water Budget
   h. Morrow Fund
   i. Train Station Budget

   City Manager Andy Blake provided an overview of the above-mentioned budgets consistent with submitted budget proposal. Consensus of the Committee was to recommend all budgets for approval for the March 12, 2026, City Council meeting, inclusive of 3.5% COLA and adjustment of associated pay scales.

2. **City Council meeting to approve budget(s)** – Thursday, March 12, 2026, at 6:30 p.m., J. Oakley Seibert Council Chamber, Martinsburg City Hall.

Board of Directors' Meeting
Wednesday, January 21, 2026
1 pm

Present: In person: Roger Engle, Greg Jones, Emmylou Shaffer, Matt DeHaven

County Liaison:

Absent: H.D. Boyd, Mark Eisinger, Tony Martrano, John Sullivan,

Public: Chuck Engle, Brett Hammond

Staff: Mark Jordan: Executive Director, Susan Crowell: Communications Director

Meeting was audio recorded.

Meeting called to order at 1 PM

Public Comment:
Chuck Engle – provided a recap report for the Berkeley County 4-H Stem Club – WalkerBots Seed Grant for the 2025 year and a proposal for the 2026 year. A written report was also provided. This was the second year for the seed grant, but the third year for the annual event, which continues to grow. Due to its success, the group is now considering expanding to a two-day event. Mr. Engle answered the board's questions about the event and encouraged the board to attend the next event during the first weekend of November. The board thanked Mr. Engle for attending and providing the report.

Brett Hammond – He came to the meeting to present his grant application for the Martinsburg Film Festival. The presentation included the past film festival in Berkeley Springs, the reasons for the move, the current plans for the film festival to be held in March, and the future plans for the film festival and the nonprofit organization Mr. Hammond is currently establishing. Mr. Hammond answered the board's questions at that time. The board thanked Mr. Hammond for attending and providing information about the film festival and the grant needs.

Election of MBCCVB Officers: Motion was made by Matt DeHaven on the slate of officers, seconded by Greg Jones, followed by a unanimous vote of "aye."

President – Roger Engle
Vice President – Greg Jones
Secretary – Emmylou Shaffer
Treasurer/Finance – Mark Eisinger

Previous Boards Minutes: Motion by Greg Jones was made to approve the board minutes; Matt DeHaven seconded the motion, followed by a unanimous vote of "aye."

Financial Reports: Mark Jordan provided an overview of the financial report, which included the balance sheet and P&L. He also discussed the accounts payable to keep the board informed by the advice of the accountant. The accounts payable included monthly bills, overhead, advertisement and marketing accounts, and other recurring accounts. Motion made by Emmylou Shaffer to approve the financial report, seconded by Matt DeHaven, followed by a unanimous vote of "aye."

Executive Directors Report: Executive Director Mark Jordan provided a report on occupancy rates. Hotels in December were up 9% but down 1.2% year-to-date in 2025. 48% in 2025; 57.2% in 2024.
There are currently 470 Airbnb (325)/VRBO (145) listings, with occupancy down 19%. 27.5% in 2025; 34% in 2024.
Mark also reported on the AFM trip, a thank-you letter from the Miss WV organization, and upcoming conferences. Mark also let the board know at this time that the CVB is working with the state tourism office to identify the best location for a WV Swing that meets the state requirements for swing placement.

Executive Assistant Report: Executive Assistant Susan Crowell provided a report on the visitor center and social media counts, and it appears tourism is slowing, as it usually does during the winter months. 2,057 people visited the CVB in 2025. The executive assistant also reported that, starting in 2026, all events listed on the travelwv.com event page must be emailed. The social media algorithms have not been showing local events or showing them after the event. Susan also reported on the WV Tourism Cooperative Advertising numbers and their success.

Board Reports:
No Board Reports at this time

Committee Reports:
No Committee Reports at this time.

Old Business:
No Old business at this time.

New Business:
Apollo Civic Theatre – Digital Media Grant for $5,000 – After a brief discussion, Greg Jones made a motion to table the item until the February meeting and ask the Apollo Civic Theatre to come and provide more details and answer any questions the board may have about the grant.

Martinsburg Apollo Film Festival – Seed Grant Submission: discussion, approve or deny – Grant submitted for a total of $30,000 over a three-year period. Emmylou Shaffer made a motion to accept and award the Apollo Film Festival $30,000, dispersed over three years $10,000/$10,000/$10,000 contingent upon the creation of the non-profit for the festival "The Independent Film Incubator of West Virginia." The motion was seconded by Greg Jones, followed by a unanimous vote of "aye."

Possible Executive Session for CVB personnel or Legal Matters -Motion to move into executive session at 221 pm made by Emmylou Shaffer, seconded by Matt DeHaven. Motion to move out of executive session at 229 by Roger Engle, seconded by Greg Jones.

Adjournment: Greg Jones made a motion to adjourn at 2:30 pm, seconded by Roger Engle, followed by a unanimous vote of "aye."

2026 Meeting Dates:

Meeting Dates and Times may change at the board's discretion.
Last Wednesday of each month at 1 pm at the CVB office.
*January 21
February 25
*March 25
April 29
May 27
June 24
July 29
August 26
September 30
October 28
*November 25
*December 30

Board Meeting Agenda

126 East Race Street

Martinsburg, WV 25401

Wednesday, February 25, 2026

1:00 PM

- **CALL TO ORDER**
- **PUBLIC COMMENT**
  - **Candy Reid – Miss West Virginia Organization – Tourism Grant Submission**
  - **Aubrey Ervin – Apollo Civic Theatre – Discussion/questions regarding the Digital Media Grant – Grant submitted for $5,000.00**

- **APPROVAL OF JANUARY BOARD MINUTES**
- **FINANCIAL REPORTS**
- **EXECUTIVE DIRECTOR'S REPORT**
- **EXECUTIVE ASSISTANT'S REPORT**
- **BOARD REPORTS**
  - **Any item beneficial to the board meeting.**
- **COMMITTEE REPORTS**
- **OLD BUSINESS**
  - **Discussion and vote - Apollo Civic Theatre – Digital Media Grant – Grant submitted for $5,000.00**

- **NEW BUSINESS**
  - **Berkeley County 250th Commemoration Steering Committee – Support Grant for Highway Marker – Grant submitted for $1,953.50**

Board Meeting Agenda

126 East Race Street

Martinsburg, WV 25401

Wednesday, January 21, 2026

1:00 PM

- **Miss West Virginia Organization – Tourism Grant Submission – Grant submitted for $30,000.00**
- **Amani Brewing – Print Media Grant – Grand submitted for $2,500.00**
- **Berkeley County Commission – Support Grant for America250 Mural Project – Grant submitted for $5,000.00**
- **Drum Orpheum Rehearsal Hall – Print Media Grant – Grant submitted for $1,500.00**
- **Martinsburg Farmer's Market – Digital Media Grant – Grant submitted for $5,000.00**

- **POSSIBLE EXECUTIVE SESSION FOR CVB PERSONNEL OR LEGAL MATTERS (if needed)**
- **ADJOURNMENT**

Upcoming Dates

- **Next board meeting date: March 25, 2026**
- **WVACVB Hospitality University – March 22 - 24**

****The Martinsburg-Berkeley County Convention and Visitors Bureau Board may rearrange agenda items due to time constraints from the public or Board members.****

Profit and Loss

Martinsburg-Berkeley County Convention & Visitors Bureau, Inc.
July, 2025-January, 2026

Distribution account	Total
Income	
Events	4,125.00
Hotel/motel occupancy taxes	
City-hotel occupancy tax	193,787.02
County-hotel occupancy tax	256,333.54
Total for Hotel/motel occupancy taxes	**$450,120.56**
Interest income	10,615.74
Other income	9,245.93
Retail sales	1,074.33
Sales of Product Income	149.89
Services	820.50
Shipping Income	0.00
Total for Income	**$476,151.95**
Gross Profit	**$476,151.95**
Expenses	
Advertising expense	
Digital Media	100,275.51
Magazine Ads	45,867.25
Postage & Freight	3,334.47
Printing	7,380.34
Professional Fees/Services	42,886.49
Regional newspapers	0.00
Video Production	3,600.00
WV Co-Op Advertising	3,909.75
Total for Advertising expense	**$207,253.81**
Community Sponsorships	
BoD Grant	1,800.00
Docent Program	23,348.00

Profit and Loss

Martinsburg-Berkeley County Convention & Visitors Bureau, Inc.
July, 2025-January, 2026

Distribution account	Total
Support Grant Disbursements	5,000.00
Tourism Advancement Grant	35,500.00
Total for Community Sponsorships	**$65,648.00**
Insurance	
Other than medical insurance	3,832.97
Total for Insurance	**$3,832.97**
Operating expenses	
Copier	1,390.11
Dues & subscription	16,105.15
Electricity	3,272.10
Gas	852.70
Internet	1,244.88
Office supplies	2,438.24
Parking	1,800.00
Postage	1,010.10
Professional fees & services	10,812.50
Rent	8,513.00
Total for Operating expenses	**$47,438.78**
Payroll Expenses	
HSA Employee Benefits	800.00
Taxes	9,746.52
Wages	124,216.56
Total for Payroll Expenses	**$134,763.08**
Promotional items	
Gift shop	1,473.34
Total for Promotional items	**$1,473.34**
QuickBooks Payments Fees	147.87
Reimbursements	1,385.62

Profit and Loss

Martinsburg-Berkeley County Convention & Visitors Bureau, Inc.
July, 2025-January, 2026

Distribution account	Total
Seminars & travel	
American Film Market	16,818.75
Car Rental	719.75
Gas	36.88
Lodging	1,437.90
Meals	1,393.38
Meals & Entertainment	-330.21
Registration	150.00
Travel	208.13
Total for Seminars & travel	**$20,434.58**
Special event promotions	2,000.00
Square Fees	4.33
Total for Expenses	**$484,382.38**
Net Operating Income	**-$8,230.43**
Other Expenses	
Reconciliation Discrepancies-1	12.86
Total for Other Expenses	**$12.86**
Net Other Income	**-$12.86**
Net Income	**-$8,243.29**

Balance Sheet

Martinsburg-Berkeley County Convention & Visitors Bureau, Inc.
As of February 25, 2026

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
Checking - City National Bank	115,562.86
ICS Account - City National Bank	604,617.63
Total for Bank Accounts	**$720,180.49**
Accounts Receivable	
Accounts Receivable	0.00
Other Current Assets	
QuickBooks Tax Holding Account	859.45
Total for Other Current Assets	**$859.45**
Total for Current Assets	**$721,039.94**
Total for Assets	**$721,039.94**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Other Current Liabilities	
Payroll liabilities	
HSA Employee Benefit	-1,200.00
HSA Employee Deduction	800.00
WV Income Tax	502.00
WV Unemployment Tax	357.46
Total for Payroll liabilities	**$459.46**
Square Sales Tax Payable	-75.59
Total for Other Current Liabilities	**$383.87**
Total for Current Liabilities	**$383.87**

Balance Sheet

Martinsburg-Berkeley County Convention & Visitors Bureau, Inc.
As of February 25, 2026

Distribution account	Total
Total for Liabilities	**$383.87**
Equity	
Unrestricted net assets	922,920.00
Retained earnings	-231,658.65
Net Income	29,394.72
Total for Equity	**$720,656.07**
Total for Liabilities and Equity	**$721,039.94**

Outlook

letter of intent and resume

From People of Worth Inc. <peopleofworthinc@gmail.com>
Date Fri 2/13/2026 2:35 PM
To Ray Lee <rlee@cityofmartinsburg.org>

I find it extremely interesting that I am the only one that you need a letter of intent and a resume for seeing as me and Chrisstine are both alternates trying to become permanent. That is okay; I will give you this.

Letter of intent:
I would like to become a permanent member of the board of appeals for Berkeley county. I have held this post as an alternate for over a year.

Resume :
Zondria Lansdowne
528 Rubens Cir Martinsburg WV 25403
304-240-2398

People of Worth Inc. March 2004 to present
DirectorWrite grants, Manage volunteers, Order supplies, Organize store front, Teach multiple classes in different areas, Public Speaking, inventory, operate emergency services, work with other area non-profits
Board of Appeals Alternate
Attend monthly board meetings
Vote on changes to be made to properties

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

CHRIS COX

wvhistorian1863@gmail.com

(304) 707-2699

210 W Martin St
Apt 1
Martinsburg, WV 25401

PROFESSIONAL SUMMARY

Practical and dedicated believer in public history and historic preservation. Long time volunteer and appointee in local historic community.

SKILLS

Historic Preservation
Museum Studies
Oral History
Parliamentary Procedure

EDUCATION

American Public University System

Charles Town, WV • 05/2020

Associate of Science:
Computer Applications

American Public University System

Charles Town, WV • 11/2017

Master of Arts: History
With University Honors.

American Public University System

Charles Town, WV • 05/2012

Bachelor of Arts: History
With University Honors.

WORK HISTORY

American Public Education Inc. – **Associate Compliance Officer**
Charles Town, WV • 12/2013 - Current
Using multiple communication channels, monitored and evaluated student interactions with the university to ensure compliance with required laws and regulations. Tracked and managed multiple essential Excel spreadsheets. Assisted with training, job aid creation, and UAT. Two years of customer service experience in Student Support Center.

PROFESSIONAL ASSOCIATIONS

Honor Societies
Pi Gamma Mu, Golden Key, APUS Historical Studies Honor Society.

Appointments/Boards
Berkeley County Historical Society – Vice President/Executive Board
Martinsburg, WV • 10/2011 – 1/2024
Historical and genealogical research and writing. Design of rotating museum displays with emphasis on military history. Verbal presentations for special events with emphasis on local military and cemetery history. Steering annual plans and events.

City of Martinsburg Historic Preservation Review Commission
Martinsburg, WV • **4/2013** - *Current*
Review and approval/denial of proposed changes by owners of properties inside the city's historic district.

Berkeley County Historic Landmarks Commission
Martinsburg, WV 7/2020 – Current
Advise historic property owners in the county. Manage county owned historic properties. Consult on issues related to historic properties with outside agencies and businesses.

PUBLICATIONS

Cox, Christopher. "Belle Boyd: Confederate Patriot or Pseudo-Celebrity?" *Saber and Scroll Journal I, no. 2* (Summer2012): 48-52.

March 2nd, 2026

Martinsburg, WV

To Whom it May Concern,

Please consider this letter my indication that I wish to be reappointed to Martinsburg's HPRC for another term. Let me know if there is anything else I need to provide.

Best Regards,

Chris Cox

210 W Martin St

Apt 1

Martinsburg, WV 25401

Outlook

Fwd: MBCPR appointment

From Kevin Knowles <KKnowles@cityofmartinsburg.org>
Date Mon 3/9/2026 12:28 PM
To Ray Lee <rlee@cityofmartinsburg.org>; Crystal Cummings <ccummings@cityofmartinsburg.org>; Andrew Blake <ABlake@cityofmartinsburg.org>

FYI
Sent from my iPhone

Begin forwarded message:

From: Christopher Palmer <cpthebhb@yahoo.com>
Date: March 9, 2026 at 9:41:54 AM EDT
To: Kevin Knowles <KKnowles@cityofmartinsburg.org>, cp <cpthebhb@yahoo.com>
Subject: MBCPR appointment

You don't often get email from cpthebhb@yahoo.com. Learn why this is important

Mayor Kevin Knowles
City of Martinsburg

Dear Mayor Knowles,

I am a lifelong resident of Martinsburg and a 2001 graduate of Shepherd College, where I earned a degree in Environmental Science. As a small business owner in the community, I have always believed strongly in supporting local organizations and activities that contribute to the quality of life in our area. My wife and I are raising our two children here in the City of Martinsburg, and we are deeply invested in the future of our community.

I previously served three terms on the Martinsburg–Berkeley County Parks and Recreation Board as a representative of Berkeley County. During my time on the board, I had the privilege of serving as President for two years and also held several other officer positions. I was also a long-standing member of the board's Finance Committee, where I worked to ensure responsible stewardship of the organization's resources.

Through my previous service, I developed a strong appreciation for the role that parks, recreation programs, and community spaces play in enhancing the well-being of residents and families in our region. I would welcome the opportunity to continue contributing to that mission.

If there is an opening or a need for representation from the City of Martinsburg on the Martinsburg–Berkeley County Parks and Recreation Board, I would be honored to serve.

Thank you for your time and consideration.

Sincerely,
Chris Palmer

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Benjamin G. Cook

903 W Martin Street, Martinsburg, WV 2401
ben.cook_12@yahoo.com | 304.283.8710

March 3rd, 2026

Kevin Knowles
232 N. Queen St.
Martinsburg, WV 25401

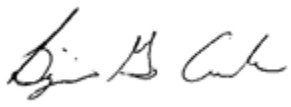
Dear Kevin Knowles,

I am writing this letter to express my interest in the opening on the Planning Commission. As a resident of Martinsburg since 2017, I have been encouraged by the growth that I have seen in our city over the last few years. I have been seeking opportunities to contribute more directly to the continued growth and development of our community; I believe involvement with the Planning Commission would be the perfect opportunity for me to do so.

I have spent over a decade as an educator working with students with emotional and behavioral challenges. As a very civically minded individual, I would love to bring the same commitment I have had towards public education to the city of Martinsburg. I believe I could bring a fresh perspective and a high level of energy to the Planning Commission. I am excited at the thought of having the opportunity to do the kind of work that could have a positive impact on this city for years to come.

With this letter, I will be submitting a copy of my resume. I would also be happy to provide references upon request. I would welcome the opportunity to further discuss how I can contribute to the Planning Commission. Feel free to contact me by phone or email at your convenience.

Sincerely,



Benjamin Cook

Benjamin G. Cook

903 W Martin Street, Martinsburg, WV 2401
ben.cook_12@yahoo.com | 304.283.8710

Objective

To obtain a position on the Martinsburg Planning Commission.

Work Experience

West Virginia Schools of Diversion and Transition — Charleston, WV

Everstand School — Martinsburg, WV
English Language Arts & Social Studies Teacher — May 2023 to Present

Burlington Center School — Virtual
English Language Arts & Social Studies Teacher — August 2022 to April 2023

Board of Child Care School — Martinsburg, WV
Options Pathway Teacher — August 2019 to July 2022
English Language Arts Teacher — November 2015 to July 2019
Tutor/Substitute Teacher — August 2014 to November 2015

Berkeley County Schools — Martinsburg, WV
Substitute Teacher — January 2014 to November 2015

Education

Marshall University — Virtual
Master of Arts in Leadership Studies — Summer 2019 to Summer 2021

Shepherd University — Shepherdstown, WV
Bachelor of Arts in Secondary Education — Fall 2009 to Spring 2013
Concentration in Social Studies

Additional Duties & Responsibilities

Lead Teacher — Board of Child Care & Everstand Schools
August 2021 to Present

As the lead teacher at the Board of Child Care and Everstand Schools, I assisted the school principal with administrative duties. These duties include but are not limited to leading staff meetings and trainings, chairing IEP meetings, coordinating with the host agency, coordinating substitute teachers, and managing student discipline.

PBIS Leadership Team Board of Child Care School
April 2016 to July 2022

As a member of the Positive Behavioral Interventions and Supports leadership team, I worked in coordination with other school and host agency staff to design, develop, and implement a facility-wide behavior plan. This includes but is not limited to developing behavior expectations, training staff and students, collecting and analyzing behavior data, and conducting fidelity inventories.

Technology Integration Specialist West Virginia Schools of Diversion and Transition
August 2017 to Present

As a technology integration specialist, I worked with teachers, my school, and my district as a whole to increase the use and effectiveness of technology in the classrooms. In addition to working one-on-one with teachers and leading school based trainings, I also facilitated multiple district-wide trainings at annual conferences.

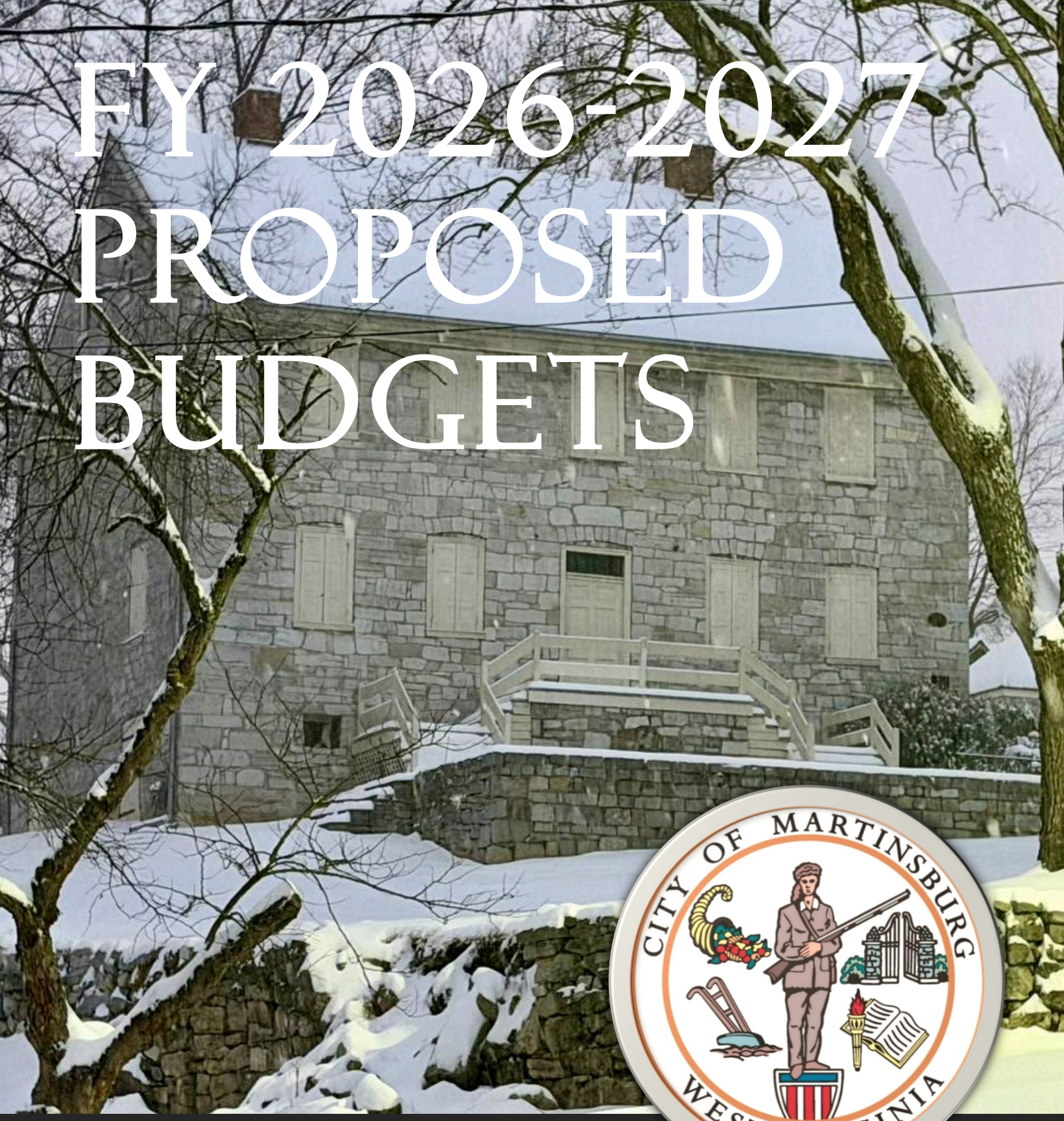
Curriculum Development Teams West Virginia Schools of Diversion and Transition
August 2019 to Present

As a member of district's curriculum development teams, I worked with other teachers and curriculum support specialists to develop prioritized standards, proficiency scales, pacing guides, and sample lesson plans for both English language arts and social studies.

Certifications & Endorsements

Alternative Education	July 2025 to June 2026
Principal	November 2021 to November 2026
Options Pathway	July 2019 to June 2029
Technology Integration Specialist	Permanent
Business Education Specialist	Permanent
Social Studies Teaching Certificate	Permanent
English Teaching Certificate	Permanent

FY 2026-2027 PROPOSED BUDGETS



HONORING 250 YEARS OF AMERICAN INDEPENDENCE THROUGH LOCAL SERVICE AND GOVERNANCE

Focused on essential services, public safety, infrastructure and fiscal responsibility.

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2026/2027 Budget Proposal

www.cityofmartinsburg.org

To: Honorable Mayor and City Council

From: Andrew P. Blake, City Manager
Stephanie Brooks, Finance Director

Date: March 2, 2026

Re: Proposed 2026/2027 Budget

Honoring 250 Years of American Independence
Through Local Service and Governance

EXECUTIVE SUMMARY:

The Proposed FY 2026–2027 Budget, titled ***Honoring 250 Years of American Independence Through Local Service and Governance***, reflects the City of Martinsburg's continued commitment to essential services, public safety, infrastructure, and long-term fiscal responsibility as the community approaches a historic milestone. Presented during a period of continued economic uncertainty, the budget is balanced and fiscally responsible, and it does not rely on unassigned fund balance to support ongoing operations.

Key investments in the proposed budget include a 3.5% merit based cost-of-living adjustment for city employees, the addition of six firefighters to strengthen emergency response capacity, replacement of critical public safety vehicles and equipment, and increased baseline funding for parks and recreation and public transportation. These investments are intentionally focused on sustaining core services, supporting a professional workforce, and addressing the City's most immediate operational and safety needs.

At the same time, the budget acknowledges several longstanding structural challenges that continue to affect the City's financial capacity. These include insufficient recurring funding for capital infrastructure, ongoing EMS reimbursement shortfalls, rising operating costs driven by inflation and labor market pressures, and limited growth in recurring revenues. As a result, not all identified needs and departmental requests could be funded in this budget cycle.

What This Budget Does:

The FY 2026–2027 Budget protects essential services, prioritizes public safety and workforce stability, preserves reserves, and maintains fiscal flexibility by aligning recurring revenues with recurring expenditures.

What This Budget Does Not Do:

The budget does not fully address the City's capital infrastructure backlog, resolve structural EMS funding challenges, or fund every identified request or long-term need in a single fiscal year.

Taken together, the Proposed FY 2026–2027 Budget reflects deliberate and disciplined decision-making in a constrained environment. It honors Martinsburg's long tradition of local service and responsible governance by making prudent investments today while preserving the City's financial stability and capacity to serve residents in the years ahead.

INTRODUCTION:

As the Nation approaches the 250th anniversary of American independence, the City of Martinsburg also approaches a historic local milestone—its own 250th anniversary of incorporation in 2028. This dual moment of American independence and the incorporation of Martinsburg invites reflection on the enduring role of local government as the most immediate and practical expression of democratic self-governance. For two and a half centuries, Martinsburg's progress has been shaped not by abstract ideals alone, but by daily acts of local service: maintaining public safety, stewarding public resources, investing in infrastructure, and responding to the evolving needs of its residents.

The theme of this budget—Honoring 250 Years of American Independence Through Local Service and Governance—recognizes that strong communities are built through disciplined management, institutional continuity, and a sustained commitment to public trust. This proposed budget reflects that responsibility by emphasizing fiscal prudence, operational stability, and the preservation of essential services that allow Martinsburg to function safely, efficiently, and equitably today while preparing responsibly for the future.

Staff is pleased to submit for the City Council's consideration recommended balanced budgets for the City of Martinsburg's General, Coal Severance Tax, Police Levy, Fire/EMS, Sales Tax, Sanitation, Parking and Stormwater and other applicable funds for Fiscal Year 2026–2027. Water and Sewer will be presented at a later date. As required by State law, the General Fund and Coal Severance Tax Fund budgets will be submitted for approval within statutory deadlines.

A budget is both a financial plan and a statement of priorities. Accordingly, the proposed FY 2026–2027 Budget is designed not only to address current and critical needs, but also to reinforce the City's long-standing commitment to responsible governance as Martinsburg enters its third century of municipal service.

The proposed budgets are transmitted at this time, along with open budget public meetings, to provide citizens and stakeholders with sufficient time to review the documents prior to final adoption. The budgets are recommended for City Council's consideration after discussion with department heads, department staff, review of current and historical financial data and discussions with meetings with elected officials. The proposed budgets are balanced, conservative and responsible, while providing the resources necessary to continue quality services, supporting a dedicated and professional workforce, reinforcement of economic development, job creation, capital infrastructure, taking advantage of competitive opportunities and ensuring fiscal responsibility by maintaining municipal stabilization. A balanced budget does not mean that sufficient revenues exist to meet every demand, need or goal of the City. This budget does not meet every need and request. The proposed budgets do attempt, however, to accomplish the following:

1. *Make prudent use of public resources.*
2. *Incorporate financial forecast information to ensure that the City is adequately planning for current and future needs with available revenues.*
3. *Involve community members, elected officials, employees and key stakeholders.*
4. *Comply with the City Charter, City Code and State Code.*

FISCAL CONTEXT AND ECONOMIC ENVIRONMENT:

The proposed FY 2026–2027 Budget is presented during a period of continued economic uncertainty and policy transition at the federal and state levels. Fourth quarter GDP was only 1.4% - a sharp slowdown from 4.4% in Q3. Consumer confidence remains subdued with historic lows, with households cautious about future economic conditions despite some easing in inflation expectations. For municipal finances, these conditions typically translate into slower growth in economically sensitive revenues such as sales tax, B&O tax and development related fees, while more stable sources such as property taxes are less immediately affected. Martinsburg B&O tax and Sales Tax were approximately 4% lower in Q4 in 2025 compared to Q4 in 2024 – but still within budgeted limitations. Although current conditions do not indicate an economic contraction, the combination of lower growth and cautious household spending supports conservative revenue assumptions, disciplined expenditure planning and the continued importance of maintaining adequate reserves to manage potential volatility later in the fiscal year. While City revenues remain generally stable, operating costs continue to rise due to inflationary pressures, competitive labor markets, insurance costs, and increasing service demands associated with regional growth. In addition, extraordinary federal funding provided during the pandemic era has expired, requiring the city to rely once again solely on recurring local revenues.

Given these conditions, the FY 2026–2027 Budget emphasizes caution, conservative revenue forecasting, disciplined expense management, and the preservation of adequate reserves. The proposed budgets are largely stable year-over-year, funding essential services while avoiding structural expansions that cannot be sustained over the long term. As always, there are more needs and requests than projected revenues, but the proposed budget attempts to balance those competing interests to ensure that City provides quality, sustainable and predictable services.

Despite these constraints, the City's overall financial condition remains stable, allowing continued focus on core governmental services, targeted capital investment, and quality-of-life improvements where fiscally feasible.

The proposed budgets continue to focus on services that deliver outcomes that are important to our city while reflecting the values of City-wide priorities recognized and adopted by the City Council. While it may be easy to look at budgets as just a compilation of numbers, the budget and the priorities the numbers represent are what makes an impact on our city and our community. Also, each number and line item represents an employee, a family, service, program or initiative.

GUIDING BUDGET PRINCIPLES:

Consistent FY 2026, the FY 2026–2027 Budget continues to be guided by three overarching principles:

SUSTAINS: Recruiting and Retaining our Quality Workforce

- *Sustains qualified, professional employees through competitive wages and benefits.*
- *Provides a cost-of-living adjustment (COLA) for employees to ensure the city workforce remains competitively compensated within the region.*
- *Sustains longevity enhancements to retain long-tenured quality employees and promote retention.*
- *Sustains to fund long-term disability insurance for employees.*
- *Sustains to fund employee health insurance at same on-going level.*
- *Sustains adequate equipment/technology for 21st century workforce.*
- *Sustains a solid first responder pension by funding fire and police pensions.*

MAINTAINS: Essential Public Services

- *Maintains modern equipment and fleet for our employees.*
- *Maintains 24/7 police, fire and EMS services.*
- *Maintains timely responses by adding 6 firefighters/EMT's to strengthen the City's professional fire service.*
- *Maintains street sweeping, street maintenance, snow plowing services, landscaping services and other essential Public Works functions.*
- *Maintains funding for Martinsburg water, wastewater and stormwater utilities to ensure NPDES compliance.*
- *Maintains critical building and fire inspections, plan reviews, zoning and stormwater compliance.*
- *Maintains funding for Berkeley County – Martinsburg Parks and Recreation, Library and Convention and Visitors Bureau.*

CONTAINS: Fiscal Responsibility and Integrity

- *Contains fiscal resources by keeping budgets flat while funding critical services and functions.*
- *Contains revenues to ensure that services can be provided while not relying upon State and Federal resources.*
- *Contains expenditures by non-expansion of existing on-going contracts.*
- *Contains resources to City expenditures and needs.*
- *Contains and preserves Sales Tax Fund for capital expenditures and contingencies.*

KEY BUDGET PRIORITIES AND HIGHLIGHTS:

Public Safety:

Public safety remains the City's highest priority and is where the majority of taxpayer dollars are expended. The FY 2026–2027 Budget fully funds police, fire, and EMS operations and includes the addition of six firefighters to strengthen response capacity and operational resilience. The addition firefighters/EMT's has been a long-term request and is one of the largest changes in the 2026-2027 budget representing an on-going investment in public safety of over $500,000. The proposed budget also includes the purchase of 5 new police patrol vehicles, 2 new replacement ambulance and needed equipment exceeding $1.25 million.

Workforce Investment:

As a service-oriented organization, the City recognizes that employees are its most critical asset. The proposed budget continues investment in compensation, benefits, and pension stability to support a dedicated and professional workforce. The proposed budget includes a 3.5% wage increase, continuation of health benefits without changes in benefits or deductibles and adequate training opportunities.

This year the Council made the decision to transition from fully insured to self-insured with protection by a risk-loss insurance policy to protect from extraordinary health care expenditures. This was a big change – and while early – the change has shown positive results. This proposed budget continues with that model. The total health care (medical, life, vision, dental, long-term disability) spend for employees, retirees and dependents is approximately $5.1 million in FY 27. $700,000 of this $5.1 million is contributed by employees leaving a net expenditure of $4,467,760. For budget purposes, each health benefit is calculated at $23,533 ($18,964 City Share/$4,569 Employee Share). The $5.1 million expenditure includes the addition of six new firefighters. It is not recommended to change benefits or deductibles.

Parks, Recreation, and Quality of Life:

Martinsburg-Berkeley County Parks and Recreation continues to be an area that needs funding attention. The proposed budget increases baseline funding for parks and recreation by approximately 20% percent. While this represents a meaningful commitment, available funding remains approximately $1,000,000 below departmental request of $2,000,000 in annual operating funding, reflecting ongoing structural constraints within the operating budget. This proposal recommends an additional one-time contribution of $500,000 from estimated unencumbered fund balance from FY 2026, plus left-over committed funds of $178,000 for a total of $1,503,000 to Martinsburg-Berkeley County Parks and Recreation. This proposed investment, combined with FY 2025 and FY 2026, represents and investment of over $4 million in parks.

Transportation and Mobility:

The budget continues support for public transportation services, recognizing their importance to accessibility, workforce mobility, and economic participation and increases contributions to EPTA and the Eastern Regional Airport. The budget increases baseline investments in public transportation by 30% and provides federal matching funds to make substantial capital improvements at the Eastern Regional Airport.

Capital Investment and Structural Challenges

Despite prudent financial management, recurring funding for capital investment—particularly street paving, infrastructure renewal, and major facility projects—remains insufficient to meet identified needs. This is a long-standing structural issue rather than a short-term condition. This budget recommends $1,000,000 to be allocated from projected unencumbered FY 2026 funds for street paving along with committing leftover FY 2026 funds to FY 2027. Other capital departmental requests are funded through the Sales Tax Fund.

During the early part of this decade, the city responsibly leveraged one-time federal relief funding to complete multiple projects that helped lead to the completion of generational developments such as Interwoven, the Market House, National Fruit redevelopment, the Martinsburg Greenway Trail, and dozens of additional initiatives and infrastructure projects. While transformative, these investments were made possible by non-recurring resources that are no longer available. CARES Act and ARPA funds received by the City at the beginning of the decade somewhat created unrealistic expectations of what type of projects and initiatives that the City could continuously engage in and complete. The City received over $14 million of federal funds from 2020-2023. Under current funding constraints and revenues, the city simply cannot engage in the same type of robust capital campaign it did in first part of this decade. Going forward, capital needs will require careful prioritization, policy discussion, and long-range financial planning.

Long-Term Considerations

- The General Fund is subsidizing the Parking and Train Station Funds; both should be evaluated for long-term sustainability.
- The EMS Fund is being highly subsidized by the General Fund due to health insurance, Medicaid and Medicare billing regulations and requirements.
- Regional growth continues to place increased demands on City services without corresponding regional revenue streams.
- Operating cost stability over the next several budget cycles is essential to rebuild capacity for future capital investment.

DEPARTMENT SUMMARIES:

WATER AND SEWER:

The backbone of infrastructure to both sustain a community and grow a community is clean water and dependable sewer service. Last year, staff indicated the need and the City Council approved a Rate Study to be completed prior to FY 25/26. Council adopted a 3-year increase in 2025. A combination of competitive wage increases, state and federal unfunded regulatory requirements, inflation, increased utility costs and materials required that rates be increased. Rates were last increased five (5) years ago and during this time the average inflation rate was approximately 4.04% per year, resulting in a cumulative price increase of 21.90% over this five (5) year period.

Staff are now evaluating the net effect of the rate increases and the Utility Department is now filling previously unfunded positions to ensure adequate staffing is available to service our constituents. While the City has engaged in and completed some much-needed maintenance items including physical improvements to facilities and the rehabilitation of all the City's water tanks, there is still a backlog of items that need to be completed representing a substantial sum of funds. It is likely, based upon actuarial and forecasts, that some of these expenses will need to be financed. Some of the City's main water lines are three-quarters to a century old and replacement is required to ensure continuous service, avoidance of frequent breaks and disruption and to alleviate inflow and infiltration issues. The city should consider a comprehensive meter replacement program to ensure that accurate data is being collected and engaged in a leak detection project to capture and correct significant water loss. Aging underground infrastructure cannot be ignored.

FIRE/EMS:

Other than meeting our priority of ensuring that our current staff is properly equipped, trained and compensated, the four biggest issues that the City has been working to address are (1) the discussion and funding regarding increased staffing; (2) continued modernization of the fleet; (3); whether an additional fire station is feasible under current budget parameters; and, (4) ensure the stability of the fire pension fund. Most of these issues have been or are starting to be addressed – with the exception of the addition of the West Side Fire Station.

The current proposed budget includes the addition of 6 firefighters. This will be the first increase in fire personnel in almost 2 decades and has been accomplished by shifting personnel between the Fire/EMS Fund and the General Fund and increasing the allocation to the Department within the General Fund. The addition of personnel will reduce the burden on current firefighters who are responding to increased EMS calls. In 2025, the Martinsburg Fire Department responded to 5,809 service calls. (1,366 fire calls; 4,433 EMS calls)

The modernization of the fleet continues. The City Council has approved the purchase of 4 new firetrucks over the past four (4) years – two have been delivered and two additional have been ordered. This includes a new ladder truck which was purchased using a $1.8 million in a

congressional earmark. The next purchases for the Fire Department need to be replacement ambulances.

The 2024/2025 budget allowed for the stabilization of the current fire pension system and allows for the enrollment of new personnel into a better funded state pension system. This was one of the largest priorities to take care of the City's existing obligations to ensure that the pension fund was stable in the future. But this change required the transfer of $1.5 million in Sales Tax to make it possible.

EMS agencies, including the City of Martinsburg, face rising costs for equipment, staffing, and readiness, while reimbursement rates remain stagnant. This gap threatens service sustainability and public safety. It's estimated that every time an ambulance leaves the Martinsburg Fire Department it costs $1,200 -$1,500 per call. The average EMS reimbursement is approximately $373 – a loss of $730 per call. Medicare (42%) and Medicaid (27.2%) reimbursements make up 70% of all calls. Medicare typically pays $450-$520; Medicaid rates are even lower at $150-$300 for ALS Emergency. This "loss" is being subsidized by general taxpayer dollars rather than users of the service which takes away from other critical governmental services. 80% of all Fire/EMS calls to the City of Martinsburg are EMS calls. The City of Martinsburg's Fire Budget is approximately $10 million and EMS collections only account for 10% of total revenues ($1,100,000 of revenue). 27 EMS agencies have closed in West Virginia over the past 2 years. Martinsburg EMS is being supplemented by general tax dollars – otherwise, it would be in a financial crisis. EMS faces a chronic staffing shortage and fuel, supplies and equipment costs have increased by double digit percentages over the past 5 years. The City of Martinsburg needs to keep requesting assistance from the West Virginia Legislature to correct Medicaid, Medicare and insurance reimbursements.

POLICE:

The Police Department's priority over the last two years to recruit and retain officers has been successful; however, the Department is constantly working to ensure its fully staffed. The Chief's proposals, approved by City Council, to encourage current officers to recruit and mentor new recruits were effective, but the City will need to stay vigilant and take further actions to sustain the workforce.

The second priority was to ensure our police officers have assistance to handle matters that should not necessarily be handled by law enforcement officers. Through the Martinsburg Initiative, one social worker was originally added to the Martinsburg PD staff. By all accounts, this addition was successful, and two additional social workers have been added. This funding, however, through the Martinsburg Initiative may be at risk given federal funding pressures. If funding is lost, the City Council should consider using opioid settlement funds to keep the momentum going and retaining the social workers. Opioid settlement funds, however, are one-time money and a continuing funding source will have to be identified if federal and opioid funds are not available.

Continuing investments in drug interdiction, violent crime deterrence, community policy, technological surveillance and in our community partnerships helped reduce an unsettling increase in incidents of targeted gun violence in 2024 – often related to domestic violence

and/or personal disputes. 2025 saw a decrease in these incidents. The proposed budgets continue to provide modern equipment to the police department, provide wage increases to existing personnel, enhance longevity and continue to fund incentive programs to recruit.

FINANCE:

The focus of 2025/2026 was the hiring and restructuring of the Department to replace over 50 years of leadership experience due to retirements. The city successfully filled leadership positions and has been focused on transition for the last 9 months. Aside from maintaining a balanced budget with sufficient reserves, over the course of the next couple of years, Finance needs to focus on ensuring that the systems, software and functions of the finance department are up-to-date, transparent and have readily accessible information available to Department Heads and relevant stakeholders. This is the focus of the Finance Department in 26/27. Thanks to City Council's budget revision and approval of a new contract, Finance will be implementing a new comprehensive financial suite to modernize the City's financial reporting, tax collections, utilities readings and bill payments. This is a large project that will take the cooperation and time of many staff within the Finance Department – on top of their regular duties and responsibilities. The transition of new financial systems and software will require some amendments to current financial policies and procedures.

While the City's revenues have been relatively stable and the budget is balanced, there are many unfunded requests and needs that are priorities of the City Council and of City Department Heads encompasses a combination of requested positions, projects, initiatives and infrastructure.

PUBLIC WORKS:

Over the last couple of budget years, the City Council has funded the modernization and renovation of the City's Public Works facilities with a new administrative office building and the remodeling of the existing and aging Public Works facility. Thus, the Department's physical facilities are in good condition. With the expansion of the west side of I-81, labor needs will need to be evaluated and addressed.

There are two other items that should be analyzed to determine if they have a "home" in Public Works: (1) Building and Grounds Maintenance; and (2) Fleet Management. The city has invested millions of dollars in new facilities (Police Department, City Hall, Public Works). The City's facilities are not managed or serviced through one central department or division. They are essentially served by each individual department. This leads to inconsistency and there is no certainty that preventative maintenance is being conducted. A Building and Grounds Maintenance Division would manage all service contracts, place all physical facilities on routine maintenance schedules and ensure consistency to protect the City's assets. This proposed budget does not fund these items.

As with our physical facilities, there is no centralized location that manages our vehicles and fleet. Each Department is responsible. An analysis should be conducted to determine the advantages and disadvantages of creating a Fleet Management Division to protect and ensure our fleet is maintained and modernized. A Fleet Management Division would maintain all of

our vehicles and equipment and create a replacement schedule to ensure our employees have adequate and safe equipment to perform their duties.

PLANNING DEPARTMENT:

The Planning Department has been understaffed and given the current workload, it's becoming increasingly difficult to keep up with current demands. Historically, Martinsburg has filled its Planning Director role with a City Engineer who served in a dual capacity — fulfilling both the technical responsibilities of the City Engineer and the strategic, supervisory duties of the Director of Planning and Development. While this arrangement has historically worked, it is not sustainable given the City's growth, development volume, and increasing complexity of both infrastructure and land use planning. Separating engineering from planning is a strategic decision moving the Planning Department forward.

Cities such as Staunton, VA, Beckley, WV, and Winchester, VA maintain separate engineering and planning leadership to ensure each function receives the specialized attention it requires. In comparable jurisdictions, these are treated as two distinct positions. City Council approved separating these positions in 2025. However, the City's Engineer decided to seek other opportunities in 2026. Recently, Martinsburg hired a new Planning Director.

Given Martinsburg's record development activity — including 2,350 residential units in the planning queue — and the upcoming update to the Comprehensive Plan during the City's 250th anniversary, it was an ideal time to transition and hire a dedicated Director of Planning and Development.

The Director of Planning and Development's role reflects Martinsburg's evolving needs and aligns with best practices in comparable jurisdictions. It formalizes leadership over zoning administration, comprehensive planning, historic preservation, and staff supervision — responsibilities that have previously been distributed across multiple roles or temporarily managed by the City Engineer. Establishing this position will provide strategic direction, improve interdepartmental coordination, and ensure Martinsburg's growth is guided by clear policy and community values.

With the departure of the City Engineer, it is recommended that the city expand its third-party engineering role with Civil & Environmental Consultants (CEC) to fulfill the role of City Engineer. Staff can evaluate the relationship during the budget year to determine the best course of action moving forward – continue third-party engineering or hire an in-house engineer. A third-party engineer arguably provides more flexibility, skill and abilities as a third-party engineering firm has a multitude of professionals with different skill sets.

A new Planner has also been hired – which will be mentored by a new experienced Director of Planning and Development. Moreover, it recommended that the Planner be further supported by a Planning Technician. The Planning Technician is an approved position within the City's organizational structure. It was formally established to support zoning intake, GIS mapping, permit tracking, and technical documentation. However, while the role is authorized, it was not funded in the current operating budget. The 2026-2027 budget funds the Planning Technician. As a result of not fulfilling a Planning Technician, duties have been absorbed by higher-level

staff, creating inefficiencies and delaying case processing. Funding and filling this position are essential to restoring workflow balance and ensuring timely development review.

Rental inspections is an area that needs attention. The city currently faces a significant backlog of rental inspections. This backlog includes both existing rental units and newly planned units under construction. At present, the city does not have any in-house rental inspectors and recent recruitment efforts have not yielded qualified applicants for open positions. Latest data indicates that renters utilized 51% of Martinsburg's real estate, occupying a total of 3,855 units, while homeowners live in 3,735 properties. The highest share of Martinsburg apartment rentals, 32% or 1,227 units, were built 1939 or earlier, followed by those built 1990 - 1999 (20%, 774 units), and the ones built 1980 - 1989 (9%, 347 units). It is recommended that the city pivot and that City Council adopt an amendment allowing for third-party inspections of rentals.
The Planning Department is in period of transition and hopefully by the end of 2026, the Department will be where it needs to be to serve our constituents.

The City's Comprehensive Plan is already seven (7) years through its 10-year statutory life and will need to be re-addressed by 2028 – the City's 250th birthday. Furthermore, the Planning Department needs to complete the historic guideline rewrite project started in 2025 and present needed zoning amendments.

ECONOMIC DEVELOPMENT:

The city has experienced quality economic development over the last few years with increased economic activity in the downtown core and throughout the city. Over the last decade, the City's former brownfield sites have been redeveloped. Monument's $125+ plus investment and renovation of Interwoven will have a generational economic impact with the addition of 400 market rate apartments. The renovation and opening of the former Shenandoah Hotel proved there is a market for higher end market-rate housing. In 2026, a $20 plus million renovation of the former National Fruit site will result in a new high-tech medical manufacturing facility. WVU Hospital is investing over $200 million in its campus with the beginning of a new medical tower project in 2026. The re-development of the former Martinsburg Mall area continues and now the city is seeing growth in high-density apartment complex projects. And, the city still has substantial development potential on the west side of I-81 with the possible construction and expansion of Mercantile Drive – opening up further developable land adjacent to I-81.

The momentum of economic development needs to continue. To do so, the city needs to continue to make investments in its public infrastructure, ensure that planning and permitting process is streamlined, predictable and certain, and continue to make strategic PILOT and economic incentive agreements where it makes economic sense. Moreover, the city needs to engage in a new economic development study (Garner Report 2.0). To achieve this, the role of the City's CDBG/Home Administrator was broadened and expanded in 2025. As Martinsburg continues to grow and diversify its housing, infrastructure, and community development initiatives, the role of the Community Development Director (formerly CDBG/HOME Director) must evolve to meet expanded programmatic and administrative demands. Historically, this position has focused on federal grant compliance, project oversight, and reporting for HUD-

funded programs. However, the scale and complexity of Martinsburg's development landscape now require broader coordination and leadership.

Key reasons to expand the role include:

- Increased volume and complexity of projects funded through CDBG, HOME, and related sources.
- Greater need for interdepartmental coordination with Planning, Engineering, Finance, and Legal
- Expanded public engagement and stakeholder collaboration.
- Alignment with long-term planning goals, including the Comprehensive Plan and housing assessments.
- Oversight of strategic grant initiatives ensuring compliance with grant regulations, timelines and reporting requirements, including:
    - RAISE Grant (Rebuilding American Infrastructure with Sustainability and Equity)
    - Safe Streets for All (SS4A)
    - Transportation Alternatives Program (TAP)

In comparable jurisdictions CDBG entitlement communities— including Parkersburg and Wheeling -- employ a Community Development Director or equivalent role to oversee housing, infrastructure, and grant-funded initiatives. Expanding Martinsburg's current position into a broader Community Development Director role formalized this scope, strengthened internal capacity, and will ensure federal resources are leveraged effectively to support the City's strategic goals.

HUMAN RESOURCES:

The City of Martinsburg is service oriented, which means a large portion of our budget is related to employees' wages and benefits. We provide services and that is our priority. Services require people. As stated above, remaining economically competitive in our market will be a challenge. Furthermore, the labor force has and is changing. More individuals expect flextime, four-day work weeks, work from home opportunities and a myriad of other fringe benefits. Local governments have historically been slow to adjust to this ever-changing environment and in most cases for good reasons because many personnel in local government must be physically present to serve. We are expected to provide services to our citizens in a timely and efficient manner and many of our services are on a 24-hour-7 day per week basis. However, the City needs to look at the possibility of some of these policies, if possible, to retain and attract quality talent. The fact is that the workforce and its expectations have changed and the city needs to be willing to adapt in some areas – especially in areas where it cannot compete with wages.

In 2024, Human Resources began the implementation of a new payroll, benefits and training software program. This software went live in March of 2025. Health insurance costs and benefits remain an ever-evolving challenge. In 2025, the City undertook a huge restructuring of its health insurance by transitioning from a fully insured program to joining a self-insured health insurance captive protected by a risk-loss insurance policy. This was a big project that Human Resources accomplished with the goal of stabilizing health insurance costs. Medical

costs will continue to rise, but the goal of transitioning to self-insurance model was to flatten the increasing costs rather than unsustainable spikes in costs.

The Human Resources Department has accomplished a lot in its relative infancy and over the next five years, Human Resources needs to (1) analyze whether existing HR staff is sufficient for what roles and responsibilities HR has now and/or what they should be; (2) determine what functions should stay in-house or be contracted; and (3) continue employee training and cross-communication which is a gap that has been identified and execute of plan to ensure quality training - including follow-up leadership and manager training for Department Heads.

STREET PAVING PROGRAM: On average a newly paved street lasts 18 years without maintenance according to the Transportation Research Board. The City of Martinsburg owns and controls approximately 66 miles of streets. Thus, to ensure that each street in the city is paved every 18 years (and some highly traveled streets will not have as long of a life cycle), the city needs to mill and re-asphalt approximately 4 miles of streets per year. The City needs to continue to fund an annual paving budget. The budget and revenues currently do not allow for the resurfacing of 4 miles per year, but this is a task that the city needs to prioritize. To ensure that the City's assets are protected, an additional dedicated revenue source may have to be identified. In FY 27, it is recommended that $1,000,000 be set aside from forecasted FY 26 unencumbered fund balance.

RECREATIONAL OPPORTUNITIES:

The City Council has already prioritized and authorized several future recreational projects. In 2023, the city participated and Martinsburg-Berkeley County Parks recently completed its strategic and master plan. Within these plans are recommendations for recreational improvements and additions. The Martinsburg-Berkeley County Parks and Recreation budget request is substantially more this budget year than in previous years. MBCPR operational budget requests seeks $2 million in annual operations along with $7 million in capital requests over the next five years. In fiscal year 2024/2025, the city allocated $1.857 million between operations and capital improvements. In the current budget year, the city has budgeted $675,000 for operations. The FY 2027 budget proposes $825,000 – an increase of 20%, but still $1 million below request. It is also recommended that $500,000 be allocated from forecasted FY 2026 unencumbered fund balance along with $178,000 of previously committed, but unspent funds, for a total of $1,500,000. Any additional increase in parks and recreational funding would come from other priorities and needs identified by the city. It is recommended that any increased capital funding and allocation wait until the current budget balance is determined at year's end and the request be "boxed" for further consideration.

Martinsburg Greenway Trail: The City of Martinsburg was awarded a $21 million Raise grant for the Martinsburg Greenway Trail. The project was paused by the new federal administration and only renewed at the end of 2025. The City of Martinsburg, partnering with the Berkeley County Commission, the Hagerstown/Eastern Panhandle Metropolitan Planning Organization and WVDOT applied for RAISE grant through the U.S. Department of Transportation to construct the Martinsburg Greenway Trail Project (the "Project"). The project builds off the existing Route 9 trail and the Frog Hollow trail. In January 2025, the City of Martinsburg was awarded a $20,800,000 Raise Grant from the U.S. Department of Transportation to complete

the Martinsburg Greenway Trail system. The City has not entered into a cooperative agreement with the federal government yet and with the temporary federal freeze on spending it is unclear if/when a cooperative agreement negotiation and execution will occur.

The Project consists of 6.2 miles of new paved 10-foot wide ADA-compliant pedestrian and bicycle shared use paths that follow the natural bends of the Tuscarora Creek and connect multiple city parks, schools, and existing disjointed trails to key local and regional destinations; incorporates desperately needed Tuscarora Creek stream restoration, slope stabilization, and the removal of abandoned and dilapidated structures from Martinsburg's industrial past, which will transform a series of eyesores into community assets for future generations to enjoy; and, will allow the City to progress on plans to convert the former Lake Thomas quarry into a passive park.

The overall goals of the Project include providing safe multimodal transportation, improving quality of life and public health by creating access to high-quality green space and trails, connecting key destinations in Martinsburg for people without a vehicle, protecting and preserving the Tuscarora Creek and its surrounding environment, and encouraging brownfield development along the trail including reclaiming the former quarry at Lake Thomas as 40 acres of publicly-accessible open space.

Lambert Park/Pool: City Council approved funding and conducted repairs on Lambert Pool in 2024 after being closed in 2023. Lambert Pool is half a century old and is in need of replacement or full rehabilitation if it is to be viable and operational in the future. The City Council again authorized funds in 2025 to fix both Lambert and War Memorial Park pools. In 2024, the City Council entered into a task order to study, site, produce renderings and estimates for different aquatic recreational opportunities at Lambert Park to replace Lambert Pool. The Council will need to make a determination of whether it wants to replace Lambert Pool and, if so, how to pay for it. It is estimated that the new Lambert Pool would cost between $6-$8 million. At the same time, the pool at War Memorial Park is beginning to age out with the last major rehabilitation occurring almost two decades ago. The current budget does not allow for this capital cost.

CLOSING REFLECTION ON PUBLIC SERVICE

As a city organization, we often talk about "public service," but it's worth pausing to reflect on what that truly means. Public service is more than a job description or a line on a business card. It's a commitment to something larger than ourselves: the well-being, safety, and future of the community we serve.

From the perspective of this City Manager, public service is the daily choice to show up with purpose. It's the firefighter responding to a call at 3 a.m., the utility crew repairing a water line in freezing weather, the police officer building trust on a neighborhood walk, the planner reviewing a project that will shape our city for decades, and the administrative staff member who ensures residents get the information and support they need. Every role— seen and unseen—contributes to the fabric of our community. While the role of government has been debated since our founding in 1776, the fact is that our constituents have become dependent and reliant upon the essential services we provide. Remember, if we accomplish one meaningful

task per day we have accomplished 365 tasks to make our city stronger and better - with 200+ employees, that's 73,000 meaningful actions per year.

Why is public service important? Because cities don't thrive by accident. They thrive because dedicated people commit their talent, their time, and their heart to making life better for others. Public service is the engine behind safe streets, clean water, reliable infrastructure, responsive emergency services, and countless details that make Martinsburg a place people are proud to call home.

In a world that moves fast, our employees' work provides stability. In moments of uncertainty, our employees' professionalism provides reassurance. And every day, our employees' service strengthens the trust between residents and their local government. So, thanks to our employees for choosing this work. Thanks to our employees for choosing this community. And, thanks to our employees for being the reason public service continues to matter. We sincerely hope this FY 27 budget honors their service and commitment to the City of Martinsburg.

FUND SUMMARIES:

GENERAL FUND

The City's FY 2026-2027 General Fund Budget is $27,586,274, as recommended, and is balanced without a reliance upon any unassigned (unencumbered) balance funds being brought forward. The recommended budget is an increase of 5.7% over the current year's budget. This increase is largely due to a 3.5% COLA recommendation and reallocation of contributions from other enterprise funds and substantial investments in public safety. The General Fund still utilizes $5,650,000 of Sales Tax Revenue – the same amount as the current budget year. Increased utilization of the Sales Tax Fund was necessary in 2024/2025 to switch police and fire pension formula calculations. The Sales Tax contribution to the General Fund was increased from $4,000,000 to $5,650,000 to accomplish pension refinancing and has been utilized in previous years to construct and remodel the Police Department, City Hall and Public Works building. Funding unfunded pension liability was one of the major reasons why Council adopted sales tax almost a decade ago. Pension payments are now scheduled to decrease in future years rather than increasing 107% each year. The 2026/2027 budget does not increase the utilization of Sales Tax to the General Fund – leaving the balance of Sales Tax funds for needed capital purchases and contingencies. Large scale projects being funded by Sales Tax are complete.

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The major revenue sources for this fund are property taxes, business and occupation tax, franchise fees, business license fees, permit fees, fines and forfeitures, contributions from the sales tax and other enterprise funds and interest income. Expenditures are made for general government, community development, economic development, public safety (including police and fire), public works, and other services.

The City's General Fund **was** able to budget for:

- Employee Pay Grade Adjustments @ 3.5% COLA
- Fully funds all authorized positions and going-level operations.
- Going-level health insurance contributions.

As part of future Council as a Whole Committee meetings, please consider the following **recommendations** concerning City funding sources and the remaining unfunded budget requests:

1) Consider utilizing actual General Fund Unassigned (Unencumbered) Balance funds available on July 1, 2026, as follows:

   a) City of Martinsburg General Development Fund (Reserve Fund) allocation equal to at least 10% of unencumbered balance funds. It is currently recommended to deposit $750,000.

b) Departmental capital outlay requests (Unfunded/Boxed List).

2) Carefully review utilizing the City's General Development fund or other reserve funds as possible funding sources, if the General Fund's unencumbered balance cannot support the following expenditures:

a) Departmental capital outlay requests.
b) Other requests and/or City capital improvement projects.

Funding the above-mentioned from these accounts will reduce City reserve account balances and/or sales tax funds.

COAL SEVERANCE TAX FUND

The City's FY 2026-2027 Coal Severance Tax Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance funds being brought forward. In 1987, West Virginia enacted a severance tax on coal. The tax amounts to 5% of the sale price of mined coal. Of this amount, the State retains 93%. The remaining 7% is apportioned among the state's 55 counties and its 228 incorporated municipalities. As such, the fund fluctuates with the market. In 2024-2025, the Coal Severance Tax Fund was recommended and approved to be designated as a new non-profit grant fund to remove outside non-profit agencies from the General Fund and/or Sales Tax Fund budgets. Any funding allocated over and above those available in the Coal Severance Fund will rest with the City's General Fund and Sales Tax Fund budgets. Based upon forecasts, the Coal Severance Budget for 2026-2027 has been reduced. The Coal Severance Fund has steadily decreased over the past 3 years.

POLICE LEVY FUND

The City's FY 2026-2027 Police Levy Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance being brought forward. The total approximate amount the Police Levy will generate this year is $1,700,000. The total approximate amount generated for the five-year period is $7,800,000. Funds generated are to maintain the current nine (9) Police Officers' salaries, insurance, benefits, equipment, police vehicles and other incidental items. Funds raised in excess of the actual amount expended to support nine (9) officers shall be used solely for additional equipment, vehicles, supplies facilities, and personnel required by MPD. An excess levy must pass by 60%. This funding is critical to maintain police operations.

The Police Levy was recently renewed and will not expire until June 30, 2029. Many years ago, when the property tax values were very high, the City rolled back the levy rates from the maximum to only generate the funds necessary. The City Council decided to offer the renewal of the levy rates at the current lowered rates. If future property values are not anticipated to increase, the City may need to consider restoring the current levy rates up to the original maximum rates for future renewals (2029). Moreover, if the property values do not increase and the levy rates remain the same, the City may need to consider reducing the Police Levy

Budget which will ultimately affect the City's General Fund and Sales Tax Fund budgets. The city will need to place the Police Levy for renewal in 2028.

FIRE/EMS FUND

The City's FY 2026-2027 Fire/EMS Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance being brought forward. Council approved an increase in ambulance fee to the state average which went into effect on July 1, 2023. The last time the ambulance fees were increased was in 2010. This is a fee for the ambulance service user and not a citywide fee. The Fire/EMS Fund is the primary source of funding for the City's EMS service. It is recommended that the ambulance fee revenues continue to be monitored going forward to support the City's EMS service needs in future budgets. City staff will be proposing another rate increase to Council that affects insurance payments.

As stated above, it's estimated that every time an ambulance leaves the Martinsburg Fire Department it costs $1,200 -$1,500 per call. The average EMS reimbursement is approximately $373 – a loss of $730 per call. Medicare (42%) and Medicaid (27.2%) reimbursements make up 70% of all calls. Medicare typically pays $450-$520; Medicaid rates are even lower at $150-$300 for ALS Emergency. This "loss" is being subsidized by general taxpayer dollars rather than users of the service which takes away from other critical governmental services. 80% of all Fire/EMS calls to the City of Martinsburg are EMS calls. The City of Martinsburg's Fire Budget is approximately $10 million and EMS collections only account for 10% of total revenues ($1,100,000 of revenue).

It is recommended that 2 replacement ambulances be purchased as there is a 2 year lead time from purchase to delivery. The cost of each ambulance is approximately $378,000. The proposed budget funds 2 ambulance – one through Sales Tax and one through the Fire/EMS Fund.

SALES TAX FUND

The City's FY 2026-2027 Sales Tax Fund Budget, as recommended, is balanced without reliance upon any unassigned (unencumbered) balance being brought forward. Currently, approximately $5,650,000 is being transferred to the City's General Fund for operating expenses. The annual pension unfunded liability allocation was raised in FY 2024-2025 by $1,000,000 in order to change the Police and Fire Pension funding formula from alternative to Option 2.

The Sales Tax Fund is funded by a 1% consumer sales tax that is collected and remitted by the State of West Virginia to the City of Martinsburg. It is proposed that Sales Tax fund the following capital expenses in 2026-2027:

Fire Department

Portable Radios	$52,000
Station Alerting	$28,000
Rescue Equipment	$30,000
Fire Gear	$30,000
New Ambulance	$400,000

Police Department

5 Vehicles & Equipment	$325,000

Public Works

Brine Equipment	$20,000
Track Loader	$150,000
New Trailer	$10,000
3500 Truck	$85,000
6500 Truck	$140,000

Total: $1,355,000

WATER & SEWER FUND

The City's FY 2026-2027 Water & Sewer Fund Budget, as recommended, is balanced without reliance upon any unassigned (unencumbered) balance being brought forward. The Water & Sewer Fund had an operating deficit and was offset by approximately $780,000 in unencumbered funds in 2024-2025. This was not sustainable. This deficit is due to reduced customer usage, competitive pay adjustments to retain and recruit personnel, increasing operating expenses, and IT service contract additions. Additional revenue is needed to provide sufficient labor, address deferred maintenance and realize capital improvements to an aging distribution system.

Due to a shortage of bond coverage requirements, the city was required to increase water and sewer rates in 2025. Staff are now evaluating the net effect of the rate increases and the Utility Department is now filling previously unfunded positions to ensure adequate staffing is available to service our constituents. While the City has engaged in and completed some much-needed maintenance items including physical improvements to facilities and the rehabilitation of all the City's water tanks, there is still a backlog of items that need to be completed representing a substantial sum of funds. It is likely, based upon actuarial and forecasts, that some of these expenses will need to be financed. Some of the City's main water lines are three-quarters to a century old and replacement is required to ensure continuous service, avoidance of frequent breaks and disruption and to alleviate inflow and infiltration issues. The city should consider a comprehensive meter replacement program to ensure that accurate data is being collected and engaged in a leak detection project to capture and correct significant water loss. Aging underground infrastructure cannot be ignored.

SANITATION FUND

The City's FY 2026-2027 Sanitation Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance being brought forward. Council approved a two-step rate increase effective July 1, 2023. The second step of the increase is scheduled for July 1, 2024. The City's garbage fees were last increased on July 1, 2009.

The Sanitation Department's operating costs have increased significantly over the past fourteen (15) years. The recycling program has transitioned from a cost savings program to an additional and substantial expense on the department. Recycling disposal fees are more than double the landfill fees. In addition, the City has had to make competitive pay adjustments, IT service contract additions, and increased staffing levels to continue operating the department efficiently.

The City needs to closely monitor this Fund. It appears that the 2023-2024 rate increases balanced the Fund's operating costs – without substantial funds for capital replacement. Rates may need to be looked again very soon to ensure this Fund is sustainable.

The proposed budget recommends funding the demolition of the existing building at the recycling center along with a replacement 5-bay pole building.

PARKING FUND

The City's FY 2026-2027 Parking Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance funds being brought forward – but with a significant decrease in contribution to the General Fund. This means the General Fund is subsidizing Parking. The Parking Fund's prior operating deficits were offset with increases in parking revenues enacted during FY 2022-2023. However, going forward it is recommended that the city continue to monitor parking revenues closely to ensure future balanced budgets. It is also recommended that the city consider a revised parking study in the future to determine usage, demand and fee structure. Council should re-evaluate free holiday parking and makes tweaks in its program as it impacted the City's parking revenue – which already creates a tight operating budget. The Parking Fund is only funding labor to operate parking enforcement. The Parking Fund is not generating sufficient revenue to maintain City parking lots or expand parking opportunities. The Parking Fund needs to be analyzed thoroughly to determine its sustainability moving forward.

STORMWATER FUND

The City's FY 2026-2027 Stormwater Fund Budget, as recommended, is balanced without a reliance upon any unassigned (unencumbered) balance funds being brought forward. The creation of this new Stormwater Fund was necessary to meet stormwater management unfunded mandates from the EPA/WV DEP.

The City's new stormwater management fee was approved with a three (3) year phase in policy to minimize the initial impact on citizens. It is recommended that the City maintain

future revenues that are sufficient to address all obligations and costs involved in rendering the required stormwater management services.

TRAIN STATION FUND

The City's FY 2026-2027 Train Station Fund, as recommended, is balanced only upon reliance on a $50,000 contribution from the General Fund. The Train Station Fund revenue consists of parking permits, train station office rents and a contribution from Amtrak to provide security and maintenance. The rents at the Martinsburg Train Station are not sufficient to cover the expenses without a deposit from the General Fund. Future Train Station leases and parking permit revenue need to be analyzed to reduce reliance on the General Fund.

MORROW FUND

The **M**artinsburg **O**pioid **R**esponse, **R**ecovery, **O**utreach and **W**ellness (Morrow) Fund is a separate fund City Council established utilizing opioid litigation settlement funds. While the City does not yet have a schedule of when all funds may to distributed, the City has received $1,210,920 as a first deposit to the fund. It is estimated that the city may receive approximately $3,352,341. The settlement funds must be allocated and expended by the City of Martinsburg in accordance with the Memorandum of Understanding entered by and between the City and State. Under the MOU, Martinsburg must submit an annual financial report to the West Virginia First Foundation no later than April 30 of each year specifying the amounts spent on Approved Purposes during the previous fiscal year.

During Fiscal Year 2024/2025 budget preparations, the Martinsburg Police and Fire Departments identified expenditures that are eligible to be expended by the Morrow Fund. These expenditures include the replacement and modernization of vital and necessary equipment within the City's fleet of ambulances, police vehicles and equipment, cameras and a new K-9. These expenditures equal $791,250 and are eligible expenses pursuant to Part 1, C.9 and Part 3, M of the Memorandum of Understanding.

The Council also approved $200,000, in partnership with the Berkeley County Commission, to fund a Sobering Facility to be operated by EastRidge Health Systems. The Council has approved $30,000 to the Martinsburg Initiative for the Cold Weather Shelter which opened in 2025/2026 and other funding to non-profit organizations.

After these expenditures and a deposit in January 2025, a balance of approximately $650,000 remains in the Morrow Fund to be designated and distributed to other outside agencies and/or future eligible expenditures Council sees fit. The City is expected to receive future allocations of opioid settlement funds.

FY 2026 UNENCUMBERED FUND BALANCE RECOMMENDATIONS:

The following General Fund expenditures are asked to be considered for the current FY 2025-2026 Budget (Budget Revision #2) in May or at the end of the 2025/2026 Budget year as part of any unencumbered balances – <u>contingent upon available funding and prioritized in the order below</u>. These items <u>are not</u> in the proposed budget.

General Development Fund	$750,000
Street Paving	$1,000,000
Retirement and Leave Contingency Fund	$250,000
Computer Replacement Fund	$350,000
Martinsburg Parks Capital Contribution	$500,000
Demolitions / Planning Supplemental	$150,000
Digital Scanning Project	$275,000
King Street Vacant Lot	$300,000
Boltz Vacant Lot	$100,000
Total:	**$3,675,000**

UNFUNDED REQUESTS:

The Government Finance Officers Association recommends a contingency of no less than 16% of regular operating expenses. For 2026/2027, 16% would equal $4,320,000 (of $27,000,000). Between Sales Tax ($1.4 million contingency) and General Fund ($2,300,000 contingency) there is a total contingency of approximately $3,700,000 or 14% - approximately $630,000 less than recommended. However, with an additional recommended deposit, the city's rainy-day fund will have a balance of over 20% of the proposed FY 27 General Fund Budget – thus, 14% contingency is defensible given the rainy-day fund balance, relatively stable revenue sources and cash flow. This contingency, however, is prior to funding any capital expenditures. If the "contingency" is not spent at year's end, it is used to fund needed capital requests, the City's rainy-day fund and/or special projects. Capital expenditures routinely include items such as street paving, equipment replacement, vehicle replacement, etc. Thus, unless a new revenue source is identified or until revenues exceed GFOA contingency recommendations, there really should not be any additional going-level expenses added to the base budget and capital expenses should continue to be funded at year's end after operating expenses are assured to be funded. The city should hold the line during its next several budgets to ensure GFOA contingency recommendations are met and adequate funds are available for capital purchases. The following are routine annual capital expenses and identified requests that would add to the base budget.

Going – Level City Expenses that should be budgeted annually:

$2,000,000	Annual Street Paving
$1,000,000	Additional Annual Parks Operating Funding Request
$375,000	Police Vehicles
$1,000,000	City Wide Capital Equipment and Vehicles (city-wide general fund)
$225,000	Building & Grounds Maintenance Crew

Total: $4,600,000 of unfunded/underfunded current City items.

Projects / Priorities that have been discussed, but not funded:

$600,000	Annual Carrying Cost for $9,000,000 West Side Fire Station
$600,000	Carrying Cost for $9,000,000 downtown parking garage
$550,000	Carrying Cost for New $8,000,000 Lambert Pool
$500,000	Various Outside Funding Request Increases – EPTA, Airport, Non-Profits, Roundhouse, etc.
Additional Total:	$2,250,000 in annual going-level requests.
Total:	**$6,850,000 in annual going-level requests/needs.**

One-time expenses identified:

$100,000	Boltz Park
$250,000-500,000	King Street Vacant Lot
$275,000	Martinsburg Digital Records Scanning Project
$1,250,000	Skate Park
$200,000	Little League Parking Lot Resurfacing
$200,000	Train Station Lot Resurfacing

Total 2,625,000

City of Martinsburg, WV

2026-2027
Wage Scale/Position Classifications

Recommended

City of Martinsburg

CITY OF MARTINSBURG, WV - CIVILIAN WAGE SCALE

RECOMMENDED 3.5% COLA - 06/21/2026 *3.5% GRADE/100% SPREAD*

GRADE	HOURLY RATE (MINIMUM)	MINIMUM	25TH PERCENTILE	MIDPOINT	75TH PERCENTILE	MAXIMUM
1	$ 14.9471	$ 31,090	$ 38,863	$ 46,635	$ 54,408	$ 62,180
2	$ 15.4702	$ 32,178	$ 40,223	$ 48,267	$ 56,312	$ 64,356
3	$ 16.0115	$ 33,304	$ 41,630	$ 49,956	$ 58,282	$ 66,608
4	$ 16.5721	$ 34,470	$ 43,088	$ 51,705	$ 60,323	$ 68,940
5	$ 17.1519	$ 35,676	$ 44,595	$ 53,514	$ 62,433	$ 71,352
6	$ 17.7524	$ 36,925	$ 46,156	$ 55,388	$ 64,619	$ 73,850
7	$ 18.3736	$ 38,217	$ 47,771	$ 57,326	$ 66,880	$ 76,434
8	$ 19.0168	$ 39,555	$ 49,444	$ 59,333	$ 69,221	$ 79,110
9	$ 19.6822	$ 40,939	$ 51,174	$ 61,409	$ 71,643	$ 81,878
10	$ 20.3712	$ 42,372	$ 52,965	$ 63,558	$ 74,151	$ 84,744
11	$ 21.0841	$ 43,855	$ 54,819	$ 65,783	$ 76,746	$ 87,710
12	$ 21.8221	$ 45,390	$ 56,738	$ 68,085	$ 79,433	$ 90,780
13	$ 22.5861	$ 46,979	$ 58,724	$ 70,469	$ 82,213	$ 93,958
14	$ 23.3764	$ 48,623	$ 60,779	$ 72,935	$ 85,090	$ 97,246
15	$ 24.1947	$ 50,325	$ 62,906	$ 75,488	$ 88,069	$ 100,650
16	$ 25.0413	$ 52,086	$ 65,108	$ 78,129	$ 91,151	$ 104,172
17	$ 25.9178	$ 53,909	$ 67,386	$ 80,864	$ 94,341	$ 107,818
18	$ 26.8250	$ 55,796	$ 69,745	$ 83,694	$ 97,643	$ 111,592
19	$ 27.7639	$ 57,749	$ 72,186	$ 86,624	$ 101,061	$ 115,498
20	$ 28.7356	$ 59,770	$ 74,713	$ 89,655	$ 104,598	$ 119,540
21	$ 29.7413	$ 61,862	$ 77,328	$ 92,793	$ 108,259	$ 123,724
22	$ 30.7822	$ 64,027	$ 80,034	$ 96,041	$ 112,047	$ 128,054
23	$ 31.8596	$ 66,268	$ 82,835	$ 99,402	$ 115,969	$ 132,536
24	$ 32.9745	$ 68,587	$ 85,734	$ 102,881	$ 120,027	$ 137,174
25	$ 34.1288	$ 70,988	$ 88,735	$ 106,482	$ 124,229	$ 141,976
26	$ 35.3236	$ 73,473	$ 91,841	$ 110,210	$ 128,578	$ 146,946
27	$ 36.5601	$ 76,045	$ 95,056	$ 114,068	$ 133,079	$ 152,090
28	$ 37.8399	$ 78,707	$ 98,384	$ 118,061	$ 137,737	$ 157,414
29	$ 39.1644	$ 81,462	$ 101,828	$ 122,193	$ 142,559	$ 162,924
30	$ 40.5351	$ 84,313	$ 105,391	$ 126,470	$ 147,548	$ 168,626

City of Martinsburg

CITY OF MARTINSBURG, WV POSITION CLASSIFICATION PLAN		RECOMMENDED: 06-21-2026
POSITION TITLE	PAY GRADE	EXEMPT STATUS
ACCOUNTS PAYABLE SPECIALIST	17	NE
ASSISTANT FINANCE DIRECTOR	23	E
BUILDING CODE OFFICIAL	18	NE
BUILDING INSPECTOR I	13	NE
BUILDING INSPECTOR II	14	NE
BUILDING PERMIT TECHNICIAN	12	NE
CHIEF MAGISTRATE	20	E
CITY ENGINEER	24	E
CITY PLANNER	22	NE
CITY PLANNING AND COMM. DEVELEOPMENT DIRECTOR	28	E
CITY RECORDER	14	NE
CODE ENFORCEMENT OFFICER	12	NE
COMMUNITY DEVELOPMENT DIRECTOR	19	E
COURT CLERK	8	NE
CREW CHIEF	13	NE
CUSTODIAN	7	NE
CUSTOMER SERVICE REPRESENTATIVE	8	NE
DEPUTY CHIEF MAGISTRATE	15	NE
DEPUTY POLICE CHIEF	26	E
DISPATCH SUPERVISOR	16	E
DISPATCHER I	9	NE
DISPATCHER II	10	NE
DISPATCHER III	12	NE
DRIVER I	7	NE
DRIVER II	10	NE
ECONOMIC & COMMUNITY DEVELOPMENT DIRECTOR	27	E
EQUIPMENT OPERATOR I	8	NE
EQUIPMENT OPERATOR II	11	NE
EXECUTIVE ASSISTANT	14	NE
FINANCE DIRECTOR	28	E
FIRE & GARBAGE COLLECTOR	9	NE
FIRE ADMINISTRATIVE ASSISTANT	9	NE
FIRE CHIEF	28	E
FIRE INSPECTOR/PLANS EXAMINER	14	NE
GIS ANALYST	14	NE
HOUSING INSPECTOR	13	NE
HUMAN RESOURCE DIRECTOR	23	E
HUMAN RESOURCE GENERALIST	14	NE
LABORER	7	NE
MAGISTRATE	9	NE
MECHANIC I	13	NE

City of Martinsburg

CITY OF MARTINSBURG, WV POSITION CLASSIFICATION PLAN		RECOMMENDED: 06-21-2026
POSITION TITLE	PAY GRADE	EXEMPT STATUS
MECHANIC II	14	NE
MUNICIPAL COURT CASHIER	7	NE
PARKING ATTENDANT I	7	NE
PARKING ATTENDANT II	8	NE
PLANNING ADMINISTRATIVE ASSISTANT	9	NE
PLANNING TECHNICIAN	12	NE
POLICE ADMINISTRATIVE ASSISTANT	9	NE
POLICE CHIEF	28	E
POLICE SYSTEMS OPERATOR	7	NE
PUBLIC WORKS ADMINISTRATIVE ASSISTANT	9	NE
PUBLIC WORKS ASSISTANT DIRECTOR	21	E
PUBLIC WORKS DIRECTOR	28	E
STAFF ACCOUNTANT	20	NE
STORMWATER PROGRAM COORDINATOR	18	NE
STORMWATER PROGRAM MANAGER	21	E
STORMWATER TECHNICIAN I	12	NE
STORMWATER TECHNICIAN II	14	NE
STORMWATER UTILITY COLLECTOR	9	NE
TAX CLERK	9	NE
UTILIITES ADMINISTRATIVE ASSISTANT	9	NE
UTILITIES ASSISTANT DIRECTOR	21	E
UTILITIES CHIEF OPERATOR	17	NE
UTILITIES CREW LEADER	13	NE
UTILITY BILLING COORDINATOR	18	NE
UTILITY BILLING SUPERVISOR	21	E
UTILITY INSPECTOR	12	NE
UTILITY TECHNICIAN I	7	NE
UTILITY TECHNICIAN II	9	NE
UTILITY TECHNICIAN III	11	NE
WATER & SEWER COLLECTOR	9	NE
WATER METER TECHNICIAN	9	NE
WATER OPERATOR I	14	NE
WATER OPERATOR II	16	NE
WATER OPERATOR III	18	NE
WATER OPERATOR IV	19	NE
WATER OPERATOR IN TRAINING	9	NE
WTP CHIEF OPERATOR	19	NE
WWTP CHIEF OPERATOR	19	NE
WWTP OPERATOR I	14	NE
WWTP OPERATOR II	16	NE
WWTP OPERATOR III	18	NE
WWTP OPERATOR IV	19	NE
WWTP OPERATOR IN TRAINING	9	NE

City of Martinsburg

CITY OF MARTINSBURG, WV - CIVIL SERVICE WAGE SCALE

RECOMMENDED 3.5% COLA - 06-21-2026

5% GRADE/2.5% STEP

GRADE	POSITION TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15
110	*Vacant*	$81,134	$83,162	$85,241	$87,372	$89,556	$91,795	$94,090	$96,442	$98,853	$101,324	$103,857	$106,453	$109,114	$111,842	$114,638
109	*Vacant*	$77,270	$79,202	$81,182	$83,212	$85,292	$87,424	$89,610	$91,850	$94,146	$96,500	$98,913	$101,386	$103,921	$106,519	$109,182
108	Police Captain	~~$73,590~~	~~$75,430~~	~~$77,316~~	~~$79,249~~	~~$81,230~~	~~$83,261~~	*$85,343*	$87,477	$89,664	$91,906	$94,204	$96,559	$98,973	$101,447	$103,983
107	*Police Lieutenant, Fire Battalion Chief*	~~$70,086~~	~~$71,838~~	~~$73,634~~	~~$75,475~~	~~$77,362~~	$79,296	$81,278	$83,310	$85,393	$87,528	$89,716	$91,959	$94,258	$96,614	$99,029
106	Police Sergeant, Fire Lieutenant	~~$66,749~~	~~$68,418~~	~~$70,128~~	~~$71,881~~	$73,678	$75,520	*$77,408*	$79,343	$81,327	$83,360	$85,444	$87,580	$89,770	$92,014	$94,314
105	*Police Corporal*	~~$63,570~~	~~$65,159~~	~~$66,788~~	$68,458	$70,169	$71,923	$73,721	$75,564	$77,453	$79,389	$81,374	$83,408	$85,493	$87,630	$89,821
104	Police Officer (Certified), Firefighter EMT-Paramedic	$60,543	$62,057	$63,608	$65,198	$66,828	$68,499	*$70,211*	$71,966	$73,765	$75,609	$77,499	$79,436	$81,422	$83,458	$85,544
103	*Police Officer (Uncertified)*	$57,660	$59,102	$60,580	$62,095	$63,647	$65,238	$66,869	$68,541	$70,255	$72,011	$73,811	$75,656	$77,547	$79,486	$81,473
102	Firefighter EMT-Basic	$54,914	$56,287	$57,694	$59,136	$60,614	$62,129	*$63,682*	$65,274	$66,906	$68,579	$70,293	$72,050	$73,851	$75,697	$77,589
101	*Vacant*	$52,299	$53,606	$54,946	$56,320	$57,728	$59,171	$60,650	$62,166	$63,720	$65,313	$66,946	$68,620	$70,336	$72,094	$73,896

MINIMUM STARTING PAY

NEW-HIRE POLICY

Police Officer (Certified), Firefighter EMT-Paramedic - Step 1 (1-3 yrs.), Step 2 (4-6 yrs.), Step 3 (7-9 yrs.), Step 4 (10-12 yrs.), Step 5 (13-15 yrs.), Step 6 (16-18 yrs.), Step 7 (19+ yrs.)

PROMOTION POLICY

Step Minimum OR Step Equivalent To 7.5% Increase

City of Martinsburg

CITY OF MARTINSBURG, WV - CIVIL SERVICE WAGE SCALE

RECOMMENDED 3.5% COLA - 06-21-2026

5% GRADE/2.5% STEP

GRADE	POSITION TITLE	STEP 16	STEP 17	STEP 18	STEP 19	STEP 20	STEP 21	STEP 22	STEP 23	STEP 24	STEP 25	STEP 26	STEP 27	STEP 28	STEP 29	STEP 30
110	*Vacant*	$117,504	$120,442	$123,453	$126,539	$129,702	$132,945	$136,269	$139,676	$143,168	$146,747	$150,416	$154,176	$158,030	$161,981	$166,031
109	*Vacant*	$111,912	$114,710	$117,578	$120,517	$123,530	$126,618	$129,783	$133,028	$136,354	$139,763	$143,257	$146,838	$150,509	$154,272	$158,129
108	Police Captain	$106,583	$109,248	$111,979	$114,778	$117,647	$120,588	$123,603	$126,693	$129,860	$133,107	$136,435	$139,846	$143,342	$146,926	$150,599
107	*Police Lieutenant, Fire Battalion Chief*	$101,505	$104,043	$106,644	$109,310	$112,043	$114,844	$117,715	$120,658	$123,674	$126,766	$129,935	$133,183	$136,513	$139,926	$143,424
106	Police Sergeant, Fire Lieutenant	$96,672	$99,089	$101,566	$104,105	$106,708	$109,376	$112,110	$114,913	$117,786	$120,731	$123,749	$126,843	$130,014	$133,264	$136,596
105	*Police Corporal*	$92,067	$94,369	$96,728	$99,146	$101,625	$104,166	$106,770	$109,439	$112,175	$114,979	$117,853	$120,799	$123,819	$126,914	$130,087
104	Police Officer (Certified), Firefighter EMT-Paramedic	$87,683	$89,875	$92,122	$94,425	$96,786	$99,206	$101,686	$104,228	$106,834	$109,505	$112,243	$115,049	$117,925	$120,873	$123,895
103	*Police Officer (Uncertified)*	$83,510	$85,598	$87,738	$89,931	$92,179	$94,483	$96,845	$99,266	$101,748	$104,292	$106,899	$109,571	$112,310	$115,118	$117,996
102	Firefighter EMT-Basic	$79,529	$81,517	$83,555	$85,644	$87,785	$89,980	$92,230	$94,536	$96,899	$99,321	$101,804	$104,349	$106,958	$109,632	$112,373
101	*Vacant*	$75,743	$77,637	$79,578	$81,567	$83,606	$85,696	$87,838	$90,034	$92,285	$94,592	$96,957	$99,381	$101,866	$104,413	$107,023

MINIMUM STARTING PAY

NEW-HIRE POLICY

Police Officer (Certified), Firefighter EMT-Paramedic - Step 1 (1-3 yrs.), Step 2 (4-6 yrs.), Step 3 (7-9 yrs.), Step 4 (10-12 yrs.), Step 5 (13-15 yrs.), Step 6 (16-18 yrs.), Step 7 (19+ yrs.)

PROMOTION POLICY

Step Minimum OR Step Equivalent To 7.5% Increase

City of Martinsburg, WV

2026-2027
Budgets

Recommended
March 2026

City of Martinsburg, WV

2026-2027
General Fund Budget

Recommended
March 2026

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 BUDGETED	2023-2024 ACTUAL	2024-2025 REQUESTED	2024-2025 APPROVED	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISION	2026-2027 PROPOSED	COMMENTS
REVENUE										
001-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 3,094,200.00	$ 3,094,200.00	$ -	$ -	$ 7,179,715.00		$ 3,431,919.00		
001-0000-0000-329900-00	UNASSIGNED BALANCE	$ 2,627,295.00	$ 2,627,296.30	$ -	$ -			$ 1,780,235.00		
001-0000-0000-430100-00	PROPERTY & UTILITY TAXES - CURRENT	$ 3,302,815.00	$ 3,407,636.24	$ 3,439,613.00	$ 3,439,613.00	$ 3,734,121.94	$ 3,588,493.00	$ 3,588,493.00	$ 3,729,273.00	
001-0000-0000-430120-00	PROPERTY & UTILITY TAXES - PRIOR	$ 200,000.00	$ 325,574.21	$ 200,000.00	$ 200,000.00	$ 278,362.64	$ 250,000.00	$ 250,000.00	$ 250,000.00	
001-0000-0000-430300-00	GAS & OIL SEVERANCE TAXES	$ 100,000.00	$ 191,943.34	$ 150,000.00	$ 150,000.00	$ 69,122.35	$ 150,000.00	$ 150,000.00	$ 75,000.00	
001-0000-0000-430400-00	2% EXCISE TAXES	$ 750,000.00	$ 796,031.29	$ 775,000.00	$ 775,000.00	$ 942,401.25	$ 825,000.00	$ 825,000.00	$ 900,000.00	
001-0000-0000-430500-00	B & O TAXES	$ 8,500,000.00	$ 12,093,268.47	$ 9,500,000.00	$ 9,500,000.00	$ 12,027,944.14	$ 10,000,000.00	$ 10,000,000.00	$ 10,250,000.00	
001-0000-0000-430600-00	WINE & LIQUOR TAXES	$ 250,000.00	$ 239,062.11	$ 250,000.00	$ 250,000.00	$ 238,305.56	$ 240,000.00	$ 240,000.00	$ 240,000.00	
001-0000-0000-430800-00	HOTEL/MOTEL TAXES	$ 650,000.00	$ 734,433.90	$ 750,000.00	$ 750,000.00	$ 772,137.96	$ 750,000.00	$ 750,000.00	$ 750,000.00	
001-0000-0000-432000-00	POLICE FINES & COURT COSTS	$ 300,000.00	$ 182,108.81	$ 200,000.00	$ 200,000.00	$ 217,162.15	$ 200,000.00	$ 200,000.00	$ 200,000.00	
001-0000-0000-432010-00	RJF ADMINISTRATIVE FEES	$ 3,000.00	$ 1,714.05	$ 2,000.00	$ 2,000.00	$ 2,210.14	$ 2,000.00	$ 2,000.00	$ 2,000.00	
001-0000-0000-432020-00	BOCA FINES	$ 7,500.00	$ 14,994.00	$ 10,000.00	$ 10,000.00	$ 17,627.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	
001-0000-0000-432500-00	LICENSE FEES	$ 65,000.00	$ 65,533.63	$ 65,000.00	$ 65,000.00	$ 65,538.88	$ 65,000.00	$ 65,000.00	$ 65,000.00	
001-0000-0000-432600-00	BUILDING PERMITS	$ 150,000.00	$ 612,228.63	$ 225,000.00	$ 225,000.00	$ 744,836.37	$ 250,000.00	$ 250,000.00	$ 250,000.00	CONSTRUCTION UNPREDICTABLE
001-0000-0000-432700-00	MISCELLANEOUS PERMITS	$ 35,000.00	$ 43,242.94	$ 50,000.00	$ 50,000.00	$ 54,778.76	$ 40,000.00	$ 40,000.00	$ 40,000.00	SITE PLANS, USE & OCC., & MISC. FEES
001-0000-0000-432800-00	CABLE TV FRANCHISE FEES	$ 200,000.00	$ 194,190.89	$ 225,000.00	$ 225,000.00	$ 156,528.32	$ 180,000.00	$ 180,000.00	$ 150,000.00	FRANCHISE FEE @ 5%
001-0000-0000-432900-00	HOUSING CODE COMPLIANCE FEES	$ 15,000.00	$ 14,795.00	$ 15,000.00	$ 15,000.00	$ 375.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	UNPREDICTABLE
001-0000-0000-433200-00	IRP FEES	$ 75,000.00	$ 97,848.80	$ 75,000.00	$ 75,000.00	$ 62,827.60	$ 75,000.00	$ 75,000.00	$ 100,000.00	
001-0000-0000-434100-00	COMMUNITY DEVELOPMENT FEES	$ 40,000.00	$ 137,512.68	$ 60,000.00	$ 60,000.00	$ 107,809.25	$ 60,000.00	$ 60,000.00	$ 60,000.00	CITY HALL ACCOUNT #8668
001-0000-0000-435200-00	FIRE FEES	$ 1,050,000.00	$ 1,074,478.29	$ 1,100,000.00	$ 1,100,000.00	$ 1,058,235.88	$ 1,100,000.00	$ 1,100,000.00	$ 1,100,000.00	
001-0000-0000-436100-00	SPECIAL EVENT FEES	$ -	$ 1,000.00	$ 10,000.00	$ 10,000.00	$ 8,500.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	
001-0000-0000-436500-00	FEDERAL GRANTS - POLICE DEPT.	$ 185,000.00	$ 157,294.02	$ 185,000.00	$ 185,000.00	$ 156,301.57	$ 185,000.00	$ 185,000.00	$ 160,000.00	POLICE ACCOUNTS #867,#868-03, #868-08
001-0000-0000-436510-00	FEDERAL GRANTS - FEMA	$ -	$ -	$ -	$ -					
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG	$ 330,540.00	$ 443,625.09	$ 330,540.00	$ 330,540.00	$ 985,560.83	$ 314,741.00	$ 314,741.00		
001-0000-0000-436520-00	FEDERAL GRANTS - HOME	$ 541,663.00	$ 126,648.61	$ 541,663.00	$ 541,663.00		$ 455,810.00	$ 455,810.00		
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG (COVID)	$ -	$ 113,530.03	$ -	$ -					
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG (ARP)	$ -	$ 25,234.49	$ -	$ -					
001-0000-0000-436540-00	FEDERAL GRANTS - EPA	$ -	$ -	$ -	$ -					
001-0000-0000-436560-00	FEDERAL GRANTS- COSSUP - MART INITIAT.					$ 499,620.68		$ 500,000.00	$ 500,000.00	
001-0000-0000-436600-00	STATE GRANTS - POLICE DEPT.	$ -	$ -	$ -	$ -				-	POLICE ACCOUNTS #700-0-868-01 & 02
001-0000-0000-436610-00	STATE GRANTS - OTHER (RETIREMENT)					$ 1,015,239.31		$ 1,164,573.00	$ 1,294,573.00	PREMIUM ALLOCATION TAX (RETIREMENT)
001-0000-0000-436630-00	STATE GRANTS - WV DEP	$ -	$ -	$ -	$ -					
001-0000-0000-436700-00	OTHER GRANTS (LADDER TRUCK)					$ 32,516.25		$ 1,800,000.00		
001-0000-0000-436800-00	CONTRIBUTION FROM OTHER ENTITY					$ 50,000.00				
001-0000-0000-436900-00	CONTIRUTIONS FROM OTHER FUNDS	$ 4,000,000.00	$ 4,000,000.00	$ 5,650,000.00	$ 5,650,000.00	$ 4,700,000.00	$ 5,650,000.00	$ 5,650,000.00	$ 5,650,000.00	SALES TAX FUNDING (INCLUDES PENSION AL
001-0000-0000-436900-00	CONTRIBUTIONS FROM OTHER FUNDS									
001-0000-0000-437000-00	CHARGES TO WATER & SEWER FUND	$ 700,000.00	$ 700,000.00	$ 710,000.00	$ 710,000.00	$ 710,000.00	$ 710,000.00	$ 710,000.00	$ 750,000.00	ADMINISTRATIVE EXPENSES
001-0000-0000-437010-00	CHARGES TO PARKING FUND	$ 110,000.00	$ 110,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 50,000.00	ADMINISTRATIVE EXPENSES
001-0000-0000-437020-00	CHARGES TO SANITATION FUND	$ 270,000.00	$ 270,000.00	$ 265,000.00	$ 265,000.00	$ 265,000.00	$ 265,000.00	$ 265,000.00	$ 325,000.00	ADMINISTRATIVE EXPENSES
001-0000-0000-437030-00	CHARGES TO STORMWATER FUND	$ 235,000.00	$ 235,000.00	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ 350,000.00	ADMINISTRATIVE EXPENSES
001-0000-0000-437600-00	GAMING INCOME (TABLE GAMES)	$ 10,000.00	$ 10,699.35	$ 10,000.00	$ 10,000.00	$ 10,522.36	$ 10,000.00	$ 10,000.00	$ 10,000.00	
001-0000-0000-438000-00	INTEREST EARNED	$ 50,000.00	$ 135,000.00	$ 90,000.00	$ 90,000.00	$ 188,288.34	$ 90,000.00	$ 90,000.00	$ 100,000.00	
001-0000-0000-439700-00	VIDEO LOTTERY (GREY MACHINES)	$ 105,000.00	$ 109,193.00	$ 105,000.00	$ 105,000.00	$ 111,349.62	$ 105,000.00	$ 105,000.00	$ 105,000.00	
001-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ 69,482.00	$ 100,946.38	$ 91,184.00	$ 91,184.00	$ 151,755.49	$ 95,027.00	$ 95,027.00	$ 95,427.00	
	GRAND TOTAL REVENUES	$ 28,021,495.00	$ 32,486,264.55	$ 25,400,000.00	$ 25,400,000.00	$ 36,934,694.64	$ 26,011,071.00	$ 34,687,798.00	$ 27,586,273.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	ECONOMIC DEVELOPMENT										
001-4020-0000-503000-00	SALARIES	$ 108,454.95	$ 112,600.00	$ 112,698.64	$ 113,000.00	$ 176,000.00	$ 171,908.50	$ 95,000.00	$ 53,903.00	$ 25,987.30	30% OF COMMUNITY DEVELOPMENT DIRECTOR
001-4020-0000-504000-00	FICA	$ 6,485.20	$ 6,980.00	$ 6,711.30	$ 7,005.00	$ 10,525.00	$ 10,387.07	$ 5,890.00	$ 4,418.00	$ 1,611.21	6.2% OF SALARIES
001-4020-0000-505000-00	INSURANCE	$ 16,061.50	$ 18,000.00	$ 17,905.82	$ 20,000.00	$ 20,000.00	$ 17,989.10	$ 23,000.00	$ 23,000.00	$ 5,510.00	30% OF PREMIUM
001-4020-0000-506000-00	PENSION - PERS	$ 9,760.88	$ 10,135.00	$ 10,142.78	$ 11,300.00	$ 14,750.00	$ 7,209.48	$ 9,500.00	$ 7,125.00	$ 2,598.73	10.0% OF SALARIES
001-4020-0000-507000-00	MEDICARE	$ 1,516.67	$ 1,630.00	$ 1,569.68	$ 1,640.00	$ 2,475.00	$ 2,429.22	$ 1,377.50	$ 1,378.00	$ 376.82	1.45% OF SALARIES
001-4020-0000-508000-00	WORKERS COMPENSATION	$ 170.27	$ 280.00	$ 175.51	$ 285.00	$ 300.00	$ 125.81	$ 237.50	$ 238.00	$ 64.97	$0.25 PER $100 OF SALARIES
001-4020-0000-611000-00	TELEPHONE	$ -	$ -	$ -	$ -						
001-4020-0000-613000-00	UTILITIES	$ -	$ -	$ -	$ -						
001-4020-0000-614000-00	TRAVEL	$ -		$ -	$ 2,500.00			$ 2,500.00	$ 2,500.00	$ 2,500.00	BUSINESS DEVELOPMENT OUTREACH, MISC. SEMINARS, ETC.
001-4020-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ -	$ -	$ -	$ -						
001-4020-0000-617000-00	MAINTENANCE OF VEHICLES	$ -	$ -	$ -	$ -						
001-4020-0000-620000-00	PUBLICATIONS	$ 2,591.04	$ 1,000.00	$ 226.84	$ 1,000.00	$ 300.00	$ 226.84				
001-4020-0000-621000-00	TRAINING	$ -		$ -	$ 5,000.00			$ 5,000.00	$ 5,000.00	$ 5,000.00	MISC. SEMINARS
001-4020-0000-622000-00	DUES & SUBSCRIPTIONS	$ -	$ 1,500.00		$ 3,500.00			$ 3,500.00	$ 3,500.00	$ 3,500.00	
001-4020-0000-623000-00	PROFESSIONAL SERVICES	$ -	$ 1,000.00		$ 1,000.00			$ 1,000.00	$ 1,000.00	$ 1,000.00	REDEVELOPMENT SERVICES
001-4020-0000-630000-00	CONTRACTED SERVICES	$ 32,273.20	$ 85,000.00		$ 20,000.00	$ 176,000.00		$ 20,000.00	$ 20,000.00	$ 20,000.00	CONSULTANTS, ENGINEERING, PUBLIC RELATIONS, ETC.
001-4020-0000-741000-00	MATERIALS & SUPPLIES	$ 69.99	$ 1,000.00		$ 2,500.00			$ 2,500.00	$ 2,500.00	$ 2,500.00	
001-4020-0000-743000-00	GASOLINE & OIL	$ -	$ -	$ -	$ -						
001-4020-0000-959000-00	CAPITAL OUTLAY	$ -	$ -	$ -	$ -				$ 256,000.00		
	TOTAL ECONOMIC DEPARTMENT	$ 177,383.70	$ 239,125.00	$ 149,430.57	$ 188,730.00	$ 400,350.00	$ 210,276.02	$ 169,505.00	$ 380,562.00	$ 70,649.02	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	MAYOR										
001-4090-0000-501000-00	SALARIES	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	***SALARY INCREASE EFFECTIVE ON 7/1/2024 ($1,000 PER MONTH)***
001-4090-0000-504000-00	FICA	$ 124.56	$ 375.00	$ 96.61	$ 745.00	$ 745.00	$ 311.15	$ 744.00	$ 744.00	$ 744.00	6.2% OF SALARY
001-4090-0000-505000-00	INSURANCE	$ 16,061.38	$ 18,000.00	$ 17,905.70	$ 20,000.00	$ 23,000.00	$ 21,022.68	$ 23,000.00	$ 23,000.00	$ 18,964.00	PARTICIPATING EMPLOYEES
001-4090-0000-506000-00	PENSION - PERS	$ 540.00	$ 540.00	$ 540.00	$ 1,200.00	$ 1,200.00	$ 1,080.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	10.0% OF PARTICIPATING SALARIES
001-4090-0000-507000-00	MEDICARE	$ 29.14	$ 90.00	$ 22.64	$ 175.00	$ 175.00	$ 72.79	$ 174.00	$ 174.00	$ 174.00	1.45% OF SALARY
001-4090-0000-508000-00	WORKERS COMPENSATION	$ 11.75	$ 15.00	$ 8.05	$ 30.00	$ 30.00	$ 6.53	$ 30.00	$ 30.00	$ 30.00	$0.25 PER $100 OF SALARY
001-4090-0000-611000-00	TELEPHONE	$ 43.06	$ 350.00	$ 304.27	$ 350.00	$ 350.00	$ 310.01	$ 350.00	$ 350.00	$ 350.00	
001-4090-0000-614000-00	TRAVEL	$ 3,676.33	$ 4,900.00	$ 3,572.62	$ 5,000.00	$ 5,000.00	$ 4,894.06	$ 5,000.00	$ 12,000.00	$ 12,000.00	WVML & MISC. TRAINING SEMINARS
001-4090-0000-621000-00	TRAINING	$ 700.00	$ 600.00	$ 600.00	$ 500.00	$ 1,000.00	$ 900.00	$ 500.00	$ 500.00	$ 500.00	WVML & MISC. TRAINING SEMINARS
001-4090-0000-741000-00	MATERIALS & SUPPLIES	$ 332.95	$ -	$ 222.52	$ -	$ 1,000.00	$ 549.58		$ 1,000.00	$ 2,000.00	YOUTH COUNCIL
	TOTAL MAYOR	$ 27,519.17	$ 30,870.00	$ 29,272.41	$ 40,000.00	$ 44,500.00	$ 41,146.80	$ 42,998.00	$ 50,998.00	$ 47,962.00	
	CITY COUNCIL										
001-4100-0000-501000-00	SALARIES	$ 16,800.00	$ 16,800.00	$ 16,800.00	$ 33,600.00	$ 33,600.00	$ 33,600.00	$ 33,600.00	$ 33,600.00	$ 33,600.00	***SALARY INCREASE EFFECTIVE ON 7/1/2024 ($400 PER MONTH)***
001-4100-0000-504000-00	FICA	$ 1,012.96	$ 1,045.00	$ 1,010.04	$ 2,085.00	$ 2,085.00	$ 2,052.57	$ 2,083.20	$ 2,083.20	$ 2,083.20	6.2% OF SALARIES
001-4100-0000-505000-00	INSURANCE	$ 19,132.52	$ 21,500.00	$ 21,426.24	$ 50,000.00	$ 25,000.00	$ 24,973.83	$ 25,000.00	$ 25,000.00	$ 18,964.00	PARTICIPATING EMPLOYEES
001-4100-0000-506000-00	PENSION - PERS	$ 999.00	$ 1,035.00	$ 864.00	$ 3,360.00	$ 3,360.00	$ 1,863.00	$ 3,360.00	$ 3,360.00	$ 3,360.00	10.0% OF PARTICIPATING SALARIES ($33,600)
001-4100-0000-507000-00	MEDICARE	$ 237.06	$ 245.00	$ 236.33	$ 490.00	$ 490.00	$ 480.08	$ 487.20	$ 487.20	$ 487.20	1.45% OF SALARIES
001-4100-0000-508000-00	WORKERS COMPENSATION	$ 32.55	$ 40.00	$ 22.51	$ 85.00	$ 85.00	$ 18.31	$ 84.00	$ 84.00	$ 84.00	$0.25 PER $100 OF SALARIES
001-4100-0000-614000-00	TRAVEL	$ 1,817.39	$ 2,000.00		$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	WVML, VARIOUS MEETINGS & EVENTS
001-4100-0000-741000-00	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -						MISC. CITY COUNCIL SUPPLIES
	TOTAL CITY COUNCIL	$ 40,031.48	$ 42,665.00	$ 40,359.12	$ 94,620.00	$ 69,620.00	$ 62,987.79	$ 69,614.40	$ 69,614.40	$ 63,578.40	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	CITY RECORDER										
001-4110-0000-503000-00	SALARIES	$ 53,452.62	$ 63,700.00	$ 65,096.61	$ 67,500.00	$ 70,875.00	$ 71,035.12	$ 72,849.00	$ 73,190.50	$ 69,775.00	
001-4110-0000-504000-00	FICA	$ 3,032.09	$ 3,950.00	$ 3,709.84	$ 4,185.00	$ 4,389.00	$ 4,267.37	$ 4,516.64	$ 4,537.81	$ 4,326.05	6.2% OF SALARIES
001-4110-0000-505000-00	INSURANCE	$ 17,733.20	$ 19,800.00	$ 19,787.38	$ 22,000.00	$ 20,000.00	$ 21,875.78	$ 25,300.00	$ 23,000.00	$ 18,964.00	PARTICIPATING EMPLOYEES
001-4110-0000-506000-00	PENSION - PERS	$ 4,810.81	$ 5,735.00	$ 5,858.72	$ 6,750.00	$ 6,750.00	$ 6,393.08	$ 7,284.90	$ 7,319.05	$ 6,977.50	10.0% OF SALARIES
001-4110-0000-507000-00	MEDICARE	$ 709.12	$ 925.00	$ 867.61	$ 975.00	$ 975.00	$ 998.01	$ 1,056.31	$ 1,061.26	$ 1,011.74	1.45% OF SALARIES
001-4110-0000-508000-00	WORKERS COMPENSATION	$ 89.75	$ 160.00	$ 87.16	$ 170.00	$ 170.00	$ 85.75	$ 182.12	$ 182.98	$ 174.44	$0.25 PER $100 OF SALARIES
001-4110-0000-614000-00	TRAVEL	$ 979.62	$ 1,000.00	$ 1,165.17	$ 1,000.00	$ 1,000.00	$ 550.95	$ 1,000.00	$ 1,000.00	$ 2,000.00	MISC. SEMINARS & REIMBURSEMENTS
001-4110-0000-620000-00	PUBLICATIONS	$ 121,369.20	$ 135,000.00	$ 125,432.03	$ 125,000.00	$ 114,475.00	$ 105,422.36	$ 125,000.00	$ 125,000.00	$ 75,000.00	CLASSIFIED & LEGAL ADS
001-4110-0000-621000-00	TRAINING	$ 225.00	$ 500.00	$ 210.00	$ 500.00	$ 525.00	$ 510.00	$ 500.00	$ 500.00	$ 500.00	MISC. TRAINING SEMINARS & TUITION REIMBURSEMENT
001-4110-0000-623100-00	LEGAL FEES	$ 1,183.75	$ 10,000.00	$ 850.00	$ 10,000.00	$ 10,000.00	$ 5,137.50	$ 10,000.00	$ 10,000.00	$ 10,000.00	ATTORNEY FEES (MISC. SUITS & CIVIL SERVICE)
001-4110-0000-624000-00	AUDIT FEES	$ 28,513.20	$ 20,540.00	$ 20,538.04	$ 25,000.00	$ 25,000.00	$ 21,600.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	FY 2025/2025 AUDIT
001-4110-0000-626000-00	CASUALITY & LIABILITY INSURANCE	$ 705,048.43	$ 850,000.00	$ 812,769.53	$ 900,000.00	$ 910,000.00	$ 381,569.55	$ 900,000.00	$ 900,000.00	$ 375,000.00	W/S, SAN., STORMWATER, & PARKING BUDGETS TOTAL = $526,000 - TOTAL $926,000
001-4110-0000-630000-00	CONTRACTED SERVICES	$ 31,073.33	$ 55,000.00	$ 36,537.88	$ 35,000.00	$ 50,000.00	$ 39,141.41	$ 35,000.00	$ 35,000.00	$ 40,000.00	CITY CODE CONTRACT & CIVIL SERVICE TESTING = $25,000;
											RECORDS MANAGEMENT SOFTWARE (ANNUAL) = $10,000
001-4110-0000-741000-00	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -	$ 500.00	$ 301.31				
001-4110-0000-959000-00	CAPITAL OUTLAY	$ -	$ -	$ -	$ -						
	TOTAL CITY RECORDER	$ 968,220.12	$ 1,166,310.00	$ 1,092,909.97	$ 1,198,080.00	$ 1,214,659.00	$ 658,888.19	$ 1,207,688.97	$ 1,205,791.60	$ 628,728.73	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	CITY MANAGER										
001-4120-0000-503000-00	SALARIES	$ 373,354.58	$ 430,000.00	$ 429,547.60	$ 350,000.00	$ 275,000.00	$ 252,728.84	$ 360,470.00	$ 362,220.00	$ 384,750.00	CITY MANAGER , ASSISTANT CITY MANAGER, & EXECUTIVE ASSISTANT
001-4120-0000-504000-00	FICA	$ 21,414.98	$ 26,660.00	$ 17,837.10	$ 21,700.00	$ 17,338.00	$ 15,136.53	$ 22,349.14	$ 22,349.14	$ 24,149.00	6.2% OF SALARIES
001-4120-0000-505000-00	INSURANCE	$ 26,189.76	$ 26,500.00	$ 26,110.64	$ 45,000.00	$ 30,000.00	$ 21,630.41	$ 51,750.00	$ 50,000.00	$ 56,892.00	PARTICIPATING EMPLOYEES
001-4120-0000-506000-00	PENSION - PERS	$ 33,601.96	$ 25,500.00	$ 25,434.78	$ 35,000.00	$ 27,500.00	$ 22,745.78	$ 36,047.00	$ 36,047.00	$ 38,475.00	10.0% OF SALARIES
001-4120-0000-507000-00	MEDICARE	$ 5,334.57	$ 6,235.00	$ 6,167.56	$ 5,075.00	$ 4,000.00	$ 3,761.54	$ 5,226.82	$ 5,226.82	$ 5,578.88	1.45% OF SALARIES
001-4120-0000-508000-00	WORKERS COMPENSATION	$ 696.92	$ 750.00	$ 580.04	$ 875.00	$ 875.00	$ 327.40	$ 901.18	$ 901.17	$ 961.88	$0.25 PER $100 OF SALARIES
001-4120-0000-611000-00	TELEPHONE	$ 1,340.88	$ 2,000.00	$ 1,772.96	$ 2,000.00	$ 2,000.00	$ 1,780.14	$ 2,000.00	$ 2,000.00	$ 2,000.00	
001-4120-0000-614000-00	TRAVEL	$ 3,851.92	$ 4,000.00	$ 2,346.51	$ 5,000.00	$ 3,400.00	$ 3,381.43	$ 5,000.00	$ 7,000.00	$ 7,000.00	WVCMA , WVML, & ICMA CONFERENCES
001-4120-0000-617000-00	MAINTENANCE OF VEHICLES	$ 96.62	$ 500.00		$ 500.00	$ 500.00	$ 174.18	$ 500.00	$ 500.00	$ 500.00	OIL, LUBE, & MINOR REPAIRS
001-4120-0000-621000-00	TRAINING	$ 1,194.00	$ 1,500.00	$ 1,299.00	$ 1,500.00	$ 3,100.00	$ 3,019.25	$ 2,500.00	$ 2,500.00	$ 2,500.00	WVCMA , WVML, & ICMA CONFERENCES
001-4120-0000-622000-00	DUES & SUBSCRIPTIONS	$ 9,283.38	$ 10,000.00	$ 9,980.72	$ 10,000.00	$ 10,000.00	$ 9,793.72	$ 10,000.00	$ 10,000.00	$ 11,000.00	WV MUNICIPAL LEAGUE, ICMA, CHAMBER, HOME RULE BOARD, ETC.
001-4120-0000-623000-00	PROFESSIONAL SERVICES	$ -	$ 250.00		$ 250.00	$ 250.00		$ 250.00	$ 250.00	$ 250.00	MEDICAL EXAMS, DRUG TESTING, ETC.
001-4120-0000-741000-00	MATERIALS & SUPPLIES	$ 1,663.91	$ 750.00	$ 194.97	$ 1,000.00	$ 1,000.00	$ 350.00	$ 1,000.00	$ 1,000.00	$ 1,500.00	
001-4120-0000-743000-00	GASOLINE & OIL	$ 633.17	$ 1,250.00	$ 1,106.87	$ 1,000.00	$ 1,000.00	$ 878.22	$ 1,000.00	$ 1,000.00	$ 1,000.00	
001-4120-0000-959000-00	CAPITAL OUTLAY	$ -	$ 49,710.00	$ 49,708.93	$ -						
	TOTAL CITY MANAGER	$ 478,656.65	$ 585,605.00	$ 572,087.68	$ 478,900.00	$ 375,963.00	$ 335,707.44	$ 498,994.13	$ 500,994.13	$ 536,556.75	
	CITY TREASURER										
001-4130-0000-501000-00	SALARIES	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	SALARY @ $125 PER MONTH
001-4130-0000-504000-00	FICA	$ 93.00	$ 95.00	$ 93.00	$ 95.00	$ 95.00	$ (9,269.56)	$ 93.00	$ 93.00	$ 93.00	6.2% OF SALARIES
001-4130-0000-507000-00	MEDICARE	$ 21.72	$ 25.00	$ 21.72	$ 25.00	$ 25.00	$ 5,235.52	$ 21.75	$ 21.75	$ 21.75	1.45% OF SALARIES
001-4130-0000-508000-00	WORKERS COMPENSATION	$ 1.70	$ 10.00	$ 2.02	$ 10.00	$ 10.00	$ 1.61	$ 3.75	$ 3.75	$ 3.75	$0.50 PER $100 OF SALARIES
	TOTAL CITY TREASURER	$ 1,616.42	$ 1,630.00	$ 1,616.74	$ 1,630.00	$ 1,630.00	$ (2,532.43)	$ 1,618.50	$ 1,618.50	$ 1,618.50	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	FINANCE DEPARTMENT										
001-4140-0000-503000-00	SALARIES	$ 730,869.29	$ 745,000.00	$ 744,810.66	$ 855,000.00	$ 888,500.00	$ 903,145.62	$ 890,314.60	$ 885,500.00	$ 869,895.00	FINANCE DIRECTOR, ASST. FINANCE DIRECTOR, ACCOUNTANT, UTILITY BILLING SUPERVISOR, UTILITY BILLING COORD., AP SPECIALIST, LICENSE CLERK, TAX CLERK, FIRE/GARBAGE COLLECTOR, CSR'S (2)
001-4140-0000-504000-00	FICA	$ 43,465.79	$ 46,190.00	$ 44,407.89	$ 53,010.00	$ 53,618.00	$ 55,880.11	$ 55,199.51	$ 54,901.00	$ 53,933.49	6.2% OF SALARIES
001-4140-0000-505000-00	INSURANCE	$ 121,384.35	$ 129,000.00	$ 128,919.76	$ 175,000.00	$ 156,000.00	$ 152,649.28	$ 201,250.00	$ 190,000.00	$ 227,568.00	PARTICIPATING EMPLOYEES
001-4140-0000-506000-00	PENSION - PERS	$ 65,778.11	$ 67,050.00	$ 67,032.95	$ 85,500.00	$ 71,000.00	$ 71,400.94	$ 89,031.46	$ 88,550.00	$ 86,989.50	10.0% OF SALARIES
001-4140-0000-507000-00	MEDICARE	$ 10,165.41	$ 10,800.00	$ 10,386.00	$ 12,400.00	$ 12,400.00	$ 13,068.44	$ 12,909.56	$ 12,839.75	$ 12,613.48	1.45% OF SALARIES
001-4140-0000-508000-00	WORKERS COMPENSATION	$ 1,175.09	$ 1,235.00	$ 1,199.16	$ 2,135.00	$ 2,135.00	$ 824.85	$ 2,225.79	$ 2,213.75	$ 2,174.74	$0.25 PER $100 OF SALARIES
001-4140-0000-611000-00	TELEPHONE	$ 658.42	$ 750.00	$ 662.99	$ 750.00	$ 750.00	$ 443.17	$ 750.00	$ 750.00	$ 750.00	
001-4140-0000-614000-00	TRAVEL	$ 4,355.10	$ 10,000.00	$ 6,411.64	$ 10,000.00	$ 5,000.00	$ 1,447.99	$ 10,000.00	$ 15,000.00	$ 15,000.00	GFOA & COMPUTER USER'S CONFERENCES (3), DEPT. TRAINING, & EMPLOYEE MILEAGE REIMBURSEMENTS
001-4140-0000-621000-00	TRAINING	$ 275.00	$ 6,000.00	$ 5,605.50	$ 4,000.00	$ 4,000.00	$ 1,562.63	$ 4,000.00	$ 4,000.00	$ 4,000.00	GFOA & COMPUTER USER'S CONFERENCES (3), & DEPT. TRAINING
001-4140-0000-622000-00	DUES & SUBSCRIPTIONS	$ 1,218.00	$ 1,500.00	$ 1,131.00	$ 1,500.00	$ 1,500.00	$ 475.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	GFOA MEMBERSHIP DUES; ACCOUNTING ASSOCIATION DUES, ETC.
001-4140-0000-623000-00	PROFESSIONAL SERVICES	$ -	$ 500.00		$ 500.00	$ 500.00	$ 298.68	$ 500.00	$ 500.00	$ 500.00	MISC. PROFESSIONAL SERVICES
001-4140-0000-741000-00	MATERIALS & SUPPLIES	$ 13,732.01	$ 15,000.00	$ 9,957.63	$ 15,000.00	$ 25,000.00	$ 23,391.60	$ 15,000.00	$ 25,000.00	$ 15,000.00	BUSINESS LICENSE, B & O TAX, & BILLING FORMS, PAST DUE NOTICES, CHECKS, MISC. SUPPLIES & FORMS
001-4140-0000-959000-00	CAPITAL OUTLAY	$ -	$ -	$ -	$ -				$ 200,000.00		
	TOTAL FINANCE DEPARTMENT	$ 993,076.57	$ 1,033,025.00	$ 1,020,525.18	$ 1,214,795.00	$ 1,220,403.00	$ 1,224,588.31	$ 1,282,680.91	$ 1,480,754.50	$ 1,289,924.21	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	POLICE COURT										
001-4160-0000-503000-00	SALARIES	$ 257,167.12	$ 265,000.00	$ 262,187.09	$ 315,000.00	$ 299,700.00	$ 298,358.99	$ 324,145.50	$ 324,145.50	$ 357,520.00	CHIEF MAGISTRATE, DEPUTY MAGISTRATE; COURT CASHIER, COURT CLERKS (2), PART-TIME MAGISTRATES (3)
001-4160-0000-504000-00	FICA	$ 15,518.47	$ 16,430.00	$ 15,763.30	$ 19,530.00	$ 19,330.00	$ 18,822.99	$ 20,097.02	$ 20,097.02	$ 22,166.24	6.2% OF SALARIES
001-4160-0000-505000-00	INSURANCE	$ 43,584.82	$ 49,165.00	$ 48,645.72	$ 65,000.00	$ 52,000.00	$ 48,658.24	$ 74,750.00	$ 70,000.00	$ 93,470.00	PARTICIPATING EMPLOYEES
001-4160-0000-506000-00	PENSION - PERS	$ 23,145.28	$ 23,850.00	$ 23,597.07	$ 31,500.00	$ 30,000.00	$ 26,848.65	$ 32,414.55	$ 32,414.55	$ 35,752.00	10.0% OF SALARIES
001-4160-0000-507000-00	MEDICARE	$ 3,629.24	$ 3,845.00	$ 3,686.41	$ 4,565.00	$ 4,565.00	$ 4,402.13	$ 4,700.11	$ 4,700.11	$ 5,184.04	1.45% OF SALARIES
001-4160-0000-508000-00	WORKERS COMPENSATION	$ 451.74	$ 650.00	$ 423.53	$ 785.00	$ 785.00	$ 286.27	$ 810.36	$ 810.36	$ 893.80	$0.25 PER $100 OF SALARIES
001-4160-0000-614000-00	TRAVEL	$ -	$ 1,000.00		$ 2,000.00	$ 2,000.00	$ 947.98	$ 2,000.00	$ 2,000.00	$ 2,000.00	
001-4160-0000-621000-00	TRAINING	$ 1,080.00	$ 2,000.00	$ 880.00	$ 2,000.00	$ 2,000.00	$ 1,640.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	
001-4160-0000-623000-00	PROFESSIONAL SERVICES	$ 2,071.96	$ 2,000.00	$ 1,624.27	$ 2,000.00	$ 5,000.00	$ 4,944.04	$ 2,000.00	$ 38,000.00	$ 38,000.00	INTERPRETATIVE SERVICES, PEST CONTROL, ETC.
001-4160-0000-623100-00	LEGAL FEES	$ 102,011.70	$ 105,000.00	$ 103,988.50	$ 105,000.00	$ 105,000.00	$ 101,305.17	$ 111,500.00	$ 111,500.00	$ 111,500.00	MISC./JURY COSTS = $1,000; JUDGE = $38,200 FILL-IN JUDGE/ATTY. = $3,900; PROS. ATTORNEY = $68,000;
001-4160-0000-630100-00	CONTRACTED SERVICES	$ 56,734.20	$ 95,000.00	$ 61,034.67	$ 105,000.00	$ 105,000.00	$ 89,585.73	$ 105,000.00	$ 105,000.00	$ 125,000.00	JAIL FEES
001-4160-0000-741000-00	MATERIALS & SUPPLIES	$ 3,372.38	$ 6,000.00	$ 4,815.36	$ 6,000.00	$ 11,000.00	$ 8,755.68	$ 6,000.00	$ 10,000.00	$ 10,000.00	
001-4160-0000-959000-00	CAPITAL OUTLAY	$ -	$ 9,200.00	$ 9,198.90	$ -	$ 22,000.00	$ 21,824.69				
	TOTAL POLICE COURT	$ 508,766.91	$ 579,140.00	$ 535,844.82	$ 658,380.00	$ 658,380.00	$ 626,380.56	$ 685,417.54	$ 720,667.54	$ 803,486.08	
	CITY ATTORNEY										
001-4170-0000-623100-00	LEGAL FEES	$ 46,364.49	$ 50,000.00	$ 44,796.31	$ 50,000.00	$ 50,000.00	$ 48,244.29	$ 50,000.00	$ 50,000.00	$ 50,000.00	RETAINER = $40,000 & MISC. EXPENSES = $10,000
	TOTAL CITY ATTORNEY	$ 46,364.49	$ 50,000.00	$ 44,796.31	$ 50,000.00	$ 50,000.00	$ 48,244.29	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	COMMUNITY DEVELOPMENT DEPARTMENT (CDBG GRANT)										
001-4210-0000-503000-00	SALARIES	$ -	$ -	$ -	$ -		$ 37,013.23	$ 30,900.00	$ 30,900.00		1/2 COMMUNITY DEVELOPMENT DIRECTOR; HOLIDAY
001-4210-0000-504000-00	FICA						$ 2,379.82	$ 1,915.80	$ 1,915.80		6.2% OF SALARIES
001-4210-0000-505000-00	INSURANCE						$ 7,071.15	$ 5,000.00	$ 5,000.00		PARTICIPATING EMPLOYEES
001-4210-0000-506000-00	PENSION - PERS						$ 3,331.20	$ 3,090.00	$ 3,090.00		10.0% OF SALARIES
001-4210-0000-507000-00	MEDICARE						$ 556.63	$ 448.05	$ 448.05		1.45% OF SALARIES
001-4210-0000-508000-00	WORKERS COMPENSATION						$ 1,416.20	$ 77.15	$ 77.15		$0.25 PER $100 OF SALARIES
001-4210-0000-614000-00	TRAVEL	$ 249.03	$ 750.00	$ 532.32	$ 750.00	$ 750.00	$ 312.11	$ 750.00	$ 750.00		
001-4210-0000-620000-00	PUBLICATIONS	$ 3,627.17	$ 2,500.00	$ 1,023.59	$ 2,500.00	$ 2,500.00	$ 1,527.63	$ 2,500.00	$ 2,500.00		
001-4210-0000-621000-00	TRAINING	$ -	$ 250.00		$ 250.00	$ 250.00		$ 250.00	$ 250.00		
001-4210-0000-622000-00	DUES & SUBSCRIPTIONS	$ 550.00	$ 750.00		$ 750.00	$ 750.00	$ 212.41	$ 750.00	$ 750.00		
001-4210-0000-630000-00	CONTRACTED SERVICES	$ 26,729.66	$ 60,858.00	$ 58,445.00	$ 60,858.00	$ 60,858.00	$ 87,500.00	$ 35,000.00	$ 35,000.00		
											ONE YEAR ANUUAL PLAN, CAPER, ERR, ETC. = $35,858
001-4210-0000-741000-00	MATERIALS & SUPPLIES	$ -	$ 1,000.00	$ 590.80	$ 1,000.00	$ 1,000.00	$ 3,154.03	$ 1,000.00	$ 1,000.00		
001-4210-0000-959000-00	CAPITAL OUTLAYS	$ 368,992.50	$ 500,000.00	$ 383,033.38	$ 264,432.00	$ 264,432.00	$ 197,772.57	$ 233,060.00	$ 233,060.00		PROJECT FUNDING
	TOTAL COMM. DEV. DEPARTMENT	$ 400,148.36	$ 566,108.00	$ 443,625.09	$ 330,540.00	$ 330,540.00	$ 342,246.98	$ 314,741.00	$ 314,741.00		

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	HUMAN RESOURCES (HR) DEPARTMENT										
001-4220-0000-503000-00	SALARIES	$ 150,158.28	$ 157,500.00	$ 157,260.20	$ 205,000.00	$ 190,000.00	$ 178,441.25	$ 239,541.95	$ 235,000.00	$ 242,771.00	HR DIRECTOR & HR GENERALISTS (2) BASE = $202,165
001-4220-0000-504000-00	FICA	$ 9,221.98	$ 9,765.00	$ 9,583.33	$ 12,710.00	$ 11,780.00	$ 11,402.51	$ 14,851.60	$ 14,570.00	$ 15,051.80	6.2% OF SALARIES
001-4220-0000-505000-00	INSURANCE	$ 9,208.34	$ 20,300.00	$ 20,290.98	$ 45,000.00	$ 32,000.00	$ 22,945.03	$ 51,750.00	$ 47,000.00	$ 56,889.00	PARTICIPATING EMPLOYEES
001-4220-0000-506000-00	PENSION - PERS	$ 13,514.34	$ 14,175.00	$ 14,153.33	$ 20,500.00	$ 19,000.00	$ 16,059.76	$ 23,954.20	$ 23,500.00	$ 24,277.10	10.0% OF SALARIES
001-4220-0000-507000-00	MEDICARE	$ 2,156.73	$ 2,285.00	$ 2,241.20	$ 2,970.00	$ 2,755.00	$ 2,666.68	$ 3,473.36	$ 3,407.50	$ 3,520.18	1.45% OF SALARIES
001-4220-0000-508000-00	WORKERS COMPENSATION	$ 247.37	$ 390.00	$ 316.74	$ 515.00	$ 515.00	$ 175.54	$ 598.85	$ 587.50	$ 606.93	$0.25 PER $100 OF SALARIES
001-4220-0000-611000-00	TELEPHONE	$ 479.90	$ 550.00	$ 484.15	$ 550.00	$ 500.00	$ 489.88	$ 550.00	$ 550.00	$ 550.00	
001-4220-0000-614000-00	TRAVEL	$ -			$ 1,000.00	$ 2,000.00	$ 1,835.24	$ 1,000.00	$ 3,000.00	$ 4,500.00	
001-4220-0000-621000-00	TRAINING	$ 149.00			$ 2,000.00	$ 2,000.00		$ 2,000.00	$ 2,000.00	$ 2,000.00	
001-4220-0000-622000-00	DUES & SUBSCRIPTIONS	$ 244.00	$ 500.00	$ 244.00	$ 500.00	$ 500.00	$ 264.00	$ 500.00	$ 500.00	$ 1,500.00	
001-4220-0000-623000-00	PROFESSIONAL SERVICES	$ -	$ 245.00	$ 150.00	$ 500.00	$ 500.00	$ (2,747.18)	$ 500.00	$ 500.00	$ 1,000.00	
001-4220-0000-630000-00	CONTRACTED SERVICES	$ 2,988.00	$ 89,500.00	$ 89,495.69	$ 61,000.00	$ 64,000.00	$ 63,898.70	$ 83,500.00	$ 83,500.00	$ 87,000.00	APPLICANT TRACKING SOFTWARE (ATS) = $3,500; CORE HR SOFTWARE MAINT. = $57,500
001-4220-0000-741000-00	MATERIALS & SUPPLIES	$ 602.70	$ 1,000.00	$ 529.89	$ 3,000.00	$ 3,000.00	$ 536.43	$ 3,000.00	$ 3,000.00	$ 4,500.00	ORIENTATION/ONBOARDING PROGRAM SUPPLIES & MISC. = $1,000; EMPLOYEE RECOGNITION/REWARDS PROGRAM = $2,000
001-4220-0000-959000-00	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 17,500.00	$ 17,010.00				
	TOTAL HR DEPARTMENT	$ 188,970.64	$ 296,210.00	$ 294,749.51	$ 355,245.00	$ 346,050.00	$ 312,977.84	$ 425,219.96	$ 417,115.00	$ 444,166.01	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	CITY PLANNING										
001-4370-0000-503000-00	SALARIES	$ 592,785.26	$ 635,000.00	$ 612,522.60	$ 645,000.00	$ 645,000.00	$ 627,450.59	$ 680,768.39	$ 685,000.00	$ 717,815.00	CITY ENGINEER/PLANNING DIRECTOR, CITY PLANNER, BUILDING CODE OFFICIAL, BUILDING INPECTOR I, BUILDING INSPECTOR II, CODE ENFORCEMENT OFFICERS (2), HOUSING CODE OFFICIAL, BUILDING PERMIT TECH., FIRE INSPECTOR/PLANS EXAMINER, PLANNING ADMIN.
001-4370-0000-504000-00	FICA	$ 36,119.25	$ 39,370.00	$ 37,410.36	$ 39,990.00	$ 39,990.00	$ 39,579.68	$ 42,207.64	$ 42,470.00	$ 44,504.53	6.2% OF SALARIES
001-4370-0000-505000-00	INSURANCE	$ 59,260.44	$ 63,500.00	$ 55,692.16	$ 80,000.00	$ 80,000.00	$ 78,412.61	$ 92,000.00	$ 86,000.00	$ 227,536.00	PARTICIPATING EMPLOYEES
001-4370-0000-506000-00	PENSION - PERS	$ 52,305.20	$ 57,150.00	$ 54,237.38	$ 64,500.00	$ 64,500.00	$ 55,007.53	$ 68,076.84	$ 68,500.00	$ 71,781.50	10.0% OF SALARIES
001-4370-0000-507000-00	MEDICARE	$ 8,447.36	$ 9,205.00	$ 8,748.91	$ 9,350.00	$ 9,350.00	$ 9,256.45	$ 9,871.14	$ 9,932.50	$ 10,408.32	1.45% OF SALARIES
001-4370-0000-508000-00	WORKERS COMPENSATION	$ 14,305.55	$ 15,875.00	$ 13,438.40	$ 16,125.00	$ 16,125.00	$ 10,441.62	$ 17,019.21	$ 17,125.00	$ 17,945.38	$2.50 PER $100 OF SALARIES
001-4370-0000-611000-00	TELEPHONE	$ 11,545.62	$ 16,000.00	$ 14,749.32	$ 12,000.00	$ 12,000.00	$ 8,867.74	$ 12,000.00	$ 12,000.00	$ 12,000.00	CELL PHONES & IPADS
001-4370-0000-614000-00	TRAVEL	$ 4,233.54	$ 7,500.00	$ 6,275.33	$ 5,000.00	$ 7,500.00	$ 4,609.21	$ 5,000.00	$ 5,000.00	$ 5,000.00	CODE OFFICIALS & PLANNING COMM. SEMINARS
001-4370-0000-617000-00	MAINTENANCE OF VEHICLES	$ 3,736.08	$ 5,000.00	$ 3,369.55	$ 5,000.00	$ 5,000.00	$ 3,532.56	$ 5,000.00	$ 5,000.00	$ 5,000.00	OIL, LUBE, & MINOR REPAIRS
001-4370-0000-620000-00	PUBLICATIONS	$ 959.67	$ 2,000.00	$ 1,213.78	$ 2,000.00	$ 2,000.00	$ 1,260.26	$ 2,000.00	$ 2,000.00	$ 2,000.00	PLANNING & ZONING ADVERTISEMENTS
001-4370-0000-621000-00	TRAINING	$ 5,834.42	$ 6,000.00	$ 5,157.65	$ 6,000.00	$ 8,500.00	$ 4,318.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	CODE OFFICIAL & PLANNING COMM. SEMINARS
001-4370-0000-622000-00	DUES & SUBSCRIPTIONS	$ 2,391.27	$ 3,000.00	$ 878.00	$ 3,000.00	$ 3,000.00	$ 1,303.25	$ 3,000.00	$ 3,000.00	$ 3,000.00	BOCA, WV CODE OFFICIALS ASSOCIATION, WV PLANNING ASSOCIATION
001-4370-0000-623000-00	PROFESSIONAL SERVICES	$ 8,698.53	$ 20,000.00	$ 7,316.61	$ 20,000.00	$ 20,000.00	$ (108,776.42)	$ 20,000.00	$ 20,000.00	$ 20,000.00	ELECTRICAL INSP., ASBESTOS TESTING, & MISC. SERV. = $12,500; MGO PERMITING SOFTWARE = $7,500
001-4370-0000-623100-00	LEGAL FEES	$ 31,436.92	$ 35,000.00	$ 31,004.46	$ 35,000.00	$ 35,000.00	$ 30,999.96	$ 35,000.00	$ 35,000.00	$ 35,000.00	CITY PLANNING ATTORNEY SALARY = $31,000; MISCELLANEOUS = $4,000
001-4370-0000-630000-00	CONTRACTED SERVICES	$ 6,943.50	$ 215,000.00	$ 110,027.73	$ 50,000.00	$ 150,000.00	$ (162.60)	$ 50,000.00	$ 50,000.00	$ 125,000.00	DEMOLITIONS, MOWING & PROPERTY CLEANUP; THIRD-PARTY ENGINEERING
001-4370-0000-741000-00	MATERIALS & SUPPLIES	$ 10,267.13	$ 10,000.00	$ 3,730.41	$ 10,000.00	$ 10,000.00	$ 4,827.21	$ 10,000.00	$ 10,000.00	$ 10,000.00	ICC CODES, REWRITE COSTS, & MISC. SUPPLIES
001-4370-0000-743000-00	GASOLINE & OIL	$ 5,848.77	$ 6,000.00	$ 5,408.62	$ 6,000.00	$ 6,000.00	$ 3,834.70	$ 6,000.00	$ 6,000.00	$ 6,000.00	
001-4370-0000-745000-00	UNIFORMS	$ 5,026.55	$ 6,000.00	$ 5,442.95	$ 6,000.00	$ 6,000.00	$ 2,208.02	$ 6,000.00	$ 6,000.00	$ 6,000.00	MISC. UNIFORM REPLACEMENTS
001-4370-0000-959000-00	CAPITAL OUTLAY	$ 9,123.70	$ 78,860.00	$ 28,859.00	$ -	$ 140,000.00	$ 54,993.00		$ 220,000.00		
	TOTAL CITY PLANNING	$ 869,268.76	$ 1,230,460.00	$ 1,005,483.22	$ 1,014,965.00	$ 1,259,965.00	$ 831,963.37	$ 1,069,943.22	$ 1,289,027.50	$ 1,324,990.72	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	ELECTIONS										
001-4380-0000-503000-00	WAGES	$ -	$ 15,000.00	$ 35,500.00	$ -						
001-4380-0000-504000-00	FICA			$ 765.70							
001-4380-0000-507000-00	MEDICARE			$ 179.09							
001-4380-0000-620000-00	PUBLICATIONS	$ -	$ 15,000.00	$ 4,812.00	$ -						
001-4380-0000-630000-00	CONTRACTED SERVICES	$ -	$ 10,000.00	$ 9,327.81	$ -						
001-4380-0000-741000-00	MATERIALS & SUPPLIES	$ -	$ 10,000.00	$ 789.33	$ -						
	TOTAL ELECTIONS	$ -	$ 50,000.00	$ 51,373.93	$ -						

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	CITY HALL										
001-4400-0000-502000-00	SALARIES - MERIT POOL	$ -		$ -	$ 500,000.00	$ -					COLA/MERIT INCREASE FUNDING (5.0% ALLOWANCE) BASE
											SALARIES @ $10 MILLION (WITH BENEFITS) = $500,000
001-4400-0000-503000-00	SALARIES	$ 43,915.38	$ 46,500.00	$ 45,926.41	$ 46,500.00	$ 55,000.00	$ 49,749.77	$ 50,749.00	$ 51,000.00	$ 53,750.00	CUSTODIAN (INCLUDES TRAIN STATION)
001-4400-0000-504000-00	FICA	$ 2,662.14	$ 2,885.00	$ 2,777.25	$ 2,885.00	$ 3,056.00	$ 3,153.28	$ 3,146.44	$ 3,162.00	$ 3,332.50	6.2% OF CUSTODIAN SALARY
001-4400-0000-505000-00	INSURANCE	$ 9,083.00	$ 10,175.00	$ 10,143.35	$ 11,250.00	$ 11,250.00	$ 29,082.79	$ 12,937.50	$ 12,000.00	$ 18,964.00	PARTICIPATING EMPLOYEES
001-4400-0000-505100-00	INSURANCE	$ -	$ -	$ -	$ 40,000.00	$ 40,000.00		$ 40,000.00	$ 40,000.00		EMPLOYEE LONG TERM DISABILITY PLAN; REALLOCATED TO EACH DEPT.
001-4400-0000-506000-00	PENSION - PERS	$ 3,952.33	$ 4,185.00	$ 4,133.38	$ 4,650.00	$ 4,650.00	$ 4,450.13	$ 5,074.90	$ 5,100.00	$ 5,375.00	10.0% OF ELIGIBLE SALARIES
001-4400-0000-507000-00	MEDICARE	$ 622.62	$ 675.00	$ 649.37	$ 675.00	$ 675.00	$ 826.88	$ 735.86	$ 739.50	$ 779.38	1.45% OF CUSTODIAN SALARY
001-4400-0000-508000-00	WORKERS COMPENSATION	$ 1,176.95	$ 1,395.00	$ 1,172.56	$ 1,395.00	$ 1,395.00	$ 912.49	$ 1,522.47	$ 1,530.00	$ 1,612.50	$3.00 PER $100 OF CUSTODIAN SALARY
001-4400-0000-611000-00	TELEPHONE	$ 32,696.19	$ 30,000.00	$ 26,910.63	$ 30,000.00	$ 30,000.00	$ 25,456.31	$ 30,000.00	$ 30,000.00	$ 30,000.00	
001-4400-0000-613000-00	UTILITIES	$ 66,536.21	$ 90,000.00	$ 73,444.16	$ 100,000.00	$ 100,000.00	$ 71,258.63	$ 100,000.00	$ 100,000.00	$ 100,000.00	UTILITIES = $59,500; STORMWATER FEES = $40,500
001-4400-0000-615000-00	MAINTENANCE OF BUILDING	$ 7,104.18	$ 10,000.00	$ 2,985.85	$ 15,000.00	$ 15,000.00	$ 11,455.54	$ 15,000.00	$ 15,000.00	$ 15,000.00	ANY MAINTENANCE OUTSIDE OF WARRANTY AND SERVICE CONTRACTS
001-4400-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 13,967.16	$ 20,000.00	$ 13,967.16	$ 20,000.00	$ 20,000.00	$ 13,967.16	$ 15,000.00	$ 15,000.00	$ 15,000.00	LEASE FOR MAILING/FOLDING MACHINE
001-4400-0000-618000-00	POSTAGE	$ 106,196.59	$ 90,000.00	$ 90,706.36	$ 85,000.00	$ 85,000.00	$ 85,087.60	$ 95,000.00	$ 95,000.00	$ 105,000.00	POSTAGE, UPS & FEDEX
001-4400-0000-619000-00	RENTS - BUILDING 7 EQUIP.						$ 74,347.84				
001-4400-0000-622000-00	DUES AND SUBSCRIPTIONS						$ 129.00				
001-4400-0000-623000-00	PROFESSIONAL SERVICES	$ 302,236.85	$ 405,000.00	$ 349,765.31	$ 480,000.00	$ 474,300.00	$ 410,840.61	$ 352,200.00	$ 352,200.00	$ 352,200.00	MOSQUITO CONTROL; COMPUTER/IT SERVICES; SHREDDING; FLU SHOTS
											CC ACCESS FEE; DIGITAL SIGNAGE; MUSIC LICENSES
001-4400-0000-630000-00	CONTRACTED SERVICES	$ 156,873.03	$ 400,000.00	$ 388,568.34	$ 200,000.00	$ 235,000.00	$ 232,615.43	$ 361,000.00	$ 361,000.00	$ 465,000.00	PEST CONTROL; COMCAST INTERNET; WEBSITE, AGENDA & STREAMING;
											STORAGE UNITS; B&O COLLECTION; WATER SOFTNER PM; VULTURES;
											FIRE PM; GENERATOR PM; COPIER LEASE; BORLIE PM; ELEVATOR PM;
											SHENTEL INTERNET; FIRE SAFETY PM; CITY FIREWORKS
001-4400-0000-741000-00	MATERIALS & SUPPLIES	$ 64,320.05	$ 75,000.00	$ 64,963.61	$ 84,894.00	$ 91,000.00	$ 65,747.57	$ 90,000.00	$ 90,000.00	$ 90,000.00	OFFICE SUPPLIES FOR CITY HALL DEPTS.; TYLER FINANCE SOFTWARE
001-4400-0000-745000-00	UNIFORMS	$ 8,504.44	$ 10,000.00	$ 8,165.29	$ 10,000.00	$ 10,000.00	$ 5,959.28	$ 10,000.00	$ 10,000.00	$ 10,000.00	CUSTODIAN/MAT RENTAL
001-4400-0000-866100-00	CONTRIBUITIONS - TRAIN STATION FUND	$ 10,585.00	$ 40,000.00	$ 44,588.50	$ 70,000.00	$ 70,000.00	$ 64,161.13	$ 70,000.00	$ 70,000.00	$ 50,000.00	TRAIN STATION SECURITY ($70,000); $50,000 (Operational Funds)
001-4400-0000-866200-00	CONTRIBUITIONS - RETIREMENT	$ 250,000.00	$ 100,000.00	$ 100,000.00	$ -	$ 200,000.00	$ 200,000.00		$ 200,000.00		RETIREMENT & LEAVE CONTINGENCY = $200,000
001-4400-0000-866300-00	CONTRIBUTIONS - GENERAL DEV.	$ 457,020.00	$ 979,155.00	$ 979,155.00	$ -	$ 1,319,670.00	$ 1,319,670.00		$ 200,000.00		CAPITAL IMPROVEMENT & REPLACEMENT FUNDING = $500,000
001-4400-0000-866400-00	CONTRIBUTIONS - COMPUTER SYS.	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 117,446.21		$ 110,000.00	$ 100,000.00	COMPUTER SYSTEM MAINTENANCE FUNDING = $100,000
001-4400-0000-866600-00	CONTRIBUTIONS - HEALTH INS. TRUST	$ -	$ -	$ -		$ 250,000.00	$ 250,000.00				***HEALTH INSURANCE TRUST FUNDING = $250,000 (SALES TAX FUND)***
001-4400-0000-866800-00	CONTRIBUTIONS - COMM. DEV. FUND	$ 65,252.50	$ 120,000.00	$ 137,512.68	$ 60,000.00	$ 105,000.00	$ 106,369.25	$ 60,000.00	$ 60,000.00	$ 60,000.00	COMMUNITY DEVELOPMENT FEES
001-4400-0000-866800-00	CONTRIBUTIONS - COAL SEV. TAX FUND	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00				OUTSIDE AGENCY FUNDING FOR NON PROFITS
001-4400-0000-959000-00	CAPITAL OUTLAY	$ 362,694.85	$ 3,542,390.00	$ 1,162,878.04	$ 40,000.00	$ 1,360,000.00	$ 1,046,221.19		$ 338,300.00		CITY FIREWORKS (07/04/2025) FUNDING = $40,000; MOVED TO CONTRACTED
	TOTAL CITY HALL	$ 2,065,399.47	$ 6,077,360.00	$ 3,608,413.25	$ 1,912,249.00	$ 4,590,996.00	$ 4,198,908.09	$ 1,312,366.17	$ 2,160,031.50	$ 1,476,013.38	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	POLICE DEPARTMENT										
001-7000-0000-503000-00	SALARIES	$ 2,106,440.54	$ 3,250,000.00	$ 3,119,425.09	$ 3,725,000.00	$ 3,678,000.00	$ 3,666,815.47	$ 3,937,620.70	$ 3,987,339.65	$ 4,075,344.83	39 UNIFORMED OFFICERS
											CHIEF, DEPUTY CHIEF; DISPATCH SUPERVISOR; 5 DISPATCHERS; PD ADMIN ASST.
											LONGEVITY; OVERTIME; HOLIDAY PAY;
001-7000-0000-504000-00	FICA	$ 27,911.22	$ 32,000.00	$ 22,380.47	$ 31,000.00	$ 31,000.00	$ 29,767.48	$ 29,246.60	$ 31,930.00	$ 37,513.91	6.2% OF CIVILIAN SALARIES ($566,000)
001-7000-0000-505000-00	INSURANCE	$ 769,388.42	$ 850,000.00	$ 832,626.78	$ 1,010,000.00	$ 900,000.00	$ 970,603.90	$ 1,161,500.00	$ 1,020,000.00	$ 1,061,984.00	PARTICIPATING FULL-TIME EMPLOYEES & RETIREES
001-7000-0000-506000-00	PENSION - PERS	$ 40,391.99	$ 36,500.00	$ 34,527.90	$ 50,000.00	$ 50,000.00	$ 58,947.68	$ 47,171.94	$ 48,000.00	$ 60,506.31	10.0% OF ELIGIBLE SALARIES
001-7000-0000-506100-00	POLICE PENSION - RETIREMENT	$ 554,745.51	$ 705,000.00	$ 699,109.47	$ 1,392,357.00	$ 1,417,357.00	$ 1,389,325.19	$ 1,392,357.00	$ 1,376,125.00	$ 1,318,053.00	REQUIRED CONTRIBUTION (CLOSED PLAN); $730,000 EST. PAID BY 001-436610;
001-7000-0000-506300-00	POLICE PENSION - MPFRS						$ 12,354.39		$ 50,000.00	$ 75,000.00	
001-7000-0000-507000-00	MEDICARE	$ 29,766.67	$ 47,125.00	$ 43,878.93	$ 54,010.00	$ 54,010.00	$ 54,174.55	$ 57,095.50	$ 57,816.42	$ 59,092.50	1.45% OF SALARIES
001-7000-0000-508000-00	WORKERS COMPENSATION	$ 71,277.63	$ 72,000.00	$ 61,611.88	$ 83,810.00	$ 83,810.00	$ 45,861.51	$ 88,596.47	$ 50,000.00	$ 60,000.00	$2.25 PER $100 OF SALARIES
001-7000-0000-611000-00	TELEPHONE	$ 21,279.63	$ 50,000.00	$ 45,532.50	$ 40,000.00	$ 46,500.00	$ 40,737.61	$ 50,000.00	$ 50,000.00	$ 60,000.00	EQUIPMENT & LONG DISTANCE CHARGES
001-7000-0000-613000-00	UTILITIES	$ 85,487.16	$ 90,000.00	$ 85,477.69	$ 90,000.00	$ 90,000.00	$ 68,281.36	$ 100,000.00	$ 100,000.00	$ 100,000.00	UTILITIES, STORMWATER FEES, TRAFFIC LIGHTS, & MISC. REPAIRS
001-7000-0000-614000-00	TRAVEL	$ 17,565.12	$ 20,000.00	$ 11,060.37	$ 20,000.00	$ 25,000.00	$ 22,379.99	$ 20,000.00	$ 20,000.00	$ 20,000.00	MISC. SEMINARS, TRAINING, & STATE POLICE ACADEMY
001-7000-0000-615000-00	MAINTENANCE OF BUILDING	$ 16,354.40	$ 22,500.00	$ 21,463.81	$ 10,000.00	$ 20,000.00	$ 20,048.57	$ 20,000.00	$ 20,000.00	$ 20,000.00	GATE, ELEVATOR, & MISC. REPAIRS
001-7000-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 8,067.19	$ 10,000.00	$ 4,814.10	$ 10,000.00	$ 10,000.00	$ 9,446.81	$ 10,000.00	$ 10,000.00	$ 10,000.00	RADIO, RADAR, CAMERAS, & MINOR EQUIPMENT REPAIR
001-7000-0000-617000-00	MAINTENANCE OF VEHICLES	$ 62,372.41	$ 120,000.00	$ 57,046.79	$ 75,000.00	$ 75,000.00	$ 34,930.77	$ 75,000.00	$ 75,000.00	$ 85,000.00	MISC. SUPPLIES & REPAIRS
001-7000-0100-61900-00	RENTS - BUILDING & EQUIP						$ 15,766.92				
001-7000-0000-62000-00	PUBLICATIONS					$ 4,000.00	$ 3,716.24			$ 24,000.00	POLICE RECRUITMENT ADVERTISING TRANSFERRED FROM RECORDER
001-7000-0000-621000-00	TRAINING	$ 18,462.16	$ 35,000.00	$ 24,676.38	$ 20,000.00	$ 25,000.00	$ 20,659.04	$ 25,000.00	$ 25,000.00	$ 25,000.00	MISC. SEMINARS, TRAINING, & STATE POLICE ACADEMY
001-7000-0000-622000-00	DUES & SUBSCRIPTIONS	$ 2,073.06	$ 2,500.00	$ 1,128.80	$ 2,500.00	$ 10,000.00	$ 7,059.51	$ 10,000.00	$ 10,000.00	$ 10,000.00	MISC. DUES & SUBSCRIPTIONS; WEBSITE ANNUAL FEE; FITNESS
001-7000-0000-623000-00	PROFESSIONAL SERVICES	$ 364,479.23	$ 435,000.00	$ 422,856.83	$ 525,000.00	$ 492,000.00	$ 418,911.92	$ 525,000.00	$ 489,000.00	$ 400,000.00	MEDICAL SHOTS & EXAMS (NEW HIRES & PROMOTIONS) = $25,000;
											IT SERVICES, HARDWARE, BACKUP, & SOFTWARE MAINT. = $500,000
001-7000-0000-630000-00	CONTRACTED SERVICES	$ 153,017.81	$ 250,000.00	$ 284,714.97	$ 260,000.00	$ 260,000.00	$ 199,778.50	$ 260,000.00	$ 260,000.00	$ 390,000.00	COPIER & MISC. = $35,000; SECURITY SERVICES = $60,000; HVAC = $15,000;
											CUSTODIAN SERVICES = $60,000; ELEVATOR MAINT. = $15,000;
											AXON TASERS (YEAR 6 OF 10) = $75,000
001-7000-0000-741000-00	MATERIALS & SUPPLIES	$ 49,227.54	$ 80,000.00	$ 71,469.47	$ 65,000.00	$ 65,000.00	$ 42,785.76	$ 65,000.00	$ 65,000.00	$ 60,000.00	MISC. OFFICE SUPPLIES, TICKET BOOKS, K-9 FOOD, & PRINTING
001-7000-0000-743000-00	GASOLINE & OIL	$ 82,959.31	$ 90,000.00	$ 73,612.42	$ 120,000.00	$ 89,300.00	$ 69,461.69	$ 100,000.00	$ 100,000.00	$ 100,000.00	
001-7000-0000-745000-00	UNIFORMS	$ 29,885.43	$ 45,000.00	$ 47,736.52	$ 30,000.00	$ 38,000.00	$ 36,955.51	$ 40,000.00	$ 40,000.00	$ 40,000.00	
001-7000-0000-866000-00	CONT. - CAP. IMPR./ COM. DEV. FUND	$ 1,119,403.32	$ -	$ -	$ -						
001-7000-0000-868000-03	CONT. - BULLET PROOF VEST GRANT	$ -	$ -	$ -	$ -						
001-7000-0000-868000-08	CONT. - FBI GRANT	$ 184,720.15	$ 185,000.00	$ 157,294.92	$ 185,000.00	$ 185,000.00	$ 135,477.90	$ 185,000.00	$ 185,000.00	$ 160,000.00	RENT & OVERTIME REIMBURSEMENT (TASK FORCE)
001-7000-0000-959000-00	CAPITAL OUTLAY	$ 37,365.28	$ 15,000.00	$ 5,813.80	$ -	$ 495,000.00	$ 174,278.24		$ 320,721.00		
001-7000-PPOO-606100-00	RETIREMENT - POLICE										POLICE PENSION PAID FROM STATE GRANT 001-0000-0000-436610)
									$ 651,947.00	$ 751,947.00	
	TOTAL POLICE DEPARTMENT	$ 5,852,641.18	$ 6,442,625.00	$ 6,128,259.89	$ 7,798,677.00	$ 8,143,977.00	$ 7,548,526.51	$ 8,198,588.21	$ 9,042,879.07	$ 9,003,441.55	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	FIRE DEPARTMENT										
001-7060-0000-503000-00	SALARIES	$ 1,783,232.38	$ 3,100,000.00	$ 2,909,287.61	$ 2,925,000.00	$ 2,971,340.00	$ 2,978,851.83	$ 3,156,336.72	$ 3,156,336.72	$ 3,447,437.50	BASE; LONGEVITY; SCHEDULED OVERTIME; ADDITIONAL OVERTIME; HOLIDAY
001-7060-0000-504000-00	FICA	$ 9,423.12	$ 9,700.00	$ 9,851.18	$ 10,015.00	$ 10,265.00	$ 10,811.03	$ 10,570.75	$ 10,664.00	$ 10,170.95	6.2% OF FIRE CHIEF & SECRETARY SALARIES ($161,550)
001-7060-0000-505000-00	INSURANCE	$ 707,318.58	$ 750,000.00	$ 730,403.56	$ 805,000.00	$ 800,000.00	$ 811,415.98	$ 925,750.00	$ 900,000.00	$ 789,652.00	PARTICIPATING EMPLOYEES & RETIREES
001-7060-0000-506000-00	PENSION - PERS	$ 13,767.83	$ 14,200.00	$ 14,403.77	$ 16,155.00	$ 16,554.00	$ 15,228.62	$ 17,049.59	$ 17,050.62	$ 16,404.75	10.0% OF FIRE CHIEF & SECRETARY SALARIES ($161,550)
001-7060-0000-506200-00	FIRE PENSION - RETIREMENT	$ 820,397.32	$ 959,575.00	$ 959,575.00	$ 1,634,755.00	$ 1,634,755.00	$ 1,710,436.14	$ 1,634,755.00	$ 1,656,822.00	$ 1,632,374.00	REQUIRED NET CONTRIBUTION (CLOSED PLAN); $570,000 EST. PAID BY 001-436610
002-706-00000-506200-00	FIRE PENSION-RETIRMENT (MFPERS)								$ 20,000.00	$ 50,000.00	
001-7060-0000-507000-00	MEDICARE	$ 24,319.88	$ 44,950.00	$ 41,024.00	$ 42,415.00	$ 45,260.00	$ 42,791.53	$ 45,766.88	$ 45,766.88	$ 49,987.84	1.45% OF SALARIES
001-7060-0000-508000-00	WORKERS COMPENSATION	$ 72,188.06	$ 79,750.00	$ 70,654.39	$ 80,435.00	$ 85,840.00	$ 61,884.31	$ 86,799.26	$ 60,000.00	$ 70,000.00	$2.75 PER $100 OF SALARIES
001-7060-0000-611000-00	TELEPHONE	$ 22,970.94	$ 22,000.00	$ 21,639.00	$ 25,000.00	$ 25,000.00	$ 21,085.75	$ 25,000.00	$ 25,000.00	$ 25,000.00	EQUIPMENT & LONG DISTANCE CHARGES
001-7060-0000-613000-00	UTILITIES	$ 62,969.60	$ 70,000.00	$ 66,282.94	$ 70,000.00	$ 85,000.00	$ 56,176.70	$ 70,000.00	$ 70,000.00	$ 70,000.00	W/S, GAS, ELECTRIC, STORMWATER FEES, & HYDRANT RENTAL
001-7060-0000-614000-00	TRAVEL	$ 4,661.57	$ 15,000.00	$ 5,885.87	$ 15,000.00	$ 10,000.00	$ 7,643.12	$ 15,000.00	$ 15,000.00	$ 15,000.00	MEDIC RECERTIFICATION & ANNUAL TRAINING/CERTIFICATIONS
001-7060-0000-615000-00	MAINTENANCE OF BUILDING	$ 37,648.65	$ 50,000.00	$ 48,520.31	$ 30,000.00	$ 30,000.00	$ 32,282.95	$ 30,000.00	$ 30,000.00	$ 35,000.00	MISC. REPAIRS & BUILDING IMPROVEMENTS = $30,000
001-7060-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 43,125.52	$ 70,000.00	$ 62,109.43	$ 50,000.00	$ 50,000.00	$ 31,975.59	$ 50,000.00	$ 50,000.00	$ 50,000.00	RADIOS, COMPUTERS, & AIRPACK UPGRADES; BERK. CO. AGREEMENT
001-7060-0000-617000-00	MAINTENANCE OF VEHICLES	$ 104,643.60	$ 80,000.00	$ 49,271.17	$ 80,000.00	$ 80,000.00	$ 70,026.79	$ 80,000.00	$ 80,000.00	$ 80,000.00	AERIAL TESTING, EMS, & EMERGENCY REPAIRS
001-7060-0100-619000-00	RENTS - BUILDING AND EQUPMENT						$ 17,721.60				
001-7060-0000-621000-00	TRAINING	$ 24,967.04	$ 30,000.00	$ 18,409.96	$ 30,000.00	$ 30,000.00	$ 23,223.95	$ 30,000.00	$ 30,000.00	$ 30,000.00	RECERTIFICATION , ANNUAL TRAINING, & PARAMEDIC TRAINING
001-7060-0000-622000-00	DUES & SUBSCRIPTIONS	$ 2,698.40	$ 4,000.00	$ 2,419.55	$ 3,000.00	$ 3,000.00	$ 2,140.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	WV PROF. FIRE CHIEF'S ASSOC., NATIONAL FIRE CHIEF'S ASSOC., & INTERNATIONAL ASSOC. OF FIRE CHIEF'S
001-7060-0000-623000-00	PROFESSIONAL SERVICES	$ 77,357.11	$ 70,000.00	$ 75,588.82	$ 70,000.00	$ 92,000.00	$ 96,855.12	$ 70,000.00	$ 70,000.00	$ 83,000.00	IT SERVICES = $62,000; INSTRUCTOR FEES & MEDICAL EXAMS = $8,000
001-7060-0000-630000-00	CONTRACTED SERVICES	$ 14,495.87	$ 25,000.00	$ 22,711.25	$ 25,000.00	$ 12,000.00	$ 13,373.34	$ 25,000.00	$ 25,000.00	$ 25,000.00	PEST CONTROL, COPIER MAINT. & INTERNET SERVICE = $15,100; CANCER =$13,000 CAD SOFTWARE AGREEMENT = $5,650; APS FIREHOUSE ALERTING = $4,250
001-7060-0000-741000-00	MATERIALS & SUPPLIES	$ 29,917.44	$ 50,000.00	$ 38,648.97	$ 50,000.00	$ 38,000.00	$ 38,589.98	$ 50,000.00	$ 50,000.00	$ 50,000.00	MISC. SUPPLIES
001-7060-0000-743000-00	GASOLINE & OIL	$ 13,773.32	$ 15,000.00	$ 11,363.70	$ 20,000.00	$ 20,000.00	$ 10,747.44	$ 20,000.00	$ 20,000.00	$ 20,000.00	AMBULANCES NOT INCLUDED
001-7060-0000-745000-00	UNIFORMS	$ 39,759.17	$ 55,000.00	$ 47,213.42	$ 40,000.00	$ 35,000.00	$ 36,776.05	$ 40,000.00	$ 40,000.00	$ 50,000.00	MISC. UNIFORMS, PERSONAL PROTECTIVE EQUIPMENT, ETC. = $20,000; BUNKER GEAR REPLACEMENT (ANNUAL) = $20,000
001-7060-0000-866000-00	CONT. - CAP. IMPR./ COM. DEV. FUND	$ 937,618.38	$ -	$ -	$ -						***FY 2021/2022 & FY 2022/2023 INCLUDED ARPA REIMBURSEMENTS***
001-7060-0000-959000-00	CAPITAL OUTLAY	$ 539,187.70	$ 1,295,635.00	$ 27,914.77	$ -	$ 1,585,000.00	$ 1,286,684.00		$ 2,095,000.00		
001-7060-FP00-506200-00	RETIREMENT - FIRE								$ 512,626.00	$ 542,626.00	FIRE PENSION PAID FROM STATE GRANT 001-0000-0000-426610
	TOTAL FIRE DEPARTMENT	$ 5,386,441.48	$ 6,809,810.00	$ 5,233,178.67	$ 6,021,775.00	$ 7,659,014.00	$ 7,376,721.82	$ 6,385,028.20	$ 8,982,266.22	$ 7,144,653.04	
	ANIMAL WARDEN										
001-7070-0000-613000-00	UTILITIES	$ 290.68	$ 1,000.00	$ 228.95	$ 1,000.00	$ 1,000.00	$ 286.05	$ 1,000.00	$ 1,000.00	$ 1,000.00	
001-7070-0000-615000-00	MAINTENANCE OF BUILDING	$ -	$ -	$ -	$ -						
001-7070-0000-630000-00	CONTRACTED SERVICES	$ -	$ -	$ -	$ -						
	TOTAL ANIMAL WARDEN	$ 290.68	$ 1,000.00	$ 228.95	$ 1,000.00	$ 1,000.00	$ 286.05	$ 1,000.00	$ 1,000.00	$ 1,000.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED WITH 3.5% COLA	COMMENTS
EXPENDITURES											
	STREET DEPARTMENT										
001-7500-0000-503000-00	SALARIES	$ 811,088.27	$ 900,000.00	$ 870,709.21	$ 955,000.00	$ 915,000.00	$ 920,482.43	$ 1,043,857.51	$ 1,098,360.00	$ 1,120,290.00	1/2 PUBLIC WORKS DIRECTOR, ASSIST, PUBLIC WORKS DIRECTOR & ADMIN. ASSISTANT PLUS 16 EMPLOYEES BASE = $846,017; LONGEVITY = $10,250; OVERTIME = $65,000; HOLIDAY PAY = $63,000; SEASONAL (TEMPORARY) EMPLOYEES (4) = $30,000 ***TRAIN STATION LABORER POSITION WITH BENEFITS = $0 (100% REIMB)***
001-7500-0000-504000-00	FICA	$ 48,270.72	$ 55,800.00	$ 51,378.85	$ 59,210.00	$ 59,210.00	$ 59,930.37	$ 65,241.09	$ 68,647.50	$ 70,018.13	6.2% OF SALARIES
001-7500-0000-505000-00	INSURANCE	$ 156,899.56	$ 215,000.00	$ 208,324.19	$ 250,000.00	$ 285,000.00	$ 297,593.15	$ 287,500.00	$ 275,000.00	$ 291,370.00	PARTICIPATING EMPLOYEES
001-7500-0000-506000-00	PENSION - PERS	$ 70,238.81	$ 81,000.00	$ 71,552.14	$ 92,500.00	$ 92,500.00	$ 87,287.72	$ 104,385.75	$ 109,836.00	$ 109,029.00	10.0% OF ELIGIBLE SALARIES ($984,817)
001-7500-0000-507000-00	MEDICARE	$ 11,289.21	$ 13,050.00	$ 12,016.02	$ 13,845.00	$ 13,845.00	$ 14,015.91	$ 15,135.93	$ 15,926.22	$ 16,244.21	1.45% OF SALARIES
001-7500-0000-508000-00	WORKERS COMPENSATION	$ 29,477.35	$ 28,000.00	$ 27,453.36	$ 33,425.00	$ 33,425.00	$ 21,328.92	$ 36,535.01	$ 19,770.48	$ 25,000.00	$3.50 PER $100 OF SALARIES
001-7500-0000-611000-00	TELEPHONE	$ 1,296.86	$ 2,000.00	$ 1,523.41	$ 2,000.00	$ 2,000.00	$ 1,267.95	$ 2,000.00	$ 2,000.00	$ 2,000.00	1/2
001-7500-0000-613000-00	UTILITIES	$ 273,290.39	$ 310,000.00	$ 308,417.52	$ 300,000.00	$ 359,500.00	$ 359,220.08	$ 350,000.00	$ 350,000.00	$ 360,000.00	1/2 BUILDING (INCLUDES STORMWATER FEES = $6,200; STREET LIGHTING = $293,800
001-7500-0000-614000-00	TRAVEL	$ 1,184.82	$ 3,000.00	$ 917.13	$ 3,000.00	$ 3,000.00	$ 1,708.49	$ 5,000.00	$ 5,000.00	$ 5,000.00	MISC. SEMINARS & TREE TRIMING CLASSES
001-7500-0000-615000-00	MAINTENANCE OF BUILDING	$ 1,271.72	$ 5,000.00		$ 5,000.00	$ 5,000.00	$ 1,042.05	$ 5,000.00	$ 5,000.00	$ 5,000.00	1/2 MISC. BUILDING MAINTENANCE
001-7500-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 18,970.32	$ 25,000.00	$ 13,831.61	$ 25,000.00	$ 15,000.00	$ 6,738.60	$ 25,000.00	$ 25,000.00	$ 25,000.00	EQUIPMENT & TOOL REPAIR
001-7500-0000-617000-00	MAINTENANCE OF VEHICLES	$ 97,199.55	$ 70,000.00	$ 49,142.27	$ 70,000.00	$ 70,000.00	$ 79,526.65	$ 70,000.00	$ 70,000.00	$ 70,000.00	OIL, LUBE, MINOR REPAIR, & VEHICLE WASHING
001-75000-0100-619000-00	RENTS- BUILDING & EQUIPMENT						$ 13,797.24				
001-7500-0000-621000-00	TRAINING	$ 1,269.00	$ 1,000.00	$ 702.50	$ 1,000.00	$ 1,000.00	$ 4,406.40	$ 5,000.00	$ 5,000.00	$ 5,000.00	SPECIAL LICENSES & MISC. SEMINARS
001-7500-0000-622000-00	DUES & SUBSCRIPTIONS	$ -	$ 2,000.00	$ 995.00	$ 1,000.00	$ 500.00	$ 224.75	$ 1,000.00	$ 1,000.00	$ 1,000.00	
001-7500-0000-623000-00	PROFESSIONAL SERVICES	$ 68,783.11	$ 85,000.00	$ 44,883.36	$ 70,000.00	$ 46,000.00	$ 45,902.68	$ 55,000.00	$ 55,000.00	$ 70,000.00	MEDICAL EXAMS, SHOTS, CDL TESTING, & MISC. SERVICES = $20,000; MGO SOFTWARE = $6,500; IT SERVICES; FIRE SAFETY, SPRINKLER PM
001-7500-0000-630000-00	CONTRACTED SERVICES	$ 8,019.51	$ 1,965,000.00	$ 752,759.88	$ 15,000.00	$ 2,478,795.00	$ 1,287,489.94	$ 45,000.00	$ 45,000.00	$ 45,000.00	COPIER MAINT., JANITORIAL, INTERNET, PEST CONTROL CYLINDER, FIRE BORILIE PM,
001-7500-0000-741000-00	MATERIALS & SUPPLIES	$ 145,504.90	$ 200,000.00	$ 167,033.59	$ 125,000.00	$ 195,000.00	$ 198,762.24	$ 125,000.00	$ 150,000.00	$ 150,000.00	MISC. SUPPLIES, TOOLS, METAL, SALT, & STREET PATCHING
001-7500-0000-743000-00	GASOLINE & OIL	$ 39,719.84	$ 40,000.00	$ 36,775.04	$ 50,000.00	$ 40,000.00	$ 39,035.46	$ 50,000.00	$ 50,000.00	$ 50,000.00	
001-7500-0000-745000-00	UNIFORMS	$ 36,298.02	$ 40,000.00	$ 42,787.63	$ 40,000.00	$ 47,000.00	$ 48,490.55	$ 60,000.00	$ 60,000.00	$ 60,000.00	UNIFORM RENTALS / RAINCOATS/SWEATSHIRTS/UPGRADES
001-7500-0000-959000-00	CAPITAL OUTLAY	$ 300,302.71	$ 1,194,500.00	$ 935,268.76	$ -	$ 375,000.00	$ 99,619.86		$ 1,907,882.00		
	TOTAL STREET DEPARTMENT	$ 2,120,374.67	$ 5,235,350.00	$ 3,596,471.47	$ 2,110,980.00	$ 5,036,775.00	$ 3,587,871.44	$ 2,350,655.29	$ 4,318,422.20	$ 2,479,951.33	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2022-2023 ACTUALS	2023-2024 BUDGET W REVISIONS	2023-2024 ACTUALS	2024-2025 APPROVED	2024-2025 BUDGET W REVISIONS	2024-2025 ACTUALS	2025-2026 ADOPTED	2025-2026 ADOPTED W REVISIONS	2026-2027 PROPOSED	COMMENTS
										WITH 3.5% COLA	
EXPENDITURES											
	OUTSIDE AGENCIES										
001-4190-0000-867000-00	MAIN STREET	$ 50,000.00	$ 75,000.00	$ 75,000.00	$ 100,000.00	$ 100,000.00	$ 142,551.48	$ 100,000.00	$ 100,000.00	$ 100,000.00	ALLOCATION = $100,000
001-4350-0000-867000-00	REGION 9 PLANNING	$ -	$ 15,590.00	$ 15,586.68	$ 17,651.00	$ 17,651.00	$ 17,650.38	$ 32,485.00	$ 32,485.00	$ 32,485.00	REQUIRED ALLOCATION = $32,485
001-7580-000-867000-00	AIRPORT AUTHORITY	$ 42,730.00	$ 20,000.00	$ 20,000.00	$ 15,000.00	$ 38,612.00	$ 38,611.13	$ 15,000.00	$ 15,000.00	$ 25,000.00	MINIMUM REQUIRED = $15,000; MAINTENANCE/UPGRADES/CIP = $0
001-7590-0000-867000-00	EAST. PAN. TRANSIT AUTH. (EPTA)	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 80,000.00	ALLOCATION = $55,000
001-8030-0000-867000-00	HEALTH DEPARTMENT	$ -	$ -	$ -	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 50,000.00	ALLOCATION = $20,000
											HARM REDUCTION PROGRAM ALLOCATION = $20,000
001-8040-0000-867000-00	MARTINSBURG INITIATIVE	$ -	$ 300,000.00	$ 311,717.06	$ 5,000.00	$ 5,000.00	$ 504,620.68	$ 5,000.00	$ 505,000.00	$ 505,000.00	GENERAL FUND $5,000; COSSUP Grant Passtrhough of $500,000 (001-436560)
001-9000-0000-867000-00	RECREATION BOARD	$ 571,652.50	$ 825,000.00	$ 517,216.95	$ 605,000.00	$ 1,625,000.00	$ 899,930.24	$ 675,000.00	$ 1,857,000.00	$ 825,000.00	GENERAL FUND: $450,000; HOTEL-MOTEL $375,000
											1/2 HOTEL TAX (3%) = $375,000;
001-9010-0000-867000-00	VISITOR'S BUREAU	$ 376,652.50	$ 375,000.00	$ 367,216.95	$ 375,000.00	$ 375,000.00	$ 370,874.53	$ 375,000.00	$ 375,000.00	$ 375,000.00	1/2 HOTEL TAX (3%)
001-9070-0000-867000-00	MARTINSBURG LITTLE LEAGUE	$ -	$ 30,000.00	$ 28,165.00					$ 25,000.00		
001-9090-0000-867000-00	ADAM STEPHENS MEMORIAL ASSOC.	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ 20,000.00	NORMAL ALLOCATION = $3,750
001-9500-0000-866000-00	SHADE TREE FUND	$ -			$ -						
001-9510-0000-867000-00	BERKELEY SENIOR SERVICES	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 15,000.00	ALLOCATION = $5,000
001-9540-0000-867000-00	HUMAN RELATIONS COMMITTEE	$ -	$ 1,000.00		$ 1,000.00	$ 1,000.00		$ 1,000.00	$ 1,000.00	$ 1,000.00	ALLOCATION = $1,000
001-9750-0000-867000-00	PUBLIC LIBRARY	$ 143,960.52	$ 157,225.00	$ 157,220.68	$ 165,370.00	$ 165,370.00	$ 165,369.36	$ 172,650.00	$ 172,650.00	$ 181,000.00	REQUIRED BY LAW (BASED ON ASSESSED PROPERTY VALUES)
											(Total Class II Valuation/100 x .01 = $52,958) (Total Class IV Valuation/100 x .02 = $127,728)
	TOTAL OUTSIDE AGENCIES	$ 1,243,745.52	$ 1,857,565.00	$ 1,550,873.32	$ 1,387,771.00	$ 2,431,383.00	$ 2,243,357.80	$ 1,479,885.00	$ 3,186,885.00	$ 2,209,485.00	
	CONTINGENCIES										
001-0000-0000-869900-00	CONTINGENCIES	$ -		$ -	$ -	$ 10,142.00	$ 240.00	$ 9,316.48	$ 58,619.84	$ 10,068.29	
	TOTAL CONTINGENCIES	$ -	$ -	$ -	$ -	$ 10,142.00	$ 240.00	$ 9,316.48	$ 58,619.84	$ 10,068.29	
	GRAND TOTAL EXPENDITURES	$ 21,884,113.06	$ 32,906,521.00	$ 25,563,006.23	$ 25,400,000.00	$ 34,387,010.00	$ 30,220,338.29	$ 26,011,070.98	$ 34,687,798.00	$ 27,586,273.00	

General Fund Expenditure Summary

	2026-2027 PROPOSED	%		2026-2027 PROPOSED	%
SALARIES - BASE	$ 9,802,970.68	35.54%	POSTAGE	$ 105,000.00	0.38%
SALARIES - OVERTIME	$ 1,059,578.70	3.84%	PUBLICATIONS	$ 101,000.00	0.37%
SALARIES - HOLIDAY PAY	$ 420,986.25	1.53%	TRAINING	$ 82,500.00	0.30%
SALARIES - LONGEVITY	$ 128,900.00	0.47%	DUES & SUBSCRIPTIONS	$ 34,500.00	0.13%
FICA	$ 289,698.00	1.05%	PROFESSIONAL SERVICES	$ 965,950.00	3.50%
INSURANCE	$ 2,886,727.00	10.46%	LEGAL FEES	$ 206,500.00	0.75%
PENSION - PERS/MPFERS	$ 587,726.39	2.13%	AUDIT FEES	$ 25,000.00	0.09%
POLICE PENSION - RETIREMENT	$ 2,070,000.00	7.50%	CASUALITY & LIABILITY INSURAN	$ 375,000.00	1.36%
FIRE PENSION - RETIREMENT	$ 2,175,000.00	7.88%	CONTRACTED SERVICES	$ 1,322,000.00	4.79%
MEDICARE	$ 165,480.32	0.60%	MATERIALS & SUPPLIES	$ 395,500.00	1.43%
WORKERS COMPENSATION	$ 179,552.37	0.65%	GASOLINE & OIL	$ 177,000.00	0.64%
TELEPHONE	$ 132,650.00	0.48%	UNIFORMS	$ 166,000.00	0.60%
UTILITIES	$ 631,000.00	2.29%	CONTRIBUTIONS - OTHER FUND	$ 210,000.00	0.76%
TRAVEL	$ 95,000.00	0.34%	CONTRIBUTIONS - POLICE/FIRE GRANT	$ 160,000.00	0.58%
MAINTENANCE OF BUILDING	$ 75,000.00	0.27%	CONTRIBUTIONS - OUTSIDE AGENCIES	$ 2,209,485.00	8.01%
MAINTENANCE OF EQUIPMENT	$ 100,000.00	0.36%	CDBG	$ -	0.00%
			CAPITAL	$ -	
MAINTENANCE OF VEHICLES	$ 240,500.00	0.87%	CONTINGENCIES	$ 10,068.29	0.04%
				$ 27,586,273.00	100.00%

City of Martinsburg, WV

2026-2027

Coal Severance Tax Budget

Recommended

March 2026

CITY OF MARTINSBURG
COAL SEVERANCE TAX FUND
2026-2027

REVENUE

NEW ACCOUNT #	DESCRIPTION	2024-2025 BUDGET	2024-2025 ACTUALS	2025-2026 BUDGET	2026-2027 PROPOSED
002-0000-0000-329700-00	COMMITED FUND BALANCE	0.00	0.00	0.00	0.00
002-0000-0000-329800-00	ASSIGNED BALANCE	86,335.00	86,335.00	15,622.00	0.00
002-0000-0000-431000-00	TAX ENTITLEMENTS	88,000.00	61,056.36	60,000.00	50,000.00
002-0000-0000-436900-00	CONTRIBUTIONS - GENERAL FUND	10,000.00	10,000.00	0.00	
002-0000-0000-438000-00	INTEREST EARNED	2,000.00	1,361.59	1,000.00	1,000.00
	TOTAL REVENUES	186,335.00	158,752.95	76,622.00	51,000.00

EXPENDITURES

NEW ACCOUNT #	DESCRIPTION	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026--2027 PROPOSED
002-4020-0000-866000-00	CITY ECONOMIC DEVELOPMENT FUND	$0.00	$0.00		
002-4350-0000-867000-00	EASTERN PANHANDLE REGION 9	$0.00	$0.00		
002-4350-0000-867000-00	DEVELOPMENT AUTHORITY	$0.00	$0.00		
002-4400-0000-868000-00	CITY HALL - CONT. (NON-PROFITS)	$0.00	$0.00	$51,622.00	$51,000.00
002-4400-0000-959000-00	CITY HALL - CAPITAL OUTLAY	$36,335.00	$0.00		
002-7071-0000-867000-00	BERKELEY COUNTY HUMANE SOCIETY	$0.00	$0.00		
002-7580-0000-867000-00	AIRPORT AUTHORITY	$0.00	$0.00		
002-8030-0000-867000-00	HEALTH DEPARTMENT	$0.00	$0.00		
002-8040-0000-867000-00	MARTINSBURG INITIATIVE	$0.00	$0.00		
002-8040-0000-868000-00	GOOD SAMARITAN	$5,000.00	$5,000.00		
002-8040-0000-868000-00	MARTINSBURG ROTARY - FOOD PROJECT	$6,800.00	$6,800.00		
002-8040-0000-868000-00	PEOPLE OF WORTH	$4,000.00	$4,000.00		
002-8040-0000-868000-00	PANHANDLE HOME HEALTH	$4,000.00	$4,000.00		
002-9030-0000-868000-00	APPLE HARVEST FESTIVAL	$10,000.00	$10,000.00		
002-9060-0000-868000-00	BERKELEY ARTS COUNCIL	$12,500.00	$12,500.00		
002-9061-0000-867000-00	APOLLO THEATRE	$45,000.00	$45,000.00		
002-9070-0000-867000-00	BOYS & GIRLS CLUB	$20,000.00	$20,000.00		
002-9074-0000-868000-00	STARS THAT SHINE	$4,000.00	$4,000.00		
002-9074-0000-868000-00	SLEEP IN HEAVENLY PEACE	$2,500.00	$2,500.00		
002-9074-0000-868000-00	CCM, KIDZ POWER PACS	$4,000.00	$4,000.00		
002-9074-0000-868000-00	BERKELEY COUNTY BACKPACK PROGRAM	$4,000.00	$4,000.00		
002-9091-0000-868000-00	FOR THE KIDS BY GEORGE MUSEUM	$20,000.00	$20,000.00	$25,000.00	
002-9092-0000-868000-00	BERK. CO. ROUNHOUSE AUTHORITY	$8,200.00			
002-9500-0000-866000-00	SHADE TREE FUND	$0.00	$0.00		
002-9510-0000-867000-00	BERKELEY SENIOR SERVICES	$0.00	$0.00		
	TOTAL EXPENDITURES	$186,335.00	$141,800.00	$76,622.00	$51,000.00

City of Martinsburg, WV

2026-2027

Police Levy Fund Budget

Recommended

March 2026

POLICE LEVY BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 ACTUAL*	2024-2025 APPROVED	2024-2025 ACTUALS	2025-2026 APPROVED	2026-2027 PROPOSED	COMMENTS
REVENUE							
004-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 60,000.00	$ -		$ -	$ -	
004-0000-0000-329900-00	UNASSIGNED BALANCE	$ 990,577.19	$ -	$ 1,318,337.00	$ -	$ -	
004-0000-0000-4301	PROPERTY & UTILITY TAXES - CURRENT	$ 1,679,204.16	$ 1,582,535.00	$ 1,741,589.98	$ 1,652,196.00	$ 1,729,294.00	
004-0000-0000-43012	PROPERTY & UTILITY TAXES - PRIOR		$ 100,000.00	$ 122,032.85	$ 100,000.00	$ 100,000.00	PRIOR YEAR COLLECTIONS
004-0000-0000-433200-00	IRP FEES	$ 32,516.65	$ 30,000.00	28016..08	$ 30,000.00	$ 30,000.00	
004-0000-0000-436500-00	FEDERAL GRANTS	$ -	$ -		$ -	$ -	
004-0000-0000-436550-00	FEDERAL GRANTS - COVID	$ -	$ -		$ -	$ -	
004-0000-0000-438000-00	INTEREST EARNED	$ 32,798.47	$ 22,465.00	$ 57,356.54	$ 22,465.00	$ 25,000.00	
004-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ -	$ -		$ -	$ 130,000.00	MARTINSBURG HIGH SCHOOL SRO REIMBUREMENT
							ST. JOE'S SRO REIMBURSEMENT
	GRAND TOTAL REVENUES	$ 2,795,096.47	$ 1,735,000.00	$ 3,239,316.37	$ 1,804,661.00	$ 2,014,294.00	
EXPENDITURES							
004-7000-0000-503	SALARIES	$ 671,840.09	$ 835,000.00	$ 879,239.30	$ 835,000.00	$ 1,051,000.00	NINE (9) OFFICERS BASE = $680,000; LONGEVITY = 12,000;
							HOLIDAY PAY = $45000; OVERTIME = $125000;
							CIVILIAN BASE = $189,000
004-7000-0000-504000-00	FICA	$ 9,124.27	$ 11,470.00	9,547.84	$ 11,470.00	$ 11,750.00	6.2% OF CIVILIAN SALARIES ($185,000)
004-7000-0000-505000-00	INSURANCE	$ 125,218.20	$ 190,000.00	140,280.96	$ 190,000.00	$ 224,328.00	PARTICIPATING EMPLOYEES
004-7000-0000-506000-00	PENSION - PERS	$ 13,541.88	$ 18,500.00	16,380.15	$ 18,500.00	$ 20,000.00	10.0% OF ELIGIBLE SALARIES ($200,000)
004-7000-0000-506100-00	POLICE PENSION - RETIREMENT	$ 233,403.94	$ 289,785.00	347,331.30	$ 300,000.00	$ 300,000.00	REQUIRED CONTRIBUTION (CLOSED PLAN)
	MFPERS					$ 12,000.00	REQUIRED CONTRIBUTION (HIRES AFTER 7/1/2024)
004-7000-0000-507000-00	MEDICARE	$ 9,309.68	$ 12,105.00	12,233.15	$ 12,105.00	$ 14,188.50	1.45% OF SALARIES
004-7000-0000-508000-00	WORKERS COMPENSATION	$ 15,450.32	$ 18,785.00	6,785.50	$ 18,785.00	$ 18,785.00	$2.25 PER $100 OF SALARIES
004-7000-0000-611000-00	TELEPHONE	$ 3,006.10	$ 4,000.00	2,790.31	$ 4,000.00	$ 5,000.00	
004-7000-0000-613000-00	UTILITIES	$ 13,738.21	$ 20,000.00	14,878.44	$ 20,000.00	$ 20,000.00	INCLUDES NEW POLICE FACILITY (PARTIAL)
004-7000-0000-614000-00	TRAVEL	$ 3,483.88	$ 10,000.00	5,541.51	$ 10,000.00	$ 10,000.00	SPECIALIZED TRAINING
004-7000-0000-615000-00	MAINTENANCE OF BUILDING	$ 4,630.56	$ 5,000.00	4,400.90	$ 5,000.00	$ 5,000.00	MISCELLANEOUS REPAIRS & OFFICE/STATION
004-7000-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 1,056.75	$ 25,000.00	24,573.69	$ 25,000.00	$ 25,000.00	RADIO & MINOR EQUIPMENT REPAIR, ETC. = $7,500;
							COMPUTER SYSTEM MAINTENANCE = $17,500; BODY CAMS
004-7000-0000-617000-00	MAINTENANCE OF VEHICLES	$ 9,791.04	$ 15,000.00	8,939.05	$ 15,000.00	$ 20,000.00	
004-7000-0000-619000-00	EQUIPMENT RENTAL	$ -	$ 250.00	0.00	$ 250.00	$ 250.00	UNDERCOVER RENTALS & INDENTI-KIT
004-7000-0000-620000-00	PUBLICATIONS	$ -	$ 250.00	0.00	$ 250.00	$ 250.00	POLICY MANUAL & DESKTOP PUBLISHING
004-7000-0000-621000-00	TRAINING	$ 7,190.10	$ 5,000.00	7,399.00	$ 5,000.00	$ 8,000.00	SPECIALIZED TRAINING
004-7000-0000-622000-00	DUES & SUBSCRIPTIONS	$ 169.90	$ 500.00	1,514.26	$ 500.00	$ 500.00	
004-7000-0000-623000-00	PROFESSIONAL SERVICES	$ 3,902.13	$ 6,000.00	7,575.59	$ 6,000.00	$ 6,000.00	MEDICAL EXAMS & PSYCHOLOGICAL TESTING
004-7000-0000-630000-00	CONTRACTED SERVICES	$ 54,565.39	$ 60,000.00	42,512.11	$ 60,000.00	$ 60,000.00	SECURITY SERVICES, CUSTODIAL SERVICE, MAINT., ETC.;
							AXON TASERS/BODY CAMERAS (YEAR 5 OF 10) = $20,000
004-7000-0000-741	MATERIALS & SUPPLIES	$ 34,124.67	$ 40,000.00	10,473.44	$ 40,000.00	$ 40,000.00	MISC. SUPPLIES = $15,000;
							RANGE & DUTY AMMUNITION = $25,000
004-7000-0000-743000-00	GASOLINE & OIL	$ 16,974.38	$ 30,000.00	17,706.30	$ 30,000.00	$ 30,000.00	ANTICIPATED AT HIGHER FUEL PRICES
004-7000-0000-745000-00	UNIFORMS	$ 7,940.39	$ 15,000.00	11,017.98	$ 15,000.00	$ 15,000.00	SHOES, BODY ARMOR, BIKE PATROL, MISC.
004-7000-0000-869900-00	CONTINGENCIES	$ -	$ 123,355.00	0.00	$ 182,801.00	$ 117,242.50	
004-7000-0000-959000-00	CAPITAL OUTLAY	$ 226,580.77	$ -	287,429.01			CAPITAL RESERVE FUND FOR EQUIPMENT. ($1,170,195.88)
	GRAND TOTAL EXPENDITURES	$ 1,465,042.65	$ 1,735,000.00	$ 1,858,549.79	$ 1,804,661.00	$ 2,014,294.00	

City of Martinsburg, WV

2026-2027
Fire/EMS Fund Budget

Recommended
March 2026

FIRE/EMS FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 ACTUAL*	2024-2025 APPROVED	2025-2026 ADOPTED	2025-2026 ACTUALS	2026-2027 PROPOSED BUDGET	COMMENTS
REVENUE							
025-0000-0000-329700-00	COMMITTED FUND BALANCE	$ -	$ -			$ 400,000.00	***NEW AMBULANCE FROM CAPITAL RESERVE BALANCE $2,000,000***
025-0000-0000-329900-00	UNASSIGNED BALANCE	$ 1,425,226.54	$ -	$ -	$ 1,987,406.66		
025-0000-0000-4363	EMS CHARGES	$ 1,134,440.28	$ 1,075,000.00	$ 1,075,000.00	$ 1,182,012.11	$ 1,125,000.00	EMERGENCY MEDICAL SERVICE CHARGES
025-0000-0000-436310-00	DELINQUENT FEES				$ 2,025.00		
025-0000-0000-436500-00	FEDERAL GRANTS	$ -	$ -				
025-0000-0000-438000-00	INTEREST EARNED	$ 41,979.13	$ 25,000.00	$ 25,000.00	$ 75,952.14	$ 25,000.00	
025-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ -	$ -				
	GRAND TOTAL REVENUES	$ 2,601,645.95	$ 1,100,000.00	$ 1,100,000.00	$ 3,247,395.91	$ 1,550,000.00	
EXPENDITURES							
025-7060-0000-503	SALARIES	$ 177,978.62	$ 300,000.00	$ 300,000.00	$ 281,905.64	$ 375,000.00	FIVE (5) FIREFIGHTER EMT-PARAMEDICS
							BASE = $280,000 SCHEDULED OVERTIME = $25000
							LONGEVITY = $0; ADDITIONAL OVERTIME = $47,000 ;
							HOLIDAY PAY = $23,000
025-7060-0000-505000-00	INSURANCE	$ 25,767.98	$ 45,000.00	$ 51,750.00	$ 40,155.83	$ 91,280.00	PARTICIPATING EMPLOYEES
025-7060-0000-506200-00	FIRE PENSION - RETIREMENT	$ 181,619.00	$ 201,085.00	$ 201,805.00	$ 190,048.46	$ 195,000.00	REQUIRED CONTRIBUTION (CLOSED PLAN)
025-7060-0000-506	MPFPERS					$ 32,000.00	8.5% CONTRIBUTION AFTER 7/1/2024 HIRES
025-7060-0000-507000-00	MEDICARE	$ 2,453.85	$ 4,350.00	$ 4,350.00	$ 3,890.53	$ 5,437.50	1.45% OF SALARIES
025-7060-0000-508000-00	WORKERS COMPENSATION	$ 4,597.56	$ 9,000.00	$ 9,000.00	$ 5,997.07	$ 11,250.00	$3.00 PER $100 OF SALARIES
025-7060-0000-611000-00	TELEPHONE		$ 4,500.00	$ 4,500.00	$ -	$ 4,500.00	EMS PHONE CARDS
025-7060-0000-614000-00	TRAVEL	$ 3,196.29	$ 5,000.00	$ 5,000.00	$ 3,450.33	$ 5,000.00	
025-7060-0000-615000-00	MAINTENANCE OF BUILDING		$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	
025-7060-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 16,355.94	$ 35,000.00	$ 35,000.00	$ 10,538.16	$ 35,000.00	
025-7060-0000-617000-00	MAINTENANCE OF VEHICLES	$ 20,844.89	$ 40,000.00	$ 40,000.00	$ 32,274.83	$ 40,000.00	
025-7060-0000-621000-00	TRAINING	$ 6,072.00	$ 10,000.00	$ 10,000.00	$ 24,020.43	$ 10,000.00	EMS CONFERENCE, RECERTIFICATIONS, & EMT PROGRAM
025-7060-0000-623000-00	PROFESSIONAL SERVICES	$ 2,062.50	$ 25,000.00	$ 25,000.00	$ 7,600.81	$ 30,000.00	MEDICAL/PHYCH EXAMS & EMS LICENSE RENEW = $1,000;
					$ -		FIREFIGHTER PHYSICALS (43) = $28,000
025-7060-0000-630000-00	CONTRACTED SERVICES	$ 108,529.03	$ 125,000.00	$ 125,000.00	$ 82,434.90	$ 125,000.00	EMS BILLING SERVICES; MISC. SOFTWARE LICENSING
025-7060-0000-741000-00	MATERIALS & SUPPLIES	$ 39,797.04	$ 100,000.00	$ 100,000.00	$ 73,613.24	$ 100,000.00	MEDICAL SUPPLIES, ETC.
025-7060-0000-743000-00	GASOLINE & OIL	$ 11,772.69	$ 25,000.00	$ 25,000.00	$ 15,468.21	$ 25,000.00	AMBULANCES
025-7060-0000-745000-00	UNIFORMS	$ 27,259.25	$ 30,000.00	$ 30,000.00	$ 26,568.30	$ 30,000.00	UNIFORM REPLACEMENTS
025-7060-0000-869900-00	CONTINGENCIES	$ -	$ 131,065.00	$ 123,595.00	$ -	$ 25,532.50	
025-7060-0000-959000-00	CAPITAL OUTLAY	$ 36,356.74	$ -		$ 185,513.18	$ 400,000.00	NEW AMBULANCE
							CAPITAL FUND REPLACEMENT AMBULA/EQUIP; ($1,600,000)
	GRAND TOTAL EXPENDITURES	$ 664,663.38	$ 1,100,000.00	$ 1,100,000.00	$ 983,479.92	$ 1,550,000.00	

City of Martinsburg, WV

2026-2027

Sales Tax Fund Budget

Recommended

March 2026

SALES TAX BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED BUDGET	COMMENTS
REVENUE							
044-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 9,110,000.00	$ 7,000,000.00	$ 7,000,000.00	$ 840,000.00		
044-0000-0000-329900-00	UNASSIGNED BALANCE	$ 443,454.24			$ 1,960,000.00	- $ 3,310,000.00	***Projected 6/30/2026***
044-0000-0000-431400-00	SALES TAX REVENUE	$ 7,069,253.86	$ 7,000,000.00	$ 7,204,189.55	$ 7,050,000.00	$ 7,050,000.00	
044-0000-0000-438000-00	INTEREST EARNED	$ 245,287.00	$ 200,000.00	$ 233,569.29	$ 200,000.00	$ 200,000.00	
	GRAND TOTAL REVENUES	$ 16,867,995.10	$ 14,200,000.00	$ 14,437,758.84	$ 10,050,000.00	$ 10,560,000.00	
EXPENDITURES							
044-4400-0000-866000-00	CONTRIBUTIONS - GENERAL FUND	$ 4,000,000.00	$ 5,650,000.00	$ 4,700,000.00	$ 5,650,000.00	- $ 5,650,000.00	GENERAL FUND O & M = $4,650,000; POLICE/FIRE PENSION FUNDING (PLAN CLOSED) = $1,000,000
044-4400-0000-866200-00	CONTRIBUTIONS - RETIREMENT CONTINGENCY	$ 500,000.00				-	MOVED TO GENERAL FUND ALLOCATION
044-4400-0000-866700-00	CONTRIBUTIONS - HEALTH INSURANCE TRUST (OPEB)	$ 200,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	- $ 250,000.00	HEALTH INSURANCE TRUST FUNDING = $250,000
044-8050-0000-866000-00	CONTRIBUTIONS - STORMWATER FUND	$ -					
044-4400-0000-959000-00	CAPITAL OUTLAYS	$ 222,499.91	$ 200,000.00			-	
044-4400-0000-959000-00	CAPITAL OUTLAYS (CITY HALL RENOVATIONS)	$ 3,354,120.21	$ 4,000,000.00	$ 2,197,692.96	$ 56,000.00	-	
044-7000-0000-959000-00	CAPITAL OUTLAYS (POLICE)	$ 5,601.00				- $ 325,000.00	POLICE VEHICLES AND EQUIPMENT (5)
044-7060-0000-95900-00	CAPITAL OUTLAYS (FIRE)					$ 528,000.00	PORTABLE RADIOS ($52,000); STATION ALERTING ($28,000) RESCUE GEAR ($30,000); FIRE GEAR ($30,000); AMBULANCE ($378,000)
044-7500-0000-959000-00	CAPITAL OUTLAYS (PUBLIC WORKS BUILDING)	$ 999,680.13	$ 3,000,000.00	$ 2,297,908.88	$ 784,000.00	$ 425,000.00	BRINE EQUIPMENT ($20,000); TRACK LOADER ($150,000) TRAILER ($10,000); 3500 PICKUP ($85,000); 6500 PICKUP ($140,000)
044-	CAPITAL OUTLAYS (AIRPORT)					$ 77,000.00	TAXIWAY ECHO FEDERAL MATCH
044-0000-0000-869900-00	CONTINGENCIES	$ -	$ 1,100,000.00		$ 3,310,000.00	- $ 3,305,000.00	PROJECTED RESERVE (CAPITAL OUTLAYS/PROJECTS) ON 6/30/27
	GRAND TOTAL EXPENDITURES	$ 9,281,901.25	$ 14,200,000.00	$ 9,445,601.84	$ 10,050,000.00	$ 10,560,000.00	

City of Martinsburg, WV

2026-2027

Sanitation Fund Budget

Recommended

March 2026

SANITATION BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 BUDGETED	2023-2024 ACTUAL*	2024-2025 APPROVED	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	COMMENTS
REVENUE								
084-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 1,350,000.00	$ 1,350,000.00	$ 293,000.00				
084-0000-0000-329900-00	UNASSIGNED BALANCE	$ 785,240.00	$ 785,244.93	*$ 642,345.00*	*$ 1,701,826.91*		$ 250,000.00	***CAPITAL FUNDS FOR GARBAGE TRUCKS AND ASSOCIATED EQUIPMENT***
084-0000-0000-435000-00	SANITATION/GARBAGE FEES	$ 2,300,000.00	$ 2,362,378.75	$ 2,650,000.00	$ 2,942,493.57	$ 2,800,000.00	$ 3,000,000.00	***FLAT RATE & DUMPSTER RATES = 25% INCREASE EFFECTIVE 07/01/2023***
								& ADDITIONAL 25% INCREASE EFFECTIVE 07/01/2024
084-0000-0000-438000-00	INTEREST EARNED	$ 50,000.00	$ 53,890.29	$ 50,000.00	$ 79,329.02	$ 50,000.00	$ 50,000.00	
084-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ 7,036.50	$ -		
	GRAND TOTAL REVENUES	$ 4,485,240.00	$ 4,551,513.97	$ 3,635,345.00	$ 4,730,686.00	$ 2,850,000.00	$ 3,300,000.00	
EXPENDITURES								
084-8000-0000-503	SALARIES	$ 970,000.00	$ 740,932.14	$ 940,000.00	$ 711,299.09	$ 942,000.00	$ 956,000.00	1/2 PW DIRECTOR, ASSIST. PW DIRECTOR, & ADMIN. ASSIST.
								PLUS 17 EMPLOYEES BASE = $850000;
								LONGEVITY = $10,850; OVERTIME = $35000;
								HOLIDAY PAY = $60000;
084-8000-0000-504000-00	FICA	$ 60,140.00	$ 42,768.91	$ 58,280.00	$ 40,776.41	$ 58,404.00	$ 59,272.00	6.2% OF SALARIES
084-8000-0000-505000-00	INSURANCE	$ 285,000.00	$ 217,674.49	$ 295,000.00	$ 238,709.34	$ 339,250.00	$ 312,188.00	PARTICIPATING EMPLOYEES
084-8000-0000-506000-00	PENSION - PERS	$ 87,300.00	$ 61,139.00	$ 94,000.00	$ 63,956.26	$ 94,200.00	$ 95,600.00	10.0% OF SALARIES
084-8000-0000-507000-00	MEDICARE	$ 14,065.00	$ 10,002.57	$ 13,630.00	$ 9,536.50	$ 13,659.00	$ 13,862.00	1.45% OF SALARIES
084-8000-0000-508000-00	WORKERS COMPENSATION	$ 63,050.00	$ 48,748.38	$ 61,100.00	$ 42,496.47	$ 61,230.00	$ 62,140.00	$6.50 PER $100 OF SALARIES
084-8000-0000-611000-00	TELEPHONE	$ 1,500.00	$ 1,553.45	$ 2,000.00	$ 1,267.91	$ 2,000.00	$ 2,000.00	1/2
084-8000-0000-613000-00	UTILITIES	$ 28,000.00	$ 24,552.00	$ 30,000.00	$ 26,516.98	$ 40,000.00	$ 40,000.00	1/2 BUILDING (W/S, GAS, ELECTRIC, & STORMWATER)
084-8000-0000-614000-00	TRAVEL	$ 3,000.00	$ 917.15	$ 3,000.00	$ 796.43	$ 3,000.00	$ 3,000.00	MISCELLANEOUS SEMINARS
084-8000-0000-615000-00	MAINTENANCE OF BUILDING	$ 5,000.00	$ -	$ 5,000.00		$ 5,000.00	$ 5,000.00	MISC. BUILDING MAINTENANCE
084-8000-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 1,000.00	$ 1,000.00	$ 1,000.00		$ 1,000.00	$ 1,000.00	EQUIPMENT & TOOL REPAIR; COPIER MAINT.
084-8000-0000-617000-00	MAINTENANCE OF VEHICLES	$ 80,000.00	$ 74,201.82	$ 80,000.00	$ 48,377.82	$ 80,000.00	$ 80,000.00	OIL, LUBE, & MINOR REPAIR
084-8000-0000-621000-00	TRAINING	$ 2,000.00	$ 702.50	$ 2,000.00	$ 278.80	$ 3,000.00	$ 3,000.00	.
084-8000-0000-622000-00	DUES & SUBSCRIPTIONS	$ 500.00	$ 541.50	$ 500.00	$ 224.75		$ 500.00	
084-8000-0000-623000-00	PROFESSIONAL SERVICES	$ 15,000.00	$ 18,506.62	$ 73,000.00	$ 40,030.52	$ 50,000.00	$ 50,000.00	DRUG TESTING, EXAMS/SHOTS, & CDL TESTING = $18,000;
								IT HARDWARE/SERVICES (1/2 CURRENT) = $5,000;
								IT HARDWARE/SERVICES (1/2 NEW BUILDING) = $27,000
084-8000-0000-624000-00	AUDIT FEES	$ 3,500.00	$ 2,872.80	$ 3,500.00	$ 3,024.00	$ 3,500.00	$ 3,500.00	2024/2025 AUDIT
084-8000-0000-626000-00	CASUALTY & LIABILITY INSURANCE	$ 90,000.00	$ 91,167.66	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	LIABILITY INSURANCE
084-8000-0000-630000-00	CONTRACTED SERVICES	$ 10,000.00	$ 7,801.12	$ 10,000.00	$ 7,996.58	$ 20,000.00	$ 20,000.00	PEST CONTROL,COPIER MAINT., JANITORIAL, ETC.
084-8000-0000-741000-00	MATERIALS & SUPPLIES	$ 30,000.00	$ 29,660.02	$ 35,000.00	$ 27,759.16	$ 35,000.00	$ 35,000.00	SHOP SUPPLIES & MISC. TOOLS
084-8000-0000-743000-00	GASOLINE & OIL	$ 120,000.00	$ 62,836.29	$ 85,000.00	$ 58,896.32	$ 85,000.00	$ 85,000.00	
084-8000-0000-745000-00	UNIFORMS	$ 40,000.00	$ 38,071.53	$ 40,000.00	$ 47,596.64	$ 60,000.00	$ 60,000.00	UNIFORM RENTALS / RAINCOATS / UPGRADES
084-8000-0000-755000-00	DUMP FEES - LANDFILL	$ 550,000.00	$ 448,204.09	$ 525,000.00	$ 444,654.99	$ 575,000.00	$ 600,000.00	
084-8000-0000-866000-00	CONTRIBUTIONS TO OTHER FUNDS	$ 270,000.00	$ 270,000.00	$ 265,000.00	$ 265,000.00	$ 265,000.00	$ 325,000.00	GENERAL FUND ADMINISTRATION FEE = $325,000
084-8000-0000-869900-00	CONTINGENCIES	$ 393,685.00	$ -	$ 743,335.00		$ 13,757.00	$ 137,938.00	CAPITAL FUND DEPOSIT; CAPITAL FUND BALANCE: $1.5 million)
084-8000-0000-959000-00	CAPITAL OUTLAY	$ 1,362,500.00	$ 1,338,087.13	$ 170,000.00	$ 59,976.95		$ 250,000.00	DEMOLITION AND REPLACEMENT OF RECYCLING BUILDING
	GRAND TOTAL EXPENDITURES	$ 4,485,240.00	$ 3,531,941.17	$ 3,635,345.00	$ 2,239,171.92	$ 2,850,000.00	$ 3,300,000.00	

City of Martinsburg, WV

2026-2027

Parking Fund Budget

Recommended

March 2026

PARKING FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 ACTUAL*	2024-2025 APPROVED	2024-2025 ACTUALS	2025-2026 APPROVED	2026-2027 PROPOSED	COMMENTS
REVENUE							
085-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 13,500.00	$ -	$ 12,000.00			
085-0000-0000-329900-00	UNASSIGNED BALANCE	$ 133,320.93	$ -	$ 122,827.00	$ 112,058.54	-	
085-0000-0000-4321	PARKING TICKET FINES	$ 160,457.36	$ 160,000.00	$ 140,455.00	$ 160,000.00	$ 145,000.00	
085-0000-0000-4330	PARKING PERMITS	$ 39,318.00	$ 35,000.00	$ 41,815.00	$ 35,000.00	$ 35,000.00	
085-0000-0000-433100-00	PARKING BAGS	$ 8.00	$ 500.00		$ 500.00	$ 500.00	
085-0000-0000-434200-00	ON/OFF STREET METER REVENUE	$ 94,341.11	$ 110,000.00	$ 87,495.36	$ 110,000.00	$ 90,000.00	
085-0000-0000-438000-00	INTEREST EARNED	$ 5,206.07	$ 4,000.00	$ 4,431.97	$ 4,000.00	$ 4,000.00	
085-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ 500.00	$ 500.00	$ -	$ 500.00		
	GRAND TOTAL REVENUES	$ 446,651.47	$ 310,000.00	$ 409,024.33	$ 422,058.54	$ 274,500.00	
EXPENDITURES							
085-5710-0000-503	SALARIES	$ 110,386.13	$ 115,000.00	$ 117,151.51	$ 121,500.00	- $ 123,000.00	2 FULL-TIME & 1 PART-TIME BASE = $116,000; LONGEVITY = $1,300;
085-5710-0000-504000-00	FICA	$ 6,769.16	$ 7,130.00	$ 7,258.58	$ 7,533.00	- $ 7,626.00	6.2% OF SALARIES
085-5710-0000-505000-00	INSURANCE	$ 10,495.96	$ 11,000.00	$ 13,847.62	$ 11,500.00	- $ 18,964.00	CURRENT PARTICIPATION
085-5710-0000-506000-00	PENSION - PERS	$ 9,934.72	$ 11,500.00	10,648.53	$ 12,150.00	- $ 12,300.00	10.0% SALARIES
085-5710-0000-507000-00	MEDICARE	$ 1,583.07	$ 1,665.00	1,697.65	$ 1,761.75	- $ 1,783.50	1.45% OF SALARIES
085-5710-0000-508000-00	WORKERS COMPENSATION	$ 3,121.53	$ 3,165.00	2,354.80	$ 2,976.75	- $ 3,013.50	$2.75 PER $100 OF SALARIES
085-5710-0000-611000-00	TELEPHONE	$ 3,341.10	$ 4,000.00	2,745.70	$ 3,000.00	$ 3,000.00	
085-5710-0000-613000-00	UTILITIES	$ 6,021.27	$ 7,000.00	4,467.62	$ 7,000.00	- $ 7,000.00	ELECTRIC & STORMWATER FEES
085-5710-0000-614000-00	TRAVEL	$ -	$ -	0.00	$ -	- $ -	MISCELLANEOUS SEMINARS
085-5710-0000-615000-00	MAINTENANCE OF PARKING LOTS	$ -	$ 1,000.00	0.00	$ 1,000.00	$ 1,000.00	
085-5710-0000-616000-00	MAINTENANCE OF EQUIP. - METERS		$ 5,000.00	0.00	$ 5,000.00	- $ 5,000.00	PARTS, NEW POSTS, & MISC. IMPROVEMENTS
085-5710-0000-617000-00	MAINTENANCE OF VEHICLES	$ 438.47	$ 1,000.00	881.52	$ 1,000.00	$ 1,000.00	
085-5710-0000-621000-00	TRAINING	$ -	$ -	0.00	$ -	- $ -	MISCELLANEOUS SEMINARS
085-5710-0000-623000-00	PROFESSIONAL SERVICES	$ 10,938.52	$ 10,000.00	10,701.90	$ 9,000.00	- $ 9,000.00	LEGAL FEES, MISC. SERVICES, & IT SERVICES
085-5710-0000-624000-00	AUDIT FEES	$ 1,079.04	$ 1,200.00	1,224.00	$ 1,200.00	- $ 1,200.00	2025/2026 AUDIT
085-5710-0000-626000-00	CASUALTY & LIABILITY INSURANCE	$ 5,732.00	$ 6,000.00	6,000.00	$ 6,000.00	$ 6,000.00	
085-5710-0000-630000-00	CONTRACTED SERVICES	$ 15,428.50	$ 15,000.00	11,544.00	$ 13,500.00	- $ 13,500.00	PARKING ENFORCEMENT SOFTWARE MAINT. & TRANSACTION FEES
085-5710-0000-741000-00	MATERIALS & SUPPLIES	$ 9,454.06	$ 6,000.00	4,453.37	$ 5,000.00	- $ 5,000.00	PRINTING TICKETS & MISC. FORMS
085-5710-0000-745000-00	UNIFORMS	$ 1,129.44	$ 1,500.00	495.39	$ 1,500.00	$ 1,500.00	
085-5710-0000-866000-00	CONTRIBUTIONS TO OTHER FUNDS	$ 110,000.00	$ 100,000.00	100,000.00	$ 100,000.00	- $ 50,000.00	GENERAL FUND = $50,000
085-5710-0000-869900-00	CONTINGENCIES	$ -	$ 2,840.00	0.00	$ 2,500.00	$ 4,613.00	
085-5710-0000-959000-00	CAPITAL OUTLAY	$ -	$ -	3,547.15	$ 108,937.04		RESERVE FUND
	GRAND TOTAL EXPENDITURES	$ 305,852.97	$ 310,000.00	$ 299,019.34	$ 422,058.54	$ 274,500.00	

City of Martinsburg, WV

2026-2027

Stormwater Fund Budget

Recommended

March 2026

STORMWATER BUDGET FOR THE YEAR ENDING JUNE 30, 2027

ACCOUNT #	DESCRIPTION	2023-2024 ACTUAL*	2024-2025 APPROVED	2025-2025 ACTUALS	2025-2026 APPROVED	2026-2027 PROPOSED	COMMENTS
							No accurals
REVENUE							
426-0000-0000-329700-00	COMMITTED FUND BALANCE	$ 30,000.00	$ -		$ 550,000.00	$ 900,000.00	W. South Street Stormwater Project
426-0000-0000-329900-00	UNASSIGNED BALANCE	$ 274,720.85	$ -		-		
426-0000-0000-434100-00	STORMWATER UTILITY FEES	$ 2,046,734.45	$ 1,700,000.00	$ 2,280,002.35	$ 1,700,000.00	$ 1,850,000.00	
426-0000-0000-436900-00	CONTRIBUTIONS FROM OTHER FUNDS	$ -	$ -		-		
426-0000-0000-437000-00	CHARGES TO WATER & SEWER FUND	$ -	$ -				
426-0000-0000-438000-00	INTEREST EARNED	$ 21,673.75	$ 15,000.00	$ 48,797.88	$ 15,000.00	$ 25,000.00	
426-0000-0000-439900-00	MISCELLANEOUS REVENUE	$ 50.00	$ -	$ 19,600.00			
	GRAND TOTAL REVENUES	$ 2,373,179.05	$ 1,715,000.00	$ 2,348,400.23	$ 2,265,000.00	$ 2,775,000.00	
EXPENDITURES							
426-8050-0000-503	SALARIES	$ 471,231.97	$ 535,000.00	$ 508,373.04	$ 539,000.00	$ 567,000.00	9 EMPLOYEES BASE = $535,000; LONGEVITY = $7200;
							OVERTIME = $9,450;
							INTERN (TEMPORARY) EMPLOYEES (2) = $15,000
426-8050-0000-504000-00	FICA	$ 28,084.73	$ 33,170.00	$ 30,296.43	$ 33,418.00	$ 35,154.00	6.2% OF SALARIES
426-8050-0000-505000-00	INSURANCE	$ 100,775.54	$ 110,000.00	$ 116,281.49	$ 126,500.00	$ 165,271.00	PARTICIPATING EMPLOYEES
426-8050-0000-506000-00	PENSION - PERS	$ 41,497.75	$ 52,000.00	$ 45,355.06	$ 53,900.00	$ 56,700.00	10.0% OF SALARIES ELIGIBLE SALARIES ($520,000)
426-8050-0000-507000-00	MEDICARE	$ 6,568.58	$ 7,755.00	$ 7,085.35	$ 7,815.50	$ 8,221.50	1.45% OF SALARIES
426-8050-0000-508000-00	WORKERS COMPENSATION	$ 18,349.97	$ 20,060.00	$ 10,850.16	$ 20,212.50	$ 21,262.50	$3.75 PER $100 OF SALARIES
426-8050-0000-611000-00	TELEPHONE	$ 8,362.65	$ 10,000.00	$ 9,307.69	$ 10,000.00	$ 10,000.00	
426-8050-0000-613000-00	UTILITIES	$ -	$ -	$ 614.87		$ 50,000.00	STORMWATER BUILDING / STORMWATER FEES
426-8050-0000-614000-00	TRAVEL	$ 7,950.42	$ 7,000.00	$ 9,085.34	$ 7,000.00	$ 9,000.00	MISCELLANEOUS SEMINARS
426-8050-0000-615000-00	MAINTENANCE OF BUILDING	$ -	$ -		-	$ 10,000.00	MISC. BUILDING MAINTENANCE
426-8050-0000-616000-00	MAINTENANCE OF EQUIPMENT	$ 204.98	$ 1,000.00		$ 1,000.00	$ 5,000.00	EQUIPMENT & TOOL REPAIR; COPIER MAINT.
426-8050-0000-617000-00	MAINTENANCE OF VEHICLES	$ 263.62	$ 5,000.00	$ 617.93	$ 5,000.00	$ 5,000.00	OIL, LUBE, & MINOR REPAIR
426-8050-0000-621000-00	TRAINING	$ 7,637.00	$ 10,000.00	$ 11,734.63	$ 10,000.00	$ 10,000.00	SPECIAL LICENSES & MISC. SEMINARS
426-8050-0000-622000-00	DUES & SUBSCRIPTIONS	$ 930.00	$ 1,000.00	$ 1,516.63	$ 1,000.00	$ 1,500.00	
426-8050-0000-623000-00	PROFESSIONAL SERVICES	$ 104,053.94	$ 150,000.00	$ 81,026.47	$ 150,000.00	$ 150,000.00	MISC. SERVICES = $40,000; IT HARDWARE/SERVICES = $50,000;
							IMPERVIOUS SURFACE (GIS ANALYSIS) = $60,000;
426-8050-0000-624000-00	AUDIT FEES	$ 2,872.80	$ 3,500.00	$ 2,880.00	$ 3,500.00	$ 3,500.00	2024/2025 AUDIT
426-8050-0000-626000-00	CASUALTY & LIABILITY INSURANCE	$ 91,167.66	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	LIABILITY INSURANCE
426-8050-0000-630000-00	CONTRACTED SERVICES	$ 91,283.04	$ 135,000.00	$ 53,368.18	$ 135,000.00	$ 135,000.00	ARC GIS = $27,500; NEARMAP = $17,000; FULCRUM = $5,500;
							2ND NATURE = $13,000; EDUCATION PVAS = $25,000;
							POSM = $6,000; MISC. = $1,000;
							STORMWATER CLEANING PROJECTS = $40,000;
426-8050-0000-741000-00	MATERIALS & SUPPLIES	$ 11,929.51	$ 30,000.00	$ 36,650.32	$ 30,000.00	$ 35,000.00	EDUCATION/OUTREACH = $7,500; IDDE/SPILL SUPPLIES = $7,500;
							SAFETY EQUIPMENT = $5,000; MISC. = $10,000
426-8050-0000-743000-00	GASOLINE & OIL	$ 3,781.93	$ 7,000.00	$ 2,482.47	$ 7,000.00	$ 5,000.00	
426-8050-0000-745000-00	UNIFORMS	$ 4,624.02	$ 7,500.00	$ 5,529.89	$ 7,500.00	$ 7,500.00	
426-8050-0000-866000-00	CONTRIBUTIONS TO OTHER FUNDS	$ 235,000.00	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ 325,000.00	GENERAL FUND ADMINISTRATION FEE = $325,000
426-8050-0000-868000-00	CONTRIBUTIONS - GRANT MATCH	$ 10,600.00	$ -	$ 19,000.00			
426-8050-0000-869900-00	CONTINGENCIES	$ -	$ 270,015.00	$ -	$ 47,154.00	$ 59,891.00	
426-8050-0000-959000-00	CAPITAL OUTLAY	$ 65,665.89	$ -	$ 333,325.25	$ 750,000.00	$ 1,000,000.00	SOUTH STREET PROJECT ($900,000); SWMP REWRITE ($100,000)
	GRAND TOTAL EXPENDITURES	$ 1,312,836.00	$ 1,715,000.00	$ 1,605,381.20	$ 2,265,000.00	$ 2,775,000.00	

City of Martinsburg, WV

2026-2027

MORROW Fund Budget

Recommended

March 2026

	CITY OF MARTINSBURG					
	MORROW HOPE FUND					
	FISCAL YEAR 2025-2026					
		FY26 Budget	**LTD Budget**	**FY26 Actuals**	**LTD Actuals**	**LTD "AVAILABLE"**
	REVENUE					
Y1	WV First Foundation - Opiod Settlement - Initial Deposit	$ 250,000.00	$ 1,710,920.00	$ 207,006.58	$ 1,893,154.98	$ (182,234.98)
Y1	***Interest Earned***	$ 10,000.00	$ 29,080.00	$ 14,483.25	$ 49,622.50	$ (20,542.50)
	TOTAL REVENUE	**$ 260,000.00**	**$ 1,740,000.00**	**$ 221,489.83**	**$ 1,942,777.48**	**$ (202,777.48)**
	EXPENDITURES					
	City Department Funding/Project Funding					
Y1	Police Dept. - Police Vehicles & Equipment (5)	$ 43,347.00	$ 518,347.00	$ 299,238.83	$ 548,102.32	$ (29,755.32)
Y1	Police Dept. - K-9 Replacement & Training	$ -	$ 16,250.00	$ -	$ 16,250.00	$ -
Y1	Police Dept. - Alta Aware Security Cameras (3)	$ -	$ 35,000.00	$ -	$ 35,357.00	$ (357.00)
Y1	Fire Dept. - Lucas Compression Systems (5)	$ -	$ 100,000.00	$ -	$ 72,062.00	$ 27,938.00
Y1	Fire Dept. - Power Load Systems (5)	$ -	$ 150,000.00	$ (50,750.00)	$ 103,864.70	$ 46,135.30
Y1	Fire Dept. - Ambulance Cots (5)	$ -	$ 140,000.00	$ -	$ 134,078.88	$ 5,921.12
Y1	Fire Dept. - Stair Pro Stair Chairs (5)	$ -	$ 75,000.00	$ -	$ 61,404.84	$ 13,595.16
Y2	EastRidge Sobering Facility	$ -	$ 200,000.00	$ -	$ 200,000.00	$ -
Y2	Capital Outlay - Reimburse to City GF	$ -	$ -	$ -	$ 893.70	$ (893.70)
Y3	Martinsburg Initiative (Melody's House)	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -
Y3	Friends of Recovery	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -
Y3	Recovery Church	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -
Y3	Cold Weather Shelter (TMI)	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ -
Y3	Nonprofit Microgrant	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ -
Y3	BCC Police Passthrough	$ 64,090.82	$ 64,090.82	$ 62,620.64	$ 62,620.64	$ 1,470.18
	Interest earned transferred to GF	$ -	$ 29,080.00	$ 49,622.50	$ 49,622.50	$ (20,542.50)
		$ -	$ -	$ -	$ -	$ -
	TO BE DESIGNATED FUNDS	$ 17,862.18	$ 277,532.18		$ -	$ 277,532.18
	TOTAL EXPENDITURES	$ 135,847.00	**$ 1,740,000.00**	**$ 495,431.97**	$ 1,418,956.58	$ 321,043.42
	FUND BALANCE				$ 523,820.90	

City of Martinsburg, WV

2026-2027

Train Station Fund Budget

Recommended

March 2026

CITY OF MARTINSBURG
TRAIN STATION FUND
FISCAL YEAR 2026-2027

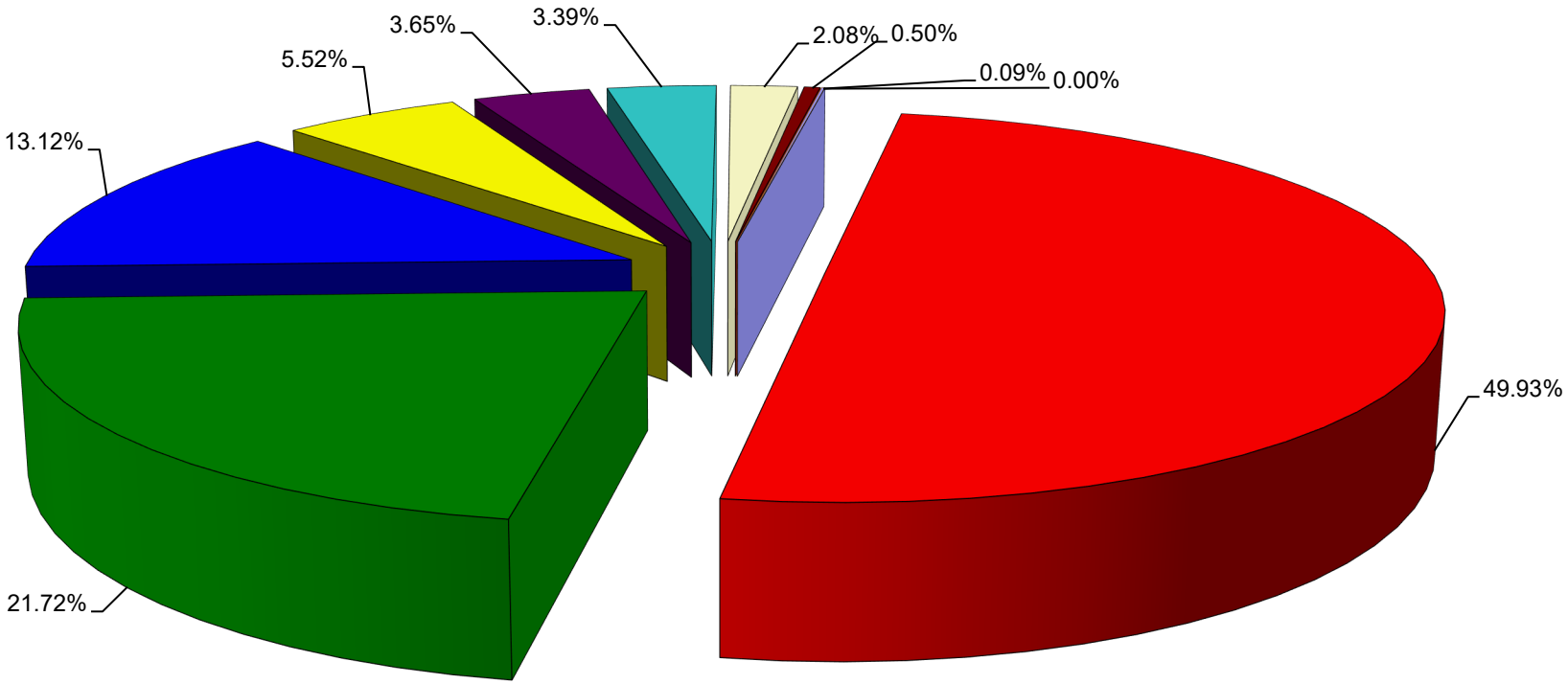
	2026-2027 PROPOSED BUDGET	COMMENTS
REVENUE		
Train Station Leases	$ 29,628.00	
Parking Permits	$ 12,000.00	
Amtrak Service Contract	$ 65,000.00	
General Fund Contribution	$ 50,000.00	
TOTAL REVENUE	**$ 156,628.00**	
EXPENDITURES		
Elevator Inspections and Certificates	$ 13,000.00	
Utilities	$ 30,000.00	
Professional Services (Pest, Window Washing, Internet)	$ 5,500.00	
Fire Alarm Testing	$ 2,700.00	
Repairs and Supplies	$ 15,000.00	
Security	$ 65,000.00	
Contingencies	$ 25,428.00	
Total Expenditures	**$ 156,628.00**	

City of Martinsburg, WV

2026-2027
General Fund
Summary Charts

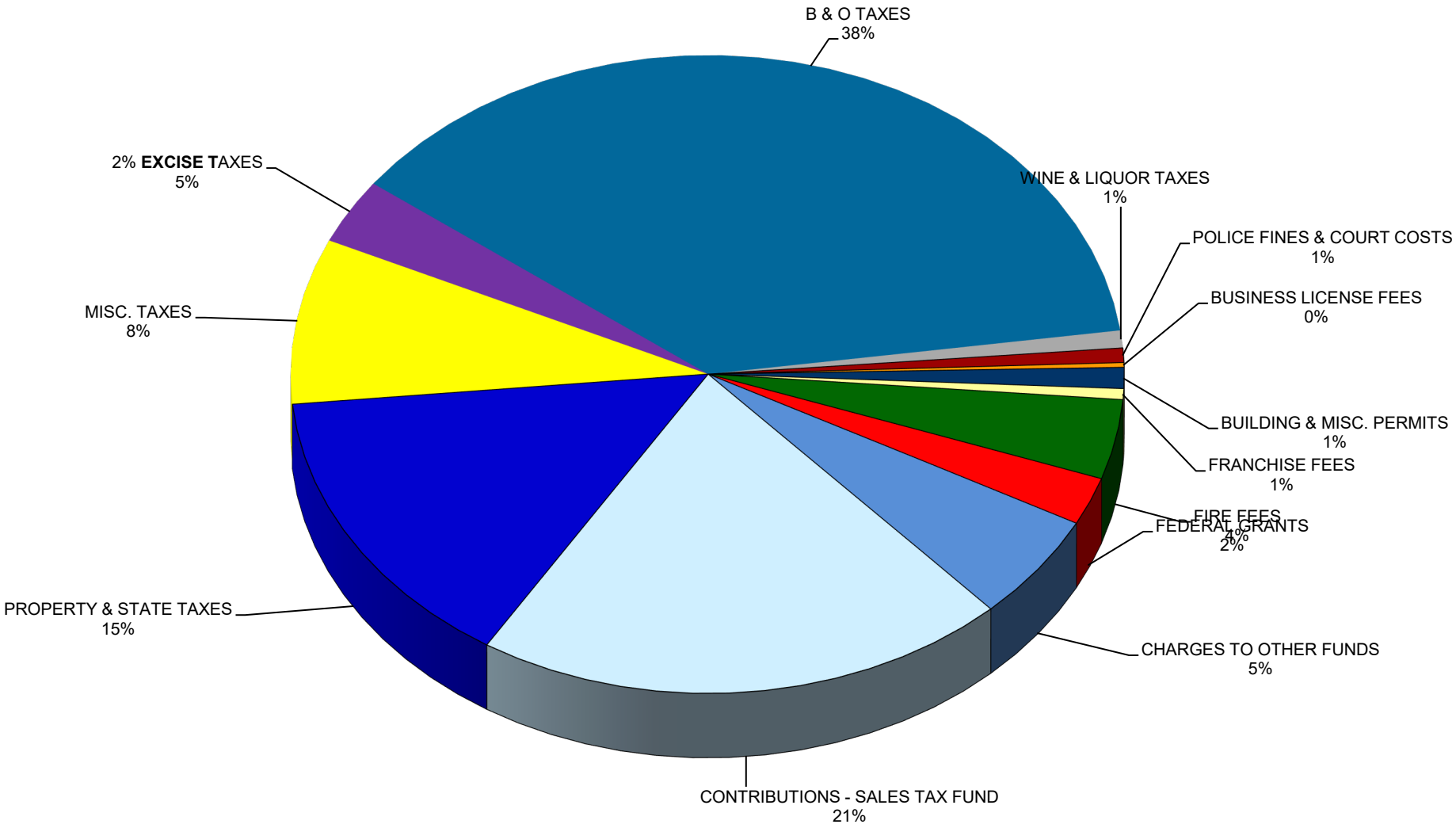
Recommended
March 2026

CITY OF MARTINSBURG
FY 2026-2027 BUDGETS
TOTAL BUDGETS = $55,251,067

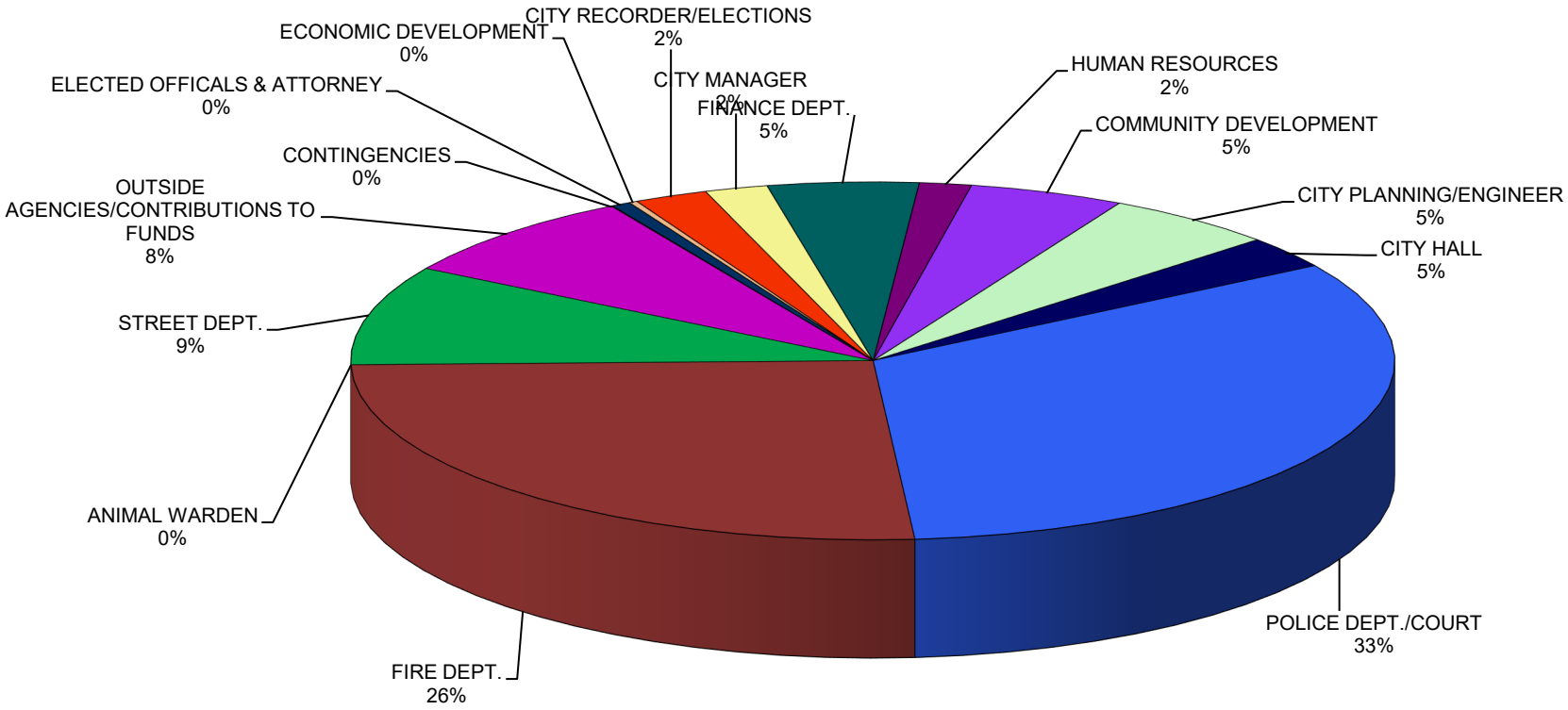


GENERAL FUND	$27,586,273
WATER & SEWER FUND	$12,000,000
SALES TAX FUND	$7,250,000
SANITATION FUND	$3,050,000
POLICE LEVY FUND	$2,014,294
STORMWATER FUND	$1,875,000
FIRE/EMS FUND	$1,150,000
PARKING FUND	$274,500
COAL SEVERANCE TAX FUND	$51,000

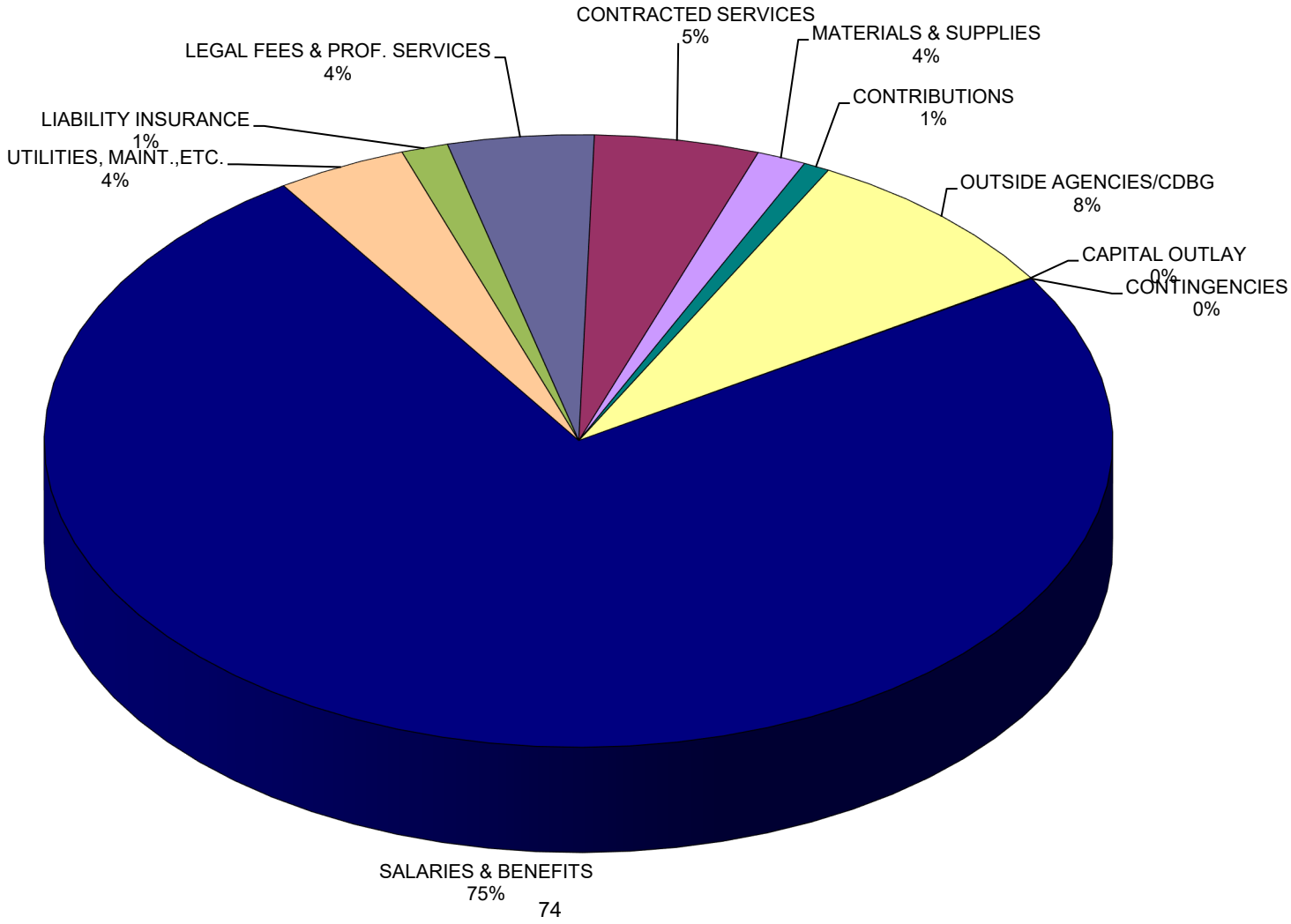
CITY OF MARTINSBURG
FY 2026-2027 GENERAL FUND
REVENUE BUDGET
$27,586,273



CITY OF MARTINSBURG
FY 2026-2027 GENERAL FUND
EXPENDITURE BUDGET BY DEPARTMENT
$27,586,273



CITY OF MARTINSBURG
FY 2026-2027 GENERAL FUND
EXPENDITURE BUDGET BY CATEGORY
$27,586,273



City of Martinsburg, WV

2026-2027
Project List

Current

City Projects and Initiatives - March 3, 2026

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Current/Pending Capital Projects									
N. Queen Street - Phase 3 Streetscape TA Grant (Design)	Engineer: Alpha Contractor: C William Hetzer	Draft and submit T/A grant to WVDOT. Project would replace sidewalks, railings, curb and add street trees and a pocket park from Penn Avenue to Race Street on N. Queen Street.	Updated Infrastructure; ADA Compliance; Economic and Community Development; Economic competitiveness	Yes	Awarded $100,000 by WVDOH for design/engineering. Council approved contract with Alpha for design. State provided verbal notice to proceed on 5/12/2022.. 100% drawings submitted to DOH. Project scheduled for letting by WVDOH in 2024.	Design complete	Design/Engineering $100,000 (Grant Funded) City Match $20,000	Design/Engineering Funded through TA Grant. Match funded through proposed General Fund Expense through ARPA reimbursement.	
N. Queen Street - Phase 3 Streetscape TA Grant (Construction)	Engineer: Alpha Contractor: C William Hetzer	Drafted and submit T/A grant to WVDOT. Project would replace sidewalks, railings, curb and add street trees and a pocket park from Penn Avenue to Race Street on N. Queen Street.	Updated Infrastructure; ADA Compliance; Economic and Community Development; Economic competitiveness	Yes	Complete plans submitted to WVDOH. The State awarded City $1.1 million grant to complete the project. Cooperative agreement between State and City signed. State will administer construction of project. Construction will begin after design phase is complete. Project was awarded to C WIlliam Hetzer. Project to begin in Spring 2025.	Bids closed on May 7, 2024. No bids were received. Bids reopened in July 2024. Construction began on Roudhouse Way in Fall 2025. Construction on Queen to begin in March 2026.	Original Estimate $1,078,203 total. City match is $215,641 Revised Estimate (7/27/2023): $1,187,717.82 Actual Bid with State Overhead: $1,406,099.34 City's Match: $281,219.86	Partially Funded: Design/Engineering Funded through TA Grant. Construction: Proposed General Fund Expense through ARPA Reimbursement	
Creekside Trail Connector (Train Station to Oatesdale) Design	CEC	Develop concepts from concept plan into small area plan for access, infrastructure, circulation to support placemaking, tourism community, & economic development.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic	Yes	All necessary property easements signed and recorded. Concept designed. Full engineering underway.	Has been combined with Raise/Build Grant design	$45,0000 Scope with CEC CO1: $70,000 $10,000 Aspen Hall Easement Total: $125,000	ARPA	
TA Grant (Creekside Trail) TA Grant - Awarded April 2024 ($750,000) TA Grant - Awarded October 2024 ($1,543,030)	N/A	The project is a trail connection that is part of the city's Creekside District This trail will connect downtown Martinsburg to historic Aspen Hall and to the Frog Hollow Trail, which completes the connection to the longer Route 9 trail. It is part of an overall concept of connecting the city's parks into a non-motorized, accessible greenway. Specifically, this segment connects downtown to the City's primary youth baseball/hockey park at Oatesdale Park.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	State has awarded the City of Martinsburg 2 TA Grants for the construction of the Creekside Trail from Queen Street to Oatesdale Park. Awating cooperative agreement with the State.	Has been combined with Raise/Build Grant design	TA Grant (April 2024) Grant Award: $750,000 City Match: $150,000 _____ TA Grant (October 2024) Grant Award: $1,543,030 City Match: $308,606 _____ Total City Match:$458,606	General Development Reserve Fund	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
TA Grant (Rail Bridge over Route 9)	N/A	Acquiring the bridge was necessary to the completion of the Frog Hollow trail, with is a significant non-motorized project undertaken by Martinsburg for transportation and economic development purposes. Once improved, this bridge could provide additional connectivity to new developments currently underway south of Route 9. Presently, the span is fenced off. So repairs would contribute to the safety and attractiveness of the asset, as well as the safety of traveling public on WV SR 9 below. It would also support connectivity of the Frog Hollow Rail Trail to areas south of Route 9.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Intent to apply filed with WV. WV has notified City that project qualifies. City has applied for construction grant and waiting for State's decision.City Awarded $400,000 TA grantfrom the State. Awaiting Cooperative Agreement with the State.	Preconstruction meeting hehd in February 2026. Plans are scheduled to be provided to the State in Spring 2026 with project being bid in late 2026.	Grant Ask: $300,000 $60,000 (City Match) Grant Award: $400,000 City Match: $80,000	General Development Reserve Fund	
Lambert Pool Concept	CEC	Development of detailed rendering and concepts for what an outdoor and indoor facility would look like on the site; detailed cost estimates from demo of current site to turn key operation of new site for both an outdoor and indoor concept. Inclusive of engineering, architectural, project management; development of a pro forma of operation and main tends cost of a outdoor facility and an indoor facility.	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Concepts are being refined for a Council as a Whole Committee meeting. Concepts were waiting for determination as to whether Lambert Pool could be fixed Now that Lambert is fixed, CEC has been given the green light to proceeed with concept.	Draft concepts have been completed and discussions should be held with Council to determine next steps.	$40,000.00	General Fund	
Lambert Pool Construction	TDB	Reconstruction of Lambert	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic	No	Once concepts/engineering is completed, discussions, funding and implementation will need to take place. Current budget does nnot have complete funding for this project.	TBD	~$10 million.	TBD	
Lake Thomas Recreational Area	CEC/TBD	Development of Lake Thomas Quarry into passive recreational area with trail system.	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Design Funded / Construction Not Funded	Engineering is underway. Has been combined with Raise/Build Grant.	Construction to begin in late 2026 or Spring of 2027 depending on Raise/Build Grant timing.	Design - $168,000 Construction - - TBD		

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
RAISE Grant	CEC	Preparation and submission of RAISE Grant for the construction of Creekside Trail, Lake Thomas, Route 9 Trail Extension and Restoration of Tuscarora Creek.	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	City notified of award of $20,800,000 in January 2025. Currently, award is on hold under new presidential administration spending freeze.	Notice of award pending coopearative agreement with the City and federal government. City had federal government have been negotiating a cooperative agreement through pauses for months. 65% plans have been sent to federal government and City is underway with NEPA.	$35,000 for CEC grant support Total Raise Grant Request:$20,820,536	Grant	
South Street Stormwater Project Design	CEC	Engineering, planning and reconstruction of South Street to reomve metel grates and open ditches.	Stormwater management; modernized infrastructure; sustainability; public safety.	Yes, 2023/24 Budget Revision 3	Funding approved. Task Order entered into with CEC	Project to be bid in Spring of 2026 with project let in Summer of 2026.	$50,000.00	General Fund	
South Street Stormwater Construction and Repaving	TBD	Re-construction of South Street from Raleigh to Faulkner to remove metal grates and open diitches.	Stormwater management; modernized infrastructure; sustainability; public safety.	Partial, $550,000 approved. Additional request pending in budget.	Waiting for engineering finaliization and opinion of probable costs.	Project tentatively set for Summer 2026	$900,000.00	Stormwater Fund	
Rescue Squad Replacement	Atlantic	Replacement of Rescue Squad.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety.	Yes	Bid was awarded lowest responsible bid was Atlantic	45 months from contract. (August 2028)	$1,396,113 (paid)	General Fund / EMS Fund	
Street Light Replacement Project	TBD	Replacement of 177 existing City decorative street lights with new LED lights.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety; Environmental protection. Environmental efficiency.	Pending Congressional approval.	Earmark granted. Staff working with HUD on regulations and staff working on scope of work/cost estimates to determine quantity of lights to be installed.	TBD	$840,000.00	Federal Earmark	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
West Side Fire Department Substation	TBD	Design, planning and construction of new Fire Department substation on west side.	Public safety; economic competitiveness; future planning.	No	Internal discussions/staff review. . Have identified a parcel of land and negotating sale.	TBD	$5+ million (Estimated)		
2026 Paving	TBD	Paving of selected streets.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	TBD	Fall 2026	$1,000,000 recommended from 2026 unencumbered balance. .	General Fund	
Race/Raleigh Street Intersection Improvements and Signalization	WDDOH	Realigment of Race and Raleigh along with installation of traffic signal.	Public Safety; Infrastructure; Walkability; Planning; Economic Developemnt.	Yes	WVDOH has hired an engineer and PCR meeting has been held. WVDOH is attempting to make improvements in coordination with EPTA project.	TBD	Funded at 0% match by WVDOH	WVDOH	
New Ladder Truck	Atlantic	Replacement of City's ladder truck	Public safety; sustainability; updated and maintained equipment	Yes	Ladder Truck has been ordered and paid for through a $1,800,000 congressional earmark.	1440 days from contract signing - July 2029	$1,800,000.00	Federal Earmark	
2 Replacement Ambulances	TBD	Replacement of 2 ambulances.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety.	No, recommended	Recommend to Council the purchase of 2 new ambulances due to 24 month delivery lead time.	24 months from contract signing. Contract has not been signed.	$756,000.00	Fire/EMS Fund Sales Tax	
Replacement of Recycling Building	TBD	Demoltion and replacement of recycling center building. Current building is dilapidated. Replace with 5 bay pole buiilding.	Updated infrastructure; maintenance of service; community development; public safety.	No. recommended	Recommend to Council the funding of demolition and replacement of structure.	TBD	$250,000.00	Sanitation Fund	
Technology and Citizen Engagement Projects									

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Tax/License Software	Tyler Tech	Implementation new tax and license software to moderni	Financial stability; economiic competitivness; economic development; asset management; constituent services; cybersecurity	Yes	Council has awarded contract to Tyler Technologies for new tax, license, utility billing and comprehensive finance software. Finance staff is currently working on implementation.	1/1/2027	$200,000.00	General Fund 2025 Budget Revision #2	
City-wide Digital Scanning Project	TBD	Scanning of archived documents to eliminate paper storage and preserve documents.	Sustainabiliy, historic preservation; constituent services.	No	Staff recommending funding as part of FY 26 unencumbered balance.	TBD	$275,000.00	General Fund	
Planning and Studies									
Multi-year replacement plan for water/sewer lines	TBD	Development of a multi-year phased plan to replace aging water and sewer lines.	Comply with DEP and EPA mandates; infrastructure modernization; economic development; economic competitiveness; sustainability; water preservation.	Funding set aside in tariff. Construction contract not approved.	Internal discussions and discussions with engineering firm. Third party accounting firm working on Rule 42 rate study to be completed in March 2025.	TBD	TBD	Water/Sewer Fund.	
Historic Design Standards	PlaceMakers	Development of written design guidelines for structures in the City's Historic Preservation Overlay District. The guidelines and standards are to be consistent with the Secretary of Interior's Standards for the Treatment of Historic Properties while also balancing contemporary realities, economic development, sustainability and encouraged renovation within the District.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Funded.	Finalists to be interviewed on 2/13. Recommendation will come before Council on 3/13/2025 for approval. Staff started working on new guidelines. Goal is present new guiidlines in 2nd quarter of 2026.	1/1/2026	$80,000 contract/$20,000 expenses	Recommended as 24/25 budget revision #1.	
Comprehensive Plan Revision	TBD	The Martinsburg Comprehenisve Plan is required to be revised in 2028. It was last adopted in 2018.	Economic Development; Planning; Public Safety; Public Outreach; Sustainability; Strategic Planning;	No	RFP will need to be drafted to go out in 2027.	TBD	TBD	TBD	
Economic Development Initiatives									

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Economic Develompent Study Revision	TBD	Study to recommend a coherent City approach to pursue housing affordability and habitability.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning; Livability;	No	Revision of Garner Report to recalibrate and analyze conditions since original report was published a decade ago.	TBD	TBD	CDBG	
Downtown Ambassador Program	Mainstreet Martinsburg	Aiming to improve visitor experiences by: organizing grass-roots community gatherings, supporting visitations to historic tourism sites, and engaging with downtown residents and businesses alike! All while providing a personal touch to visitors experiences when seeking assistance or local knowledge.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Program on-going.	On-going until funds are depleted	$65,000.00	CVB Funded	
Recently Completed Projects (Since 2021)									
Market House Revitalization Partnership Procurement	Staff/Wishneff	Seek public-private partnership for revitalization of Market House	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes, 2023/24 Budget Revision 3	Development and Lease agreements signed with Wishneff Group. First payment aof $325,000 allcoated to Wishneff. Second payment due of $65,000 each upon project completion for next 5 years for total of additional $325,000.	1/1/2026	City match: $650,000	General Fund	
Existing Public Works Building Renovation	Callas	Renovations of existing Public Works Facility.	Updated Infrastructure; Economic Competitiveness; Citizen accessibility; Staff efficiency; Regulatory Compliance; Energy efficiency and sustainability.	Yes	Change Order to be presented to Council on 3/13/2025 to authorize project. Project to begin in Spring 2025.	Fall 2025	$673,000.00	Sales Tax Fund.	
Town Square Paver Repairs	R&L	Repair depress pavers and potholes within Town Square	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	Contract to be presented 3/13/2025.	Winter 2025	$69,200.00	General Fund (Street Paving)	
Human Resources Employee Portal and Payroll Platform	NeoGov	Implementation of new HR Software for employee training onboarding, payroll, evaluations and record keeping.	Employee recuritment and retension; accurate record keeping; employee accessiblity; cyber-security	Yes	Council approved contract in February 2024. Payroll module went live on March 7, 2025.	First Quarter 2025	$63,000 on-time cost / $54,000 annually	General	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
2024 Street Paving	W-L Construction	Paving of selected streets.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes, 2023/24 Budget Revision 3	Completed in November	Fall 2024	$1,200,000.00	General Fund	
City Hall Renovation	Silling and Waynesboro	Compete renovation of City Hall	Updated infrastrucure; Economic Competitiveness; City accessibility; Staff effciency; Sustainability	Yes	Project completed October 21, 2024.	Fall 2024	$10,292,097.00	Sales Tax Fund.	
Public Works Administrative Building	CEC, Omni and Callas	Construction of new administrative public works building.	Updated infrastructure; Economic Competitiveness; City accessibility; Staff efficiency; Sustainability	Yes	Project completed in Spring 2025.	7/17/1905	$5,000,000.00	Sales Tax Fund Stormwater Sanitation	
EPA Change Grant	TBD	Preparation and submission of EPA Change Grant for the construction of Creekside Trail, Lake Thomas, Route 9 Trail Extension and Restoration of Tuscarora Creek.	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic	Yes	Application submitted and denied in December 2024.	Grant application denied.	$20,000,000 No local match required.	Grant	
Downtown Sidewalk Repairs (King and Queen)	Precision Sidewalk and Jefferson Excating	Repair of sidewalks from Race to Stephen on Queen and from Square to Winchester Avenue on King.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety.	Yes, 2023/24 Budget Revision 3	Funding approved. Precision Sidewalk has provided quote to fix cracks 2 1/2 inches and smaller and has recommended 10,000 sf of sidewalk replacement. RFP being drafted for advertisement for replacement work.	9/1/2024	$82,460 Precision $175,141 Jefferson Excavating Total: $257,601	Genal Fund	
Pickleball Courts	CEC/Lantz Construction	Construction of pickleball courts on Baltimore Street.	Public Recreation; Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Bid awarded to Lance Construction.	Pickleball Courts opened on October 11, 2024.	$256,803.20 City $62,500 - Parks $17,519.68 - County ---------- ----- Base Contract: $290,280.60 Bid Alternate- Lights $37.242 Total: $327.522.60 CO1: $29,280.60 CO2: $22,626.36 Total: $379,429.56	ARPA/MBCPR	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Train Station Renovation	Kee Construction	Renovations of existing train station.	Updated Infrastructure; Economic Competitiveness; Citizen accessibility; Staff efficiency; Energy efficiency and sustainability; Multi-Modal Transportation.	Yes	Kee Construction awarded the bid. Pre-construcdtion meeting was 12/11/2023.Constuction began 2/1/2024. Construction completed in September 2024.	9/1/2024	Original Contract $452,094 CO1: $3,488 CO4:$143.66 CO5: $1,933.44 CO6: $1,824 CO7: $9,232.80 CO8: $2,160 CO9: $1,674.79 CO10: $3,276 CO11: $2,430 Total: $478,557.29	General Fund	
Keyless Entry / CCTV City-Wide Buidling Project	Electronic Specialties	Installation of new keyless access system and CCTV system to make entry and security of each City building consisten and secure.	Updated Infrastructure; Public and Employee Safety; Building Maintenance; Asset Management	Yes	Installation in progress.	Spring 2024	Train Station: $104,179.07 Kilmer Springs Plant: $61,753 Kilmer Well: $16,995 Wastewater: $47,731 Big Springs: $35,407 Public Works: $22,305 City Hall: Part of Construction Public Works Admin Building: Part of Construction		
Economic Recovery Funding	N/A	Development of grant portal and	Economic	Yes	Portal was created, applications	Funding completed	$1.6M	American	
Business Clustering Research	Michael Baker	An update on the market segmentation research and leakage data from the 2013 economic development report, re-analysis of new target industries, and a playbook focused on core business clusters that fit into our physical spaces.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Scope of work and contract to be presented to Council on June 10. Requires 20% match (~$10K) from City. Region 9 will provide remaining 80%	12/31/2021	$10,000 from City	Economic Development Fund.	
PILOT Community Grant	N/A	Creation of grant programs for	Economic	Yes	Facade grant program has assisted	TBD	$175,000.00	Economic	
Water Modeling Study	CEC	Update City's water model study to determine current capacity and future needs.	Updated and maintained infrastructure; Water Security; Economic competitiveness; Community and economic development; Public safety; budget preparation.	Yes	Complete and report submitted.	12/31/2023	$85,000.00	Proposed General Fund Expense through ARPA reimbursement	
2023-2024 Street Paving and Curb Replacement	TBD	Curb replacement for stormwater management and street re-paving.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	Street paving work completed on 10/27/2023.	10/31/2023	Total CDBG Actual Expense: 288,668.50 Total General Fund/Capital Actual Expense: $1,107,077 Water Department Fund: 16,648	ARPA: $200,800 Comm. Dev: $200,000 General Fund: $550,000	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
N. Queen Street - Phase 2	Engineer: Alpha Contractor: Jefferson Asphalt	Installation of new storm drains, inlets, manholes; new curbs; new sidewalks; new fence; extensive patching and repair of concrete retaining and pedestrian walls; wall caps to be replaced; access stairway to be replaced; handrail to be replaced.	Updated Infrastructure; ADA Compliance; Economic and Community Development; Economic competitiveness	Yes.	Substantial completion issued on 10/27/2023.	Start: 2/15/2022 Est. Comp: 6/30/2023	Construction Cost with Change Orders and Units: $$2,885,308.57 Engineering $146,000 Engineering CO #1: $76,484 Engineering CO #2: $76,484 Traffic Signal: $40,000 Total: $3,034,018.20 100% City Funded CO Order #1 = (-$707,489) CO #2 = $5,028 CO #3 = $202,538 CO #4 = $21,750 CO #5 = $13,852.90 CO #6 = $4,425 CO #7= $74,480.30 CO #8 = $4,303.62 CO #9 = $11,500	Proposed General Fund Expense through ARPA Reimbursement.	
Race Street to Randolph Street ADA Replacement and Re-Paving	TBD by WVDOH	Replacement of ADA compliant ramps and re-paving of Race Street.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	WVDOH has completed ramps. They have completed paving of Race from Randolph to Raleigh. WVDOH has not entered into Purchase Order for W. Race from Raleigh to N. Queen.	FY 2023	$1,300,000.00	WVDOT	
Grease Trap Ordinance and Inspection Program	N/A	Development of a grease trap ordinance and inspection program.	Regulatory compliance; protection of public health and safety; preservation of infrastructure; rate-payer protection.	Yes	Ordinance approved by Council. Staff has developed draft grease trap inspection program and educational materials. City attempted to hire inspector. Utility Director has found third-party option which is more economical and complies with regulations. Proposal to be presented to Council for approval.	First Quarter 2024	N/A	Funded	
Fire Hydrant Flow Testing and Operation Inspection	CEC	Fire hydrant flow testing and inspections on fire hydrants throughout the City.	Regulatory compliance; protection of public health and safety; preservation of infrastructure; rate-payer protection.	Yes.	Completed	9/1/2023	$112,750.00	Water/Sewer Fund.	
Frog Hollow Trail Construction	Minghini's	Construction of new trail from Train Station to Route 9 bridge.	Public amenities; economic development, open space; tourism; multi-modal transportation; public health. Connection to downtown.	Yes	Trail scheduled for completion by end of June. Trail paved, pond complete. Bollards to be installed along with signage in June.	May/June 2023	$353,075	Proposed General Fund Expense through ARPA reimbursement	
Woodbury Traffic Study	CEC	Study of Woodbury Avenue to determine traffic calming measures.	Public safety; strategic planning; public outreach.	Yes.	Report completed and presented to Council.	3/1/2023	$15,000.00	General Fund	
Fire Department Concrete	Engineer: CEC	Replacement of existing driveway	Updated and	Yes	Finished except for gate.	Spring 2023	Design $25,000	Fire/EMS Fund	
Frog Hollow Trail	CEC	Survey, design and engineer trail	Public amenities;	Yes	Task order for design approved by	Bids closed on 8/16	$36,000 (Trail) $32,000	Proposed	
Stormwater Project - 600 S.	Engineer: CEC	Engineering, planning and	Stormwater	Yes	Finalizing project	3/24/2023	Design/Engineering:	Proposed	
W. King/S. Alabama Traffic	Pritchard Signal	New pedestrian pads and traffic	Updated	Yes.	Complete	Complete	$183,500	General	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
127 Commerce Street Purchase and Re-Purposing	Silling and Contractor TBD	Purchase of property; demolition; re-purposing of property into parking/stormwater.	Updated Infrastructure; Economic Competitiveness; Sustainability; Citizen and employee access to City buildings	Yes	Complete	Complete	$75,000 for property acquisition; $13,050 for demolition; $60,000 for design. Total Acquisition and Demo Cost: $160,000 Total Construction Cost: TBD based on new design.	Acquisition, demolition and construction funded. $266,424 allocated to construction prior to Commerce Street purchase and new design. Sales Tax Fund	
2021-2022 Budget	Internal	Development of 2021-2022 Budget.	Set priorities and policies of the City; ensure balanced and sustainable budget; ensure continuous operations and providing high-quality services.	Yes	Complete	Complete	FY 2021-2022: General Fund $19,500,000; Coal Severance: $65,000; Police Levy $1,425,000; Fire/EMS $930,000; Sales Tax Fund $4,850,000; Water/Sewer $10,000,000; Sanitation $2,000,000; Parking $215,000.	Funded and approved.	
2020 Street Paving Bids	Jefferson Asphalt	Paving of selected General Fund and CDBG streets.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	Complete.	Complete	General Fund - $747,374.65; CDBG $103,842.	Funded	
Engineering Request for Proposals	CEC	Engineering RFQ to select an on-call engineering firm for up 3 years.	Project efficiency to reduce project lead time; Ensure need projects are shovel ready; Community and economic development; Economic competitiveness; Infrastructure maintenance and modernization.	Yes	Complete.	Complete	Task Order Dependent	Certain tasks funded. Various Funds.	
Meeting and Agenda Management / Video Streaming	Granicus	Agenda preparation and video streaming software.	Citizen access and transparency; Staff efficiency.	Yes	Complete.	Complete	$4,500 one time fee; $14,000 per year.	Funded	
Council Room A/V Modernization Project	Innovative	Modernization of Council Chamber audio/visual system. Includes 4 televisions; 13 microphones, new sound receiver; ability to live stream on City GAC and connection to Granicus Live Streaming Decoder	Citizen access and transparency; Staff efficiency; Continuity of government.	Yes	Complete.	Complete	$28,000 one time fee; $106 monthly for added computer service.	Funded	
Video Conferencing Equipment	Lifesize /Innovative	Addition of video conferencing equipment in Council Chambers and Conference Room to enable professional and secured video conferencing in City Hall. Will allow for Council, boards and commissions to meet without being physically present, if necessary.	Staff efficiency; Continuity of government; Secured communications; Ability to conduct meetings without travel.	Yes	Complete.	Complete	$17,286 one time fee; $4,700 per year.	Funded	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
E. Martin Street - Phase 1 Utility Relocation	Snyder Environmental	Replacement of water, sewer and stormwater in preparation for Train Station Corridor Project - Phase 2.	Updated Infrastructure; ADA Compliance; Economic and Community Development; Economic competitiveness	Yes	Complete.	Complete	$530,205.00	Funded	
Pay by Phone/Mobile Device Parking	Pay-By-Phone	Implement pay by phone/mobile device parking throughout the City to allow citizens and visitors a variety of ways to pay for parking.	Citizen accessibility; Staff efficiency; Revenue enhancement; Economic and community development; Economic competitiveness.	Yes	Complete.	Complete	No cost to City.	Funded	
Replacement of 6,000 gallon Sodium Hypochlorite Tank at Sewer Plant	Augusta Fiberglass Installation Contractor TBD	Replacement of tank at sewer plant that was contaminated and removed as result of 12/23/2019 incident.	Maintenance of facilities.	Yes	Complete.	Complete	$37,889 for tank. Installation - TBD	Sewer Fund	
CDBG E. Burke Street Basketball Court/Pocket Park	TBD	Installation of half basketball court on south side of 251 E. Burke Street.	Recreation; Community Development; Walkability	Yes	Complete.	Complete	Total $140,000	CDBG	
CDBG E. Burke Street Passive Pocket Park	TBD	Passive park (ADA accessible walkways, benches and landscaping.	Recreation; Community Development; Walkability	Yes	Complete.	Complete	See above.	CDBG	
New City Website Platform (Granicus)	N/A	Launch new City website platform. Select an all-in-one website solution designed for ease-of-use and built specifically for the needs of local government. Purpose is to engage citizens and empower them to complete civic processes without entering city hall. New website will also allow departments to update departmental websites and to tie in existing online City solutions.	Community engagement; transparency; economic development; continuity of government; economic competitiveness.	Yes	Complete.	Complete	$18,000 1st year.$11,420 2nd year. $12,219 3rd year. $13,074 4th year. $13,989 5th year.	General Fund	
Office 365 Migration	Innovation	Transferring all emails and accounts to Office 365 from City's server.	Continuity of government; cyber security; staff efficiency.	Yes	Complete.	Complete	$74,000.00	General Fund	
Northstar Utility Upgrade	Harris	Upgrade of existing utility billing software and customer portal system to pay bills online.	Staff efficiency; City accessibility; Budget controls; Citizen Access.	Yes	Complete.	Complete	$277,000.00	Water/Sewer Fund.	
Zoning Rewrite	Michael Baker	Re-write and adoption of new zoning and subdivision Ordinance	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Complete.	Complete	$160,000	General Fund	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
2021 Street Paving Bids	TBD	Paving of selected General Fund and CDBG streets . • West Commerce Street from North Queen Street to North College Street • South Water Street from East Stephen Street to East Burke Street • South Kentucky Street from West King Street to West Martin Street • North Western Avenue from Woodbury Avenue to Half Street.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety	Yes	Complete.	Complete	$165,000 CDBG Funds Available;	CDBG	
E. Martin Street - Phase 2 Streetscape	Harley Miller	New sidewalks, curb, brick, pavement, lighting.	Updated Infrastructure; ADA Compliance; Economic and Community Development; Economic competitiveness	Yes	Complete	Complete	Original Project Total =$1,039,403 $207,880 City Match (20%). Additional utility relocation and undergrounding - up to $300,000.	General Development Reserve Fund	
White Avenue Parking Improvement Project	Harley Miller	Improvements to area adjacent to White Avenue to add parking and beautify area around train station	Updated infrastructure; tourism; community and economic development.	Yes	Complete.	Complete	Design/Engineer/Bid Fees: $19,200 Est. Construction /Inspection Cost: $114,472 Total Cost: $133,672	General Development Reserve Fund	
E. Martin Street Parking Lot	Minghini	Plan, design and re-construction of E. Martin Street Parking Lot.	Updated Infrastructure; Economic Competitiveness; Economic Development; Stormwater Management; Beautification; Sustainability.	Yes	Complete.	Complete	Design/Engineering: $55,000. Construction Budget: 317,074.14 Total Cost: $372,074.14	General Development Reserve Fund	
Market House Structural Assessment and Rehabilitation	TBD	Remodel and replacement of mechanicals, roof, elevator and interior renovations.	Updated Infrastructure; Economic Competitiveness; Economic Development; Stormwater Management; Beautification; Sustainability.	Yes	Complete.	Complete	$14,288 plus $7,500 change order to LiDar. Total $21,788	Economic Development Fund.	
Martinsburg Police Department	W. Harley Miller	Construction of new police station.	Public safety; economic competitiveness; downtown revitalization; future planning.	Yes	Complete.	Complete	$13.5 million	Sales Tax Fund	
Human Resource Re-Organization	Internal	Re-organization of HR Department to create stand-alone department from Finance and increase capacity.	Efficiency; succession planning; structural organization change for future.	Yes	Complete.	Complete	N/A	General Fund	
Fire Department Physical Fitness Space	TBD	Reconfiguring existing space in fire department for physical fitness space.	Physical fitness; health and safety; public safety responsiveness.	Yes	Complete.	Complete	$25,000.00	Proposed General Fund Expense through ARPA reimbursement	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
WWTP Influent Pump Flow Evaluation	CEC	Performance testing on all 4 pumps.	Regulatory compliance; protection of public health and safety; preservation of infrastructure; rate-payer protection.	Yes	Complete.	Complete	TBD	Water/Sewer Fund.	
GovQA Records Request Management Software	Granicus	Software to manage freedom of information requests, automates requests and improves citizen experiences.	Staff efficiency; public transparency; compliance with law.	Yes	Complete.	Complete	$6,000 annually	General Fund	
Automated Parking Enforcement System	UpSafety	Implement automated parking enforcement system compatible with pay-by phone/mobile parking system. Automate citations, permit purchases, permit renewals, ticket payments and adjudication, citation appeals, delinquent notice mailings and collections.	Staff efficiency; Revenue enhancement.	Yes	Complete.	Complete	$8,670 upfront; $7,656 per year.	Parking Fund.	
Creekside Small Area Concepts and Design Charette	CEC	Develop a multi-owner plan around the Matthews Foundry area that allow all parties to reference the same plan/goals/outcomes when seeking funding and (b) allow the City to ensure that all the various infrastructure requests that we might field from the area are based on a common overall development plan.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Complete	Complete	$7,000.00	Economic Development Fund.	
CSX Rail Abandonment Trail Request	CSX	CSX has abandoned the rail line along S. Queen Street from Route 9 to the Train Station. Staff is currently in discussions to obtain the use of the ROW for a future trail.	Public amenities; open space; tourism; multi-modal transportation; public health. Connection to downtown.	Yes	CEC presented preliminary bridge report to Council on 2/1/2022; City notified CSX of intent to accept and CSX presenting deed for approval for 2/10/2022 meeting. Deeds were received and recorded.	2/15/2022	$7,500 to CSX for easement abandonment. $32,596 to CEC for bridge assessment.	Funded	
Kelly Island Pump Station Sampling and Flow Monitoring	CEC	Ensure flows from Kelly Island pump station are compliant with City's NPDES permit and sewer use regulations.	Environmental compliance; Regulatory Compliance, Maintenance of Sewer System and plant.	Yes	Monitoring complete.	Spring 2022	Hourly on-call.	Sewer Fund	
S. Georgia/S. Alabama Stormwater and Paving Project	Engineer: CEC Contractor: Jefferson Asphalt	Design, construction and repaving of stormwater and street infrastructure.	Infrastructure maintenance and modernization; stormwater management.	Yes	Substantial completion issued.	Spring 2022	Engineering/Inspection: $223,000 Construction: $1,368,512 Total Project: $1,591,512	General Development Reserve Fund	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Planning, Zoning, Permitting and Code Enforcement Software	MyGovernment Online	Implement new planning, zoning, permitting and code enforcement software to allow for online applications, online review and staff automatization of permits.	Staff efficiency; Citizen accessibility; Citizen transparency; Economic and community development; Economic competitiveness.	Yes	Complete	7/14/1905	$0 upfront; $900 a month once City begins utilization.	General Fund	
Public Works y Work Order and GPS System	MyGovernment Online	Implement new work order system and GPS module. Will allow Public Works and Utilities to assign tasks to employees, track labor hours and costs, monitor inventory and ensure garage and snow routes are efficient. Will allow citizens to request service online.	Staff efficiency; City accessibility; Budget controls; Reduces liability.	Yes	Complete	Complete	$ 0 upfront; $600 month per module; $20 month per vehicle.	Funded.	
Building Commission	N/A	Creation of a Martinsburg Building Commission	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Yes	Ordinance approved by Council. Next step to appoint members.	1/30/2020	N/A	N/A	
N. Maple Ave. Sewer Interceptor Replacement (Creekside)	Engineer: CEC Contractor: Snyder Environmental	Replacement of main sewer line interceptor at a point beginning around Aspen Hall and ending at N. Maple bridge to replace dilapidated sewer line, resolve I&I issue and tie new line into new infrastructure constructed as part of N. Queen Phase 1.	Updated and maintained infrastructure; Economic competitiveness; Community and economic development; Public safety. Environmental protection.	Yes	Complete	Fall 2022.	Design/Engineering: $85,000 Original Construction Contract: $563,559.50 Change Order 1: ($20,000) $543,556 Construction Cost Total: $628,556	Proposed General Fund Expense through ARPA reimbursement	
Water Tanks Repair and Repainting	Engineer: CEC Contractor: World Wide Industries	Re-pair and re-painting of 4 water tanks throughout the City consistent with Ramboll Technical Report.	Infrastructure maintenance and modernization; water security.	Yes	Complete	End of 2022	Engineering: $199,650 Engineering CO #1: $30,000 Original Construction Contract: $1,520,634 Change Order #1: $386,377.46 Change Order #2: $90,620.41 Change Order #3: $4,000 Construction Contract with Change Orders: $2,001,631 Total Project: $2,231,281.87	Funded through Water Fund.	
Lake Thomas Concept Plan	Michael Baker	As part of Martinsburg-BC Parks and Recreation Master Plan, Michael Baker is developing a master concept plan for passive recreational opportunities within the Lake Thomas area and a trail to connect War Memorial with Oatesdale.	Recreation; Environmental Protection; Tourism; Connectivity; Economic Development; Walkability.	Yes, as part of master plan funding.	Complete	Fall 2022	N/A	N/A	

Project Name	Vendor	Summary	Goals/Purpose	Funding / Initiative Approved	Status	Est. Project Completion	Budget	Funding Source	Project Manager/Contact
Subdivision Ordinance Rewrite	Michael Baker	Re-write and adoption of new Subdivision Ordinance.	Economic Development; Economic Competitiveness; Public Health and Safety; Public Outreach; Sustainability; Strategic Planning.	Contract approved; ordinance not approved.	Complete	Fall 2022		General Fund	
Stormwater Financing and Outreach - Phase 3 and Stormwater Utility Discussions	GKY	Development of public education and outreach tools to further inform City constituents of the City's stormwater financing evaluation efforts.	Compliance with EPA Mandates; Environmental Protection; Public Outreach.	Yes	Complete. First bills submitted.	First billing delayed until 4th quarter of 2022.	$11,850 - grant funded.	Grant	
Development Driven Water Models	Hatch	Developments within the City are required to contract with the City and its engineer to develop a water model to determine water infrastructure required to be installed to maintain adequate water pressure for the development and existing customers.	Comply with DEP and EPA mandates; infrastructure modernization; economic development; economic competitiveness; sustainability; water preservation.	Developer funded	Del Mar Apartments - scope of work presented to Developer. Waiting on developer approval. Apple Harvest Development (DR Horton) - Water Model complete and provided to developer. Reserve at Tuscarora - Scope signed by developer; engineer working on water model report.	Complete	Funded by Developer(s)	Private	

City of Martinsburg, WV

2026-2027

DRAFT Levy Estimate

Recommended

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

MUNICIPALITY OF

MARTINSBURG

CLASS: 2

WEST VIRGINIA

LEVY ESTIMATE

OFFICIAL BUDGET DOCUMENT

Prescribed and furnished by the
West Virginia State Auditor

The Levy Estimate shall be made on this form between March 7 and March 28. Once approved forward to: LGS@wvsao.gov

Phone: 304-627-2415 / Toll Free 1-877-982-9148

IMPORTANT - PLEASE READ CAREFULLY

A THOROUGH STUDY OF THE FORMS AND CAREFUL PREPARATION OF THE BUDGET DOCUMENT WILL SAVE TIME, LABOR, AND INCONVENIENCE TO ALL CONCERNED. YOUR ATTENTION TO THE FOLLOWING SUGGESTIONS WILL PROVE MUTUALLY HELPFUL.

SEQUENCE OF EVENTS

BUDGET MEETINGS: Between March 7 and March 28 of each year the Municipal Council must meet to construct the budget for the next fiscal year. During this period every elected official, governmental agency, and organization seeking financial support, must appear before the Municipal Council to list the projected requirements for the coming year.

SUBMITTING BUDGET: One complete copy of the Budget Document must be submitted to the State Auditor on or before March 28. **No fax copies will be accepted. Please email to: LGS@wvsao.gov.** The signed "Recap and Certification Sheet" which certifies the budget submitted should also be scanned and emailed.

PUBLICATION OF BUDGET DOCUMENT: After the Municipal Council adopts the Budget, the entity must begin publication. The Budget Document must be published once a week for two consecutive weeks in TWO (2) newspapers of general circulation and of opposite politics published in the area. If the area only has one newspaper, then it is acceptable to publish in ONE (1) newspaper. Immediately after the council adopts the Budget, each department head should receive a copy of the approved detailed budget outlining the amount for the operation of their respective office.

AUDIT AND REVIEW BY THE STATE AUDITOR: The State Auditor will audit and review the Budget Document. Prior to the third Tuesday in April, the Auditor will notify the entity by letter of the results of this audit and review. **If the Auditor requires any changes in this letter, these changes must be made immediately.**

LAYING THE LEVY: West Virginia Code requires each entity MEET on the THIRD TUESDAY IN APRIL, to officially lay the levy. This entails the hearing of objections and the adoption of the levy rates to be used during the next fiscal year. An original certified copy of the Levy Order and Rate Sheet must be submitted to the State Auditor's Local Government Services Division within three (3) days after the third Tuesday in April. This is separate from the proposed levy rate submitted with the budget. DO NOT SUBMIT THE LEVY ORDER WITH THE LEVY ESTIMATE - BUDGET.

BUDGET REVISIONS: Regulations published by the State Auditor outline the procedure for local governments to amend the budget. Revisions must be approved prior to obligation or expenditure of funds.

Coal Severance Tax Fund: W.Va. Code §11-13A-6. A revision to revise the estimated **assigned fund balance, Acct. 298,** to actual fund balance must be made by **July 15**.

General Fund: A revision to bring in the actual amount of carry-over of **unassigned fund balance, Acct. 299,** into the general fund should be submitted by **July 30**. This amount should include balances in checking accounts, savings accounts, investments, etc.

Instructions on Completing the Budget

Computer Generated Budget

Start the budget at the COVER PAGE and go in order of the worksheets. Information that is needed on other pages, when entered correctly, will transfer to the necessary pages.

Enter Information in colored or highlighted boxes on the worksheets. All other cells have been protected. This was done to protect formulas that you may or may not see. Places where the you see #DIV/0! are cells that will fill in when all the information that is needed has been entered. The formulas in these cells are tied to other cells that lack information. This information is usually something overlooked on a previous tab.

Since the worksheet is protected, you will only be able to click on the cells in which you can enter data. It is better to use the mouse and/or scroll bar on the right side of your screen to move around. Using the arrow keys will cause you to jump all over the worksheet.

Cover Worksheet

Select the name of your Municipality using the drop down box in cell **A3**, and the Class of your Municipality will appear.

Roster

Roster Page (Cell Reference A1 : L43)

a. Fill out all relevant highlighted boxes.

Certificate of Valuation

Enter valuations in colored boxes on each item of Real Estate, Personal Property, and Public Utility Property. Extend Taxes in WHOLE DOLLARS. Do not include cents. Do not use less than 2.5% or more than 7.5% for delinquencies, exonerations, and uncollectable taxes unless historical collections indicate a different amount. Please don't

a. Enter figures in colored boxes that match your Certification of Valuation that you received from your Assessor. You will need to scroll down to enter values for the 'reduced (rollback) levy rates' page.
b. Enter supplemental information in the colored boxes (found below the second page). These are necessary to properly fill out your city/towns levy rate calculation sheet.

Rate & Levy Page

Regular Current Expense Levy Page (Cell Reference A47 : I86)

a. Enter the Levy Rates/$100 that correspond with "Class 1" under the column "Levy Rate/$100", **cell F56** (you must scroll down). Do not enter a rate higher than **12.5**. After entering the Class 1 rate, class 2 & 4 rates will calculate for you.

Excess Levy Worksheet

If you do not have any excess levies, please DO NOT USE THE WORKSHEETS ON THIS TAB.

Excess Levy Page

State all amounts in WHOLE DOLLARS. Do not include cents.

AGAIN, IF YOU DO NOT HAVE AN EXCESS LEVY DO NOT USE THIS WORKSHEET

a. Enter the name of the excess levy in cell **A3** for the first excess levy, **A41** for second excess levy, **A79** for third excess levy.
b. Enter the Levy Rates/$100 that corresponds with Class 1 under the column "Levy Rate/$100". After entering the Class 1 rate, Class 2 and 4 rates will calculate for you. The levy rates will match each class description to the left. (Cell Reference **F11, F49, F87)**
c. **Answer the question** (Included in General Fund "Yes or No"). Please select the appropriate answer using the drop down in the colored box to the right of the question on each of the excess levy forms (there are three). (Cell Reference: **I35, I72, I111)** If you answer "Yes" the amount of revenue generated by the excess levy will appear on the revenue pages (GF REV tab) and adequate expenditures must be
d. If you have more than one excess levy, follow steps a, b, and c for each individual excess levy.

Bond Levy Worksheet *(to unhide this tab right click on any tab and select "Unhide" then "Bond Levy")*

Bond Levy Page (Cell Reference (A1 : I 37)

If you don't have a bond levy, please skip this tab.

a. Enter the name of the bond, general obligation, revenue bond, etc. (Cell Reference **A3**) in the colored box at the top of the page.
b. Enter the Levy Rates/$100 that corresponds with Class 1 under the column "Levy Rate/$100" (Cell Reference **F11**). This rate along with the "Regular Current Expense Levy" must not equal more than 12.50 rate. After entering the Class 1 rate, class 2 and 4 rates will calculate for you. The levy rates will match each class description to
c. **Answer the question** (Included in General Fund "Yes or No"). Please select the appropriate answer using the drop down in the colored box to the right of the question (Cell Reference **I34**). If you answer "Yes" the amount of revenue generated by the bond levy will appear on the revenue pages (GF REV tab) and adequate expenditures must be budgeted.

GF REV Worksheet

Only certain revenue accounts are protected. These revenue amounts are pulled from other pages and will automatically carry over. If you using the Rev-WS worksheet (currently hidden), several of the revenues will appear via formula. If you choose not to use the Rev-WS worksheet you may enter revenues directly on this GF REV tab.

On this worksheet, in the grey area to the right, there are 12 **optional** columns titled "**Budget Revisions"**. These columns are not set to print but may be printed. These are for your use and/or benefit and are not required to be used but are helpful in keeping your budget up to date when you begin submitting revisions for the fiscal year being

General Fund Revenue Page

a. Enter current years Budgeted General Fund Revenues under the column 'Budgeted Revenues 2026-2027' that correspond with the Account Numbers and Account Names to the left. (Cell Reference F22 : F132)

Coal Rev Worksheet

On this worksheet, in the grey area to the right, there are 3 **optional** columns, titled "**Budget Revisions**". These columns are not set to print but may be printed. These are for your use and/or benefit and are not required to be used but are helpful in keeping your budget up to date when you begin submitting revisions for the fiscal year being budgeted.

Coal Severance Revenue Page

a. Enter current years Budgeted Coal Severance Revenues under the column 'Budgeted Revenues 2026-2027' that correspond with the Account Numbers and Account Names to the left. (Cell Reference F7 : F11)

Expenditures Worksheet

On this worksheet, in the grey are to the right, there are 12 optional columns for General Fund and 3 for Coal Severance Tax Fund titled '**Budget Revisions'**. These columns are not set to print but may be printed. These are for your use and/or benefit and are not required to be used but are helpful in keeping your budget up to date when you begin submitting revisions for the fiscaly year being budgeted. (Coal severance is to the

The expenditure worksheet has formulas linking to the Departmental Request sheets. These Request worksheets are optional and hidden. To unhide, go to "Home" on the Ribbon at the top of your screen. Next look for "Cells" to the right of the ribbon. In the area you see "Cells" choose "Format" then go to the "Hide & Unhide" and select "Unhide Sheet...". A window will appear on your screen and you select the sheet you want to unhide. There are departmental request forms hidden for each of the following departments: Mayor, City Council, Recorder, Manager, Treasurer, Finance, City Clerk, City Hall, Police, Emergency Services, Parks and Pools, Street, and Garbage. The Request Sheets are **optional** and are not a required part of your budget. If you use the worksheets, formulas will bring the totals from these tabs to the expenditures worksheet.

Expenditure Page

a. Enter current years budgeted amounts for General Fund Expenditures under column D, 'General Fund - General Budget 2026 - 2027'.
b. Enter current years budgeted amounts for Coal Severance Expenditures under column G 'Coal Severance Fund - Coal Budget 2026 - 2027'.

c. Make certain to scroll down and enter the amount of Appropriation for Policemen's Pension Fund, Firemen's Pension Fund, and Audit Costs, if no amounts are budgeted for pension funds please enter zero. Please enter the amount in the colored box to the left and the account number in the colored box to the right.

d. Expenditures of the Gas & Oil Revenue amounts must be presented here. By default all Gas & Oil revenues are assumed to be expended from the general government category. If your Municipality expends the gas and oil revenues in other area,s please enter those amounts here. As you enter amounts in the various categories, the amount in the general government category will decrease. Please use caution so that General Government does not decrease below zero. (NOTE: This chart is to specifically show where you are spending the oil and gas revenues only)

e. Enter type of funds and amounts being transferred to the general fund in account #369, Contributions from Other Funds (Cell Reference **A651 : D655**)

f. Enter type of funds and amounts being reimbursed or transferred to the general fund in accounts #381 & #382.

Salary Schedule

Statement of Salaries of Elected Officials Page (Cell Reference A1 : I47)

a. Verify that the Elected Officials are in the appropriate positions.

b. Select one column, Elected or Employee, by placing an X in the appropriate area. Enter the date the current term began. Enter the date the current term ends. Enter the Salary amount budgeted for the 2025 - 2026 year and for the 2026 - 2027 year. If elected positions receive no salary, a zero (0) must be entered.

Recap & Cert

Recap of Revenues and Expenditures Page (Cell Reference A1 : K63)

a. Amounts are pulled from the "GF Rev" tab, "Coal Rev" tab, and "Expenditures" tab.

b. Total Budgeted General Fund Revenues (Cell Reference **H25**) should match Total Budgeted General Fund Expenditures (Cell Reference **H38**).

c. Total Budgeted Coal Severance Revenues (Cell Reference **K25**) should match Total Budgeted Coal Severance Expenditures (Cell Reference **K38**).

d. If General Fund and/or Coal Severance do not match this notification will appear: "General Fund and/or Coal Severance revenues don't match expenditures." Please make necessary corrections.

e. Select the accounting method used in cell **K40.**

f. When the amounts are equal, the Recording Officer must **PRINT, SIGN, AND SUBMIT** the Recap and Certification page to:

LGS@wvsao.gov
or if it cannot be emailed, it can be faxed to 304-340-5090
or mailed (only if email or fax do not work) to:
WVSAO - Local Government Services
PO Box 1063
Clarksburg, WV 26302

Do NOT fax the entire budget.

Financial Stabilization

If the municipality has a Financial Stabilization/ Rainy Day Fund, please make sure the Budget for Financial Stabilization/Rainy Day Fund is completed by filling in the proper revenues and expenditures in the appropriate columns. Financial Stabilization/Rainy Day Fund should not be more that 30% of the General Fund.

Review

The Review page was created to assist you in completing the budget.

Budget Review (Cell Reference A1 : E105)

a. Answer the five questions at the beginning. (Cell Reference **E7, E9, E11, E13 and**
b. After answering, you will get a response in the space below the question, please read the response and take action if necessary.
c. If the response says "ERROR", you must address the problem.
d. Below the five questions is a review sheet that will check for errors in your budget.
e. If an "**ERROR**" message appears in column **E**, a problem exists on your budget worksheets. Please read the message to the left and attempt to correct the problem.
f. After correcting all possible Error messages, please e-mail this entire file to **LGS@wvsao.gov** for processing.

ROSTER

MUNICIPALITY	MARTINSBURG	MAILING ADDRESS	P.O. Box 828
		City, State, Zip Code	Martinsburg, WV 25402
COUNCIL MEETS	Second Thursday of the Month	City Hall Hours	8:00 am to 4:00 pm

MAYOR	Kevin Knowles	PHONE	304-264-2149	FAX	304-264-2137	E-MAIL	kknowles@cityofmartinsburg
CITY MANAGER	Andrew P. Blake	PHONE	304-264-2149	FAX	304-264-2137	E-MAIL	ablake@cityofmartinsburg.or
CITY CLERK		PHONE		FAX	304-264-2137	E-MAIL	
RECORDER	Ray Lee	PHONE	304-264-2131	FAX	304-264-2137	E-MAIL	rlee@cityofmartinsburg.org
FINANCE DIRECTOR	Stephanie Brooks	PHONE	304-264-2131	FAX	304-264-2137	E-MAIL	sbrooks@cityofmartisnburg.o
TREASURER	Heidi Crawford	PHONE	304-264-2131	FAX	304-264-2137	E-MAIL	hcrawford@cityofmartinsburg

COUNCIL MEMBER	Jason Baker	COUNCIL MEMBER	
COUNCIL MEMBER	Stephen Kipe	COUNCIL MEMBER	
COUNCIL MEMBER	Heidi Crawford	COUNCIL MEMBER	
COUNCIL MEMBER	Kimberly Nelson	COUNCIL MEMBER	
COUNCIL MEMBER	Dennis Etherington	COUNCIL MEMBER	
COUNCIL MEMBER	David Haarberg	COUNCIL MEMBER	
COUNCIL MEMBER	Ken Collinson	COUNCIL MEMBER	
COUNCIL MEMBER		COUNCIL MEMBER	
COUNCIL MEMBER		COUNCIL MEMBER	
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COUNCIL MEMBER		COUNCIL MEMBER	
COUNCIL MEMBER		COUNCIL MEMBER	
COUNCIL MEMBER		COUNCIL MEMBER	
COUNCIL MEMBER		COUNCIL MEMBER	

ELECTION: [ ] Annual [ ] Biennial [x] Other Date of Next Election: June 2028

PERSON TO CONTACT FOR BUDGET INFORMATION

Name	Title	Phone	Fax	Email
Stephanie Brooks	Fianance Director	304-264-2131	304-264-2137	sbrooks@cityofmartisnburg.org

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, LGS@wvsao.gov, or by TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

MUNICIPALITY OF MARTINSBURG
CERTIFICATE OF VALUATION
2026 - 2027

	Column A Assessed Value Including Back Tax And New Property	Column B All Other Exempt Value	Column C Gross Assessed	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes
Class I					
Personal Property	$ 0	$ 0	$ 0		$ 0
Public Utility	0	0	0		0
Total Class I	$ 0	$ 0	$ 0		$ 0
Class II					
Real Estate	$ N/A	$ N/A	$ N/A	$ N/A	$ 529,579,850
Personal Property	N/A	N/A	N/A	N/A	93,208
Total Class II	$	$	$	$	$ 529,673,058
Class IV					
Real Estate	$ N/A	$ N/A	$ N/A		$ 467,455,950
Personal Property	N/A	N/A	N/A		134,998,420
Public Utility	N/A	N/A	N/A		36,187,476
Total Class IV	$	$	$		$ 638,641,846
TOTAL FOR LEVYING BODY	$	$	$	$	$ 1,168,314,904

MUNICIPALITY OF MARTINSBURG
ASSESSED VALUES FOR CALCULATING REDUCED (ROLL BACK) LEVY RATES
2026 - 2027

	Column A Assessed Valuation For Tax Purposes	Column B New Property Back Tax Property	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property Back Tax Property & Tif
Class I				
Personal Property	$ 0	$ 0	$ 0	$ 0
Public Utility	0	0	0	0
Total Class I	$ 0	$ 0	$ 0	$ 0
Class II				
Real Estate	$ N/A	$ N/A	$ 140,080	$ 515,019,430
Personal Property	N/A	N/A		93,208
Total Class II	$	$	$ 140,080	$ 515,112,638
Class IV				
Real Estate	$ N/A	$ N/A	$ 23,139,350	$ 441,485,560
Personal Property	N/A	N/A	143,895	133,868,467
Public Utility	N/A	N/A	1	36,187,476
Total Class IV	$	$	$ 23,283,246	$ 611,541,503
TOTAL FOR LEVYING BODY	$	$	$ 23,423,326	$ 1,126,654,141

MUNICIPALITY OF MARTINSBURG
SUPPLEMENTAL INFORMATION FOR THE BUDGET
2026 - 2027

Percentage approved for Assessor.	2.00%
Percentage for Delinquencies and Exonerations.	7.00%
Percentage for Tax Discounts.	2.00%
2025 - 2026 Total Projected Tax Revenue (Before Deductions).	4,095,226

(2025 - 2026 Total Projected Revenue from 'Rate & Levy page' calculation BEFORE Tax Discounts, Delinquencies, & Assessor's Percentages - found in your 2025 - 2026 budget information)

MUNICIPALITY OF MARTINSBURG
CALCULATING REDUCED LEVY RATE
2026 - 2027

CLASS	ROLL BACK VALUE (Column D)		WEIGHTING		WEIGHTED ASSESSED VALUE
Class I	$ 0	X	0.01	=	$ 0
Class 2	515,112,638	X	0.02	=	10,302,253
Class 4	611,541,503	X	0.04	=	24,461,660
Total All Classes	$ 1,126,654,141		(Total WAV)		$ 34,763,913

Previous year's projected tax revenue	X 101% + % for Assessor	2.00%			
	$ 4,095,226	103.00%	%	$	4,218,083

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ 0.1213

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **12.13**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:

					Class 2 Rate:
Class 1 Rate	12.13	¢	X 2	=	24.26
					Class 3 & 4 Rate:
Class 1 Rate	12.13	¢	X 4	=	48.52

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1213

Maximum Class 1 Levy Rate WITHOUT a public hearing. 12.13

Maximum Class 1 Levy Rate WITH a public hearing. 12.50

MUNICIPALITY OF MARTINSBURG
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2026 - 2027

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	11.86	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	23.72	$ 1,256,163
Personal Property	93,208		221
Total Class II	$ 529,673,058		$ 1,256,384
Class IV			
Real Estate	$ 467,455,950	47.44	$ 2,217,611
Personal Property	134,998,420		640,433
Public Utility	36,187,476		171,673
Total Class IV	$ 638,641,846		$ 3,029,717
Total Value & Projected Revenue	$ **1,168,314,904**		$ **4,286,101**
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	300,027
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.00%	79,721
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		. . . . .	100,972
Total Projected Property Tax Collection		. . . . .	**3,805,381**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	76,108
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		. . . . .	$ **3,729,273**

MUNICIPALITY OF MARTINSBURG
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2026 - 2027

Current Year	Column C Roll Back Value Form	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	11.86	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 140,080	23.72	$ 332
Personal Property	0		0
Total Class II	$ 140,080		332
			$
Class IV			
Real Estate	$ 23,139,350	47.44	$ 109,773
Personal Property	143,895		683
Public Utility	1		0
Total Class IV	$ 23,283,246		110,456
Total Value & Projected Revenue	$ 23,423,326	**(Gross)**	$ 110,788
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	7,755
Less Tax Discounts		2.00%	2,061
Allowance For Tax Increment Financing (This amount carries to the worksheet above)		.....	100,972

MUNICIPALITY OF MARTINSBURG
EXCESS LEVY PAGE
Police Levy
2026 - 2027

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0	5.25	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	10.50	$ 556,059
Personal Property	93,208		98
Total Class II	$ 529,673,058		$ 556,157
Class IV			
Real Estate	$ 467,455,950	21.00	$ 981,657
Personal Property	134,998,420		283,497
Public Utility	36,187,476		75,994
Total Class IV	$ 638,641,846		$ 1,341,148
Total Value & Projected Revenue	$ 1,168,314,904		1,897,305
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	132,811
Less Tax Discounts		2.00%	35,290
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	**1,729,204**

Included in the General Fund "Yes or No" No

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that)
this total will carry to the GF REV tab in account # 301-90: $ 0

MUNICIPALITY OF MARTINSBURG
EXCESS LEVY PAGE
Name of Excess Levy #2
2026 - 2027

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0		$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	0.00	$ 0
Personal Property	93,208		0
Total Class II	$ 529,673,058		$ 0
Class IV			
Real Estate	$ 467,455,950	0.00	$ 0
Personal Property	134,998,420		0
Public Utility	36,187,476		0
Total Class IV	$ 638,641,846		$ 0
Total Value & Projected Revenue	$ 1,168,314,904		0
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	0
Less Tax Discounts		2.00%	0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	**0**

Included in the General Fund "Yes or No" No

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that) this total will carry to the GF REV tab in account # 301-91: $ 0

MUNICIPALITY OF MARTINSBURG
EXCESS LEVY PAGE
Name of Excess Levy #3
2026 - 2027

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0		$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	0.00	$ 0
Personal Property	93,208		0
Total Class II	$ 529,673,058		$ 0
Class III			
Class IV			
Real Estate	$ 467,455,950	0.00	$ 0
Personal Property	134,998,420		0
Public Utility	36,187,476		0
Total Class IV	$ 638,641,846		$ 0
Total Value & Projected Revenue	$ 1,168,314,904		0
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	0
Less Tax Discounts		2.00%	0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	**0**

Included in the General Fund "Yes or No" No

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that) this total will carry to the GF REV tab in account # 301-91: $ 0

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
296		Restricted Fund Balance		0
297		Committed Fund Balance		0
298		Assigned Fund Balance		0
299		Unassigned Fund Balance		0
301	01	Property Taxes - Current Expense (Linked to Rate & Levy Tab)	3,729,273	3,729,273
301	02-05	Prior Year Taxes	250,000	250,000
301	06	Supplemental Taxes		0
301	07	Tax Loss Restoration		0
301	90	Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	91	Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	92	Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	93	Property Taxes - Bond Levy (Linked to Bond Levy Tab)	0	0
302		Tax Penalties, Interest & Publication Fees		0
303		Gas and Oil Severance Tax (Expenditures must be listed on "Expenditures" tab, Cell Reference **D639 : D644**)	75,000	75,000
304		Excise Tax on Utilities	900,000	900,000
305		Business and Occupation Tax	10,250,000	10,250,000
306		Wine & Liquor Tax	240,000	240,000
307		Animal Control Tax		0
308		Hotel Occupancy Tax	750,000	750,000
309		Amusement Tax		0
311		Insurance Premium Surtax	1,294,573	1,294,573
312		Motor Vehicle Operator's Tax		0
313		Horse and Dog Racing Tax		0
314		Sales Tax		0
320		Fines, Fees & Court Costs	200,000	200,000
321		Parking Violations		0
322		Regional Jail Operations Partial Reimbursement	2,000	2,000
325		Licenses	65,000	65,000
326		Building Permit Fees	250,000	250,000
327		Miscellaneous Permits	40,000	40,000
328		Franchise Fees	150,000	150,000
329		Inspection, Dilapidated Building, & Vacant Property Fees	25,000	25,000
330		IRP Fees (Interstate Registration Plan)	100,000	100,000
332		Employee Health Insurance Premium Charges		0
333		Retirees' Medical Insurance Charges		0
334		Retirees' Prescription Insurance Charges		0
335		Private Liquor Club Fee		0
336		Cemetery Revenues		0
337		Dog Pound Fees		0
338		Emergency Communication Fee		0
339		Emergency Service Fee		0
340		Parks & Recreation (At least 85% should be allocated to Acct. #900, 904, 908, 915)		0
341		Municipal Service Fees	60,000	60,000

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
342		Parking Meter Revenues		0
343		Off Street Parking		0
344		Collection of Delinquent Accounts		0
345		Rents, Royalties, and Concessions		0
346		Airport Revenues		0
347		Jail Fees		0
348		Special Assessments		0
350		Refuse Collection (At least 85% should be allocated to Accts.#800 and/or #801)		0
351		Police Protection Fees (At least 85% should be allocated to Acct. #700)		0
352		Fire Protection Fees (At least 85% should be allocated to Acct. #706)	1,100,000	1,100,000
353		Planning Commission Revenue		0
354		Landfill / Incinerator Fees		0
355		Street Fees (At least 85% should be allocated to Acct. #750)		0
357		Housing Program Revenues		0
358		Civic Center / Coliseum		0
359		Floodwall Fees		0
361		Charges for Services	10,000	10,000
362		Charges to Other Entities		0
363		Ambulance Fees		0
365		Federal Government Grants	660,000	660,000
366		State Government Grants	0	0
367		Other Grants		0
368		Contributions from Other Entities		0
369		Contributions from other Funds (provide details on 'Explanations' tab)	5,650,000	5,650,000
370		Charges to Other Funds	1,475,000	1,475,000
371		Payment in Lieu of Taxes		0
372		Federal Payment in Lieu of Taxes		0
373		Flood Reimbursement		0
374		Payroll Reimbursements		0
375		Transfers from Rainy Day Fund		0
376		Gaming Income	10,000	10,000
377		Capital Lease Revenues		0
378		Municipal Specific - (provide details on 'Explanations' tab)		0
379		Gain/Loss on Sale of Fixed Assets		0
380		Interest Earned on Investments	100,000	100,000
381		Reimbursements (provide details on 'Explanations' tab)		0
382		Refunds and Rebates (provide details on 'Explanations' tab)		0
383		Sale of Fixed Assets		0
384		Sale of Materials		0
385		Commissions		0
386		Insurance Claims		0
387		Filing Fees		0
388		Library Fees		0
389		Accident Reports		0

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
390		Bingo Revenues		0
391		Recycling Program		0
392		Property Rehabilitation		0
393		Interest on Special Assessments		0
394		Confiscated Property, Forfeiture/Seizure		0
395		Employees Retirement Contribution (Police & Fire)		0
396		Fair Market Value		0
397		Video Lottery (LVL)	105,000	105,000
398		Proceeds from Sale of Bonds		0
399		Miscellaneous Revenues (provide details on 'Explanations' tab)	95,427	95,427
01		**Grand Total - General Fund Revenues**	**27,586,273**	**27,586,273**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		02 COAL SEVERANCE TAX FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Approved Revisions
298		Assigned Fund Balance (Coal Fund Only)	15,622	15,622
310		Coal Severance Tax	50,000	50,000
380		Interest Earned on Investment	1,000	1,000
381		Reimbursements		0
382		Refunds		0
02		**Grand Total - Coal Severance Tax Fund Revenues**	**66,622**	**66,622**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
GENERAL GOVERNMENT #401 - 699					
402	Economic Development	70,649	70,649		0
403	Federal Grants		0		0
404	State Grants		0		0
405	Zoning Board		0		0
406	Consumer Protection		0		0
407	Civil Service		0		0
408	Insurance Program (Self Insured)		0		0
409	Mayor's Office	47,962	47,962	0	0
410	City Council	63,578	63,578	0	0
411	Recorder's Office	628,729	628,729	0	0
412	City Manager's Office	536,557	536,557	0	0
413	Treasurer's Office	1,619	1,619	0	0
414	Finance Office	1,289,924	1,289,924	0	0
415	City Clerk's Office	0	0	0	0
416	Police Judge's Office	803,486	803,486		0
417	City Attorney	50,000	50,000		0
418	City Auditor		0		0
419	Main Street Program	100,000	100,000		0
420	Engineering		0		0
421	Community Development (Housing)		0		0
422	Personnel Office	444,166	444,166		0
423	Purchasing Department		0		0
424	Contributions to Comms/Authorities		0		0
425	Enforcement Agency		0		0
426	Litigation Reserve		0		0
427	Rehabilitation of Property		0		0
428	Acquisition of Property		0		0
429	Clearance		0		0
430	Program Planning		0		0
431	Printing		0		0
432	Other Grants		0		0
433	Custodial		0		0
434	Housing Authority		0		0
435	Regional Development Authority	32,485	32,485		0
436	Building Inspection		0		0
437	Planning & Zoning	1,324,991	1,324,991		0
438	Elections		0		0
439	Data Processing		0		0

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
440	City Hall	1,476,013	1,476,013	66,622	66,622
441	Other buildings		0		0
442	Internal Audit		0		0
443	Charter Board		0		0
444	Contributions / Transfers to Other Funds		0		0
445	Worthless Checks / Bad Debt Expense		0		0
500	Other Buildings #2		0		0
501	Employee Wellness		0		0
565	Electrical Services		0		0
566	Public Works Department		0		0
567	Public Grounds		0		0
568	Complaint Department		0		0
569	Local Government Access Channel		0		0
570	Energy Savings Contract		0		0
571	Parking		0		0
590	Market House		0		0
698	Transfers/Reimbursements		0		0
699	**Contingencies** (CAN NOT EXCEED 10% OF TOTAL BUDGET)	10,068	10,068		0
	TOTAL GENERAL GOVERNMENT	**6,880,227**	**6,880,227**	**66,622**	**66,622**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
PUBLIC SAFETY #700 - 749					
700	Police Department	9,003,442	9,003,442	0	0
701	DARE Grant		0		0
702	COPS Grants		0		0
703	Investigative Services & Control		0		0
704	Police-Special Duty		0		0
705	Regional Jail		0		0
706	Fire Department	7,144,653	7,144,653		0
707	Dog Warden/Humane Society	1,000	1,000		0
708	Watershed Project		0		0
709	Ambulance Authority		0		0
710	Dams & Dredging		0		0
711	Communication Center/Central Dispatch		0		0
712	Traffic Engineering		0		0
713	Civil Defense		0		0
714	Flood Control/ Soil Conservation		0		0
715	Fire Hydrants		0		0
716	Emergency Services	0	0	0	0
717	Juvenile Justice Diversion Program		0		0
718	Drug & Violent Crime Control Grant		0		0
719	Local Law Enforcement Block Grant		0		0
720	Local Law Enforcement Block Grant		0		0
721	Local Law Enforcement Block Grant		0		0
722	Local Law Enforcement Block Grant		0		0
723	Local Law Enforcement Block Grant		0		0
724	Fire Fee Distribution		0		0
TOTAL PUBLIC SAFETY		**16,149,095**	**16,149,095**	**0**	**0**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
STREET AND TRANSPORTATION #750-799					
750	Streets and Highways	2,479,951	2,479,951	0	0
751	Street Lights		0		0
752	Signs and Signals		0		0
753	Snow Removal		0		0
754	Central Garage		0		0
755	Street Construction		0		0
756	Street Cleaning		0		0
757	Sidewalks		0		0
758	Airports	25,000	25,000		0
759	Public Transit	80,000	80,000		0
760	Port Authority		0		0
761	Grants - Street and Transportation		0		0
TOTAL STREET & TRANSPORT.		**2,584,951**	**2,584,951**	**0**	**0**
HEALTH & SANITATION #800 - 899					
800	Garbage Department	0	0	0	0
801	Landfill/Incinerator Department		0		0
802	Recycling Center		0		0
803	Local Health Department	50,000	50,000		0
804	Other Health Program	505,000	505,000		0
805	Storm Sewer		0		0
806	Water & Sewer		0		0
807	Sewer - Source of Supply		0		0
808	Water - Source of Supply		0		0
809	Grants - Health and Sanitation		0		0
TOTAL HEALTH & SANITATION		**555,000**	**555,000**	**0**	**0**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
CULTURE & RECREATION #900 - 949					
900	Parks & Recreation	825,000	825,000	0	0
901	Visitors Bureau	375,000	375,000		0
902	Travel Council		0		0
903	Fair Associations/Festivals		0		0
904	Swimming Pools	0	0	0	0
905	Community Center		0		0
906	Arts & Humanities		0		0
907	Youth Program		0		0
908	Playgrounds		0		0
909	Museum Commission	20,000	20,000		0
910	Civic Center - Municipal Auditorium		0		0
911	Historical Commission		0		0
912	Civic Promotions		0		0
913	4-H Camp		0		0
914	Rails to Trails		0		0
915	Ice Arena		0		0
916	Library	181,000	181,000		0
917	Law Library		0		0
918	Golf Course		0		0
919	Stadium		0		0
920	Grants - Culture and Recreation		0		0
TOTAL CULTURE & RECREATION		**1,401,000**	**1,401,000**	**0**	**0**

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures		General Fund		Coal Severance Fund	
		General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
SOCIAL SERVICES #950 - 959					
950	Beautification Programs		0		0
951	Aging Program (Senior Citizens)	15,000	15,000		0
952	Cemeteries		0		0
953	Social Services		0		0
954	Human Rights / Affirmative Action	1,000	1,000		0
955	Human Resources		0		0
956	Community Council		0		0
957	Bingo Expenses		0		0
958	Grants - Social Services		0		0
TOTAL SOCIAL SERVICES		**16,000**	**16,000**	**0**	**0**
CAPITAL PROJECTS #960 - 999					0
975	General Government		0		0
976	Public Safety		0		0
977	Street and Transportation		0		0
978	Health and Sanitation		0		0
979	Culture and Recreation		0		0
980	Social Services		0		0
TOTAL CAPITAL PROJECTS		**0**	**0**	**0**	**0**
Total Expenditures		27,586,273	27,586,273	66,622	66,622

	Amount of Appropriation 2026 - 2027	Expenditure Account Number
POLICEMEN'S PENSION FUND	1,318,053	001-700-0-5061
FIREMEN'S PENSION FUND	1,632,374	001-706-05062
AUDIT COSTS	25,000	001-411-0-624

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget

Gas & Oil Expenditures

General Government Expenditures	75,000
Public Safety Expenditures	
Street & Transportation Expenditures	
Health & Sanitation Expenditures	
Culture & Recreation Expenditures	
Social Services Expenditures	
Capital Projects Expenditures	
Total	75,000

Gas & Oil total expenditures are tied to the Gas & Oil revenue budgeted in Account #303. Money is posted to the general government line unless you enter amounts in the other lines. Do not reduce General Government expenditures below zero.

MUNICIPALITY OF MARTINSBURG
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Elected Official	Elected Position (X)	Employee (X)	If elected Date Current Term Began	If elected Date Current Term Ends	Fiscal Year Ending 2026 Budgeted Salary	Fiscal Year Ending 2027 Budgeted Salary
Mayor						
Kevin Knowles	X		07/01/24	06/30/28	**12000**	**12000**
City Council:						
Jason Baker	x		07/01/24	06/30/28	**4800**	**4800**
Kimberly Nelson	x		07/01/24	06/30/28	**4800**	**4800**
Ken Collison	x		07/01/24	06/30/28	**4800**	**4800**
Davd Haarberg	x		07/01/24	06/30/28	**4800**	**4800**
Dennis Etherington	x		07/01/24	06/30/28	**4800**	**4800**
Stephen Knipe	x		07/01/24	06/30/28	**4800**	**4800**
Heidi Crawford	x		07/01/24	06/30/28	**4800**	**4800**
Police Chief						
Erin Gibbons		x			**110592**	**114462**
City Manager						
Andrew P. Blake		x			**203234**	**210347**
City Clerk						
Recorder						
Ray Lee		x			**65000**	**67275**
Finance Director						
Stephanie Brooks		x			**118000**	**122.130**
Treasurer						
Heidi Crawford			07/01/25	06/30/26	**1500**	**1500**

please scroll down

If an individual is appointed to an unexpired term please mark the elected column and enter terms for the POSITION rather than the person

If the salary for any of the officials is $0,
please put $0 in the budgeted salary columns.

If the salary is a set amount per meeting then indicate that (such as "$10/meeting")

Please note this information does not carry to the expenditures tab, you must be certain to enter salary amounts into your budgeted expenditures on the expenditures tab.

If an individual is appointed to an unexpired term please mark the elected column and enter terms for the POSITION rather than the person

MUNICIPALITY OF MARTINSBURG
Recap and Certification
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		REVENUE RECAP	General Fund Budgeted Revenues 2026 - 2027	Coal Severance Tax Budgeted Revenues 2026 - 2027
295	299	Beginning Balance, July 1st	0	15,622
301	319	Taxes	17,494,273	50,000
320	324	Fines and Forfeitures	202,000	
325	329	Licenses and Permits	530,000	
330	364	Charges for Services	1,270,000	
365	377	Intergovernmental	7,795,000	
378	399	Miscellaneous	295,000	1,000
		Grand Totals - Revenues	**27,586,273**	**66,622**

Account Number		EXPENDITURE RECAP	General Fund Budgeted Expenditures 2026 - 2027	Coal Severance Tax Budgeted Expenditures 2026 - 2027
401	699	General Government Expenditures	6,880,227	66,622
700	749	Public Safety Expenditures	16,149,095	0
750	799	Street & Transportation Expenditures	2,584,951	0
800	899	Health & Sanitation Expenditures	555,000	0
900	949	Culture & Recreation Expenditures	1,401,000	0
950	974	Social Services Expenditures	16,000	0
975	999	Capital Projects Expenditures	0	0
		Grand Totals - Expenditures	**27,586,273**	**66,622**

Please select the basis of accounting for MARTINSBURG: Modified Accrual

STATE OF WEST VIRGINIA
MUNICIPALITY OF MARTINSBURG, WEST VIRGINIA

I, _____, RECORDING OFFICER OF SAID MUNICIPALITY, DO HEREBY CERTIFY THAT THE FOREGOING ELECTRONIC FILES ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE _____ DAY OF MARCH 2026.

	indicate number of council who voted for this budget
	indicate number of council who voted against this budget

_____
(Signature)

_____
Official Title of Recording Officer

MUNICIPALITY OF MARTINSBURG
Roll Call Vote Regarding this Budget
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Mayor Kevin Knowles	Yes	No	Absent	Abstain
Council Members:				
Jason Baker	Yes	No	Absent	Abstain
Kimberly Nelson	Yes	No	Absent	Abstain
Ken Collison	Yes	No	Absent	Abstain
Davd Haarberg	Yes	No	Absent	Abstain
Dennis Etherington	Yes	No	Absent	Abstain
Stephen Knipe	Yes	No	Absent	Abstain
Heidi Crawford	Yes	No	Absent	Abstain

Recorder, if authorized to vote				
Ray Lee	Yes	No	Absent	Abstain

MUNICIPALITY OF MARTINSBURG
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		03 FINANCIAL STABILIZATION (RAINY DAY) FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027
299		Unassigned Fund Balance (Rainy Day fund only)	4,973,988
365		Federal Government Grants	
366		State Government Grants	
367		Other Grants	
368		Contributions/Transfer from Other Entities	
369		Contributions from other Funds	
375		Transfers from General Fund	
380		Interest Earned on Investments	
399		Miscellaneous Revenues	
058		**Totals - Financial Stabilization / Rainy Day Fund Revenues**	**4,973,988**

Account Number	EXPENDITURES	Budgeted Expenditures 2026 - 2027
698	Transfers/Reimbursements	-
699	Contingencies	4,973,988
	Totals - Financial Stabilization / Rainy Day Expenditur	4,973,988

Amount of Financial Stabilization Fund	$	4,973,988
Less: 30% of General Fund		8,275,882
Amount over/under 30% of General Fund Budget	$	3,301,894

Financial Stabilization is within the allowed 30% of General fund budget

MUNICIPALITY OF MARTINSBURG			
BUDGET REVIEW			
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027			
Questions to Answer			**Answer the Questions Please**
	Date emailed to West Virginia State Auditor's Office		
		PLEASE PUT SUBMISSION DATE IN SHADED BOX TO THE RIGHT	
	Is the Roster page completed, indicating who to contact for budget information?		Yes
		OK	
	Have you answered the question on what type of accounting method is used on the Recap and Certification Page?		Yes
		OK	
	Did the Recording Clerk sign the Recap and Certification and e-mail the scanned document to Auditor's Office?		Yes
		(It can also be faxed or mailed, but email is preferred)	
		OK	
	Does your municipality have a Financial Stabilization or Rainy Day Fund?		Yes
		Please make sure the Budget for Financial Stabilization/Rainy Day Fund is completed on the Tab titled 'Financial Stabilization'	
Below is a review sheet that will check for errors in your budget. If an "ERROR" message appears in column E, a problem may exist on your budget worksheets. Please correct all problems prior to sending in the budget. If you need assistance call 304-627-2415.			
This section reviews tabs labeled: Rate & Levy page, Excess Levy, and Bond Levy			
		Taxes are at or below 103% of prior year taxes	
		A Levy Rate has been entered	
		Class 1 levy rate is acceptable.	
		Class 2 levy rate is acceptable	
		Class 4 levy rate is acceptable	
		Levy rate are in a 1:2:4 ratio and are acceptable.	
		Uncollectable taxes are acceptable.	
		Discount rate is acceptable	
		Assessor's valuation is correctly deducted from levy rate	
		Taxes Levied column adds correctly	

MUNICIPALITY OF MARTINSBURG			
BUDGET REVIEW			
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027			
This Section reviews General Fund information on tabs labeled: GC REV and Expenditures (and compares to Explanations tab)			
		Revenues and Expenditues for the General Fund are in Balance.	
		Current taxes were properly recorded on Revenue Page	
		Expenditures and Recap & Cert worksheets agree	
		0	
		0	
		0	
		Please budget an amount for General Fund Account's #295 - #299	ERROR
		Revenues on the Recap & Cert page match the GF Rev page.	
		Account's #295 - #299 Beginning (fund) balances are less than or equal to 25% of Revenues, or are sufficiently explained	
		Account # 399 - Miscellaneous revenue is less than 20% of the General Fund	
		Budget does include IRP fees	
		Gas & Oil included	
		At least half of the hotel tax is properly budgeted to Visitors Bureau.	
		Remaining Half of the hotel tax is budgeted properly	
		Contingencies is 10% or less of total general fund budget	
		Regional Council Dues are included	
		Gaming Income has been Included	
		Video Lottery has been Included	
		Gaming Income and Video Lottery are not improperly budgeted in equal amounts	
		Park and Recreation revenues are acceptably expended	
		The amount expended for Garbage is acceptable	
		The amount expended for Police is acceptable	
		The amount expended for Fire is acceptable	
		The amount expended for Streets is acceptable	
		Account #378 has been properly accounted for on the Explanations tab, if applicalbe	
		Transfers to Account #369 have been properly included in the chart on the Explanations tab, if applicable	

MUNICIPALITY OF MARTINSBURG BUDGET REVIEW FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027			
		Reimbursements & Refunds to Account's #381 & #382 have been properly included in the chart on the Explanations tab, if applicable	
		Miscellaneous Revenues do not need further explanation	
		Contributions/Transfers to Other Funds have been properly included in the chart on the Explanations tab, if applicable	
		Transfers/Reimbursements have been properly included in the chart on the Explanations tab, if applicable	
		Account #806 has been properly explained in the chart on the Explanations tab, if applicable	
		Account #807 has been properly explained in the chart on the Explanations tab, if applicable	
		Account #808 has been properly explained in the chart on the Explanations tab, if applicable	
This section reviews information on the tab labeled: Salary Schedule			
		Kevin Knowles, Mayor, salary is correct	
		Jason Baker, City Council Member, salary is correct	
		Kimberly Nelson, City Council Member, salary is correct	
		Ken Collison, City Council Member, salary is correct	
		Davd Haarberg, City Council Member, salary is correct	
		Dennis Etherington, City Council Member, salary is correct	
		Stephen Knipe, City Council Member, salary is correct	
		Heidi Crawford, City Council Member, salary is correct	
		, City Council Member, salary is correct	
		, City Council Member, salary is correct	
		Andrew P. Blake, City Manager, salary has changed, if this is an elected position please explain the salary's change	ERROR
		0, City Clerk, salary is correct	
		Ray Lee, City Recorder, salary has changed, if this is an elected position please explain the salary's change	ERROR
		Stephanie Brooks, City Finance Director, salary has changed, if this is an elected position please explain the salary's change	ERROR
		Heidi Crawford, City Treasurer, salary is correct	
This section reviews Coal Severance Fund information on tabs labeled: Coal Rev and Expenditures			

MUNICIPALITY OF MARTINSBURG BUDGET REVIEW FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027			
		Coal Severance Tax Fund is in Balance.	
		Coal Severance Tax Assigned Fund balance Account # 298 is included	
		Coal Assigned Fund balance is less than 25% of total budget	
		Contingencies is 10% or less of total coal severance budget	
		Coal Severance Tax Revenue Account # 310 is included	
This section reviews Financial Stabilization information on tab labeled: Financial Stabilization			
		Financial Stabilization is in Balance.	
		Financial Stabilization balance is less than 30% of total General Fund Budget	
		Transfers out of Rainy Day and into General Fund match	
This section reviews reporting of Audit Costs in the budget on tab labeled: Expenditures			
		Audit Costs have been included on Expenditure tab.	
		Expenditure Account related to Audit Cost has been included on Expenditure tab.	
This section reviews contact information in the budget on tab labeled: Roster			
		Email address for budget contact is included	
		Email address for Mayor is included	
		Please Review roster page for City Clerk name and contact information	**REVIEW**
		Email address is properly entered	
Did you answer the five questions at the top of this page?			

MUNICIPALITY OF MARTINSBURG

EXPLANATIONS

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

REVENUES:

No explanation needed for #368 Contributions From Other Entities	
N/A	N/A
	0

Please provide explanation for #369 Contributions From Other Funds here:	
Name of fund giving money to general fund	Amount
Sales Tax	5650000
	5650000

No explanation needed for #378 Municipal Specific revenue	
N/A	N/A
	0

No explanation needed for #381 Reimbursements	
N/A	N/A
	0

REVENUES Continued:

No explanation needed for #382 Refunds and Rebates	
N/A	N/A
	0

No explanation needed for #399 Miscellaneous Revenues	
N/A	N/A
Misc. fees; Auction Revenue	90000
	90000

EXPENDITURES:

No explanation needed for #444 Contributions/Transfers to Other Funds - General Fund	
N/A	N/A
	0

No explanation needed for #444 Contributions/Transfers to Other Funds - Coal Fund	
N/A	N/A

	0

EXPENDITURES Continued:

No explanation needed for #698 Transfers/Reimbursements as seen in General Fund	
N/A	N/A
	0

No explanation needed for #698 Transfers/Reimbursements as seen in Coal Fund	
N/A	N/A
	0

No explanation needed for expenditure #806	
N/A	N/A
	0

No explanation needed for expenditure #807	
N/A	N/A

0	

No explanation needed for expenditure #808	
N/A	N/A
0	

MUNICIPALITY OF MARTINSBURG

EXPLANATIONS

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

FUND BALANCE:

No explanation needed for Fund Balance accounts in the General Fund #295-#299	
N/A	N/A
	0

No explanation needed for General Fund #295 Nonspendable Fund Balance	
N/A	N/A
	0

No explanation needed for Coal Severance Fund #298 Assigned Fund Balance	
Description of project or purpose for saving money:	Amount
	0

MUNICIPALITY OF MARTINSBURG

EXPLANATIONS

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

OTHER:

Explanations for changes in Salary can be provided here:
COLA for employees

Other explanations you wish to provide to help us process your budget:

MUNICIPALITY OF MARTINSBURG
LEVY ORDER AND RATE SHEET
2026 - 2027

The following is a true copy from the record of orders entered by this entity on the 21 day of April, 2026.

SIGNATURE: _____

Municipal Clerk or Recorder

Current Year		**Column E** **Certificate of Valuation** **Assessed Value for Tax Purposes**	**Levy Rate/$100**	**Taxes Levied**
Class I				
	Personal Property	$ 0	11.860	$ 0
	Public Utility	0		0
Total Class I		$ 0		$ 0
Class II				
	Real Estate	$ 529,579,850	23.720	$ 1,256,163
	Personal Property	93,208		221
Total Class II		$ 529,673,058		$ 1,256,384
Class IV				
	Real Estate	$ 467,455,950	47.440	$ 2,217,611
	Personal Property	134,998,420		640,433
	Public Utility	36,187,476		171,673
Total Class IV		$ 638,641,846		$ 3,029,717
Total Value & Projected Revenue		$ **1,168,314,904**		$ **4,286,101**
	Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	300,027
	Less Tax Discounts		2.00%	79,721
	Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			100,972
Total Projected Property Tax Collection				**3,805,381**
	Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	76,108
	Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			$ **3,729,273**

MUNICIPALITY OF MARTINSBURG
LEVY ORDER AND RATE SHEET SUPPLEMENT
Police Levy
2026 - 2027

The following is a true copy from the record of orders entered by this entity on the 21 day of April, 2026.

SIGNATURE _____

Municipal Clerk or Recorder

		Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year				
Class I				
	Personal Property	$ 0	5.250	$ 0
	Public Utility	0		0
Total Class I		$ 0		$ 0
Class II				
	Real Estate	$ 529,579,850	10.500	$ 556,059
	Personal Property	93,208		98
Total Class II		$ 529,673,058		$ 556,157
Class IV				
	Real Estate	$ 467,455,950	21.000	$ 981,657
	Personal Property	134,998,420		283,497
	Public Utility	36,187,476		75,994
Total Class IV		$ 638,641,846		$ 1,341,148
Total Value & Projected Rev.		$ 1,168,314,904		$ 1,897,305
	Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% . . .	132,811
	Less Tax Discounts		2.00% . . .	35,290
	Net Amount to be Raised by Levy For Budget Purposes:			$ **1,729,204**

MUNICIPALITY OF MARTINSBURG
LEVY ORDER AND RATE SHEET SUPPLEMENT
Name of Excess Levy #2
2026 - 2027

The following is a true copy from the record of orders entered by this entity on the 21 day of April, 2026.

If you have an excess levy, go to the excess levy tab and enter it there first, if you do not have an excess levy do not sign this page

SIGNATURE _____

Municipal Clerk or Recorder

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0		$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	0.000	$ 0
Personal Property	93,208		0
Total Class II	$ 529,673,058		$ 0
Class IV			
Real Estate	$ 467,455,950	0.000	$ 0
Personal Property	134,998,420		0
Public Utility	36,187,476		0
Total Class IV	$ 638,641,846		$ 0
Total Value & Projected Rev.	$ 1,168,314,904		$ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% . . .	0
Less Tax Discounts		2.00% . . .	0
Net Amount to be Raised by Levy For Budget Purposes:			$ **0**

MUNICIPALITY OF MARTINSBURG
LEVY ORDER AND RATE SHEET SUPPLEMENT
Name of Excess Levy #3
2026 - 2027

The following is a true copy from the record of orders entered by this entity on the 21 day of April, 2026.

If you have an excess levy, go to the excess levy tab and enter it there first, if you do not have an excess levy do not sign this page

SIGNATURE _____

Municipal Clerk or Recorder

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0		$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 529,579,850	0.000	$ 0
Personal Property	93,208		0
Total Class II	$ 529,673,058		$ 0
Class IV			
Real Estate	$ 467,455,950	0.000	$ 0
Personal Property	134,998,420		0
Public Utility	36,187,476		0
Total Class IV	$ 638,641,846		$ 0
Total Value & Projected Rev.	$ 1,168,314,904		$ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% . . .	0
Less Tax Discounts		2.00% . . .	0
Net Amount to be Raised by Levy For Budget Purposes:			$ **0**

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
LEVY ESTIMATE - BUDGET DOCUMENT

STATE OF WEST VIRGINIA
MUNICIPALITY OF MARTINSBURG

In accordance with Code § 11-8-14, as amended, the Council proceeded to make an estimate of the amounts necessary to be raised by levy of taxes for the current fiscal year, and does determine and estimate the several amounts to be as follows:

The amount due and the amount that will become due and collectible from every source during the fiscal year INCLUDING THE LEVY OF TAXES, is as follows:

REVENUE SOURCE	
Nonspendable Fund Balance	$ -
Restricted Fund Balance	-
Committed Fund Balance	-
Assigned Fund Balance	-
Unassigned Fund Balance	-
Property Taxes - Current Expense	3,729,273
Prior Year Taxes	250,000
Supplemental Taxes	-
Tax Loss Restoration	-
Property Taxes - Excess Levy	-
Property Taxes - Excess Levy	-
Property Taxes - Excess Levy	-
Property Taxes - Bond Levy	-
Tax Penalties, Interest & Publication Fees	-
Gas & Oil Severance Tax	75,000
Excise Tax on Utilities	900,000
Business and Occupation Tax	10,250,000
Wine & Liquor Tax	240,000
Animal Control Tax	-
Hotel Occupancy Tax	750,000
Amusement Tax	-
Insurance Premium Surtax	1,300,000
Motor Vehicle Operator's Tax	-
Horse and Dog Racing Tax	-
Sales Tax	-
Fines, Fees & Court Costs	200,000
Parking Violations	-
Regional Jail Operations Partial Reimbursement	2,000

Licenses	65,000
Building Permit Fees	250,000
Miscellaneous Permits	40,000
Franchise Fees	150,000
Inspection, Dilapidated Building, & Vacant Property Fees	25,000
IRP Fees (Interstate Registration Plan)	100,000
Employee Health Insurance Premium Charges	-
Retirees' Medical Insurance Charges	-
Retirees' Prescription Insurance Charges	-
Private Liquor Club Fee	-
Cemetery Revenues	-
Dog Pound Fees	-
Emergency Communication Fee	-
Emergency Service Fee	-
Parks & Recreation	-
Municipal Service Fees	60,000
Parking Meter Revenues	-
Off Street Parking	-
Collection of Delinquent Accounts	-
Rents, Royalties, and Concessions	-
Airport Revenues	-
Jail Fees	-
Special Assessments	-
Refuse Collection	-
Police Protection Fees	-
Fire Protection Fees	1,100,000
Planning Commission Revenue	-
Landfill / Incinerator Fees	-
Street Fees	-
Housing Program Revenues	-
Civic Center / Coliseum	-
Floodwall Fees	-
Charges for Services	10,000
Charges to Other Entities	-
Ambulance Fees	-
Federal Government Grants	660,000
State Government Grants	-
Other Grants	-
Contributions from Other Entities	-
Contributions from other Funds	5,650,000

Charges to Other Funds	1,475,000
Payment in Lieu of Taxes	-
Federal Payment in Lieu of Taxes	-
Flood Reimbursement	-
Payroll Reimbursements	-
Transfers from Rainy Day Fund	-
Gaming Income	10,000
Capital Lease Revenues	-
Municipal Specific	-
Gain/Loss on Sale of Fixed Assets	-
Interest Earned on Investments	100,000
Reimbursements	-
Refunds	-
Sale of Fixed Assets	-
Sale of Materials	-
Commissions	-
Insurance Claims	-
Filing Fees	-
Library Fees	-
Accident Reports	-
Bingo Revenues	-
Recycling Program	-
Property Rehabilitation	-
Interest on Special Assessments	-
Confiscated Property, Forfeiture/Seizure	-
Employees Retirement Contribution (Police & Fire)	-
Fair Market Value	-
Video Lottery (LVL)	105,000
Proceeds from Sale of Bonds	-
Miscellaneous Revenues (provide details on 'Explanations' tab)	90,000
TOTAL ESTIMATED REVENUE (GENERAL FUND)	$ 27,586,273

COAL SEVERANCE TAX FUND

REVENUE SOURCE

Assigned Fund Balance (Coal Fund Only)	$ 15,622
Coal Severance Tax	50,000
Interest Earned on Investment	1,000
Reimbursements	-
Refunds	-

TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	$ 66,622

	General Fund	Coal Severance Fund
ESTIMATED CURRENT EXPENDITURES		
Economic Development	$ 70,649	$ -
Federal Grants	-	-
State Grants	-	-
Zoning Board	-	-
Consumer Protection	-	-
Civil Service	-	-
Insurance Program (Self Insured)	-	-
Mayor's Office	47,962	-
City Council	63,578	-
Recorder's Office	628,729	-
City Manager's Office	536,557	-
Treasurer's Office	1,619	-
Finance Office	1,289,924	-
City Clerk's Office	-	-
Police Judge's Office	803,486	-
City Attorney	50,000	-
City Auditor	-	-
Main Street Program	100,000	-
Engineering	-	-
Community Development (Housing)	-	-
Personnel Office	444,166	-
Purchasing Department	-	-
Contributions to Comms/Authorities	-	-
Enforcement Agency	-	-
Litigation Reserve	-	-
Rehabilitation of Property	-	-
Acquisition of Property	-	-
Clearance	-	-
Program Planning	-	-
Printing	-	-
Other Grants	-	-
Custodial	-	-
Housing Authority	-	-
Regional Development Authority	32,485	-

Building Inspection	-	-
Planning & Zoning	1,324,991	-
Elections	-	-
Data Processing	-	-
City Hall	1,476,013	66,622
Other buildings	-	-
Internal Audit	-	-
Charter Board	-	-
Contributions / Transfers to Other Funds	-	-
Worthless Checks / Bad Debt Expense	-	-
Other Buildings #2	-	-
Employee Wellness	-	-
Electrical Services	-	-
Public Works Department	-	-
Public Grounds	-	-
Complaint Department	-	-
Local Government Access Channel	-	-
Energy Savings Contract	-	-
Parking	-	-
Market House	-	-
Transfers/Reimbursements	-	-
Contingencies	10,068	-
Police Department	9,003,442	-
DARE Grant	-	-
COPS Grants	-	-
Investigative Services & Control	-	-
Police-Special Duty	-	-
Regional Jail	-	-
Fire Department	7,144,653	-
Dog Warden/Humane Society	1,000	-
Watershed Project	-	-
Ambulance Authority	-	-
Dams & Dredging	-	-
Communication Center/Central Dispatch	-	-
Traffic Engineering	-	-
Civil Defense	-	-
Flood Control/ Soil Conservation	-	-
Fire Hydrants	-	-
Emergency Services	-	-
Juvenile Justice Diversion Program	-	-

Drug & Violent Crime Control Grant	-	-
Local Law Enforcement Block Grant	-	-
Local Law Enforcement Block Grant	-	-
Local Law Enforcement Block Grant	-	-
Local Law Enforcement Block Grant	-	-
Local Law Enforcement Block Grant	-	-
Fire Fee Distribution	-	-
Streets and Highways	2,479,951	-
Street Lights	-	-
Signs and Signals	-	-
Snow Removal	-	-
Central Garage	-	-
Street Construction	-	-
Street Cleaning	-	-
Sidewalks	-	-
Airports	25,000	-
Public Transit	80,000	-
Port Authority	-	-
Grants - Street and Transportation	-	-
Garbage Department	-	-
Landfill/Incinerator Department	-	-
Recycling Center	-	-
Local Health Department	50,000	-
Other Health Program	505,000	-
Storm Sewer	-	-
Water & Sewer	-	-
Sewer - Source of Supply	-	-
Water - Source of Supply	-	-
Grants - Health and Sanitation	-	-
Parks & Recreation	825,000	-
Visitors Bureau	375,000	-
Travel Council	-	-
Fair Associations/Festivals	-	-
Swimming Pools	-	-
Community Center	-	-
Arts & Humanities	-	-
Youth Program	-	-
Playgrounds	-	-
Museum Commission	20,000	-
Civic Center - Municipal Auditorium	-	-

Historical Commission	-	-
Civic Promotions	-	-
4-H Camp	-	-
Rails to Trails	-	-
Ice Arena	-	-
Library	181,000	-
Law Library	-	-
Golf Course	-	-
Stadium	-	-
Grants - Culture and Recreation	-	-
Beautification Programs	-	-
Aging Program (Senior Citizens)	15,000	-
Cemeteries	-	-
Social Services	-	-
Human Rights / Affirmative Action	1,000	-
Human Resources	-	-
Community Council	-	-
Bingo Expenses	-	-
Grants - Social Services	-	-
Capital Projects - General Government	-	-
Capital Projects - Public Safety	-	-
Capital Projects - Street and Transportation	-	-
Capital Projects - Health and Sanitation	-	-
Capital Projects - Culture and Recreation	-	-
Capital Projects - Social Services	-	-
TOTAL ESTIMATED EXPENDITURES	$ 27,586,273	$ 66,622

MUNICIPALITY OF MARTINSBURG

Regular Current Expense Levy

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	11.86	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
CLASS II			
Real Estate	$ 529,579,850	23.72	$ 1,256,163
Personal Property	93,208		221
Total Class II	$ 529,673,058		$ 1,256,384
CLASS IV			
Real Estate	$ 467,455,950	47.44	$ 2,217,611
Personal Property	134,998,420		640,433
Public Utility	36,187,476		171,673
Total Class IV	$ 638,641,846		$ 3,029,717
Total Value & Projected Revenue	$ 1,168,314,904		$ 4,286,101
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	300,027
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	79,721
Less Allowance for Tax Increment Financing (if Applicable)			100,972
Total Projected Property Tax Collection			$ 3,805,381
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	76,108
Net Amount to be Raised by Levy of Property Taxes			$ 3,729,273

MUNICIPALITY OF MARTINSBURG

Police Levy

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	5.25	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
CLASS II			
Real Estate	$ 529,579,850	10.50	$ 556,059
Personal Property	93,208		98
Total Class II	$ 529,673,058		$ 556,157
CLASS IV			
Real Estate	$ 467,455,950	21.00	$ 981,657
Personal Property	134,998,420		283,497
Public Utility	36,187,476		75,994
Total Class IV	$ 638,641,846		$ 1,341,148
Total Value & Projected Revenue	$ 1,168,314,904		$ 1,897,305
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	132,811
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	35,290
Net Amount to be Raised by Levy for Budget Purposes			$ 1,729,204

MUNICIPALITY OF MARTINSBURG

Name of Excess Levy #2

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

	Column E Certificate of Valuation	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	0.000	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
CLASS II			
Real Estate	$ 0	0.000	$ 0
Personal Property	0		0
Total Class II	$ 0		$ 0
CLASS IV			
Real Estate	$ 0	0.000	$ 0
Personal Property	0		0
Public Utility	0		0
Total Class IV	$ 0		$ 0
Total Value & Projected Revenue	$ 0		$ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		0.00%	0
Less Tax Discounts (use Total Projected Revenue to calculate)		0.00%	0
Net Amount to be Raised by Levy for Budget Purposes			$ 0

MUNICIPALITY OF MARTINSBURG
Name of Excess Levy #3
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

	Column E Certificate of Valuation	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	0.000	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
CLASS II			
Real Estate	$ 0	0.000	$ 0
Personal Property	0		0
Total Class II	$ 0		$ 0
CLASS IV			
Real Estate	$ 0	0.000	$ 0
Personal Property	0		0
Public Utility	0		0
Total Class IV	$ 0		$ 0
Total Value & Projected Revenue	$ 0		$ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		0.00%	0
Less Tax Discounts (use Total Projected Revenue to calculate)		0.00%	0
Net Amount to be Raised by Levy for Budget Purposes			$ 0

STATE OF WEST VIRGINIA

COUNTY OF Berkeley

MUNICIPALITY OF MARTINSBURG

I, Ray Lee , Recording Officer of said municipality, do hereby certify that the foregoing are true copies from the record of the orders made and entered by the council of the said municipality on the _____ day of March, 2026.

(Signature)

City Recorder
(Official Title of Recording Officer)

	FY25 Actuals	FY26 Budget	FY26 YTD Actuals	FY27 Budget
Sewer Revenues	**$ 4,565,011.45**	**$ 5,094,000.00**	**$ 3,408,679.31**	**$ 5,559,936.00**
Sewer Expenditures				
Admin/General	$ 359,677.58	$ 376,700.00	$ 108,024.73	$ 398,700.00
Billing/Collecting	$ 1,205.75	$ 1,600.00	$ -	$ 1,600.00
Collection	$ 21,591.80	$ 35,100.00	$ 47,473.84	$ 77,250.00
Pumping Expenses	$ 550,326.94	$ 590,400.00	$ 340,179.48	$ 644,000.00
Treatment/Disposal	$ 911,579.87	$ 1,476,200.00	$ 579,774.55	$ 927,000.00
Utility Plant	$ -	$ 181,200.00	$ -	$ 181,200.00
Salaries	$ 696,788.70	$ 900,000.00	$ 444,460.33	$ 888,000.00
Benefits	$ 216,512.22	$ 404,000.00	$ 154,814.61	$ 397,400.00
Contributions to Other Funds	$ 355,000.00	$ 400,000.00	$ 110,000.00	$ 375,000.00
Bond Payment	$ 1,508,666.45	$ 173,360.00	$ 1,444,801.29	$ 1,592,586.00
Transmission Clearing Accounts	$ 7,715.85	$ 17,200.00	$ 24,830.70	$ 77,200.00
Total Sewer Expenditures	$ 4,629,065.16	$ 4,555,760.00	$ 3,254,359.53	$ 5,559,936.00
Sewer Net Position	**$ (64,053.71)**	**$ 538,240.00**	**$ 154,319.78**	**$ -**
Water Revenues	**$ 5,313,194.10**	**$ 5,866,000.00**	**$ 5,251,661.02**	**$ 6,378,600.00**
Water Expenditures				
Admin/General	$ 555,007.08	$ 534,300.00	$ 266,291.21	$ 566,500.00
Customer Accounts	$ 800.49	$ 4,200.00	$ 872.50	$ 4,200.00
Pumping Expenses	$ 595,050.88	$ 714,800.00	$ 547,704.71	$ 545,900.00
Source of Supply	$ 67,537.20	$ 126,500.00	$ 59,800.84	$ 131,800.00
Transmission	$ 411,569.07	$ 1,018,300.00	$ 329,007.36	$ 412,000.00
Utility Plant	$ 37,109.90	$ 197,300.00	$ 657.90	$ 97,300.00
Water Treatment	$ 268,740.80	$ 711,900.00	$ 409,260.29	$ 515,000.00
Salaries	$ 1,147,861.05	$ 1,710,500.00	$ 719,145.34	$ 1,527,000.00
Benefits	$ 480,713.33	$ 681,000.00	$ 290,573.42	$ 1,344,092.39
Contributions to Other Funds	$ 355,000.00	$ 402,000.00	$ 110,000.00	$ 375,000.00
Bond Payment	$ 999,713.34	$ 256,440.00	$ 484,178.82	$ 808,307.61
Transmission Clearing Accounts	$ 22,684.56	$ 47,000.00	$ 35,901.21	$ 51,500.00
Total Water Expenditures	$ 4,941,787.70	$ 6,404,240.00	$ 3,253,393.60	$ 6,378,600.00
Water Net Position	**$ 371,406.40**	**$ (538,240.00)**	**$ 1,998,267.42**	**$ -**

	FY25 Actuals	FY26 Budget	FY26 YTD Actuals	FY27 Budget
Water and Sewer Combined Revenues	**$ 9,878,205.55**	**$ 10,960,000.00**	**$ 8,660,340.33**	**$ 11,938,536.00**
Water and Sewer Combined Expenditures	**$ 9,570,852.86**	**$ 10,960,000.00**	**$ 6,507,753.13**	**$ 11,938,536.00**
Water and Sewer Combined Net Position	**$ 307,352.69**	**$ -**	**$ 2,152,587.20**	**$ -**

MARTINSBURG CITY COUNCIL
RESOLUTION 2026-02

WHEREAS, the City Council adopted the Martinsburg Pay Plan effective July 1, 2023; and

WHEREAS, Section 4.2 allows for the City Manager to recommend changes to the Council in the pay plan; and

WHEREAS, the cost of living continues to increase annually;

NOW, THEREFORE BE IT RESOLVED, that the City Manager recommends to the Council that the minimum ranges for each pay grade/step be increased by 3.5%, beginning June 21, 2026.

BE IT FINALLY RESOLVED, that this office and the City Council concur with the recommendation of the City Manager and therefore effective June 21, 2026, the minimum ranges for each pay grade/step will be increased by 3.5%.

IN WITNESS THEREOF, I, Kevin Knowles, Mayor have hereunto set my hand and caused the official seal of the City of Martinsburg, West Virginia to be affixed this 12th day of March, 2026.

CITY OF MARTINSBURG

_____
Kevin Knowles, Mayor

Attest:

_____
Ray Lee, City Recorder

101 North Spring Street
Suite 200
Martinsburg WV 25401
Phone 304.263.0891
Fax 304.263.0997
www.chycpa.com

CoxHollidaYoung PLLC

December 31, 2025

Mr. Andrew Blake
City of Martinsburg
232 N. Queen Street
Martinsburg, WV 25402

We are pleased to confirm our acceptance and our understanding of the services we will provide for City of Martinsburg (the "City").

Based on our understanding of conversations and correspondence with you and your staff, we will provide, as needed, to the City assistance with:

- Firefighter pension calculations in accordance with WV State Code
- Police pension calculations in accordance with WV State Code

Our engagement cannot be relied upon to identify or disclose any financial misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the City or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that indicates fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our procedures regarding noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement. However, we will inform the appropriate level of management of any deficiencies or material weaknesses that come to our attention during the performance of our procedures.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting the financials. You also have final responsibility for the prepared financials provided to external auditor and, therefore, the appropriate officials should review the financials carefully before finalizing for external auditor.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

It is our policy to keep records related to this engagement for five years. However, CoxHollidaYoung PLLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the five-year period CoxHollidaYoung PLLC shall be free to destroy our records related to this engagement.

Our fees will be billed at our discounted hourly rates between $85 to $200. All invoices are due and payable upon presentation. We bill on a regular basis depending on services provided. Billings become delinquent if not paid within 20 days of the invoice date. If billings are past due in excess of 20 days, at our election, we may stop all work until your account is brought current, or withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign and return a copy to us. Thank you for this opportunity to serve you.

Very truly yours,

Charli E. Heilmann, CPA
Partner
CoxHollidaYoung PLLC

APPROVED:

By: _____

Title: _____

Date: _____

EASTERN PANHANDLE BOARD OF REALTORS
LAND SALES CONTRACT

This SALES CONTRACT ("Contract") is made on 03/02/2026 ("Contract Date") between For Sale by Owner ("Buyer") and Gurpreet Kaur ("Seller") who, among other things, hereby confirm and acknowledge by their initials and signatures herein that by prior disclosure in this real estate transaction ERA Liberty Realty ("Listing Company") represents Seller, and Unrepresented ("Selling Company") represents Buyer. The Listing Company and Selling Company are collectively referred to as "Broker." If the brokerage firm is acting as dual representative (either limited or designated) for both Seller and Buyer, the appropriate disclosure form is attached to and made a part of this Contract. In consideration of the mutual promises and covenants set forth below, and other good and valuable consideration the receipt and sufficiency of which are acknowledged, the Seller[s] and Buyer[s] agree as follows:

1. **REAL PROPERTY** Buyer will buy, and Seller will sell for the sales price ("Sales Price"), Seller's entire interest in the real property (with all improvements, rights, and appurtenances) described as follows ("Property"):
   Street Address 127 W Commerce St Unit # _____ City Martinsburg State WV
   Zip Code 25403 County/Municipality Berkeley Tax Map/ID # _____
   Legal Description: .58 AC LOT A & PCLS 399-400- 401-402-403 COMMERCE ST Lot(s) _____ Block/Square _____
   Section _____ Subdivision/Condominium _____ Parking/Space # _____
   Deed Book/Liber # _____ Page/Folio # _____

2. **PRICE AND FINANCING**
   A. **Down Payment** _____
   B. **Financing** 1. First Trust (if applicable) _____
   2. Second Trust (if applicable) _____
   3. Seller Held Trust _____
   Addendum attached (if applicable)

   TOTAL FINANCING _____

   SALES PRICE $4800.00

   SELLER PAID SUBSIDY
   Seller's net reduced by: _____

   SELLER PAYMENT TOWARDS BUYER'S BROKERAGE COMPENSATION

   Seller's net reduced by: _____

   Seller's payment obligation of Buyer's brokerage compensation, contained here, is enforceable against Seller.

   C. **First Deed of Trust** Buyer will ☐ **Obtain** OR ☐ **Assume** a ☐ **Fixed** OR an ☐ **Adjustable** rate First Deed of Trust loan of the following type:
   See Attached Addendum: ☐ **Conventional,** ☐ **VA,** ☐ **FHA,** ☐ **USDA,** ☐ **Other:** _____
   OR ☑ **This contract is not contingent on Financing.**

   D. **Second Deed of Trust** Buyer will ☐ **Obtain** OR ☐ **Assume** a ☐ **Fixed** OR an ☐ **Adjustable** rate Second Deed of Trust loan.

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

E. **Assumption Only** Assumption fee, if any and all charges related to the assumption will be paid by the Buyer. If Buyer assumes Seller's loan(s): (i) Buyer and Seller ☐ **will** OR ☐ **will not** obtain a release of Seller's liability to the U.S. Government for the repayment of the loan by Settlement, (ii) Buyer and Seller ☐ **will** OR ☐ **will not** obtain substitution of Seller's VA entitlement by Settlement. Balances of any assumed loans, secondary financing and cash down payments are approximate.

3. **SELECTION REQUIRED BELOW:**

☐ **TIME IS OF THE ESSENCE AS TO ALL TERMS OF THIS CONTRACT**. Time is of the essence means that the dates and time frames agreed to by the parties must be met. Failure to meet stated dates or time frames will result in waiver of contractual rights or will be a Default under the terms of the Contract.

OR

☑ **TIME IS NOT OF THE ESSENCE AS TO ALL TERMS OF THIS CONTRACT.** By selecting this option, the parties agree that time is not of the essence. Thus, a reasonable time is generally implied when meeting dates and time frames agreed to by the parties or stated in this Agreement. The parties are advised that a reasonable time may be measured by days or weeks, and that any inconvenience, rescheduling costs, or other out of pocket expenses incurred to allow a reasonable time may not be recoverable in such circumstances.

4. **DEPOSIT**
The EMD ("Deposit") of $0 is ☐ in hand OR ☐ will be received within _____ days of ratification and shall be deposited in a Trust Fund account of the ☐ **Listing Broker OR** ☐ **Selling Broker OR** ☐ **Attorney** after the Contract Ratification to conform with the laws and regulations of the appropriate jurisdiction and/or if VA financing applies, OR as required by Title 38 of the U.S. Code. If Buyer failed to timely deliver Deposit to Escrow Agent as provided herein, Seller may at Seller's option Deliver to Buyer Notice to Void Contract. Upon delivery of Seller notice to void contract, all respective rights and obligations of the parties arising under contract will terminate. Buyer may cure default by Delivering Deposit to Escrow Agent prior to Seller Delivery of Notice voiding the contract.

Deposit will be held in escrow until:

a. Credited toward the Sales Price at settlement; OR

b. All parties have agreed in writing as to its disposition; OR

c. A court of competent jurisdiction orders disbursement and all appeal periods have expired; OR disposed of in any other manner authorized by the laws and regulations of the appropriate jurisdiction.

Buyer

5. **GRANTORS TRANSFER TAX** shall be paid by the ~~Seller~~. Any HOA cost including but not limited to transfer fees shall be paid by the ~~Seller~~. All normal annual HOA fees shall be prorated.

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6. **DOWN PAYMENT** The balance of the down payment will be paid on or before the Settlement Date by certified or cashier's check or by bank-wired funds. An assignment of funds shall not be used without prior written consent of Seller.

7. **NOTICES** ("notice" or "notify"). All notices required under this contract will be in writing and will be effective as of Delivery. For the purposes of computing time periods, the first day will be the day following Delivery and the time period will end at 9:00 p.m. on the Day specified. Written acknowledgement of receipt of notice is a courtesy, but not a requirement.

8. **DELIVERY** ("delivery" or "delivered") methods may include hand-carried, sent by professional courier service, by United States mail, by facsimile or by e-mail transmission.

A. Delivery is deemed to have occurred:
1. By hand; OR
2. By a professional courier service; OR
3. By United States mail, return receipt requested; OR
4. By Email and/or Facsimile OR
5. Acknowledged In writing by the recipient if any other method is used.

B. Deliveries will be sent to:

The Seller: Gurpreetpabla2001@yahoo.com

The Buyer: _____

Copies of any addenda, amendment and notices required by the Contract will also be provided to the Brokers or Broker's Representative at the following e-mail address:

Listing Company email: _____

Selling Company email: _____

Any Delivery to the Broker or Broker's Representative either principal ☐ **shall OR** ☑ **shall not** constitute Delivery.

No party to this Contract will refuse Delivery in order to delay or extend any deadline established in the Contract.

9. **SETTLEMENT** Seller and Buyer will make full settlement in accordance with the terms of this Contract ("Settlement") on, or with mutual consent before, 04/02/2026 ("Settlement Date") except as otherwise provided in this Contract. Buyer selects: Bowles Rice ("Settlement Agent") to conduct the Settlement. Either party may retain their own legal counsel. Buyer agrees to contact the Settlement Agent within **10** days after the Date of Ratification to schedule Settlement and to arrange for ordering the title exam and, if required, a survey.

10. **STUDY PERIOD CONTINGENCY.** This Contract is contingent for n/a days after Date of Ratification ("Study Period Deadline") for Buyer to determine whether Property is suitable for Buyer's intended use through feasibility, soil, utilities, percolation study(ies), or any other study(ies) or test(s) deemed necessary by Buyer ("Study Period"). Such study(ies) or test(s) will be pursued diligently and in good faith. If Buyer, in Buyer's sole judgment, determines that Buyer's intended use of Property is not permissible or practicable, Buyer will have the right to void this Contract, in which event Deposit will be returned to Buyer and the Parties will have no further liability or obligations hereunder, except as set forth herein. In such event, Buyer ☐ will OR ☐ will not deliver to Seller all documents related to the test(s) and/or study(ies) conducted during the Study Period.
If Buyer does not void Contract by the Study Period Deadline, this Contract will remain in full force and effect with no Study Period Contingency.
All engineering, surveying, topographic maps, site plans, special use permits, soil testing data, and any other technical information affecting Property in the possession of Seller ☐ will be made available to Buyer within _____ days from Date of Ratification OR ☐ will not be made available to Buyer.

11. **ACCESS TO PROPERTY** Seller will provide the Broker, Buyer, inspectors representing the Buyer and representatives of lending institutions for Appraisal purposes reasonable access to the Property to comply with this Contract. In addition, Buyer and/or Buyer's representative will have the right to make a final inspection within **5** days prior to Settlement and/or occupancy, unless otherwise agreed to by Buyer and Seller.

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

12. **UTILITIES WATER, SEWAGE, HEATING AND CENTRAL AIR CONDITIONING (check all that apply)**
Water Supply: ☐ Public ☐ Private Well ☐ Community Well
At Transfer Public Hookup Required ☐ Yes or ☐ Unknown
Sewage Disposal: ☐ Public ☐ Septic for #BR _____ ☐ Community Septic
☐ Alternate Septic for # BR _____
At Transfer Public Hookup Required ☐ Yes or ☐ Unknown
Water Heater: ☐ Oil ☐ Gas ☐ Elec. ☐ Other
Air Conditioning: ☐ Oil ☐ Gas ☐ Elec. ☐ Heat Pump ☐ Other _____ ☐ Zones _____
Heating: ☐ Oil ☐ Gas ☐ Elec. ☐ Heat Pump ☐ Other _____ ☐ Zones _____

13. **PERSONAL PROPERTY AND FIXTURES** See **ITEMS TO CONVEY ADDENDUM**.
The Property includes the following personal property and fixtures, if existing: exterior trees and shrubs, built-in heating and central air conditioning equipment, plumbing, and lighting fixtures, sump pump, attic, exhaust fans, storm windows, storm doors, screens, and installed wall-to-wall carpeting. All surface or wall mounted electronic components/devices **DO NOT** convey. Unless otherwise agreed to in writing; all wall brackets and/or mounts **DO** convey. Any component, bracket or mount removal requiring wall repair shall be corrected by Seller (including paint).

LEASED ITEMS Any leased items, systems or service contracts (including, but not limited to, fuel tanks, water treatment systems, lawn contracts, security system monitoring, and satellite contracts) **DO NOT** convey absent an express written agreement by Buyer and Seller. The following is a list of the leased items within the Property:

14. Annual crops to be harvested convey to Purchaser unless otherwise stated herein.

15. **LEASE** Contract is subject to the terms of any existing Lease. Seller acknowledges that property is ☐, is ☑ not , under Lease to a 3rd party. (If property is leased a copy of said lease is attached and sale is contingent on Purchasers review and acceptance.) GK 03/02/26 3:02 PM EST dotloop verified (Intl)

16. **FINANCING APPLICATION** If this Contract is contingent on financing, Buyer will make written application for the Specified Financing and ANY LENDER REQUIRED PROPERTY/FLOOD INSURANCE no later than **7** days after the Date of Ratification. Buyer grants permission for the Selling Company and the lender to disclose to the Listing Company and the Seller general information available about the progress of the loan application and the loan process. If Buyer fails to settle except due to any Default by Seller, then the provisions of the DEFAULT paragraph shall apply. Seller agrees to comply with reasonable lender requirements.

17. **FINANCING** Mortgage rates and associated charges vary among financial institutions and fluctuate according to market conditions. Buyer has the opportunity to select the lender and the right to negotiate terms and conditions of the financing subject to the terms of this Contract. The financing may require substantial lump sum (balloon) payments on the due dates. Buyer has not relied upon any representations regarding the future availability of mortgage money or interest rates for the refinancing of any such lump sum payments.

18. **ALTERNATE FINANCING** Buyer may substitute alternative financing and/or an alternate lender for Specified Financing provided: (a) Buyer is qualified for alternative financing; (b) there is no additional expense to Seller; (c) the Settlement Date is not delayed; and (d) if **Buyer fails to settle except due to any Default by Seller, then the provisions of the DEFAULT paragraph shall apply.**

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

19. **BUYER'S REPRESENTATIONS** **Unless specified in a written contingency, neither this Contract nor the financing is dependent or contingent on the sale and settlement or lease of other real property.** The Selling Company ☑ **is** OR ☐ **is not** authorized to disclose to the Listing Company, Seller, and any lender the appropriate financial or credit information statement provided to the Selling Company by Buyer. Buyer acknowledges that Seller is relying upon all of Buyer's representations, including without limitation, the accuracy of financial or credit information given to Seller, Broker, or the lender by Buyer.

20. **DAMAGE OR LOSS** The risk of damage or loss to the Property by fire, act of God, or other casualty remains with Seller until the execution and delivery of the deed of conveyance to Buyer at Settlement.

21. **TITLE** The title report and survey, if required, will be ordered promptly and, if not available on the Settlement Date, then Settlement may be delayed for up to **10** business days to obtain the title report and survey after which this Contract, at the option of Seller, may be terminated and the Deposit will be refunded in full to Buyer according to the terms of the DEPOSIT paragraph. Fee simple title to the Property and everything that conveys with it will be sold free of liens except for any loans assumed by Buyer. Title is to be good, marketable, and insurable by a licensed title insurance company with no additional risk premium. Title may be subject to commonly acceptable easements, covenants, conditions, and restrictions of record. Otherwise, Buyer may declare this Contract void, unless the defects are of such character that they may be remedied within **30** days beyond the Settlement Date. In case action is required to perfect the title, such action must be taken promptly by Seller at Seller's expense. The Broker is hereby expressly released from all liability for damages by reason of any defect in the title. Seller will convey the Property by general warranty deed. (West Virginia). Seller will sign such affidavits, lien waivers, tax certifications, and other documents as may be required by the lender, title insurance company, Settlement Agent, or government authority, and authorizes the Settlement Agent to obtain pay-off or assumption information from any existing lenders. The manner of taking title may have significant legal and tax consequences. Buyer is advised to seek the appropriate professional advice concerning the manner of taking title. Unless otherwise agreed to in writing, Seller will pay any special assessments and will comply with all orders or notices of violations of any county or local authority, condominium unit owners' association, homeowners' or property owners' association or actions in any court on account thereof, against or affecting the Property on the Settlement Date.

22. **POSSESSION DATE** Unless otherwise agreed to in writing between Seller and Buyer, Seller will give possession of the Property at Settlement, including delivery of keys, if any. If Seller fails to do so and occupies the Property beyond Settlement, Seller will be a tenant at sufferance of Buyer and hereby expressly waives all notice to quit as provided by law. Buyer will have the right to proceed by any legal means available to obtain possession of the Property. Seller will pay any damages and costs incurred by Buyer including reasonable attorney fees.

23. **FEES** Fees for the preparation of the Deed, that portion of the Settlement Agent's fee billed to Seller, costs of releasing existing encumbrances, Seller's legal fees and any other proper charges assessed to Seller will be paid by Seller. Fees for the title exam (except as otherwise provided), survey, recording including those for any purchase money trusts and that portion of the Settlement Agent's fee billed to Buyer, Buyer's legal fees, and any other proper charges assessed to Buyer will be paid by Buyer. Fees to be charged will be reasonable and customary for the jurisdiction in which the Property is located.

24. **BROKER'S FEE** Seller and Buyer irrevocably instruct Settlement Agent to pay Broker compensation ("Broker's Fee") at Settlement as set forth in the parties' respective brokerage representation agreements and any other Broker compensation addenda made a part hereto.

25. **ADJUSTMENTS** Rents, taxes, water and sewage charges, front foot benefit and house connection charges, condominium unit owners' association, homeowners' and/or property owners' association regular periodic assessments (if any) and any other operating charges, are to be adjusted to the day of Settlement. Any heating or cooking fuels remaining in supply tank(s) at Settlement will become the property of the Buyer, unless leased.

Seller: GK 03/02/26 3:02 PM EST dotloop verified _____ Buyer: _____ _____

26. **TAXES, GENERAL AND SPECIAL,** are to be adjusted according to the certificate of taxes issued by the Settlement, whether assessments have been levied or not, will be paid by Seller or allowance made at Settlement. If a loan is assumed, interest will be adjusted to the Settlement Date and Buyer will reimburse Seller for existing escrow accounts, if any.

27. **ATTORNEY'S FEES**

A. If any Party breaches this Agreement and a non-breaching Party retains legal counsel to enforce its rights hereunder, the non-breaching Party shall be entitled to recover against the breaching Party, in addition to any other damages recoverable against any breaching Party, all of its reasonable Legal Expenses incurred in enforcing its rights under this Agreement, whether or not suit is filed, and in obtaining, enforcing and/or defending any judgment related thereto. Should any tribunal of competent jurisdiction determine that more than one party to the dispute has breached this Agreement, then all such breaching Parties shall bear their own costs, unless the tribunal determines that one or more parties is a "Substantially Prevailing Party", in which case any such Substantially Prevailing Party shall be entitled to recover from any of the breaching parties, in addition to any other damages recoverable against any breaching Party, all of its reasonable Legal Expenses incurred in enforcing its rights under this Agreement, whether or not suit is filed, and in obtaining, enforcing and/or defending any judgment related thereto.

B. In the event a dispute arises resulting in the Broker (as used in this paragraph to include any agent, licensee, or employee of the Broker) being made a party to any litigation by the Buyer or by the Seller, the Parties agree that the Party who brought the Broker into litigation shall indemnify the Broker for all of its reasonable Legal Expenses incurred, unless the litigation results in a judgment against the Broker.

27. **PERFORMANCE** Delivery of the required funds and executed documents to the Settlement Agent will constitute sufficient tender of performance. Funds from this transaction at Settlement may be used to pay off any existing liens and encumbrances, including interest, as required by lender(s) or lienholders.

28. **DEFAULT** If Buyer fails to complete Settlement for any reason other than Default by Seller, at the option of Seller, the Deposit may be forfeited as liquidated damages (not as a penalty) in which event Buyer will be relieved from further liability to Seller. If Seller does not elect to accept the Deposit as liquidated damages, the Deposit may not be the limit of Buyer's liability in the event of a Default. If the Deposit is forfeited, or if there is an award of damages by a court or a compromise agreement between Seller and Buyer, the Broker may accept and Seller agrees to pay the Broker one-half of the Deposit in lieu of the Broker's Fee, (provided Broker's share of any forfeited Deposit will not exceed the amount due under the listing agreement).

If Seller fails to perform or comply with any of the terms and conditions of this Contract or fails to complete Settlement for any reason other than Default by Buyer, Buyer will have the right to pursue all legal or equitable remedies, including specific performance and/or damages. If either Seller or Buyer refuses to execute a release of Deposit ("Release") when requested to do so in writing and a court finds that such party should have executed the Release, the party who so refused to execute the Release will pay the expenses, including, without limitation, reasonable attorney's fees, incurred by the other party in the litigation. Seller and Buyer agree that no Escrow Agent will have any liability to any party on account of disbursement of the Deposit or on account of failure to disburse the Deposit, except only in the event of the Escrow Agent's gross negligence or willful misconduct.

The parties further agree that the Escrow Agent will not be liable for the failure of any depository in which the Deposit is placed and that Seller and Buyer each will indemnify, defend and save harmless the Escrow Agent from any loss or expense arising out of the holding, disbursement or failure to disburse the Deposit, except in the case of the Escrow Agent's gross negligence or willful misconduct. If either Buyer or Seller is in default, then in addition to all other damages, the defaulting party will immediately pay the costs incurred for the title examination, Appraisal, survey and the Broker's Fee in full.

29. **OTHER DISCLOSURES** **Buyer and Seller should carefully read this Contract to be sure that the terms accurately express their respective understanding as to their intentions and agreements. The Broker can counsel on real estate matters, but if legal advice is desired by either party, such party is advised to seek legal counsel.**

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

Buyer and Seller are further advised to seek appropriate professional advice concerning the condition of the Property or tax and insurance matters. The following provisions of this paragraph disclose some matters which the parties may investigate further. These disclosures are not intended to create a contingency. Any contingency must be specified by adding appropriate terms to this Contact. The parties acknowledge the following disclosures.

A. **PROPERTY CONDITION** Various inspection services and home warranty insurance programs are available. The Broker is not advising the parties as to certain other issues, including but not limited to: water quality and quantity (including but not limited to, lead and other contaminants); sewer or septic; soil condition; flood hazard areas; possible restrictions of the use of the Property due to restrictive covenants, zoning, subdivision or environmental laws, easements or other documents; airport or aircraft noise; planned land use; roads or highways; and construction materials and/or other hazardous materials, including but not limited to flame retardant treated plywood (FRT), radon, urea formaldehyde foam insulation (UFFI), mold, polybutylene pipes, synthetic stucco (EIFS), underground storage tanks, defective Chinese drywall, asbestos and lead-based paint. Information relating to these issues may be available from appropriate government authorities.

B. **LEGAL REQUIREMENTS** All contracts for the sale of real property must be in writing to be enforceable. Upon ratification and Delivery, this Contract becomes a legally binding agreement. Any changes to this Contract must be made in writing for such changes to be enforceable.

C. **BROKER** Buyer and Seller acknowledge that the Broker is being retained solely as a real estate agent and not as an attorney, tax advisor, lender, appraiser, surveyor, structural engineer, mold or air quality expert, home inspector or other professional service provider. The Broker may from time to time engage in the general insurance, title insurance, mortgage loan, real estate settlement, home warranty and other real estate-related businesses and services. Therefore, in addition to the Broker's Fee specified herein, the Broker may receive compensation related to other services provided in the course of this transaction pursuant to the terms of a separate agreement/disclosure.

D. **WEST VIRGINIA WITHHOLDING FOR SALE OF REAL PROPERTY BY NONRESIDENT** In connection with the sale of a nonresident's property, West Virginia Code 11-21-71b requires the settlement attorney to withhold funds from net proceeds. A nonresident income tax return may be required in order to report the sale and determine the total tax due or to be refunded. It is recommended Sellers contact their accountant and/or attorney to determine the tax implications and filing procedures. The West Virginia State Tax Department can be contacted at 304-558-3333 for further information. A copy of the code may be obtained at the following website: http://www.wva.state.wv.us/wvtax/westvirginiastatetaxdepartment.aspx

E. **IRS/FIRPTA - WITHHOLDING TAXES FOR FOREIGN SELLER**. If Seller is a Foreign Person, Buyer may be required to withhold and pay to the Internal Revenue Service (IRS) up to fifteen percent (15%) of the Sales Price on behalf of the Seller and file an IRS form which includes both Seller and Buyer tax identification numbers. The Parties agree to cooperate with each other and Settlement Agent to effectuate the legal requirements. If Seller's proceeds are not sufficient to cover the withholding obligations under FIRPTA, Seller may be required to pay at Settlement such additional certified funds necessary for the purpose of making such withholding payment.

F. **PROPERTY INSURANCE** Obtaining property insurance is typically a requirement of the lender in order to secure financing. Buyer will make written application for any lender required property/flood insurance no later than 7 days after ratification. Insurance rates and availability are determined in part by the number and nature of claims and inquiries made on property's policy as well as the number and nature of claims made by a prospective Buyer. Property insurance has become difficult to secure in some cases. Seller should consult an insurance professional regarding maintaining and/or terminating insurance coverage.

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

G. **BUYER** hereby expressly states and acknowledges that they have received a copy of the Seller's Voluntary Property Condition Disclosure/Disclaimer Statement, if provided.

H. **AVOID WIRE FRAUD All consumers are to communicate DIRECTLY with the closing attorney for payment and distribution of funds.**

30. **BUYER DUE DILIGENCE**

A. **BUYER** expressly states that, with the exception of any written warranty's which may exist, they have not relied on any statements actually made by any Seller, Real Estate Agent or Broker, who may be involved in this transaction or upon any one of them with regards to the:

1. Fitness of the real estate and its improvements for the purpose for which it is being purchased; AND
2. Structural integrity of any or all of the improvements upon said real estate; AND
3. Absence of defects in real estate and/or the improvements upon it.

B. **BUYER** should exercise a due diligence obligation with respect to information on any sexual offenders registered under Article 12 of Chapter 15 of the West Virginia Code. Such information may be obtained by contacting the local police department or the West Virginia State Police at www.wvstatepolice.com or (304) 746-2100.

C. **BUYER** should exercise a due diligence obligation with respect to information on school systems by contacting the local Board of Education and on crime statistics by contacting the local police department.

D. **BUYER** has a due diligence obligation to obtain a copy of the Covenants and Restrictions on use of the property. This information can be obtained from the settlement agent, the homeowners' and/or property owners' association, or the Court House.

E. **BUYER** acknowledges it is difficult to determine the amount of the real estate taxes for the upcoming year, especially if the property has been rented, vacant or is new construction. If the property was not owner-occupied on July 1, the taxes could more than double for the upcoming calendar year. The tax bill is mailed in late July, approximately 1 year after assessment, and is the tax bill for the current calendar year. Payment liability for increases in tax levies or classification changes is that of the Buyer.

F. **BUYER** should exercise a due diligence obligation with respect to information regarding, but not limited to:

- Internet Access
- Property and surrounding land use and zoning
- Community Development Authority Zones
- Covenants recorded in land records
- Home Warranty
- Historic Districts and Properties
- Road Upgrades and Rerouting
- Stormwater Management locations
- Flood Zones/Insurance
- Wastewater Systems and Maintenance
- Public Service Connection Requirement
- Solar Panels
- Conservation areas/easements
- Tax districts
- Insurance costs
- Airport upgrades and noise zones
- Title Insurance
- Occupancy Permits
- Utility Easements
- Mold

Seller: GK 03/02/26 3:02 PM EST dotloop verified / _____ Buyer: _____ / _____

31. **ASSIGNABILITY** This Contract may not be assigned without the written consent of Buyer and Seller. If Buyer and Seller agree in writing to an assignment of this Contract, the original parties to this Contract remain obligated hereunder until Settlement.

32. **VOID CONTRACT** If this Contract becomes void and of no further force and effect, without Default by either party, both parties will immediately execute a release directing that the Deposit be refunded in full to Buyer according to the terms of the DEPOSIT paragraph.

33. **PRIVACY ACT** Seller and Buyer authorize their respective attorneys and the settlement agent to furnish to Listing Broker and Selling Broker copies of the final HUD-1 settlement statement for the transaction. This permission shall also include the ALTA statement or like instrument

34. **ARBITRATION** Nothing in this Contract shall preclude arbitration under the Code of Ethics and Standards of Practice of the National Association of REALTORS.

35. **DEFINITIONS**
    A. "Appraisal" means a written appraised valuation of the Property by licensed WV Appraiser.
    B. "Day(s)" or "day(s)" means calendar day(s) unless otherwise specified in this Contract.
    C. All Reference to time of day shall refer to time of day in the Eastern Time Zone of the United States.
    D. For the purpose of computing time periods, the first Day will be the Day following Delivery and the time period will end at 9 p.m. on the Day specified. If the Settlement Date falls on a Saturday, Sunday, or legal holiday, then the Settlement will be on the prior business day.
    E. "Date of Ratification" means the date of final acceptance in writing by Buyer and Seller, of all the terms of this Contract (not the date of expiration or removal of any contingencies).
    F. NOTICES ("notice" or "notify") means unilateral communication from one party to another.
    G. For "Delivery" definitions, see Paragraph 8.
    H. "Specific Financing" means the loan type(s) and amount(s), if any, specified in the PRICE AND FINANCING paragraph.
    I. The masculine includes the feminine and the singular includes the plural.
    J. "Possession Date" – See POSSESSION DATE paragraph.
    K. "Legal Expenses" means attorney fees, court costs, and litigation expenses, if any, including, but not limited to, expert witness fees and court reporter fees.

36. **MISCELLANEOUS** This Contract may be signed in one or more counterparts, each of which is deemed to be an original, and all of which together constitute one and the same instrument. Documents obtained via facsimile machines will also be considered as originals. Typewritten or handwritten provisions included in this Contract will control all pre-printed provisions that are in conflict.

37. **ENTIRE AGREEMENT** This Contract will be binding upon the parties, and each of their respective heirs, executors, administrators, successors and permitted assigns. The provisions not satisfied at Settlement will survive the delivery of the deed and will not be merged therein. This contract, unless amended in writing, contains the final and entire agreement of the parties and the parties will not be bound by any terms, conditions, oral statements, warranties, or representations not herein contained. The interpretation of this Contract will be governed by the laws of the jurisdiction where the Property is located.

38. **EXPIRATION OF OFFER** Seller must respond to this offer on or before _____ or this offer is considered void and the Buyer's deposit will be returned.

39. **FORMS** If ratified and attached, are made a part of this Contract. (This list is not inclusive of all addenda that may need to be attached).

☑ Yes West Virginia Notice of Agency
☐ Yes Property Disclosure/Disclaimer
☐ Yes Applicable Financing Addendum
☐ Yes Contingencies Addendum
☐ Yes Lead Based Paint Disclosure
☐ Yes 1031 Exchange Addendum or other investment instrument
Other:

SELLER: BUYER:

GurpreetKaur dotloop verified 03/02/26 3:02 PM EST HQIE-HEHL-VYIM-RL1L
Signature Date

Signature Date

Signature Date

Signature Date

Date of Ratification (see DEFINITIONS)

_____

****

For informational purposes only:

Listing Company's Name and Address:
For Sale by Owner

Office # _____
Fax # _____
MLS Broker Code and Office ID _____
Agent Name _____

Real Estate License Number & Jurisdiction

Agent MLS ID# _____

Team Leader/Agent _____
Email Address _____

Selling Company's Name and Address:
Unrepresented

Office # _____
Fax # _____
MLS Broker Code and Office ID _____
Agent Name _____

Real Estate License Number & Jurisdiction

Agent MLS ID# _____

Team Leader/Agent _____
Email Address _____

Eastern Panhandle Board of REALTORS®

Blank Addendum

ADDENDUM TO Land Sales Contract

This ADDENDUM which is attached to and made a part of the Land Sales Contract (the "Agreement") dated 03/02/2026 between City of Martinsburg ("Purchaser") and Gurpreet Kaur ("Seller") for the Property, whose address is: 127 W Commerce St Martinsburg, WV 25403

This Addendum provides as follows:

The Purchaser shall be responsible for payment of all transfer taxes and any attorney fees associated with the sale.

This Addendum/Amendment shall not alter, modify, or change in any other respect this Contract, and except as modified herein, all of the terms and provisions of the Contract are expressly ratified and confirmed and shall remain in full force and effect.

SELLER

Gurpreet Kaur dotloop verified 03/02/26 3:02 PM EST HITP-UFFA-WUFZ-1MTO

Date Signature

PURCHASER :

Date Signature

SELLER

Date Signature

PURCHASER :

Date Signature

NOTICE OF AGENCY RELATIONSHIP

When working with a real estate licensee in buying, selling, or leasing real estate, West Virginia Law requires that you be informed of whom the licensee is representing in the transaction. The licensee may represent the seller/lessor, the buyer/lessee, or both. The party represented by the licensee is known as the licensee's principal and as such, the licensee owes the principal the duty of utmost care, integrity, honesty, and loyalty.

Regardless of whom they represent, the licensee has the following duties to all consumers in any transaction:

- Diligent exercise of reasonable skill and care in the performance of the licensee's duties.
- A duty of honest and fair dealing and good faith.
- Must offer all property without regard to race, religion, color, national origin, ancestry, sex, age, blindness, or disability.
- Must promptly present all written offers to the owner.
- Provide a true, legible copy of every contract to each person signing the contract.

The licensee is not obligated to reveal to either party any confidential information obtained from the other party which does not involve the affirmative duties set forth above.

Should you desire to have a real estate licensee represent you as your agent, you should enter into a written contract that clearly establishes the obligations of both parties. If you have any questions about the roles and responsibilities of a real estate licensee, the licensee can provide more information upon your request.

In compliance with the West Virginia Real Estate License Act, all parties are hereby notified that:

Jamie Lopez (printed name of licensee), affiliated with

ERA Liberty Realty (brokerage name), is acting as the agent of:

- ☐ The Seller/Lessor
- ☐ The Buyer/Lessee
- ☐ The Seller/Lessor as a Designated Dual Agent.
- ☐ The Buyer/Lessee as Designated Dual Agent
- ☑ The undersigned Seller/Lessor is unrepresented.
- ☑ The undersigned Buyer/Lessee is unrepresented.
- ☐ Both the Seller/Lessor and Buyer/Lessee, as a Limited Dual Agent

CERTIFICATION

By signing below, the parties certify that they have read and understand the information contained in this disclosure and have been provided with signed copies prior to signing any contract.

GurpreetKaur dotloop verified 03/02/26 3:02 PM EST 87GQ-FTSV-QEW3-DZ0V Seller/Lessor Date	Buyer/Lessee Date
Seller/Lessor Date	Buyer/Lessee Date
Seller/Lessor Date	Buyer/Lessee Date

I hereby certify that I have provided the above-named individuals with a copy of this form prior to signing any contract.

Licensee's Signature _____ Date 03/02/2026

Licensee's Signature _____ Date _____

West Virginia Real Estate Commission

300 Capitol Street
Charleston, WV 25301
(304) 558-3555
http://rec.wv.gov

EQUAL HOUSING OPPORTUNITY

Addendum to Notice of Agency Relationship

Affiliated parties to The Lopez Team:

Lesley Lopez
Jamie Lopez
Pam Parks
Jason Roush
Stephanie Roush
Tyler Kolb

Gurpreet Kaur dotloop verified 03/02/26 3:02 PM EST 1ALI-RSVN-FL3D-WIE9	
Seller	Buyer
Seller	Buyer

A Guide To
Agency Relationships

I. TYPES OF AGENCY

Seller/Lessor Agency: As a seller/lessor agent, the licensee and all licensees of the brokerage work exclusively for the seller/lessor and must act in the seller's/lessor's best interest. All confidential information relayed by the seller/lessor must be kept confidential except that a licensee must reveal known material defects about the property.

Buyer/Lessee Agency: As a buyer/lessee agent, the licensee and the licensee's brokerage work exclusively for the buyer/lessee and must act in the buyer's/lessee's best interest. All confidential information relayed by the buyer/lessee must be kept confidential except that a licensee must reveal known material defects about the property.

Dual Agency: Dual Agency arises when the same brokerage represents the Seller and the Buyer in the same transaction.

a. **Disclosed Limited Dual Agency** - licensees acting as a disclosed limited dual agent requires that the licensee of the clients may not advocate for either or both clients but must remain neutral.

b. **Disclosed Designated Dual Agency** - licensees acting as disclosed designated dual agents are designated by the Broker, one to represent only the interests of the Seller and one to represent only the interests of the Buyer. The broker is a disclosed dual agent.

Unrepresented Party (customer): From time to time in a real estate transaction a party will not be represented by a licensee, but will otherwise interact with a licensee. This party is known as an unrepresented party (customer) and a licensee owes an unrepresented party (customer) the duties of good faith and fair dealing. An unrepresented party (customer) is not a client or prospective client. If you elect to be an unrepresented party (customer) to a listing contract or purchase transaction, take the steps necessary to protect your best interests. If the other party is represented by a licensee, you may be at a disadvantage in the transaction due to the skill and experience of that licensee.

II. WORKING WITH REAL ESTATE TEAMS

Real Estate Teams: Teams are defined as a group of more than one licensee working together who are affiliated with the same principal broker, led by a team leader, and representing themselves to the public utilizing the same authorized alternate or assumed name to brand, advertise, and broker real estate. A team does not operate independently of the principal broker or agency law and must not represent themselves as a separate brokerage providing real estate brokerage services. Make sure you understand who specifically is representing you as a licensee if you choose to work with a team.

West Virginia
Real Estate Commission
300 Capitol Street
Charleston, WV 25301
(304) 558-3555
http://rec.wv.gov
REVISED OCT 17th 2024

A Guide To
Agency Relationships

III. EXPECTATIONS OF SERVICE

Customer level duties owed to either a seller/lessor or buyer/lessee when working with a real estate licensee are:

- Perform necessary and customary acts to assist you in the purchase or sale of property.
- Perform these acts with honesty, good faith, reasonable skill, and care.
- Properly account for money or property you place in the care and responsibility of the real estate brokerage.
- Disclose all material facts of which the licensee has knowledge.

Client level duties owed to either a seller/lessor or buyer/lessee when working with a real estate licensee are:

- Perform the terms of the written agreement.
- Exercise reasonable skill and care.
- Promote your best interests in good faith, honesty, and fair dealing.
- Maintain the confidentiality of your information, including bargaining information, even after the representation has ended.
- Properly account for money or property you place in the care and responsibility of the real estate brokerage.
- Assist you in negotiating an acceptable price and other terms and conditions for the transaction.
- Disclose all material facts of which the licensee has knowledge.
- Be available to receive and present written offers and counter-offers to you or from you.

Consumer Signature Date

Consumer Signature Date

Licensee Signature Date

☑ Check here if team names are attached.

DISCLOSURE OF BROKERAGE RELATIONSHIP FOR UNREPRESENTED PARTY(IES)

The undersigned unrepresented party(ies) do hereby acknowledge disclosure that the licensee Jamie Lopez (Broker or Salesperson) associated with ERA Liberty Realty (Brokerage Firm) represents only the following party in a residential real estate transaction for the sale or lease of 127 W Commerce St, Martinsburg, WV 25403 (Property):

☐ Seller(s) OR ☐ Landlord(s)
☐ Buyer(s) OR ☐ Tenant(s)

BROKER COMPENSATION IS FULLY NEGOTIABLE AND IS NOT FIXED, CONTROLLED, RECOMMENDED, OR SUGGESTED BY LAW OR ANY MULTIPLE LISTING SERVICE OR ASSOCIATION OF REALTORS®.

SELLER/LANDLORD

Gurpreet Kaur
Print Name

Gurpreet Kaur dotloop verified 03/02/26 3:02 PM EST BXOD-WFQD-AVT3-RXHY
Date Signature

BUYER/TENANT

Print Name

Date Signature

SELLER/LANDLORD

Print Name

Date Signature

BUYER/TENANT

Print Name

Date Signature

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REALTOR®

EQUAL HOUSING OPPORTUNITY

AFFILIATED BUSINESS ARRANGEMENT DISCLOSURE STATEMENT

Date: 03/02/2026
To: All Parties
From: ERA OakCrest / ERA Liberty Realty
Property: 127 W Commerce St, Martinsburg, WV 25403

This disclosure is to give you notice that there is an affiliation by and between one or more of the following entities: ERA OakCrest Realty, Inc., OakCrest Builders, Inc., OakCrest Properties, LLC, OakCrest Commercial Real Estate, ERA Liberty Realty and Todi, LLC, a title insurance agency.

The common owner of the OakCrest companies listed above, The James T. Vickers Revocable Trust, owns a 100% interest in OakCrest Builders, Inc., 100% interest in OakCrest Commercial Real Estate, 100% interest in OakCrest Properties, LLC. Jane Vickers owns 100% interest in ERA OakCrest Realty, Inc. Brixton, LLC (owned 100% by Jane Vickers) owns a 49% interest in Todi, LLC, a title insurance agency. Because of those relationships, a referral may provide the Companies and its owners/officers with financial or other benefit.

ERA OakCrest Realty and ERA Liberty Realty have a Service Agreement with American Home Shield (AHS). Broker may provide services for AHS. AHS may provide compensation to Broker in connection with such services and the consumer may purchase a home service contract from a company other than AHS or may choose not to purchase any home service contract. You are not required to use AHS as a condition for settlement of your transaction or loan.

THERE ARE FREQUENTLY OTHER SERVICE PROVIDERS AVAILABLE WITH SIMILAR SERVICES. YOU ARE FREE TO SHOP AROUND TO DETERMINE THAT YOU ARE RECEIVING THE BEST SERVICES AND THE BEST RATE FOR THESE SERVICES.

Owner's Title Insurance – Virginia Rate per $1,000.00 of Sale Price
Up to $250,000.00 of liability written: $4.10 / $4.92 Enhanced
Over $250,000.00 and up to $500,000.00, add: $3.90 / $4.68 Enhanced
Over $500,000.00 and up to $1,000,000.00, add: $3.60 / $4.32 Enhanced
Over $1,000,000.00 – call company for quote

Lender Required Title Insurance – Virginia Rate per $1,000.00 of Loan Amount
Up to $250,000.00: $3.05
Over $250,000.00 and up to $500,000.00: $2.85
Over $500,000.00 and up to $1,000,000.00: $2.40
Over $1,000,000.00 – call company for quote

MINIMUM Premium $250.00

Binder Fee - $125.00 - $150.00

Owner's Title Insurance – West Virginia Rate per $1,000.00 of Sale Price
Up to $125,000.00 of liability written: $4.00
Over $125,000.00 and up to $500,000.00, add: $3.20
Over $500,000.00 and up to $1,000,000.00, add: $2.20
Over $1,000,000.00 – call company for quote
Enhanced Policy shall be calculated at the rates listed above, then add an additional 15% to the Calculated Base Premium Rate.

Lender Required Title Insurance – West Virginia Rate per $1,000.00 of Loan Amount
Up to $125,000.00: $3.00
Over $125,000.00 and up to $500,000.00, add: $2.20
Over $500,000.00 and up to $1,000,000.00, add $1.70
Over $1,000,000.00 – call company for quote

MINIMUM Premium $200.00

Binder Fee - $125.00 - $150.00

ACKNOWLEDGMENT(S) BY APPLICANT(S)

I/We have read this disclosure form and understand that should ERA OakCrest/ERA Liberty Realty refer me to purchase any of the above-described services, they may receive a financial or other benefit as the result of this referral.

Gurpreet Kaur — dotloop verified 03/02/26 3:02 PM EST POMS-PZPC-YID8-SFJV

Date

Date

Date

Date

ERA
REAL ESTATE

IMPORTANT CONSUMER NOTICE REGARDING FRAUDULENT BANK WIRING INSTRUCTIONS

Recently there have been increased reports of a theft scheme that involves hackers stealing email addresses and sending fraudulent bank wiring instructions to various parties involved in a real estate transaction. Realtors, lawyers, title agents and buyers could be affected. The criminal scheme has many variations and this notice is not intended to describe each situation. As our customer, we want to alert you to the situation so that you can minimize the risk that you could be a victim.

We strongly recommend that **before** you wire any funds to any party (including your own lawyer, real estate broker or title agent whom you know to be involved in your transaction) that you **personally call** them to confirm the wire instructions (you should confirm the ABA routing number or SWIFT code and the credit account number). You should call them at a number that you have obtained on your own (e.g., the sales contract, their website, etc.) and should **not** use the phone number that is contained in any email – **even if the email appears to be from someone you know**. A common aspect of the scheme involves the criminal hacking the sender's email (unbeknownst to them) and sending you an email that looks like other legitimate emails you have received from that party. The email contains the criminal's wire instructions and may contain the criminal's phone number) and once your funds are wired by your bank to the criminal's account there may be no way to recover those funds.

We also strongly recommend that you, your lawyers and others working on a transaction, refrain from placing any sensitive personal and financial information in an email, directly or through an email attachment. When you need to share Social Security numbers, bank accounts, credit card numbers, wiring instructions or similar sensitive information, we strongly recommend using more secure means, such as providing the information in person, over the phone, or through secure mail or package services, whenever possible.

If you think your money was sent to a hacker, you best chance to recover the money is to move quickly. You should immediately, call your bank and ask your bank to contact the bank where the fraudulent wire was sent. You should call your local Federal Bureau of Investigation (FBI) office – the FBI can work with other agencies and might be able to help return or freeze the funds. You should also file a complaint with the Internet Crime Complaint Center at bec.ic3.gov.

PLEASE EXERCISE CAUTION BEFORE WIRING FUNDS TO ANY PARTY

This Important Notice is not intended to provide legal advice. You should consult with a lawyer if you have any questions.

GurpreetKaur dotloop verified 03/02/26 3:02 PM EST XXSH-YGQ4-19YB-IGRO			
(Signature)	**(Date)**	**(Signature)**	**(Date)**

PROPERTY CARD - BERKELEY COUNTY WV 2025

GEOGRAPHIC LOCATION:	DISTRICT **6** TOWN NAME **MARTINSBURG** MAP **10** PARCEL **404** FILE TYPE **A**
OWNER:	CITY OF MARTINSBURG 232 N QUEEN ST MARTINSBURG, WV 25401
PROPERTY:	127 W COMMERCE ST — STREET VALIDITY 1
DESCRIPTION:	.58 AC LOT A & PCLS 399-400- 401-402-403 COMMERCE ST

TOTAL VALUE	$99,700	DEED BOOK/PAGE	1332/699
LAND VALUE	$85,300	ACCOUNT	06181758
BUILDING VALUE	$14,400	LAND SQ.FT.	25265
ASSESSED VALUE	$99,700	ACREAGE	0.58
MAP FILE	MA10----	LAND USE	300
SALE PRICE	$50,000	NEIGHBORHOOD	961
SALE DATE	1/19/19	PROPERTY TYPE	C
RECENT		TAX CLASS	4
SALE CODE		VACANT	
		ABSENT	A

YEAR BUILT		AIR	
BUILDING AREA		FIREPLACE	
STORIES		BUILDING STYLE	
BASEMENT		CONDITION	
ROOMS		SPECIAL ID	0000
BEDROOMS		SELLER	VINCO DEVELOPMENT CORPORATION
BATHS		SALE PRICE 1	21500
EXTERIOR WALLS		SALES DATE 1	1998-12-01
HEAT TYPE		SALES PRICE 2	40000
FUEL TYPE		SALE DATE 2	1989-07-01

SKETCH:

GK 03/02/26 3:02 PM EST dotloop verified

MAP 10
PARCEL 404
ACCOUNT 06181758

NO FOOTPRINT SKETCH IS AVAILABLE FOR THIS PROPERTY.

127 W COMMERCE ST

GK
03/02/26
3:02 PM EST
dotloop verified

PARCEL ID: 02-06-0010-0404-0000



Legend

WV Parcels

Districts

WV Parcels

WVParcels

User Notes:

WV Property Viewer (https://www.MapWV.gov/property) is supported by WV State Tax Department and WV GIS Technical Center.

Map created on March 2, 2026

Owner(s):
CITY OF MARTINSBURG

Address:
127 W COMMERCE ST

Class Type:
Exempt

Legal Description:
.58 AC LOT A & PCLS 399-400-; 401-402-403 COMMERCE ST

GK 03/02/26 3:02 PM EST dotloop verified

Fire & Police Selection, Inc. (FPSI)

Custom Promotional Written Test Materials Terms & Conditions

Fill-in all information; signature is *required*. Email all pages to: john@fpsi.com

TEST PRODUCT(s): Fire Lieutenant (LT0526)

TEST DATE(s): May 31, 2026 (tentative) **RETURN MATERIALS BY:** N/A

BASE FEE(s): $750 **ITEM WRITING FEE(s)** $40, if applicable **TEST BOOK FEE(s):** $15

Subject to the following terms and conditions, **Fire & Police Selection, Inc. (FPSI)** hereby agrees to provide the City of Martinsburg, WV **(Client)** the right to use **FPSI's *Custom Promotional*** Written Test(s) Materials. The terms and conditions are effective when signed by the **Client** and will end 90 business days following the administration of the test (*one retest allowed in 90 days*). The **Client** agrees to the following terms and conditions:

1. It is expressly understood that in selling the right to use its test(s), **FPSI** cannot guarantee compliance with the civil rights laws or the requirements of federal or state enforcement agencies. Nor does **FPSI** agree to stand as surety or otherwise immunize the **Client** from any civil rights liability that may result from the **Client's** use of the test. **FPSI** recommends to the **Client** that a job analysis and validation study would greatly improve the defensibility of the test(s).

2. The right to use **FPSI's** Test Materials is provided to the **Client** for the internal use and benefit of the **Client** only. The **Client** agrees not to sell, rent, lease, give, lend, or otherwise disclose or provide the Test Materials to any other employer or entity, or use the Test Materials for the benefit of any other employer or entity. Test materials may not be reproduced or copied without the written permission of **FPSI**. The **Client** agrees not to provide, disclose, or otherwise reveal the Test Materials to any persons except the employees of the **Client** directly and necessarily involved in test administration and promotional selections. If compromised in any capacity, the **Client** agrees to pay *all* validation expenses associated with the materials compromised.

3. The **Client** agrees that neither its officers, agents, employees, representatives, nor any persons in active concert participation with it or them, shall modify, adapt, or alter the Test Materials in any way, or develop any identical or similar tests without the prior consent, in writing, of **FPSI** which shall retain the copyright to all versions of the Test Materials.

4. The **Client** is responsible for ordering Test Materials ***at least*** *10 business days prior* to the required day of delivery by the client. The **Client** is responsible for the security of all Test Materials during the agreement period. It is understood by the **Client** that any security breaches may adversely affect **FPSI's** future ability to offer its Test Materials.

5. The **Client** agrees to have at least two employees count all written Test Materials and Test Booklets *upon receipt* of each and to provide **FPSI** with email, fax notification within 48 hours of receipt of any discrepancies between the amount **FPSI** shipped and the amount the **Client** received followed by written notification within five days. If **FPSI** receives no such notification within the time period specified, it will be assumed for purposes of this agreement that the Client received a complete shipment as recorded by **FPSI**.

6. The **Client** also agrees to have at least two employees count all Test Materials and Test Booklets being *returned* to **FPSI**, provide **FPSI** with a written record of the materials being returned and an identification of those persons who counted them.

7. Rush Order Fee: *IF* test orders are placed by the **Client** within 5 business days, *of required day of delivery by the client*, the **Client** will be subject to a $350 Rush Order Fee on the final invoice.

8. The **Client** agrees to pay a **15% Cancellation Fee for the *cost of goods* or the *Base Fee* (whichever is more)** and applicable shipping fees if an order is **cancelled *after*** the **Client** has placed a test order with **FPSI.** If **FPSI** has written test items and the written exam is cancelled, the **Client** will still be responsible for paying for *all items written* along with the cancellation fee.

9. The **Client's** costs are based on the options selected by the **Client;** *each* quoted custom fee(s) depending on the type of custom promotional exam(s), *each* base fee(s) for each rank, the number of Test Booklets used/unused for each rank, the cost per question(s) written (if applicable), all shipping fees and upon the condition of all materials returned after the test. These charges will be based on current FPSI Rates. There is a **$750 Minimum Fee** of Client lease costs for all test orders.

10. The **Client** agrees to fill out and sign the "*Promotional Written Test Order Form*" for each customized test in order for the testing information (i.e. study sources, item count, test date, rank, etc.) be noted correctly in writing for both the **Client** and **FPSI**. This form is mandatory in order for **FPSI** to customize a promotional test. When no item writing is requested, it is up to the department to select which test items from our test bank to include on the test, or to allow **FPSI** full discretion in selecting any items from within the selected source test banks.

11. If **FPSI** is asked to write test items, the **Client** agrees to pay an item writing fee for each test item. All reading sources from which items will be written must be given to **FPSI** in writing, on the "*Promotional Written Test Order*" form below, no later than 120 days before the actual test date. Orders submitted after this designated time will be subject to a *Rush Order Fee* per rank and per item. Orders submitted per these terms *30 calendar days or less* before test date will be charged further rush fees per rank and per item. The **Client** can identify certain chapters/content to include or exclude from each source. If specific chapters or content are not determined by the **Client**, it will be at **FPSI's** full discretion to write items from the *entire* reading source chosen. If a review copy of the final test bank or test form is requested well in advance, by the **Client**, after the items are written and before the test date, it is understood the review process is *only* for the **Client** to ensure that the test format is readable and that the items are correctly keyed back to the reading source. There will be no changes or edits to the written test bank of items after the items are written.

12. The **Client** agrees to pay an item appeal fee **$35.00** for each item on the written exam that may be appealed by the applicants after the written examination. **FPSI** will review the requested appealed items within five (5) business days.

13. *Optional Assessments if requested by the **Client**:* The **Client's** assessment costs are based on the options selected by the **Client** *and agreed to by both parties to include each of the **Role Play Simulation Exercise, Structured Interview Exercise, Fire Scene Scenario Exercise** as a full assessment package or individual assessments when requested.* The charges will be based on the following quote and cost per item.

Assessment(s): N/A	***$*** N/A

14. The **Client** must return all test materials (*used and unused*) after the final test date. The return shipment must be postmarked within **twenty (20) business days**. The **Client** is responsible for the cost of the return shipment and must utilize either Federal Express (FedEx®), United Parcel Service (UPS®) or United States Postal Service (USPS--Mail) with *USPS Tracking™*. If the test materials are not postmarked for a return delivery within 20 business days, FPSI will submit a final invoice for the test materials and consider *all* materials *used*.

15. The **Client** agrees to pay a 20% Restocking Fee for unused Test Booklets that are being returned. An unused Test Booklet is one whose seal is not broken in the return shipment. If any unused Test Booklet is damaged from the return shipment due to lack of proper packing or taping of the box, the **Client** will pay full price as noted in our price sheet for *each* damaged item. The Client will also be charged for all shipping of materials (Fed Ex at cost).

16. Many **Clients** typically do scoring in-house, however if **FPSI** is requested to score the test, it will typically do so within five (5) business days of receipt of the answer sheets from the **Client.**

17. After receiving all Test Materials from the **Client**, **FPSI** will submit an invoice for the costs and services provided. Payment is due on receipt of **FPSI's** invoice. A service fee of one and one-half percent (1-1/2%) per month (eighteen percent [18%] per year) will be charged on all unpaid balances in excess of thirty (30) days past due.

18. **FPSI** regularly conducts statistical evaluations of all test items. Occasionally, test administrations will reveal statistical limitation with the effectiveness or fairness of one or more items on a test administration. **FPSI** reserves the right to either remove or "score perfect" such items when they are identified.

Please choose which scoring method is preferred (ONLY Choose ONE below):

FPSI *(returning answer sheets for fpsi to score)*	
Overlay Key *(hand score by city/department)*	XX
Reference Key *(machine score by city/department)*	

Please provide the address where the test materials are to be delivered:

City or Department: _____

Attention To: _____

Address: _____

City/State/Zip: _____

Client Information and Signature

City or Department: _____ State: _____

Name: _____

Title: _____

Email: _____

Signature: _____ Date: _____

Martinsburg Police Department

Chief Erin P. Gibbons
125 W. Race St. Martinsburg WV. 25401
Phone: (304) 264-2100 Fax: (304) 264-2110
Martinsburgpd.org

To: **Kevin Knowles, Mayor**
City Council Members
Andy Blake, City Manager

From: **Erin Gibbons, Chief of Police**

Subject: **Donation of Two Retired vehicles** **March 5th. 2026**

Dear Council Members,

I respectfully request approval to donate two retired vehicles from the Martinsburg Police Department fleet. Both vehicles were previously identified for auction; howver, neighboring agencies have expressed a willingness to take possession of the vehicles and perform the necessary repairs to place them back into service.

The first vehicle is a **2015 Ford Explorer**, which Shepherdstown Police Department has requested. Shepherdstown recently lost a patrol vehicle due to significant maintenance issues and is currently in urgent need of a replacement. Donating this vehicle will assist a neighboring agency while strengthening our ongoing cooperative relationship.

The second vehicle is a **2012 Ford Expedition K-9 unit**, which would be donated to the School Safety Program**.** The program has recntly received funding to implement a K-9 unit, and this vehicle would allow them to support that initiative without the expense of purchasing a entire K-9 platform.

Prior to transfer, the Martinsburg Police Department will remove all department striping, radios, and any reusable equipment so that those items may be re-purposed within our fleet.

While these vehicles were planned for auction, donating them allows them to continue serving a public safety purpose within our region and supports agencies that are currently in need.

Thank you for your consideration of this request.

Respectfully,

Chief E. Gibbons

Chief Erin Gibbons

Community Cup Coffee and More

Vision: To create a community in Martinsburg where every person is welcomed, supported, and connected and to build relationships that foster dignity, hope, and belonging.

Community Cup Coffee and More, Inc. was founded with the vision of *building community one cup at a time and sharing grace with neighbors.* From the beginning, Community Cup sought to create a radically welcoming space where all people are valued, supported, and connected. Its mission centers on three goals: providing employment and job training for individuals in recovery or facing barriers to employment; offering a safe, climate-controlled environment where community members can access restrooms, internet, electricity, and water without purchase; and connecting people with essential social services and opportunities for fellowship.

Community Cup Coffee and More, Inc. is a vibrant coffee shop and community hub located at 114 W. Burke Street in Martinsburg. Open daily, it serves as both a gathering place and a day shelter, offering affordable fair-trade beverages and meals, restrooms, charging stations, and Wi-Fi access in a safe, drug- and alcohol-free environment. The café provides dignity and belonging for all community members, with a special focus on those experiencing homelessness, recovery, or housing instability.

Workforce development remains a cornerstone of Community Cup's work. Six individuals currently receive employment and on-the-job training, with plans to expand the program into a structured model that incorporates life coaching and transferable skill development.

The organization also serves as a trusted access point for social services. In partnership with WVU CORE, The Martinsburg Initiative (TMI), and other agencies, Community Cup hosts weekly walk-in hours for housing assistance, healthcare navigation, SNAP/Medicaid enrollment, disability benefits, and treatment referrals. Transportation is also provided for medical appointments and other essential services.

Hospitality and fellowship are fostered through *Midweek Manna*, a weekly community meal with prayer and devotional time, and weekly senior wellness events led by a TMI social worker. Beyond essential supports, Community Cup offers cultural enrichment through book signings, live music, open mic nights, trivia, youth programs, wellness classes, and a free community library, while also showcasing local art. Spiritually, the café provides weekly worship services and life events such as baptisms, weddings, and memorials.

Through this holistic model of hospitality, job training, service navigation, cultural events, and spiritual care, Community Cup continues to live out its mission of building community "one cup

at a time," offering radical welcome and connecting neighbors with grace, resources, and one another.

In August 2023, Community Cup was launched with grant funding from the Shenandoah Presbytery, and called a Presbyterian pastor to be housed in the coffee shop and begin weekly worship services in addition to daily support for individuals at the shop. In August 2025, a Program Director was hired to replace the pastor and continue the mission of the Community Cup. Community Cup is governed by a dedicated, highly committed Board of Directors who are supported by a legion of faithful volunteers. In 2025, the organization reached a significant milestone by becoming a 501(c)(3) nonprofit, securing its foundation for long-term impact. This has enabled the Community Cup to seek funding, outside of the limited Presbyterian funds, to sustain its work.

Community Cup Coffee and More, Inc. seeks funding to strengthen its dual mission of worship and community service by expanding access to hospitality, employment, social services, and spiritual care for vulnerable populations in Martinsburg, West Virginia. This request will support structured growth in both worship and non-worship activities, including weekly meals, accessible daily hospitality, workforce development for individuals in recovery, and coordinated service delivery with partner organizations.

Specifically, funding will allow Community Cup to:

- Maintain and staff safe, welcoming facilities to serve as a day shelter and hub for connection.
- Provide daily hospitality (Wi-Fi, restrooms, charging stations, safe space) to at least 30 individuals.
- Employ and train five staff annually, while developing a structured job training and life-coaching curriculum.
- Host weekly social service meetings for at least 20 clients and providers.

The request will ensure financial stability for operations, fund critical staff positions, and enable program growth. Outcomes will be tracked through attendance counts, partner logs, surveys, and program evaluations, with results shared regularly with the Board and community stakeholders. Ultimately, this investment will allow Community Cup to deepen its impact as a place of radical welcome.

Amount Requested $16,000

The requested $16,000 grant will be used to support the diverse programming and essential services offered by Community Cup Coffee and More. Funds will help sustain and expand the shop's role as a day shelter, service hub, and inclusive gathering space for all Martinsburg residents—particularly individuals experiencing homelessness, housing instability, or social isolation. Grant funds will be allocated as follows:

- $5,000 for supplies for the coffee shop, including paper products, condiments, and ingredients to support meals provided through the coffee shop
- $5,000 salary for employees
- $5,000 for rent
- $1,000 for community programming and outreach, including supplies and support for open mic nights, yoga classes, worship gatherings, senior card-making, youth art displays, and more.

This grant will directly strengthen Community Cup's capacity to meet both immediate and long-term needs—offering practical aid, compassionate connection, and a sense of belonging to those most in need.

Desired Outcomes:

1. Continued daily access to food, restrooms, internet, and community space for individuals without homes or in recovery.
2. At least 100 individuals receive free community meals through our existing *Midweek Manna* program.
3. At least 100 individuals receive support through weekly housing and service navigation drop-in hours over the next year.
4. At least 100 community members participate in inclusive events that foster connection, well-being, and creativity—ranging from trivia nights to worship services to youth art displays.

Outlook

Fw: Community Cup Coffee and More - Morrow Fund Request

From Andrew Blake <ABlake@cityofmartinsburg.org>
Date Fri 3/6/2026 11:03 AM
To Crystal Cummings <ccummings@cityofmartinsburg.org>

1 attachment (21 KB)
Martinsburg - Community Cup Request.docx;

From: Kevin Knowles <KKnowles@cityofmartinsburg.org>
Sent: Friday, February 20, 2026 12:47 PM
To: Andrew Blake <ABlake@cityofmartinsburg.org>
Subject: Fwd: Community Cup Coffee and More - Morrow Fund Request

Sent from my iPhone

Begin forwarded message:

> **From:** Margaret Kursey <mkursey@k12.wv.us>
> **Date:** October 6, 2025 at 7:13:57 PM EDT
> **Subject: Community Cup Coffee and More - Morrow Fund Request**
>
> Honorable Mayor Knowles,
>
> On behalf of the Community Cup Coffee and More, Inc. Board of Directors, please find attached a request for funding from the City of Martinsburg Morrow Fund.
>
> Community Cup Coffee and More, Inc. is a vibrant coffee shop and community hub located at 114 W. Burke Street in Martinsburg. Open daily, it serves as both a gathering place and a day shelter, offering affordable fair-trade beverages and meals, restrooms, charging stations, and Wi-Fi access in a safe, drug- and alcohol-free environment. The café provides dignity and belonging for all community members, with a special focus on those experiencing homelessness, recovery, or housing instability. More details about Community Cup Coffee and More are found in the attached proposal.
>
> Our request is for $16,000 for staffing and utility expenses that will enable the coffee shop to continue to support community members. If you have any questions about the request, several board members are copied on this message and will be very happy to speak with you.

Thank you for your consideration of our request.

Sincerely,

Community Cup Coffee and More Board of Directors

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Outlook

[Draft] Re: Friends of Recovery

From ccummings@cityofmartinsburg.org
To Andrew Blake <ABlake@cityofmartinsburg.org>

From: Andrew Blake <ABlake@cityofmartinsburg.org>
Sent: Friday, March 6, 2026 3:04 PM
To: Crystal Cummings <ccummings@cityofmartinsburg.org>
Subject: Fw: Friends of Recovery

From: Kevin Knowles <KKnowles@cityofmartinsburg.org>
Sent: Friday, March 6, 2026 3:03 PM
To: Andrew Blake <ABlake@cityofmartinsburg.org>
Subject: Fwd: Friends of Recovery

Sent from my iPhone

Begin forwarded message:

> **From:** Timothy Czaja <tczaja@berkeleywv.org>
> **Date:** March 6, 2026 at 2:29:21 PM EST
> **To:** Kevin Knowles <KKnowles@cityofmartinsburg.org>
> **Subject: Friends of Recovery**
>
> Mr. Mayor,
>
> Friends of Recovery is a 501 (c) 3 Organization whose mission is to support individuals who suffer from Substance Use Disorder, and who are involved in Berkeley County Community Corrections and Recovery Service Programs. They are people who are closely monitored, are engaged in treatment and drug screening, and are trying to get back on their feet after active addiction. Many of us have solid support systems around us and have a lot of help if we need it. Most of these people, do not. Their support systems have given up on them as a result of their past. Friends of Recovery seeks grants and donations for our staff to meet needs directly, if appropriate. Some common issues that arise which funds can be used for include the following:
>
> -Rental assistance at Peer Recovery Housing
> -Car repairs
> -Bicycle purchases
> -Utility bills
> -Appropriate work attire

-Childcare assistance, formula, diapers, etc

Case management staff ensure eligibility for financial support by assisting with a budget, employment assistance if needed, proof of income, compliance with treatment program and drug screen results. It's far better for our community to assist with some of these needs vs. seeing these people become homeless again, or to have their electricity or water shut off. Sometimes just a bit of support is all they need to bridge the gap between being stuck, and being successful. Please note that our participants are not handed money. Staff directly make payments once they've been approved for assistance.

We are requesting a grant from the City of Martinsburg in the amount of $10,000 to assist. Thank you for your consideration!

Timothy Czaja, Director
Berkeley County Community Corrections
520 South Raleigh Street
Martinsburg, WV 25401
Office-304-262-9831 Ext. 6204
Cell-304-596-4223
Fax-304-262-9814

Follow Us On Social Media:

Berkeley County Community Corrections
www.BerkeleyWV.org

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CITY OF MARTINSBURG, WEST VIRGINIA

RESOLUTION NO. 2026-03

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A LICENSE AGREEMENT WITH MAINSTREET MARTINSBURG FOR USE OF CITY-OWNED PROPERTY FOR A FARMERS MARKET

WHEREAS, the City of Martinsburg owns certain vacant real property located at West King Street, Parcel 02-06-0014-0407; (the "Property"); and

WHEREAS, Main Street Martinsburg, a West Virginia nonprofit corporation ("Licensee"), intends to sponsor a community farmers market that promotes local agriculture, small businesses, and public engagement; and

WHEREAS, the City desires to permit temporary and limited use of the Property in a manner that does not convey any interest in real property and preserves full municipal control; and

WHEREAS, City Council finds that granting a revocable license for such use serves a valid public purpose and is in the best interests of the City and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARTINSBURG, WEST VIRGINIA, THAT:

1. City Council hereby approves the License Agreement, attached hereto and incorporated herein as Exhibit A.

2. The Mayor is authorized to execute the License Agreement with non-substantive changes approved by the City Attorney and City Manager.

3. The License Agreement is a revocable, non-exclusive license only and conveys no property interest.

4. This Resolution shall take effect immediately upon adoption.

ADOPTED this ___ day of _____, 2026.

CITY OF MARTINSBURG, WEST VIRGINIA

By: _____

Kevin Knowles, Mayor

ATTEST:

_____

City Recorder / Clerk

EXHIBIT A

LICENSE AGREEMENT FOR USE OF CITY-OWNED PROPERTY ON W. KING STREET (FARMERS MARKET)

This License Agreement ("Agreement") is made and entered into by and between the City of Martinsburg, West Virginia ("City"), and Main Street Martinsburg, a West Virginia nonprofit corporation ("Licensee").

1. Purpose. The City desires to permit temporary and limited use of City-owned property to support community-based activities that promote local agriculture, small business development, and public engagement. Licensee sponsors and operates a nonprofit farmers market serving the public.

Accordingly, the City grants Licensee a revocable, non-exclusive license to use the Property for the limited purpose described herein.

2. Property. The property subject to this Agreement is the City-owned vacant parcel located at West King Street, Parcel 02-06-0014-0407 (the "Property").

3. Term. This Agreement shall commence on _____, 2026, and shall terminate on _____, 2027, unless earlier terminated as provided herein.

4. Permitted Use. Licensee may use the Property solely for operation of a seasonal farmers market and ancillary activities customarily associated with a farmers market. Any other use is prohibited without prior written approval of the City.

5. Nature of Agreement. This Agreement is a license only, is revocable, and does not create a lease, tenancy, easement, or any possessory or exclusive right of use. The City retains the right to access the Property at all times for municipal purposes.

6. Fees. No fee shall be charged for use of the Property unless otherwise approved by City Council as the Licensee is a City-chartered organization.

7. Maintenance and Operations. Licensee shall keep the Property clean and free of debris, remove all equipment, tents, and materials at the conclusion of each market day unless otherwise approved, and comply with all applicable laws, ordinances, and regulations.

8. Insurance. Licensee shall maintain Commercial General Liability Insurance with limits of not less than $1,000,000 per occurrence and $2,000,000 aggregate, naming the City of Martinsburg as an additional insured.

9. Indemnification. Licensee shall indemnify, defend, and hold harmless the City of Martinsburg and its officers, employees, and agents from any claims arising out of Licensee’s use of the Property.

10. Termination. The City may terminate this Agreement at any time, with or without cause, upon written notice, including immediately if necessary for public safety or municipal operations.

11. Governing Law. This Agreement shall be governed by the laws of the State of West Virginia.

12. Entire Agreement. This Agreement constitutes the entire agreement between the parties and may be amended only by written agreement approved by the City.

13. No City Services or Costs. The City shall have no obligation to provide utilities, waste removal, security, traffic control, staffing, equipment, or other services in connection with Licensee's use of the Property unless expressly approved in writing.

14. Vendor Oversight and Non-Agency. All vendors operate under the sole direction and control of Licensee. Vendors are not employees, agents, or representatives of the City, and the City assumes no responsibility for vendor actions or omissions.

15. Compliance With Laws. Licensee and all vendors shall comply with all applicable federal, state, and local laws, including health department regulations, fire and life-safety codes, ADA accessibility requirements, and City licensing and permitting requirements.

16. Suspension for Safety or Municipal Need. The City may temporarily suspend use of the Property due to weather conditions, public safety concerns, emergencies, or municipal operations, without liability to Licensee.

17. Waiver of Relocation or Compensation Claims. Licensee knowingly waives any claim to relocation assistance, compensation, or damages arising from termination of this Agreement or the City's reuse of the Property.

CITY OF MARTINSBURG, WEST VIRGINIA

By: _____

Kevin Knowles, Mayor

Date: _____

MAIN STREET MARTINSBURG, LICENSEE

By: _____

Name/Title: Robby Blair, Director

Date: _____