CITY COUNCIL REGULAR MEETING

~ AGENDA ~

REGULAR MEETING

312 S. Mildred Street
Ranson, WV 25438
www.ransonwv.gov

April 1, 2025 | 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. Minutes - March 18, 2025
   City Council Regular Meeting 3182025.docx

III. CITIZEN'S PRESENTATIONS/PETITIONS

1. Wylie McDade, Devils Due Distillery - Discussion of Alcohol Sales at City Events

IV. CITY MANAGER/STAFF REPORTS

1. Police Chief Status Report - March
   March 25 Stats.pdf
2. City Manager Report

V. COMMUNICATIONS FROM THE MAYOR

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

VII. COUNCIL BUSINESS

1. Public Hearing - 25-1-REZ - Applicant Integrity Federal Services submitted an application for Allen Lloyd - To petition to rezone the following parcels 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 located off Wiltshire Road and Bassett Lane, Ranson, WV 25438 (Consisting of 389.86 acres) from Rural Reserve to R6.

Legal_Notice_for_Rezoning_Bane_Farm_LLC__04012025.docx

2. 25-1-REZ - Consideration Applicant Integrity Federal Services submitted an application for Allen Lloyd - To petition to rezone the following parcels 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 located off Wiltshire Road and Bassett Lane, Ranson, WV 25438 (Consisting of 389.86 acres) from Rural Reserve to R6.
   Ordinance 2025 - 01 Bane Farm R-6 Rezoning CC.docx
3. Request for Improvements or Adjustments to the Stop Sign at Mineral Springs and Mountain Laurel
4. Local Traffic Improvements Request (Roadway Markings & Signs)
5. Request for Support - Jefferson County Commission, Social Services Coordinator Position FY26
   LTR Re Financial Support for the Social Services Coordinator (Signed).pdf
6. Ranson Representative to Jefferson County Development Authority - discussion and action.
7. Jefferson County Education Scholarship Program
   Jefferson County School.pdf
8. FY24 Final Audit Report
   City of Ranson_2024 Audit Report_Final.pdf
9. FY25 Strategic Planning Report - Quarterly Update
   FY25 Strategic Planning Report Q3 Update.docx

VIII. ADJOURNMENT

IX. INFORMATION ONLY

1. Table Drop March 18, 2025
   - Jefferson County Convention and Visitors Bureau 2024 Annual Report
   - Spring Clean up April 21-25

   25-JEF-5270-2024 Annual Report-vf-r1-email.pdf
   SpringCleanup2025.docx

AGENDA ITEM II.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **APPROVAL OF MINUTES**

SUBJECT: Minutes - March 18, 2025

ATTACHMENTS:

City Council Regular Meeting 3182025.docx

CITY COUNCIL REGULAR MEETING

~ AGENDA ~

REGULAR MEETING

www.ransonwv.gov

March 18, 2025 | 7:00 P.M. | Council Chamber

I. CALL TO ORDER

Keith D. Pierson, Mayor	Absent
Tommy Custer	Present
Ken Suits	Present
Amanda Stroud	Present
Andy Colandrea	Present
Herbie McDaniel	Present
Mike Anderson	Present

Mayor Pierson was absent for a Personal matter.

II. APPROVAL OF MINUTES

Keith D. Pierson, Mayor	Absent
Tommy Custer	YES
Ken Suits	YES
Amanda Stroud	YES
Andy Colandrea	YES
Herbie McDaniel	YES
Mike Anderson	YES

III. CITIZEN'S PRESENTATIONS/PETITIONS

1. Jefferson County Convention and Visitors Bureau Annual Report

Annett Gavin, representing the Jefferson County Convention and Visitors Bureau, presented the 2024 Annual Report, which highlighted the bureau's accomplishments over the past year. Notably, Jefferson County recorded the highest number of visitors in the state, showcasing its growing appeal as a destination. The report also noted the successful ownership and operation of the Visitors Center in Harpers Ferry, as well as the recent opening of a new Visitors Center in Shepherdstown. These efforts have significantly contributed to promoting tourism and enhancing the county's visibility.

IV. CITY MANAGER/STAFF REPORTS

1. Chief Of Police Status Report
   No action at this time
2. Finance Department Status Report- February

No Action at this time

3. Public Works Status Report- February
   No Action at this time

4. Community Development Status Report - February
   No Action at this time

5. Ranson Parks and Recreation Staff Report – February

6. City Manager Report

City manager Todd Wilt informed the council of the table drop for Spring Clean-up. Health and Wellness is May 17, 2025. Mr. Wilt informed council the paving bid has closed out and there were three very competitive bidders. Ranson car show and Festival will be on June 7, 2025. Drawing for Ballot Position will be March 25, 2025 at 10:00 AM. City Manager reported City Clerk was not at Council meeting, she was in Charleston for the city election training. Jefferson County Development Authority Board removed the Ranson Appointee Donnie Haines. Ranson Was aware of him missing the meeting, reached out to Mr. Haines several months back asking if he wanted to resign, he replied he would start attending meetings. This discussion was made by the Jefferson County Development Authority Board.

V. COMMUNICATIONS FROM THE MAYOR

Mayor Keith D. Pierson was absent due to a personal matter

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

Council member Andy Colandrea informed the council that Shenandoah Springs has requested the installation of a four-way stop sign at the intersection of Mount Laurel and Mineral Springs. This request stems from safety concerns, as there is a park at that location where children frequently cross the road. Colandrea will be submitting this request for consideration on the upcoming April 1, 2025, agenda.

VII. COUNCIL BUSINESS

1. Briar Run Estates Petition for Annexation

Briar Run representative Joe Bosco addressed the Council regarding the annexation of Briar Run. The Briar Run Home Association is seeking to be annexed to the city of Ranson. Mr. Bosco presented a petition, which included signatures, in support of moving forward with the annexation process.

2. Resolution 2025-01: FY2025 General Fund Budget Revision #4

Keith D. Pierson, Mayor	Absent
Tommy Custer	MOTION
Ken Suits	YES
Amanda Stroud	YES
Andy Colandrea	SECOND
Herbie McDaniel	YES
Mike Anderson	YES

3. Resolution 2025-02: FY2025 Capital Fund Budget Revision #3

Keith D. Pierson, Mayor	Absent
Tommy Custer	YES
Ken Suits	YES
Amanda Stroud	YES
Andy Colandrea	MOTION
Herbie McDaniel	YES
Mike Anderson	SECOND

4. Resolution 2025-03: A Resolution of the City of Ranson Adopting and approving the General Fund Levy Estimate Budget of the City of Ranson for Fiscal Year 2025 – 2026

Keith D. Pierson, Mayor	Absent
Tommy Custer	YES
Ken Suits	YES
Amanda Stroud	SECOND
Andy Colandrea	MOTION
Herbie McDaniel	YES
Mike Anderson	YES

5. Resolution 2025-04: A Resolution of the City of Ranson Adopting and Approving the Coal Severance Fund Budget of the City of Ranson for the Fiscal Year 2025 – 2026

Keith D. Pierson, Mayor	Absent
Tommy Custer	YES
Ken Suits	YES
Amanda Stroud	YES
Andy Colandrea	SECOND
Herbie McDaniel	YES
Mike Anderson	MOTION

6. City of Ranson, Social Media Policy – Update

City Manager Todd Wilt updated the council on the revised Ranson social media Policy. He reported that two separate individuals had been flagged for their posts. In response, the City Manager recommended adjusting the wording in the commenting guidelines. Specifically, he suggested changing the word "must" to "should" in the phrase: "To foster a constructive and respectful dialogue, all comments and interactions should..." This change aims to make the policy more flexible while still encouraging positive engagement.

Keith D. Pierson, Mayor	Absent
Tommy Custer	YES
Ken Suits	YES
Amanda Stroud	YES
Andy Colandrea	MOTION
Herbie McDaniel	SECOND
Mike Anderson	YES

7. City Manager Annual Performance Evaluation
   Council members were given Documents for City Manager Performance Evaluation. Ask for the evaluation to be returned at the April 1, 2025 meeting.

8. Resignation of City Prosecutor

   The City Prosecutor has submitted a recognition for June 1, 2025. Mr. Wilt spoke to City Attorney Tim Stranko he is willing to fill in for a court session or two. Mr. Wilt has reached out to the County Prosecutor and had a brief conversation with him regarding appointing someone to oversee the hearings. Mr. Wilt will continue to explore potential options and present ideas to the council for consideration.

VIII. ADJOURNMENT

The meeting was adjourned at 8:41 PM. The motion to adjourn was made by Councilmember Amanda Stroud and seconded by Councilmember Herbie McDaniel the next Council meeting is scheduled for April 1, 2025, at 7:00 PM at the Ranson City Council Chambers, located at 312 S. Mildred Street, Ranson, WV 25438.

IX. INFORMATION ONLY

1. Table Drop March 18, 2024
   Jefferson County 2024 Annual Report
   Spring Clean up

_____
Keith D. Pierson, Mayor

_____
Darla Armstrong, City Clerk

AGENDA ITEM III.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **CITIZEN'S PRESENTATIONS/PETITIONS**

SUBJECT: Wylie McDade, Devils Due Distillery - Discussion of Alcohol Sales at City Events

ATTACHMENTS:

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: Police Chief Status Report - March

ATTACHMENTS:

March 25 Stats.pdf

Ranson Police Department
March 2025 Stats

March 2025	Calls for Service	Reports	Arrest	Citations	Warnings	Accidents
Chief Roberts	36	0	2	0	0	0
Capt. Lutman	36	1	0	0	1	0
Lt. McBride	35	0	0	14	3	0
Sgt. Sigulinsky	43	2	1	1	0	1
Sgt. Watson	175	5	1	79	21	5
Sgt. Lynch	102	3	4	7	9	1
Cpl. Hosby Brown	49	0	0	1	3	0
Cpl. Custer	0	0	0	0	0	0
Cpl. Hood	111	2	3	8	8	1
Cpl. Hutcherson	125	1	8	36	24	2
Ptlm. Swartz	83	7	2	2	4	2
Ptlm. Meacham	64	1	2	2	6	0
Ptlm. Black	100	2	2	25	12	1
Ptlm. Portner	0	0	0	0	0	0
Ptlm. Jenkins	74	3	8	5	0	0
Ptlm. Palmer	53	2	4	2	10	0
Ptlm. Lancaster	93	0	1	15	28	0
Ptlm. Wheat	106	8	14	8	40	2
Ptlm. Sealander	0	0	0	0	0	0
Walk Ins	200	0	0	0	0	0
TOTAL:	1485	37	52	205	169	15

Drone Call Outs:
None

Capt. Todd D. Lutman Sr.

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: 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 - 25-1-REZ - Applicant Integrity Federal Services submitted an application for Allen Lloyd - To petition to rezone the following parcels 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 located off Wiltshire Road and Bassett Lane, Ranson, WV 25438 (Consisting of 389.86 acres) from Rural Reserve to R6.

ATTACHMENTS:

Legal_Notice_for_Rezoning_Bane_Farm_LLC__04012025.docx

LEGAL NOTICE
PUBLIC HEARING NOTICE
CITY OF RANSON

The Ranson City Council will hold a public hearing, on Tuesday, April 1, 2025 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 a petition to rezone the following parcels 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 located off Wiltshire Road and Bassett Lane, Ranson, WV 25438 (Consisting of 389.86 acres) from Rural Reserve to R6.

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 April 1, 2025: City of Ranson, Attn: City Clerk, 312 S. Mildred Street, Ranson, WV, 25438 or cityclerk@ransonwv.us. Written comments received prior to April 1, 2025, 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: 25-1-REZ - Consideration Applicant Integrity Federal Services submitted an application for Allen Lloyd - To petition to rezone the following parcels 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 located off Wiltshire Road and Bassett Lane, Ranson, WV 25438 (Consisting of 389.86 acres) from Rural Reserve to R6.

The City Council is asked to consider the included rezoning application as previously considered and recommended for approval by the Ranson Planning Commission.

ATTACHMENTS:

Ordinance 2025 - 01 Bane Farm R-6 Rezoning CC.docx

An Ordinance Amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal code § 19-20 and Chapter 19, Article 1: Parcel 0810002800000000, 0810001300000000, 0810001200000000, AND 0810001100000000 Rezoning from Rural Reserve to R-6

AN ORDINANCE to amend certain portions of the official Zoning Map of City of Ranson, West Virginia, for the purpose of rezoning Smart Code from Rural Reserve to R6 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, Bane Farm LLC, has submitted a rezoning petition;

WHEREAS, The Ranson Planning Commission recommended this be forwarded to City Council on February 3, 2025, recommending the Ranson City Council amend the zoning map and change the subject property's zoning to the approved in the application.

WHEREAS, pursuant to West Virginia Code § 8A-7-9, proper public notice and public hearings have been provided;

WHEREAS, the rezoning petition is consistent with the 2024 Ranson Comprehensive Plan. The Blended Mixed Use of this application area is an expansion area of the 2024 City of Ranson Comprehensive Plan and encourages the use of various housing types. As such, this rezoning petition conforms to the preferred vision of the Comprehensive Plan.

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 0810002800000000, 0810001300000000, 0810001200000000, and 0810001100000000 is zoned R-6.

Section 2. Consistent with Chapter 19-5 and the original rezoning to R-6. The replacement of specific zoning on the official zoning map shall not be considered a zoning amendment pursuant to West Virginia § 8A-7-8 or West Virginia § 8A-7-9.

Ordinance # 2025-01

An Ordinance Amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal code § 19-20 and Chapter 19, Article 1: Parcel 0810002800000000, 0810001300000000, 0810001200000000, AND 0810001100000000 Rezoning from Rural Reserve to R-6

First Reading: March 4, 2025

Public Hearing: April 1, 2025

Second Reading: April 1, 2025

Enacted this 1st day of April 2025

Adopted by the City Council of the City of Ranson after a 1st reading on March 4, 2025 and after a 2nd reading on April 1, 2025 by a vote of _____ in the affirmative, _____in the negative with __ abstentions.

_____

Keith D. Pierson, 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: Request for Improvements or Adjustments to the Stop Sign at Mineral Springs and Mountain Laurel

Currently there is a Stop Sign at this intersection, however council member Colandrea would like to discuss a Four -Way Stop sign at the intersection

ATTACHMENTS:

AGENDA ITEM VII.4

RANSON
AT THE CENTER OF OPPORTUNITY.

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Local Traffic Improvements Request (Roadway Markings & Signs)

ATTACHMENTS:

AGENDA ITEM VII.5

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Request for Support - Jefferson County Commission, Social Services Coordinator Position FY26

ATTACHMENTS:

LTR Re Financial Support for the Social Services Coordinator (Signed).pdf

JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414
Phone: (304) 728-3284 Fax: (304) 725-7916
Web: www.jeffersoncountywv.org

PRESIDENT
Pasha Majdi

COMMISSIONER
Jack Hefestay

COMMISSIONER
Cara Keys

COMMISSIONER
Mike Mood

COMMISSIONER
Steve Stolipher

March 24, 2025

Via email:
Laura Whittington, Town Manager, Bolivar
Patty Morse, Harpers Ferry
Todd Wilt, Ranson
Gino Sisco, Shepherdstown

Dear Colleagues,

I are writing to request your municipality's partnership in funding the Social Services Coordinator position in Fiscal Year 2026 (FY26).

The Social Services Coordinator is a countywide resource established to strengthen our social service infrastructure by supporting assistance in seeking and applying for grant funding. Located at Jefferson County Community Ministries (JCCM), the Coordinator works directly with nonprofits and service providers to identify community needs and help fill service gaps across the county by identifying sources of funding.

The total cost to fully fund the position in FY26, including salary, benefits, and projected FY26 Cost of Living Adjustment (COLA) and potential merit increase, is **$92,344**. To date:

- The City of Charles Town has committed $35,000
- The Jefferson County Commission has budgeted $29,162

This leaves a **remaining balance of $28,182**, which the Commission is asking to be shared among Bolivar, Harpers Ferry, Ranson, and Shepherdstown. Your contribution will help ensure the continuity of this critical resource for the residents of your communities and the county at large.

I appreciate your consideration of this request and your commitment to collaboration on countywide initiatives. Please feel free to contact us with any questions or if you would like to discuss this opportunity further.

Sincerely,

Edwina Benites-LM
County Administrator
Jefferson County Commission

County Administrator
Edwina Benites-LM

AGENDA ITEM VII.6

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Ranson Representative to Jefferson County Development Authority - discussion and action.

ATTACHMENTS:

AGENDA ITEM VII.7

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Jefferson County Education Scholarship Program

The Jefferson County Business Partners in Education Scholarship Program is designed to support graduating seniors in Jefferson County. This program aims to offer them the opportunity to pursue higher education.

ATTACHMENTS:

Jefferson County School.pdf

JEFFERSON COUNTY SCHOOLS

110 Mordington Ave.
Charles Town, W.Va. 25414
(304) 725-9741
www.jcswv.org

City of Ranson
Manager
3125 South Mildred St
Ranson, WV 25438

Dear Sir/Madam,

As Director responsible for the Jefferson County Business Partners in Education Scholarship Program, I would like to thank you for your involvement in this program. Your support and commitment to the students of Jefferson County Schools is greatly appreciated.

In 1998, a group of Business Partners established a scholarship fund so that Jefferson County graduating seniors would be awarded a scholarship each school year. We would like to ask you to consider making a donation, so that the next Jefferson County Business Partner Scholarship(s) can be awarded in May of 2025. The amounts sought for the scholarship fund are as follows:

$25 $50 $100 OTHER _____

Please send your donation to the Business Partnership Scholarship Fund, Jefferson County Board of Education, 110 Mordington Avenue, Charles Town, WV 25414 - Attn: Ian Hillman.

A copy of the scholarship guidelines is enclosed for your information. If a representative from your business would like to be involved in the selection process for the student(s) receiving a scholarship, please contact me at 304-728-9248.

Thank you for participating in this worthwhile endeavor.

If you are no longer involved with a school as a business partner and would like your name removed from our files please call 304-728-9224, or email wdodson@k12.wv.us.

Sincerely,

Ian Hillman,
Director of Responsive Education
Jefferson County Schools

Enclosure

Scholarship Title:	**Jefferson County Business Partners Scholarship**
Established by:	Jefferson County Business Partners
Criteria	1) Must be a Jefferson County resident graduating from a Jefferson County public high school. 2)Accepted by a 2-year or 4-year accredited college or Technical/Vocational school. 3) Grade average of 3.0 4) Community Service encouraged
Amount:	Varies each year (Scholarship is for one year only)
Deadline:	April 7th
Application process:	1) Apply by letter explaining why scholarship is requested and what area of interests the applicant will be pursuing in post-secondary school. 2) Include name, address, and home telephone number. 3) Include high school transcript and documentation of acceptance to an accredited school. 4) Provide information on extra-curricular activities in school and the community. List any work experience. 5) Include one letter of recommendation

Submit application to high school guidance counselor

AGENDA ITEM VII.8

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: FY24 Final Audit Report

June 30, 2024 Independent Auditor's Report and Financial Statements

ATTACHMENTS:

City of Ranson_2024 Audit Report_Final.pdf

THE CITY OF RANSON
Ranson, West Virginia

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

AHMAD ASSOCIATES, LTD (AAL)
A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS
MEMBER AICPA

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INTRODUCTORY SECTION

THE CITY OF RANSON, WEST VIRGINIA

SCHEDULE OF FUNDS INCLUDED IN REPORT
For the Year ended June 30, 2024

GOVERNMENTAL FUND TYPES

Major Funds

General Fund
Coal Severance Tax Fund
Capital Improvement Fund
Sales Tax Fund
American Rescue Plan Act Fund
Cares Grant Fund

Nonmajor Funds

City of Ranson Building Commission
Law Enforcement Investigative Fund
Opioid Fund

BUSINESS-TYPE FUNDS

None

COMPONENT UNITS

Blended

City of Ranson Building Commission

Discretely Presented

City of Ranson Convention and Visitor's Bureau, Inc.
City of Ranson Parks and Recreation, Inc.

THE CITY OF RANSON, WEST VIRGINIA

MUNICIPAL OFFICIALS
For the Year ended June 30, 2024

OFFICE	NAME	TERM
Mayor	Keith D.Pierson	07/01/21-06/30/25
City Council	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:		
City Manager	Todd Wilt	

FINANCIAL SECTION

TYSONS CORNER
8230 OLD COURTHOUSE ROAD
SUITE 210
VIENNA, VA 22182

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS
MEMBER AICPA

TEL: (703) 893-9644
FAX: (703) 893-0069
EMAIL: AALCPAS@AOL.COM

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Council
City of Ranson
Ranson, West Virginia

Report on the Audit of 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, 2024, 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 of Ranson, West Virginia, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Coal Severance Tax Special Revenue Fund 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 (GAAS) 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 GAAS 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 GAAS 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.

Other Matters

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 on pages 6-12 and 36-37, respectively, be presented to supplement the basic financial statements. Such information, 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 fund financial statements for the discreetly presented components units and the introductory section are presented for purposes of additional analysis and are not required part of the basic financial statements.

INDEPENDENT AUDITOR'S REPORT (Continued)

The accompanying Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform* Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements.

The fund financial statements for the discreetly presented component units are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2025, on our consideration of the City of Ranson, West Virginia'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 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 the City of Ranson, West Virginia's internal control over financial reporting and compliance.

AAL, P.C.

AAL, P.C.
Vienna, VA
March 11, 2025

THE CITY OF RANSON, WEST VIRGINIA

Management's Discussion and Analysis
For the Year ended June 30, 2024

The discussion and analysis of the City of Ranson's (the City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's net position increased by $2.9 million or 9 percent as a result of this year's operations. Unrestricted net position increased by $4.9 million, or 33 percent.

During the year, the City had expenses for governmental programs that were $7.4 million more than the 1.3 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 $10.3 million for the year.

The diminishing impact of the COVID-19 pandemic had a positive effect on consumer-based taxes and other consumer-based revenues during 2024 and 2023. Business and occupation taxes, sates taxes, and hotel/motel taxes increased over the past 2 years. The city received $2.3 million of American Rescue Plan Act grant revenues to provide for the negative effects related to the COVID- 19 pandemic during 2022. The City earmarked grant funds for pandemic related lost revenues in 2024.

The City was a participant in an intergovernmental project to construct Fairfax Blvd. improvements. Phase 1 of the project was completed in 2017 and the City placed in service $2.4 million of improvements. Phase 2 of the project was completed in 2022 and the City placed in service $2.0 million of improvements. Phase 3 of the project was completed in 2023, and the City placed in service $4.3 million of improvements. The City received a developer contribution of $743,000 related to the project during 2023.

The City had an on-going stormwater project for Mildred Street during 2024 and 2023. The Mildred Street project was in progress at the end of 2024. Costs incurred as of June 30, 2024, amounted to $0.5 million.

The City had an on-going streetscape project for 5th Avenue during 2024 and 2023. The 5th Avenue streetscape project was in progress at the end of 2024. Costs incurred as of June 30, 2024 amounted to $0.3 million.

In June of 2024, the City passed an ordinance to dissolve the City of Ranson Convention and Visitors Bureau, Inc. on or before January 31, 2025. 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 $6.3 million, a $2.9 million increase from the previous year. The increase is related to significant transfers of funds in 2024.

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.

Management's Discussion and Analysis
For the Year ended June 30, 2024

THE CITY AS A WHOLE

The City's combined net position increased $2.9 million from a year ago increasing from $32.7 million to $35.6 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
Comparative Statement of Net Position
(In thousands)

	FY 2024	*FY 2023*	*Change $*	*Change %*
Assets:				
Total current assets	$20,900	$18,300	$2,600	14.2%
Total non-current assets	15,600	15,400	200	1.3%
Total assets	36,500	33,700	2,800	8.3%
Liabilities:				
Total current liabilities	-	-	-	0.0%
Total non-current liabilities	900	1,000	(100)	-10.0%
Total liabilities	900	1,000	(100)	-10.0%
Net position:				
Investment in Capital Assets, net of related debt	15,600	15,400	200	1.3%
Restricted	100	2,300	(2,200)	-95.7%
Unrestricted	19,900	15,000	4,900	32.7%
Total net position	35,600	32,700	2,900	8.9%
Total liabilities and net position	$36,500	$33,700	$2,800	8.3%

Net position of the City's governmental activities increased by 9 percent ($2.9 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 $15.0 million at June 30, 2023, to $19.9 million at the end of this year.

Table 2
Changes in Net Position
(In thousands)

	FY 2024	***FY 2023***	***Change $***	***Change %***
Revenues				
Program revenues:				
Charges for services	$1,200	$800	$400	50.0%
Operating grants and contributions	100	100	-	0.0%
Capital grants and contributions	-	-	-	0.0%
General revenues:				
Property taxes	1,700	1,900	(200)	-10.5%
Business and occupation tax	3,700	2,500	1,200	48.0%
Sales tax	2,200	2,100	100	4.8%
Alcoholic beverage tax	100	100	-	0.0%
Hotel/motel tax	600	700	(100)	-14.3%
Developer fee	300	800	(500)	-62.5%
Utility services tax	300	300	-	0.0%
Interest income	300	100	200	200.0%
Video lottery/table gaming	900	900	-	0.0%
Other general revenues	200	200	-	0.0%
Total Revenues	$11,600	$10,500	$1,100	10.5%
Expenditures				
General government	$3,300	$2,600	$700	26.9%
Public safety	2,500	2,200	300	13.6%
Streets and transportation	2,100	1,700	400	23.5%
Culture and recreation	800	700	100	14.3%
Total Expenditures	$8,700	$7,200	$1,500	20.8%
Net Change in Fund Balance	$2,900	$3,300	($400)	-12.1%

Governmental Activities

The City's total revenues increased by $1.1 million during the year or 11 percent, primarily because of increasing charges for services and business and occupation tax. The total cost of all programs and services increased by 21 percent ($1.5 million) primarily as a result of significant capital expenditures.

The cost of all governmental activities was $8.7 million for 2024. However, as shown in the Statement of Activities, the 2024 amount that taxpayers ultimately financed for these activities through City general revenues was $7.4 million because some of the cost was paid by those who directly benefitted from the programs ($1.3 million). Overall, the City's governmental program revenues, including intergovernmental aid and fees for services, increased $0.4 million to $1.3 million. The remaining "public benefit" portion of governmental activities was financed with $7.4 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 $20.1 million, which is an increase of 16 percent ($2.7 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 $1.6 million and actual expenditure was $3.3 million less than reflected budgeted expenditures. Actual ending general fund balance exceeded budgeted ending general fund balance by $6.3 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the City had $15.6 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 $0.2 million, or 1 percent.

Table 3
Capital Assets at Year-End, Net of Depreciation
(In thousands)

	FY 2024	*FY 2023*	*Change $*	*Change %*
Land	$1,600	$1,600	$0	0.0%
Building	100	100	-	0.0%
Building improvements	3,200	3,000	200	6.7%
Roads	13,700	13,500	200	1.5%
Equipment, vehicles, and software	5,400	4,800	600	12.5%
Construction in progress	900	700	200	28.6%
Total	24,900	23,700	1,200	5.1%
Accumulated depreciation	(9,300)	(8,300)	(1,000)	12.0%
Capital assets, net of accumulated depreciation	$15,600	$15,400	$200	1.3%

This year's major additions included (In thousands)

Governmental

Mildred Street Stormwater Project CIP	$200
Street Sweeper	200
City Hall Roof	200
Street improvements - repaving, sidewalks, lights, other	300
Vehicles and heavy equipment	300
Total	$1,200

Debt and Long-term Liabilities

At year-end, the City had no fixed debt.

Table 4
Outstanding Long-Term Liabilities at Year-End
(In thousands)

	FY 2024	*FY 2023*	*Change $*	*Change %*
Accrued compensated absences	$200	$200	$0	0.0%
Total	$200	$200	$0	0.0%

ECONOMIC FACTORS

The City's elected and appointed officials considered many factors when setting the fiscal year 2024 budget, tax rates, and fees. Those factors include diminishing financial effects of the COVID- 19 pandemic and the general economy. A related factor is 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.

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF NET POSITION
June 30, 2024

	Primary Government	Component Units	
	Governmental Activities	and Visitors Bureau	Parks and Recreations
Assets			
Current assets:			
Cash and Equivalents (Note 4)	$18,414,872	$561,413	$874,186
Restricted cash	85,005	-	-
Receivables, Net (Note 7)			
Taxes	1,986,282	-	-
Accounts	86,738	381	-
Grants	-	-	-
Construction advances (Note 15)	331,207	-	-
Due from component unit	-	-	-
Due from primary government (Note 6)	-	115,446	116,430
Total Current Assets	20,904,104	677,240	990,616
Noncurrent Assets:			
Capital assets, net	14,747,682	35,035	136,718
Construction in progress	877,307	-	-
Total Noncurrent Assets (Note 8)	15,624,989	35,035	136,718
Total Assets	**$36,529,093**	**$712,275**	**$1,127,334**
Liabilities			
Current Liabilities:			
Accounts Payable	$246,072	$46,615	$1,939
Accrued expenses	186,933	5,772	12,730
Due from component units (Note 6)	231,876	-	-
Development bond held (Note 9)	30,962	-	-
Bond Payable (Current portion)	-	-	-
Total Current Liabilities	695,843	52,387	14,669
Noncurrent Liabilities:			
Accrued Compensated Absences (Note 10)	198,057	6,698	4,184
Bond Payable	-	-	-
Total Noncurrent Liabilities	198,057	6,698	4,184
Total Liabilities	**893,900**	59,085	18,853
Net Position			
Investment in Capital Assets, net of related debt	15,624,989	35,035	136,718
Restricted	53,843	-	-
Unrestricted	19,956,361	618,155	971,763
Total Net Position	35,635,193	653,190	1,108,481
Total Liabilities and Net Position	**$36,529,093**	**$712,275**	**$1,127,334**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF ACTIVITIES
For the Year ended June 30, 2024

		Program Revenues			Net (Expenditures) and Revenues and Changes in Net Position		
					Primary Government	Component Units	
	Expenses	Charges for Services	Operating Grants and Contributio	Capital Grants and Contributio	Governmenta l Activities	Convention and Visitors Bureau	Parks and Recreation
Functions/Programs:							
Primary Government Governmental Activities:							
General government	$3,323,554	$810,232	$16,006	$0	($2,497,316)	$0	$0
Public safety	2,520,104	403,381	25,721	-	(2,091,002)	-	-
Streets and transportation	2,093,532	9,900	23,434	-	(2,060,198)	-	-
Cultural and Recreation	745,546	-	-	-	(745,546)	-	-
Total Governmental Activities	**$8,682,736**	**$1,223,513**	**$65,161**	**$0**	**($7,394,062)**	-	-
Total Primary Government	**$8,682,736**	**$1,223,513**	**$65,161**	**$0**	**($7,394,062)**	-	-
Component Units:							
Convention and Visitors	$464,934	$363,511	$5,940	$0		($95,483)	$0
Parks and Recreation	362,031	432,349	3,025	-		-	73,343
Total Component Units	**$826,965**	**$795,860**	**$8,965**	**$0**		**($95,483)**	**$73,343**
	General Revenues						
	Taxes:						
	Property taxes, levied for general purposes				$1,672,303	$0	$0
	Business and occupation tax				3,658,226	-	-
	Sales tax				2,171,950	-	-
	Alcoholic beverage tax				79,692	-	-
	Utility services tax				274,500	-	-
	Hotel/Motel tax				643,878	-	-
	Other taxes				56,750	-	-
	Developer fees				354,389	-	-
	Franchise fees				50,449	-	-
	Interest income				354,939	15,439	8,315
	Video lotter/Table gaming				880,122	-	-
	Reimbursements and refunds				64,741	-	-
	Confiscated property				20,502	-	-
	Miscellaneous				61,516	-	-
	Total General Revenues				**10,343,957**	**15,439**	**8,315**
	Change in Net Position				2,949,895	(80,044)	81,658
	Net Position, Beginning of Year				32,685,298	733,234	1,026,823
	Net Position, End of Year				**$35,635,193**	**$653,190**	**$1,108,481**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA

BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2024

	General Fund	Coal Severance Fund	Capital Improvement Fund	Sales Tax Fund	American Rescue Plan Act Fund	Cares Grant Fund	Other Non-Major Governmental Fund	Totals
Assets								
Current Assets:								
Cash and Equivalents (Note 4)	$5,409,040	$324,333	$8,421,916	$3,178,759	$8,589	$1,071,913	$322	$18,414,872
Restricted cash	-	-	34,984	-			50,021	85,005
Receivables, Net: (Note 7)								
Taxes	1,408,665	-	-	577,617	-	-	-	1,986,282
Accounts	45,284	6,153	35,301	-	-	-	-	86,738
Construction advances	-	-	-	331,207	-	-	-	331,207
Due from other funds (Note 6)	116,781	-	55,000	-	-	-	-	171,781
Due from component unit	-	-	-	-	-	-	-	-
Total Current Assets	$6,979,770	330,486	8,547,201	4,087,583	8,589	1,071,913	50,343	21,075,885
Total Assets	**$6,979,770**	**$330,486**	**$8,547,201**	**$4,087,583**	**$8,589**	**$1,071,913**	**$50,343**	**$21,075,885**
Liabilities								
Current Liabilities:								
Accounts Payable	$90,203	$0	$155,869	$0	$0	$0	$0	$246,072
Development bond held (Note 9)	-	-	30,962	-	-	-	-	30,962
Due to other funds (Note 6)	55,000	-	115,281	1,050	-	-	450	171,781
Due from component units (Note 6)	231,876	-	-	-	-	-	-	231,876
Other accrued expenses	186,933	-	-	-	-	-	-	186,933
Total Current Liabilities	564,012	-	302,112	1,050	-	-	450	867,624
Deferred inflows of resources								
Unavailable revenue - property tax	101,960	-	-	-	-	-	-	101,960
Total deferred inflows resources	**101,960**	**0**	**0**	**0**	**0**	**0**	**0**	**101,960**
Fund Balance (Note 14)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	4,022	-	-	-	49,821	53,843
Committed	-	-	8,241,067	4,086,533	-	-	-	12,327,600
Assigned	6,313,798	330,486	-	-	8,589	1,071,913	72	7,724,858
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	6,313,798	330,486	8,245,089	4,086,533	8,589	1,071,913	49,893	20,106,301
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**$6,979,770**	**$330,486**	**$8,547,201**	**$4,087,583**	**$8,589**	**$1,071,913**	**$50,343**	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	15,624,989
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds	101,960
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	-
Compensated absences	(198,057)
Net position of governmental activities	**$35,635,193**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA

RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
For the Year ended June 30, 2024

Total fund balances on the governmental funds balance sheet		20,106,301
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	-	
Compensated absences	(198,057)	(198,057)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds		101,960
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		15,624,989
Net position of governmental activities		**$35,635,193**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year ended June 30, 2024

	General Fund	Coal Severance Fund	Capital Improvement Fund	Sales Tax Fund	American Rescue Plan Act Fund	Cares Grant Fund	Other Non-Major Governmental Fund	Totals
Revenues								
Taxes (including interest and penalities)	$6,374,232	$0	$0	$2,171,950	$0	$0	$0	$8,546,182
Licenses, permits and miscellaneous fees	810,232	-	-	-	-	-	-	810,232
Intergovernmental:								
Federal	25,721	-	-	-	-	-	-	25,721
State	-	23,434	-	-	-	-	16,006	39,440
Local	-	-	-	-	-	-	-	-
Charges for services	-	-	9,900	-	-	-	-	9,900
Fines and Forfeits	403,381	-	-	-	-	-	-	403,381
Developer fees	-	-	354,389	-	-	-	-	354,389
Franchise fees	50,449	-	-	-	-	-	-	50,449
Interest	93,478	10,637	91,838	106,496	15,379	36,294	817	354,939
Video lottery/table gaming	-	-	880,122	-	-	-	-	880,122
Reimbursements/Refunds	64,741	-	-	-	-	-	-	64,741
Confiscated property	-	-	-	-	-	-	20,502	20,502
Gain on insurance settlement	-	-	-	-	-	-	-	-
Miscellaneous	57,775	-	3,639	103	-	-	-	61,517
Total Revenues	7,880,009	34,071	1,339,888	2,278,549	15,379	36,294	37,325	11,621,515
Expenditures								
General government	3,178,997	-	245,768	3	-	-	30	3,424,798
Public safety	2,380,760	-	230,707	-	-	-	-	2,611,467
Streets and transportation	1,226,231	-	916,136	-	-	-	-	2,142,367
Culture and recreation	704,227	-	60,898	-	-	-	-	765,125
Total expenditures	7,490,215	-	1,453,509	3	-	-	30	8,943,757
Excess (deficiency) of revenues over expenditures	**389,794**	**34,071**	**(113,621)**	**2,278,546**	**15,379**	**36,294**	**37,295**	**2,677,758**
Other financing sources (uses)								
Transfers in	4,027,745	-	1,500,000	-	-	-	-	5,527,745
Transfers out	(1,500,000)	-	-	(1,700,000)	(2,327,745)	-	-	(5,527,745)
Total other financing sources	2,527,745	-	1,500,000	(1,700,000)	(2,327,745)	-	-	-
Net Change in Fund Balance	**2,917,539**	**34,071**	**1,386,379**	**578,546**	**(2,312,366)**	**36,294**	**37,295**	**2,677,758**
Fund Balance Beginning of Year	**3,396,259**	**296,415**	**6,858,710**	**3,507,987**	**2,320,955**	**1,035,619**	**12,598**	**17,428,543**
Fund Balance End of Year	**$6,313,798**	**$330,486**	**$8,245,089**	**$4,086,533**	**$8,589**	**$1,071,913**	**$49,893**	**$20,106,301**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year ended June 30, 2024

Net change in fund balance - total governmental fund		$2,677,758
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	1,338,833	
Depreciation expense	(1,065,864)	
Amount capital outlays exceed depreciation		272,969
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Deffered revenues increased by this amount in the current period		11,117
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 the current period.		(11,949)
Change in net position of governmental activities		**$2,949,895**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Ranson, West Virginia (the City), conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

The City of Ranson, West Virginia 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 discreetly presented component units.

B. 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

C. 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.

D. 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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,

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, Sales Tax, American Rescue Plan Act, and Cares Grant 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.

E. 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 fund's 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., expenditure 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. 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.

G. Encumbrances

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

H. Customer Receivables

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

I. 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.

J. 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 $34,984 at June 30, 2024.

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 $33,899 at June 30, 2024.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted cash of the Opioid Funds is limited by state law or regulation. Restricted cash of the Opioid Fund amounted to $16,122 at June 30, 2024.

K. 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.

L. 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
EquipmenUSoftware	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.

M. 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.

N. Compensated Absences

The City's policy is to permit employees to accumulate earned but unused vacation benefits. The City fully recognizes the liability related to compensated absences in the government-wide financial statements and proprietary fund financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Component Unit Charges

The City allocates 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.

P. 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.

Q. Long-Term Obligations

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

R. Fund Balances

In accordance with GASB Standards, the City classifies governmental fund balances within the following categories: Non-spendable 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.

S. 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."

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. 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 PRONOUNCEMENTS

New Accounting Pronouncements Adopted

The City has adopted the following GASB Pronouncements during fiscal year ended June 30, 2024:

GASB Statement No. 100, *Summary of Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62,* aims to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions of assessing accountability.

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

GASB Statement No. 101, Compensated Absences: This statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102, Certain Risk Disclosures: This statement defines and requires governments to disclose the risks related to concentrations of inflows or outflows of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2024.

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.

The City has not yet determined the effect these Statements will have on its financial statements.

NOTE 3: PROPERTY TAXES

The taxes on real property and 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 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 the first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on

NOTE 3: PROPERTY TAXES (CONTINUED)

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, 2024, were as follows:

Class of Property	Assessed Valuations For Tax	Current Expense
Class I	$0	12.50¢
Class II	$231,667,350	25.00¢
Class III	$225,795,654	50.00¢

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, 2024:

	Primary Government	Component Units
Unrestricted accounts		
Bank accounts	$18,414,872	$1,435,599
Total Unrestricted accounts	**$18,414,872**	**$1,435,599**
Restricted accounts		
Development bond funds	$34,984	$0
Law enforcement investigative fund	33,899	-
Opioid fund	16,122	-
Total restricted accounts	**$85,005**	**$0**

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, 2024.

NOTE 5: COLLATERALIZATION OF DEPOSITS

The City maintains its cash accounts at one financial institution. City deposits held by financial institutions are insured up to $250,000 at each financial institution by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2024, the carrying amount of the City deposits (including component units) was $19,935,476 and the bank balance was $20,048,351. The bank balance in excess of FDIC insurance of $19,798,351 was collateralized with securities held by the financial institution.

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

Internal balances for the year ended June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Amount
Capital Improvement	General Fund	$55,000
General	Sales Tax	1,050
General	Capital Improvement	115,281
General	Law Enforcement Investigative	200
General	Building Commission	250
	Total	**$171,781**

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, 2024 are as follows:

Transferor Fund	Transferee Fund	Amount
Sales Tax	General	$1,700,000
General	Capital Improvement	1,500,000
ARPA	General	2,327,745
Total	**Total**	**$5,527,745**

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. American Rescue Plan Act 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, 2024 are as follows:

Due to	Due from	Amount
Convention and Visitors Bureau	General	$115,446
Parks and Recreation	General	116,430
	Total	**$231,876**

The component unit balances were extinguished during the year ending June 30, 2025. Amounts due represent hotel/motel tax allocations.

NOTE 7. RECEIVABLES, NET

The City's governmental funds' receivables at June 30, 2024, consist of accounts receivable and taxes receivable of $86,738 and $1,986,282 respectively.

The city periodically analyzes delinquent accounts and use the allowance method for accounting for Bad debt.

NOTE 8: CHANGES IN CAPITAL ASSETS

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

	Balance at June 30,2023	Additions	Written-Off / Disposals	Balance at June 30,2024
Govermental Activities :				
Capital Assets not being depreciated:				
Land	$1,620,374	$0	$0	$1,620,374
Construction in progress	685,500	209,520	17,713	877,307
Total Capital Assets not being depreciated	2,305,874	209,520	17,713	2,497,681
Capital Assets being depreciated:				
Building	122,000	-	-	122,000
Land improvements	58,166	-	-	58,166
Buildings improvements	2,963,011	277,034	-	3,240,045
Streets/Roads	13,433,534	278,331	-	13,711,865
Equipment	1,938,617	261,030	-	2,199,647
Software	217,029	-	-	217,029
Vehicles	2,575,694	330,630	-	2,906,324
Total	21,308,051	1,147,025	-	22,455,076
Less: accumulated depreciation	(8,261,904)	(1,065,864)		(9,327,768)
Capital Assets being depreciated, net	13,046,147	81,161	-	13,127,308
Total Govermental Activities Capital Assets	**$15,352,021**	**$290,681**	**$17,713**	**$15,624,989**

Depreciation was charged to function as follows:

Govermental Activities :	
General goverment	$97,416
Public safety	134,374
Highways and Streets	795,724
Culture and recreation	38,350
Total Govermental Activities depreciation expense	**$1,065,864**

NOTE 8: CHANGES IN CAPITAL ASSETS (CONTINUED)

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

	Balance at June 30,2023	Additions	Written-Off / Disposals	Balance at June 30,2024
Convention and Visitors Bureau :				
Capital Assets not being depreciated:				
None	$ -	$ -	$ -	$ -
Total capital assets not being depriciated	-	-	-	-
Capital Assets being depreciated:				
Equipment	8,986	34,290	-	43,276
Vehicles	24,591	-	-	24,591
Less:				
Accumulated depreciation	(26,199)	(6,633)	-	(32,832)
Capital Assets being depreciated, net	7,378	27,657	-	35,035
Total Convention and Visitors Bureau capital assets	**$7,378**	**$27,657**	**$0**	**$35,035**
Depreciation was charged as follows:				
Component Unit : Convention and Visitors Bureau	**$6,633**			

Parks and Recreation :	Balance at June 30,2022	Additions	Written-Off / Disposals	Balance at June 30,2023
Capital Assets not being depreciated:				
None	$ -	$ -	$ -	$ -
Total capital assets not being depriciated	-	-	-	-
Capital Assets being depreciated:				
Building	43,416	-	-	43,416
Land improvements	33,029	-	-	33,029
Equipment	231,045	-	-	231,045
Vehicles	26,367	-	-	26,367
Less:				
Accumulated depreciation	(178,718)	(18,421)	-	(197,139)
Capital Assets being depreciated, net	155,139	(18,421)	-	136,718
Total Parks and Recreation capital assets	**$155,139**	**($18,421)**	**$0**	**$136,718**
Depreciation was charged as follows:				
Component Unit : Parks and Recreation	**$18,421**			

NOTE 9: 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 $30,962 at June 30, 2024.

NOTE 10: CHANGES IN LONG-TERM LIABILITIES

	Balance at June 30, 2023	Additions	Payments	Balance at June 30, 2024	Due within One Year
Compensated absences	$186,109	$11,948	$0	$198,057	$0
Total Long-Term Liabilities	**$186,109**	**$11,948**	**$0**	**$198,057**	**$0**

NOTE 11: EMPLOYEES'RETIREMENTPLAN

The City has established a combined 401a/457b retirement plan. All full-time employees are eligible to participate in the plan. The City makes a contribution to the 401a 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, 2024, 2023, and 2022 amounted to $243,661, $231,131, and $218,434, 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 12: 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 Projects

During the year ended June 30, 2018, the City commenced the Mildred Street stormwater project. The City has incurred $496,953 of costs associated with this project which is included in construction in progress at June 30, 2024.

NOTE 12: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Streetscape Projects

During the year ended June 30, 2020, 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, 2024.

NOTE 13: 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 14: FUND BALANCE

Fund balance is classified as non-spendable, 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:

Fund Balance	General Fund	Coal Severance Fund	Capital Improvement Fund	Sales Tax Fund	American Rescue Plan Act Fund	Cares Grant Fund	Other Funds
NonSpendable for:							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted for:							
Law enforcement	-	-	-	-	-	-	33,699
Developer bond repayment			4,022				
Opioid crisis funding							16,122
Commited for:							
Capital outlays/debt service on capital projects	-	-	8,241,067	4,086,533	-	-	-
Assigned for:							
Carryover to fiscal year June 30, 2025 budget	6,313,798	-	-	-	-	-	-
Streets and transportation operations/capital outlay	-	330,486	-	-	-	-	-
Cares Grant funding	-	-	-	-	-	1,071,913	
ARPA funding - revenue loss					8,589		-
Leasing activities	-	-	-	-	-	-	72
Unassigned for:							
None	-	-	-	-	-	-	-
Total fund balance	**$ 6,313,798**	**$330,486**	**$ 8,245,089**	**$4,086,533**	**$ 8,589**	**$1,071,913**	**$49,893**

NOTE 15: 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 and obligations related to contract administration at June 30, 2024:

Assets

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

The City has an enforceable guarantee of repayment of these economic development expenditures, including those drawn from the line of credit.

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.

NOTE 15: ECONOMIC DEVELOPMENT ACTIVITIES (continued)

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 16: SUBSEQUENT EVENTS

The City has evaluated all subsequent events through March 11, 2025, the date the financial statements were available to be issued.

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.

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

NOTE 17: CONTINGENCIES

The City of Ranson is a party to two lawsuits that are pending as follows:

- Th Charles Lynch and Kieth Segulinsky v. Robbie R. Roberts and the City of Ranson;
  Circuit Court of Jefferson County WV, Case No. 2024-C-194
- Angela C. Snyder v. Robbie R. Roberts and the City of Ranson;
  Circuit Court of Jefferson County WV, Case No. 2024-C-266

The outcome of both of these lawsuits were not known at the time of issuance of this audit report. However, according the City's legal counsel, the City anticipates a favorable outcome in both of these cases. And the range of potential loss is estimated to be within the insurance policy limits in both matters.

REQUIRED SUPPLEMENTARY INFORMATION

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - GENERAL FUND
For the Year ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Taxes (including interest and penalities)				
General property tax	$1,560,864	$1,560,864	$1,661,186	$100,322
Business and occupation tax	1,739,201	2,500,000	3,658,226	1,158,226
Alcoholic beverages tax	65,000	75,000	79,692	4,692
Utility services tax	190,000	225,000	274,500	49,500
Hotel/motel tax	550,000	600,000	643,878	43,878
Other taxes	8,500	57,100	56,750	(350)
Total taxes	4,113,565	5,017,964	6,374,232	1,356,268
Licenses, permits and miscellaneous fees	199,000	681,500	810,232	128,732
Intergovernmental:				
Federal	-	-	25,721	25,721
State	-	-	-	-
Charges for services		-	-	-
Fines and Forfeits	350,000	400,000	403,381	3,381
Franchise fees	45,000	45,000	50,449	5,449
Interest	1,000	30,000	93,478	63,478
Reimbursements/Refunds	30,000	40,000	64,741	24,741
Miscellaneous	19,000	40000	57,775	17,775
Total Revenues	**4,757,565**	**6,254,464**	**7,880,009**	**1,625,545**
Expenditures				
General government	2,352,005	6,157,607	3,178,997	2,978,610
Public safety	2,277,600	2,654,700	2,380,760	273,940
Streets and transportation	1,277,960	1,384,960	1,226,231	158,729
Culture and recreation	550,000	600,000	704,227	(104,227)
Total expenditures	6,457,565	10,797,267	7,490,215	3,307,052
Excess (deficiency) of revenues over expenditures	(1,700,000)	(4,542,803)	389,794	4,932,597
Other financing sources (uses)				
Transfers in	1,700,000	4,027,745	4,027,745	-
Transfers out	(200,000)	(1,500,000)	(1,500,000)	-
Total other financing sources	1,500,000	2,527,745	2,527,745	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(200,000)	(2,015,058)	2,917,539	4,932,597
Fund Balance Beginning of Year	200,000	2,015,058	3,396,259	1,381,201
Fund Balance End of Year	**$0**	**$0**	**$6,313,798**	**$6,313,798**

The accompanying notes are an integral part of these financial statements

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COAL SEVERANCETAX FUND
For the Year ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Intergovernmental:				
Federal	$0	$0	$0	$0
State	6,000	20,000	23,434	3,434
Interest	-	-	10,637	10,637
Total Revenues	6,000	20,000	34,071	14,071
Expenditures				
Streets and transportation	206,000	316,416	-	316,416
Total expenditures	206,000	316,416	-	316,416
Excess (deficiency) of revenues over expenditures	(200,000)	(296,416)	34,071	330,487
Other financing sources (uses)				
Operating Transfers out	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(200,000)	(296,416)	34,071	330,487
Fund Balance Beginning of Year	200,000	296,416	296,415	(1)
Fund Balance End of Year	**$0**	**$0**	**$330,486**	**$330,486**

The accompanying notes are an integral part of these financial statements

SUPPLEMENTARY INFORMATION

THE CITY OF RANSON, WEST VIRGINIA

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Opioid Fund	Totals
ASSETS				
Cash and Equivalents	$322	$0	$0	$322
Restricted cash	-	33,899	16,122	50,021
Due from other funds		-	-	-
Total assets	**$322**	**$33,899**	**$16,122**	**$50,343**
LIABILITIES AND FUND BALANCES				
Liabilities:				
Other accrued expenses	$0	$0	$0	$0
Due to other funds	250	200	-	450
Total liabilities	250	200	-	450
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	33,699	16,122	49,821
Commited	-	-	-	-
Assigned	72	-	-	72
Unassigned	-	-	-	-
Total fund balances	72	33,699	16,122	49,893
Total liabilities and fund balances	**$322**	**$33,899**	**$16,122**	**$50,343**

THE CITY OF RANSON, WEST VIRGINIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
For the Year ended June 30, 2024

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Opioid Fund	Totals
REVENUES				
Charges for services	$0	$0	$0	$0
Interest	7	694	116	817
Confiscated property	-	20,502	-	20,502
Intergovernmental - State	-	-	16,006	16,006
Other	-	-	-	-
Total revenues	7	21,196	$16,122	37,325
EXPENDITURES				
Current:				
General government	30	-	-	30
Public safety	-	-	-	-
Debt service:			-	
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	30	-		30
Excess (deficiency) of revenues over expenditures	**(23)**	**21,196**	**16,122**	**37,295**
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(23)	21,196	16,122	37,295
Fund Balance Beginning of Year	95	12,503	-	12,598
Fund Balance End of Year	**$72**	**$33,699**	**$16,122**	**$49,893**

The accompanying notes are an integral part of these financial statements

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF NET POSITION – COMPONENT UNITS
June 30, 2024

	Convention and Visitors Bureau	Parks and Recreations
ASSETS		
Current assets:		
Cash (Note 4)	$561,413	$874,186
Accounts receivable	381	-
Due from Primary Government (Note 6)	115,446	116,430
Total Current Assets	677,240	990,616
Capital Assets:		
Land improvements	-	33,029
Buildings	-	43,416
Equipment	43,276	231,045
Vehicles	24,591	26,367
Less: accumulated depreciation	(32,832)	(197,139)
Total Capital Assets (Note 8)	35,035	136,718
Total Assets	**$712,275**	**$1,127,334**
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts Payable	$46,615	$1,939
Accrued expenses	5,772	12,730
Total Current Liabilities	52,387	14,669
Noncurrent Liabilities:		
Accrued Compensated Absences (Note 11)	6,698	4,184
Total Noncurrent Liabilities	6,698	4,184
Total Liabilities	59,085	18,853
Net Position		
Net Investment in Capital Assets	35,035	136,718
Unrestricted	618,155	971,763
Total Net Position	653,190	1,108,481
Total Liabilities and Net Position	**$712,275**	**$1,127,334**

The accompanying notes are an integral part of these financial statements

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – COMPONENT UNITS
For the Year ended June 30, 2024

	Convention and Visitors Bureau	Parks and Recreations
OPERATING REVENUES		
Hotel/Motel tax allocation	$352,114	$352,114
Rentals	-	43,170
Program services revenues		36,898
Special events	8,480	-
Sponsorships	2,850	-
Concessions	-	-
Contribution from government	-	-
Other	67	167
Other operating revenues	363,511	432,349
OPERATING EXPENSES		
Advertising	204,215	633
Compensationl	148,546	195,997
Contract Services	81,338	50,210
Contribution to Primary Government	-	-
Contributions - Other	1,500	650
Depreciation	6,633	18,421
General and administrative	6,555	1,583
Maintenance and repair	2,643	5,191
Supplies	6,583	21,202
Refunds	-	120
Travel	1,715	200
Utilities and Telephone	5,206	67,824
Total Operating expenses	464,934	362,031
Income or loss from operations	(101,423)	70,318
OTHER INCOME (EXPENSE)		
Interest and investment income	15,439	8,315
Grants and donations	5,940	3,025
Total other income (expense)	21,379	11,340
Change in net position	(80,044)	81,658
Net position at beginning of year	733,234	1,026,823
Net position at end of year	**$653,190**	**$1,108,481**

The accompanying notes are an integral part of these financial statements

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF CASH FLOWS – COMPONENT UNITS
For the Year ended June 30, 2024

	Convention and Visitors Bureau	Parks and Recreations
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from program services, tax collections and other support	$401,115	$475,142
Cash paid for compensation, goods and services	(413,496)	(339,780)
Net Cash Flows Provided by Operating Activities	(12,381)	135,362
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and investment income	15,439	8,315
Grants and donations	5,940	3,025
Net Cash Flows Provided (Used) by Investing Activities	21,379	11,340
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	(34,291)	-
Net cash used in capital and related financing activities	(34,291)	-
Net increase in cash and cash equivalents	(25,293)	146,702
cash and cash equivalents at beginning of year	586,706	727,484
cash and cash equivalents at end of year	**$561,413**	**$874,186**
Reconciliation of Operating income (loss) to net cash flows from operations		
Operating income (loss)	(101,423)	70,318
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	6,633	18,421
Decrease (increase) in accounts receivable	(381)	1,710
Decrease (increase) in due from primary government	37,985	41,083
Decrease (increase) in accounts payable	44,519	(548)
Decrease (increase) in accrued expenses	286	4,378
Net cash provided by operating activities	**($12,381)**	**$135,362**
Supplemental disclosures of cash flow information		
Cash paid for interest	$0	$0
Cash paid for taxes	$0	$0

Non cash investing, capital and financing transactions:

None

The accompanying notes are an integral part of these financial statements

THE CITY OF RANSON, WEST VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
COPS office COPS Hiring Program (CHP)	16.710	N/A	$25,721
Total U.S. Department of Justice			$25,721
U.S. Depaartment of Treasury			
Pass-through Program from State of West Virginia			
Coronavirus State and Local Recovery Fund	21.027	N/A	$2,315,835
Total U.S. Department of T;reasury			$2,315,835
Total expenditures of federal awards			**$2,341,556**

NOTE A- BASIS OF PRESENTATION

The accompanying schedule of expenditures offederal awards (the Schedule) includes the federal award activity of the City of Ranson under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Ranson, it is not intended to and does not present either the financial position or changes in net position of the City of Ranson.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - PASS-THROUGH ENTITIES

Pass-through entities are identified as applicable.

NOTED - INDIRECT COST RATE

The City of Ranson has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance. The City does not charge indirect expenses to federal grants.

THE CITY OF RANSON, WEST VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

Section I - Summary of Auditor's Results
Financial Statements

Type of auditor's report issued:	Unmodified
Internal Control over Financial Reporting:	
Material weaknesses identified.	No
Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted.	No

Federal Awards

Internal Control over Major Programs:	
Material weaknesses identified.	No
Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal programs:	
CFDA Number	Name of Federal Program
21.027	Pass-through Program from state of West Virginia Coronavirus State and Local Recovery Fund
Dollar threshold used to distinguish between Type A and Type B Program:	$750,000
Auditee qualified as a low-risk auditee?	Yes

Section II - Financial Statement Findings:
There are no findings related to Financial Statements.

Section III - Federal Award Findings and Questioned Costs:
There are no findings related to Federal Awards.

A. STATUS OF PRIOR AUDIT FINDINGS

There prior year report contained no audit findings.

B. FINDINGS, RECOMMENDATIONS AND REPLIES

There were no formal findings for the current audit period.

ACCOMPANYING INFORMATION

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

Honorable Mayor and Council
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, West Virginia (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 11, 2025.

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) to determine the 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 entity'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.

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

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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AAL, P.C.

AAL, P.C.
Vienna, VA
March 11, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and Council
City of Ranson
Ranson, West Virginia

Report on Compliance for Each Major Federal

Program Opinion on Each Major Federal Program

We have audited City of Ranson's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the Summary of Auditors' Results section of the accompanying *Schedule of Findings and Questioned Costs.*

In our opinion, the City of Ranson complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with *auditing standards generally accepted in the United States of America (GAAS);* the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles,* and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grant agreements applicable to City's federal programs.

Auditor`s Responsibilities for the Audit of Compliance

Our objective are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE (Continued)

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, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

AAL, P.C.

AAL, P.C.
Vienna, VA
March 11, 2025

AGENDA ITEM VII.9

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: FY25 Strategic Planning Report - Quarterly Update

ATTACHMENTS:

FY25 Strategic Planning Report Q3 Update.docx

City of Ranson

312 South Mildred Street
Ranson, West Virginia 25438-1621
Phone (304) 725-1010 | Fax (304) 728-8579

Keith D. Pierson - Mayor

Council Members:
Mike Anderson
Andy Colandrea
Tommy Custer
Amanda Stroud
Herbie McDaniel
Ken Suits

FY25 Strategic Planning Report (Status Update 4/1/25)

The FY25 Strategic Planning Report will serve as a guiding framework for city staff as we address the challenges and opportunities that will shape Ranson in the coming year. This document outlines issues that reflect the goals of City Council members and the administrative priorities from the City Manager. These goals were integral to the creation of the FY25 budget and establish objectives for staff aimed at fostering targeted growth, encouraging civic engagement, and preserving the well-being of our vibrant community. The administrative team is committed to collaborating with the City Council and community partners to successfully implement these initiatives.

CITY COUNCIL PRIORTIES

Electoral Redistricting: The City's Charter mandates the redefinition of its Wards, if necessary, following each census. With the 2020 census finalized and an awareness of the growth over the past ten to fifteen years, staff recommends evaluating the composition of each ward to determine if redefining is necessary. If deemed necessary by the City Council, this will become a priority project to be completed in advance of the next election.

- This priority has been completed

Rules of Council: Staff has addressed various issues related to the operating standards of the City Council over the past year but recommends striving for the adoption of Rules of Council/Committees to enhance clarity and streamline the political process.

- Changes were made to the pubic comment period standards.
- Staff along with the new City Council will be asked to review the current rules and propose changes after the new term starts in July.

Capital Improvement Plan: Staff acknowledges the absence of a formal Capital Improvement Plan. Staff in collaboration with the City Council will work to create a plan that aligns with stated Council priorities.

Financial Management & Investment: At present, Ranson employs limited financial and investment management practices. Staff is committed to collaborating with the City Council to implement more robust financial management strategies, ensuring proactive utilization of Ranson's resources for maximum impact.

- During the development of the FY26 budget, potential sources of funding for strategic investments were identified. However, it was determined that

investment decisions should be deferred to the newly seated Council, as they are best positioned to guide these priorities.

Affordable Housing: Affordable Housing remains a top priority for the City Council. Although Ranson's housing stock is already one of the most diverse in Jefferson County, targeted efforts should be undertaken to further enhance this diversification. Exploring regulations that incentivize affordable options is worth considering, while acknowledging the constraints imposed by market forces beyond government control.

Land Use Agency: Staff will explore and propose to the City Council the establishment of a Land Use Agency to facilitate the achievement of expressed goals, such as transferring property to groups like Habitat for Humanity for affordable housing options. A Land Use Agency could enhance the efficiency of property transfers, enabling the City Council to more effectively realize specific development goals.

- Staff is currently reviewing a draft proposal submitted by the City Attorney and plans to present it for discussion with the City Council in the final quarter of FY25.

Circulator Bus Route: Members of the City Council have shown an interest in establishing a circulator or additional local bus route to facilitate residents' movement between the greater Charles Town and Ranson areas without the necessity of a car. Staff is committed to investigating this matter and presenting feasible opportunities to the City Council.

- City Council has allotted $200,000 in the upcoming FY26 budget to accommodate this priority.

Police Department Facility: With Ranson experiencing rapid growth, it becomes imperative to address deficiencies with the current Police Department offices to uphold public safety standards. Staff will work to identify a suitable location and explore funding opportunities for the construction of a new public safety facility, recognizing its increasing necessity in the coming years.

- The City has completed the acquisition of property on North Mildred Street for potential use as a future police department site. Renovation efforts are also underway to relocate the municipal court to the Trifecta Place property, enabling the existing police department to expand into the court's current space. This initial phase of the transition is expected to be completed by the end of calendar year 2026. Staff anticipates seeking City Council input and proposing conceptual planning for a new police facility early in the FY26 budget year.

CITY STAFF PRIORTIES & PROJECTS

- Administrative Initiatives

Employee Handbook: A revision of Ranson's Employee Handbook requires urgent attention. Changes from 2022 that were initially enacted and later rescinded without clarity have led to a situation where the staff lacks confidence or clarity in the current policies in place. Despite addressing issues as they arose over the past year, the absence of clear, written, and definitive policies has created numerous challenges, and this is

likely to persist until the matter is addressed. This project is deemed essential and urgent but will prove to be a worthwhile effort.

- Staff continues to collaborate with a consulting firm to rewrite the City's employee handbook and coordinate its rollout. Implementation of the updated handbook is anticipated at the beginning of FY26.

Grant Procurement: Staff will actively seek grants and similar funding opportunities for projects identified as priorities. We may explore the possibility of enlisting external technical assistance to enhance our efforts in achieving this goal.

- In partnership with the Region 9 Local Council of Governments, the City has submitted a grant application to replace the turf playing surface at the Marcus Field facility. Staff has also shared additional key objectives and initiatives with our partners at Region 9 to ensure alignment and awareness of future funding opportunities that support Ranson's priorities.

Ordinance Updates: Ranson's ordinances, standard operating procedures, and reporting relationships lack consistency. Staff will collaborate with the City Council to enhance the alignment of these crucial functions and operations.

- Staff continues to propose ordinance updates as specific issues arise. While a more structured, comprehensive review of the City's ordinances remains a long-term goal, current workload and competing priorities may require maintaining a reactive approach for the time being. Despite these challenges, a broad range of ordinance updates have been successfully completed this year.
- Staff expects to bring several ordinance updates to the City Council in conjunction with the new employee handbook rollout during the last quarter of FY25.

Emergency Alert System: Staff will continue efforts toward the implementation of an Emergency Alert System for citizens, that will enhance communication channels and provide timely information during emergencies. This is a component unit of the legislative and public engagement tool that is currently being integrated into the City's operations.

- The City's Communications Specialist continues to advance the key objective of building a comprehensive public communications system, with efforts focused on developing an integrated emergency alert system as a core component.

Partnerships: Staff will strive to establish new partnerships or strengthen existing ones with community organizations such as Jefferson County Convention and Visitors Bureau (JCCVB), Jefferson County Development Authority (JCDA), Jefferson County Branch of the National Association for the Advancement of Colored People (NAACP), Jefferson County Council on Aging (JCCOA), and Jefferson County Adult Learning Center (WVAdultEd) and utilize these relationships to advance City Council priorities. In addition, efforts will be made to collaborate with the City of Charles Town on a number of priorities as we look for ways to more efficiently provide services to the community.

- The most significant progress toward this goal has been the City's successful integration with the Jefferson County Convention & Visitors Bureau. The transition has been smooth, and the partnership continues to develop

positively. Looking ahead, a pathway is beginning to form for increased collaboration with the Jefferson County Development Authority.

Public Engagement Management: Prioritizing public and legislative engagement, the introduction of the PEAK software program and consolidation of the City's websites initiates a comprehensive strategy to enhance communication and civic participation. Ongoing efforts, coupled with well-trained staffing to manage these programs, will provide more user-friendly opportunities for public engagement.

- In the previous fiscal year, the City implemented a new system for managing its legislative agenda, significantly enhancing the creation and public accessibility of legislative files. Staff continues to refine its use of the system, and training is underway to onboard additional team members. This will support a more collaborative approach to managing legislative agendas across all City bodies, under the oversight of the City Clerk.

- Finance & Human Resources

Financial Operations: Recognizing the importance of sound financial practices, staff recommends realigning some of the city's current financial procedures. Aligning these processes with industry standards will serve to enhance protections and safeguard Ranson's financial assets.

Online Payments: Ranson is embracing technological advancements by planning to implement digital payment portals for B&O Taxes, Business Licensing, Traffic Citations, and Parks & Recreation fees. This initiative not only streamlines processes but also ensures compliance with state laws.

- The B&O tax and business licensing collection software continues to meet its intended objectives. Since the launch of the online payment platform for licensing and taxes on June 4, 2024, the City has collected $1,531,501 through e-payments—representing approximately 41% of the $3,756,867 in total revenue collected for these categories over the past 10 months. Likewise, since the implementation of online payments for traffic citations on January 22, 2024, the City has collected $147,353 through e-payments, accounting for roughly 30% of the $484,454 in total citation revenue collected over the past 14 months.

Retirement Benefits Project: Retirement benefits have been a focal point of the previous year's workload. Staff is optimistic that this project will reach completion and be implemented at the commencement of the FY25 fiscal year.

- The City engaged an actuary to help assess the liability associated with joining the State retirement systems. The actuary has experienced similar challenges as City staff in obtaining clear communication from the State retirement system administrators. While preliminary figures have been provided, a final report is still pending. Several Council members have expressed strong interest in addressing this matter in May. Staff will be prepared to present all available information to support the Council’s deliberations when requested.

- Community Development

Development: Staff will concentrate on expanding the commercial and healthcare development sectors in the city. Staff's primary focus will involve recommending adjustments to the regulatory environment that could incentivize these types of development. Additionally, consideration will be given to enhancing the City's partnership with the Jefferson County Development Authority and/or reconstituting the Ranson Development Authority. While residential development is happening at a robust pace, the upcoming year's focus should be on fostering development that meets the needs of our growing residential population.

- Several major commercial projects are currently underway across multiple sectors, including healthcare, retail, agriculture, and food services. Staff continues to actively collaborate with partners at both the state and local levels to recruit and support new business opportunities in the Ranson market.

Briar Run Annexation: Sections of the Briar Run subdivision lie outside Ranson's municipal boundaries. Property owners in these areas, currently outside the city, express interest in annexation. While annexing existing residential properties can have limited financial benefit to a city, there's potential to consider annexing larger undeveloped parcels concurrently. This coordinated approach may offer greater incentives for the city in consideration of the residential annexation. Staff will explore these options and collaborate with residents' representatives to pursue a plan that benefits all parties involved.

- A formal annexation petition has been submitted by residents of the community. Staff is currently reviewing the petition and will prepare a report for City Council, with consideration of the matter expected during the final quarter of FY25.

Alternative Transportation: Staff will enhance initiatives to incorporate bike lanes and other innovative transportation elements into development projects. This involves a broader focus on promoting alternative modes of transportation to enhance accessibility and sustainability.

Coordination with WVDOH: Coordinating with the West Virginia Department of Highways remains a challenge for municipalities across the state. This issue is a recurring topic at state gatherings of municipalities, and addressing it is likely to require a broad, state, or regional political push to bring about significant change. Despite the challenges, relationships with the Eastern Panhandle Regional Planning and Development Council and the Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) provide numerous coordination opportunities and currently serve as our strongest communication link in addressing this matter. Staff will continue to engage with these organizations and work toward the goal of improved communication and coordination.

- Recent conversations with state legislators suggest growing support for the idea of assigning a Department of Highways (DOH) employee to be based locally, serving as a regional representative. Communication and coordination with DOH continue to present challenges for Ranson and other local jurisdictions. It is believed that having a locally based liaison could help

improve responsiveness and ensure local concerns are more effectively communicated within the organization.

Homelessness: Staff will work to sustain and strengthen our partnership with Jefferson County Community Ministries (JCCM) to expand their programming. Our commitment lies in fostering growth and enhancing offerings that directly benefit the homeless and disadvantaged populations within our community. Through continued collaboration, we aim to address the evolving needs of these individuals, working together to create a more supportive and inclusive environment for all residents.

- While planning efforts for the JCCM properties along Racetrack Street, including the Barns donated by Ranson, have been ongoing, physical construction has now begun on portions of the site in support of JCCM's mission. Additionally, the Jefferson County Commission has requested financial support from the City for the Social Services Coordinator position in FY26. This request is scheduled for consideration at the April 1 meeting of the Ranson City Council.

- Public Works

Sidewalk Infrastructure: Ranson maintains a well-established commitment to improving sidewalks, and staff intends to persist in the ongoing investment in the city's sidewalk infrastructure. This dedication encompasses ongoing maintenance, expansion, identification of problematic areas, and enhancements to guarantee the provision of safe and convenient pathways for pedestrians.

- The City's Public Works team continues to expand the sidewalk network throughout Old Town, enhancing and building upon the existing infrastructure. Recent improvements and upgrades have occurred on N. Rayman St, 2nd Avenue, and E. 6th Avenue.

Fire Hydrants: Collaborating with both water utility providers, staff will work to identify and address needs for additional fire hydrants in the old town area of Ranson, in an effort to enhance firefighting capabilities and overall community safety.

Stormwater Management: Staff is dedicated to exploring the creation of a stormwater utility, with a primary focus on streamlining stormwater management and, significantly, securing a dependable funding source for essential improvements to ensure long-term and environmentally sustainable stormwater management. This effort involves considering the potential establishment of both local and regional stormwater utilities to efficiently manage stormwater infrastructure across the area.

- Planning and design efforts for the Mildred Street stormwater project are ongoing and expected to conclude by the end of the current fiscal year. As design nears completion, the City has begun exploring potential right-of-way acquisitions and will also begin researching grant funding opportunities to support project implementation. This work is expected to extend into FY26. Once completed, the project will significantly enhance stormwater management across a large portion of Old Town, addressing long-standing issues in Ranson and downstream. It represents the most substantial stormwater mitigation initiative in the City's recent history.

- Police Department

  Community Trainings: Staff will explore opportunities to fund and promote comprehensive emergency response trainings for the public, empowering individuals to effectively navigate and respond to critical situations.

- Parks & Recreation

  Health & Wellness: Staff will work to enhance the Parks and Recreation Department's programming, utilizing all facilities year-round to cater to a diverse population. From fitness classes, cultural events, health fairs, and senior specific programing, staff will work to create a dynamic schedule that engages residents of all ages and backgrounds, fostering a healthier and more connected community.

  - Staff is organizing the first Ranson Community Health & Wellness Fair, scheduled to take place at the Ranson Civic Center on May 17, 2025. As an inaugural event, there is some uncertainty regarding public turnout; however, staff is enthusiastic about offering this new opportunity. It is recognized that building strong community interest and attendance may take time, but the foundation is being laid for what is expected to become a well-supported annual event.
  - Staff has partnered with the Jefferson County Parks & Recreation Commission to offer a variety of programs and summer camp opportunities at both the Marcus Field facility and the Ranson Civic Center. This exciting new collaboration allows the City to introduce meaningful programming at its facilities without the initial overhead of developing and operating its own. It also provides an opportunity to gauge what types of activities resonate with the Ranson community and to explore potential for unique or niche offerings in the future.

  Cultural Initiatives: To develop a stronger sense of community and inclusivity staff will work to expand city-sponsored activities. This includes organizing events such as community block parties and city-sponsored festivals that bring residents together for shared enjoyment and celebration. Specific event ideas that have been expressed include those that support the less fortunate, wounded warriors, and other deserving groups. By creating diverse and inclusive activities, we aim to build connections, enhance community engagement, and make our city a place where everyone feels valued and celebrated.

  Senior Support Initiatives: Our team is dedicated to enhancing the support system for our elderly population through strategic planning and engagement. This involves collaborating with partner organizations and directly involving senior community members in the planning process. Our focus areas include developing recreational programs, expanding age-specific housing opportunities, and addressing other specific needs identified through direct engagement. By actively listening to those affected, our goal is to ensure that the resulting initiatives are not only meaningful but also practical and realistic.

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 March 18, 2025

- Jefferson County Convention and Visitors Bureau 2024 Annual Report
- Spring Clean up April 21-25

ATTACHMENTS:

25-JEF-5270-2024 Annual Report-vf-r1-email.pdf
SpringCleanup2025.docx



ANNUAL REPORT

2024

Jefferson County
CONVENTION AND VISITORS BUREAU

WHEREALMOSTHEAVENBEGINS.COM

HARPERS FERRY BOLIVAR CHARLES TOWN RANSON SHEPHERDSTOWN

Board Members
As of December 2024

Christian Asam, Bavarian Inn, President

Carol Asam, Emeritus Member

Liz Cook, Charles Town Coordinator

Dennis Frye, Emeritus Member

James Gatz, Mayor, Shepherdstown

Krista Hoffman, Jefferson County Development Authority

Matt Knott, River Riders Adventure Resort, Secretary

Lindsey Lebo, Hollywood Casino at Charles Town Races

Anna Lesko, Inn at Charles Town

Ryan Levins, Harpers Ferry National Historical Park

Joy Lewis, At-Large, Government Liaison

Ronnie Marcus, Emeritus Member

Heather Morgan McIntyre, Jefferson County Chamber

Patsy Noland, Emeritus, Vice President

Steven Paradis, Mayor, Bolivar

Nikki Patel, Rodeway/Turf Inn

Lynn Pechuekonis, Rockhaven B&B

Jessy Printz, At-Large, North Mildred Depot

Jack Shaw, Shepherd University

Peggy Smith, Jefferson Arts Council

Steve Stolipher, Jefferson County Commission

Gabriel Tokach, Contemporary American Theater Festival

Tyler Tummolo, At-Large, Varsity Travel

Greg Vaughn, Mayor, Harpers Ferry

Meredith Wait, At-Large, Dickinson & Wait, Treasurer

Todd Wilt, Ranson Representative

A Word from our CEO



On behalf of the Jefferson County Convention & Visitors Bureau Board of Directors, I am pleased to present our 2024 Annual Report. Jefferson County had an extraordinary year, and the data speaks for itself. Jefferson County topped all other counties with the highest visitor spend, $876 million of the $6.3 billion dollars spent state-wide, and the eastern panhandle region is the number one region with $1.2 billion.

Our county and region have claimed the coveted number one spot for over 10 consecutive years. This year, capturing 14% and 19% respectively of the total state spend. Additional metrics are found throughout the report but there's no question, the secret is out, and Jefferson County tourism is growing.

I am proud of the progress we've made over the years. We now operate three welcome centers with eight ambassadors. We employ an Operations Manager, Social Media Manager and a Lead Ambassador who help provide the support and dedication promoting our businesses and our iconic small towns. For a second year in a row, our CVB was honored as the "Best CVB in the State" by WV Living magazine, voted on by their readers and our partners.

Our success is the result of the incredible assets and dedicated partners that make Jefferson County such a special place to live and visit. We are truly "where almost heaven begins".

Sincerely,
Annette Gavin Bates
CEO, Jefferson County CVB
President, WVACVB

Jefferson County generated $876 million in visitor spending—14% of the total visitor spending for the entire state of West Virginia.

"The Jefferson County Convention and Visitors Bureau is a longstanding, valued partner in promoting the state's eastern panhandle. Annette Gavin Bates and her team work tirelessly to highlight the region's unique attractions and draw visitors from across the country. Their efforts help ensure the Eastern Panhandle continues to stand out as a must-visit destination in West Virginia."

— Chelsea Ruby, Secretary of Tourism

Praise & Accolades

Jefferson County was featured in over 300 articles or news features in 2024 including the following outlets:

Atlas Obscura

BuzzFeed

National Geographic

lonely planet

Country Living

delish

Better Living
travel. food. home. lifestyle.

Sierra

Travel + Leisure

Southern Living

Modern Luxury DC

Washingtonian

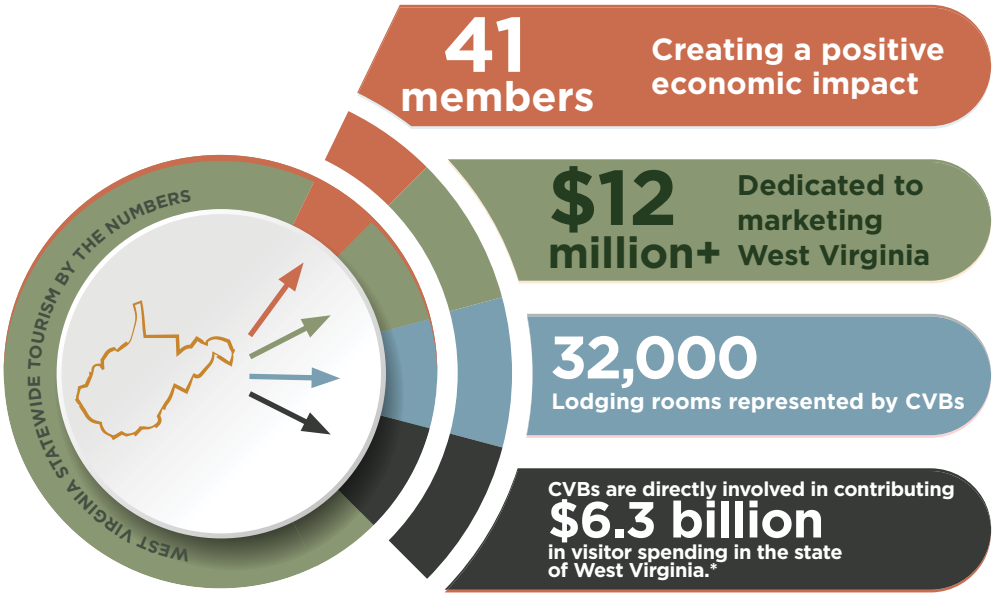


The Eastern Panhandle accounts for $1.2 billion in visitor spend annually. By far, the largest of any travel region in WV.

Source: Tourism Economics, 2024

West Virginia Association of CVBs

*Resource: Tourism Economics, 2024





New Welcome Center Opens in Shepherdstown

The Jefferson County Convention and Visitor's Bureau officially opened its third welcome center in the county at the Market House in Shepherdstown. The 1800-structure most recently housed the town's library and was designated by the Town Council to be the home of the town's welcome center.

Marketing Initiatives

We have invested in curating the proper assets to accurately communicate the story of Jefferson County through all marketing channels. We believe that the quality of our ads, website, stories, and social communications is critical and must reflect the superior experience visitors find here in Jefferson County. We have invested in world-class photographers, videographers, professional writers, award-winning designers, and other media professionals to craft the visual and written story of Jefferson County. This commitment to quality is reflected in all of our publications, ad campaigns, and outreach efforts of the CVB.



We continued to add to our series of beautiful videos produced by New South Media and The Folkway. We had 6 videos in our media rotation. The videos were an integral part of our media campaign and were viewed over 500,000 times in 2024.



We published 250,000 8-page Mini Visitor Guide that was inserted in the *Washington Post* and the *Pittsburgh Post Gazette* in the Spring.



Our Restaurant Week initiative continued to grow with 30 restaurants participating in 2024.

We shot new photography and video in Ranson to incorporate Ranson assets into our marketing materials, ads, website, and other promotional items.









Devil's Due Distillery

Wet Your Whistle in Jefferson County, W.Va.

STORY BY JOHN KELLY

As Wylie McDade was winding down his nearly 25-year Navy career, he would talk often with his brother-in-law Brian Halbert during his visits home about what would come next in his life and career. The two had long talked about starting a business together that could leverage their respective talents and experience.

They wanted to make something, but what?

Turns out the answer was swirling right there in the glasses they held in their hands. "We would always chat while sharing some whiskey," McDade said. "One day I looked down and said, 'How about we make this?'"

Today they are the proud owners of Devil's Due Distillery in Kearneysville, W.Va. Devil's Due is located just off Route 81 near the confluence of the Shenandoah and Potomac Rivers. It's a hop, skip and a jump from the history, natural beauty and countless recreational, dining and lodging options—from Harpers Ferry to the rolling hills to the C&O Canal—that make Jefferson County one of the region's most popular tourism hotspots.

Devil's Due is another feather in the cap of a growing brewery and distillery scene in Jefferson County, including Abolitionist Ale Works and Bavarian Brothers Brewing at the Bavarian Inn in Shepherdstown.

McDade and Halbert built their first prototype whiskey still in 2015 and dove deep into the whiskey-making process by visiting distilleries and reading all they could find.

"We spent some time getting an understanding of how to ferment grain using yeast and keeping the yeast healthy, then making sure bacteria doesn't win the race with yeast so we could create a good fermentation," McDade said. "Then it was about understanding how to turn this shaggy mess of grain and water into a clear spirit, then learning what it means to barrel something."

With no whiskey distillation training available at colleges and universities, he said, the process was about learning as you go, a nod to the state's rich and colorful moonshining history.

There's an even greater nod to the endless array of natural resources of the region and state they call home. The distillery relies heavily on the land and the farmers who work it, using locally sourced fresh grains that grow in nutrient rich soils nurtured by the multitude of rivers that flow through the area. McDade and Halbert add to the local flavor by using 100% American charred white oak, much of it sourced from Appalachia.

It delivers, as they share in their marketing materials, "the local flavor of Appalachia derived from the air, the earth and the water you just can't create elsewhere."

McDade began reaching out to local farmers almost immediately after the distillery's launch. "We started with a local thousand-acre dairy farm that now produces a majority of the yellow corn that we make our bourbon from."

Devil's Due now has agreements with four local farms, including the latest, which is growing heirloom corn. A little, McDade said, can go a long way.

"They agreed to plant a whopping two-and-a-half acres of blue corn, but with good luck that is going to fuel about 10,000 pounds of grain, which will become eight to 10 barrels of whiskey that we can turn into 2,500 bottles of bourbon."

He tries to ensure a good deal for all involved. "I pay the farmer market price and he gets to do a special project and open some land he might not otherwise use. Then we turn his corn into little gold bricks."

McDade's extensive Navy experience and training made him a perfect fit for the logistics side of the business, and his obvious gifts with people made him a natural for client-forward interactions of all kinds. Halbert, a longtime software

Virginia Sportsman featured a series of quarterly editorial features on prominent tourism representatives in Jefferson County. Sylvia Rideoutt Bishop, the first Black woman in the country to be licensed as a horse trainer and Wylie McDade of Devil's Due Distillery were featured in multi-page articles.





Print ad series in *WV Living, Food and Travel, Ohio Magazine* and *Blue Ridge Outdoors.*

The Numbers Tell the Story

10.8%
Increase in bed tax collections

350,000+
Collateral pieces distributed

500,000+
Views of our videos

5,770
NEW Instagram followers

644,640
instagram reach

4,655
NEW Facebook followers

1,222,737
Facebook reach



Industry Recognition

CEO wins Sharp Shooter Recognition

The publishers at Executive Ink, inducted *WV Executive*'s 2023 class of Sharp Shooters which included JCCVB, CEO, Annette Gavin Bates. The Sharp Shooter Award recognizes 10 West Virginians who are 44 years of age or older and have been in their West Virginia-based position for at least five years and have a record of active participation in community service and philanthropic efforts.



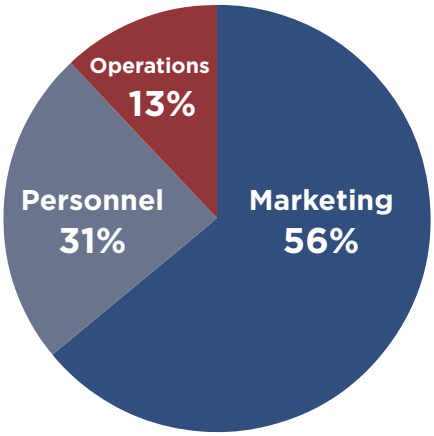
WV Living
Best of WV Awards

Jefferson County businesses received more awards in 2024 than any other county in the state with 38 winners across the Gold, Silver and Bronze categories. Seven winners were in the Gold category! In addition, seven Jefferson County businesses were recognized as regional winners. The Jefferson County CVB was also recognized as the Best CVB in the state.

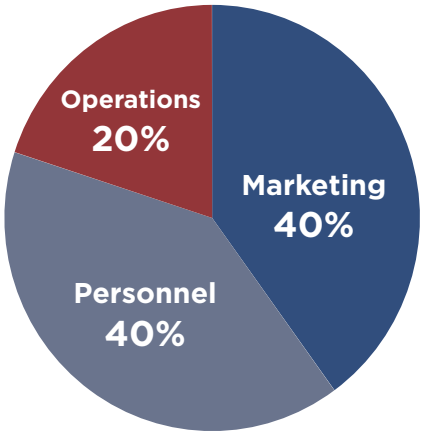
Financial Summary 2024

Occupancy Tax Revenue	$769,614.31
Welcome Center & Other Income	143,283.97
Total Income	**912,898.28**
Operating Expenditures	
Marketing & Promotion	512,541.22
Salaries, Wages & Payroll Taxes	287,793.14
Interest Expense (WC building)	33,971.01
Operating Expenditures	91,368.44
Total Operating Expenditures	**$ 935,673.81**

Marketing/ Operations/Personnel



Jefferson County CVB



Industry Standard

Education & Networking

In 2024, we hosted our annual Jefferson County Tourism Summit at the Bavarian Inn Resort & Brewing Company. Over 130 people representing the tourism industry in Jefferson County attended the one-day conference to hear speakers on marketing, economic development, destination management, partnerships, and other important topics. The conference ended with a reception and social hour hosted by the Bavarian Inn.



Promotional Items

We sold $80K+ in Jefferson County promotional items at our Welcome Centers to increase our brand awareness.





Jefferson County Visitor Impact 2023

Resource: 2023 Economic Impact of Tourism in West Virginia

	Direct Employment	Total Employment	Share of Region Emp	Direct Labor Income	Total Labor Income	State & LocalTaxes	Per HHLD
				Amounts in thousands			
Jefferson County	**3,694**	**4,689**	**42.3%**	**$158,460**	**$228,217**	**$68,273**	**$3,226**

Jefferson County
CONVENTION AND VISITORS BUREAU

#WhereAlmostHeavenBegins

@jeffersoncountywv

@visitjeffersoncountywv

Jefferson County Convention & Visitors Bureau
37 Washington Court
Harpers Ferry, WV 25425
304-535-2627
WhereAlmostHeavenBegins.com



CITY OF RANSON
SPRING CLEAN UP WEEK
APRIL 21-25 2025

ALL RESIDENTIAL PROPERTIES WITHIN THE CITY LIMITS ARE ELIGIBLE TO PARTICIPATE IN THE SPRING CLEAN UP WEEK. YARD WASTE WILL BE COLLECTED ONLY ON MONDAY & WEDNESDAY. THIS YEAR S SPRING CLEAN UP WILL PROVIDE RESIDENTS WITH FREE TV, COMPUTER AND MONITOR PICK-UP. ALL OTHER TRASH AND RECYCLING WILL BE COLLECTED ON YOUR REGULAR COLLECTION DAY.

RANSON West Virginia

AVW APPLE VALLEY WASTE

WHAT IS COLLECTED: Leaves, Grass, Weeds, Garden Plants, Hedge Trimmings, Furniture, Metal, TV's and Computer Components

Materials must be in a BIODEGRADABLE yard waste bag or bundled with non-metallic twine and should not weigh more than 40 lbs.

NO PLASTIC BAGS OR CONTAINERS

Branches cannot be larger than 6" in diameter and no longer than 6' long and bundles cannot be larger than 18" in diameter

Pile yard waste bags and brush bundles, furniture, metal, TV's and other materials in separate piles on the side of the road and away from AVW trash and recycling bins.

WHAT IS NOT COLLECTED: Dirt, Potted Plants, Root Balls, Rocks, Bricks, Glass, Animal Waste, Construction Material, Appliances, Hazardous Materials, or Paint,

For Mattresses call Apple Valley for Special Pickup and Policies 304-724-1834