CITY COUNCIL REGULAR MEETING

~ AGENDA ~

REGULAR MEETING

312 South Mildred St
Ranson, WV 25438
www.ransonwv.gov

June 16, 2026 | 7:00 P.M. | Council Chamber

MEETING REGISTRATION:

https://ransonwv.gov/yourgovernment/agendas-and-minutes/

PLEDGE OF ALLEGIANCE/MOMENT OF SILENCE

I. CALL TO ORDER

II. APPROVAL OF MINUTES

1. Ranson City Council Minutes May 19, 2026
   May 19 2026.docx

III. CITIZEN'S PRESENTATIONS/PETITIONS

IV. CITY MANAGER/STAFF REPORTS

1. Chief Of Police Status Report
2. Public Works Status Report - May
   PW status report 6-26.pdf
3. Finance Department Status Report - May
   May 2026 General Fund Budget Report.pdf
   May 2026 Capital Fund Budget Report.pdf
   May 2026 AP Council Report.pdf
4. Parks and Recreation Status Report - May
   June 2026 Directors Report.docx
5. Community Development Status Report - May
   May 2026 CDD Report.pdf
   May 2026 Permits Issued Report.pdf
6. City Manager Report

V. COMMUNICATIONS FROM THE MAYOR

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

VII. COUNCIL BUSINESS

1. Public Hearing to accept public comments for Ordinance 2026-03 amending and re-enacting the official zoning map of the city of Ranson Municipal code amending the zoning classification of parcel 08000800290000 and 08000800280000 consisting of -/+ 7.434 acres located off Jefferson Terrace Rd Rezoning from Urban Commercial (Retired zoning to Highway commercial.
   Jefferson Terrace Rd.docx
2. Consideration - Ordinance 2026-03 amending and re-enacting the official zoning map of the city of Ranson Municipal code amending the zoning classification of parcel 08000800290000 and 08000800280000 consisting of -/+ 7.434 acres located off Jefferson Terrace Rd Rezoning from Urban Commercial (Retired zoning to Highway commercial.
   Ordinance 2026-03 26-11-REZ Terrance RD.docx
3. Ranson Elementary Fifth Grade Class Request for books
4. FY2025 City of Ranson Final Audit Report
   City of Ranson - June 30, 2025.pdf
   Communication of No Material Weaknesses - City of Ranson- June 30, 2025.pdf
   Communication Near the Conclusion of the Audit - City of Ranson- June 30, 2025.pdf

VIII. ADJOURNMENT

IX. INFORMATION ONLY

1. Table Drop May 19, 2026
   - JCCM FIT OUT
   - Ribbon Cutting
   - 26-11-REZ Presentation
   - Public Works Open House
   - Jefferson County Foundation - Zoning

   JCCM FIT OUT .pdf
   Ribbon Cutting 202 Racetrack Street.pdf
   26-11-REZ Presentation.pdf
   Jefferson County Foundation Zoning Map.pdf

AGENDA ITEM II.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **APPROVAL OF MINUTES**

SUBJECT: Ranson City Council Minutes May 19, 2026

ATTACHMENTS:

May 19 2026.docx

CITY COUNCIL REGULAR MEETING
May 19, 2026

I. CALL TO ORDER

Ken Suits, Mayor	**Present**
Andy Colandrea	**Present**
Herbert McDaniel	**Present**
Stephanie Fagan	**Present**
Wesley Wildrick	**Present**
Jaylan Wratchford	**Present**
Jaden Bound	**Present**

II. APPROVAL OF MINUTES

Ken Suits, Mayor	**Abstain**
Andy Colandrea	**Yes**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Yes**
Wesley Wildrick	**Yes**
Jaylan Wratchford	**Yes**
Jaden Bound	**Yes**

III. CITIZEN'S PRESENTATIONS/PETITIONS

Christine Wimer with the Jefferson County Foundation spoke to the Council and Mayor regarding the Rezoning update.

IV. CITY MANAGER/STAFF REPORTS

1. Chief Of Police Status Report

   Chief Cisar, informed the Council and Mayor that there was a good success in the Ranson Police Department today that resulted in a seizure of a kilo of cocaine 1.25 ounces of crack cocaine, 10 firearms and over $30,000.00 in illegal currency.

2. Public Works Status Report - April
   No action at this time
3. Community Development Status Report - April
   No action at this time
4. Finance Department Status Report - April
   No Action at this time
5. Parks and Recreation Status Report - April
   No Action at this time
6. City Manager Report

   City manager reported that the 2026 Municipal Election will be taking place at City Hall early voting will begin May 20 -30, 2026 9:00AM -5:00PM. Election da June 2, 2026 Polls open 6:30 AM – 7:30 PM. City Manager attended a meeting at the County for the Election Bill 50 relates to consolidating elections with the county. Open House for Public Works New Building Friday May 22, 2026 11:00 AM -1:00 Mr. Wilt stated this is a nice addition for the city. Thanked Public Works, Ranson Project manager and everyone that was involved. Ribbon Cutting, for Jefferson County Community Ministries free clinic will be Thursday June 4, 2026 at 11:00 AM.

V. COMMUNICATIONS FROM THE MAYOR

Mayor Ken Suits informed the council he will be going to Washington DC to lobby for the Build Grant for Bike trail design and engineering. Also, for the spending of Ranson new Police Department. Mayor Day was today, May 19, 2026. Mayor thanked all the councilors that could make it. Keira Hayes, spent some time at City Hall, Parks and Recreation, Public Works, had lunch with the mayor. Police Department and escorted back to school in a cruise.

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

VII. COUNCIL BUSINESS

1. Resolution 2026-10-Opposing Federal Legislation that Would Increase Truck Size or Weight Limits on Interstate Highways and Urging Congress to Protect Local Roads, Bridges, and
   Public Safety.

   Aidan Horgan from the coalition against bigger trucks presented to the council explaining opposition to Federal Legislation that would increase truck weight limits.

Ken Suits, Mayor	**Abstain**
Andy Colandrea	**Yes**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Second**
Wesley Wildrick	**Yes**
Jaylan Wratchford	**Motion**
Jaden Bound	**Yes**

2. Resolution 2026 - 16 -Annexation Implementation Items – Briar Run Estates, Phases 1,2, & 3

Ken Suits, Mayor	**Abstain**
Andy Colandrea	**Second**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Yes**
Wesley Wildrick	**Yes**
Jaylan Wratchford	**Motion**
Jaden Bound	**Yes**

3. Public Hearing - 2026-02 Ordinance Amending Article III of Chapter 13 of the Code of the City of Ranson Relating to Solid Waste Collection and Disposal

   Mayor Suits opened the public hearing; there were no comments. Mayor Suits closed the public hearing

4. Consideration - 2026-02 Ordinance Amending Article III of Chapter 13 of the Code of the City of Ranson Relating to Solid Waste Collection and Disposal.

Ken Suits, Mayor	**Yes**
Andy Colandrea	**Yes**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Second**
Wesley Wildrick	**Yes**
Jaylan Wratchford	**Motion**
Jaden Bound	**Yes**

5. Resolution - 2026-17 Accepting and Confirming the updated official Zoning Map of the City of Ranson.

Ken Suits, Mayor	**Yes**
Andy Colandrea	**Motion**
Herbert McDaniel	**Second**
Stephanie Fagan	**No**
Wesley Wildrick	**No**
Jaylan Wratchford	**Yes**
Jaden Bound	**No**

6. Ordinance 2026 - 03 - First Reading - Consideration - 26-11-REZ- a petition to rezone the following parcels 08000800290000 and 08000800280000 (consisting of 7.434 acres) located off Jefferson Terrace Rd from Urban Commercial (Retired Zoning) to Highway Commercial.

Ken Suits, Mayor	**Yes**
Andy Colandrea	**Yes**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Second**
Wesley Wildrick	**Yes**
Jaylan Wratchford	**Motion**
Jaden Bound	**Yes**

7. Resolution 2026- 14 - Authorizing City Assistance with Completion of the Jefferson County Community Ministries Shelter Facility

Director of Jefferson County Community Ministries, spoke with the City Manager regarding a potential partnership to help offset the cost of the ministry's shelter project. Mr. Wilt conducted a walkthrough of the facility and expressed interest in helping through the City of Ranson Public Works Department. Public Works staff would work on the shelter project approximately two to three days per week, with the goal of completing the project within six months.

The shelter expansion would increase capacity by 10 beds, add a resource area, and improve two apartments located on the property that have already assisted five families. Director of Jefferson County Community Ministry stated that the ministry currently serves more than 1,200 individuals each month.

Mr. Wilt emphasized that the City's day-to-day operations would continue without interruption, including paving, curb painting, and brush pickup. He compared the proposed arrangement to the involvement of Public Works during the construction of the new Public Works building.

Council Member Andy Colandrea expressed concerns and asked Ms. Brook how much funding other municipalities had contributed to similar projects. Ms. Brook replied that

this was her first conversation with neighboring municipalities regarding this project. She noted that, in the past, Charles Town contributed $80,000, the City of Martinsburg provided slightly more than $400,000 in ARPA funds, and state senators secured funding in the amount of approximately $1 million. She also stated that another funding request is pending in Charles Town, but that grant cycle will not close until the end of the summer.

Discussion then turned to the potential involvement of the Public Works Director and Project Manager. It was noted that project costs would be significantly reduced if the City's Public Works Department provided labor, subject to the availability of Public Works personnel.

Council Member Colandrea asked how many employees work within the Public Works Department, how many would be assigned to the shelter project, and how long the project would last. The Director responded that approximately three employees would be assigned to the project for six to seven months, working two to three days per week. Council Member Colandrea expressed concern that assigning three employees could result in nearly half of the department's workforce being unavailable for city projects, potentially placing additional demands on the remaining staff. He also questioned which entity's insurance would cover the work and who would be responsible for guaranteeing the completed work.

Staff responded that warranties would primarily be the responsibility of subcontractors performing specialized work such as plumbing and sprinkler installation. They stated they did not anticipate warranty concerns regarding work completed by Public Works employees, as the department consistently performs quality work. It was also noted that the city employs a qualified Master Electrician.

The City Manager stated that he was confident insurance coverage could be addressed appropriately and expressed confidence in the Public Works Director's ability to manage the project while ensuring that city services continue uninterrupted.

Council Member Jaelyn Wratchford asked Ms. Brook whether there were concerns that the project could take longer than anticipated if city priorities required Public Works staff to redirect their efforts. Ms. Brook responded that the ministry's contractor is not on-site every day and that they do not expect the shelter project to take precedence over the City's priorities.

Council Members Jaelyn Wratchford and Jaden Bound asked whether other municipalities might be willing to partner with the city on the project.

Ken Suits, Mayor	**Yes**
Andy Colandrea	**NO**
Herbert McDaniel	**NO**
Stephanie Fagan	**Motion**
Wesley Wildrick	**Second**
Jaylan Wratchford	**Yes**
Jaden Bound	**NO**

8. Resolution 2026- 15 A Resolution of the City Council of the City of Ranson, West Virginia, Authorizing Premium Pay for Hourly Employees Working at the 2026 Ranson Car Show and Festival.

Ken Suits, Mayor	**Yes**
Andy Colandrea	**Yes**
Herbert McDaniel	**Yes**
Stephanie Fagan	**Yes**
Wesley Wildrick	**Second**
Jaylan Wratchford	**Motion**
Jaden Bound	**Yes**

IX. INFORMATION ONLY

1. Table Drop- May 19, 2026

Jefferson Community Ministries Fit out
Ribbon Cutting Public Works Building
Ribbon Cutting Jefferson County Ministries
Jefferson County Foundation presentation for updating 2026 Rezoning map
Presentation Unopaseano Commercial Parcels

VIII. ADJOURNMENT

The meeting was adjourned at 8:54 PM. The motion to adjourn was made by Councilmember Andy Colandrea and seconded by Councilmember Herbie McDaniel the next Council meeting is scheduled for June 16, 2026 at 7:00 PM at the Ranson City Council Chambers, located at 312 S. Mildred Street, Ranson, WV 25438.

_____
Kenneth Suits, Mayor

_____
Darla Armstrong, City Clerk

AGENDA ITEM IV.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: Chief Of Police Status Report

Should there be any questions or concerns regarding the information provided, please contact Ranson Police Chief Cisar, for clarification or further assistance.

ATTACHMENTS:

AGENDA ITEM IV.2

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: Public Works Status Report - May

Should there be any questions or concerns regarding the data provided, please contact the City Manager or Public Work Director for clarification or further assistance.

ATTACHMENTS:

PW status report 6-26.pdf

Work Order Summary List

City of Ranson

Selected Date Range for Completion Dates:5/15/2026 - 6/12/2026 Order By Status, Location

WOID	Location	Bldg./Unit	Deferred By	Request Date	Target Completion Date	Labor Hours	Total Costs
Priority	Assigned To	Area Description	Reason	WO Age	Actual Completion Date		
Craft		Area Number	Deferred Until	Created Date/Time	Last Status Change Date		
Description			Action Taken				
Requester Name							
Status:	**Complete**						
6473	Visitors Center - Nancy			3/24/2026		6	$180.00
Medium	Randy Cook			55	5/18/2026		
Signage				3/24/2026 7:06:54 PM	6/9/2026		
please put American Flags out for Memorial Day.			put up flags				
Debbie McClure							
6476	PD VEHICLE			3/26/2026			$0.00
Medium	Robert Hawkins			78	6/12/2026		
Vehicle Maintenance				3/26/2026 2:21:09 PM	6/12/2026		
Vehicle 4, Dodge Avenger, has a dead battery and may have other issues from sitting for several months. The vehicle was jumped and started, but will not stay running with continuous revving of the engine. Appears that the battery is completly dead and will not charge. This vehicle is stored at the Sheriff's Office. Please advise when you would like to look at it and I can assist in getting you access.							
Travis McBride							
6480	PD VEHICLE	PD UNIT #14 2015		3/30/2026			$0.00
Medium	Robert Hawkins			74	6/12/2026		
Vehicle Maintenance				3/30/2026 7:04:02 PM	6/12/2026		
Needs WV inspection			state inspection complete				
Chuck Lynch							
6549	PD VEHICLE	PD UNIT #17 2021		5/20/2026			$0.00
Medium	Robert Hawkins			15	6/4/2026		
				5/20/2026 9:35:08 PM	6/4/2026		
Needs and oil change and passenger front tire sensor is problematic.			service complete at 52491. next service at 57491. replaced tire sensor				
6552	PD VEHICLE	Car19 2023 Dodge		5/23/2026			$0.00
Medium	Robert Hawkins			20	6/12/2026		
				5/23/2026 5:23:30 PM	6/12/2026		
Vehicle has a nail in the tire. The tire has been replaced with the spare and is by the picnic table when you return to work.			Replaced tire..				
6553	PD VEHICLE	Car19 2023 Dodge		5/23/2026			$0.00
Medium	Robert Hawkins			20	6/12/2026		
				5/23/2026 5:24:29 PM	6/12/2026		
The roof is leaking again. Please get with Meacham to see when a good time is to pick up.			sealed holes in back of car				

Work Order Summary List

City of Ranson

Selected Date Range for Completion Dates:5/15/2026 - 6/12/2026 Order By Status, Location

WOID	Location	Bldg./Unit	Deferred By	Request Date	Target Completion Date	Labor Hours	Total Costs
Priority	Assigned To	Area Description	Reason	WO Age	Actual Completion Date		
Craft		Area Number	Deferred Until	Created Date/Time	Last Status Change Date		
Description			Action Taken				
Requester Name							

6557	PD. STATION	BUILDING EXTERIOR		5/26/2026			$0.00
Medium	Keith Pierson			8	6/3/2026		
				5/26/2026 2:40:18 AM	6/3/2026		
We would like to get a heavy-duty wall hanger installed for the water hose mounted to the exterior of the building near the hose bib, and also another hanger for the electric extension cord near the grill out back.			Installed hose reel and exstension cord holder				
6560	Park - Marcus Football			5/29/2026		0.5	$17.50
High	Randy Cook			7	6/5/2026		
Flagpole				5/29/2026 2:29:40 PM	6/9/2026		
Replace Flag at Marcus Field.			replaced flag				
Timothy Michael							
6561	PD. STATION	Station Inter.		5/30/2026			$0.00
High	Keith Pierson			4	6/3/2026		
				5/30/2026 5:42:10 PM	6/3/2026		
The main toilet has been damaged due to a scuffle and needs to be fixed. It appears that the toilet itself is fine, but it may need new bolts and a new wax ring. This toilet is the main one for visitors and prisoners so please place this as a priority. Currently, it is OOS due to the damage.			reset toilet with new closet bolts				
6563	PD VEHICLE	PD UNIT #17 2021		6/3/2026			$0.00
Medium	Robert Hawkins			2	6/5/2026		
				6/3/2026 3:48:54 PM	6/5/2026		
Szmidt stated his brakes need to be replaced. It is at the office when you get time.			Replaced front rotors and pads. oil change complete at 52491 next service at 57491 fix tire senor light				
6564	PD VEHICLE			6/4/2026			$0.00
High	Robert Hawkins				6/4/2026		
Vehicle Maintenance				6/4/2026 1:03:46 PM	6/4/2026		
Replace battery and cabin filter. Battery weak and will not start vehicle. Sulfur smell in the vehicle, possibly from the battery.			Installed new battery, New cabin air filter $246.33				
Travis McBride							
6566	PD. STATION	Station Inter.		6/6/2026			$0.00
Medium	Keith Pierson			6	6/12/2026		
				6/6/2026 4:37:45 PM	6/12/2026		
Please get with Cpl. Custer to install/mount a small locker and body camera mount in the processing room. Cpl. Custer works Wed-Sat.			Installed				
6578	City Hall			6/12/2026			$0.00
Medium	Keith Pierson				6/12/2026		
				6/12/2026 12:26:27 PM	6/12/2026		
paint second floor map room			All painted				

Work Order Summary List

Selected Date Range for Completion Dates:5/15/2026 - 6/12/2026 Order By Status, Location

WOID	Location	Bldg./Unit	Deferred By	Request Date	Target Completion Date	Labor Hours	Total Costs
Priority	Assigned To	Area Description	Reason	WO Age	Actual Completion Date		
Craft		Area Number	Deferred Until	Created Date/Time	Last Status Change Date		
Description			Action Taken				
Requester Name							
6579	City Hall			6/12/2026			$0.00
Medium	Keith Pierson				6/12/2026		
				6/12/2026	6/12/2026		
move tvs out of pats office				12:27:33 PM			
			Moved tv screen				
6581	City Hall			6/12/2026			$0.00
Medium	Keith Pierson				6/12/2026		
				6/12/2026	6/12/2026		
Put up new dividers in map room				12:28:38 PM			
			took damaged ones down installed new ones				
6583	Civic Center			6/12/2026			$0.00
Medium	Keith Pierson				6/12/2026		
				6/12/2026	6/12/2026		
Install air conditioner in tims office				12:29:42 PM			
			Installed air conditioner				
6584	Public Works Building			6/12/2026			$0.00
Medium	Keith Pierson				6/12/2026		
				6/12/2026	6/12/2026		
Demo old offices in shop				12:30:47 PM			
			Demo of offices is complete				
Count: 17 Work Orders		**Avg. Age of WO's**	**17**		**Total for Complete**	**6.5**	**$197.50**
Count: 17 Work Orders		**Avg. Age of WO's**	17		**Grand Total**	6.5	$197.50

AGENDA ITEM IV.3

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: Finance Department Status Report - May

Staff is providing the following items for your review:

- Accounts Payable Council Report for May 2026
- General Fund Budget Report through May 2026
- Capital Improvement Fund Budget Report through May 2026

Should there be any questions or concerns regarding the data provided, please contact the City Manager or Finance Director for clarification or further assistance.

ATTACHMENTS:

May 2026 General Fund Budget Report.pdf
May 2026 Capital Fund Budget Report.pdf
May 2026 AP Council Report.pdf

FY 2026
General Fund Budget
May 2026 Financials

91.6% through Budget Year

	Current Budget FY2026 5-5-2026	Year to Date 5-31-2026	Budget Balance	% of Budget Received
FY25 Carryover Fund Balance	*3,983,532*	*3,983,532*	-	100%
Revenue Summary				
Taxes	7,623,588	6,313,272	(1,310,316)	83%
Fines & Forfeitures	200,000	179,270	(20,730)	90%
Licenses & Permits	956,000	888,345	(67,655)	93%
Intergovernmental	25,000	16,698	(8,302)	67%
Miscellaneous	114,000	84,938	(29,062)	75%
Total Revenues	***12,902,120***	***11,466,055***	***(1,436,065)***	***89%***
Expenditure Summary				
Mayor's Office	18,310	13,485	4,825	74%
City Council	74,800	62,697	12,103	84%
City Administrator	608,515	378,440	230,075	62%
Police Judge's Office	51,300	21,244	30,056	41%
Contribution to Commissions	403,000	183,000	220,000	45%
Regional Development Authority	9,400	9,399	1	100%
Planning & Zoning	1,182,650	762,596	420,054	64%
Elections	11,500	2,865	8,635	25%
City Hall	1,324,300	1,022,578	301,722	77%
Contribution/Transfer	2,287,900	800,107	1,487,793	35%
Contingency	1,290,212	-	1,290,212	0%
Police Department	3,157,150	2,253,439	903,711	71%
Streets Department	1,501,550	1,239,018	262,532	83%
Street Lights	137,500	119,514	17,986	87%
Parks & Recreation	594,033	556,483	37,550	94%
Convention & Visitor's Bureau	250,000	212,450	37,550	85%
Total Expenditures	***12,902,120***	***7,637,315***	***5,264,805***	***59%***
Revenue Over Expenses		***3,828,739***		

FY 2026 General Fund Budget Revenues

Account Number	*Description*	*Current Budget FY2026 5-5-2026*	*FY2026 Q1*	*FY2026 Q2*	*FY2026 Q3*	*Apr-26*	*May-26*	*FY2026 Q4*	*Year to Date*	*Budget Balance*	*% of Budget Received*
	FY25 Carryover Fund Balance	3,983,532	3,983,532	-	-	-	-	-	3,983,532	-	*100%*
001.301.100	Ad Valorem Tax Current Year	1,743,738	743,067	273,129	491,819	134,097	30,800	164,897	1,672,912	70,826	*96%*
001.301.102	Property Tax Prior Years	100,000	30,445	31,457	2,349	1,170	1,594	2,764	67,014	32,986	*67%*
001.301.106	Supplemental Taxes	50,000	10,144	11,453	14,788	4,534	5,529	10,063	46,448	3,552	*93%*
001.302.100	Tax Penalties and Interest	20,000	2,965	3,641	2,769	1,316	1,468	2,784	12,159	7,841	*61%*
001.303.100	Gas and Oil Severance Tax Current Year	13,600	-	13,545	-	-	-	-	13,545	55	*100%*
001.304.100	Utility Tax	375,000	54,088	87,876	136,970	35,657	23,663	59,321	338,254	36,746	*90%*
001.305.100	Business & Ocupation Tax	4,750,000	42,375	1,297,040	1,279,628	899,816	160,007	1,059,823	3,678,866	1,071,134	*77%*
001.306.100	Wine and Liquor Tax	70,000	-	18,160	19,390	20,365	-	20,365	57,915	12,085	*83%*
001.307.100	Animal Tax	1,250	929	275	38	-	16	16	1,258	(8)	*101%*
001.308.100	Hotel/Motel Tax	500,000	111,841	139,912	97,055	35,311	40,781	76,092	424,900	75,100	*85%*
001.320.100	Fines, Fees, and Court Costs	200,000	42,241	37,533	61,090	20,033	18,268	38,301	179,165	20,835	*90%*
001.321.100	Parking Tickets	-	50	55	-	-	-	-	105	(105)	*N/A*
001.325.100	Business Licenses	30,000	9,107	2,450	1,120	325	484	809	13,486	16,514	*45%*
001.326.100	Building Permits	825,000	169,720	213,652	283,333	52,561	73,710	126,271	792,976	32,024	*96%*
001.328.100	Franchise Tax	45,000	-	11,247	10,850	-	10,858	10,858	32,955	12,045	*73%*
001.329.100	Rental Registration	1,000	160	480	220	40	-	40	900	100	*90%*
001.330.100	IRP Fees	55,000	3,867	16,015	14,570	-	13,576	13,576	48,029	6,971	*87%*
001.369.100	Contributions from Other Funds (Sales Tax)	-	-	-	-	-	-	-	-	-	-
001.374.100	Payroll Reimbursement	25,000	1,762	1,379	12,582	976	-	976	16,698	8,302	*67%*
001.380.100	Interest Gained on Investments	70,000	2,382	21,270	17,969	7,660	7,083	14,743	56,364	13,636	*81%*
001.382.100	Refunds & Rebates	25,000	211	9,171	5,176	-	1,946	1,946	16,505	8,495	*66%*
001.383.100	Sale of Fixed Asset	5,000	-	-	1,410	-	-	-	1,410	3,590	*28%*
001.386.100	Insurance Claim	5,000	3,058	-	-	-	-	-	3,058	1,942	*61%*
001.389.100	Accident Reports	5,000	1,120	980	1,000	420	240	660	3,760	1,240	*75%*
001.399.100	Miscellaneous	3,500	1,000	573	1,852	-	-	-	3,425	75	*98%*
001.399.102	Yard Sale Fees	250	170	35	5	55	60	115	325	(75)	*130%*
001.399.103	Fingerprint Fee	250	50	20	10	-	10	10	90	160	*36%*
	Total Revenues	***12,902,120***	***5,214,285***	***2,191,348***	***2,455,993***	***1,214,336***	***390,093***	***1,604,429***	***11,466,055***	***1,436,065***	***89%***

FY 2026 General Fund Budget Expenditures

Account Number	Description	Current Budget FY2026 5-5-2026	FY2026 Q1	FY2026 Q2	FY2026 Q3	Apr-26	May-26	FY2026 Q4	Year to date	Budget Balance	Percent of Budget Expended
409 - Mayor's Office											
001.409.101	Mayor Salary	12,000	3,000	3,000	3,000	1,000	1,000	2,000	11,000	1,000	92%
001.409.104	Mayor FICA	960	230	230	230	77	77	153	842	119	88%
001.409.214	Mayor Travel	2,750	942	-	-	-	-	-	942	1,808	34%
001.409.226	Mayor Insurance Bonds	100	-	-	-	-	-	-	-	100	0%
001.409.230	Mayor Contracted Services	500	-	-	-	-	-	-	-	500	0%
001.409.341	Mayor Departmental Supplies	1,500	638	-	-	-	64	64	702	798	47%
001.409.568	Mayor Contributions	500	-	-	-	-	-	-	-	500	0%
	Total	**18,310**	**4,809**	**3,230**	**3,230**	***1,077***	***1,140***	**2,217**	***13,485***	***4,825***	***74%***
410 - City Council											
001.410.101	City Council Salary (6 members)	60,000	14,167	13,750	15,000	5,000	5,000	10,000	52,917	7,083	88%
001.410.104	City Council FICA	4,800	1,084	1,052	1,148	383	383	765	4,048	752	84%
001.410.214	City Council Travel	7,500	3,276	-	103	-	-	-	3,379	4,121	45%
001.410.230	City Council Contracted Services	500	-	-	-	-	-	-	-	500	0%
001.410.341	City Council Departmental Supplies	2,000	512	761	-	1,080	-	1,080	2,353	(353)	118%
	Total	**74,800**	**19,038**	**15,563**	**16,251**	**6,463**	**5,383**	**11,845**	**62,697**	**12,103**	**84%**
412 - City Administration Office											
001.412.103	City Administration Salary (4 FT employees)	343,000	71,870	65,104	55,961	27,473	27,473	54,947	247,882	95,118	72%
001.412.104	City Administration FICA	26,765	5,729	5,160	4,471	2,171	2,171	4,341	19,701	7,064	74%
001.412.105	City Administration Insurance	94,000	17,354	13,256	11,285	6,674	6,774	13,448	55,343	38,657	59%
001.412.106	City Administration Retirement	33,500	6,660	5,234	5,596	2,366	2,366	4,732	22,221	11,279	66%
001.412.211	City Administration Phone	1,500	129	125	4	74	78	152	410	1,090	27%
001.412.214	City Administration Travel	7,500	1,728	2,630	-	-	154	154	4,512	2,988	60%
001.412.220	City Administration Ads/Legal Publications	2,500	-	41	-	40	144	184	225	2,275	9%
001.412.221	City Administration Training	5,000	2,388	-	388	-	-	-	2,776	2,224	56%
001.412.222	City Administration Dues and Subscriptions	3,500	469	1,122	86	834	43	877	2,554	946	73%
001.412.223	City Administration Professional Services	25,000	567	567	567	189	189	378	2,079	22,921	8%
001.412.226	City Administration Insurance and Bonds	250	-	-	-	-	-	-	-	250	0%
001.412.230	City Administration Contracted Services	20,000	-	-	-	-	-	-	-	20,000	0%
001.412.341	City Administration Supplies and Materials	10,000	2,021	1,818	1,280	597	71	668	5,788	4,213	58%
001.412.343	City Administration Gas Oil Tires	1,500	199	127	54	-	-	-	380	1,120	25%
001.412.345	City Administration Uniforms	2,000	-	-	-	-	-	-	-	2,000	0%
001.412.353	City Administration Computer Software	32,500	13,908	53	606	-	-	-	14,568	17,932	45%
	Total	**608,515**	**123,022**	**95,237**	**80,299**	***40,418***	***39,463***	**79,881**	***378,440***	***230,075***	***62%***
416 - Police Judge's Office											
001.416.103	Police Judge Salary (2 Mags; 1 Prosecutor)	25,000	5,700	4,441	5,700	1,900	1,900	3,800	19,641	5,359	79%
001.416.104	Police Judge FICA	2,000	436	340	436	145	145	291	1,503	497	75%
001.416.211	Police Judge/Court Phone	5,000	-	-	-	-	-	-	-	5,000	0%
001.416.213	Police Judge/Court Utilities	5,000	-	-	-	-	-	-	-	5,000	0%
001.416.215	Police Judge/Court Building Maintenance/Repairs	2,500	-	-	-	-	-	-	-	2,500	0%
001.416.219	Police Judge/Court Equip Rentals	3,500	-	-	-	-	-	-	-	3,500	0%
001.416.223	Police Judge Professional Services	7,000	-	-	-	-	-	-	-	7,000	0%
001.416.226	Police Judge Insurance & Bond	300	-	-	100	-	-	-	100	200	33%
001.416.341	Police Judge/Court Supplies	1,000	-	-	-	-	-	-	-	1,000	0%
	Total	**51,300**	**6,136**	**4,781**	**6,236**	***2,045***	***2,045***	**4,091**	***21,244***	***30,056***	***41%***

FY 2026 General Fund Budget Expenditures

Account Number	Description	Current Budget FY2026 5-5-2026	FY2026 Q1	FY2026 Q2	FY2026 Q3	Apr-26	May-26	FY2026 Q4	Year to date	Budget Balance	Percent of Budget Expended
424 - Contributions											
001.424.568	*Contributions - Dispersed*										
	PANTRAN	15,000	-	-	-	15,000	-	15,000	15,000	-	100%
	Ranson Bus Route Funding Contribution	200,000	-	-	-	-	-	-	-	200,000	0%
	Independent Fire Dept	89,000	-	35,000	-	19,000	35,000	54,000	89,000	-	100%
	Citizen Fire Dept.	14,000	-	-	-	14,000	-	14,000	14,000	-	100%
	Charles Town Library	5,000	-	-	-	5,000	-	5,000	5,000	-	100%
	Jefferson County P&R - Fireworks	5,000	-	-	-	5,000	-	5,000	5,000	-	100%
	Mini-Grant Program	50,000	-	-	38,500	11,500	-	11,500	50,000	-	100%
	Community Sponsorship	25,000	-	5,000	-	-	-	-	5,000	20,000	20%
	Total	**403,000**	**-**	***40,000***	***38,500***	***69,500***	***35,000***	***104,500***	***183,000***	***220,000***	***45%***
435 - Regional Development Authority											
001.435.222	Region 9 Planning & Development Council	**9,400**	9,399	**-**	**-**	-	-	**-**	**9,399**	**1**	**100%**
437 - Planning and Zoning											
001.437.103	Planning and Zoning Salary (7 FT employees)	501,000	97,627	91,324	98,901	21,941	21,777	43,718	331,570	169,430	66%
001.437.104	Planning and Zoning FICA	40,150	7,768	7,233	7,651	1,758	1,768	3,526	26,178	13,972	65%
001.437.105	Planning and Zoning Insurance	134,000	21,353	19,169	15,958	4,532	3,925	8,457	64,937	69,063	48%
001.437.106	Planning and Zoning Retirement	45,500	8,676	7,214	8,368	2,011	1,999	4,010	28,268	17,232	62%
001.437.108	Planning and Zoning Overtime/Extra Help	5,000	307	681	995	321	622	943	2,925	2,075	59%
001.437.110	Planning and Zoning Fringe Benefits	750	500	-	-	-	-	-	500	250	67%
001.437.211	Planning and Zoning Telephone	2,000	197	189	7	58	58	115	508	1,492	25%
001.437.214	Planning and Zoning Travel	3,000	-	-	-	-	-	-	-	3,000	0%
001.437.217	Planning and Zoning Vehicle Repair	500	-	272	246	-	-	-	518	(18)	104%
001.437.218	Planning and Zoning Postage	5,000	-	1,428	-	-	-	-	1,428	3,572	29%
001.437.220	Planning and Zoning Legal Publications	4,000	749	446	386	-	386	386	1,968	2,032	49%
001.437.221	Planning and Zoning Training	10,000	125	200	80	75	35	110	515	9,485	5%
001.437.222	Planning and Zoning Dues and Subscriptions	1,500	505	-	40	-	-	-	545	955	36%
001.437.223	Planning and Zoning Professional Services	400,000	89,341	68,785	77,522	39,914	12,200	52,114	287,761	112,239	72%
001.437.226	Planning and Zoning Insurance & Bonds	250	-	-	-	-	-	-	-	250	0%
001.437.230	Planning and Zoning Contracted Services	1,000	26	302	38	32	40	72	436	564	44%
001.437.341	Planning and Zoning Supplies and Materials	10,000	537	1,039	880	-	5,141	5,141	7,597	2,403	76%
001.437.343	Planning and Zoning Gas, Oil, Tires	2,500	256	253	287	85	116	201	996	1,504	40%
001.437.345	Planning and Zoning Uniforms	3,500	-	-	-	-	-	-	-	3,500	0%
001.437.353	Planning and Zoning Computer Software	13,000	1,621	1,621	1,621	540	541	1,081	5,945	7,055	46%
	Total	**1,182,650**	**229,587**	**200,156**	**212,980**	***71,267***	***48,606***	**119,873**	***762,596***	***420,054***	***64%***
438 - Elections											
001.438.220	Elections Advertising	750	27	44	49	-	76	76	194	556	26%
001.438.230	Elections Contracted Services (Poll workers)	7,000	-	-	-	-	-	-	-	7,000	0%
001.438.341	Elections Supplies and Materials	3,750	-	-	21	2,649	-	2,649	2,670	1,080	71%
	Total	**11,500**	**27**	**44**	**70**	**2,649**	**76**	**2,724**	**2,865**	**8,635**	**25%**

FY 2026 General Fund Budget Expenditures

Account Number	*Description*	*Current Budget FY2026 5-5-2026*	*FY2026 Q1*	*FY2026 Q2*	*FY2026 Q3*	*Apr-26*	*May-26*	*FY2026 Q4*	*Year to date*	*Budget Balance*	*Percent of Budget Expended*
440 - City Hall											
001.440.103	City Hall Salary (4 FT employees)	280,000	70,312	63,586	72,544	23,405	20,480	43,885	250,326	29,674	89%
001.440.104	City Hall FICA	22,300	5,648	5,099	5,824	1,869	1,645	3,514	20,084	2,216	90%
001.440.105	City Hall Insurance	72,000	14,944	14,734	14,881	4,948	4,956	9,904	54,462	17,538	76%
001.440.106	City Hall Retirement	27,000	7,031	6,142	7,166	2,047	2,048	4,095	24,434	2,566	90%
001.440.108	City Hall Overtime / Extra Help	1,500	-	-	-	-	-	-	-	1,500	0%
001.440.211	City Hall Telephone	25,000	5,267	5,338	5,647	1,745	1,813	3,558	19,810	5,190	79%
001.440.212	City Hall Printing	7,500	189	2,995	-	-	-	-	3,184	4,316	42%
001.440.213	City Hall Utilities	25,000	3,673	4,074	7,741	1,193	848	2,041	17,529	7,471	70%
001.440.214	City Hall Travel	2,000	-	-	-	602	-	602	602	1,398	30%
001.440.215	City Hall Maintenance / Repair Building	15,000	3,113	281	3,227	10	57	67	6,689	8,311	45%
001.440.216	City Hall Maintenance / Repair Equipment	500	-	-	-	-	-	-	-	500	0%
001.440.217	City Hall Vehicle Repair	500	25	-	-	-	-	-	25	475	5%
001.440.218	City Hall Postage / Meter	7,000	1,143	1,235	947	-	502	502	3,827	3,173	55%
001.440.219	City Hall Building and Equipment Rents	11,000	2,354	2,304	2,175	725	725	1,450	8,283	2,717	75%
001.440.220	City Hall Advertising / Legal Publications	5,000	188	1,182	-	539	-	539	1,909	3,091	38%
001.440.221	City Hall Training	5,000	58	-	150	-	-	-	208	4,792	4%
001.440.222	City Hall Dues and Subscriptions	10,000	2,126	-	-	-	-	-	2,126	7,874	21%
001.440.223	City Hall Professional Services	100,000	13,500	13,500	13,500	4,500	4,500	9,000	49,500	50,500	50%
001.440.224	City Hall Audit Costs	50,000	-	-	4,285	4,260	28,795	33,055	37,340	12,660	75%
001.440.226	City Hall Insurance and Bonds (Travelers)	298,500	144,291	75,276	71,440	-	-	-	291,007	7,493	97%
001.440.230	City Hall Contracted Services	160,000	43,712	28,209	29,793	19,359	9,896	29,255	130,970	29,030	82%
001.440.232	City Hall Bank Charges	65,000	18,336	10,000	7,706	3,078	3,773	6,851	42,892	22,108	66%
001.440.341	City Hall Supplies and Materials	30,000	4,406	1,938	2,706	1,239	529	1,768	10,817	19,183	36%
001.440.343	City Hall Oil, Gas & Tires	500	-	-	-	-	-	-	-	500	0%
001.440.345	City Hall Uniforms	2,000	-	-	-	-	-	-	-	2,000	0%
001.440.353	City Hall Computer Software	100,000	44,749	-	-	-	-	-	44,749	55,251	45%
001.440.570	City Hall Miscellaneous Fees	2,000	1,804	-	-	-	-	-	1,804	196	90%
	Total	**1,324,300**	**386,868**	**235,893**	**249,732**	***69,519***	***80,566***	**150,085**	***1,022,578***	***301,722***	***77%***
444 - Contributions to Other Funds											
1.444.566	Contributions to Others Funds										
	Municipal Capital Improvement	2,287,900	-	-	800,107	-	-	-	800,107	1,487,793	35%
	Total	**2,287,900**	**-**	**-**	***800,107***	**-**	**-**	**-**	***800,107***	***1,487,793***	***35%***
699 - Contingencies											
1.699.000	Contingencies	1,290,212	-	-	-	-	-	-	-	1,290,212	0%
	Total	**1,290,212**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***1,290,212***	***0%***

FY 2026 General Fund Budget Expenditures

Account Number	*Description*	*Current Budget FY2026 5-5-2026*	*FY2026 Q1*	*FY2026 Q2*	*FY2026 Q3*	*Apr-26*	*May-26*	*FY2026 Q4*	*Year to date*	*Budget Balance*	*Percent of Budget Expended*
700 - Police											
001.700.103	Police Salary (19 FT Officers & 2 FT Admin + RR)	1,750,000	366,254	309,902	396,187	111,872	121,047	232,919	1,305,262	444,738	75%
001.700.104	Police FICA	148,200	32,553	27,806	35,262	9,582	10,976	20,558	116,179	32,021	78%
001.700.105	Police Insurance	442,000	70,433	66,417	77,925	26,073	25,885	51,958	266,733	175,267	60%
001.700.106	Police Retirement	163,500	34,154	28,743	38,020	11,164	11,020	22,184	123,102	40,398	75%
001.700.108	Police Overtime / Extra Help	185,000	40,188	39,099	46,638	8,058	17,174	25,232	151,158	33,842	82%
001.700.110	Police Fringe Benefits	4,750	2,750	750	-	-	-	-	3,500	1,250	74%
001.700.211	Police Telephone	7,500	1,328	1,299	1,710	551	571	1,122	5,459	2,041	73%
001.700.212	Police Printing	500	-	-	-	-	-	-	-	500	0%
001.700.213	Police Utilities	22,500	2,358	3,973	5,893	2,036	2,284	4,320	16,544	5,956	74%
001.700.214	Police Travel	10,000	115	942	4,298	-	-	-	5,355	4,645	54%
001.700.215	Police Maintenance / Repair Building	2,500	-	47	934	15	-	15	996	1,504	40%
001.700.216	Police Maintenance / Repair Equipment	1,000	-	-	-	102	-	102	102	898	10%
001.700.217	Police Vehicle Maintenance	30,000	10,808	1,486	1,329	2,540	5,669	8,209	21,832	8,168	73%
001.700.218	Police Postage	1,000	71	38	193	-	10	10	312	688	31%
001.700.219	Police Building and Equipment Rents	7,000	1,268	1,251	1,276	465	465	930	4,724	2,276	67%
001.700.220	Police Advertising / Legal Publication	3,000	-	-	-	-	-	-	-	3,000	0%
001.700.221	Police Training	10,000	1,125	1,175	3,695	(820)	2,645	1,825	7,820	2,181	78%
001.700.222	Police Dues and Subscriptions	1,500	-	120	-	-	-	-	120	1,380	8%
001.700.223	Police Professional Services	32,500	730	3,242	3,712	1,000	11,102	12,102	19,786	12,714	61%
001.700.226	Police Insurance and Bonds	200	-	-	-	-	-	-	-	200	0%
001.700.230	Police Contracted Services	35,000	5,955	6,586	6,237	2,014	4,052	6,066	24,844	10,156	71%
001.700.233	Police Investigation Fees	1,000	-	-	-	-	-	-	-	1,000	0%
001.700.235	Police Remittance of Fees Collected	100,000	5,419	7,711	11,314	5,257	4,767	10,024	34,469	65,531	34%
001.700.341	Police Supplies and Materials	25,000	1,216	2,688	7,329	1,774	817	2,591	13,824	11,176	55%
001.700.343	Police Gas Oil Tires	75,000	8,645	10,346	10,559	4,846	6,399	11,245	40,795	34,205	54%
001.700.345	Police Uniforms	57,500	5,161	29,277	3,955	11,032	173	11,204	49,596	7,904	86%
001.700.353	Police Software	41,000	13,141	25,937	1,850	-	-	-	40,928	72	100%
	Total	**3,157,150**	**603,672**	**568,835**	**658,315**	***197,561***	***225,055***	**422,617**	***2,253,439***	***903,711***	***71%***

FY 2026 General Fund Budget Expenditures

Account Number	Description	Current Budget FY2026 5-5-2026	FY2026 Q1	FY2026 Q2	FY2026 Q3	Apr-26	May-26	FY2026 Q4	Year to date	Budget Balance	Percent of Budget Expended
750 - Streets											
001.750.103	Streets Salary (10 FT employees)	708,000	192,202	170,808	173,584	49,595	49,595	99,191	635,785	72,215	90%
001.750.104	Streets FICA	59,000	15,393	13,824	14,247	3,941	4,008	7,949	51,413	7,587	87%
001.750.105	Streets Insurance	229,000	54,433	53,898	53,894	17,965	18,002	35,967	198,191	30,810	87%
001.750.106	Streets Retirement	66,000	16,774	14,579	17,009	4,860	4,860	9,719	58,080	7,920	88%
001.750.108	Streets Overtime / Extra Help	17,500	503	4,654	6,526	170	1,050	1,220	12,903	4,597	74%
001.750.110	Streets Fringe Benefits	2,500	2,500	-	-	-	-	-	2,500	-	100%
001.750.211	Streets Telephone	6,750	1,495	1,446	996	574	574	1,148	5,086	1,664	75%
001.750.213	Streets Utilities	15,000	1,864	2,490	4,147	757	808	1,565	10,067	4,933	67%
001.750.214	Streets Travel	1,000	-	-	-	-	-	-	-	1,000	0%
001.750.215	Streets Maintenance / Repair Building	5,000	-	-	52	-	-	-	52	4,948	1%
001.750.216	Streets Maintenance / Repair Equipment	15,000	473	280	2,318	4,426	1,323	5,750	8,821	6,179	59%
001.750.217	Streets Maintenance / Repair Vehicles	20,000	914	3,030	5,852	392	-	392	10,188	9,812	51%
001.750.219	Streets Building and Equipment Rents	5,000	404	479	396	133	134	267	1,546	3,454	31%
001.750.221	Streets Training	2,500	168	-	135	-	-	-	302	2,198	12%
001.750.222	Streets Dues	500	-	-	92	-	40	40	132	368	26%
001.750.223	Streets Professional Services	500	-	-	-	-	-	-	-	500	0%
001.750.226	Streets Insurance and Bonds	300	-	-	250	-	-	-	250	50	83%
001.750.230	Streets Contracted Services	216,000	31,439	50,662	44,346	11,720	13,649	25,369	151,816	64,184	70%
001.750.341	Streets Supplies and Materials	75,000	15,910	13,233	12,170	7,507	9,124	16,631	57,944	17,056	77%
001.750.343	Streets Gas Oil Tires	40,000	6,792	6,859	7,498	3,722	2,668	6,390	27,539	12,461	69%
001.750.345	Streets Uniforms	10,000	-	1,642	-	-	-	-	1,642	8,358	16%
001.750.353	Streets Software	7,000	1,488	-	3,274	-	-	-	4,762	2,238	68%
	Total	**1,501,550**	**342,753**	**337,883**	**346,783**	***105,763***	***105,836***	**211,599**	***1,239,018***	***262,532***	***83%***
751 - Street Lights											
001.751.213	Street Lights - Utilities	137,500	29,065	33,331	35,630	10,918	10,570	21,487	119,514	17,986	87%
	Total	**137,500**	**29,065**	**33,331**	**35,630**	***10,918***	***10,570***	**21,487**	***119,514***	***17,986***	***87%***
900 - Parks & Recreation											
001.900.568	Parks & Recreation Pass through Hotel Tax	250,000	55,921	69,956	48,527	17,656	20,391	38,046	212,450	37,550	85%
001.900.568.001	Parks & Recreation Operational Contribution	344,033	-	344,033	-	-	-	-	344,033	0	100%
	Total	***594,033***	**55,921**	**413,989**	**48,527**	***17,656***	***20,391***	**38,046**	***556,483***	***37,550***	***94%***
901 - Convention & Visitors Bureau (CVB)											
001.901.568	CVB Pass through Hotel Tax	250,000	55,921	69,956	48,527	17,656	20,391	38,046	212,450	37,550	85%
	Total	**250,000**	**55,921**	**69,956**	**48,527**	***17,656***	***20,391***	**38,046**	***212,450***	***37,550***	***85%***
	Total Expenses	***12,902,120***	***1,866,219***	***2,018,853***	***2,545,187***	***612,491***	***594,521***	***1,207,012***	***7,637,315***	***5,264,805***	***59%***
	Revenue Over Expenses	**-**	***3,348,066***	***172,495***	***(89,194)***	***601,845***	***(204,428)***	***397,417***	***3,828,739***		

CITY OF RANSON
CAPITAL FUND BUDGET
FY2026 - May 31, 2026
91.6% through Budget Year

	FY26 CURRENT BUDGET 5-5-26	FY2026 Q1	FY2026 Q2	FY2026 Q3	APR 2026	MAY 2026	FY2026 Q4	YEAR TO DATE	BUDGET BALANCE	% Budget Rcvd/Spent
Carryover Balance	10,802,346	10,802,346	-	-	-	-	-	10,802,346	-	100%
201.348.100 Special Assessments - Sidewalk Funds	3,000	-	-	3,015	-	-	-	3,015	(15)	N/A
201.350.100 City Service Fees	425,000	119,000	124,000	110,000	49,000	54,000	103,000	456,000	(31,000)	107%
201.365.100 Grants	5,500	-	-	-	5,478	-	5,478	5,478	22	100%
201.369.100 Contributions from Other Funds	2,222,602	-	-	800,107	-	-	-	800,107	1,422,495	36%
201.376.000 Table Games Income	210,000	36,376	52,768	50,961	17,627	16,180	33,808	173,912	36,088	83%
201.380.100 Interest Income	200,000	13,974	62,028	53,316	23,049	22,955	46,004	175,323	24,677	88%
201.381.100 Capital Reimbursements	-	-	96	-	-	-	-	96	(96)	-
201.397.100 Video Lottery Income	650,000	45,924	193,198	210,155	60,591	61,931	122,521	571,799	78,201	88%
TOTAL REVENUES	***14,518,448***	***11,017,621***	***432,090***	***1,227,553***	***155,745***	***155,066***	***310,811***	***12,988,075***	***1,530,373***	***89%***
EXPENDITURES										
Bank Charges	250	37	-	-	-	-	-	37	213	15%
201.975.459 GENERAL GOVERNMENT CAPITAL EXPENSES										
Computer Replacement Program (201-975.459.001)	100,000	-	-	15,091	-	-	-	15,091	84,909	15%
Condemnation of Properties (201-975.459.002)	25,000	-	-	-	-	-	-	-	25,000	0%
Total - General Government	*125,250*	*37*	-	*15,091*	-	-	-	*15,128*	*110,122*	*12%*
201.976.459 PUBLIC SAFETY CAPITAL EXPENSES										
3 Patrol Vehicles (201-976.459.001)	146,308	-	-	-	146,308	-	146,308	146,308	0	100%
Equipment for Patrol Vehicles (201-976.459.002)	96,692	-	-	42,307	2,000	25,329	27,329	69,636	27,056	72%
Three In-Car Camera Systems (201-976.459.002)	37,500	-	-	-	-	-	-	-	37,500	0%
Three CAD units (201-976.459.002)	10,000	-	-	-	-	-	-	-	10,000	0%
E-Ticketing (201-976.459.003)	8,000	-	-	5,478	-	-	-	5,478	2,522	68%
Radars (201-976.459.003)	2,500	-	-	-	-	-	-	-	2,500	0%
Tasers (201-976.459.003)	15,000	-	-	-	-	-	-	-	15,000	0%
CAD Upgrades x8 (201-976.459.004)	20,000	-	-	-	-	-	-	-	20,000	0%
Existing Police Dept Improvements (201-976.459.005)	100,000	-	19,219	3,428	6,431	-	6,431	29,079	70,922	29%
New Police Department Building (201-976.459.005)	750,000	-	-	-	-	-	-	-	750,000	0%
Total - Public Safety	*1,186,000*	-	*19,219*	*51,214*	*154,739*	*25,329*	*180,068*	*250,501*	*935,499*	*21%*

CITY OF RANSON
CAPITAL FUND BUDGET
FY2026 - May 31, 2026
91.6% through Budget Year

	FY26 CURRENT BUDGET 5-5-26	FY2026 Q1	FY2026 Q2	FY2026 Q3	APR 2026	MAY 2026	FY2026 Q4	YEAR TO DATE	BUDGET BALANCE	% Budget Rcvd/Spent
201.977.459 STREET & TRANSPORTATION CAPITAL EXPENSES										
Street Construction & Repairs										
5th Avenue Streetscape (201-977.459.016)	1,300,000	-	-	-	-	300,000	300,000	*300,000*	1,000,000	23%
Stormwater Engineering/Repairs										
SWM/Engineering & Construction	50,000	-	-	-	-	-	-	-	50,000	0%
SWM/Engineering (Mildred) - Design (201-977.459.012)	300,000	-	79,339	2,109	-	-	-	81,447	218,553	27%
Miscellaneous Other Capital Projects										
City Hall Roof (201-977.459.011)	20,000	-	-	-	-	-	-	-	20,000	0%
Trifecta Place (201-977.459.013)	500,000	-	-	-	-	-	-	-	500,000	0%
PW Capital Budget Items										
Street Preservation (Asphalt Overlay) (201-977.459.001)	300,000	-	-	-	-	-	-	-	300,000	0%
Alley Construction & Preservation (201-977.459.002)	50,000	1,000	3,500	11,100	4,100	3,000	7,100	22,700	27,300	45%
Sidewalk & Curb Replacement (201-977.459.003)	100,000	-	-	-	-	-	-	-	100,000	0%
Street Design/Engineering (201-977.459.004)	50,000	96	-	-	-	-	-	96	49,904	0%
Street Light Replacement (201-977.459.005)	75,000	16,777	-	-	-	-	-	16,777	58,223	22%
2 Ford Trucks (201-977.459.006)	138,000	85,721	2,888	-	11,956	-	11,956	100,565	37,435	73%
Large Dump Truck (201-977.459.008)	39,676	29,133	-	-	-	-	-	*29,133*	10,543	73%
Equipment (201-977.459.009)	75,000	-	-	-	7,835	-	7,835	7,835	67,165	10%
Improvement to Public Works Yard (201-977.459.010)	405,637	102,654	66,092	20,223	53,583	19,243	72,826	261,794	143,843	65%
Total - Streets & Transportation	*3,403,313*	*235,381*	*151,818*	*33,432*	*77,474*	*322,243*	*399,717*	*820,347*	*2,582,966*	*24%*
201.979.459 PARKS & RECREATION CAPITAL EXPENSES										
Civic Center Improvements (201-979.459.001)	40,000	-	-	-	-	-	-	-	40,000	0%
Flowing Springs Trail (201-979.459.008)	600,000	-	-	-	-	-	-	-	600,000	0%
Marcus Fields Improvements (201-979.459.002)	815,000	40,040	4,300	12,000	15,650	-	15,650	71,990	743,010	9%
Total - Parks & Recreation	*1,455,000*	*40,040*	*4,300*	*12,000*	*15,650*	-	*15,650*	*71,990*	*1,383,010*	*5%*
Contingencies	8,348,885	-	-	-	-	-	-	-	8,348,885	0%
TOTAL EXPENSES	***6,169,563***	***275,458***	***175,337***	***111,737***	***247,863***	***347,572***	***595,435***	***1,157,966***	***5,011,597***	***19%***
REVENUES OVER EXPENSES	***8,348,885***	***10,742,163***	***256,753***	***1,115,817***	***(92,118)***	***(192,506)***	***(284,623)***	***11,830,109***		

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
10-42 TACTICAL LLC	5/06/26	PD UNIFORMS	GENERAL FUND	POLICE DEPARTMENT	195.98
	5/06/26	PD UNIFORMS	GENERAL FUND	POLICE DEPARTMENT	20.00
	5/06/26	PD UNIFORMS	GENERAL FUND	POLICE DEPARTMENT	195.98
	5/06/26	PD UNIFORMS	GENERAL FUND	POLICE DEPARTMENT	60.00
	5/06/26	PD UNIFORMS	GENERAL FUND	POLICE DEPARTMENT	24.00
	5/06/26	PD BODY ARMOR	GENERAL FUND	POLICE DEPARTMENT	4,344.00
	5/06/26	PD BODY ARMOR	GENERAL FUND	POLICE DEPARTMENT	156.00
	5/06/26	PD BODY ARMOR	GENERAL FUND	POLICE DEPARTMENT	1,392.00
	5/06/26	PD BODY ARMOR	GENERAL FUND	POLICE DEPARTMENT	104.00
	5/06/26	PD TACTICAL GEAR	GENERAL FUND	POLICE DEPARTMENT	190.80
	5/06/26	PD TACTICAL GEAR	GENERAL FUND	POLICE DEPARTMENT	183.60
	5/06/26	PD TACTICAL GEAR	GENERAL FUND	POLICE DEPARTMENT	244.80
	5/06/26	PD TACTICAL GEAR	GENERAL FUND	POLICE DEPARTMENT	230.40
	5/06/26	PD TACTICAL GEAR	GENERAL FUND	POLICE DEPARTMENT	225.64
	5/06/26	PD SHIRTS/PANTS	GENERAL FUND	POLICE DEPARTMENT	167.98
	5/06/26	PD SHIRTS/PANTS	GENERAL FUND	POLICE DEPARTMENT	20.00
	5/06/26	PD SHIRTS/PANTS	GENERAL FUND	POLICE DEPARTMENT	235.98
	5/06/26	PD SHIRTS/PANTS	GENERAL FUND	POLICE DEPARTMENT	31.54
				TOTAL:	8,022.70
7-ELEVEN	5/06/26	HOLLAND FUEL 4/20/26	GENERAL FUND	PLANNING & ZONING	29.01
	5/06/26	JEFFRIES FUEL 4/4/26	GENERAL FUND	POLICE DEPARTMENT	46.10
	5/06/26	MCBRIDE FUEL 4/27/26	GENERAL FUND	POLICE DEPARTMENT	57.32
	5/06/26	MEACHAM FUEL 4/4-25/26	GENERAL FUND	POLICE DEPARTMENT	152.78
	5/06/26	MCCLURE FUEL 4/23/26	PARKS & RECREATION	Parks & Recreation	86.95
				TOTAL:	372.16
8X8, INC	5/05/26	PHONES APR 26	GENERAL FUND	CITY HALL	506.40
				TOTAL:	506.40
ABC PEST CONTROL	5/14/26	PD PEST CONTROL MAY 26	GENERAL FUND	POLICE DEPARTMENT	30.00
				TOTAL:	30.00
AC&T CO INC	5/06/26	P&R PT CRANES LN 3/2/26	PARKS & RECREATION	Parks & Recreation	176.00
	5/06/26	P&R PT LANCE SLUSHER 3/2/2	PARKS & RECREATION	Parks & Recreation	176.00
	5/06/26	P&R PT WEST END PK 3/2/26	PARKS & RECREATION	Parks & Recreation	176.00
	5/06/26	CVB 5K&HEALTH FAIR PT 3/5/	PARKS & RECREATION	TOURISM & EVENTS	495.00
				TOTAL:	1,023.00
ADVANCE AUTO PARTS	5/06/26	PD #19 WIPER BLADE X1	GENERAL FUND	POLICE DEPARTMENT	10.89
	5/06/26	PD #13 BELT X1	GENERAL FUND	POLICE DEPARTMENT	37.94
	5/06/26	PD #19 WIPER RETURNED	GENERAL FUND	POLICE DEPARTMENT	11.29-
	5/06/26	PD #4 WIPER BLADES X2	GENERAL FUND	POLICE DEPARTMENT	19.98
	5/06/26	PD #13 BELT TENSIONER X1	GENERAL FUND	POLICE DEPARTMENT	161.75
	5/06/26	PD #11 BRAKE PADS/ROTORS	GENERAL FUND	POLICE DEPARTMENT	51.58
	5/06/26	PD #11 BRAKE PADS/ROTORS	GENERAL FUND	POLICE DEPARTMENT	203.48
	5/06/26	PD #19 WIPER BLADES X2	GENERAL FUND	POLICE DEPARTMENT	22.18
	5/06/26	PW #14 AIR FILTER X2	GENERAL FUND	STREETS & TRANSPORT	19.46
	5/06/26	PW #6 FRONT BRAKE PADS 1 S	GENERAL FUND	STREETS & TRANSPORT	44.99
	5/06/26	CVB #17 REAR BRAKE PADS/RO	PARKS & RECREATION	Parks & Recreation	34.99
	5/06/26	CVB #17 REAR BRAKE PADS/RO	PARKS & RECREATION	Parks & Recreation	90.00
				TOTAL:	685.95
AFLAC	5/04/26	AFLAC AT	GENERAL FUND	NON-DEPARTMENTAL	61.50
	5/04/26	AFLAC AT	GENERAL FUND	NON-DEPARTMENTAL	61.50
	5/04/26	AFLAC Payable B4	GENERAL FUND	NON-DEPARTMENTAL	587.08

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/04/26	AFLAC Payable B4	GENERAL FUND	NON-DEPARTMENTAL	587.08
	5/04/26	AFLAC PAYABLE B4	PARKS & RECREATION	NON-DEPARTMENTAL	67.74
	5/04/26	AFLAC PAYABLE B4	PARKS & RECREATION	NON-DEPARTMENTAL	67.74
				TOTAL:	1,432.64
AGS COMPANY	5/06/26	BRAKE LURICANT/SIL-GLYDEN	GENERAL FUND	STREETS & TRANSPORT	13.64
	5/06/26	BRAKE LURICANT/SIL-GLYDEN	GENERAL FUND	STREETS & TRANSPORT	48.88
				TOTAL:	62.52
AMAZON.COM	5/06/26	CH COPY PAPER X10 REAMS	GENERAL FUND	CITY HALL	81.40
	5/06/26	CH S-GEL PENS X12	GENERAL FUND	CITY HALL	15.10
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	93.98
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	31.53
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	8.75
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	33.16
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	9.99
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	14.99
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	22.49
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	12.99
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	12.58
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	14.39
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	2.49
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	8.79
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	36.70
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	CITY HALL	59.90
	5/06/26	CH TONER, PRNTR DRUM	GENERAL FUND	CITY HALL	70.98
	5/06/26	CH POWER STRIP	GENERAL FUND	CITY HALL	21.95
	5/06/26	CH/P&R SUPPLIES	GENERAL FUND	CITY HALL	46.99
	5/06/26	CH/P&R SUPPLIES	GENERAL FUND	CITY HALL	21.79
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	6.78
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	65.99
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	46.67
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	24.53
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	5.94
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	20.89
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	9.79
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	7.99
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	6.88
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	29.95
	5/06/26	CH SUPPLIES	GENERAL FUND	CITY HALL	32.76
	5/06/26	PD KEY FOBS X20	GENERAL FUND	POLICE DEPARTMENT	127.39
	5/06/26	PD CUPS/COFFEE	GENERAL FUND	POLICE DEPARTMENT	24.98
	5/06/26	PD CUPS/COFFEE	GENERAL FUND	POLICE DEPARTMENT	18.96
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	43.98
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	15.96
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	11.90
	5/06/26	CH/PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	22.53
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	23.48
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	23.74
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	14.98
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	37.36
	5/06/26	CH/P&R SUPPLIES	PARKS & RECREATION	Parks & Recreation	8.54
	5/06/26	CH/P&R SUPPLIES	PARKS & RECREATION	Parks & Recreation	23.32
	5/06/26	CH/P&R SUPPLIES	PARKS & RECREATION	Parks & Recreation	35.12
	5/06/26	CH/P&R SUPPLIES	PARKS & RECREATION	Parks & Recreation	12.36
	5/06/26	P&R TENNIS BALLS X144	PARKS & RECREATION	Parks & Recreation	180.88

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/06/26	P&R KITES, VACUUM/CHARGER	PARKS & RECREATION	Parks & Recreation	99.99
	5/06/26	P&R KITES, VACUUM/CHARGER	PARKS & RECREATION	Parks & Recreation	39.98
	5/06/26	CVB SD CARD READER/CABLE A	PARKS & RECREATION	Parks & Recreation	12.99
	5/06/26	CVB SD CARD READER/CABLE A	PARKS & RECREATION	Parks & Recreation	14.98
	5/06/26	P&R KITES, VACUUM/CHARGER	PARKS & RECREATION	TOURISM & EVENTS	78.99
	5/06/26	P&R KITE FEST KITES X20	PARKS & RECREATION	TOURISM & EVENTS	67.98
				TOTAL:	1,819.50
AMERICAN EXPRESS - MERCH FEES	5/05/26	APR2026 AMEX TRANSACTION F	GENERAL FUND	CITY HALL	13.72
				TOTAL:	13.72
APPLE.COM	5/06/26	VIDEO EDITING SW ANNUAL SU	GENERAL FUND	CITY ADMINISTRATION	192.59
				TOTAL:	192.59
APPLE VALLEY WASTE	5/06/26	PW P/U MAR 26	GENERAL FUND	STREETS & TRANSPORT	575.02
				TOTAL:	575.02
ARDEN EQUIPMENT	5/06/26	PW MOW BLADES X9	GENERAL FUND	STREETS & TRANSPORT	256.41
				TOTAL:	256.41
ATLANTIC MACHINERY INC	5/14/26	SWEEPER TRK BROOMS X2	GENERAL FUND	STREETS & TRANSPORT	541.53
				TOTAL:	541.53
AUTO ZONE	5/06/26	PD #4 FILTER BYPASS X1	GENERAL FUND	POLICE DEPARTMENT	20.79
	5/06/26	PD #4 WASHER NOZZLE X1	GENERAL FUND	POLICE DEPARTMENT	14.55
	5/06/26	PW OIL ABS 448 X3	GENERAL FUND	STREETS & TRANSPORT	54.69
	5/06/26	PW #6 HOOD LIFTS X2	GENERAL FUND	STREETS & TRANSPORT	40.84
				TOTAL:	130.87
BCN TELECOM INC	5/19/26	INTERNET MAY 26	GENERAL FUND	CITY HALL	537.22
	5/19/26	INTERNET MAY 26	GENERAL FUND	POLICE DEPARTMENT	265.95
	5/19/26	INTERNET MAY 26	GENERAL FUND	STREETS & TRANSPORT	265.95
	5/19/26	INTERNET MAY 26	PARKS & RECREATION	Parks & Recreation	265.95
	5/19/26	INTERNET MAY 26	PARKS & RECREATION	Parks & Recreation	265.95
				TOTAL:	1,601.02
BP	5/06/26	CUSTER FUEL 4/9-25/26	GENERAL FUND	POLICE DEPARTMENT	246.54
	5/06/26	HOSBY-BROWN FUEL 4/3-29/26	GENERAL FUND	POLICE DEPARTMENT	322.11
	5/06/26	JEFFRIES FUEL 4/25/26	GENERAL FUND	POLICE DEPARTMENT	54.51
	5/06/26	MCBRIDE FUEL 3/31-4/29/26	GENERAL FUND	POLICE DEPARTMENT	467.15
	5/06/26	PORTNER FUEL 4/7-29/26	GENERAL FUND	POLICE DEPARTMENT	281.11
	5/06/26	WATSON FUEL 4/4-29/26	GENERAL FUND	POLICE DEPARTMENT	385.89
				TOTAL:	1,757.31
BREEZY HR INC	5/06/26	HR CONSULTING 4/20-5/20/26	GENERAL FUND	CITY ADMINISTRATION	189.00
	5/06/26	CDD LINKEDIN AD 4/21-5/21/	GENERAL FUND	PLANNING & ZONING	499.00
				TOTAL:	688.00
BUREAU FOR CHILD SUPPORT ENFORCEMENT	5/08/26	# 813397	GENERAL FUND	NON-DEPARTMENTAL	353.65
	5/22/26	# 813397	GENERAL FUND	NON-DEPARTMENTAL	353.65
				TOTAL:	707.30
BURR PARK LIBERTY	5/06/26	LYNCH FUEL 4/1-13/26	GENERAL FUND	POLICE DEPARTMENT	127.21
	5/06/26	MEACHAM FUEL 4/7-20/26	GENERAL FUND	POLICE DEPARTMENT	245.08
				TOTAL:	372.29

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CALENDLY LLC	5/06/26	WILT ANL SUB 4/22/26-4/22/	GENERAL FUND	CITY ADMINISTRATION	120.00
				TOTAL:	120.00
CHARLES TOWN UTILITIES GENERAL FUND	5/06/26	WATER 2/15-3/15/26	GENERAL FUND	CITY HALL	163.37
	5/06/26	WATER 2/15-3/15/26	GENERAL FUND	POLICE DEPARTMENT	56.16
	5/06/26	WATER 2/15-3/15/26	GENERAL FUND	STREETS & TRANSPORT	255.11
	5/06/26	WATER 2/15-3/15/26	GENERAL FUND	STREETS & TRANSPORT	56.16
	5/06/26	WATER 2/15-3/15/26	GENERAL FUND	STREET LIGHTS	56.16
	5/06/26	P&R WATER 2/15-3/15/26	PARKS & RECREATION	Parks & Recreation	343.20
	5/06/26	P&R WATER 2/15-3/15/26	PARKS & RECREATION	Parks & Recreation	56.16
	5/06/26	CVB WATER 2/15-3/15/26	PARKS & RECREATION	Parks & Recreation	56.16
	5/06/26	MF SEWER 2/28-3/30/26	PARKS & RECREATION	Parks & Recreation	30.48
				TOTAL:	1,072.96
CHATGPT SUBSCRIPTION	5/06/26	WILT OPEN AI SUB 4/26	GENERAL FUND	CITY ADMINISTRATION	21.40
				TOTAL:	21.40
CITY OF RANSON - PETTY CASH	5/26/26	CITY HALL PETTY CASH REPL	GENERAL FUND	NON-DEPARTMENTAL	97.01
				TOTAL:	97.01
COMPLETE DOCUMENT SOLUTIONS, CENTRAL P	5/05/26	PW COPY OVG 4/1-30/26	GENERAL FUND	STREETS & TRANSPORT	10.52
				TOTAL:	10.52
CONSTANT CONTACT	5/06/26	EMAILS APR 26	PARKS & RECREATION	Parks & Recreation	131.00
				TOTAL:	131.00
DAVID L HOWELL	5/14/26	FY25 RANSON AUDIT 25%	GENERAL FUND	CITY HALL	4,245.00
				TOTAL:	4,245.00
DEANS LAWNMOWER SHOP	5/06/26	PW PULL ROPE FIX	GENERAL FUND	STREETS & TRANSPORT	20.00
				TOTAL:	20.00
DEPARTMENT OF TAX & REVENUE	5/22/26	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	80.00
	5/22/26	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	4,016.00
	5/22/26	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	95.00
	5/22/26	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	4,537.00
	5/22/26	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	329.00
				TOTAL:	9,057.00
DIRTY GIRL	5/14/26	CLEANING 4/21-5/10/26	GENERAL FUND	CITY HALL	1,200.00
	5/14/26	CLEANING 4/21-5/10/26	GENERAL FUND	POLICE DEPARTMENT	525.00
	5/14/26	CLEANING 4/21-5/10/26	GENERAL FUND	STREETS & TRANSPORT	375.00
	5/14/26	CLEANING 4/21-5/10/26	PARKS & RECREATION	Parks & Recreation	300.00
	5/14/26	CLEANING 4/21-5/10/26	PARKS & RECREATION	Parks & Recreation	600.00
				TOTAL:	3,000.00
DUNKIN DONUTS	5/06/26	P&R COMM CLN UP FOOD/DRINK	PARKS & RECREATION	TOURISM & EVENTS	129.26
				TOTAL:	129.26
ED JOHNSON & ASSOCIATES	5/05/26	RECOVER PROP CORNERS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	600.00
				TOTAL:	600.00
ETS CORPORATION	5/04/26	APR2026 MERCH FEES - MGO O	GENERAL FUND	CITY HALL	2,779.47
				TOTAL:	2,779.47
EXECUTIVE EMERGENCY LIGHTING LLC	5/06/26	PD #23 REPLACED RADAR	GENERAL FUND	POLICE DEPARTMENT	603.75

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	603.75
FACEBOOK	5/06/26	P&R 5K RACE AD 2/28-3/6/26	PARKS & RECREATION	Parks & Recreation	6.91
				TOTAL:	6.91
FIRST CITIZEN BANK & TRUST CO	5/05/26	P&Z COPIER APR 26	GENERAL FUND	CITY HALL	247.00
	5/28/26	1ST & 3RD FLR COPY MAY 26	GENERAL FUND	CITY HALL	478.00
				TOTAL:	725.00
FISHER AUTO PARTS INC	5/06/26	PD AIR FILTERS X4	GENERAL FUND	POLICE DEPARTMENT	60.32
	5/06/26	PD #4 OIL FILTER X1	GENERAL FUND	POLICE DEPARTMENT	9.87
	5/06/26	PD #4 BLEND DOOR ACTUATOR	GENERAL FUND	POLICE DEPARTMENT	30.96
	5/06/26	PW #14 BRAKE ROTORS AND PA	GENERAL FUND	STREETS & TRANSPORT	243.98
	5/06/26	PW #14 BRAKE ROTORS AND PA	GENERAL FUND	STREETS & TRANSPORT	43.02
				TOTAL:	388.15
FRONTIER	5/14/26	CH FAX LINE MAY 26	GENERAL FUND	CITY HALL	168.62
	5/19/26	CH ELEV LINE MAY 26	GENERAL FUND	CITY HALL	122.59
	5/21/26	TRIFECTA ALARM MAY 26	GENERAL FUND	CITY HALL	231.07
	5/21/26	PD FAX LINE MAY 26	GENERAL FUND	POLICE DEPARTMENT	242.87
				TOTAL:	765.15
GRANICUS	5/19/26	COMM CLOUD 6/2/26-6/1/27	GENERAL FUND	CITY HALL	8,689.79
	5/19/26	COMM CLOUD 6/2/26-6/1/27	GENERAL FUND	CITY HALL	2,172.45
				TOTAL:	10,862.24
GREEN MONSTAH FIREARMS, LLC	5/05/26	PD ENGRAVE FIREARMS X20	GENERAL FUND	POLICE DEPARTMENT	300.00
				TOTAL:	300.00
HARBOR FREIGHT TOOLS	5/06/26	PD DIGITAL SAFE X1	GENERAL FUND	POLICE DEPARTMENT	58.29
	5/06/26	PW WOODEN DOLLIES X2	GENERAL FUND	STREETS & TRANSPORT	55.98
	5/06/26	PW AIR COUPLER SET/3/8 EXT	GENERAL FUND	STREETS & TRANSPORT	19.99
	5/06/26	PW AIR COUPLER SET/3/8 EXT	GENERAL FUND	STREETS & TRANSPORT	42.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	4.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	7.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	12.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	2.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	6.99
	5/06/26	PW TOOLS	GENERAL FUND	STREETS & TRANSPORT	12.99
				TOTAL:	226.19
HARRIS TREE REMOVAL & SERVICES	5/05/26	TREE RMV 5TH AVE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	3,000.00
				TOTAL:	3,000.00
HDL COMPANIES	5/14/26	B&O COLLECTION APR 26	GENERAL FUND	CITY HALL	271.37
				TOTAL:	271.37
HOME DEPOT	5/06/26	CH 2ND FLR TOILET TANK LEV	GENERAL FUND	CITY HALL	9.98
	5/06/26	CH PICTURES HANGERS X40	GENERAL FUND	CITY HALL	9.61
	5/06/26	PW HARD HATS/EAR PLUGS	GENERAL FUND	STREETS & TRANSPORT	149.79
	5/06/26	PW HARD HATS/EAR PLUGS	GENERAL FUND	STREETS & TRANSPORT	26.82
	5/06/26	PW MULCH X80	GENERAL FUND	STREETS & TRANSPORT	160.00
	5/06/26	PW CLEANING SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	71.63
	5/06/26	PW TRAP MAT/1/2 22MM SOCKE	GENERAL FUND	STREETS & TRANSPORT	39.97
	5/06/26	PW TRAP MAT/1/2 22MM SOCKE	GENERAL FUND	STREETS & TRANSPORT	20.99
	5/06/26	PW PT X18/CLOTHS X100	GENERAL FUND	STREETS & TRANSPORT	16.98

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/06/26	PW PT X18/CLOTHS X100	GENERAL FUND	STREETS & TRANSPORT	17.48
	5/06/26	P&R LANCE SLUSHER FACIA BO	GENERAL FUND	STREETS & TRANSPORT	30.97
	5/06/26	PW MULCH X40/KNIFE	GENERAL FUND	STREETS & TRANSPORT	80.00
	5/06/26	PW MULCH X40/KNIFE	GENERAL FUND	STREETS & TRANSPORT	16.47
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	16.88
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	18.47
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	27.98
	5/06/26	PW SUPPLIES	GENERAL FUND	STREETS & TRANSPORT	29.98
	5/06/26	FLOWERS LANDSCAPING	GENERAL FUND	STREETS & TRANSPORT	584.53
	5/06/26	FF BLVD FLOWERS LANDSCAPIN	GENERAL FUND	STREETS & TRANSPORT	402.60
	5/06/26	PW MULCH/GLOVES	GENERAL FUND	STREETS & TRANSPORT	80.00
	5/06/26	PW MULCH/GLOVES	GENERAL FUND	STREETS & TRANSPORT	12.97
	5/06/26	PW BLDG TOILETS/CEILING TI	GENERAL FUND	STREETS & TRANSPORT	170.10
	5/06/26	PW M12 3/8 RATCHET X1	GENERAL FUND	STREETS & TRANSPORT	229.00
	5/06/26	PW SERPENTINE BELT GRABBER	GENERAL FUND	STREETS & TRANSPORT	24.98
	5/06/26	PW BLDG ELECTRICAL COVERS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	15.60
	5/06/26	PW BLDG TOILET X1/ PARTS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	367.42
	5/06/26	PW BLDG TOILET BOLTS X3	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	14.64
	5/06/26	PW BLDG CONNECTORS/SCREWS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	32.65
	5/06/26	PW BLDG CEILING BRACKETS X	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	29.15
	5/06/26	PW BLDG TOILETS/CEILING TI	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	518.94
	5/06/26	PW BLDG TOILETS/CEILING TI	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,001.30
	5/06/26	CC CAUTION TAPE X1	PARKS & RECREATION	Parks & Recreation	12.97
	5/06/26	P&R SPRAY PAINT X3	PARKS & RECREATION	Parks & Recreation	20.94
	5/06/26	P&R LANCE SLUSHER FACIA BO	PARKS & RECREATION	Parks & Recreation	18.78
	5/06/26	MF CONCRETE X2	PARKS & RECREATION	Parks & Recreation	17.00
	5/06/26	P&R COMM CLN UP GLOVES X10	PARKS & RECREATION	TOURISM & EVENTS	9.98
	5/06/26	P&R COMM CLN UP TRASH BAGS	PARKS & RECREATION	TOURISM & EVENTS	113.88
				TOTAL:	4,421.43
HOME TEAM PEST DEFENSE	5/06/26	CH PEST CONTROL APR 26	GENERAL FUND	CITY HALL	301.20
	5/06/26	PW PEST CONTROL APR 26	GENERAL FUND	STREETS & TRANSPORT	87.30
				TOTAL:	388.50
INDEPENDENT FIRE CO	5/14/26	STIPEND PROG SUP 2ND PAYO	GENERAL FUND	CONT TO COMMISSIONS	35,000.00
				TOTAL:	35,000.00
INTERNAL REVENUE SERVICE	5/08/26	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	11,809.07
	5/08/26	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	266.38
	5/22/26	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	12,777.46
	5/22/26	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	1,156.41
	5/08/26	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	7,978.45
	5/08/26	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	170.78
	5/22/26	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	8,508.47
	5/22/26	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	501.45
	5/08/26	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	1,865.93
	5/08/26	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	39.94
	5/22/26	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	1,989.86
	5/22/26	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	117.27
	5/22/26	Social Security Payable	GENERAL FUND	MAYOR'S OFFICE	62.00
	5/22/26	Medicare Payable	GENERAL FUND	MAYOR'S OFFICE	14.50
	5/22/26	Social Security Payable	GENERAL FUND	CITY COUNCIL	310.02
	5/22/26	Medicare Payable	GENERAL FUND	CITY COUNCIL	72.48
	5/08/26	Social Security Payable	GENERAL FUND	CITY ADMINISTRATION	879.64
	5/22/26	Social Security Payable	GENERAL FUND	CITY ADMINISTRATION	879.64
	5/08/26	Medicare Payable	GENERAL FUND	CITY ADMINISTRATION	205.72

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/22/26	Medicare Payable	GENERAL FUND	CITY ADMINISTRATION	205.72
	5/22/26	Social Security Payable	GENERAL FUND	POLICE JUDGE'S OFFICE	117.80
	5/22/26	Medicare Payable	GENERAL FUND	POLICE JUDGE'S OFFICE	27.55
	5/08/26	Social Security Payable	GENERAL FUND	PLANNING & ZONING	699.88
	5/22/26	Social Security Payable	GENERAL FUND	PLANNING & ZONING	733.05
	5/08/26	Medicare Payable	GENERAL FUND	PLANNING & ZONING	163.68
	5/22/26	Medicare Payable	GENERAL FUND	PLANNING & ZONING	171.44
	5/08/26	Social Security Payable	GENERAL FUND	CITY HALL	666.41
	5/22/26	Social Security Payable	GENERAL FUND	CITY HALL	666.85
	5/08/26	Medicare Payable	GENERAL FUND	CITY HALL	155.85
	5/22/26	Medicare Payable	GENERAL FUND	CITY HALL	155.95
	5/08/26	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	4,075.75
	5/08/26	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	170.78
	5/22/26	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	4,147.44
	5/22/26	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	501.45
	5/08/26	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	953.21
	5/08/26	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	39.94
	5/22/26	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	969.97
	5/22/26	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	117.27
	5/08/26	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	1,656.77
	5/22/26	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	1,591.67
	5/08/26	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	387.47
	5/22/26	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	372.25
				TOTAL:	68,353.62
J&K PRECISION	5/06/26	PD #4 TOW TO PW SHOP	GENERAL FUND	POLICE DEPARTMENT	90.00
	5/06/26	PD #13 VALVE COVER GASKET	GENERAL FUND	POLICE DEPARTMENT	1,040.82
	5/06/26	PD #13 VALVE COVER GASKET	GENERAL FUND	POLICE DEPARTMENT	232.49
				TOTAL:	1,363.31
JC KUNKLE & ASSOCIATES INC	5/21/26	FY25 F/S COMP	GENERAL FUND	CITY HALL	20,350.00
				TOTAL:	20,350.00
JEFFERSON COUNTY EMERGENCY COMMUNICATI	5/14/26	PD CAD/MOBILE 2/6-3/5/26	GENERAL FUND	POLICE DEPARTMENT	505.76
	5/26/26	NETMOT LIC 7/2/25-7/1/26	GENERAL FUND	POLICE DEPARTMENT	1,385.50
				TOTAL:	1,891.26
JEFFERSON COUNTY SOLID WASTE AUTHORITY	5/19/26	PW SPRING CLN UP APR 26	GENERAL FUND	STREETS & TRANSPORT	548.50
				TOTAL:	548.50
JEFFERSON COUNTY CVB	5/05/26	HOTEL TX COLLECT APR 26	GENERAL FUND	INVALID DEPARTMENT	17,655.58
				TOTAL:	17,655.58
JEFFERSON PUBLISHING CO. INC	5/06/26	NPH ST PAVING BID 4/9/26	GENERAL FUND	CITY ADMINISTRATION	40.30
	5/06/26	EST BUDGET DOC 7/1/26-6/30	GENERAL FUND	CITY HALL	538.86
				TOTAL:	579.16
JEFFERSON RENTALS	5/06/26	PW AUTOCUT STRING TRIMMER	GENERAL FUND	STREETS & TRANSPORT	67.98
	5/06/26	PW AUTOCUT STRING TRIMMER	GENERAL FUND	STREETS & TRANSPORT	35.54-
				TOTAL:	32.44
JEFFERSON SECURITY BANK	5/08/26	Christmas Club	GENERAL FUND	NON-DEPARTMENTAL	610.00
	5/22/26	Christmas Club	GENERAL FUND	NON-DEPARTMENTAL	610.00
				TOTAL:	1,220.00
JOHN HANCOCK	5/08/26	457b payment	GENERAL FUND	NON-DEPARTMENTAL	10,059.18

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/22/26	457b payment	GENERAL FUND	NON-DEPARTMENTAL	9,979.83
	5/08/26	SMITH 401 LOAN REPYMT	GENERAL FUND	NON-DEPARTMENTAL	15.73
	5/22/26	SMITH 401 LOAN REPYMT	GENERAL FUND	NON-DEPARTMENTAL	15.73
	5/08/26	Ret OVT Contribution	GENERAL FUND	NON-DEPARTMENTAL	561.26
	5/22/26	Ret OVT Contribution	GENERAL FUND	NON-DEPARTMENTAL	530.69
	5/08/26	ROTH 457b Payment	GENERAL FUND	NON-DEPARTMENTAL	235.79
	5/22/26	ROTH 457b Payment	GENERAL FUND	NON-DEPARTMENTAL	235.79
	5/08/26	401a Payment	GENERAL FUND	CITY ADMINISTRATION	686.84
	5/22/26	401a Payment	GENERAL FUND	CITY ADMINISTRATION	686.84
	5/08/26	457b payment	GENERAL FUND	CITY ADMINISTRATION	496.17
	5/22/26	457b payment	GENERAL FUND	CITY ADMINISTRATION	496.17
	5/08/26	401a Payment	GENERAL FUND	PLANNING & ZONING	544.44
	5/22/26	401a Payment	GENERAL FUND	PLANNING & ZONING	544.44
	5/08/26	457b payment	GENERAL FUND	PLANNING & ZONING	455.07
	5/22/26	457b payment	GENERAL FUND	PLANNING & ZONING	455.07
	5/08/26	401a Payment	GENERAL FUND	CITY HALL	511.84
	5/22/26	401a Payment	GENERAL FUND	CITY HALL	512.18
	5/08/26	457b payment	GENERAL FUND	CITY HALL	511.84
	5/22/26	457b payment	GENERAL FUND	CITY HALL	512.18
	5/08/26	401a Payment	GENERAL FUND	POLICE DEPARTMENT	2,777.49
	5/22/26	401a Payment	GENERAL FUND	POLICE DEPARTMENT	2,732.70
	5/08/26	457b payment	GENERAL FUND	POLICE DEPARTMENT	2,777.49
	5/22/26	457b payment	GENERAL FUND	POLICE DEPARTMENT	2,732.70
	5/08/26	401a Payment	GENERAL FUND	STREETS & TRANSPORT	1,239.88
	5/22/26	401a Payment	GENERAL FUND	STREETS & TRANSPORT	1,239.88
	5/08/26	457b payment	GENERAL FUND	STREETS & TRANSPORT	1,189.89
	5/22/26	457b payment	GENERAL FUND	STREETS & TRANSPORT	1,189.89
				TOTAL:	43,927.00
JOHNSON & JOHNSON HEATING AND A/C	5/06/26	CC HVAC REPAIR 4/17/26	PARKS & RECREATION	Parks & Recreation	1,334.20
				TOTAL:	1,334.20
KIMLEY - HORN AND ASSOCIATES INC.	5/19/26	FY26 GEN SVC APR 26	GENERAL FUND	PLANNING & ZONING	3,164.67
				TOTAL:	3,164.67
LEAF	5/14/26	PW COPIER APR 26	GENERAL FUND	STREETS & TRANSPORT	123.00
				TOTAL:	123.00
LINCOLN FINANCIAL GROUP	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	NON-DEPARTMENTAL	346.46
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	CITY ADMINISTRATION	337.08
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	PLANNING & ZONING	288.05
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	CITY HALL	267.14
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	POLICE DEPARTMENT	1,400.25
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	GENERAL FUND	STREETS & TRANSPORT	653.98
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	PARKS & RECREATION	NON-DEPARTMENTAL	96.44
	5/04/26	MAY LIFE INS,STD,LTD,PREMI	PARKS & RECREATION	Parks & Recreation	179.55
				TOTAL:	3,568.95
LOWE'S	5/06/26	PW BLDG CEILING TILES X10	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	603.00
				TOTAL:	603.00
MADISON LIQUIDATORS	5/06/26	PW BLDG OFFICE FURNITURE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,200.00
	5/06/26	PW BLDG OFFICE FURNITURE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	575.00
	5/06/26	PW BLDG OFFICE FURNITURE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,825.00
	5/06/26	PW BLDG OFFICE FURNITURE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	900.00
	5/06/26	PW BLDG OFFICE FURNITURE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	4,505.50

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	9,005.50
MARONDA HOMES OF VIRGINIA LLC	5/15/26	SURETY RELEASE 25-897	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,000.00
	5/15/26	SURETY RELEASE 25-898	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,000.00
	5/15/26	SURETY RELEASE 24-1092	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 25-75	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 25-116	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1060	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1061	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1062	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1063	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1003	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1008	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-972	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1009	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1059	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1064	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1006	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
	5/15/26	SURETY RELEASE 24-1004	DEVELOPMENT BONDS	NON-DEPARTMENTAL	1,500.00
				TOTAL:	24,500.00
MATTHEW W. ANDERSON, PE, PLLC	5/06/26	INSPECTIONS 3/31-4/2/26	GENERAL FUND	PLANNING & ZONING	1,000.00
	5/06/26	INSPECTION 4/9/26	GENERAL FUND	PLANNING & ZONING	500.00
	5/06/26	INSPECTIONS 4/14-16/26	GENERAL FUND	PLANNING & ZONING	1,000.00
	5/06/26	INSPECTION 4/23/26	GENERAL FUND	PLANNING & ZONING	500.00
				TOTAL:	3,000.00
MCP INSPECTIONS	5/14/26	INSPECTIONS 4/24-5/9/26	GENERAL FUND	PLANNING & ZONING	3,350.00
	5/14/26	INSPECTIONS 4/24-5/9/26	GENERAL FUND	PLANNING & ZONING	2,700.00
	5/28/26	INSPECTIONS 5/11-22/26	GENERAL FUND	PLANNING & ZONING	2,700.00
	5/28/26	INSPECTIONS 5/11-22/26	GENERAL FUND	PLANNING & ZONING	2,950.00
				TOTAL:	11,700.00
METLIFE	5/01/26	MAY 2026 DENTAL INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	436.80
	5/01/26	MAY 2026 DENTAL INS PREMIU	GENERAL FUND	PLANNING & ZONING	133.67
	5/01/26	MAY 2026 DENTAL INS PREMIU	GENERAL FUND	CITY HALL	198.27
	5/01/26	MAY 2026 DENTAL INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	1,571.62
	5/01/26	MAY 2026 DENTAL INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	976.75
	5/01/26	MAY 2026 DENTAL INS PREMIU	PARKS & RECREATION	Parks & Recreation	101.37
				TOTAL:	3,418.48
NAPA AUTO PARTS	5/06/26	PW SHOP 5W-30 OIL X1 CASE	GENERAL FUND	STREETS & TRANSPORT	89.99
				TOTAL:	89.99
NRPA CONFERENCE	5/06/26	T MICHAEL MBRSHP FY26	PARKS & RECREATION	Parks & Recreation	735.00
				TOTAL:	735.00
ONE POINT PARTNERS LLC	5/06/26	PW BLDG TOILET PARTITIONS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,944.00
				TOTAL:	1,944.00
ORACLE ELEVATOR HOLDCO, INC	5/06/26	CH ELEVATOR MAINT MAY 26	GENERAL FUND	CITY HALL	180.77
				TOTAL:	180.77
PANSCH INVESTIGATIONS LLC	5/26/26	PD CANDIDATE PRE POLY EXA	GENERAL FUND	POLICE DEPARTMENT	340.00
				TOTAL:	340.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
PAYMENTECH - MERCH FEES	5/04/26	APR2026 TYLER CITY CC FEES	GENERAL FUND	CITY HALL	438.38
				TOTAL:	438.38
PEAC SOLUTIONS	5/19/26	PD COPIER 5/5-6/4/26	GENERAL FUND	POLICE DEPARTMENT	465.05
				TOTAL:	465.05
PEIA	5/04/26	MAY 2026 HEALTH INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	5,941.46
	5/04/26	MAY 2026 HEALTH INS PREMIU	GENERAL FUND	PLANNING & ZONING	3,472.92
	5/04/26	MAY 2026 HEALTH INS PREMIU	GENERAL FUND	CITY HALL	4,448.92
	5/04/26	MAY 2026 HEALTH INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	22,604.14
	5/04/26	MAY 2026 HEALTH INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	16,182.80
	5/04/26	MAY 2026 HEALTH INS PREMIU	PARKS & RECREATION	NON-DEPARTMENTAL	21.80
	5/04/26	MAY 2026 HEALTH INS PREMIU	PARKS & RECREATION	Parks & Recreation	2,510.04
				TOTAL:	55,182.08
PETTI PEST CONTROL	5/06/26	CVB TERMITE FY26-27	PARKS & RECREATION	Parks & Recreation	350.00
				TOTAL:	350.00
PITNEY BOWES PURCHASE POWER	5/19/26	POSTAGE APR 26	GENERAL FUND	CITY HALL	502.25
				TOTAL:	502.25
POTOMAC EDISON	5/28/26	ELE MAY 26	GENERAL FUND	CITY HALL	684.58
	5/28/26	ELE MAY 26	GENERAL FUND	POLICE DEPARTMENT	842.04
	5/28/26	ELE MAY 26	GENERAL FUND	STREETS & TRANSPORT	453.70
	5/28/26	ELE MAY 26	GENERAL FUND	STREET LIGHTS	10,513.40
	5/28/26	ELE MAY 26	PARKS & RECREATION	Parks & Recreation	112.93
	5/28/26	ELE MAY 26	PARKS & RECREATION	Parks & Recreation	1,958.58
				TOTAL:	14,565.23
PROGRESSIVE SOLUTIONS INC	5/21/26	PSI SFTWR LIC 7/1/26-6/30	GENERAL FUND	CITY HALL	4,884.88
				TOTAL:	4,884.88
PSI SERVICES LLC	5/06/26	PORTNER DRONE TESTING	GENERAL FUND	POLICE DEPARTMENT	175.00
				TOTAL:	175.00
R&L LANDSCAPES, INC.	5/06/26	LANDSCAPE MAINT APR 26	GENERAL FUND	POLICE DEPARTMENT	183.33
	5/06/26	LANDSCAPE MAINT APR 26	GENERAL FUND	STREETS & TRANSPORT	9,679.04
	5/06/26	P&R PARKS LANDSCAPE MAINT	PARKS & RECREATION	Parks & Recreation	1,941.66
	5/06/26	LANDSCAPE MAINT APR 26	PARKS & RECREATION	Parks & Recreation	308.33
	5/06/26	LANDSCAPE MAINT APR 26	PARKS & RECREATION	Parks & Recreation	125.00
				TOTAL:	12,237.36
RANSON TIRE SHOP/RTS TIRE&AUTO	5/06/26	PD CARGO TRAILER TIRE X1	GENERAL FUND	POLICE DEPARTMENT	102.01
	5/06/26	CVB #17 REPLACE TIRE SENSO	PARKS & RECREATION	Parks & Recreation	191.70
				TOTAL:	293.71
RCS SECURITY	5/06/26	ENTRY BADGES X50	GENERAL FUND	CITY HALL	350.00
	5/06/26	CH FIRE/CELL COMM 5/1-7/31	GENERAL FUND	CITY HALL	66.00
	5/06/26	CH FIRE/CELL COMM 5/1-7/31	GENERAL FUND	CITY HALL	45.00
	5/06/26	CC FIRE MONT 5/1-7/31/26	PARKS & RECREATION	Parks & Recreation	66.00
	5/06/26	CC CELL COMM/MONT 5/1-7/31	PARKS & RECREATION	Parks & Recreation	36.00
	5/06/26	CC CELL COMM/MONT 5/1-7/31	PARKS & RECREATION	Parks & Recreation	54.00
				TOTAL:	617.00
RICE TIRE CO	5/06/26	PD #20 TIRE X1	GENERAL FUND	POLICE DEPARTMENT	125.00
				TOTAL:	125.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
RICK RINEHART	5/21/26	RR TRAINING 5/13-14/26	GENERAL FUND	CITY ADMINISTRATION	153.70
				TOTAL:	153.70
SAFETY-KLEEN SYSTEM, INC	5/26/26	PW WASTE OIL REMOVAL	GENERAL FUND	STREETS & TRANSPORT	2,902.00
				TOTAL:	2,902.00
SAMS CLUB	5/06/26	BUSINESS MEMBERSHIP	PARKS & RECREATION	Parks & Recreation	110.00
				TOTAL:	110.00
SCPDC	5/07/26	MY GOV APR 26	GENERAL FUND	PLANNING & ZONING	540.42
				TOTAL:	540.42
SHEETZ	5/06/26	COULTER FUEL 4/17/26	GENERAL FUND	PLANNING & ZONING	56.30
	5/06/26	CISAR FUEL 4/7-22/26	GENERAL FUND	POLICE DEPARTMENT	233.21
	5/06/26	LUTMAN FUEL 3/31-4/28/26	GENERAL FUND	POLICE DEPARTMENT	176.69
	5/06/26	MEACHAM FUEL 4/27/26	GENERAL FUND	POLICE DEPARTMENT	66.87
	5/06/26	SZMIDT FUEL 4/17-29/26	GENERAL FUND	POLICE DEPARTMENT	423.47
	5/06/26	CROSS FUEL 4/17-25/26	GENERAL FUND	STREETS & TRANSPORT	273.97
	5/06/26	DIX FUEL 4/23/26	GENERAL FUND	STREETS & TRANSPORT	50.01
	5/06/26	HARDER FUEL 3/31-4/14/26	GENERAL FUND	STREETS & TRANSPORT	976.33
	5/06/26	COOK FUEL 4/1-15/26	GENERAL FUND	STREETS & TRANSPORT	186.38
	5/06/26	HAWKINS FUEL 4/16-23/26	GENERAL FUND	STREETS & TRANSPORT	184.35
	5/06/26	PIERSON FUEL 4/9/26	GENERAL FUND	STREETS & TRANSPORT	99.53
	5/06/26	SILVEOUS FUEL 4/7-24/26	GENERAL FUND	STREETS & TRANSPORT	347.48
	5/06/26	MICHAEL FUEL 4/9/26	PARKS & RECREATION	Parks & Recreation	78.00
				TOTAL:	3,152.59
SOUTHERN STATES	5/06/26	PD FENCE RINGS X3	GENERAL FUND	POLICE DEPARTMENT	14.97
	5/06/26	PW FERTILIZER X1	GENERAL FUND	STREETS & TRANSPORT	39.99
				TOTAL:	54.96
SPECIALTY PRINTING	5/06/26	R RINEHART BUS CARDS X250	GENERAL FUND	CITY ADMINISTRATION	62.00
				TOTAL:	62.00
STEPTOE & JOHNSON PLLC	5/14/26	PD HOOD PRO SVC APR 26	GENERAL FUND	POLICE DEPARTMENT	487.00
				TOTAL:	487.00
SUNBELT RENTALS, INC	5/06/26	PW BLDG EQUIP RNTL 4/8/26	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	410.00
				TOTAL:	410.00
SUNOCO	5/06/26	LYNCH FUEL 4/21/26	GENERAL FUND	POLICE DEPARTMENT	69.06
	5/06/26	LONGERBEAM FUEL 4/3-28/26	GENERAL FUND	STREETS & TRANSPORT	175.76
	5/06/26	SMITH FUEL 4/8-9/26	GENERAL FUND	STREETS & TRANSPORT	128.29
	5/06/26	WHITE FUEL 4/3-23/26	GENERAL FUND	STREETS & TRANSPORT	218.05
				TOTAL:	591.16
SUPERIOR LAUNDRIES INC.	5/07/26	PD & PW MATS 4/1/26	GENERAL FUND	POLICE DEPARTMENT	24.97
	5/07/26	PD & PW MATS 4/8/26	GENERAL FUND	POLICE DEPARTMENT	24.97
	5/07/26	PD & PW MATS 4/15/26	GENERAL FUND	POLICE DEPARTMENT	24.97
	5/07/26	PD & PW MATS 4/22/26	GENERAL FUND	POLICE DEPARTMENT	24.97
	5/07/26	PD & PW MATS 4/29/26	GENERAL FUND	POLICE DEPARTMENT	24.97
	5/07/26	PD & PW MATS 4/1/26	GENERAL FUND	STREETS & TRANSPORT	17.35
	5/07/26	PD & PW MATS 4/8/26	GENERAL FUND	STREETS & TRANSPORT	17.35
	5/07/26	PD & PW MATS 4/15/26	GENERAL FUND	STREETS & TRANSPORT	17.35
	5/07/26	PD & PW MATS 4/22/26	GENERAL FUND	STREETS & TRANSPORT	17.35
	5/07/26	PD & PW MATS 4/29/26	GENERAL FUND	STREETS & TRANSPORT	17.35

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	211.60
TED BRITT FORD	5/26/26	PD 26 FORD EXPLR SRV PLAN	GENERAL FUND	POLICE DEPARTMENT	5,000.65
				TOTAL:	5,000.65
TEK ADVISORS LLC	5/07/26	COMP MAINT MAY 26	GENERAL FUND	CITY HALL	6,466.83
	5/07/26	COMP MAINT MAY 26	GENERAL FUND	CITY HALL	1,353.75
	5/07/26	COMP MAINT MAY 26	GENERAL FUND	POLICE DEPARTMENT	3,265.98
	5/07/26	PD COMP MAINT MAR 26	GENERAL FUND	POLICE DEPARTMENT	47.50
	5/07/26	COMP MAINT MAY 26	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	3,857.62
	5/07/26	COMP MAINT MAY 26	PARKS & RECREATION	Parks & Recreation	142.50
				TOTAL:	15,134.18
THORWORKS INDUSTRIES	5/06/26	PW ST PAINT X6	GENERAL FUND	STREETS & TRANSPORT	1,070.74
				TOTAL:	1,070.74
THOS SOMERVILLE CO	5/06/26	PW BLDG SINKS/FAUCETS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	141.00
	5/06/26	PW BLDG SINKS/FAUCETS	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	661.80
	5/06/26	CC HVAC FILTERS X20	PARKS & RECREATION	Parks & Recreation	137.55
				TOTAL:	940.35
TIMOTHY P. STRANKO, ESQ	5/19/26	LEGAL RETAINER MAY 26	GENERAL FUND	CITY HALL	4,500.00
	5/19/26	PD LEGAL SVC MAY 26	GENERAL FUND	POLICE DEPARTMENT	9,450.00
	5/19/26	PD LEGAL SVC MAY 26	GENERAL FUND	POLICE DEPARTMENT	82.65
	5/19/26	PD LEGAL SVC MAY 26	GENERAL FUND	POLICE DEPARTMENT	205.30
				TOTAL:	14,237.95
TINT WIZARD	5/19/26	PD #15 WINDOW TINTING	CAPITAL IMPROVEMEN	PUBLIC SAFETY	2,000.00
				TOTAL:	2,000.00
TOOL DISCOUNTER	5/06/26	PW HUB CAP TOOL	GENERAL FUND	STREETS & TRANSPORT	68.45
				TOTAL:	68.45
TRACTOR SUPPLY	5/06/26	PW FERTILIZER	GENERAL FUND	STREETS & TRANSPORT	57.99
	5/06/26	PW WATER X5 CASES	GENERAL FUND	STREETS & TRANSPORT	27.45
				TOTAL:	85.44
TRUIST MERCHANT SERVICES	5/15/26	APR2026 PD OFFLINE CC FEES	GENERAL FUND	CITY HALL	321.80
				TOTAL:	321.80
TSYS MERCHANT SOLUTIONS	5/14/26	PSI PYMT PORT APR 26	GENERAL FUND	CITY HALL	50.00
				TOTAL:	50.00
TYLER TECHNOLOGIES	5/19/26	EXE TIME 6/1/26-5/31/27	GENERAL FUND	CITY HALL	3,596.74
				TOTAL:	3,596.74
UNITED WAY OF THE EASTERN PANHANDLE	5/05/26	APR 26 TEEN CRT FEE REMIT	GENERAL FUND	POLICE DEPARTMENT	542.06
				TOTAL:	542.06
US BANK	5/06/26	APR 2026 PCARD STMT PYMT	GENERAL FUND	NON-DEPARTMENTAL	68,379.99
				TOTAL:	68,379.99
VISION SERVICE PLAN	5/04/26	MAY 2026 VISION INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	58.60
	5/04/26	MAY 2026 VISION INS PREMIU	GENERAL FUND	PLANNING & ZONING	30.09
	5/04/26	MAY 2026 VISION INS PREMIU	GENERAL FUND	CITY HALL	41.25
	5/04/26	MAY 2026 VISION INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	309.08

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	5/04/26	MAY 2026 VISION INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	188.57
	5/04/26	MAY 2026 VISION INS PREMIU	PARKS & RECREATION	Parks & Recreation	24.51
				TOTAL:	652.10
VITAL SIGNS INC.	5/06/26	ELECTION BNR DATE CHANGE X	GENERAL FUND	ELECTIONS	168.00
	5/06/26	ELECTION BNR DATE CHANGE X	GENERAL FUND	ELECTIONS	90.00
	5/06/26	CVB 250TH ANVSRY BNRS X40	PARKS & RECREATION	Parks & Recreation	1,500.00
	5/06/26	CVB 250TH ANVSRY BNRS X40	PARKS & RECREATION	Parks & Recreation	700.00
				TOTAL:	2,458.00
WALMART	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	5.94
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	18.44
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	27.49
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	16.67
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	134.91
	5/06/26	PD SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	2.97
	5/06/26	PD CALCULATOR RIBBON X3	GENERAL FUND	POLICE DEPARTMENT	9.95
	5/06/26	P&R SPRING FEST KITES X11	PARKS & RECREATION	TOURISM & EVENTS	78.78
				TOTAL:	295.15
WAWA	5/06/26	SEALANDER FUEL 4/1-24/26	GENERAL FUND	POLICE DEPARTMENT	416.54
	5/06/26	CISAR FUEL 4/1/26	GENERAL FUND	POLICE DEPARTMENT	98.29
	5/06/26	JEFFRIES FUEL 4/2-16/26	GENERAL FUND	POLICE DEPARTMENT	211.01
	5/06/26	SIGULINSKY FUEL 4/1-26/26	GENERAL FUND	POLICE DEPARTMENT	269.06
	5/06/26	SZMIDT FUEL 4/9-23/26	GENERAL FUND	POLICE DEPARTMENT	226.30
	5/06/26	DIX FUEL 3/31-4/29/26	GENERAL FUND	STREETS & TRANSPORT	312.16
	5/06/26	HARDER FUEL 4/15-28/26	GENERAL FUND	STREETS & TRANSPORT	497.27
	5/06/26	WHITE FUEL 4/20-22/26	GENERAL FUND	STREETS & TRANSPORT	182.33
	5/06/26	MCCLURE FUEL 4/20/26	PARKS & RECREATION	Parks & Recreation	50.75
				TOTAL:	2,263.71
WEIS	5/06/26	JEFFRIES FUEL 4/18/26	GENERAL FUND	POLICE DEPARTMENT	54.52
				TOTAL:	54.52
WEST VA MUNICIPAL LEAGUE	5/19/26	FY26-27 ANNUAL DUES	GENERAL FUND	CITY HALL	1,955.88
				TOTAL:	1,955.88
WEST VIRGINIA AMERICAN WATER	5/06/26	MF WATER 3/3-4/1/26	PARKS & RECREATION	Parks & Recreation	126.57
	5/06/26	MF IRRIGATION WATER 3/3-4/	PARKS & RECREATION	Parks & Recreation	401.30
				TOTAL:	527.87
WINCHESTER EQUIPMENT COMPANY	5/19/26	PW SKID STEER REPAIR	GENERAL FUND	STREETS & TRANSPORT	394.00
	5/06/26	PW SKID STEER REPAIR	GENERAL FUND	STREETS & TRANSPORT	729.08
	5/06/26	PW SKID STEER REPAIR	GENERAL FUND	STREETS & TRANSPORT	138.26
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	540.44
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	113.76
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	56.16
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	265.99
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	86.10
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	43.68
	5/19/26	PW SKID STEER PARTS	GENERAL FUND	STREETS & TRANSPORT	100.00
	5/19/26	PW BOBCAT BUCKET	GENERAL FUND	STREETS & TRANSPORT	1,650.00
				TOTAL:	4,117.47
WINCHESTER PSYCHOLOGICAL ASSESSMENT, L	5/21/26	PRE EMP PSYC EVAL	GENERAL FUND	POLICE DEPARTMENT	500.00
				TOTAL:	500.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
WV DEPARTMENT OF HIGHWAYS	5/14/26	5TH AVE GRANT MATCH	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	300,000.00
				TOTAL:	300,000.00
WV STATE TREASURER'S OFFICE	5/01/26	APR2026 COURT FEE REMIT	GENERAL FUND	POLICE DEPARTMENT	4,224.94
				TOTAL:	4,224.94
WYNDHAM HOTELS AND RESORTS	5/06/26	BA MFOA CONF HOTEL 4/8-10/	GENERAL FUND	CITY HALL	209.40
				TOTAL:	209.40
**PAYROLL EXPENSES	5/01/2026 - 5/31/2026		GENERAL FUND	MAYOR'S OFFICE	1,000.00
			GENERAL FUND	CITY COUNCIL	5,000.04
			GENERAL FUND	CITY ADMINISTRATION	27,473.34
			GENERAL FUND	POLICE JUDGE'S OFFICE	1,900.00
			GENERAL FUND	PLANNING & ZONING	22,398.79
			GENERAL FUND	CITY HALL	20,480.03
			GENERAL FUND	POLICE DEPARTMENT	138,220.21
			GENERAL FUND	STREETS & TRANSPORT	50,645.32
			PARKS & RECREATION	Parks & Recreation	18,062.97
				TOTAL:	285,180.70

========== FUND TOTALS ==========

001	GENERAL FUND	746,478.81
201	CAPITAL IMPROVEMENT	324,202.62
900	PARKS & RECREATION	35,859.70
903	DEVELOPMENT BONDS	24,500.00
	GRAND TOTAL:	1,131,041.13

TOTAL PAGES: 14

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Ranson, WV
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 5/01/2026 THRU 5/31/2026

PAYROLL SELECTION

PAYROLL EXPENSES: YES
EXPENSE TYPE: GROSS
CHECK DATE: 5/01/2026 THRU 5/31/2026

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Item
GL ACCTS: NO
REPORT TITLE: C O U N C I L R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

AGENDA ITEM IV.4

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

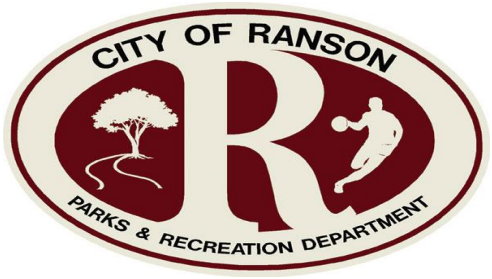
AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: Parks and Recreation Status Report - May

Should there be any questions or concerns regarding the information provided, please contact the City Manager or Parks and Recreation Director for clarification or further assistance.

ATTACHMENTS:

June 2026 Directors Report.docx



Scott Coulter
Stephanie Fagan
Mike Baker
Herbert McDaniel

Ranson Parks and Recreation Board
Directors Report
May/June

Meetings

- Weekly meeting with the City Manager about Parks and Recreation.
- Directors' meeting.
- Discussion on Marcus Field.
- Met with prospective rental opportunities.
- Meeting for the planning of the Car Show and Festival.
- Meetings with JCPR for final prep for Summer Camps.
- Discussion with individuals about sports training.
- Meetings to Discuss Summer Tennis.
- Marcus Field progress meeting.
- Meeting with US Soccer Club to see about forming a league.
- Leadership Academy

Events

- Harvest Pointe Church
- Red Cross Blood Drive
- Travel Soccer
- Travel Basketball (Multiple Teams)
- Police Testing
- Project Linus
- Business Collective Meeting
- Eastern Panhandle Clothing Swap
- Soccer at Marcus Field
- Chamber of Commerce Small Business Expo
- Senior Stretching and Training
- Yard Sale and Craft Show
- Micro Wrestling
- Senior Fitness Class
- Home Team Sports Awards
- Summer Camps
- Tennis Camp
- Car Show and Festival

AGENDA ITEM IV.5

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Community & Economic Development

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: Community Development Status Report - May

Should there be any questions or concerns regarding the data provided, please contact the City Manager for clarification or further assistance.

ATTACHMENTS:

May 2026 CDD Report.pdf
May 2026 Permits Issued Report.pdf

City of Ranson

Community Development Department

312 South Mildred Street
Ranson, West Virginia 25438-1621
Phone (304) 724-5452
Email: permits@ransonwv.us

TO: Ranson City Council

FROM: Kim Hawkins, Permit Manager

RE: Community Development Department Report –May 2026

Permitting:

- **Staff received 190 permit applications:**
  - 79 – regular permit applications (decks, fences, etc.)
  - 74– townhome permit applications
  - 29– single family permit applications
  - 6 – seasonal site suretys
  - 2 – rental applications

- **Staff issued 94 permits totaling $9,676,182 in valuation.**
  - 47 were for new homes totaling $9,337,450 in valuation.
  - Permit fees collected totaled $483,024.93
  - U&O fees collected totaled $3,600.
  - City Service fees collected totaled $47,000.

Code Enforcement:

- **Staff started 16 new code cases** (property maintenance, tall grass,)

Inspections:

- **Staff performed 848 permit inspections. This is down by 126 from April.**
  - Patrick Coulter performed 364 inspections.
  - Matt Anderson & Jeff Small (contracted) performed 42 inspections
  - Gary Englebert (contracted) performed 393 inspections
  - Zach Holland performed 42 site inspections
  - Kim Hawkins completed 7 inspections (rental verification, site final reinspection from surety)
- **Department Staff also performed 17 code enforcement inspections.**

Planning & Zoning:

Planning Commission:

- Madison Greens Final Plat Phase 1B (53 lots) – Public Hearing held with no comments. Road connection discussed. Passed unanimously.

- Madison Greens Development Agreement for Phase 1B – Public Hearing held with no comments. Passed unanimously.
- Presidents Pointe Phase 6 and 7 Early Grading Bond Release in the amount of $2,022,107.58. Public Hearing held with no comments. Passed unanimously.
- Lakeland Place at Fairfax Crossing Land Development Plan and Plat Revision (36.44 acres) – Public Hearing held. Mike Wiley of the Piedmont Design Group, representing Lakeland Place at Fairfax Crossing, provided an overview of the project to date. He explained that the existing neighborhood had been approved and partially constructed in previous years, and that the current segment sought revisions to the street layout. Mr. Wiley also noted that a waiver request had been submitted regarding sector percentage requirements because the original Land Development Plan and Plat had included the land now known as Red Clover Meadows, which is currently a separate community and no longer part of the plat under consideration. President Colandrea asked Mr. Wiley to clarify the separation of Red Clover Meadows from Lakeland Place at Fairfax Crossing. Mr. Bound inquired about the prior approval of the plan. Mr. Wiley clarified the matter and stated that the relevant details were included in the agenda packet. Chris Cox of Bowles Rice, representing Ranson Holdings LLC, an adjacent property owner to the plat in question, objected to approval of the plat as presented. Mr. Cox stated that Stormwater Management Easement #1, as shown on the plat, does not exist on the adjacent property owned by Ranson Holdings LLC, and that Easement #2 had been proposed but was never approved. President Colandrea requested clarification regarding Stormwater Management Easement #1 and whether water was currently being directed there. Mr. Cox confirmed that it was; however, he stated that future development would increase the volume of water flow and stated that Easement #2 does not exist. There were no further comments. During the consideration of the revision, Mr. Wilt stated that the staff consensus was that the plat in question had expired, as state code deems a plat inactive after a five-year period. He encouraged the property owners to resolve the matter prior to returning to the Planning Commission to seek approval. Tim Stranko, City Counsel, echoed Mr. Wilt's comments, stating that the plat had expired and that the property dispute would need to be resolved before further consideration by the Planning Commission. The Planning Commission unanimously voted to deem the plat in question as expired thus denying its approval.
- Rezoning Request of two parcels totaling 7.434 acres located off Jefferson Terrace Rd from TND-UCX (retired zoning) to Highway Commercial – Public Hearing held with no comments. Integrity Federal Services, representing the applicant, provided an overview of the parcels in question. Commissioner Fagan expressed concerns about the parcels rezoning compatible with the current comprehensive plan. Motion did not pass.

Applications Received:

- Huntwell West Phase 3A Final Plat
- Presidents Pointe Phase 4 Bond Release

Permits Issued By Permit Type

Between 5/1/2026 & 5/31/2026

Permit Type	Permit Number	Address	Contract Value	Permit Fee	U & O Fee	City Service Fee
Addition (R)	26-473	62 SUMTER AVE RANSON, WV 25438	$15,622.00	$156.22	$0.00	$0.00
	Total Permit Type: 1		**$15,622.00**	**$156.22**	**$0.00**	**$0.00**
Deck (R)	26-355	1351 STEED ST RANSON, WV 25438	$5,000.00	$50.00	$0.00	$0.00
	26-371	584 MOUNTAIN LAUREL BLVD	$10,088.00	$125.88	$0.00	$0.00
	26-372	Lot #:124 Deck Ranson, WV 25438	$9,000.00	$90.00	$0.00	$0.00
	26-423	128 MONROE AVE RANSON, WV 25438	$4,500.00	$45.00	$0.00	$0.00
	26-432	11 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-433	15 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-434	19 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-435	23 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-436	27 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-437	31 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-438	35 ALOMA ST CHARLES TOWN, WV	$6,000.00	$60.00	$0.00	$0.00
	26-457	477 OAK LEE DR RANSON, WV 25438	$0.00	$200.00	$0.00	$0.00
	26-468	200 S GEORGE ST RANSON, WV 25438	$15,000.00	$150.00	$0.00	$0.00
	26-474	62 SUMTER AVE RANSON, WV 25438	$9,000.00	$90.00	$0.00	$0.00
	Total Permit Type: 14		**$94,588.00**	**$1,170.88**	**$0.00**	**$0.00**
Electrical Only (C)	26-477	100 SHENANDOAH JUNCTION RD SHENANDOAH JUNCTION,	$12,000.00	$240.00	$0.00	$0.00
	26-486	108 JOSHUA M FREEMAN BLVD	$12,541.00	$250.82	$0.00	$0.00
	26-489	733 N MILDRED ST RANSON, WV 25438	$1,500.00	$50.00	$0.00	$0.00
	Total Permit Type: 3		**$26,041.00**	**$540.82**	**$0.00**	**$0.00**
Electrical Only (R)	26-370	438 THUMPER DR RANSON, WV 25438	$18,000.00	$180.00	$0.00	$0.00
	26-455	1231 STALLION ST RANSON, WV 25438	$2,500.00	$25.00	$0.00	$0.00
	Total Permit Type: 2		**$20,500.00**	**$205.00**	**$0.00**	**$0.00**
New Single Family (R)	26-258	333 BURNS ST RANSON, WV 25438	$145,000.00	$10,138.00	$100.00	$1,000.00
	26-259	351 BURNS ST RANSON, WV 25438	$145,000.00	$10,138.00	$100.00	$1,000.00
	26-271	204 ECLIPSE ST CHARLES TOWN, WV	$235,000.00	$9,676.90	$50.00	$1,000.00
	26-302	502 WYSONG ST RANSON, WV 25438	$195,000.00	$10,726.70	$100.00	$1,000.00
	26-303	472 WYSONG ST RANSON, WV 25438	$235,450.00	$10,956.50	$100.00	$1,000.00

	26-388	249 WALLACE BLVD RANSON, WV 25438	$320,000.00	$11,556.40	$100.00	$1,000.00
	26-390	235 WALLACE BLVD RANSON, WV 25438	$340,000.00	$11,734.00	$100.00	$1,000.00
	26-391	223 WALLACE BLVD RANSON, WV 25438	$325,000.00	$11,556.40	$100.00	$1,000.00
	26-393	414 ECLIPSE ST CHARLES TOWN, WV	$235,000.00	$9,676.90	$50.00	$1,000.00
	26-394	196 ECLIPSE ST CHARLES TOWN, WV	$235,000.00	$9,791.30	$50.00	$1,000.00
	26-395	195 ECLIPSE ST CHARLES TOWN, WV	$235,000.00	$9,791.30	$50.00	$1,000.00
	26-396	183 ECLIPSE ST CHARLES TOWN, WV	$235,000.00	$9,676.90	$50.00	$1,000.00
	26-406	1703 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-408	1695 DESTRIER ST RANSON, WV 25438	$210,000.00	$10,552.40	$100.00	$1,000.00
	Total Permit Type: 14		**$3,290,450.00**	**$146,413.70**	**$1,150.00**	**$14,000.00**
Patio (R)	26-429	140 HUNTWELLWEST BLVD RANSON, WV 25438	$3,000.00	$30.00	$0.00	$0.00
	26-431	316 SHORT BRANCH DR RANSON, WV 25438	$5,000.00	$50.00	$0.00	$0.00
	26-471	31 TAFT AVE RANSON, WV 25438	$6,000.00	$60.00	$0.00	$0.00
	26-494	382 FREEMAN ST RANSON, WV 25438	$2,500.00	$25.00	$0.00	$0.00
	Total Permit Type: 4		**$16,500.00**	**$165.00**	**$0.00**	**$0.00**
Plumbing Only (R)	26-385	124 E PARK AVE RANSON, WV 25438	$1,244.00	$25.00	$0.00	$0.00
	26-487	888 OAK LEE DR RANSON, WV 25438	$4,450.00	$44.50	$0.00	$0.00
	26-488	200 S GEORGE ST RANSON, WV 25438	$2,000.00	$25.00	$0.00	$0.00
	Total Permit Type: 3		**$7,694.00**	**$94.50**	**$0.00**	**$0.00**
Porch (R)	26-430	95 PETER RABBIT DR RANSON, WV 25438	$13,500.00	$135.00	$0.00	$0.00
	Total Permit Type: 1		**$13,500.00**	**$135.00**	**$0.00**	**$0.00**
Renovation (C)	26-143	618 N MILDRED ST RANSON, WV 25438	$0.00	$400.00	$100.00	$0.00
	26-358	212 W 3RD AVE RANSON, WV 25438	$17,000.00	$340.00	$0.00	$0.00
	26-526	807 N MILDRED ST RANSON, WV 25438	$0.00	$220.00	$0.00	$0.00
	Total Permit Type: 3		**$17,000.00**	**$960.00**	**$100.00**	**$0.00**
Renovation (R)	26-400	451 E BELTLINE AVE RANSON, WV 25438	$19,701.00	$197.01	$0.00	$0.00
	26-425	329 WATERCOURSE DR RANSON, WV 25438	$30,000.00	$300.00	$0.00	$0.00
	Total Permit Type: 2		**$49,701.00**	**$497.01**	**$0.00**	**$0.00**
Roof (R)	26-398	54 SHALLOW CREEK DR RANSON, WV 25438	$8,200.00	$50.00	$0.00	$0.00
	26-440	1326 N FAIRFAX BLVD RANSON, WV 25438	$11,500.00	$50.00	$0.00	$0.00
	26-482	1331 N FAIRFAX BLVD RANSON, WV 25438	$11,158.00	$50.00	$0.00	$0.00
	Total Permit Type: 3		**$30,858.00**	**$150.00**	**$0.00**	**$0.00**
Storage Building (R)	26-424	300 E 12TH AVE RANSON, WV 25438	$800.00	$0.00	$0.00	$0.00

	26-428	140 HUNTWELLWEST BLVD RANSON, WV 25438	$1,500.00	$25.00	$0.00	$0.00
	Total Permit Type: 2		**$2,300.00**	**$25.00**	**$0.00**	**$0.00**
Townhouse (R)	26-278	10 HARRISON ALY RANSON, WV 25438	$159,000.00	$9,860.80	$50.00	$1,000.00
	26-279	14 HARRISON ALY RANSON, WV 25438	$159,000.00	$9,860.80	$50.00	$1,000.00
	26-280	18 HARRISON ALY RANSON, WV 25438	$159,000.00	$9,849.35	$50.00	$1,000.00
	26-281	22 HARRISON ALY RANSON, WV 25438	$159,000.00	$9,860.80	$50.00	$1,000.00
	26-282	26 HARRISON ALY RANSON, WV 25438	$159,000.00	$9,860.80	$50.00	$1,000.00
	26-324	10 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-325	14 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-326	18 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-327	22 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-328	26 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-329	30 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-330	34 VALEGRO ST CHARLES TOWN, WV	$125,000.00	$9,738.95	$50.00	$1,000.00
	26-349	1722 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-350	1726 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-351	1730 DESTRIER ST RANSON, WV 25438	$210,000.00	$10,552.40	$100.00	$1,000.00
	26-352	1734 DESTRIER ST RANSON, WV 25438	$210,000.00	$10,552.40	$100.00	$1,000.00
	26-353	1738 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-354	1742 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-360	453 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,739.10	$50.00	$1,000.00
	26-361	451 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,628.70	$50.00	$1,000.00
	26-362	449 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,735.60	$50.00	$1,000.00
	26-363	447 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,735.60	$50.00	$1,000.00
	26-364	445 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,739.10	$50.00	$1,000.00
	26-365	443 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,628.70	$50.00	$1,000.00
	26-366	441 SILVER BIRCH DR RANSON, WV 25438	$200,000.00	$9,745.60	$50.00	$1,000.00
	26-402	1715 DESTRIER ST RANSON, WV 25438	$0.00	$10,552.40	$100.00	$1,000.00
	26-403	1711 DESTRIER ST RANSON, WV 25438	$210,000.00	$10,552.40	$100.00	$1,000.00
	26-405	1707 DESTRIER ST RANSON, WV 25438	$200,000.00	$10,442.00	$100.00	$1,000.00
	26-407	1699 DESTRIER ST RANSON, WV 25438	$210,000.00	$10,552.40	$100.00	$1,000.00
	26-445	314 HUNTWELLWEST BLVD RANSON, WV 25438	$282,000.00	$10,378.70	$100.00	$1,000.00
	26-446	318 HUNTWELLWEST BLVD RANSON, WV 25438	$280,000.00	$10,568.80	$100.00	$1,000.00

	26-447	322 HUNTWELLWEST BLVD RANSON, WV 25438	$284,000.00	$10,568.80	$100.00	$1,000.00
	26-448	326 HUNTWELLWEST BLVD RANSON, WV 25438	$291,000.00	$10,380.90	$100.00	$1,000.00
	Total Permit Type: 33		**$6,047,000.00**	**$332,286.80**	**$2,350.00**	**$33,000.00**
Wall or Fence (R)	26-356	301 W 5TH AVE RANSON, WV 25438	$2,000.00	$25.00	$0.00	$0.00
	26-382	114 THORNTON AVE RANSON, WV 25438	$5,900.00	$25.00	$0.00	$0.00
	26-399	455 MOUNTAIN LAUREL BLVD	$7,609.00	$25.00	$0.00	$0.00
	26-410	40 MONROE AVE RANSON, WV 25438	$6,861.00	$25.00	$0.00	$0.00
	26-422	310 SANDY BOTTOM CIR RANSON, WV 25438	$5,500.00	$25.00	$0.00	$0.00
	26-469	203 S GEORGE ST RANSON, WV 25438	$5,000.00	$25.00	$0.00	$0.00
	26-481	198 ELLERY ST RANSON, WV 25438	$5,058.00	$25.00	$0.00	$0.00
	26-484	402 MOUNTAIN LAUREL BLVD	$6,500.00	$25.00	$0.00	$0.00
	26-493	206 E 14TH AVE RANSON, WV 25438	$0.00	$25.00	$0.00	$0.00
	Total Permit Type: 9		**$44,428.00**	**$225.00**	**$0.00**	**$0.00**
Total	**Total Permits: 94**		**$9,676,182.00**	**$483,024.93**	**$3,600.00**	**$47,000.00**

AGENDA ITEM IV.6

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITY MANAGER/STAFF REPORTS**

SUBJECT: City Manager Report

The City Manager will present a report addressing matters of relevance to the City Council. Council action is not anticipated or requested on these matters.

ATTACHMENTS:

AGENDA ITEM VII.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Public Hearing to accept public comments for Ordinance 2026-03 amending and re-enacting the official zoning map of the city of Ranson Municipal code amending the zoning classification of parcel 08000800290000 and 08000800280000 consisting of -/+ 7.434 acres located off Jefferson Terrace Rd Rezoning from Urban Commercial (Retired zoning to Highway commercial.

ATTACHMENTS:

Jefferson Terrace Rd.docx

LEGAL NOTICE
PUBLIC HEARING NOTICE
CITY OF RANSON

Ranson City Council will hold a public hearing on Tuesday, June 16, 2026, at 7 pm at Ranson City Hall, 312 S. Mildred Street, Ranson, WV. The purpose of the public hearing is to accept public comments on Ordinance 2026-03 an ordinance amending and re-enacting the official zoning map of the city of Ranson Municipal code amending the zoning classification of parcel 08000800290000 and 08000800280000 consisting of -/+ 7.434 acres located off Jefferson Terrace Rd Rezoning from Urban Commercial (Retired zoning to Highway commercial. Copies of the proposed zoning amendment are available upon request from the Community Development Department. All persons are invited to attend and make comments about the proposed amendment. If you cannot attend but wish to comment, you may write to the following address prior to June 16, 2026: City of Ranson, 312 S. Mildred Street Ranson, WV 25438 or email to cityclerk@ransonwv.us. Written comments received prior to June 16, 2026, will be provided to the Ranson City Council and inserted into the official record.

AGENDA ITEM VII.2

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Consideration - Ordinance 2026-03 amending and re-enacting the official zoning map of the city of Ranson Municipal code amending the zoning classification of parcel 08000800290000 and 08000800280000 consisting of -/+ 7.434 acres located off Jefferson Terrace Rd Rezoning from Urban Commercial (Retired zoning to Highway commercial.

The applicant has requested a zoning map amendment for approximately 7.434 acres located north of US Route 340 and adjacent to Patrick Henry Way, rezoning the property from the retired Urban Commercial Mixed Use (UCX) district to the Highway Commercial (HC) district.
The Planning Commission previously reviewed the application and found the proposed zoning map amendment to be consistent with the City's adopted Comprehensive Plan. City Council approved the proposed amendment on first reading.

This item is presented for second reading and consideration of final adoption of the proposed zoning map amendment.

ATTACHMENTS:

Ordinance 2026-03 26-11-REZ Terrance RD.docx

AN ORDINANCE AMENDING AND RE-ENACTING THE OFFICAL ZONING MAP OF THE CITY OF RANSON PURSUANT TO RANSON MUNICPAL CODE AMENDING THE ZONING CLASSIFIACTION OF PARCEL 08000800290000 AND 08000800280000 CONSISTING OF -/+ 7.434 ACRES LOCATED OFF JEFFERSON TERRACE RD REZONING FROM URBAN COMMERCIAL (RETIRED ZONING) TO HIGHWAY COMMERCIAL.

AN ORDINANCE to amend certain portions of the official Zoning Map of City of Ranson, West Virginia, for the purpose of rezoning from Urban Commercial (Retired Zoning) to Highway Commercial in place pursuant to Chapter 19-20 of the Ranson Municipal Code;

WHEREAS, West Virginia Code § 8A-7-8 and § 8A-7-9 permits the amendments to the zoning ordinance by the governing body;

WHEREAS, Unopaesano LLC, has submitted a rezoning petition;

WHEREAS, The Ranson Planning Commission found the application to be consistent with the Ranson 2024 Comprehensive Plan on May 11, 2026

WHEREAS, pursuant to West Virginia Code § 8A-7-9, All notice Requirements have been met;

WHEREAS, the City Council finds the rezoning petition is consistent with the 2024 Ranson Comprehensive Plan and approved the rezoning request

NOW, THEREFORE, be it enacted and ordained by the Council of the City of Ranson, West Virginia:

Section 1. The official City of Ranson Zoning Map be amended to reflect the following parcel 08000800290000 AND 08000800280000 is zoned Highway Commercial.

First Reading: May 19, 2026

Public Hearing: June 16, 2026

Second Reading: June 16, 2026

Enacted this 16th day of June 2026

Adopted by the City Council of the City of Ranson after a 1st reading on May 19, 2026 and a 2nd reading on June 16, 2026 by a vote of ___ in the affirmative, ___ in the negative, __ absent, with __ abstaining.

_____
Kenneth Suits, Mayor

ATTEST:

_____
Darla Armstrong, City Clerk

AGENDA ITEM VII.3

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Ranson Elementary Fifth Grade Class Request for books

I hope you are doing well. My name is Rebecca Cruse, and I am a 5th grade teacher at Ranson Elementary School. First, I want to thank City of Ranson for the continued support you provide to our school and community. Your partnership with Ranson Elementary has made a meaningful difference for our students, and it is greatly appreciated by both staff and families.

I am reaching out today with a special request related to literacy in my classroom. I strongly believe that every child deserves access to high-quality literature and meaningful learning experiences through books. Many of my students come from low socioeconomic backgrounds, and for some, the books they encounter in our classroom may be the only books they own or consistently have access to.

At Ranson Elementary, we work every day to help students grow not only academically, but also as compassionate, thoughtful, and resilient individuals. I know City of Ranson has demonstrated a strong commitment to supporting our local community and investing in the future of our students. That shared belief in creating opportunities for children is one of the reasons I felt encouraged to reach out with this request.

Because classroom funding and donations are limited, I often purchase classroom materials myself. While I am always willing to invest in my students, this particular need is larger than what my family and I can reasonably afford on our own. I am hoping City of Ranson may consider helping support the purchase of class novels that I will be using throughout the 2026-2027 school year and beyond.

Specifically, I am seeking:

- 30 copies of *Wonder* by R.J. Palacio ($9.74 each/ Amazon)

- 30 copies of *Bridge to Terabithia* by Katherine Paterson ($6.37 each/ Amazon)
- 30 copies of *The City of Ember* by Jeanne DuPrau ($6.49 each/ Amazon)

The total cost for these books is approximately $678.00.

These novels are more than simply reading assignments. They allow students to engage deeply with important academic standards while also exploring powerful social-emotional themes such as empathy, kindness, friendship, resilience, courage, acceptance, grief, and perseverance. Through literature discussions and activities, students learn not only how to analyze text and strengthen comprehension skills, but also how to better understand themselves and others. Books like *Wonder* help students recognize the importance of compassion and inclusion, while *Bridge to Terabithia* opens conversations about friendship, imagination, and coping with loss. *The City of Ember* encourages problem-solving, teamwork, and hope in difficult circumstances. These are lessons that extend far beyond the classroom and help shape students into thoughtful, caring individuals.

Thank you again for your continued support of Ranson Elementary and for the many ways City Of Ranson invests in our students and community. Partnerships like yours help create meaningful opportunities for children and reinforce the importance of literacy, learning, and personal growth.

Sincerely,

Rebecca Cruse

ATTACHMENTS:

AGENDA ITEM VII.4

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: FY2025 City of Ranson Final Audit Report

Staff is pleased to report that the Fiscal Year 2025 Audit has been completed, with no findings or improvement recommendations from the City's contracted auditors. The FY2025 Final Audit Report was submitted to the West Virginia State Auditor Office's Chief Inspector Division May 29th, 2026.

The FY25 audit was performed by CPA David L. Howell's firm, located in Belle, West Virginia. As part of the audit process, Finance Department staff facilitated the on-site compliance and sample testing with Mr. Howell's team at City Hall on May 13th – May 15th . Various receipts, invoices, payroll documents, banking records, and other financial reports were reviewed for accuracy and relevant GAAP compliance over the course of the auditor's visit. This visit, in addition to the prepared financial statements and Management Discuss & Analysis, yielded the City of Ranson a "clean" audit for fiscal year ending June 30th, 2025. The Final Audit Report with relevant resulting letters are attached for Council's review and will be uploaded on the City's website for public transparency.

Finance Department staff are now working diligently in preparation of the FY2026 audit engagement with a tentative on-site compliance visit scheduled for July 27th – July 31st, 2026. The anticipated completion date of this audit is February 27, 2027.

Any questions or concerns regarding Ranson's completed audit report or ongoing audit efforts. Contact City Manager or Finance Director.

ATTACHMENTS:

City of Ranson - June 30, 2025.pdf
Communication of No Material Weaknesses - City of Ranson- June 30, 2025.pdf
Communication Near the Conclusion of the Audit - City of Ranson- June 30, 2025.pdf



AUDITED FINANCIAL STATEMENTS

CITY OF RANSON

YEAR ENDED JUNE 30, 2025

DAVID L. HOWELL
Certified Public Accountants

CITY OF RANSON

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CITY OF RANSON

MUNICIPAL OFFICIALS

Year Ended June 30, 2025

Office	Elective	Term Expires
Mayor	Keith D. Pierson	07/01/21 - 06/30/25
Council Members	Michael Anderson	07/01/21 - 06/30/25
	Amanda Stroud	07/01/21 - 06/30/25
	Andrea Colandrea	07/01/22 - 06/30/26
	Thomas Custer	07/01/22 - 06/30/26
	Herbie McDaniel	07/01/22 - 06/30/26
	Kenneth Suits	07/01/22 - 06/30/26
Appointed Officials	Joe Shuttleworth	
City Manager	Todd Wilt	

CITY OF RANSON

SCHEDULE OF FUNDS INCLUDED IN THE FINANCIAL REPORT

Year Ended June 30, 2025

GOVERNMENTAL FUNDS

MAJOR FUNDS

General Fund
Coal Severance Tax Fund
Capital Improvement Fund
Sale Tax Fund

NONMAJOR FUNDS

American Rescue Plan Act Fund
Cares Grant Fund
City of Ranson Building Commission
Law Enforcement Investigative Fund
Opioid Fund

COMPONENT UNITS

BLENDED

City of Ranson Building Commission

DISCRETELY PRESENTED

City of Ranson Convention and Visitors Bureau, Inc.
City of Ranson Parks and Recreation, Inc.

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Council of the
City of Ranson
Ranson, West Virginia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ranson, West Virginia (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining fund balance sheets - nonmajor governmental funds, combining statement of revenues, expenditures and changes in fund balances - nonmajor governmental funds, statement of net position - component units, statement of revenues, expenditures, and changes in net position - component units, and statement of cash flows - component units are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund balance sheets - nonmajor governmental funds, combining statement of revenues, expenditures and changes in fund balances - nonmajor governmental funds, statement of net position - component units, statement of revenues, expenditures, and changes in net position - component units, and statement of cash flows - component units are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



David L. Howell, CPA
Belle, West Virginia
May 22, 2026

The discussion and analysis of the City of Ranson's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's net position increased by $6.4 million or 18 percent as a result of this year's operations. Unrestricted net position increased by $5.4 million, or 27 percent.

During the year, the City had expenses for governmental programs that were $6.5 million more than the $2.0 million generated by governmental program revenues, which includes fees for services and intergovernmental aid. The remaining cost of governmental activities was financed with general revenues, which totaled $12.4 million for the year.

Economic growth had a positive effect on consumer based taxes and other consumer based revenues during 2025 and 2024. Business and occupation taxes and sales taxes increased over the past 2 years. The City received $1.5 million of licenses, permits, and miscellaneous fees compared to $0.8 million in 2024. Developer fees increased from $0.3 million in 2024 to $0. 7 million in 2025.

The City had an on-going stormwater project for Mildred Street during 2025 and 2024. The Mildred Street project was in progress at the end of 2025. Costs incurred as of June 30, 2025 amounted to $0.7 million.

The City had an on-going streetscape project for 5th Avenue during 2025 and 2024. The 5th Avenue streetscape project was in progress at the end of 2025. Costs incurred as of June 30, 2025 amounted to $0.3 million.

The City had an on-going facility improvement project located in the Public Works Yard that was in progress at the end of 2025. Costs incurred as of June 30, 2025 amounted to $0.1 million.

In June of 2024, the City passed an ordinance to dissolve the City of Ranson Convention and Visitors Bureau, Inc. (CVB) on or before January 31, 2025. By resolution dated January 21, 2025, the Board of Directors of the CVB resolved that the legal existence of the CVB be terminated and Articles of Dissolution were adopted. The West Virginia Secretary of State issued a Certificate of Dissolution on June 11, 2025. Residual CVB assets were transferred to the general fund and the Ranson Parks and Recreation Component Unit. Effective July 1, 2024, the City became a contributing member of the Jefferson County Convention and Visitors Bureau.

The general fund ended the year with a fund balance of $7.0 million, a $0.6 million increase from the previous year. The increase is related to significant growth in revenues during 2025.

For the year ended June 30, 2025, the City adopted GASB Statement No. 101, Compensated Absences, which requires sick leave more likely than not to be used and paid out at a future point in time to be recognized as a liability. The implementation resulted in a decreasing restatement to beginning net position of $0.1 million.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements present a shorter term view, and tell how governmental services were financed in the near term as well as funds remaining for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

Reporting the City as a Whole

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in it. You can think of the City's net position-the difference between assets and liabilities-as one way to measure whether the City's financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the City's property tax base and the condition of the City's infrastructure, to assess the overall health of the City.

In the Statement of Net position and the Statement of Activities, the City reports its Governmental Activities.

All of the City's basic services are reported here, including the police, streets, culture and recreation, and general administration. Property taxes, business and occupation taxes, sales taxes, and general revenues finance most of these activities.

Reporting the City's Most Significant Funds

The fund financial statements provide detailed information about the most significant funds-not the City as a whole. Some funds are required to be established by State law. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental funds focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is described in the reconciliations following each of the fund financial statements.

The City funds represent governmental activities. The City had no business-type activities except through the Convention and Visitor's Bureau and Parks and Recreation component units.

THE CITY AS A WHOLE

The City's combined net position increased $6.4 million from a year ago-increasing from $35.5 million to $41.9 million. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental activities.

Table 1
Net position
(in Millions)

	Governmental Activities			
	2025	2024	$ Change	% Change
Current and other assets	$ 27.0	20.9	6.1	29.2%
Capital assets	16.5	15.6	0.9	5.8%
Total assets	$ 43.5	36.5	7.0	19.2%
Debt outstanding	$ -	-	-	0.0%
Other liabilities	1.6	1.0	0.6	60.0%
Total liabilities	1.6	1.0	0.6	60.0%
Net Position				
Net investment in capital assets	16.5	15.6	0.9	5.8%
Restricted	0.2	0.1	0.1	100.0%
Unrestricted	25.2	19.8	5.4	27.3%
Total net position	41.9	35.5	6.4	18.0%
Total liabilities and net position	43.5	36.5	7.0	19.2%

Net position of the City's governmental activities increased by 18 percent ($6.4 million). Unrestricted net position-the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements-increased from $19.8 million at June 30, 2024, to $25.2 million at the end of this year.

Table 2
Changes in Net position
(in Millions)

	Governmental Activities			
	2025	2024 Restated	$ Change	% Change
Revenues				
Program revenues:				
Charges for services	$ 1.9	1.2	0.7	58.3%
Operating grants and contributions	0.1	0.1	-	0.0%
Capital grants	-	-	-	0.0%
General revenues:				
Property taxes	1.8	1.7	0.1	5.9%
Business and occupation tax	5.2	3.7	1.5	40.5%
Sales tax	2.4	2.2	0.2	9.1%
Alcoholic beverage tax	0.1	0.1	-	0.0%
Hotel/motel tax	0.5	0.6	(0.1)	-16.7%
Utility services tax	0.3	0.3	-	0.0%
Developer fees	0.7	0.3	0.4	133.3%
Interest income	0.4	0.3	0.1	33.3%
Video lottery/table gaming	0.9	0.9	-	0.0%
Other general revenues	0.2	0.2	-	0.0%
Total revenues	14.5	11.6	2.9	25.0%
Expenses				
General government	3.0	3.3	(0.3)	-9.1%
Public safety	3.0	2.5	0.5	20.0%
Streets and transportation	2.1	2.1	-	0.0%
Culture and recreation	0.5	0.8	(0.3)	-37.5%
Total expenses	8.6	8.7	(0.1)	-1.1%
Change in net position before transfers	5.9	2.9	3.0	103.4%
Transfers on dissolution of Convention and Visitors Bureau	0.5	-	0.5	0.0%
Change in net position	$ 6.4	2.9	3.5	120.7%

See independent auditor's report.

Governmental Activities

The City's total revenues increased by $2.9 million during the year or 25 percent, primarily because of increasing charges for services, business and occupation tax, sales tax, and developer fees. The total cost of all programs and services decreased by 1 percent ($0.1 million) primarily as a result of fluctuations in capital expenditures and increasing operating costs.

The cost of all governmental activities was $8.6 million for 2025. However, as shown in the Statement of Activities, the 2025 amount that taxpayers ultimately financed for these activities through City general revenues was $6.5 million because some of the cost was paid by those who directly benefitted from the programs ($2.0 million). Overall, the City's governmental program revenues, including intergovernmental aid and fees for services, increased $0.7 million to $2.0 million. The remaining "public benefit" portion of governmental activities was financed with $6.5 million in taxes (some of which could only be used for certain programs) and general revenues, such as video lottery/table gaming revenues, and developer fees.

THE CITY'S FUNDS

As the City completed the year, the governmental funds reported a combined fund balance of $25. 7 million, which is an increase of 27 percent ($5.5 million).

General Fund Budgetary Highlights

Over the course of the year, the City Council made occasional revisions to the City budget. These budget amendments were made to reflect anticipated funding changes in the City's operations.

The City's actual revenues exceeded budgeted revenues by $1.1 million and actual expenditures were $2.3 million less than reflected budgeted expenditures. Actual ending general fund balance exceeded budgeted ending general fund balance by $7.0 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the City had $16.5 million invested in a broad range of capital assets, including land, buildings and improvements, roads, equipment, and vehicles. (See Table 3 below). This amount represents a net increase (including accumulated depreciation) of $0.9 million, or 5.8 percent.

Table 3
Capital Assets at Year-End
(Net of Depreciation, in Millions)

	2025	2024 Restated	$ Change	% Change
Land	$ 2.2	1.6	0.6	37.5%
Building	0.1	0.1	-	0.0%
Building Improvements	3.3	3.2	0.1	3.1%
Roads	14.1	13.7	0.4	2.9%
Equipment, vehicles, and software	6.1	5.4	0.7	13.0%
Construction in progress	1.2	0.9	0.3	33.3%
Total	27.0	24.9	2.1	8.4%
Accumulated depreciation	(10.5)	(9.3)	(1.2)	12.9%
Capital assets, net of accumulated depreciation	$ 16.5	15.6	0.9	5.8%

This year's major additions included (in millions)

Governmental	
Mildred Street - stormwater project CIP	$ 0.2
Public Works Yard - facility improvements CIP	0.1
General Government - computer upgrades	0.2
Police Department - general equipment	0.1
North Mildred Street - 3.79 acres of land	0.6
Street Improvements - repaving, sidewalks, lights, other	0.4
Vehicles and heavy equipment	0.5
Total	$ 2.1

Debt and Long-term Liabilities

At year-end, the City had no fixed debt.
Table 4
Outstanding Long-Term Liabilities at Year-End (in Millions)

	2025	2024 Restated	$ Change	% Change
Accrued compensated absences	$ 0.4	0.3	0.1	33.3%
Total	$ 0.4	0.3	0.1	33.3%

See independent auditor's report.

ECONOMIC FACTORS

The City's elected and appointed officials considered many factors when setting the fiscal year 2025 budget, tax rates, and fees. Those factors include the general economy and the County's increasing population.

The City of Ranson is cautiously optimistic about its potential for economic growth in the future. The increasing population, infrastructure improvements, annexation, and procurement of grants and other funding sources are all positive indicators for continued economic growth in the City of Ranson.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money its receives. If you have questions about this report or need additional financial information, contact the Director of Finance at City Hall 312 S. Mildred Street, Ranson, West Virginia.

CITY OF RANSON

STATEMENT OF NET POSITION

Year Ended June 30, 2025

	Primary Government	Component Units	
	Governmental Activities	Convention and Visitors Bureau	Parks and Recreation
Assets			
Current assets:			
Cash	$ 23,542,029	-	875,372
Restricted cash	709,637	-	-
Receivables, net of allowances:			
Taxes	2,226,007	-	-
Accounts	75,776	-	-
Construction advances	331,207	-	-
Prepaid expenses	22,744	-	-
Due from primary government	-	-	48,139
Due from component unit	54,081	-	-
Total current assets	26,961,481	-	923,511
Noncurrent assets:			
Capital assets:			
Nondepreciable	3,417,335	-	-
Depreciable, net	13,124,584	-	175,395
Total capital assets, net	16,541,919	-	175,395
Total noncurrent assets	16,541,919	-	175,395
Total assets	$ 43,503,400	-	1,098,906
Liabilities			
Current liabilities:			
Accounts payable	$ 415,019	-	5,639
Accrued expenses	196,520	-	16,476
Due to primary government	-	-	54,081
Due to component units	48,139	-	-
Development bonds held	551,749	-	-
Total current liabilities	1,211,427	-	76,196
Noncurrent liabilities:			
Accrued compensated absences,net	430,914	-	20,960
Total noncurrent liabilities	430,914	-	20,960
Total liabilities	1,642,341	-	97,156
Net Position			
Net investment in capital assets	16,541,919	-	175,395
Restricted	157,888	-	-
Unrestricted	25,161,252	-	826,355
Total net position	41,861,059	-	1,001,750
Total labilities and net position	$ 43,503,400	-	1,098,906

See accompanying notes and independent auditor’s report.

CITY OF RANSON

STATEMENT OF ACTIVITIES

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position: Primary Government: Governmental Activities	Component Units: Convention and Visitors Bureau	Component Units: Parks and Recreation
Primary Government:							
Governmental activities							
General government	$ 2,943,461	1,469,658	107,949	-	(1,365,854)	-	-
Public safety	2,946,094	392,417	-	29,100	(2,524,577)	-	-
Streets and transportation	2,132,273	6,500	17,666	-	(2,108,107)	-	-
Culture and recreation	533,947	-	-	-	(533,947)	-	-
Total governmental activities	$ 8,555,775	1,868,575	125,615	29,100	(6,532,485)	-	-
Component Units:							
Convention and Visitors Bureau	$ 161,256	5,020	2,971	-		(153,265)	-
Parks and Recreation	534,925	359,621	7,136	-		-	(168,168)
Total component units	$ 696,181	364,641	10,107	-		(153,265)	(168,168)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					1,750,390	-	-
Business and occupation tax					5,174,301	-	-
Sales tax					2,424,833	-	-
Alcoholic beverage tax					75,318	-	-
Utility services tax					325,995	-	-
Hotel/motel tax					523,191	-	-
Other taxes					21,231	-	-
Developer fees					670,665	-	-
Franchise fees					46,076	-	-
Interest income					354,708	10,091	7,245
Video lottery/table gaming					869,779	-	-
Reimbursements and refunds					84,065	-	-
Insurance claims					16,884	-	-
Sale of fixed assets					17,700	-	-
Confiscated property					26,019	-	-
Miscellaneous					10,096	-	-
Total general revenues					12,391,251	10,091	7,245
Transfers on dissolution of Convention and Visitors Bureau					455,824	(510,016)	54,192
Total general revenues and transfers					12,847,075	(499,925)	61,437
Change in net position					6,314,590	(653,190)	(106,731)
Total net position at beginning of year as previously reported					35,635,193	653,190	1,108,481
Adjustment - restatement of net position					(88,724)	-	-
Net position - beginning, as restated					35,546,469	653,190	1,108,481
Net position - ending					$ 41,861,059	-	1,001,750

See accompanying notes and independent auditor's report.

CITY OF RANSON

FUND BALANCE SHEETS – GOVERNMENTAL FUNDS

June 30, 2025

	General	Coal Severance	Capital Improvement	Sales Tax	Total Nonmajor Governmental Funds	Total
ASSETS						
Cash	$ 5,789,450	352,371	11,004,673	5,292,541	1,102,994	23,542,029
Restricted assets	-	-	570,261	-	139,376	709,637
Receivables, net of allowance:						
Taxes	1,569,690	-	-	656,317	-	2,226,007
Accounts	33,837	5,335	36,604	-	-	75,776
Construction advances	-	-	-	331,207	-	331,207
Due from other fund	40,305	-	47,000	-	-	87,305
Due from component units	54,081	-	-	-	-	54,081
Prepaid Expenses	22,744	-	-	-	-	22,744
Total assets	$ 7,510,107	357,706	11,658,538	6,280,065	1,242,370	27,048,786
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 169,393	-	245,626	-	-	415,019
Development bonds held	-	-	551,749	-	-	551,749
Due to other funds	47,000	-	40,305	-	-	87,305
Due to component units	48,139	-	-	-	-	48,139
Other accrued expenses	196,520	-	-	-	-	196,520
Total liabilities	461,052	-	837,680	-	-	1,298,732
Deferred Inflows of Resources:						
Deferred revenue - taxes	98,232	-	-	-	-	98,232
Total deferred inflow of resources	98,232	-	-	-	-	98,232
Fund Balances:						
Nonspendable	22,744	-	-	-	-	22,744
Restricted	-	-	18,512	-	139,376	157,888
Committed	-	-	10,802,346	6,280,065	-	17,082,411
Assigned	6,928,079	357,706	-	-	1,102,994	8,388,779
Unassigned	-	-	-	-	-	-
Total fund balances	6,950,823	357,706	10,820,858	6,280,065	1,242,370	25,651,822
Total liabilities, deferred inflows of resources and fund balances	$ 7,510,107	357,706	11,658,538	6,280,065	1,242,370	27,048,786

See accompanying notes and independent auditor's report.

CITY OF RANSON

RECONCILIATION OF FUND BALANCE SHEETS – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2025

Total fund balances - fund level statement June 30, 2025	$	25,651,822
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		16,541,919
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds:		
Deferred revenue - taxes		98,232
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(430,914)
Net position of governmental activities	$	41,861,059

See accompanying notes and independent auditor's report.

CITY OF RANSON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

Year Ended June 30, 2025

	General	Coal Severance	Capital Improvement	Sales Tax	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes (including interest and penalties)	$ 7,874,154	-	-	2,424,833	-	10,298,987
License and permits	1,469,658	-	-	-	-	1,469,658
Intergovernmental:						
Federal	-	-	29,100	-	-	29,100
State	-	17,666	-	-	5,429	23,095
Charges for services	-	-	6,500	-	-	6,500
Fines and forfeits	392,417	-	-	-	-	392,417
Developer fees	-	-	670,665	-	-	670,665
Franchise fees	46,076	-	-	-	-	46,076
Interest	93,073	9,554	99,131	118,699	34,251	354,708
Video lottery/table gaming	-	-	869,779	-	-	869,779
Contributions from other entities	15,000	-	87,520	-	-	102,520
Reimbursements	84,065	-	-	-	-	84,065
Insurance claims	16,884	-	-	-	-	16,884
Confiscated property	-	-	-	-	26,019	26,019
Sale of fixed assets	17,700	-	-	-	-	17,700
Miscellaneous	9,674	-	-	-	425	10,099
Total revenues	10,018,701	27,220	1,762,695	2,543,532	66,124	14,418,272
Expenditures						
General government	2,767,279	-	247,326	-	-	3,014,605
Public safety	2,689,208	-	912,095	-	780	3,602,083
Street and transportation	1,281,188	-	907,629	-	-	2,188,817
Culture and recreation	523,191	-	55,281	-	-	578,472
Total expenditures	7,260,866	-	2,122,331	-	780	9,383,977
Excess (deficiency) of revenues over (under) expenditures	2,757,835	27,220	(359,636)	2,543,532	65,344	5,034,295
Other Financing Sources (Uses)						
Transfers in	358,771	-	2,935,405	-	-	3,294,176
Transfers out	(2,935,405)	-	-	(350,000)	(8,771)	(3,294,176)
Transfers in - dissolution of CVB (Component Unit)	455,824	-	-	-	-	455,824
Total other financing sources (uses)	(2,120,810)	-	2,935,405	(350,000)	(8,771)	455,824
Net change in fund balances	637,025	27,220	2,575,769	2,193,532	56,573	5,490,119
Fund balance at beginning of year as previously reported	6,313,798	330,486	8,245,089	4,086,533	1,130,395	20,106,301
Adjustment - restatement of fund balance	-	-	-	-	55,402	55,402
Fund balance at beginning of year, as restated	6,313,798	330,486	8,245,089	4,086,533	1,185,797	20,161,703
Fund balance at end of year	$ 6,950,823	357,706	10,820,858	6,280,065	1,242,370	25,651,822

See accompanying notes and independent auditor's report.

CITY OF RANSON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2025

Net change in fund balances - total governmental funds		$ 5,490,119
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays	2,082,690	
Depreciation expense	(1,165,759)	
Amount capital outlays exceed depreciation		916,931
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. Deferred revenues decreased by this amount in the current period.		(3,730)
Expenses in the statement of activities that do not require the use of current financial resources are not reported as expenditures in governmental funds. Accrued compensated absences increased by this amount in current period.		(88,730)
Change in net position of governmental activities		$ 6,314,590

See accompanying notes and independent auditor's report.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Ranson, West Virginia ("City") is a municipal corporation in which citizens elect the mayor at large and six council members. The City engages in a comprehensive range of services, including general government administration, public safety and administration of justice, street maintenance, recreation, and cultural and historic activities.

The accounting policies and the presentation of the financial report of the City have been designed to conform to generally accepted accounting principles as applicable to government units, in accordance with the Governmental Accounting Standards Board (GASB).

The City follows the GASB Standards for financial reporting. Certain significant components of the Standards include the following:

- A Management's Discussion and Analysis (MD&A) section providing an analysis of the City's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the City's activities.
- Fund financial statements that focus on major funds.

These financial statements present all fund types of the City and its blended and discretely presented component units.

Individual Component Unit Disclosure

In determining whether to include a governmental department, agency, commission or organization as a component unit, the City must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue and be sued, and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority, and (2) the ability to impose will, or the providing of specific financial benefit or imposition of specific financial burden. Another factor considered in this evaluation is whether an entity is fiscally dependent on the City.

Blended Component Unit

The entity below is legally separate from the City and meets GAAP criteria for a component unit. This entity is blended with the primary government because it provides

services entirely or almost entirely to the City.

The Building Commission serves the City and is governed by a Board comprised of three members appointed by the City for a term of five years each. The Building Commission acquires property and debt on behalf of the City. The Building Commission is reported as a governmental fund.

Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the City, but are financially accountable to the City, or whose relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Because of the nature of services they provide and the City's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Standards. The discretely presented component units are presented on the government-wide financial statements.

The Ranson Parks and Recreation Board serves all citizens of the City by providing recreational services and is governed by a five member Board appointed by the City. The City provides financial support to the Board on an annual basis.

The Ranson Convention and Visitor's Bureau serves all citizens of the City by promoting tourism, cultural activities, and recreation and is governed by a seven member Board comprised of four members appointed by the City. The City provides financial support to the Bureau on an annual basis.

Related Organizations

The City's officials are also responsible for appointing the members of the board of various organizations, but the City's accountability for these organizations does not significantly extend beyond making the appointments. The City is not financially accountable for the organizations to which these appointments are made. The City appoints board members to the following organizations: Charles Town Utility Board, Hagerstown/Eastern Panhandle MPO, Jefferson County Development Authority, and Region 9.

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. Under this reporting model, the focus is on both the City as a whole and the fund financial statements, including the major funds of the governmental and business-type categories, as well as the component units. Both the

government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business- type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected in a full accrual, economic resource basis, which incorporates long-term assets and· receivables as well as long-term debt and obligations. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information. The City did not have business-type activities during the year except through the City's discretely presented component units.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general government, public safety, highways and streets, culture and recreation, etc.) that are otherwise being supported by general government revenues (property, business and occupation taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants and contributions. The program revenues must be directly associated with the function (general government, public safety, highways and streets, culture and recreation, etc.) or a business-type activity. Program revenues include 1) charges to customers for applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported as general revenues. The City does not allocate indirect expenses. The operating grants include operating - specific and discretionary (either operating or capital) grants while the capital grants column reflects capital - specific grants and contributions.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are presented on a current financial resources and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statements.

The emphasis in fund financial statements is on major funds in the governmental categories. Non-major funds by category are summarized into a single column. GASB Standards set forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental categories combined) for the determination of major funds.

City management may electively add funds as major funds, when it is determined the funds have specific community or management focus.

The following is a brief description of the specific funds used by the City:

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within a current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

General Fund

The general fund is the primary operating fund of the City. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and interest income.

Special Revenue Funds

Special revenue funds account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities. Special revenue funds considered to be major funds consist of the Coal Severance, Capital Improvements, and Sales Tax funds.

Proprietary Funds

Proprietary funds are used to account for operations that are financed in a manner similar to private business enterprises where the intent is that the cost of providing goods and services to the general public, on a continuing basis, be financed or recovered primarily through user charges. The City has no proprietary funds.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of the governmental funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net position and statements of activities and all proprietary component units are accounted for on a flow of economic resources measurement focus.

The statement of net position, statement of activities, and statement of cash flows of the discretely presented component units are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned, and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then the unrestricted resources as needed.

Budgets and Budgetary Accounting

All municipalities within West Virginia are required by statute to prepare annual budgets (levy estimates) on prescribed forms and submit these for approval to the State Tax Commissioner. These budgets are prepared in accordance with the following procedures:

1. The governing body of the City is required to hold a meeting or meetings between the seventh and twenty-eighth days of March to ascertain the financial condition of the City and to prepare the levy estimate (budget) for the fiscal year commencing July 1.

2. The budget is then forthwith submitted to the State Tax Commissioner for approval.

3. The governing body then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The annual budget for the General Fund is prepared on a basis consistent with U.S. generally accepted accounting principles.

Budget revisions are authorized only with the prior written approval of the West Virginia State Auditor's office. The budgeted amounts reflected in the accompanying financial statements represent those adopted by the City's Council and approved by the West Virginia State Auditor's office.

Encumbrances

Encumbrance accounting, under which purchase orders are issued but are not considered expenditures until liabilities for payments are incurred, is not employed as an extension of the formal budgetary process.

Customer Receivables

The City uses the reserve method of providing for possible losses in the collection of its accounts receivable.

Inventories

The City considers inventories of materials and supplies as expended at the time of purchase. Therefore, they do not appear in the City's financial statements.

Restricted Cash

Restricted cash of the Capital Improvement Fund consists of development bond funds that will be either refunded to the developers or expended as phases of the related development projects are completed. These funds had an outstanding balance of $551,749 at June 30, 2025.

Restricted cash of the Law Enforcement Investigative Fund consists of funds whose use is limited by state law or regulation. Restricted cash of the Law Enforcement Investigative Fund amounted to $117,306 at June 30, 2025.

Restricted cash of the Opioid Fund is limited by state law or regulation. Restricted cash of the Opioid Fund amount to $22,070 at June 30, 2025.

Stabilization Arrangements

The City has created a stabilization arrangement in accordance with West Virginia Code §8-37- 3. The City may appropriate a sum to the arrangement from any surplus in the general fund at the end of each fiscal year or from other money available. The amount of money committed to the arrangement may not exceed thirty percent of the government's most recent general fund budget. The money may be used for short falls in future periods.

Capital Assets

Capital outlays are recorded as expenditures of the general and special revenue funds and as assets in the government-wide financial statements to the extent the City's capitalization threshold of $5,000 is met. Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful lives:

Buildings	25 - 40 years
Improvements	10 - 40 years
Equipment/Software	3 - 10 years
Vehicles	5 years

All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position and or balance sheets will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City had no items that qualify for reporting in this category.

In addition to liabilities, the statements of net position and or balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an

inflow of resources (revenue) until that time. The City's only deferred inflow of resources is for unavailable property taxes as reported in the governmental funds balance sheet.

Compensated Absences

The City's policy is to permit employees to accumulate earned but unused vacation and sick benefits subject to annual carryover limits. The City fully recognizes the liability related to compensated absences in the government-wide financial statements and proprietary fund financial statements. Vacation leave is paid out at employment separation. Sick leave is not paid out at employment separation.

Component Unit Charges

The City allocates to the Parks and Recreation component unit and the Convention and Visitor's Bureau component unit certain costs that are paid out of the general fund. These costs are reimbursed on a periodic basis.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

Long-Term Obligations

In the government-wide financial statements long-term obligations are reported as liabilities in the applicable governmental/business type activities.

Fund Balances

In accordance with GASB Standards, the City classifies governmental fund balances within the following categories: Nonspendable fund balance, which includes amounts that cannot be spent because it is not in spendable form; restricted fund balance, which includes amounts constrained for specific purposes that are externally imposed by the resource providers; committed fund balance, which includes amounts constrained for specific purposes that are internally imposed through formal action of the City Council; assigned fund balance, which includes amounts intended to be used for specific purposes that are neither restricted or committed, however, assigned by non-formal action by City Council or finance department; and unassigned fund balance, which is the residual classification for amounts in the general fund that have not been classified within the other categories and special revenue funds with deficit fund balances.

Net Position

Net position is classified into the following categories:

Net investment in capital assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvements of the assets.

Restricted net position - This amount is restricted by external creditors, granters, contributors, laws or regulations of other governments.

Unrestricted net position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

Statement of Cash Flows

For purposes of the Statement of Cash Flows for component units, all highly liquid investments (including restricted assets) with a maturity of 3 months or less when purchased are considered to be cash equivalents.

NOTE 2 NEW ACCOUNTING PRONOUNCEMENT

New Accounting Pronouncements Adopted

The City has adopted the following GASB Pronouncements during fiscal year ended June 30, 2025:

GASB Statement No. 101, Compensated Absences: This. statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures.

GASB Statement No. 102, Certain Risk Disclosures: This statement defines and requires governments to disclose the risks related to concentrations of inflows of outflows of resources.

New Accounting Pronouncements

The City will adopt the following new accounting standards issued by GASB by the required effective dates:

GASB Statement No. 103, Financial Reporting Model Improvements: This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a

government's accountability as well as addresses certain application issues. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 105, Disclosure of Certain Capital Assets: This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. Lease assets and intangible right-to-use assets should be disclosed separately by major class. Subscription assets recognized should also be separately disclosed. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

NOTE 3 PROPERTY TAXES

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July. There is no lien denominated as such on personal property. However, statutes provide that the sheriff of a county may distrain for delinquent taxes any goods and chattels belonging to a person assessed. All current taxes assessed on real and personal property may be paid in two installments: the first installment is payable on September first of the year for which the assessment is made and becomes delinquent on October first: the second installment is payable on the first day of the following March and becomes delinquent on April first. Taxes paid on or before the date when they are due, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

All municipalities within the state are authorized to levy taxes not in excess of the maximum levies per $100 of assessed valuation. In addition, municipalities may provide for an election to lay an excess levy, the rates not to exceed fifty percent of such authorized maximum levies, provided that at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the City per $100 of assessed valuation for each class of property for the year ended June 30, 2025, were as follows:

Class of Property	Assessed Valuation for Tax	Current Expense
Class I	$ -	12.50 cents
Class II	$ 242,953,924	25.00 cents
Class IV	$ 233,145,797	50.00 cents

NOTE 4 CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments represent amounts being held at banks and consist of the following accounts and amounts at June 30, 2025:

	Primary Government	Component Units
Unrestricted accounts		
Bank accounts	$ 23,542,029	$ 875,372
Total unrestricted accounts	$ 23,542,029	$ 875,372
Restricted accounts		
Development bond funds	$ 570,261	$ -
Law enforcement investigative fund	117,306	-
Opioid fund	22,070	-
Total restricted accounts	$ 709,637	$ -

Municipalities are authorized by statute to provide excess funds to the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: obligations of the United States or any agency thereof, certificates of deposit and repurchase agreements.

The market value of the above cash and temporary investments approximates cost at June 30, 2025.

NOTE 5 COLLATERALIZATION OF DEPOSITS

All deposits of the City are maintained in accounts collateralized in accordance with the West Virginia Security for Public Deposits Act, §12-1B-5 and §12-1B-7 et. seq. of the Code of West Virginia or covered by the Federal Deposit Insurance Corporation (FDIC). Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the West Virginia State Treasurer. Financial institutions may choose between two collateralization methodologies: the Dedicated Single Bank Method and the Multibank Pooled Method. Depending upon the collateralization method used, pledge collateral shall range between 50% and 102% of excess deposits. Accordingly, all deposits are considered fully collateralized.

NOTE 6 INTERNAL BALANCES, INTERFUND TRANSFERS AND DUE TO/FROM

Internal balances for the year ended June 30, 2025 are as follows:

Receivable Fund	Payable Fund	Amount
Capital Improvement	General Fund	$ 47,000
General	Capital Improvement	40,305
		$ 87,305

These balances represent timing differences due to routine advances between the City's General Fund and other funds.

Internal receivables and payables are expected to be substantially extinguished on a annual basis.

Interfund transfers for the year ended June 30, 2025 are as follows:

Transferor Fund	Transferee Fund	Amount
Sales Tax	General	$ 350,000
General	Capital Improvement	2,935,405
ARPA	General	8,771
		$ 3,294,176

Sales tax fund transfers to the general fund were for operational purposes. General fund transfers to the capital improvement fund were to fund anticipated capital projects. ARPA fund transfers to the general fund were to provide for lost revenues due to the COVID pandemic.

Amounts due to/from component units at June 30, 2025 are as follows:

Due to	Due From	Amount
General	Parks and Recreation	$ 54,081
Parks and Recreation	General	48,139
		$ 102,220

NOTE 7 CHANGES IN CAPITAL ASSETS

The following is a summary of the changes in governmental type capital assets:

	Balance at June 30, 2024	Additions	Disposals	Balance at June 30, 2025
Governmental Activities				
Capital assets not being depreciated				
Land	$ 1,620,374	604,681	-	2,225,055
Construction in progress	877,307	314,973	-	1,192,280
Total capital assets not being depreciated	2,497,681	919,654	-	3,417,335
Capital assets being depreciated				
Building	122,000	-	-	122,000
Building improvements	3,240,045	56,551	-	3,296,596
Land improvements	58,166	-	-	58,166
Roads	13,711,865	407,302	-	14,119,167
Equipment	2,199,647	280,195	-	2,479,842
Software	217,029	-	-	217,029
Vehicles	2,906,324	418,987	-	3,325,311
Total	22,455,076	1,163,035	-	23,618,111
Less: accumulated depreciation	(9,327,768)	(1,165,759)	-	(10,493,527)
Capital assets being depreciated, net	13,127,308	(2,724)	-	13,124,584
Total governmental activities capital assets	$ 15,624,989	916,930	-	16,541,919

Depreciation was charged to functions as follows:

General government	$ 132,528
Public Safety	191,767
Highways and streets	830,708
Culture and recreation	10,756
Total depreciation expense	$ 1,165,759

The following is a summary of the changes in component unit capital assets:

	Balance at June 30, 2024	Additions	Transfers to Parks & Recreation	Balance at June 30, 2025
Convention and Visitors Bureau				
Capital assets not being depreciated				
None	$ -	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets being depreciated				
Equipment	43,276	26,844	70,120	-
Vehicles	24,591	-	24,591	-
Total	67,867	26,844	94,711	-
Less: accumulated depreciation	(32,832)	(7,687)	(40,519)	-
Capital assets being depreciated, net	35,035	19,157	54,192	-
Total Convention and Visitors Bureau capital assets	$ 35,035	19,157	54,192	-

See independent auditor's report.

Depreciation was charged as follows:

Component Unit	
Convention and Visitors Bureau	$ 7,687

	Balance at June 30, 2024	Additions	Disposals	Balance at June 30, 2025
Parks and Recreation				
Capital assets not being depreciated				
None	$ -	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets being depreciated				
Building	43,416	-	-	43,416
Land improvements	33,029	-	-	33,029
Equipment	231,045	54,192	-	285,237
Vehicles	26,367	-	-	26,367
Total	333,857	54,192	-	388,049
Less: accumulated depreciation	(197,139)	(15,515)	-	(212,654)
Capital assets being depreciated, net	136,718	38,677	-	175,395
Total Parks and Recreation capital assets	$ 136,718	38,677	-	175,395

Depreciation was charged as follows:

Component Unit	
Parks and Recreation	$ 15,515

NOTE 8 CAPITAL IMPROVEMENT FUND DEVELOPER BONDS

The City requires certain developer bonds to assure that projects are completed in accordance with City policies and procedures. These bonds are refunded upon completion of satisfactory project construction. Total outstanding developer bonds amounted to $551,749 at June 30, 2025.

NOTE 9 CHANGES IN LONG TERM LIABILITIES

	Balance June 30, 2024 Restated	Additions	Payments	Balance June 30, 2025	Due Within One Year
Compensated Absences	$ 342,183	88,731	-	430,914	-
Total long-term liabilities	342,183	88,731	-	430,914	-

See independent auditor's report.

NOTE 10 EMPLOYEES' RETIREMENT PLAN

The City has established a combined 401 a/457b retirement plan. All full time employees are eligible to participate in the plan. The City makes a contribution to the 401 a plan equal to 5% of eligible employee compensation. In addition, the City matches employee contributions to the 457b plan up to 5% of eligible compensation. The City's contributions for the years ended June 30, 2025, 2024, and 2023 amounted to $273,243, $243,661, and $231,131, respectively.

The retirement plan is administered by John Hancock Life Insurance Company (John Hancock). Plan assets are maintained by John Hancock through a record keeping agreement with the City. John Hancock maintains all assets and makes all investment decisions in coordination with plan participants. Plan participant loan eligibility is determined by John Hancock. The City's sole responsibility is to fund the plan in accordance with City resolutions establishing the plan.

NOTE 11 COMMITMENTS AND CONTINGENCIES

Litigation

The City is routinely a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the City, when considered in relation to insurance coverage in force.

Federal and State Grants

In the normal course of operations, the City receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

Stormwater Project

During the year ended June 30, 2018, the City commenced the Mildred Street stormwater project. The City has incurred $647,346 of costs associated with this project which is included in construction in progress at June 30, 2025.

Streetscape Project

During the year ended June 30, 2021, the City commenced the 5th Avenue streetscape

project. The City has incurred $257,772 of costs associated with this project which is included in construction in progress at June 30, 2025.

Flowing Springs Trail Project

During the year ended June 30, 2021, the City commenced design of the Flowing Springs Park Trail. The City has incurred $119,989 of costs associated with this project which is included in construction in progress at June 30, 2025.

Public Works Improvement Project

During the year ended June 30, 2025, the City commenced a facility improvement project located in the Public Works Yard. The City incurred $144,363 of costs associated with this project which is included in construction in progress at June 30, 2025.

NOTE 12 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries umbrella (general liability) insurance for these various risks.

The City provides insurance coverage to employees for job-related injuries through Encova Insurance Co. of America and offers health insurance to all eligible employees through Public Employees Insurance Agency (PEIA).

Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 13 FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds are presented below:

	General	Coal Severance	Capital Improvement	Sales Tax	Other Funds
Nonspendable:					
Prepaids expenses	$ 22,744	-	-	-	-
Restricted:					
Law enforcement	-	-	-	-	117,306
Developer bond repayment	-	-	18,512	-	-
Opioid crisis funding	-	-	-	-	22,070
Committed for:					
Capital outlays/debt service on capital projects	-	-	10,802,346	6,280,065	-
Assigned:					
Carryover to fiscal year June 30, 2026 budget	6,928,079	-	-	-	-
Streets and transportation operations/capital outlay	-	357,706	-	-	-
CARES Grant funding	-	-	-	-	1,102,484
ARPA funding - revenue loss	-	-	-	-	-
Financing/leasing activities	-	-	-	-	510
Unassigned for:					
None	-	-	-	-	-
Total fund balance	$ 6,950,823	357,706	10,820,858	6,280,065	1,242,370

NOTE 14 ECONOMIC DEVELOPMENT ACTIVITIES

On July 18, 2017, the City entered into a memorandum of understanding with Roxul USA, Inc. ("Company") to increase the employment base, economic development and related revenues for the City and promote investment on the Route 9 corridor. The Company has constructed and operates, within the City municipal limits, a state-of-the-art manufacturing facility along with necessary infrastructure and improvements.

The City has agreed to the following:

a. Cap all one-time City related and imposed land development fees, building permit fees, city service fees, and one-time B&O taxes on contracting to 1 % of the total capital investment spent by the- Company within the envelope of existing Company property (approximately 130 acres). The fee cap on one-time fees and taxes will not exceed $1.5 million. One-half of the fee, amounting to

$750,000 was paid to the City during the year ended June 30, 2018. The remaining $750,000 was paid to the City during the year ended June 30, 2019.

b. The City has agreed to work cooperatively with the Company, the West Virginia Development Office, the Jefferson County Development Office and other agencies to secure funding, coordinate with off-site utility providers and administer contracts where necessary.

The City has the following assets related to contract administration at June 30, 2025:

Assets	
Administrative fees receivable	$ 123,902
Road design and construction funding receivable	207,305
Total advance funding receivable	$ 331,207

The City has an enforceable guarantee of repayment of these economic development expenditures.

A multi-jurisdictional payment in lieu of taxes agreement (PILOT) has been executed regarding the development project. The City is a party to the agreement. The agreement calls for payments to be made by the Company in lieu of property tax assessments. The following is a schedule of expected payments in lieu of taxes.

Payment Date	Real Estate	Personal Property
September 1, 2020	$ 225,000	$ -
September 1, 2021	$ -	$ -
September 1, 2022	$ -	$ -
September 1, 2023	$ -	$ -
September 1, 2024	$ -	$ -
September 1, 2025	$ -	$ -
September 1, 2026	$ 90,000	$ -
September 1, 2027	$ 180,000	$ -
September 1, 2028	$ 725,000	EPPT*
September 1, 2029	$ 815,000	EPPT*

*Equivalent Personal Property Tax (EPPT) which shall be equal to the amount of ad valorem property tax chargeable against the tangible personal property of the Project were it fully taxable and appraised at salvage value based on 5% of its book value.

The Jefferson County Sheriff is responsible for allocating the PILOT payments among the entities that would, except for this agreement, receive assessed property taxes from the Company.

NOTE 15 RANSON CONVENTION AND VISITORS BUREAU, INC.

By ordinance enacted on June 4, 2024, the City requested that the Board of Directors of the Ranson Convention and Visitors Bureau, Inc (CVB) dissolve the CVB no later than January 31, 2025.

By resolution dated January 21, 2025, the Board of Directors of the CVB resolved that the legal existence of the CVB be terminated and Articles of Dissolution were adopted. On June 11, 2025, the West Virginia Secretary of State issued a Certificate of Dissolution. The Board of Directors of the CVB authorized the following transactions related to the termination:

Forgiveness of intergovernmental receivable of $111,790 due to CVB from General Fund, Transfer to the General Fund of $344,034 of residual operating cash, Transfer to Ranson Parks and Recreation equipment and vehicles with a book value of $54,192.

Effective July 1, 2024, the City became a contributing member of the Jefferson County Convention and Visitors Bureau.

NOTE 16 RESTATEMENTS OF BEGINNING FUND BALANCE/NET POSITION

During the year ended June 30, 2025, it was discovered that an Investigative Services cash account has not been properly recorded to the Investigative Services Fund (Non-major) in prior years. The adjustment to beginning fund balance and net position was an increase of $55,402.

For the year ended June 30, 2025, the City adopted GASB Statement No. 101, Compensated Absences, which requires that sick leave more likely than not to be used and paid out at a future point in time be recognized as a liability. Implementation resulted in a decreasing restatement to beginning net position of $144,126.

A reconciliation of the restatements is as follows:

	Fund Balance	Net Position
Beginning amounts as previously reported	$ 20,106,301	$ 35,635,193
Record omitted cash account	55,402	55,402
Implementation of GASB 101	-	(144,126)
Beginning amounts as restated	$ 20,161,703	$ 35,546,469

NOTE 17 SUBSEQUENT EVENTS

The City has considered all subsequent events through May 22, 2026, the date the financial statements were available.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF RANSON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND – BUDGETARY BASIS

Year Ended June 30, 2025

	Budgeted Amounts			Variance With Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes (including interest and penalties):				
General property tax	$ 1,620,230	1,805,230	1,754,118	(51,112)
Business and occupation tax	2,000,000	4,250,000	5,174,301	924,301
Alcoholic beverages tax	80,000	75,000	75,318	318
Utility services tax	200,000	290,000	325,995	35,995
Hotel/motel tax	600,000	450,000	523,191	73,191
Other taxes	26,250	21,250	21,231	(19)
Total taxes	4,526,480	6,891,480	7,874,154	982,674
Licenses, permits and miscellaneous fees	421,000	1,461,500	1,469,658	8,158
Intergovernmental:				
Federal	-	-	-	-
State	-	-	-	-
Fines and forfeits	450,000	400,000	392,417	(7,583)
Franchise fees	45,000	45,000	46,076	1,076
Interest	25,000	30,000	93,073	63,073
Reimbursements	45,000	72,000	84,065	12,065
Contributions from other entities	-	15,000	15,000	-
Insurance claims	-	20,000	16,884	(3,116)
Sale of fixed assets	1,000	20,000	17,700	(2,300)
Miscellaneous	6,500	8,500	9,674	1,174
Total revenues	5,519,980	8,963,480	10,018,701	1,055,221
Expenditures				
General government	3,237,278	4,627,290	2,767,279	1,860,011
Public safety	2,705,040	2,898,440	2,689,208	209,232
Street and transportation	1,418,550	1,512,150	1,281,188	230,962
Culture and recreation	600,000	550,000	523,191	26,809
Total expenditures	7,960,868	9,587,880	7,260,866	2,327,014
Excess (deficiency) of revenues over expenditures	(2,440,888)	(624,400)	2,757,835	(1,271,793)
Other financing sources (uses):				
Transfers in	1,800,000	358,800	358,771	(29)
Transfers out	(1,535,087)	(4,615,768)	(2,935,405)	1,680,363
Transfers on - dissolution of CVB (component unit)	-	-	455,824	- 455,824
Total other financing sources (uses)	$ 264,913	(4,256,968)	(2,120,810)	2,136,158

See independent auditor's report.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND – BUDGETARY BASIS (CONTINUED)

Year Ended June 30, 2025

	Budgeted Amounts			Variance With Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	$ (2,175,975)	(4,881,368)	637,025	864,365
Fund balance at beginning of year	2,175,975	4,881,368	6,313,798	(1,432,430)
Fund balance at end of year	$ -	-	6,950,823	(568,065)

Explanation of Differences:

1. The City budgets for capital expenditures as a current period expenditure rather than a capital expenditure on the accrual basis of accounting.

2. The amount reported as “fund balance” on the budgetary basis of accounting derives from the basis of accounting used in preparing the City’s budget. This amount differs from the fund balance reported in the statement of revenues, expenditures, and changes in fund balances because of the cumulative effect of transactions such as those described above.

See independent auditor’s report.

CITY OF RANSON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COAL SEVERANCE FUND – BUDGETARY BASIS

Year Ended June 30, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental:				
State	$ 20,000	20,000	17,666	(2,334)
Interest	10,000	11,000	9,554	(1,446)
Total revenues	30,000	31,000	27,220	(3,780)
Expenditures				
Streets and transportation	356,416	355,334	-	355,334
Total expenditures	356,416	355,334	-	355,334
Excess (deficiency) of revenues over expenditures	(326,416)	(324,334)	27,220	(359,114)
Other financing sources (uses):				-
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(326,416)	(324,334)	27,220	(359,114)
Fund balance at beginning of year	326,416	324,334	330,486	(6,152)
Fund balance at end of year	$ -	-	357,706	(365,266)

Explanation of Differences:

1. The amount reported as “fund balance” on the budgetary basis of accounting derives from the basis of accounting used in preparing the City’s budget. This amount differs from the fund balance reported in the statement of revenues, expenditures and changes in fund balances because of the cumulative effect of transactions such as those described above.

See independent auditor’s report.

SUPPLEMENTARY INFORMATION

CITY OF RANSON

COMBINING FUND BALANCE SHEETS – NONMAJOR GOVERNMENTAL FUNDS

June 30, 2025

	Building Commission Blended Component Unit	Law Enforcement Investigative	Opioid	American Rescue Plan Act	Cares Grant	Total Nonmajor Governmental Funds
ASSETS						
Cash	$ 510	-	-	-	1,102,484	1,102,994
Restricted assets	-	117,306	22,070	-	-	139,376
Total assets	$ 510	117,306	22,070	-	1,102,484	1,242,370
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	$ -	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund Balances:						
Restricted	-	117,306	22,070	-	-	139,376
Assigned	510	-	-	-	1,102,484	1,102,994
Total fund balances	510	117,306	22,070	-	1,102,484	1,242,370
Total liabilities and fund balances	$ 510	117,306	22,070	-	1,102,484	1,242,370

See independent auditor's report.

CITY OF RANSON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS

Year ended June 30, 2025

	Building Commission Blended Component Unit	Law Enforcement Investigative	Opioid	American Rescue Plan Act	Cares Grant	Total Nonmajor Governmental Funds
Revenues						
Charges for services	$ -	-	-	-	-	-
Interest	13	2,966	519	182	30,571	34,251
Confiscated property	-	26,019	-	-	-	26,019
Intergovernmental						
State	-	-	5,429	-	-	5,429
Miscellaneous	425	-	-	-	-	425
Total revenues	438	28,985	5,948	182	30,571	66,124
Expenditures						
Public safety	-	780	-	-	-	780
Total operating expenses	-	780	-	-	-	780
Excess (deficiency) of revenues over (under) expenditures	438	28,205	5,948	182	30,571	65,344
Other Financing Sources (Uses)						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	-	(8,771)	-	(8,771)
Total other financing sources (uses)	-	-	-	(8,771)	-	(8,771)
Net change in fund balances	438	28,205	5,948	(8,589)	30,571	56,573
Fund balance at beginning of year as previously reported	72	33,699	16,122	8,589	1,071,913	1,130,395
Adjustment - restatement of fund balance	-	55,402	-	-	-	55,402
Fund balances, beginning of year	72	89,101	16,122	8,589	1,071,913	1,185,797
Fund balances, end of year	$ 510	117,306	22,070	-	1,102,484	1,242,370

See independent auditor's report.

CITY OF RANSON

STATEMENT OF NET POSITION - COMPONENT UNITS

June 30, 2025

	Convention and Visitors Bureau	Parks and Recreation
ASSETS		
Current assets:		
Cash	$ -	875,372
Accounts receivable	-	-
Due from other funds	-	48,139
Total current assets	-	923,511
Noncurrent assets:		
Capital assets:		
Nondepreciable	-	-
Depreciable, net	-	175,395
Total capital assets, net	-	175,395
Total noncurrent assets	-	175,395
Total assets	$ -	1,098,906
LIABILITIES AND NET POSITION		
Current liabilities:		
Accounts payable	$ -	5,639
Accrued expenses	-	16,476
Due to primary government	-	54,081
Total current liabilities	-	76,196
Noncurrent liabilities:		
Accrued compensated absences	-	20,960
Total noncurrent liabilities	-	20,960
Total liabilities	-	97,156
Fund Balances:		
Net investment in capital assets	-	175,395
Unrestricted	-	826,355
Total net position	-	1,001,750
Total liabilities and net position	$ -	1,098,906

See independent auditor's report.

CITY OF RANSON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMPONENT UNITS

Year Ended June 30, 2025

	Convention and Visitors Bureau	Parks and Recreation
Operating Revenues		
Hotel/motel tax allocation	$ -	261,596
Rentals	-	52,310
Program service revenues	-	44,677
Special events	1,750	-
Sponsorships	3,225	-
Other	45	1,038
Total operating revenues	5,020	359,621
Operating Expenses		
Advertising	70,649	1,540
Compensation	39,613	279,527
Contract services	29,861	88,464
Contributions	6,065	350
Depreciation	7,687	15,515
General and administrative	2,072	1,316
Maintenance and repair	144	18,671
Professional fees	1,360	1,442
Refunds	-	50
Special events	-	38,458
Supplies	1,550	15,373
Utilities and telephone	2,255	74,219
Total operating expenses	161,256	534,925
Income (loss) from operations	(156,236)	(175,304)
Other Income (Expenses)		
Interest and investment income	10,091	7,245
Grants and donations	2,971	7,136
Total other income (expenses)	13,062	14,381
Change in net position	(143,174)	(160,923)
Transfers on Dissolution of CVB	(510,016)	54,192
Net position at beginning of year	653,190	1,108,481
Net position at end of year	$ -	1,001,750

See independent auditor's report.

CITY OF RANSON

STATEMENT OF CASH FLOWS - COMPONENT UNITS

Year Ended June 30, 2025

	Convention and Visitors Bureau	Parks and Recreation
Cash Flows from Operating Activities:		
Cash received from program services, tax allocation and other support	$ 120,847	481,993
Cash paid for compensation, goods and services	(212,654)	(495,188)
Net cash provided (used) in operating activities	(91,807)	(13,195)
Cash Flows from Investing Activities:		
Interest and investment income	10,091	7,245
Grants and donations	2,971	7,136
Transfers to primary government on dissolution of CVB	(455,824)	-
Net cash provided (used) in investing activities	(442,762)	14,381
Cash Flows from Capital and Related Financing Activities:		
Purchase of capital assets	(26,844)	-
Net cash provided (used) in capital and related financing activities	(26,844)	-
Net increase (decrease) in cash and cash equivalents	(561,413)	1,186
Cash and cash equivalents at beginning of year	561,413	874,186
Cash and cash equivalents at end of year	$ -	875,372
Reconciliation of operating income (loss) to net cash flows provided (used) in operations		
Operating income (loss)	$ (156,236)	(175,304)
Adjustments to reconcile operating income (loss) to net cash provided (used) in operating activities		
Depreciation expenses	7,687	15,515
Decrease (increase) in accounts receivable	381	-
Decrease (increase) in due from primary government	115,446	122,372
Increase (decrease) in accounts payable	(46,615)	3,700
Increase (decrease) in accrued expenses	(12,470)	20,522
Net cash provided (used) in operating activities	$ (91,807)	(13,195)
Supplemental disclosures of cash flow information		
Noncash investing, capital and financing transactions:		
Transfer of capital assets - dissolution of CVB	$ (54,192)	54,192

See independent auditor's report.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Council of the
City of Ranson
Ranson, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Ranson (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 22, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



David L. Howell, CPA
Belle, West Virginia
May 22, 2026

CITY OF RANSON

SCHEDULE OF FINDINGS

Year ended June 30, 2025

NONE

CITY OF RANSON

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Year ended June 30, 2025

There were no findings reported in the prior year.

DAVID L. HOWELL
Certified Public Accountants

To the Honorable Mayor and Council of the
City of Ranson
Ranson, West Virginia

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ranson (the "City") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

David L. Howell, CPA

David L. Howell, CPA
Belle, WV
May 22, 2026

May 22, 2026

To the Honorable Mayor and Council of the
City of Ranson
Ranson, West Virginia

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ranson (the "City") as of and for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 23, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 2 to the financial statements, the City changed accounting policies related to accounting for compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, *Compensated Absences*, in fiscal year ended June 30, 2025. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Government-wide Statement of Net Position and Statement of Activities. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements was (were):

Management's estimate of the depreciable lives and estimated residual value of capital assets is based on management's best estimate of how long each asset and category of each asset will be useful to the City. We evaluated the key factors and assumptions used to develop the estimate of depreciable lives of estimate residual value of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 22, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion thatmay be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual - General Fund - Budgetary Basis and Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual - Coal Severance Fund - Budgetary Basis which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Fund Balance Sheets - Nonmajor Governmental Funds, Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds, Statement of Net Position - Component Units, Statement of Revenues, Expenses and Changes in Net Position - Component Units, and Statement of Cash Flows - Component Units which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

David L. Howell, CPA

David L. Howell, CPA
Belle, West Virginia

AGENDA ITEM IX.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **INFORMATION ONLY**

SUBJECT: Table Drop May 19, 2026

- JCCM FIT OUT
- Ribbon Cutting
- 26-11-REZ Presentation
- Public Works Open House
- Jefferson County Foundation - Zoning

ATTACHMENTS:

JCCM FIT OUT .pdf
Ribbon Cutting 202 Racetrack Street.pdf
26-11-REZ Presentation.pdf
Jefferson County Foundation Zoning Map.pdf

	5/18/2026	2							
JCCM Fit out 206 Race Track Street									
Owner's	Estimate		PW Labor	Materials	Total	Subcontractor cost		Totals	Difference
						Estimate)			
General Conditions		$110,000	$67,500	$38,280	$105,780			$105,780	($4,220)
Rough Carpentry		$53,400	$30,864	$7,000	$37,864			$37,864	($15,536)
Casework		$43,500	$7,120	$18,945	$26,065			$26,065	($17,435)
Doors & Frames		$60,132	$8,600	$51,200	$59,800			$59,800	($332)
Windows		$8,500	$800	$2,800	$3,600			$3,600	($4,900)
Drywall		$63,758	$36,148	$19,852	$56,000			$56,000	($7,758)
Insulation		$0	$10,051	$0	$10,051			$10,051	$0
Flooring		$55,165	$7,700	$25,550	$33,250			$33,250	($21,915)
Painting		$25,500	$17,070	$3,886	$20,956			$20,956	($4,544)
Ceramic Tile		$0	$4,100	$9,000	$13,100			$13,100	$13,100
Specialties		$6,969	$1,850	$9,000	$10,850			$10,850	$3,881
Lockers		$10,500			$0			$0	($10,500)
Appliances		$0	$1,160	$12,775	$13,935			$13,935	$13,935
Fire Sprinkler		$93,700				$60,000		$60,000	($33,700)
Plumbing		$116,000				$85,000		$85,000	($31,000)
HVAC		$91,989				$75,810		$75,810	($16,179)
Electrical		$120,690	$61,350	$46,045	$107,395			$107,395	($13,295)
Site concrete		$21,105				$16,100		$16,100	($5,005)
Earthwork		$20,130				$20,130		$20,130	$0
Unit Pavers		$23,760				$23,760		$23,760	$0
Curb & Gutter		$11,102				$0		$0	($11,102)
Seeding		$10,758				$2,858		$2,858	($7,900)
Trees		$0				$0		$0	$0
Allowance for sprinkler room						$8,000		$8,000	$8,000
Subtotal		$946,658	$254,313	$244,333	$498,646	$291,658		$790,304	($166,405)

			Owner Est.		PW Labor	Materials	Total	Subcontractor cost Estimate)		Difference
Carried forward			$946,658		$254,313	$244,333	$498,646	$291,658		($166,405)
	5% contingency				$12,716	$12,217	$24,932	$14,583		
		Totals			$267,029	$256,550	$523,578	$306,241	**	
							$306,241			
				Actual total			**$829,819**			
Bond			$12,068							
B & O Tax			$19,174							
Total			**$977,900**							
In summary:										
PW Labor costs with contingency are					$267,029					
JCCM Material cost with contingency is					$256,550					
JCCM subcontractor cost w contingency $334,768.					$306,241					
			Total		**$829,819**					
	If city pays for PW labor				($267,029)					
	JCCM's cost				**$562,790**	*				
*contingent on disposition of bond and B & O Tax.										
**subject to actual subcontract prices										

Jefferson County Community Ministries

JOIN US AS WE CELEBRATE

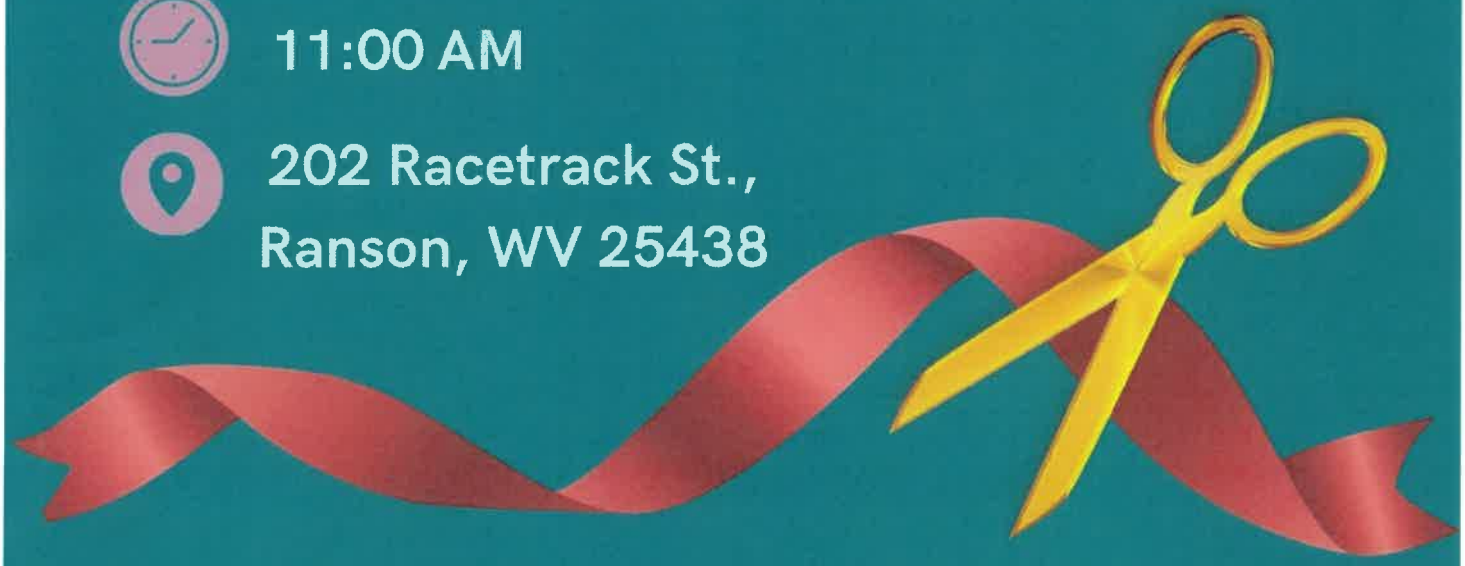
Ribbon Cutting

Clinic at the Neighbor Project

Thursday, June 4th, 2026

11:00 AM

202 Racetrack St.,
Ranson, WV 25438



IN PARTNERSHIP WITH

WVU Medicine

SCH Shenandoah Community Health

Unopaseano Commercial Parcels
Application For Zoning Map Amendment

City Council
May 19, 2026

Property Owner: Unopaseano, LLC
Developer: Papermill Development, LLC

Prepared by Integrity Federal Services, Inc

Application Overview

In full accordance with the regulatory requirements of Chapter 19 of the Ranson Municipal Code, the property owner has applied for a Zoning Map Amendment regarding the Subject Property.

- The first step in the defined rezoning application process is review of the application by the City's Consolidated Review Committee (CRC), and generation of a review report. The intent of this report is described as:

  "This report… includes a technical analysis of this application for compliance with the City's Comprehensive Plan and adopted Ordinances"

- The technical analysis by the Consolidated Review Committee issued no Planning or Engineering comments, therefore finding that the application was in compliance with the City's Comprehensive Plan and Ordinances in the letter dated May 4th, 2025.

- The Planning Commission's role in the Zoning Map Amendment process is to make a formal determination whether an application is in conformance with the Comprehensive Plan.

- **On May 11th 2026, the Planning Commission held a public hearing and subsequently made the determination that the rezoning request is consistent Ranson's 2024-2034 Comprehensive Plan.**

Rezoning
CRC REPORT

RANSON

Unopaseano Commercial Parcels
PROJECT: 26-11-REZ

This report has been prepared by the Consolidate Review Committee (CRC) which includes a technical analysis of this application for compliance with the City's Comprehensive Plan and adopted Ordinances. This report concludes with the recommendation of the CRC and the next steps required to be undertaken by the applicant.

Application Information
Brook Perry, Project Manager
Integrity Federal Services

Project Description
Unopaseano Commercial Parcels Rezoning Application is for a 7.434-acre development site comprised of two parcels. The site is currently zoned in the Traditional New Development (TND) Urban Commercial Mixed Use (UCX). The property is requesting a rezoning to the Highway Commercial Zoning District given its vicinity to US Route 340 and intended commercial uses.

Location and Site Information
Location: Jefferson Terrace off US Route 340
Current Zoning: Urban Commercial Mixed Used (UCX) – (retired zoning)
Gross Site Area: 7.434 acres

Engineering & Zoning Review
No comments.

Next Steps
Please contact Zach Holland, 304-724-3882 with any questions.

Thank you,
City of Ranson
Community Development Department

Application Overview

- The applicant seeks a rezoning for the approximately 7.434 acres of land.
- The current zoning of the Property falls within the retired Traditional New Development (TND) district of Urban Commercial Mixed Use (UCX).
- The property is proposed to be rezoned from the retired district to the complimentary Highway Commercial (HC) zoning district.
- The owner is under contract with a commercial development group for the purchase of this property, and as part of such sale seeks to preserve the currently vested right to develop the parcels commercially, as was intended upon their annexation.
- Due to the retirement of the Traditional New Development (TND) districts by the City in 2012, the Property requires a rezoning to bring it into one of the currently adopted zoning districts.
- The rezoning request was found to be consistent Ranson's 2024-2034 Comprehensive Plan by the Planning Commission on May 11th 2026.

Parcel Overview

Parcel Description:

City of Ranson (District 8)
Tax Map 8, Parcel 28
DB 1101 Page 495
6.4 Acres

Tax Map 8, Parcel 29
DB 1281 Page 250
1.034 Acres

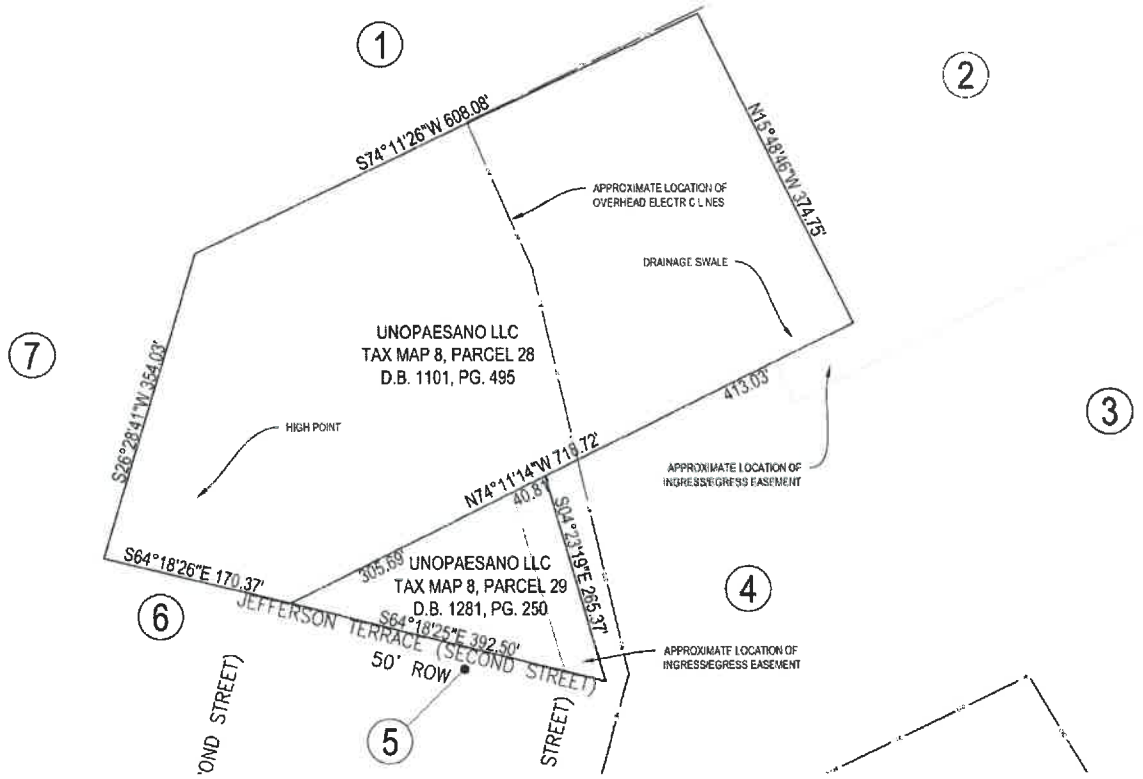
7.434 acres total to be rezoned from the retired zoning district of Urban Commercial (UCX), to the currently adopted Highway Commercial (HC) district.

History:

Upon Annexation into the City of Ranson, the parcels were assigned the Urban Commercial (UCX) zoning district.

In 2012, the Property's zoning designation of Urban Commercial (UCX) was retired upon the city's move towards SmartCode. This was completed with the adoption of Ranson's new zoning ordinance.

The action of adopting the new zoning ordinance did not replace nor change the zoning for the Property.



Adjacent Property Information								
Ref. #	District	Map	Parcel	Adjacent Property Owner	Zone	Use	Deed Book	Deed Page
1	2	8C	2	CANTOR HOLLOW LLC	RLIC (County)	Commercial	1318	442
2	2	8	29.7	PATRICK HENRY WAY LTD PTN	RLIC (County)	Commercial	932	643
3	2	8	29.5	JMAZ LLC	RLIC (County)	Commercial	1045	301
4	2	8	29.8	SAIGURU LLC	RLIC (County)	Commercial	1215	441
5	N/A	N/A	N/A	JEFFERSON TERRACE (SECOND STREET) RIGHT OF WAY	RLIC (County)	N/A	N/A	N/A
6	2	8A	1	WEESE RENTALS LLC	RLIC (County)	Residential	1294	615
7	2	8	27	FORESTAR USA REAL ESTATE GROUP INC	SmartCode	Residential	1323	433

Parcel Overview

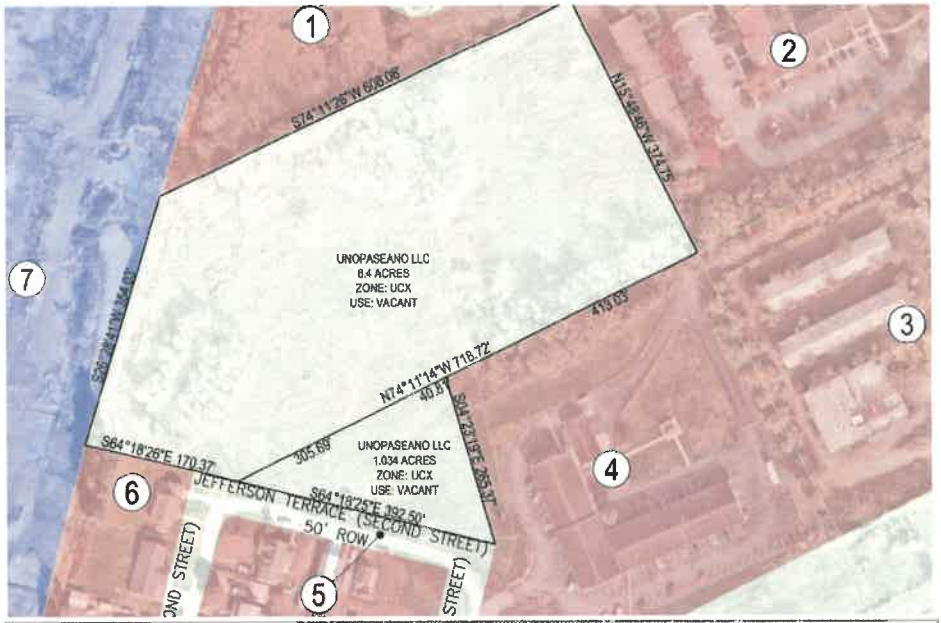
Basis for Rezoning:

The current zoning of the Property falls within the retired Traditional New Development (TND) districts. The property is proposed to be rezoned from the retired district to the complimentary Highway Commercial (HC) zoning district, consistent with the existing zoning of the property and adjacent uses.

The owner is under contract with a commercial development group for the purchase of this property, and as part of such sale seeks to preserve the currently vested right to develop the parcels commercially.

Due to the retirement of the Traditional New Development (TND) districts by the City in 2012, the Property requires a rezoning to bring it into one of the currently adopted zoning districts prior to any application for site development.

Ranson will benefit both economically and socially from the development of the Property as permitted under the Highway Commercial zoning district. The rezoning from the retired Urban Commercial (UCX) district to Highway Commercial (HC) will provide the transparency needed to effectively market the parcels for commercial use.



Adjacent Property Information

Ref. #	District	Map	Parcel	Adjacent Property Owner	Zone	Use	Deed Book	Deed Page
1	2	8C	2	CANTOR HOLLOW LLC	RLIC (County)	Commercial	1318	442
2	2	8	29.7	PATRICK HENRY WAY LTD PTN	RLIC (County)	Commercial	932	643
3	2	8	29.5	JMAZ LLC	RLIC (County)	Commercial	1045	301
4	2	8	29.8	SAIGURU LLC	RLIC (County)	Commercial	1215	441
5	N/A	N/A	N/A	JEFFERSON TERRACE (SECOND STREET) RIGHT OF WAY	RLIC (County)	N/A	N/A	N/A
6	2	8A	1	WFFSF RENTALS LLC	RLIC (County)	Residential	1294	615
7	2	8	27	FORESTAR USA REAL ESTATE GROUP INC	SmartCode	Residential	1323	433

LEGEND:

(1) ADJACENT PROPERTY REFERENCE NUMBER

JEFFERSON COUNTY ZONING

RESIDENTIAL / LIGHT INDUSTRIAL / COMMERCIAL (RLIC)

RANSON ZONING

SMARTCODE NEW COMMUNITY (SCNC)

URBAN COMMERCIAL MIXED USE (UCX)

City of Ranson – Preferred Development Areas

Preferred development areas are characterized by the presence of existing infrastructure, accessibility to transportation networks, and the potential for infill development or redevelopment.

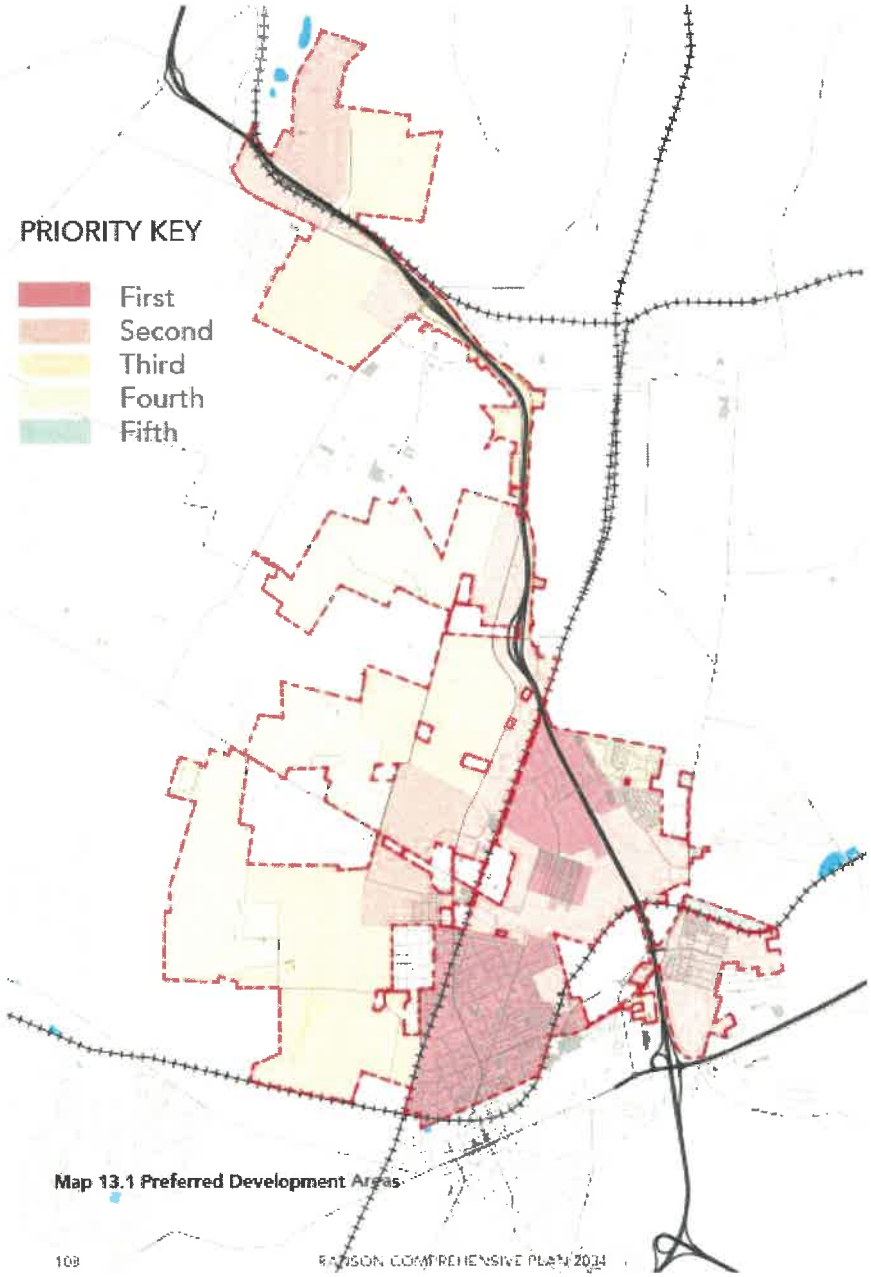
Preferred Development Areas: WV-9 Corridor

The WV-9 corridor, with its prime visibility, is regionally well-connected, making it a magnet for businesses. Developing this area means the city can capitalize on attracting businesses without incurring substantial initial infrastructure costs. Building on the bustling and retail hub here can significantly boost the city's tax revenue, all while lever-aging the existing road networks and utilities.

The parcel's location within the WV-9 Corridor PDA indicates that the Property is suitable for commercial development as aligned with the Highway Commercial (HC) zoning district.

The property is to be served water & sewer service via a regulated utility, and benefits from access onto Rt. 340 at a signalized intersection, as well as Patrick Henry Way.

With commercial development concentrated in this area, Ranson can ensure efficient utility use, streamlined public services, and bolstered property values, driving economic growth in a sustainable and fiscally responsible manner, while diversifying the City's tax base.



Map 13.1 Preferred Development Areas

Closing

- **The applicant seeks a rezoning for the approximately 7.434 acres of land.**
  - Current Zoning: Urban Commercial Mixed Use (UCX) - retired Traditional New Development (TND) district
  - Proposed Zoning: Highway Commercial (HC) zoning district
    - A complimentary "replacement" district for UCX within traditional Euclidean (use based) zoning.

- The owner is under contract with a commercial development group for the purchase of this property, and as part of such sale seeks to preserve the currently vested right to develop the parcels commercially.

- Due to the retirement of the Traditional New Development (TND) districts by the City in 2012, the Property requires a rezoning to bring it into one of the currently adopted zoning districts, prior to any site plan application.

- The rezoning request is supported by the newly adopted 2024-2034 Comprehensive Plan through its text, goals, and actions. Specifically, the Goals and Actions to *"Optimize land use to support efficient transportation and infrastructure"*, *"Simplify the development approvals process"*, and *"Expand retail and restaurants"*.

- The Property's application for a zoning map amendment to the Highway Commercial (HC) District meets all standards required for approval. The Property is suitable for commercial use, is supported by existing infrastructure, does not negatively impact low-income communities.

- **The zoning map amendment does not include any provisions that would negatively impact environmentally significant areas or permit a more intense use of the land than permitted under the current Urban Commercial Mixed Use (UCX) district.**

- Taking these factors into consideration, the applicant respectfully requests the the zoning map amendment be scheduled for 2nd reading and Public Hearing with City Council.

Questions

§8A-7-3. Zoning -- Generally.

(a) A zoning ordinance may cover a county's entire jurisdiction or parts of its jurisdiction.

(b) The different zones created in a zoning ordinance by a governing body do not have to cover or include the same territory, and may overlap.

(c) Overlay districts and special design districts may have specific additional development standards for each permitted, accessory and conditional use.

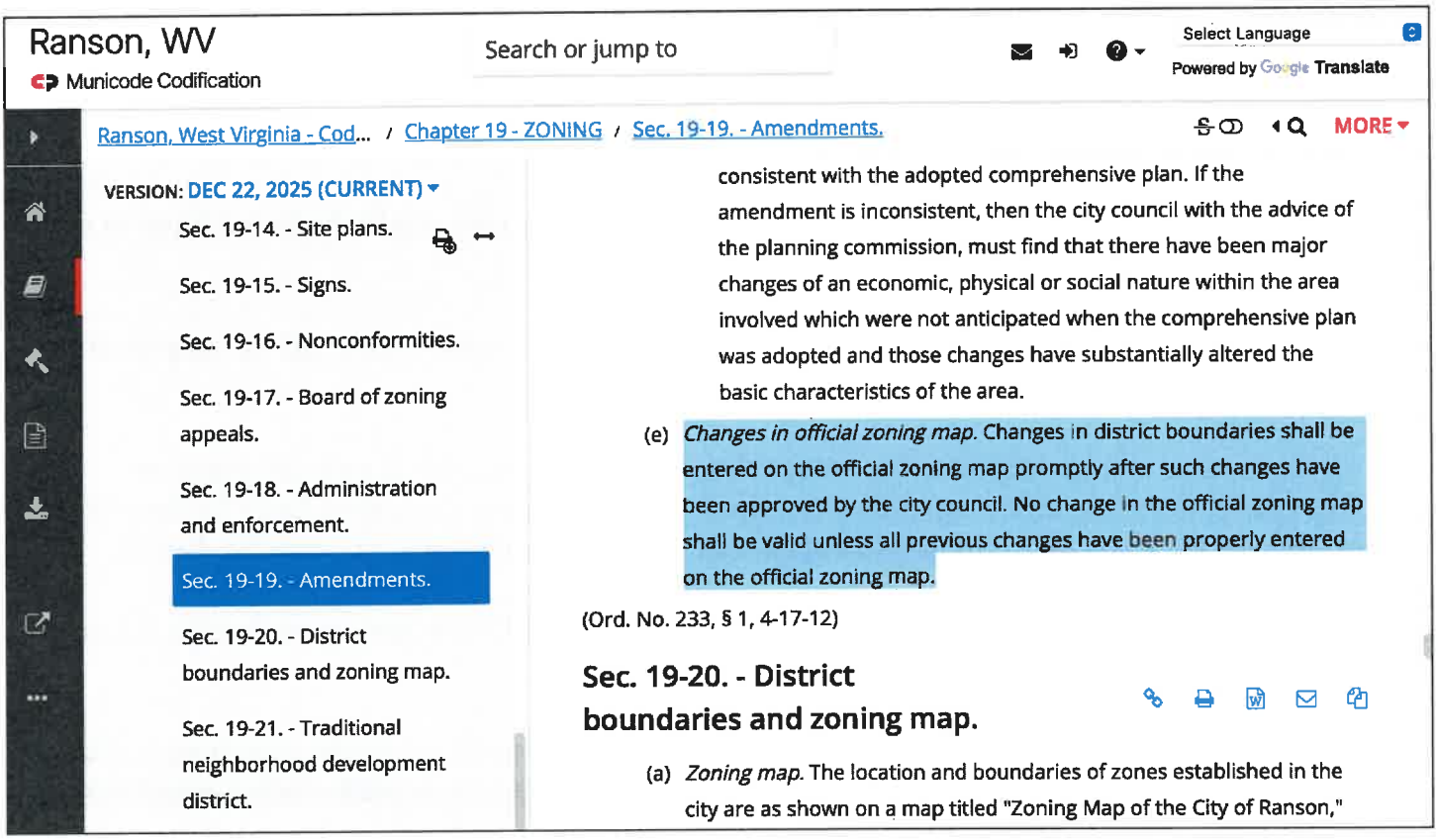
(d) Each zone will be subject to the same rules, regulations, standards and designations throughout the zone, unless specific provisions are made by the governing body in the zoning ordinance. (e) Essential utilities and equipment are a permitted use in any zoning district.

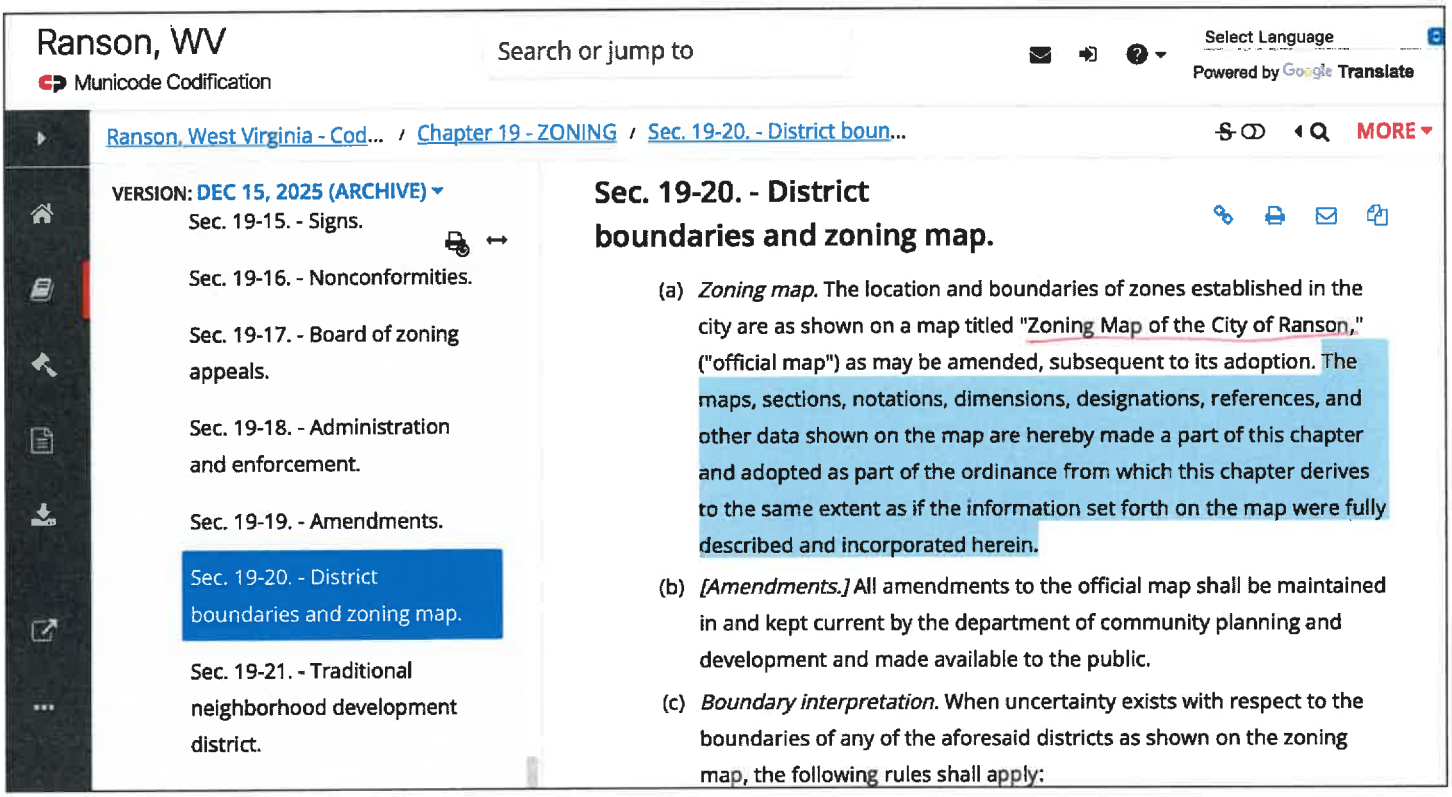
(f) Several areas of a municipality or county may be classified in a zone even though the areas are not contiguous.

(g) The boundaries of each zone and the designated classifications must be shown on a zoning district map. The boundaries may only be changed after appropriate public hearing and zoning district map changes are adopted by the governing body.

(h) A governing body shall certify the original zoning district map. Subsequent versions of the zoning district map shall be certified and clearly identified with an effective date.

(i) All certified zoning district maps must be filed with the clerk of the applicable governing body, the applicable planning commission and the office of the clerk of the applicable county commission.


Ranson, WV
Municode Codification
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Ranson, West Virginia - Cod... / Chapter 19 - ZONING / Sec. 19-19. - Amendments.
MORE
VERSION: DEC 22, 2025 (CURRENT)
Sec. 19-14. - Site plans.
Sec. 19-15. - Signs.
Sec. 19-16. - Nonconformities.
Sec. 19-17. - Board of zoning appeals.
Sec. 19-18. - Administration and enforcement.
Sec. 19-19. - Amendments.
Sec. 19-20. - District boundaries and zoning map.
Sec. 19-21. - Traditional neighborhood development district.
consistent with the adopted comprehensive plan. If the amendment is inconsistent, then the city council with the advice of the planning commission, must find that there have been major changes of an economic, physical or social nature within the area involved which were not anticipated when the comprehensive plan was adopted and those changes have substantially altered the basic characteristics of the area.
(e) Changes in official zoning map. Changes in district boundaries shall be entered on the official zoning map promptly after such changes have been approved by the city council. No change in the official zoning map shall be valid unless all previous changes have been properly entered on the official zoning map.
(Ord. No. 233, § 1, 4-17-12)
Sec. 19-20. - District boundaries and zoning map.
(a) Zoning map. The location and boundaries of zones established in the city are as shown on a map titled "Zoning Map of the City of Ranson,"


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Ranson, West Virginia - Cod... / Chapter 19 - ZONING / Sec. 19-20. - District boun...
MORE
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Sec. 19-15. - Signs.
Sec. 19-16. - Nonconformities.
Sec. 19-17. - Board of zoning appeals.
Sec. 19-18. - Administration and enforcement.
Sec. 19-19. - Amendments.
Sec. 19-20. - District boundaries and zoning map.
Sec. 19-21. - Traditional neighborhood development district.
Sec. 19-20. - District boundaries and zoning map.
(a) Zoning map. The location and boundaries of zones established in the city are as shown on a map titled "Zoning Map of the City of Ranson," ("official map") as may be amended, subsequent to its adoption. The maps, sections, notations, dimensions, designations, references, and other data shown on the map are hereby made a part of this chapter and adopted as part of the ordinance from which this chapter derives to the same extent as if the information set forth on the map were fully described and incorporated herein.
(b) [Amendments.] All amendments to the official map shall be maintained in and kept current by the department of community planning and development and made available to the public.
(c) Boundary interpretation. When uncertainty exists with respect to the boundaries of any of the aforesaid districts as shown on the zoning map, the following rules shall apply:

VERSION: DEC 15, 2025 (ARCHIVE)
Sec. 19-15. - Signs.
Sec. 19-16. - Nonconformities.
Sec. 19-17. - Board of zoning appeals.
Sec. 19-18. - Administration and enforcement.
Sec. 19-19. - Amendments.
Sec. 19-20. - District boundaries and zoning map.
Sec. 19-21. - Traditional neighborhood development district.
Sec. 19-22. - Rural reserve district (RR).
Sec. 19-23. - Reserved.
Sec. 19-24. - Private recreational vehicle parks and campgrounds.

and adopted as part of the ordinance from which this chapter derives to the same extent as if the information set forth on the map were fully described and incorporated herein.

(b) *[Amendments.]* All amendments to the official map shall be maintained in and kept current by the department of community planning and development and made available to the public.

(c) *Boundary interpretation.* When unc Search y exists with respect to the boundaries of any of the aforesaid districts as shown on the zoning map, the following rules shall apply:

(1) Where district boundaries are indicated as approximately following the centerlines of streets or highways, street lines or railroad right-of-way lines or such lines extended, such centerlines, street lines, or railroad right-of-way lines shall be construed to be such boundaries.

(2) Where district boundaries are so indicated that they approximately follow lot lines, such lot lines shall be construed to be such boundaries.

(3) Where district boundaries are so indicated that they are approximately parallel to the centerlines of streets, highways or railroads, or rights-of-way of same, such district boundaries shall be construed as being parallel thereto and such distance therefrom as indicated, and shall be determined by the use of the scale shown on the zoning map.