CITY COUNCIL REGULAR MEETING

~ AGENDA ~

REGULAR MEETING

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

January 21, 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 December 17, 2024
   Minutes 12172024 Council.docx

III. CITIZEN'S PRESENTATIONS/PETITIONS

IV. CITY MANAGER/STAFF REPORTS

1. Chief Of Police Status Report for 2024
   2024 year PD.pdf
2. Finance Department Status Report- December
   December 2024 General Fund Budget Report.pdf
   December 2024 Capital Fund Budget Report.pdf
   Cash Balance 12-31-2024.pdf
   December 2024 AP Council Report.pdf
3. Public Works Status Report- December
   Public Works December Status Report.pdf
4. Community Development Status Report - December
   December 2024 CDD Report 1212025.pdf
   December 2024 Permits Issued Report 1212025.pdf
5. Ranson Convention and Visitors Bureau Status Report - December
   CVB DIRECTOR REPORT.docx
6. Ranson Parks and Recreation Staff Report - December

Parks and Rec December and January Report.docx

7. City Manager Report

V. COMMUNICATIONS FROM THE MAYOR

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

VII. COUNCIL BUSINESS

1. Public Hearing - Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10+ Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries.
   Legal Ad 2024-369 Annexation 1212025.docx

2. Consideration - Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10+ Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries.
   Ordinance 2024-369 Canter Hollow LLC, Annexation.docx
   24-39-ANX-2024-10-09-REZONING PLAN (1) 12172024.pdf
   Sign Petition - Canter Hollow LLC.pdf

3. FY2022 and FY2023 Final Audit Reports
   CityofRanson_AuditReport_FY2022_Final 1-21-2025.pdf
   CityofRanson_AuditReport_FY2023_Final 1-21-2025.pdf

4. Resolution 2025-24 FY2025 General Fund Budget Revision #3
   FY25 General Fund Budget Revision #3 1-21-2025.pdf
   General Fund Budget Revision #3 Worksheet FY25 1-21-2025.pdf
   FY 25 General Funds Budget Revision #3 Resolution 2025-24.docx

5. Ongoing Maintenance and Updates to the City Website

6. Request for Improvements or Adjustments to the Traffic Light at Route 9 and Oak Lee Drive by the West Virginia Department of Highways

VIII. ADJOURNMENT

IX. INFORMATION ONLY

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 December 17, 2024

ATTACHMENTS:

Minutes 12172024 Council.docx

CITY COUNCIL REGULAR MEETING

~ AGENDA ~

REGULAR MEETING

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

December 17, 2024 | 7:00 P.M. | Council Chamber

I. CALL TO ORDER

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

II. APPROVAL OF MINUTES

1. December 3, 2024

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

III. CITIZEN'S PRESENTATIONS/PETITIONS

Scott Coulter spoke to the Mayor and Council to thank everyone for all their hard work for the Pizza with Santa event at the Ranson Recreation Center.

IV. CITY MANAGER/STAFF REPORTS

1. Police Chief Status Report
   Police Chief Robbie Roberts informed the Mayor and Council there will be a officer reporting to the Academy next month.
2. Public Works Status Report –

No Action at this time

3. Community Development Status Report - November
   No Action at this time
4. Ranson Convention and Visitors Bureau Status Report - November
   No Action at this time
5. Finance Department Status Report- November
   No Action at this time
6. Ranson Parks and Recreation Staff Report - November
   No Action at this time

City Manager Report

Jefferson County Commission Tour Invitation: The Mayor and Council are invited to tour the current Jefferson County Emergency Service Agency building located at 419 16th Ave. The tour is scheduled for January 8, 2025, from 11:00 AM to 1:00 PM. Citizens Fire Co. Award Ceremony: Council members are also invited to attend the Citizens Fire Co. Award Ceremony at the Charles Town Moose Lodge, located at 245 Citizens Way, Charles Town, WV 25414, from 5:30 PM to 11:00 PM. Employee Recognition: The Employee Recognition event will be held at the Ranson Recreation Center on Friday, December 20, 2024. All Council members are invited to attend. Ranson Elementary Ribbon Cutting: Mr. Wilt and staff attended the Ranson Elementary Ribbon Cutting on December 16, 2024. Ranson Retirement Plan Update: Mr. Wilt provided an update on the Ranson Retirement Plan. He contacted the Ranson CPA to calculate the cost of joining the plan. Unfortunately, the CPA firm did not have the necessary expertise but provided some alternatives. Mr. Wilt reached out to Bolton, a company based in Baltimore but with prior experience working in West Virginia, to assist with these calculations. Once we receive the Calculations of the liability to the City they will be given to Ranson CPA. This is still scheduled for the FY 26 Budget. ARPA Updates: Public Works: The department has been working on the bicycle shelter installation along Rt 9 Bike Path. Charles Town Library: The library has requested to access a portion of their ARPA funds that were previously awarded. City Manager Todd Wilt shared that a couple of families were identified as needing help for the Holidays, and as a result, the city provided Ranson Elementary with a $1,500 check to assist these families. The mayor inquired there were additional families in need, Mr. Wilt confirmed he will reach out again to Ranson Elementary. If necessary, the City is prepared to issue another check to support any remaining families. The City Manager attended the Jefferson County CVB Meeting, Mr. Wilt attended the Jefferson County Convention and Visitors Bureau (CVB) meeting FY 2025 Budget was presented. The proposed budget is allocated as follows 60% for Marketing, 30% for Marketing, 10% for Staffing. Governor Jim Justice has declared a full day holiday for employees on Christmas Eve and New Year's Eve. City Manager Todd Wilt received a Thank You letter acknowledging the excellent work of the Public Works Department and has shared it with the Council for your information.

V.COMMUNICATIONS FROM THE MAYOR

VI. COUNCIL/COMMITTEE ANNOUNCEMENTS

VII. COUNCIL BUSINESS

1. Consideration - Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10+ Acres of land into the city of Ranson, Pursuant to §8-6-4a. Annexation without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance which includes Urban Growth Boundaries

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Yes
Ken Suits	Motion
Amanda Stroud	Second
Andy Colandrea	Yes
Herbie McDaniel	Yes
Mike Anderson	Abstain

2. Public Hearing- Ordinance 2024-365 An Ordinance amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal Code § 19-20 and Chapter 19A, Article 1: Certain Portion of Parcel 080001000090000 Rezoning from Smartcode New Community to Highway Commercial

   Mayor, Keith D. Pierson open the public hearing for comments, no comments, Mayor, closed the public hearing.

3. Consideration - Ordinance 2024-365 An Ordinance amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal Code § 19-20 and Chapter 19A, Article 1: Certain Portion of Parcel 080001000090000 Rezoning from Smartcode New Community to Highway Commercial

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Yes
Ken Suits	Second
Amanda Stroud	Yes
Andy Colandrea	Motion
Herbie McDaniel	Yes
Mike Anderson	Yes

4. Public Hearing - 2024- 366 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 08001000090000 Rezoning from Smartcode New Community to R6.

   Mayor, Keith D. Pierson open the public hearing for comments, no comments, Mayor, Keith D. Pierson closed the public hearing.

5. Consideration - 2024- 366 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: Certain Portion of Parcel 08001000090000 Rezoning from Smartcode New Community to R6.

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Second
Ken Suits	Yes
Amanda Stroud	Yes
Andy Colandrea	Motion
Herbie McDaniel	Yes
Mike Anderson	Yes

6. Public Hearing- 2024-367 An Ordinance amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal Code § 19-20 and Chapter 19A, Article 1: Parcel 080001000080000 Rezoning from Smartcode New Community to R-6.

   Mayor, Keith D. Pierson open the public hearing for comments, no comments, Mayor, Keith D. Pierson closed the public hearing.

7. Consideration - 2024-367 An Ordinance amending and Re-Enacting the Official Zoning Map of the City of Ranson Pursuant to Ranson Municipal Code § 19-20 and Chapter 19A, Article 1: Parcel 080001000080000 Rezoning from Smartcode New Community to R-6.

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Yes
Ken Suits	Yes
Amanda Stroud	Yes
Andy Colandrea	Yes
Herbie McDaniel	Second
Mike Anderson	Motion

8 Public Hearing -2024-368- 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 08001000050000 Rezoning from TND-MUX to R-6

Mayor, Keith D. Pierson open the public hearing for comments, no comments, Mayor, Keith D. Pierson closed the public hearing.

9. Consideration - 2024-368- 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 08001000050000 Rezoning from TND-MUX to R-6.

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Yes
Ken Suits	Yes
Amanda Stroud	Yes
Andy Colandrea	Second
Herbie McDaniel	Yes
Mike Anderson	Motion

10. Consideration of four (4) appointment to Board of Building Code Appeals

- January 1, 2025-December 31, 2026- Ginger Oden
- January 1, 2025-December 31, 2026 – Edward Johnson Jr
- January 1, 2025- December 31, 2025 – Scott Stewart
- January 1,2025 -December 31, 2025 – Antoinette Ringgold

11. Consideration of two (2) appointments to the Board of Parks and Recreation

- January 1, 2025 – December 31, 2030 - Scott Coulter
- January 1, 2023 - December 31, 2028 – Mike Baker

12. Consideration of Two (2) appointment to Board of Zoning Appeals- Term

- January 1, 2025 - December 31, 2027 – James Crane
- January 1, 2025 - January 1, 2026 – Michael Fagan

13. 2024-23 A Resolution of the City Council of Ranson, West Virginia, Calling the 2025 Municipal Election, Authorizing City Clerk to Conduct the Municipal Elec on Pursuant to the General Laws of the State of West Virginia and City of Ranson; Directing City Clerk to Provide Poll Workers training, se ng me and Dates for Municipal Vo ng and other Related Purposes.

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Second
Ken Suits	Yes
Amanda Stroud	Yes
Andy Colandrea	Motion
Herbie McDaniel	Yes
Mike Anderson	Yes

14. Consideration of Requiring City-Appointed Representatives to Community Groups to Provide Quarterly Updates to the City Council

Mayor, Keith D. Pierson	Abstain
Tommy Custer	Yes
Ken Suits	Yes
Amanda Stroud	Motion
Andy Colandrea	Second
Herbie McDaniel	Yes
Mike Anderson	Yes

15. Employee Recognition Discussion

Council Member Amanda Stroud recently recognized Debbie McClure for her exceptional involvement in various events within the City of Ranson community. During a recent meeting, Council Member Stroud read a letter to the Mayor, Council, and Ms. McClure, highlighting that Debbie's efforts have not gone unnoticed.

VIII. ADJOURNMENT

Adjournment at 8:43 P.M. Motion was made by Council member Herbie McDaniel 2nd by Council member Ken Suits. Next Ranson Council meeting will be held Tuesday January 7, 2025 at 7:00 PM Ranson Council Chamber 312 South Midred Street, Ranson WV 25438.

IX. INFORMATION ONLY

1. December 17, 2024- Table Drop
    - Invitation to Citizens Fire CO
    - Invitation to Jefferson Couty Commission tour of the Emergency Services Agency building 419 16th Avenue.
    - Public Works Thank you letter
    - EPTA December Agenda

_____
Keith D. Pierson, Mayor

_____
Darla Armstrong, City Clerk

AGENDA ITEM IV.1

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

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

SUBJECT: Chief Of Police Status Report for 2024

ATTACHMENTS:

2024 year PD.pdf

Ranson Police Department
Yearly 2024 Stats

2024	Calls for Service	Reports	Arrest	Citations	Warnings	Accidents
Chief Roberts	592	3	16	63	116	0
Capt. Lutman	361	1	5	50	56	1
Lt. McBride	392	18	24	145	68	3
Sgt. Sigulinsky	505	17	7	105	42	11
Sgt. Watson	2049	45	42	1100	264	29
Sgt. Lynch	766	37	19	132	109	18
Cpl. Hosby Brown	697	5	8	183	61	8
Cpl. Custer	7	1	0	0	0	0
Cpl. Hood	890	42	25	83	64	24
Cpl. Hutcherson	1421	35	67	499	216	24
Ptlm. Swartz	1036	58	41	166	67	27
Ptlm. Meacham	606	25	41	135	381	7
Ptlm. Black	1011	33	44	262	79	22
Ptlm. Portner	514	3	4	86	140	5
Ptlm. Jenkins	1097	56	131	123	275	10
Ptlm. Palmer	834	19	28	167	116	14
Ptlm. Lancaster	175	4	5	66	24	2
Ptlm. Wheat	589	34	34	76	142	3
Ptlm. Sealander	1	0	0	0	0	0
Walk Ins	2545	0	0	0	0	0
Patrick Norris	42	0	0	33	6	2
TOTAL:	16130	436	541	3474	2226	210

Drone Call Outs:

4 (four)

_____

Capt. Todd D. Lutman Sr.

Ranson Police Department

Yearly 2024 Stats

Capt. Todd D. Lutman Sr.

AGENDA ITEM IV.2

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Finance

ITEM TYPE: PRESENTATION

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

SUBJECT: Finance Department Status Report- December

Staff is providing the following items for your review:

· Accounts Payable Council Report for December 2024

· General Fund Budget Report through December 2024

· Capital Improvement Fund Budget Report through December 2024

· Cash Account Balances as of 12/31/2024

Please note that the December 2024 purchase card expenses are not reflected in these reports, as Finance Department staff are still processing the monthly statement reconciliations.

ATTACHMENTS:

December 2024 General Fund Budget Report.pdf
December 2024 Capital Fund Budget Report.pdf
Cash Balance 12-31-2024.pdf
December 2024 AP Council Report.pdf

FY 2025
General Fund Budget
December 2024 Financials

50% through Budget Year

	Current Budget FY2025	Year to Date	Budget Balance	% of Budget Received
FY24 Carryover Fund Balance	*4,881,368*	*4,881,368*	-	100%
Revenue Summary				
Taxes	4,906,480	2,559,520	(2,346,960)	52%
Fines & Forfeitures	425,000	200,886	(224,114)	47%
Licenses & Permits	601,000	558,461	(42,540)	93%
Charges for Services	-	-	-	-
Intergovernmental	730,000	363,902	(366,098)	50%
Miscellaneous	52,500	67,460	14,960	128%
Total Revenues	***11,596,348***	***8,631,597***	***(2,964,751)***	***74%***
Expenditure Summary				
Mayor's Office	16,560	6,459	10,101	39%
City Council	67,800	32,295	35,505	48%
City Administrator	450,500	195,057	255,443	43%
Police Judge's Office	34,300	13,146	21,154	38%
Contribution to Commissions	183,887	57,879	126,008	31%
Regional Development Authority	5,150	5,107	43	99%
Planning & Zoning	948,875	419,381	529,494	44%
Elections	37,750	23,163	14,587	61%
City Hall	1,282,000	672,800	609,200	52%
Contribution/Transfer	2,605,451	1,302,726	1,302,726	50%
Contingency	1,159,635	-	1,159,635	0%
Police Department	2,800,200	1,328,297	1,471,903	47%
Police Special Duty	20,690	7,975	12,715	39%
Streets Department	1,358,550	538,045	820,505	40%
Street Lights	125,000	58,112	66,888	46%
Parks & Recreation	300,000	118,503	181,497	40%
Convention & Visitor's Bureau	200,000	100,981	99,019	50%
Total Expenditures	***11,596,348***	***4,879,925***	***6,716,423***	***42%***
Revenue Over Expenses		***3,751,672***		

FY 2025 General Fund Budget Revenues

Account Number	*Description*	*Current FY25 Budget as of 9/17/2024*	*FY2025 Q1*	*Oct-24*	*Nov-24*	*Dec-24*	*Year to Date*	*Budget Balance*	*% of Budget Received*
	FY24 Carryover Fund Balance	**4,881,368**	4,881,368	**-**	**-**	**-**	**4,881,368.00**	**-**	*100%*
001.301.100	Ad Valorem Tax Current Year	1,620,230	930,240	-	80,084	67,459	1,077,782.65	542,447	*67%*
001.303.100	Gas and Oil Severance Tax Current Year	55,000	-	20,000	-	-	20,000.09	35,000	*36%*
001.304.100	Utility Tax	250,000	34,841	38,704	31,579	21,502	126,626.28	123,374	*51%*
001.305.100	B&O Tax	2,500,000	55,098	557,583	420,980	45,586	1,079,245.65	1,420,754	*43%*
001.306.100	Wine and Liquor Tax	80,000	-	17,741	-	-	17,741.33	62,259	*22%*
001.307.100	Animal Tax	1,250	856	130	130	3	1,117.80	132	*89%*
001.308.100	Hotel/Motel Tax	400,000	98,131	42,530	61,300	35,045	237,006.49	162,994	*59%*
001.320.100	Fines, Fees, and Court Costs	425,000	98,325	29,280	32,059	41,053	200,716.00	224,284	*47%*
001.321.100	Parking Tickets	-	155	5	10	-	170.00	(170)	*N/A*
001.325.100	Business Licenses	20,000	12,543	599	1,045	290	14,476.60	5,523	*72%*
001.326.100	Building Permits	450,000	208,627	90,982	99,462	100,143	499,214.36	(49,214)	*111%*
001.328.100	Franchise Tax	45,000	-	-	11,648	-	11,647.88	33,352	*26%*
001.329.100	Rental Registration	1,000	220	240	380	80	920.00	80	*92%*
001.330.100	IRP Fees	85,000	13,973	5,220	5,423	7,586	32,201.66	52,798	*38%*
001.369.100	Contributions from Other Funds (Sales Tax)	700,000	-	350,000	-	-	350,000.00	350,000	*50%*
001.374.100	Payroll Reimbursement	30,000	6,229	4,031	3,016	626	13,902.31	16,098	*46%*
001.380.100	Interest Gained on Investments	30,000	10,196	2,581	2,371	2,214	17,361.82	12,638	*58%*
001.382.100	Refunds & Rebates	15,000	3,626	3,241	4,499	6,641	18,006.67	(3,007)	*120%*
001.383.100	Sale of Fixed Asset	1,000	15,000	-	2,700	-	17,700.00	(16,700)	*1770%*
001.386.100	Insurance Claim	-	6,315	1,251	-	2,425	9,990.67	(9,991)	*N/A*
001.389.100	Accident Reports	5,000	1,476	440	400	680	2,996.00	2,004	*60%*
001.399.100.	Miscellaneous	1,000	1,075	-	-	100	1,175.00	(175)	*118%*
001.399.102	Yard Sale Fees	250	85	15	5	-	105.00	145	*42%*
001.399.103	Fingerprint Fee	250	85	40		-	125.00	125	*50%*
	Total Revenues	***11,596,348***	***6,378,462***	***1,164,613***	***757,090***	***331,432***	***8,631,597.26***	***2,964,751***	***74%***

FY 2025 General Fund Budget Expenditures

Account Number	*Description*	*Current FY25 Budget as of 9/17/2024*	*FY2025 Q1*	*Oct-24*	*Nov-24*	*Dec-24*	*Year-to-date*	*Budget Balance*	*Percent of Budget Expended*
409 - Mayor's Office									
001.409.101	Mayor Salary	12,000	3,000	1,000	1,000	1,000	6,000	6,000	50%
001.409.104	Mayor FICA	960	230	77	77	77	459	501	48%
001.409.214	Mayor Travel	2,000	-	-	-	-	-	2,000	0%
001.409.226	Mayor Insurance Bonds	100	-	-	-	-	-	100	0%
001.409.230	Mayor Contracted Services	500	-	-	-	-	-	500	0%
001.409.341	Mayor Departmental Supplies	500	-	-	-	-	-	500	0%
001.409.568	Mayor Contributions	500	-	-	-	-	-	500	0%
	Total	**16,560**	**3,230**	***1,077***	***1,077***	***1,077***	***6,459***	***10,101***	***39%***
410 - City Council									
001.410.101	City Council Salary	60,000	15,000	5,000	5,000	5,000	30,000	30,000	50%
001.410.104	City Council FICA	4,800	1,148	383	383	383	2,295	2,505	48%
001.410.214	City Council Travel	2,000	-	-	-	-	-	2,000	0%
001.410.230	City Council Contracted Services	500	-	-	-	-	-	500	0%
001.410.341	City Council Departmental Supplies	500	-	-	-	-	-	500	0%
	Total	**67,800**	**16,148**	**5,383**	**5,383**	**5,383**	**32,295**	**35,505**	**48%**
412 - City Administration Office									
001.412.103	City Administration Salary (3 FT employees)	243,000	59,102	17,880	19,504	17,890	114,375	128,625	47%
001.412.104	City Administration FICA	19,000	4,723	1,429	1,554	1,430	9,136	9,864	48%
001.412.105	City Administration Insurance	60,500	15,114	4,988	5,005	4,992	30,098	30,402	50%
001.412.106	City Administration Retirement	29,500	5,910	1,788	1,788	1,789	11,275	18,225	38%
001.412.211	City Administration Phone	1,250	-	51	-	243	294	956	24%
001.412.214	City Administration Travel	4,000	2,461	471	49	-	2,980	1,020	74%
001.412.220	City Administration Ads/Legal Publications	2,500	-	-	40	-	40	2,460	2%
001.412.221	City Administration Training	2,500	1,383	80	-	-	1,463	1,038	59%
001.412.222	City Administration Dues and Subscriptions	3,500	634	646	206	-	1,487	2,013	42%
001.412.223	City Administration Professional Services	25,000	567	189	7,189	-	7,945	17,055	32%
001.412.226	City Administration Insurance and Bonds	250	-	-	-	-	-	250	0%
001.412.230	City Administration Contracted Services	20,000	-	-	-	-	-	20,000	0%
001.412.341	City Adminstration Supplies and Materials	5,000	-	1,035	-	1,450	2,485	2,516	50%
001.412.343	City Administration Gas Oil Tires	500	219	-	-	-	219	281	44%
001.412.345	City Administration Uniforms	1,500	238	-	-	-	238	1,262	16%
001.412.353	City Administration Computer Software	32,500	12,076	945	-	-	13,021	19,479	40%
	Total	**450,500**	**102,427**	***29,501***	***35,335***	***27,795***	***195,057***	***255,443***	***43%***
416 - Police Judge's Office									
001.416.103	Police Judge Salary (2 Mags; 1 Prosecutor)	25,000	5,700	1,900	2,712	1,900	12,212	12,788	49%
001.416.104	Police Judge FICA	2,000	436	145	207	145	934	1,066	47%
001.416.223	Police Judge Professional Services	7,000	-	-	-	-	-	7,000	0%
001.416.226	Police Judge Insurance and Bonds	300	-	-	-	-	-	300	0%
	Total	**34,300**	**6,136**	***2,045***	***2,920***	***2,045***	***13,146***	***21,154***	***38%***
424 - Contributions									
001.424.568	Contributions - Dispersed		-	-	-	-	-		
	PANTRAN	15,000	-	-	-		-	15,000	0%
	Independent Fire Dept	19,000	-	-	-		-	19,000	0%
	Citizen Fire Dept.	14,000	-	-	-		-	14,000	0%
	Charles Town Library	5,000	-	-	-		-	5,000	0%

FY 2025 General Fund Budget Expenditures

Account Number	Description	Current FY25 Budget as of 9/17/2024	FY2025 Q1	Oct-24	Nov-24	Dec-24	Year-to-date	Budget Balance	Percent of Budget Expended
	Jefferson County P&R - Fireworks	5,000	-	-	-		-	5,000	0%
	Mini-Grant Program	50,000	-	-	-		-	50,000	0%
	2023 Ranson Community Distribution Program	70,887	7,298	-	-	47,481	54,779	16,108	77%
	Community Sponsorship	5,000	1,600	-	-	1,500	3,100	1,900	62%
	Total	**183,887**	***8,898***	**-**	**-**	***48,981***	***57,879***	***126,008***	***31%***
435 - Regional Development Authority									
001.435.222	Region 9 Planning & Development Council	**5,150**	5,107	-	-	-	5,107	43	99%
437 - Planning and Zoning									
001.437.103	Planning & Zoning Salary (5 FT employees)	354,000	92,849	26,895	29,602	26,895	176,241	177,759	50%
001.437.104	Planning and Zoning FICA	27,500	7,314	2,100	2,318	2,127	13,859	13,641	50%
001.437.105	Planning and Zoning Insurance	73,500	18,435	6,062	6,247	6,108	36,851	36,649	50%
001.437.106	Planning and Zoning Retirement	42,500	8,255	2,391	2,391	2,391	15,428	27,072	36%
001.437.108	Planning and Zoning Overtime/Extra Help	5,000	489	-	-	55	544	4,456	11%
001.437.110	Planning and Zoning Fringe Benefits	250	250	-	-	-	250	-	100%
001.437.211	Planning and Zoning Telephone	2,000	-	366	-	128	494	1,506	25%
001.437.214	Planning and Zoning Travel	2,000	672	-	-	-	672	1,328	34%
001.437.217	Planning and Zoning Vehicle Repair	500	-	-	-	-	-	500	0%
001.437.218	Planning and Zoning Postage	1,000	-	-	-	-	-	1,000	0%
001.437.220	Planning and Zoning Legal Publications	4,000	365	-	86	-	451	3,549	11%
001.437.221	Planning and Zoning Training	7,500	1,136	187	20	-	1,343	6,157	18%
001.437.222	Planning and Zoning Dues and Subscriptions	1,500	100	-	-	-	100	1,400	7%
001.437.223	Planning and Zoning Professional Services	400,000	120,988	19,578	22,346	5,025	167,937	232,063	42%
001.437.226	Planning and Zoning Insurance & Bonds	125	-	-	-	-	-	125	0%
001.437.230	Planning and Zoning Contracted Services	1,000	237	-	-	-	237	763	24%
001.437.341	Planning and Zoning Supplies and Materials	8,500	1,026	13	-	-	1,039	7,461	12%
001.437.343	Planning and Zoning Gas, Oil, Tires	2,500	558	89	45	-	691	1,809	28%
001.437.345	Planning and Zoning Uniforms	2,500	-	-	-	-	-	2,500	0%
001.437.353	Planning and Zoning Computer Software	13,000	1,621	540	540	540	3,243	9,757	25%
	Total	**948,875**	**254,296**	***58,221***	***63,595***	***43,269***	***419,381***	***529,494***	***44%***
438 - Elections									
001.438.220	Elections Advertising	750	-	-	-	-	-	750	0%
001.438.230	Elections Contracted Services (Poll workers)	35,250	23,163	-	-	-	23,163	12,087	66%
001.438.341	Elections Supplies and Materials	1,750	-	-	-	-	-	1,750	0%
	Total	**37,750**	**23,163**	**-**	**-**	**-**	**23,163**	**14,587**	**61%**
440 - City Hall									
001.440.103	City Hall Salary (4 FT employees)	270,000	65,113	19,134	21,294	19,128	124,669	145,331	46%
001.440.104	City Hall FICA	21,500	5,208	1,522	1,686	1,521	9,937	11,563	46%
001.440.105	City Hall Insurance	50,500	9,367	3,393	3,462	3,410	19,633	30,867	39%
001.440.106	City Hall Retirement	32,500	5,540	1,708	1,708	1,708	10,663	21,837	33%
001.440.108	City Hall Overtime / Extra Help	5,000	544	9	-	-	553	4,447	11%
001.440.211	City Hall Telephone	25,000	4,254	2,443	1,555	1,798	10,050	14,950	40%
001.440.212	City Hall Printing	7,500	1,387	219	362	-	1,968	5,532	26%

FY 2025 General Fund Budget Expenditures

Account Number	Description	Current FY25 Budget as of 9/17/2024	FY2025 Q1	Oct-24	Nov-24	Dec-24	Year-to-date	Budget Balance	Percent of Budget Expended
001.440.213	City Hall Utilities	20,000	4,048	1,050	878	1,426	7,402	12,598	37%
001.440.214	City Hall Travel	1,500	-	-	-	-	-	1,500	0%
001.440.215	City Hall Maintenance / Repair Building	10,000	6,569	1,534	1,228	-	9,331	669	93%
001.440.216	City Hall Maintenance / Repair Equipment	500	-	-	-	-	-	500	0%
001.440.217	City Hall Vehicle Repair	500	-	-	-	-	-	500	0%
001.440.218	City Hall Postage / Meter	8,000	1,472	7	260	631	2,369	5,631	30%
001.440.219	City Hall Building and Equipment Rents	11,000	2,019	762	162	1,135	4,079	6,921	37%
001.440.220	City Hall Advertising / Legal Publications	5,000	1,830	-	251	-	2,080	2,920	42%
001.440.221	City Hall Training	5,500	-	160	-	-	160	5,340	3%
001.440.222	City Hall Dues and Subscriptions	10,000	1,956	-	15	-	1,971	8,029	20%
001.440.223	City Hall Professional Services	125,000	13,750	6,379	4,500	4,500	29,129	95,871	23%
001.440.224	City Hall Audit Costs	50,000	9,241	-	18,500	36,735	64,476	(14,476)	129%
001.440.226	City Hall Insurance and Bonds (Travelers)	291,500	134,142	8,372	-	67,945	210,459	81,041	72%
001.440.230	City Hall Contracted Services	141,500	45,263	10,999	9,470	20,477	86,210	55,290	61%
001.440.232	City Hall Bank Charges	50,000	12,416	3,684	2,621	3,822	22,543	27,457	45%
001.440.341	City Hall Supplies and Materials	36,000	4,738	1,072	839	-	6,649	29,351	18%
001.440.343	City Hall Oil, Gas & Tires	500	28	-	31	-	59	441	12%
001.440.345	City Hall Uniforms	2,000	-	-	-	-	-	2,000	0%
001.440.353	City Hall Computer Software	99,500	48,411	-	-	-	48,411	51,089	49%
001.440.570	City Hall Miscellaneous Fees	2,000	-	-	-	-	-	2,000	0%
	Total	**1,282,000**	**377,297**	***62,445***	***68,822***	***164,235***	***672,800***	***609,200***	***52%***
444 - Contributions to Other Funds									
1.444.566	Contributions to Others Funds								
	Municipal Capital Improvement	1,930,246	-	965,123	-	-	965,123	965,123	50%
	Municipal Stabilization	675,205	-	337,603	-	-	337,603	337,603	50%
	Total	2,605,451	***-***	***1,302,726***	***-***	***-***	***1,302,726***	***1,302,726***	***50%***
699 - Contingencies									
1.699.000	Contingencies	1,159,635	-	-	-	-	-	1,159,635	0%
	Total	1,159,635	***-***	***-***	***-***	***-***	***-***	***1,159,635***	***0%***
700 - Police									
001.700.103	Police Salary (19 FT Officers & 2 FT Admin)	1,574,950	423,409	110,827	131,098	120,685	786,019	788,931	50%
001.700.104	Police FICA	123,050	36,675	9,404	11,453	11,071	68,603	54,447	56%
001.700.105	Police Insurance	352,500	88,537	26,107	28,895	28,727	172,268	180,232	49%
001.700.106	Police Retirement	179,250	37,859	10,453	10,914	11,086	70,312	108,938	39%
001.700.108	Police Overtime / Extra Help	175,000	38,095	7,245	13,586	19,029	77,954	97,046	45%
001.700.110	Police Fringe Benefits	4,750	-	-	-	-	-	4,750	0%
001.700.211	Police Telephone	7,500	982	711	343	557	2,593	4,907	35%
001.700.212	Police Printing	500	-	-	-	-	-	500	0%
001.700.213	Police Utilities	17,500	2,665	1,099	931	1,225	5,920	11,580	34%
001.700.214	Police Travel	10,000	2,140	137	881	-	3,159	6,841	32%
001.700.215	Police Maintenance / Repair Building	2,500	655	-	-	-	655	1,845	26%
001.700.216	Police Maintenance / Repair Equipment	1,500	-	-	-	-	-	1,500	0%

FY 2025 General Fund Budget Expenditures

Account Number	Description	Current FY25 Budget as of 9/17/2024	FY2025 Q1	Oct-24	Nov-24	Dec-24	Year-to-date	Budget Balance	Percent of Budget Expended
001.700.217	Police Vehicle Maintenance	20,000	3,789	1,797	2,867	310	8,763	11,237	44%
001.700.218	Police Postage	1,000	34	-	19	-	53	947	5%
001.700.219	Police Building and Equipment Rents	4,750	1,158	382	382	420	2,342	2,408	49%
001.700.220	Police Advertising / Legal Publication	750	-	-	-	-	-	750	0%
001.700.221	Police Training	10,000	2,965	-	795	-	3,760	6,240	38%
001.700.222	Police Dues and Subscriptions	1,500	100	-	50	-	150	1,350	10%
001.700.223	Police Professional Services	30,000	13,827	6,642	-	-	20,468	9,532	68%
001.700.226	Police Insurance and Bonds	200	-	-	-	-	-	200	0%
001.700.230	Police Contracted Services	35,500	8,249	1,575	1,531	1,215	12,570	22,930	35%
001.700.233	Police Investigation Fees	1,000	-	-	-	-	-	1,000	0%
001.700.235	Police Remittance of Fees Collected	102,000	15,886	8,232	6,816	8,414	39,348	62,652	39%
001.700.236	Police Refunds	1,000	-	-	-	-	-	1,000	0%
001.700.341	Police Supplies and Materials	30,000	2,992	731	3,164	-	6,887	23,113	23%
001.700.343	Police Gas Oil Tires	72,000	16,074	6,503	6,536	-	29,113	42,887	40%
001.700.345	Police Uniforms	10,500	604	2,280	1,299	210	4,392	6,108	42%
001.700.353	Police Software	31,000	12,968	-	-	-	12,968	18,032	42%
	Total	**2,800,200**	**709,663**	***194,125***	***221,561***	***202,948***	***1,328,297***	***1,471,903***	***47%***
704 - Crossing Guards									
001.704.103	Crossing Guards Salary (5 PT Employees)	19,125	1,888	1,938	2,233	1,350	7,408	11,717	39%
001.704.104	Crossing Guards FICA	1,465	144	148	171	103	567	898	39%
001.704.570	Crossing Guards Misc	100	-	-	-	-	-	100	0%
	Total	**20,690**	***2,032***	***2,086***	***2,404***	***1,453***	***7,975***	***12,715***	***39%***
750 - Streets									
001.750.103	Streets Salary (10 FT employees)	653,000	163,839	45,319	47,486	39,165	295,808	357,192	45%
001.750.104	Streets FICA	52,000	13,081	3,565	3,805	3,516	23,968	28,032	46%
001.750.105	Streets Insurance	187,000	41,711	13,754	13,316	12,880	81,660	105,340	44%
001.750.106	Streets Retirement	78,500	14,411	4,191	4,013	3,543	26,158	52,342	33%
001.750.108	Streets Overtime / Extra Help	15,000	1,207	198	1,236	3,957	6,597	8,403	44%
001.750.110	Streets Fringe Benefits	2,500	2,250	-	-	-	2,250	250	90%
001.750.211	Streets Telephone	6,750	448	1,329	149	923	2,850	3,900	42%
001.750.213	Streets Utilities	10,000	1,774	550	610	489	3,423	6,577	34%
001.750.214	Streets Travel	2,500	-	-	-	-	-	2,500	0%
001.750.215	Streets Maintenance / Repair Building	3,000	997	323	-	-	1,320	1,680	44%
001.750.216	Streets Maintenance / Repair Equipment	15,000	1,460	-	830	-	2,291	12,709	15%
001.750.217	Streets Maintenance / Repair Vehicles	22,500	889	153	-	-	1,042	21,458	5%
001.750.219	Streets Building and Equipment Rents	5,000	281	222	9	258	770	4,230	15%
001.750.221	Streets Training	2,500	-	73	-	-	73	2,427	3%
001.750.222	Streets Dues	500	-	-	-	-	-	500	0%
001.750.223	Streets Professional Services	500	-	-	167	-	167	333	33%
001.750.226	Streets Insurance and Bonds	300	-	-	-	-	-	300	0%
001.750.230	Streets Contracted Services	200,000	29,821	12,188	9,978	9,132	61,120	138,880	31%
001.750.341	Streets Supplies and Materials	60,000	8,651	3,954	1,780	66	14,451	45,549	24%
001.750.343	Streets Gas Oil Tires	30,000	8,329	2,884	1,457	-	12,670	17,330	42%
001.750.345	Streets Uniforms	5,000	-	-	-	-	-	5,000	0%
001.750.353	Streets Software	7,000	1,428	-	-	-	1,428	5,572	20%
	Total	**1,358,550**	**290,578**	***88,702***	***84,836***	***73,929***	***538,045***	***820,505***	***40%***
751 - Street Lights									

FY 2025 General Fund Budget Expenditures

Account Number	*Description*	*Current FY25 Budget as of 9/17/2024*	*FY2025 Q1*	*Oct-24*	*Nov-24*	*Dec-24*	*Year-to-date*	*Budget Balance*	*Percent of Budget Expended*
001.751.213	Street Lights - Utilities	125,000	28,132	9,673	9,631	10,676	58,112	66,888	46%
	Total	**125,000**	**28,132**	***9,673***	***9,631***	***10,676***	***58,112***	***66,888***	***46%***
900 - Parks & Recreation		-							
001.900.568	Parks & Recreation Pass through Hotel Tax	200,000	49,066	21,265	30,650	17,523	118,503	81,497	59%
001.900.568.001	Parks & Recreation Operational Contribution	100,000	-	-	-	-	-	100,000	0%
	Total	***300,000***	**49,066**	***21,265***	***30,650***	***17,523***	***118,503***	***181,497***	***40%***
901 - Convention & Visitors Bureau (CVB)		-							
001.901.568	CVB Pass through Hotel Tax	200,000	24,889	24,176	21,265	30,650	100,981	99,019	50%
	Total	**200,000**	**24,889**	***24,176***	***21,265***	***30,650***	***100,981***	***99,019***	***50%***
	Total Expenses	***11,596,348***	***1,901,061***	***1,801,423***	***547,478***	***629,963***	***4,879,925***	***6,716,423***	***42%***
	Revenue Over Expenses	***-***	***4,477,401***	***(636,810)***	***209,612***	***(298,531)***	***3,751,672***		

CITY OF RANSON
CAPITAL FUND BUDGET
FY2025 - December 31, 2024
50% through Budget Year

	FY2025 REVISED BUDGET 12-03-2024	*FY2025 Q1*	*OCTOBER 2024*	*NOVEMBER 2024*	*DECEMBER 2024*	*FY2025 Q2*	*YEAR TO DATE*	*Budget Balance*
Carryover Balance	8,488,226	8,488,226	-	-	-	-	8,488,226	-
201.348.100 Special Assessments - Sidewalk Funds	-	-	-	-	-	-	-	-
201.350.100 City Service Fees	150,000	87,000	19,000	28,439	16,000	63,439	150,439	(439)
201.365.100 Grants	29,000	-	29,100	-	-	29,100	29,100	(100)
201.369.100 Contributions from Other Funds	1,930,246	-	965,123	-	-	965,123	965,123	965,123
201.376.000 Table Games Income	190,000	32,573	16,663	14,741	16,799	48,203	80,776	109,224
201.380.100 Interest Income	80,000	22,943	6,937	5,911	5,643	18,490	41,433	38,567
201.381.200 Demo Reimbursements	6,500	-	6,500	-	-	6,500	6,500	-
201.397.100 Video Lottery Income	600,000	42,135	63,427	81,111	61,071	205,609	247,744	352,256
TOTAL REVENUES	***11,473,972***	***8,672,877***	***1,106,749***	***130,203***	***99,512***	***1,336,464***	***10,009,341***	***1,464,631***
EXPENDITURES								
201 Misc Fees								
Bank Charges	175	51	17	18	17	51	102	73
201.975.459 GENERAL GOVERNMENT CAPITAL EXPENSES								
Computer Replacement Program (201-975.459.001)	150,000	-	-	-	44,469	44,469	44,469	105,531
Condemnation of Properties (201-975.459.002)	25,000	-	-	-	-	-	-	25,000
Replacement Vehicle (201-975.459.003)	70,000	-	-	-	-	-	-	70,000
Total - General Government	*245,175*	*51*	*17*	*18*	*44,486*	*44,521*	*44,572*	*200,604*
201.976.459 PUBLIC SAFETY CAPITAL EXPENSES								
3 Patrol Vehicles (201-976.459.001)	135,000	127,224	-	-	-	-	127,224	7,776
Equipment for Patrol Vehicles (201-976.459.002)	75,000	50,009	-	1,250	-	1,250	51,259	23,741
Two In-Car Camera Systems (201-976.459.002)	20,000	-	19,369	-	-	19,369	19,369	631
Three CAD units (201-976.459.002)	10,000	-	-	-	-	-	-	10,000
E-Ticketing (201-976.459.003)	8,000	-	-	-	-	-	-	8,000
Radios (201-976.459.003)	15,000	2,836	-	-	-	-	2,836	12,164
Radars (201-976.459.003)	7,500	7,500	-	-	-	-	7,500	-
Tasers (201-976.459.003)	15,000	-	-	-	-	-	-	15,000
Electronic Fingerprint Machine (201-976.459.004)	30,000	10,200	-	-	-	-	10,200	
Crash Reconstructor Equipment (201-976.459.004)	29,500	29,250	-	-	-	-	29,250	250
Exterior Storage Building at PD (201-976.459.005)	10,000	7,416	-	-	-	-	7,416	2,584
New Police Department Building (201-976.459.005)	750,000	18,954	-	10,000	-	10,000	28,954	721,046
Total - Public Safety	*1,105,000*	*253,389*	*19,369*	*11,250*	*-*	*30,619*	*284,009*	*820,991*
201.977.459 STREET & TRANSPORTATION CAPITAL EXPENSES								
Street Construction & Repairs								
5th Avenue Streetscape (201-977.459.016)	1,300,000	-	-	-	-	-	-	1,300,000
Stormwater Engineering/Repairs								

CITY OF RANSON
CAPITAL FUND BUDGET
FY2025 - December 31, 2024
50% through Budget Year

	FY2025 REVISED BUDGET 12-03-2024	*FY2025 Q1*	*OCTOBER 2024*	*NOVEMBER 2024*	*DECEMBER 2024*	*FY2025 Q2*	*YEAR TO DATE*	*Budget Balance*
SWM/Engineering & Construction	50,000	-	-	-	-	-	-	50,000
Stormwater Management/Engineering (Mildred) - Design (201-977.459.012)	200,000	66,173	14,356	17,728	-	32,084	98,257	101,743
Stormwater Management/Engineering (Mildred) Phase 1 (201-977.459.012)	1,000,000	-	-	-	-	-	-	1,000,000
Stormwater Management/Engineering (Mildred) Phase 2 (201-977.459.012)	250,000	-	-	-	-	-	-	250,000
Miscellaneous Other Capital Projects								
City Hall Roof (201-977.459.011)	20,000	-	-	-	-	-	-	20,000
Trifecta Place (201-977.459.013)	500,000	7,983	9,256	-	-	9,256	17,239	482,761
PW Capital Budget Items								
Street Preservation (Asphalt Overlay) (201-977.459.001)	350,000	-	-	-	-	-	-	350,000
Alley Construction & Preservation (201-977.459.002)	100,000	3,100	-	-	1,600	1,600	4,700	95,300
Sidewalk & Curb Replacement (201-977.459.003)	75,000	55,962	1,381	3,500	-	4,881	60,843	14,157
Street Design/Engineering (201-977.459.004)	50,000	-	13,969	-	-	13,969	13,969	36,031
Street Light Replacement (201-977.459.005)	75,000	11,011	2,095	-	1,656	3,751	14,761	60,239
F350 Truck (201-977.459.006)	75,000	67,476	-	-	-	-	67,476	7,524
Equipment (201-977.459.009)	75,000	8,140	-	-	-	-	8,140	66,860
Improvement to Public Works Yard (201-977.459.010)	400,000	94,642	9,510	-	350	9,860	104,502	295,498
Total - Streets & Transportation	*4,520,000*	*314,486*	*50,568*	*21,228*	*3,606*	*75,401*	*389,887*	*4,130,113*
201.979.459 PARKS & RECREATION CAPITAL EXPENSES								
Civic Center Improvements (201-979.459.001)	40,000	22,900	-	-	-	-	22,900	17,100
Flowing Springs Park (201-979.459.008)	600,000	6,763	-	-	-	-	6,763	593,238
Marcus Fields Improvements (201-979.459.002)	50,000	4,326	-	-	-	-	4,326	45,674
Total - Parks & Recreation	*690,000*	*33,989*	-	-	-	-	*33,989*	*656,011*
Contingencies	4,913,797	-	-	-		-	-	4,913,797
TOTAL EXPENSES	***6,560,175***	***601,916***	***69,953***	***32,495***	***48,092***	***150,541***	***752,456***	***5,807,719***
REVENUES OVER EXPENSES	***4,913,797***	***8,070,962***	***1,036,795***	***97,707***	***51,420***	***1,185,923***	***9,256,885***	

City of Ranson

Bank Account Balance as of 12/31/2024

Revised 1/10/2025

Account	Fund	Cash Balance as of 09/30/2024	Cash Balance as of 12/31/2024	*$ Amount Incr/Decr*	Near Term Expenditures	Unrestricted Funds	Restricted Funds	Comments
General Fund Operating Checking	General	$ 4,354,274	$ 3,907,582	*$ (446,692)*	$ 3,907,582	$ -	$ -	*General fund for operations; assumes complete draw down in near-term.*
Coal Severance Checking	Coal Severance	$ 333,299	$ 340,330	*$ 7,031*	$ -	$ -	$ 340,330	*Special revenue fund used for select expenses, specifically emergency weather expenses.*
Muni Stabilization Checking	Residual	$ 1,811,504	$ 2,164,824	*$ 353,319*	$ -	$ 2,164,824	$ -	*Savings account/emergency fund for the city. No planned expenditures.*
DOJ Checking	Investigative Services	$ 50,072	$ 52,350	*$ 2,278*	$ -	$ -	$ 52,350	*Funds restricted for limited police activities per DOJ guidelines.*
DOT Checking	Investigative Services	$ 106	$ 107	*$ 1*	$ -	$ -	$ 107	*Funds restricted for limited police activities per DOT guidelines.*
Police Forfeiture Checking	Investigative Services	$ 55,091	$ 55,489	*$ 397*	$ -	$ -	$ 55,489	*Funds restricted for training or equipment for LEO per Forfeiture guidelines.*
Opioid Settlement Fund Checking	Opioid Settlement	$ 16,260	$ 16,378	*$ 117*	$ -	$ -	$ 16,378	*Special revenue fund used for select expenses associated with WV First Foundation, specifically abating opioid impact.*
Sales & Use Tax Checking	Sales Tax	$ 3,787,242	$ 4,082,707	*$ 295,465*	$ 700,000	$ 3,382,707	$ -	*$700,000 budgeted XFR to the General Fund in FY25 to fund operational expenses; 1st half xfrd 10/02/2024*
American Rescue Plan Checking	ARPA	$ 8,662	$ 8,725	*$ 62*	$ -	$ 8,725	$ -	*Funds from the 2021 American Rescue Plan Act; full cash balance as of 7/31/2023 $2.327M transferred to General Fund on 9/8/2023 to execute the Standard Allowance Revenue Loss Replacement election Council made in 2022. Balance is banking interest generated through 12/31/2024.*
CARES Grant Checking	CARES	$ 1,081,080	$ 1,088,874	*$ 7,794*	$ -	$ 1,088,874	$ -	*Checking Account set up to hold CARES grant funding rcvd in 2020; staff looking into if funds should be held in separate bank account and restricted fund, or if funds should be reallocated to General Fund; recommend closing FY22&FY23 audits out, then set fund to inactive and XFR funds back to Operating account.*
Municipal Capital Checking	Capital	$ 8,078,695	$ 8,781,735	*$ 703,040*	$ 5,807,719	$ -	$ 2,974,016	*Near term expenditures for capital projects approved in FY25 CIP budget (minus capital expenses already paid as of 12/31/2024); remaining balance restricted to Capital Projects.*
Video Lottery Checking	Capital	$ 113,422	$ 368,898	*$ 255,476*	$ -	$ -	$ 368,898	*Account dedicated to holding Lottery & Gaming Funds distributed by the state; funding received is restricted for capital improvement expenses*
Building Commission Checking	Building Commission	$ 325	$ 504	*$ 179*	$ -	$ 504	$ -	*Account typically used to cover debt obligations (none outstanding as of November 2022)*
Development Bond Checking	Bond Escrow	$ 551,747	$ 564,191	*$ 12,443*	$ 541,249	$ 22,942	$ -	*Account is used to deposit funds from developers and held until projects are completed. Near Term xcpenditure is bonds payable to developers; unrestricted $ is accrued interest the City keeps.*

Totals for City Accounts		$ 20,241,780	$ 21,432,692	*$ 1,190,912*	$ 10,956,550	$ 6,668,575	$ 3,807,566	
Component Unit Accounts								
Parks & Rec Operating Checking	Board of Parks & Rec	$ 866,822	$ 868,187	*$ 1,365*	$ 868,187	$ -	$ -	*Account to fund P&R operations; assumes complete draw down in near-term for ongoing expenditures.*
CVB Operating Checking	CVB	$ 137,886	$ 37,570	*$ (100,316)*	$ 37,570	$ -	$ -	*Account to fund CVB operations; assumes complete draw down in near-term for ongoing expenditures.*
CVB Capital Checking	CVB	$ 358,737	$ 340,777	*$ (17,961)*	$ -	$ -	$ 340,777	*Restricted account holding funds for future CVB Capital purchases/projects. ***Reimbursed CVB Operating Acct for stage purchase in FY25*
Totals for Component Accounts		$ 1,363,446	$ 1,246,534	*$ (116,912)*	$ 905,757	$ -	$ 340,777	
Totals for all Ranson Accounts		**$ 21,605,226**	**$ 22,679,226**	***$ 1,074,000***	**$ 11,862,306**	**$ 6,668,575**	**$ 4,148,343**	

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
10-42 TACTICAL LLC	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	239.97
	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	30.00
	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	254.97
	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	30.00
	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	224.97
	12/09/24	PD SS, APPLY PATCHES, LS	GENERAL FUND	POLICE DEPARTMENT	36.00
				TOTAL:	815.91
7-ELEVEN	12/09/24	LYNCH FUEL 11/12/24	GENERAL FUND	POLICE DEPARTMENT	40.27
	12/09/24	BLACK FUEL 11/16/24	GENERAL FUND	POLICE DEPARTMENT	37.93
	12/09/24	HOSBY-BROWN FUEL 11/15-23/	GENERAL FUND	POLICE DEPARTMENT	83.23
				TOTAL:	161.43
8X8, INC	12/04/24	PHONES NOV 2024	GENERAL FUND	CITY HALL	504.48
				TOTAL:	504.48
AAL	12/19/24	AUDIT ENGAGEMENT FY22	GENERAL FUND	CITY HALL	8,993.50
				TOTAL:	8,993.50
ABC PEST CONTROL	12/10/24	PD PEST CONTROL DEC 24	GENERAL FUND	POLICE DEPARTMENT	30.00
				TOTAL:	30.00
AC&T CO INC	12/09/24	PT CRANES LANE 10/14/24	PARKS & RECREATION	Parks & Recreation	176.00
	12/09/24	PT LANCE SLUSHER PK 10/14/	PARKS & RECREATION	Parks & Recreation	176.00
	12/09/24	P&R PT MF WEST END 10/14/2	PARKS & RECREATION	Parks & Recreation	176.00
				TOTAL:	528.00
AFLAC	12/09/24	MCBRIDE ADJ 11/22/2024	GENERAL FUND	NON-DEPARTMENTAL	47.88
	12/27/24	MCBRIDE ADJ 11/22/2024	GENERAL FUND	NON-DEPARTMENTAL	47.88-
	12/27/24	MCBRIDE ADJ 11/22/2024	GENERAL FUND	NON-DEPARTMENTAL	47.88
	12/09/24	AFLAC AT	GENERAL FUND	NON-DEPARTMENTAL	11.34
	12/09/24	AFLAC AT	GENERAL FUND	NON-DEPARTMENTAL	11.34
	12/09/24	AFLAC Payable B4	GENERAL FUND	NON-DEPARTMENTAL	617.04
	12/09/24	AFLAC Payable B4	GENERAL FUND	NON-DEPARTMENTAL	671.16
	12/27/24	NORRIS AFLAC CR OCT2024	GENERAL FUND	POLICE DEPARTMENT	11.16-
				TOTAL:	1,347.60
AMAZON.COM	12/09/24	TT PRINTER INK X4	GENERAL FUND	CITY HALL	90.94
	12/09/24	BA PRINTER INK X4	GENERAL FUND	CITY HALL	40.14
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	16.69
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	13.57
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	15.55
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	18.89
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	8.80
	12/09/24	FOLDERS, BINDER CLIPS, R-B	GENERAL FUND	CITY HALL	11.81
	12/09/24	BA FILE ORGANIZER X4 SETS	GENERAL FUND	CITY HALL	28.72
	12/09/24	TISSUES, PAPER TOWELS	GENERAL FUND	CITY HALL	17.81
	12/09/24	TISSUES, PAPER TOWELS	GENERAL FUND	CITY HALL	31.10
	12/09/24	COPY PAPER X20REAMS,	GENERAL FUND	CITY HALL	59.89
	12/09/24	COPY PAPER X20REAMS,	GENERAL FUND	CITY HALL	59.89
	12/09/24	TIER ORGNZR, COPY PAPER	GENERAL FUND	CITY HALL	23.99
	12/09/24	TIER ORGNZR, COPY PAPER	GENERAL FUND	CITY HALL	43.99
	12/09/24	TIER ORGNZR, COPY PAPER	GENERAL FUND	CITY HALL	43.99
	12/09/24	PD STAPLERS X2	GENERAL FUND	POLICE DEPARTMENT	38.97
	12/09/24	LS X3, PANTS X3, LS TS X4,	GENERAL FUND	POLICE DEPARTMENT	89.97
	12/09/24	LS X3, PANTS X3, LS TS X4,	GENERAL FUND	POLICE DEPARTMENT	69.27

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/09/24	LS X3, PANTS X3, LS TS X4,	GENERAL FUND	POLICE DEPARTMENT	18.97
	12/09/24	LS X3, PANTS X3, LS TS X4,	GENERAL FUND	POLICE DEPARTMENT	39.33
	12/09/24	P&R 3 RING BINDER DIVIDERS	PARKS & RECREATION	Parks & Recreation	7.80
	12/09/24	CVB COPY PAPER X16, TL 24'	CONVENTION & VISIT	Convention Visitor Bur	87.98
	12/09/24	CVB COPY PAPER X16, TL 24'	CONVENTION & VISIT	Convention Visitor Bur	61.98
	12/09/24	CVB COPY PAPER X16, TL 24'	CONVENTION & VISIT	Convention Visitor Bur	201.94
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	19.98
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	19.98
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	19.98
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	15.98
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	140.97
	12/09/24	TREE LGHT 24' GLOVES	CONVENTION & VISIT	Convention Visitor Bur	144.69
	12/09/24	TREE LGHT 24' HOOKS, LIGHT	CONVENTION & VISIT	Convention Visitor Bur	39.98
	12/09/24	TREE LGHT 24' HOOKS, LIGHT	CONVENTION & VISIT	Convention Visitor Bur	25.99
	12/09/24	TREE LGHT 24' HOOKS, LIGHT	CONVENTION & VISIT	Convention Visitor Bur	39.27
	12/09/24	TREE LGHT 24' BACKDROP X1	CONVENTION & VISIT	Convention Visitor Bur	13.34
	12/09/24	TREE LHT 24' HAT&GLOVE SET	CONVENTION & VISIT	Convention Visitor Bur	134.97
	12/09/24	TREE LHT 24' WINDW CANDLES	CONVENTION & VISIT	Convention Visitor Bur	351.45
				TOTAL:	2,108.56
AMERICAN EXPRESS - MERCH FEES	12/05/24	NOV2024 AMEX TRANSACTION F	GENERAL FUND	CITY HALL	11.51
				TOTAL:	11.51
AMERICAN PRODUCERS SUPPLY	12/09/24	CC PT, TP, TB, GLOVES	PARKS & RECREATION	Parks & Recreation	131.53
	12/09/24	CC PT, TP, TB, GLOVES	PARKS & RECREATION	Parks & Recreation	148.08
	12/09/24	CC PT, TP, TB, GLOVES	PARKS & RECREATION	Parks & Recreation	101.97
	12/09/24	CC PT, TP, TB, GLOVES	PARKS & RECREATION	Parks & Recreation	28.79
	12/09/24	CC PT, TP, TB, GLOVES	PARKS & RECREATION	Parks & Recreation	11.40
				TOTAL:	421.77
APPLE VALLEY WASTE	12/09/24	PW YARD WASTE OCT 24	GENERAL FUND	STREETS & TRANSPORT	289.69
				TOTAL:	289.69
ASK HEATING & AIR CONDITIONING	12/09/24	CH CAPACITOR DUAL X2	GENERAL FUND	CITY HALL	64.14
	12/09/24	CH CAPACITOR DUAL X2	GENERAL FUND	CITY HALL	68.58
	12/09/24	CH CAPACITOR DUAL X2	GENERAL FUND	CITY HALL	125.00
	12/09/24	CH DRAIN TREATMENT 8/7/24	GENERAL FUND	CITY HALL	125.00
	12/09/24	CC SV CALL, A/C SYSTEM 5/1	PARKS & RECREATION	Parks & Recreation	238.16
				TOTAL:	620.88
AUTO ZONE	12/09/24	PD #6 HEADLIGHT BLUB X1	GENERAL FUND	POLICE DEPARTMENT	51.29
	12/09/24	PD #16 LIGHT BULBS X1	GENERAL FUND	POLICE DEPARTMENT	7.59
	12/09/24	PD OIL FILTERS X4	GENERAL FUND	POLICE DEPARTMENT	31.96
	12/09/24	PD #9 OXYGEN SENSOR X1	GENERAL FUND	POLICE DEPARTMENT	49.99
	12/09/24	PW FUEL TANK TOOL ADAPTER	GENERAL FUND	STREETS & TRANSPORT	129.99
	12/09/24	PW OIL FILTER SOCKETX1	GENERAL FUND	STREETS & TRANSPORT	8.09
				TOTAL:	278.91
BAMBEE, INC.	12/09/24	HR RESOURSE FY22-FY24	GENERAL FUND	CITY ADMINISTRATION	7,000.00
				TOTAL:	7,000.00
BCN TELECOM INC	12/17/24	INTERNET DEC 24	GENERAL FUND	CITY HALL	524.24
	12/17/24	INTERNET DEC 24	GENERAL FUND	POLICE DEPARTMENT	161.90
	12/17/24	INTERNET DEC 24	GENERAL FUND	STREETS & TRANSPORT	149.40
	12/17/24	INTERNET DEC 24	PARKS & RECREATION	Parks & Recreation	190.90
	12/17/24	INTERNET DEC 24	CONVENTION & VISIT	Convention Visitor Bur	149.40

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	1,175.84
BP	12/09/24	PORTNER FUEL 11/3-27/24	GENERAL FUND	POLICE DEPARTMENT	346.04
	12/09/24	WHEAT FUEL 11/1-28/24	GENERAL FUND	POLICE DEPARTMENT	258.21
	12/09/24	WATSON FUEL 11/8-27/24	GENERAL FUND	POLICE DEPARTMENT	263.56
	12/09/24	SWARTZ FUEL 11/1-23/24	GENERAL FUND	POLICE DEPARTMENT	254.17
	12/09/24	MCBRIDE FUEL 11/6-19/24	GENERAL FUND	POLICE DEPARTMENT	106.77
	12/09/24	MEACHAM FUEL 11/3/24	GENERAL FUND	POLICE DEPARTMENT	38.10
	12/09/24	BLACK FUEL 11/9-24/24	GENERAL FUND	POLICE DEPARTMENT	253.48
	12/09/24	HOSBY-BROWN FUEL 10/31-11/	GENERAL FUND	POLICE DEPARTMENT	186.13
				TOTAL:	1,706.46
BREEZY HR INC	12/09/24	HR CONSULT 11/20-12/20/24	GENERAL FUND	CITY ADMINISTRATION	189.00
				TOTAL:	189.00
BUREAU FOR CHILD SUPPORT ENFORCEMENT	12/06/24	# 438446	GENERAL FUND	NON-DEPARTMENTAL	164.77
	12/20/24	# 438446	GENERAL FUND	NON-DEPARTMENTAL	164.77
	12/06/24	CASE ID #455252	GENERAL FUND	NON-DEPARTMENTAL	198.00
	12/20/24	CASE ID #455252	GENERAL FUND	NON-DEPARTMENTAL	198.00
				TOTAL:	725.54
BURR PARK LIBERTY	12/09/24	WHEAT FUEL 11/3/24	GENERAL FUND	POLICE DEPARTMENT	40.76
	12/09/24	ROBERTS FUEL 10/30-11/21/2	GENERAL FUND	POLICE DEPARTMENT	172.01
	12/09/24	MEACHAM FUEL 11/22/24	GENERAL FUND	POLICE DEPARTMENT	45.99
	12/09/24	LYNCH FUEL 11/3-26/24	GENERAL FUND	POLICE DEPARTMENT	158.36
	12/09/24	BLACK FUEL 11/12/24	GENERAL FUND	POLICE DEPARTMENT	42.73
				TOTAL:	459.85
CANVA	12/09/24	SUBSCR. FALL FEST 24'	GENERAL FUND	CITY HALL	15.00
				TOTAL:	15.00
CHARLES TOWN UTILITIES GENERAL FUND	12/09/24	WATER 9/15-10/15/24	GENERAL FUND	CITY HALL	166.83
	12/09/24	WATER 9/15-10/15/24	GENERAL FUND	POLICE DEPARTMENT	56.16
	12/09/24	WATER 9/15-10/15/24	GENERAL FUND	STREETS & TRANSPORT	238.28
	12/09/24	WATER 9/15-10/15/24	GENERAL FUND	STREETS & TRANSPORT	56.16
	12/09/24	WATER 9/15-10/15/24	GENERAL FUND	STREET LIGHTS	56.16
	12/09/24	P&R WATER 9/15-10/15/24	PARKS & RECREATION	Parks & Recreation	306.31
	12/09/24	P&R WATER 9/15-10/15/24	PARKS & RECREATION	Parks & Recreation	56.16
	12/09/24	MF SEWER 9/30-10/30/24	PARKS & RECREATION	Parks & Recreation	82.37
	12/09/24	CVB WATER 9/15-10/15/24	CONVENTION & VISIT	Convention Visitor Bur	56.16
				TOTAL:	1,074.59
CHATGPT SUBSCRIPTION	12/09/24	WILT OPEN AI 11/24	GENERAL FUND	CITY ADMINISTRATION	21.40
				TOTAL:	21.40
COMPLETE DOCUMENT SOLUTIONS, CENTRAL P	12/09/24	CH COPY CONT 11/30-OVG 10/	GENERAL FUND	CITY HALL	33.08
	12/09/24	CH COPY CONT 11/30-OVG 10/	GENERAL FUND	CITY HALL	361.86
	12/09/24	PW COP OVGS 10/1-31/24	GENERAL FUND	STREETS & TRANSPORT	9.06
	12/09/24	CC COP CONT OCT 24/OVG SEP	PARKS & RECREATION	Parks & Recreation	17.37
	12/09/24	CC COP CONT OCT 24/OVG SEP	PARKS & RECREATION	Parks & Recreation	59.60
	12/09/24	P&R COPIER CONT 11/1-30/24	PARKS & RECREATION	Parks & Recreation	17.37
	12/09/24	CVB CONT NOV 24/OVGS OCT 2	CONVENTION & VISIT	Convention Visitor Bur	13.23
	12/09/24	CVB CONT NOV 24/OVGS OCT 2	CONVENTION & VISIT	Convention Visitor Bur	124.37
				TOTAL:	635.94
CONSTANT CONTACT	12/09/24	EMAIL ADS NOV 24	CONVENTION & VISIT	Convention Visitor Bur	119.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	119.00
COURTYARD MARRIOTT	12/09/24	MEACHAM HOTEL 10/29-11/1/2	GENERAL FUND	POLICE DEPARTMENT	527.71
	12/09/24	MEACHAM HOTEL 11/3-5/24	GENERAL FUND	POLICE DEPARTMENT	353.69
				TOTAL:	881.40
CREAMERS TIRE & AUTO SERVICE CENTER	12/09/24	CH FORD ESCAPE TIRE REPAIR	GENERAL FUND	CITY HALL	31.25
	12/09/24	PD #21 MOUNT TIRES X4	GENERAL FUND	POLICE DEPARTMENT	207.85
	12/09/24	PD #3 TIRE REPAIR X1	GENERAL FUND	POLICE DEPARTMENT	26.25
	12/09/24	PD #8 MOUNT TIRE X1	GENERAL FUND	POLICE DEPARTMENT	38.60
	12/09/24	PD #11 MOUNT TIRE X1	GENERAL FUND	POLICE DEPARTMENT	21.00
				TOTAL:	324.95
DANA'S TUXEDO	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	5.00
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	37.50
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	42.00
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	30.00
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	30.00
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	30.00
	12/26/24	UNIFORM PATCHES SEWN ON	GENERAL FUND	POLICE DEPARTMENT	35.00
				TOTAL:	209.50
DEPARTMENT OF TAX & REVENUE	12/20/24	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	5,022.00
	12/20/24	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	42.00
	12/20/24	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	4,785.00
	12/20/24	WV State Withholding	GENERAL FUND	NON-DEPARTMENTAL	65.00
				TOTAL:	9,914.00
DIRTY GIRL	12/04/24	NOV 24 CLEANING	GENERAL FUND	CITY HALL	800.00
	12/19/24	CLEANING 11/30-12/12/24	GENERAL FUND	CITY HALL	800.00
	12/04/24	NOV 24 CLEANING	GENERAL FUND	POLICE DEPARTMENT	376.50
	12/19/24	CLEANING 11/30-12/12/24	GENERAL FUND	POLICE DEPARTMENT	251.00
	12/04/24	NOV 24 CLEANING	GENERAL FUND	STREETS & TRANSPORT	375.00
	12/19/24	CLEANING 11/30-12/12/24	GENERAL FUND	STREETS & TRANSPORT	150.00
	12/04/24	NOV 24 CLEANING	PARKS & RECREATION	Parks & Recreation	400.00
	12/19/24	CLEANING 11/30-12/12/24	PARKS & RECREATION	Parks & Recreation	400.00
	12/04/24	NOV 24 CLEANING	CONVENTION & VISIT	Convention Visitor Bur	225.00
	12/19/24	CLEANING 11/30-12/12/24	CONVENTION & VISIT	Convention Visitor Bur	150.00
				TOTAL:	3,927.50
DOLLAR TREE	12/09/24	TREE LGHT 24' SNOWFLAKES X	CONVENTION & VISIT	Convention Visitor Bur	7.50
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	5.00
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	15.00
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	2.50
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	2.50
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	6.25
	12/09/24	TRE LGHT 24' DECOR, ZIP TI	CONVENTION & VISIT	Convention Visitor Bur	8.75
	12/09/24	TREE LGHT 24' GLOVES X11	CONVENTION & VISIT	Convention Visitor Bur	13.75
				TOTAL:	61.25
EAST MOUNTAIN HEALTH PHYSICIANS INC	12/04/24	SEALANDER PHYSICAL 10/22/	GENERAL FUND	POLICE DEPARTMENT	273.50
				TOTAL:	273.50
ENCOVA INSURANCE	12/10/24	WRKMN COMP 11/4-12/1/24	GENERAL FUND	CITY HALL	12,546.00
				TOTAL:	12,546.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ETS CORPORATION	12/02/24	NOV2024 MERCH FEES - CITY	GENERAL FUND	CITY HALL	169.13
	12/02/24	NOV2024 MERCH FEES - TYLER	GENERAL FUND	CITY HALL	1,854.10
				TOTAL:	2,023.23
FACEBOOK	12/09/24	CVB ADVERTISING	CONVENTION & VISIT	Convention Visitor Bur	13.91
				TOTAL:	13.91
FBI-LEEDA	12/09/24	CUSTER SLI COURSE DEC 24	GENERAL FUND	POLICE DEPARTMENT	795.00
	12/09/24	ROBERTS DUES FY25	GENERAL FUND	POLICE DEPARTMENT	50.00
				TOTAL:	845.00
FEED LOT, LLC	12/19/24	EMP RECOGNITION LUNCH	GENERAL FUND	CITY ADMINISTRATION	1,200.00
				TOTAL:	1,200.00
FIRST CITIZEN BANK & TRUST CO	12/10/24	1&3 FLR COPIER NOV 24	GENERAL FUND	CITY HALL	478.00
				TOTAL:	478.00
FISHER AUTO PARTS INC	12/09/24	PD #21 REAR BRAKES/ROTORS	GENERAL FUND	POLICE DEPARTMENT	146.95
	12/09/24	PD #21 REAR BRAKES/ROTORS	GENERAL FUND	POLICE DEPARTMENT	118.84
	12/09/24	PD #7 FRONT PADS/ ROTORS	GENERAL FUND	POLICE DEPARTMENT	72.37
	12/09/24	PD #7 FRONT PADS/ ROTORS	GENERAL FUND	POLICE DEPARTMENT	110.98
	12/09/24	PD #7 BRAKE ROTOR X2	GENERAL FUND	POLICE DEPARTMENT	104.90
	12/09/24	PD BRAKE ROTOR RETURN	GENERAL FUND	POLICE DEPARTMENT	110.98-
	12/09/24	PD #7 REAR PADS SET X1	GENERAL FUND	POLICE DEPARTMENT	62.95
	12/09/24	PD #1 BATTERY X1	GENERAL FUND	POLICE DEPARTMENT	143.49
	12/09/24	PD #6 TIRE GAUGE/FLUID FIL	GENERAL FUND	POLICE DEPARTMENT	6.68
	12/09/24	PD #6 TIRE GAUGE/FLUID FIL	GENERAL FUND	POLICE DEPARTMENT	11.74
	12/09/24	PD #6 TIRE GAUGE/FLUID FIL	GENERAL FUND	POLICE DEPARTMENT	12.80
	12/09/24	PD #13 WHEEL BEARING X1	GENERAL FUND	POLICE DEPARTMENT	361.42
	12/09/24	PW WIPERS X8	GENERAL FUND	STREETS & TRANSPORT	51.20
				TOTAL:	1,093.34
FRESH FOLDED LAUNDRY	12/09/24	TREE LHT 24' 3 BLANKETS CL	CONVENTION & VISIT	Convention Visitor Bur	57.24
				TOTAL:	57.24
FRONTIER	12/10/24	CH FIRE ALARM DEC 24	GENERAL FUND	CITY HALL	132.48
	12/10/24	CH FAX LINE DEC 24	GENERAL FUND	CITY HALL	133.64
	12/17/24	CH ELEVATOR DEC 24	GENERAL FUND	CITY HALL	95.94
	12/17/24	TRIFECTA ALARM DEC 24	GENERAL FUND	CITY HALL	163.94
	12/26/24	PD FAX LINE DEC 24	GENERAL FUND	POLICE DEPARTMENT	203.08
				TOTAL:	729.08
GALLS INC	12/09/24	PD BELT X1	GENERAL FUND	POLICE DEPARTMENT	107.14
	12/09/24	PD BOOTS X1	GENERAL FUND	POLICE DEPARTMENT	157.99
	12/09/24	PD HOLSTER X1	GENERAL FUND	POLICE DEPARTMENT	292.90
				TOTAL:	558.03
HARBOR FREIGHT TOOLS	12/09/24	PW SALT BOX CHAINS & BINDE	GENERAL FUND	STREETS & TRANSPORT	156.94
				TOTAL:	156.94
HARRIS TREE REMOVAL & SERVICES	12/12/24	OAK LEE DR TREE REMVL	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,600.00
				TOTAL:	1,600.00
HOME DEPOT	12/09/24	CH NEW XMAS TREE, ZIP TIES	GENERAL FUND	CITY HALL	399.00
	12/09/24	CH NEW XMAS TREE, ZIP TIES	GENERAL FUND	CITY HALL	10.98
	12/09/24	PW PAPER TOWELS , POWER BO	GENERAL FUND	STREETS & TRANSPORT	19.98

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/09/24	PW PAPER TOWELS , POWER BO	GENERAL FUND	STREETS & TRANSPORT	39.88
	12/09/24	PW LINE LASER, CABLE TIES	GENERAL FUND	STREETS & TRANSPORT	219.00
	12/09/24	PW LINE LASER, CABLE TIES	GENERAL FUND	STREETS & TRANSPORT	79.32
	12/09/24	PW WASHERS X100	GENERAL FUND	STREETS & TRANSPORT	15.75
	12/09/24	EXTENSION CORDS X2, MINI L	GENERAL FUND	STREETS & TRANSPORT	19.76
	12/09/24	PW DRILL BITS, FILTER	GENERAL FUND	STREETS & TRANSPORT	39.97
	12/09/24	PW DRILL BITS, FILTER	GENERAL FUND	STREETS & TRANSPORT	22.97
	12/09/24	PW SHEILDED COUPLING RETUR	GENERAL FUND	STREETS & TRANSPORT	10.57-
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	13.12
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	2.24
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	3.98
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	5.78
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	4.63
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	8.96
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	7.14
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	8.97
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	9.74
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	2.58
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	4.40
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	10.61
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	10.57
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	2.89
	12/09/24	PW SHOP TANK PARTS	GENERAL FUND	STREETS & TRANSPORT	3.57
	12/09/24	PW TANK 2" SHIELDED COUPIN	GENERAL FUND	STREETS & TRANSPORT	8.76
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	3.14
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	1.17
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	1.48
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	1.54
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	1.40
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	1.76
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	3.57
	12/09/24	PW SHOP TANK PVC FITTINGS	GENERAL FUND	STREETS & TRANSPORT	19.97
	12/09/24	PW 3/8 CHAIN HOOKS X4	GENERAL FUND	STREETS & TRANSPORT	53.08
	12/09/24	PW BATTERIES, FILE SET, GR	GENERAL FUND	STREETS & TRANSPORT	11.97
	12/09/24	PW BATTERIES, FILE SET, GR	GENERAL FUND	STREETS & TRANSPORT	25.97
	12/09/24	PW BATTERIES, FILE SET, GR	GENERAL FUND	STREETS & TRANSPORT	14.87
	12/09/24	PW BATTERIES, FILE SET, GR	GENERAL FUND	STREETS & TRANSPORT	14.87
	12/09/24	PW MAGNETIC BIN, METRIC WR	GENERAL FUND	STREETS & TRANSPORT	7.98
	12/09/24	PW MAGNETIC BIN, METRIC WR	GENERAL FUND	STREETS & TRANSPORT	49.97
	12/09/24	CC BOLTS, HEX NUTS	PARKS & RECREATION	Parks & Recreation	4.47
	12/09/24	CC STEEL STRIPS X8, SCREW	PARKS & RECREATION	Parks & Recreation	68.01
	12/09/24	P&R POWER CUTTER KIT	PARKS & RECREATION	Parks & Recreation	49.97
	12/09/24	P&R POWER CUTTER KIT	PARKS & RECREATION	Parks & Recreation	19.97
	12/09/24	P&R POWER CUTTER KIT	PARKS & RECREATION	Parks & Recreation	99.00
	12/09/24	CVB BOWS X2, RIBBON X2	CONVENTION & VISIT	Convention Visitor Bur	59.96
	12/09/24	CVB BOWS X2, RIBBON X2	CONVENTION & VISIT	Convention Visitor Bur	25.96
	12/09/24	TREE LIGHT 24' CHARCOAL X2	CONVENTION & VISIT	Convention Visitor Bur	39.96
	12/09/24	TREE LIGHT 24' CHARCOAL X2	CONVENTION & VISIT	Convention Visitor Bur	11.98
	12/09/24	TREE LIGHT SPIKES X16	CONVENTION & VISIT	Convention Visitor Bur	11.52
	12/09/24	EXTENSION CORDS X2, MINI L	CONVENTION & VISIT	Convention Visitor Bur	11.92
	12/09/24	TREE LIGHT 24' POWER SURGE	CONVENTION & VISIT	Convention Visitor Bur	11.95
	12/09/24	TREE LIGHT 24' POWER SURGE	CONVENTION & VISIT	Convention Visitor Bur	23.96
	12/09/24	CVB BLD DECORATIONS	CONVENTION & VISIT	Convention Visitor Bur	12.93
	12/09/24	CVB BLD DECORATIONS	CONVENTION & VISIT	Convention Visitor Bur	9.93
	12/09/24	CVB BLD DECORATIONS	CONVENTION & VISIT	Convention Visitor Bur	3.98
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	19.88

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	27.84
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	6.98
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	9.96
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	8.97
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	2.87
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	24.98
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	59.94
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	2.98
	12/09/24	TREE LHT 24' LIGHTS, DECOR	CONVENTION & VISIT	Convention Visitor Bur	24.98
	12/09/24	TREE LGHT 24' BATTERIES, G	CONVENTION & VISIT	Convention Visitor Bur	29.74
	12/09/24	TREE LGHT 24' BATTERIES, G	CONVENTION & VISIT	Convention Visitor Bur	29.74
	12/09/24	TREE LGHT 24' BATTERIES, G	CONVENTION & VISIT	Convention Visitor Bur	13.16
	12/09/24	TREE LHT 24' HOOKS & VELCR	CONVENTION & VISIT	Convention Visitor Bur	35.86
				TOTAL:	1,940.07
HOME TEAM PEST DEFENSE	12/09/24	CH PEST CONTROL 11/19/24	GENERAL FUND	CITY HALL	248.90
	12/09/24	PW PEST CONTROL 11/25/24	GENERAL FUND	STREETS & TRANSPORT	72.20
				TOTAL:	321.10
INTERNAL REVENUE SERVICE	12/06/24	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	11,879.78
	12/06/24	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	77.81
	12/20/24	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	12,770.88
	12/13/24	Federal Withholding	GENERAL FUND	NON-DEPARTMENTAL	76.84
	12/06/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	7,884.51
	12/06/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	33.57
	12/06/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	79.63
	12/20/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	67.13
	12/20/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	8,153.66
	12/13/24	Social Security Payable	GENERAL FUND	NON-DEPARTMENTAL	166.83
	12/06/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	1,843.93
	12/06/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	7.85
	12/06/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	18.62
	12/20/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	15.71
	12/20/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	1,906.87
	12/13/24	Medicare Payable	GENERAL FUND	NON-DEPARTMENTAL	39.02
	12/06/24	Social Security Payable	GENERAL FUND	MAYOR'S OFFICE	62.00
	12/06/24	Medicare Payable	GENERAL FUND	MAYOR'S OFFICE	14.50
	12/06/24	Social Security Payable	GENERAL FUND	CITY COUNCIL	310.02
	12/06/24	Medicare Payable	GENERAL FUND	CITY COUNCIL	72.48
	12/06/24	Social Security Payable	GENERAL FUND	CITY ADMINISTRATION	579.88
	12/20/24	Social Security Payable	GENERAL FUND	CITY ADMINISTRATION	579.20
	12/06/24	Medicare Payable	GENERAL FUND	CITY ADMINISTRATION	135.62
	12/20/24	Medicare Payable	GENERAL FUND	CITY ADMINISTRATION	135.46
	12/06/24	Social Security Payable	GENERAL FUND	POLICE JUDGE'S OFFICE	117.80
	12/06/24	Medicare Payable	GENERAL FUND	POLICE JUDGE'S OFFICE	27.55
	12/06/24	Social Security Payable	GENERAL FUND	PLANNING & ZONING	860.93
	12/20/24	Social Security Payable	GENERAL FUND	PLANNING & ZONING	862.63
	12/06/24	Medicare Payable	GENERAL FUND	PLANNING & ZONING	201.35
	12/20/24	Medicare Payable	GENERAL FUND	PLANNING & ZONING	201.75
	12/27/24	IRS DEP PENALTY 7/11/2024	GENERAL FUND	CITY HALL	560.39
	12/06/24	Social Security Payable	GENERAL FUND	CITY HALL	616.26
	12/20/24	Social Security Payable	GENERAL FUND	CITY HALL	616.26
	12/06/24	Medicare Payable	GENERAL FUND	CITY HALL	144.12
	12/20/24	Medicare Payable	GENERAL FUND	CITY HALL	144.12
	12/06/24	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	4,156.51
	12/06/24	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	79.63

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/20/24	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	16.78
	12/20/24	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	4,552.65
	12/13/24	Social Security Payable	GENERAL FUND	POLICE DEPARTMENT	166.83
	12/06/24	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	972.09
	12/06/24	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	18.62
	12/20/24	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	3.93
	12/20/24	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	1,064.72
	12/13/24	Medicare Payable	GENERAL FUND	POLICE DEPARTMENT	39.02
	12/06/24	Social Security Payable	GENERAL FUND	POLICE SPECIAL DUTY	53.48
	12/20/24	Social Security Payable	GENERAL FUND	POLICE SPECIAL DUTY	30.23
	12/06/24	Medicare Payable	GENERAL FUND	POLICE SPECIAL DUTY	12.50
	12/20/24	Medicare Payable	GENERAL FUND	POLICE SPECIAL DUTY	7.06
	12/19/24	T COSTELLO STD TAXES NOV20	GENERAL FUND	STREETS & TRANSPORT	125.63
	12/19/24	T COSTELLO STD TAXES NOV20	GENERAL FUND	STREETS & TRANSPORT	29.38
	12/06/24	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	1,127.63
	12/06/24	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	33.57
	12/20/24	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	50.35
	12/20/24	Social Security Payable	GENERAL FUND	STREETS & TRANSPORT	1,512.69
	12/06/24	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	263.72
	12/06/24	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	7.85
	12/20/24	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	11.78
	12/20/24	Medicare Payable	GENERAL FUND	STREETS & TRANSPORT	353.76
				TOTAL:	65,955.37
INTERNATIONAL INSTITUTE OF MUNICIPAL C	12/09/24	DA FY25 MEMBERSHIP DUES	GENERAL FUND	CITY ADMINISTRATION	185.00
				TOTAL:	185.00
J&K PRECISION	12/09/24	PD #6 SENSOR X1	GENERAL FUND	POLICE DEPARTMENT	458.00
				TOTAL:	458.00
JC KUNKLE & ASSOCIATES INC	12/19/24	FY23 COMP STMTS	GENERAL FUND	CITY HALL	18,500.00
				TOTAL:	18,500.00
JEFFERSON COUNTY CHAMBER OF COMMERCE,	12/09/24	RA DEC HOLIDAY MIXER 2024	GENERAL FUND	PLANNING & ZONING	20.00
				TOTAL:	20.00
JEFFERSON COUNTY EMERGENCY COMMUNICATI	12/10/24	CAD/MOBILE 8/6-9/5/24	GENERAL FUND	POLICE DEPARTMENT	477.17
				TOTAL:	477.17
JEFFERSON COUNTY SOLID WASTE AUTHORITY	12/10/24	PW CLEAN UP NOV 24	GENERAL FUND	STREETS & TRANSPORT	310.00
				TOTAL:	310.00
JEFFERSON COUNTY CVB	12/04/24	HOTEL TX COL NOV 24	GENERAL FUND	INVALID DEPARTMENT	30,650.21
				TOTAL:	30,650.21
JEFFERSON COUNTY CHAMBER OF COMMERCE,	12/09/24	RA EMAIL BLAST FALL FEST 2	PARKS & RECREATION	TOURISM & EVENTS	25.00
				TOTAL:	25.00
JEFFERSON PUBLISHING CO. INC	12/09/24	EXP INT POLICY HANDBK 10/1	GENERAL FUND	CITY ADMINISTRATION	40.30
	12/09/24	NPH PLAN COMM 9/11/24	GENERAL FUND	PLANNING & ZONING	46.86
	12/09/24	PH PLANNING COMM 9/11/24	GENERAL FUND	PLANNING & ZONING	38.66
	12/09/24	FIN STMT&VENDOR LIST 10/3/	GENERAL FUND	CITY HALL	213.58
	12/09/24	LN ORDINANCE 2024-362	GENERAL FUND	CITY HALL	37.02
	12/09/24	PW ELECTRICAN JOB AD 10/16	GENERAL FUND	STREETS & TRANSPORT	166.80
				TOTAL:	543.22

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
JEFFERSON SECURITY BANK	12/06/24	Christmas Club	GENERAL FUND	NON-DEPARTMENTAL	590.00
	12/20/24	Christmas Club	GENERAL FUND	NON-DEPARTMENTAL	630.00
				TOTAL:	1,220.00
JOHN HANCOCK	12/06/24	457b payment	GENERAL FUND	NON-DEPARTMENTAL	7,717.83
	12/20/24	457b payment	GENERAL FUND	NON-DEPARTMENTAL	7,802.17
	12/06/24	Ret OVT Contribution	GENERAL FUND	NON-DEPARTMENTAL	416.03
	12/20/24	Ret OVT Contribution	GENERAL FUND	NON-DEPARTMENTAL	423.49
	12/06/24	ROTH 457b Payment	GENERAL FUND	NON-DEPARTMENTAL	656.18
	12/20/24	ROTH 457b Payment	GENERAL FUND	NON-DEPARTMENTAL	656.18
	12/06/24	401a Payment	GENERAL FUND	CITY ADMINISTRATION	447.52
	12/20/24	401a Payment	GENERAL FUND	CITY ADMINISTRATION	447.00
	12/06/24	457b payment	GENERAL FUND	CITY ADMINISTRATION	447.52
	12/20/24	457b payment	GENERAL FUND	CITY ADMINISTRATION	447.00
	12/06/24	401a Payment	GENERAL FUND	PLANNING & ZONING	672.38
	12/20/24	401a Payment	GENERAL FUND	PLANNING & ZONING	672.38
	12/06/24	457b payment	GENERAL FUND	PLANNING & ZONING	523.15
	12/20/24	457b payment	GENERAL FUND	PLANNING & ZONING	523.15
	12/06/24	401a Payment	GENERAL FUND	CITY HALL	478.20
	12/20/24	401a Payment	GENERAL FUND	CITY HALL	478.20
	12/06/24	457b payment	GENERAL FUND	CITY HALL	375.58
	12/20/24	457b payment	GENERAL FUND	CITY HALL	375.58
	12/06/24	401a Payment	GENERAL FUND	POLICE DEPARTMENT	2,910.96
	12/20/24	401a Payment	GENERAL FUND	POLICE DEPARTMENT	2,910.96
	12/06/24	457b payment	GENERAL FUND	POLICE DEPARTMENT	2,648.47
	12/20/24	457b payment	GENERAL FUND	POLICE DEPARTMENT	2,615.11
	12/06/24	401a Payment	GENERAL FUND	STREETS & TRANSPORT	886.18
	12/20/24	401a Payment	GENERAL FUND	STREETS & TRANSPORT	1,004.40
	12/06/24	457b payment	GENERAL FUND	STREETS & TRANSPORT	767.23
	12/20/24	457b payment	GENERAL FUND	STREETS & TRANSPORT	885.45
				TOTAL:	38,188.30
KIMLEY - HORN AND ASSOCIATES INC.	12/04/24	P&Z FY25 SVC OCT 24	GENERAL FUND	PLANNING & ZONING	11,241.89
	12/19/24	P&Z FY25 SVC NOV 24	GENERAL FUND	PLANNING & ZONING	3,833.59
	12/12/24	MILDRED DESIGN NOV 24	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	17,727.61
				TOTAL:	32,803.09
LEAF	12/04/24	P&Z COPIER LEASE NOV 24	GENERAL FUND	CITY HALL	129.00
	12/27/24	P&Z COPIER DEC 24	GENERAL FUND	CITY HALL	129.00
	12/12/24	PW COPIER SEP&OCT 24	GENERAL FUND	STREETS & TRANSPORT	123.00
	12/12/24	PW COPIER SEP&OCT 24	GENERAL FUND	STREETS & TRANSPORT	12.30
	12/12/24	PW COPIER SEP&OCT 24	GENERAL FUND	STREETS & TRANSPORT	123.00
				TOTAL:	516.30
LEONARDO US CYBER AND SECURITY SOLUTIO	12/09/24	PD INSTALL MOBILE CAMERA S	CAPITAL IMPROVEMEN	PUBLIC SAFETY	1,250.00
				TOTAL:	1,250.00
LINCOLN FINANCIAL GROUP	12/09/24	Life Insurance	GENERAL FUND	NON-DEPARTMENTAL	133.84
	12/09/24	Life Insurance	GENERAL FUND	NON-DEPARTMENTAL	133.84
	12/09/24	Life Insurance	GENERAL FUND	NON-DEPARTMENTAL	131.05
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	GENERAL FUND	CITY ADMINISTRATION	224.09
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	GENERAL FUND	PLANNING & ZONING	370.41
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	GENERAL FUND	CITY HALL	267.14
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	GENERAL FUND	POLICE DEPARTMENT	1,628.78
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	GENERAL FUND	STREETS & TRANSPORT	482.74
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	PARKS & RECREATION	Parks & Recreation	232.74

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/09/24	DEC LIFE INS,STD,LTD,PREMI	CONVENTION & VISIT	Convention Visitor Bur	75.83
				TOTAL:	3,680.46
MATTHEW W. ANDERSON, PE, PLLC	12/09/24	CODE INSPECTIONS 10/21-24/	GENERAL FUND	PLANNING & ZONING	850.00
	12/09/24	CODE INSPECTION 10/28-31/2	GENERAL FUND	PLANNING & ZONING	2,425.00
	12/09/24	CODE INSP 11/1-7/24	GENERAL FUND	PLANNING & ZONING	6,300.00
				TOTAL:	9,575.00
MCP INSPECTIONS	12/12/24	SITE INSPECTIONS 11/18-21	GENERAL FUND	PLANNING & ZONING	2,150.00
				TOTAL:	2,150.00
METLIFE	12/02/24	DEC 2024 DENTAL INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	330.87
	12/02/24	DEC 2024 DENTAL INS PREMIU	GENERAL FUND	PLANNING & ZONING	312.04
	12/02/24	DEC 2024 DENTAL INS PREMIU	GENERAL FUND	CITY HALL	122.40
	12/02/24	DEC 2024 DENTAL INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	1,721.62
	12/02/24	DEC 2024 DENTAL INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	722.26
	12/02/24	DEC 2024 DENTAL INS PREMIU	PARKS & RECREATION	Parks & Recreation	123.76
	12/02/24	DEC 2024 DENTAL INS PREMIU	CONVENTION & VISIT	Convention Visitor Bur	30.94
				TOTAL:	3,363.89
MILLERS SUPPLIES AT WORK	12/09/24	CH WATER BOTTLE DEP X9	GENERAL FUND	CITY HALL	72.00-
	12/09/24	CH WATER 10/25/24	GENERAL FUND	CITY HALL	119.60
				TOTAL:	47.60
NAPA AUTO PARTS	12/09/24	PW OIL FILTERS X5	GENERAL FUND	STREETS & TRANSPORT	45.75
	12/09/24	PW OIL 5W30 SYNTHETIC	GENERAL FUND	STREETS & TRANSPORT	213.98
	12/09/24	PW OIL 5W30 SYNTHETIC	GENERAL FUND	STREETS & TRANSPORT	74.97
				TOTAL:	334.70
NCR PAYMENT SOLUTIONS, FL, LLC	12/10/24	PSI PMT PORTAL SUP NOV 24	GENERAL FUND	CITY HALL	50.00
				TOTAL:	50.00
OLD CHARLES TOWN LIBRARY, INC	12/27/24	2023 COMM DISTR AWARD	GENERAL FUND	CONT TO COMMISSIONS	47,481.00
				TOTAL:	47,481.00
ORACLE ELEVATOR HOLDCO, INC	12/04/24	ELEVATOR MAINT DEC 24	GENERAL FUND	CITY HALL	155.35
				TOTAL:	155.35
ORIENTAL TRADING COMPANY	12/09/24	TREE LGHT 24' GOODY BAGS X	CONVENTION & VISIT	Convention Visitor Bur	35.88
				TOTAL:	35.88
PA TURNPIKE	12/09/24	DA ICMA CONF TOLLS 10/24	GENERAL FUND	CITY ADMINISTRATION	48.80
				TOTAL:	48.80
PAYMENTECH - MERCH FEES	12/04/24	NOV2024 TYLER CITY CC FEES	GENERAL FUND	CITY HALL	555.56
				TOTAL:	555.56
PEIA	12/09/24	DEC 2024 HEALTH INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	4,378.48
	12/09/24	DEC 2024 HEALTH INS PREMIU	GENERAL FUND	PLANNING & ZONING	5,358.90
	12/09/24	DEC 2024 HEALTH INS PREMIU	GENERAL FUND	CITY HALL	2,990.92
	12/09/24	DEC 2024 HEALTH INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	25,010.58
	12/09/24	DEC 2024 HEALTH INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	11,526.84
	12/09/24	DEC 2024 HEALTH INS PREMIU	PARKS & RECREATION	Parks & Recreation	2,174.74
	12/09/24	DEC 2024 HEALTH INS PREMIU	CONVENTION & VISIT	Convention Visitor Bur	716.98
				TOTAL:	52,157.44

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
PITNEY BOWES PURCHASE POWER	12/27/24	POSTAGE DEC 24	GENERAL FUND	CITY HALL	391.34
	12/27/24	POSTAGE DEC 24	CONVENTION & VISIT	Convention Visitor Bur	9.66
				TOTAL:	401.00
POTOMAC EDISON	12/04/24	ELE NOV 24	GENERAL FUND	CITY HALL	711.43
	12/04/24	ELE NOV 24	GENERAL FUND	POLICE DEPARTMENT	874.88
	12/04/24	ELE NOV 24	GENERAL FUND	STREETS & TRANSPORT	219.89
	12/04/24	ELE NOV 24	GENERAL FUND	STREET LIGHTS	9,575.08
	12/04/24	ELE NOV 24	PARKS & RECREATION	Parks & Recreation	2,655.27
	12/04/24	ELE NOV 24	CONVENTION & VISIT	Convention Visitor Bur	105.18
				TOTAL:	14,141.73
R&L LANDSCAPES, INC.	12/04/24	LANDSCAPE MAINT DEC 24	GENERAL FUND	POLICE DEPARTMENT	166.66
	12/04/24	LANDSCAPE MAINT DEC 24	GENERAL FUND	STREETS & TRANSPORT	8,120.43
	12/26/24	TRIFECTA PL SNOW 12/15/24	GENERAL FUND	STREETS & TRANSPORT	240.00
	12/26/24	TRIFECTA PL SNOW 12/15/24	GENERAL FUND	STREETS & TRANSPORT	110.00
	12/26/24	TRIFECTA PL SNOW 12/15/24	GENERAL FUND	STREETS & TRANSPORT	350.00
	12/26/24	TRIFECTA PL SNOW 12/15/24	GENERAL FUND	STREETS & TRANSPORT	100.00
	12/04/24	LANDSCAPE MAINT DEC 24	PARKS & RECREATION	Parks & Recreation	1,475.00
	12/04/24	LANDSCAPE MAINT DEC 24	CONVENTION & VISIT	Convention Visitor Bur	291.66
				TOTAL:	10,853.75
RANSON ELEMENTARY SCHOOL	12/12/24	XMAS CONTRIBUTION	GENERAL FUND	CONT TO COMMISSIONS	1,500.00
				TOTAL:	1,500.00
RANSON POST OFFICE	12/09/24	IRS MAILING 941 SCHED B	GENERAL FUND	CITY HALL	9.68
	12/09/24	NARCOTICS TO FORENSIC LAB	GENERAL FUND	POLICE DEPARTMENT	18.95
	12/09/24	MAIL GRANT APPLICATIONS	CONVENTION & VISIT	Convention Visitor Bur	10.00
				TOTAL:	38.63
RCS SECURITY	12/09/24	CH SVC CALL 10/18/24/FIRE	GENERAL FUND	CITY HALL	465.00
	12/09/24	CH SVC CALL 10/18/24/FIRE	GENERAL FUND	CITY HALL	380.00
				TOTAL:	845.00
RICE TIRE CO	12/09/24	PD #8 4 TIRES	GENERAL FUND	POLICE DEPARTMENT	594.40
	12/09/24	PD #21 4 TIRES	GENERAL FUND	POLICE DEPARTMENT	594.40
	12/09/24	PD #8 TIRE X1	GENERAL FUND	POLICE DEPARTMENT	146.74
				TOTAL:	1,335.54
RUCKMAN ENGINEERING PLC	12/04/24	PERMIT RVW 11/18-23/24	GENERAL FUND	PLANNING & ZONING	675.00
	12/04/24	PERMIT RVW 11/25-29/24	GENERAL FUND	PLANNING & ZONING	75.00
	12/10/24	PERMIT RVW 12/2-6/24	GENERAL FUND	PLANNING & ZONING	2,025.00
	12/19/24	PRMT RVW 12/9-13/24	GENERAL FUND	PLANNING & ZONING	200.00
	12/26/24	PERMIT RVW 12/16-20/24	GENERAL FUND	PLANNING & ZONING	575.00
				TOTAL:	3,550.00
SCPDC	12/10/24	MY GOV NOV 24	GENERAL FUND	PLANNING & ZONING	540.42
				TOTAL:	540.42
SHEETZ	12/09/24	COULTER FUEL 11/13/24	GENERAL FUND	PLANNING & ZONING	44.76
	12/09/24	PALMER FUEL 11/19/24	GENERAL FUND	POLICE DEPARTMENT	49.04
	12/09/24	LANCASTER FUEL 11/3-27/24	GENERAL FUND	POLICE DEPARTMENT	305.57
	12/09/24	JENKINS FUEL 10/30-11/26/2	GENERAL FUND	POLICE DEPARTMENT	441.63
	12/09/24	WHEAT FUEL 11/9/24	GENERAL FUND	POLICE DEPARTMENT	49.27
	12/09/24	SIGULINSKY FUEL 11/1/24	GENERAL FUND	POLICE DEPARTMENT	59.50
	12/09/24	MEACHAM FUEL 11/4-24/24	GENERAL FUND	POLICE DEPARTMENT	77.61

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/09/24	LUTMAN FUEL 11/7/24	GENERAL FUND	POLICE DEPARTMENT	43.88
	12/09/24	HUTCHERSON FUEL 11/2-20/24	GENERAL FUND	POLICE DEPARTMENT	463.13
	12/09/24	B SILVEOUS FUEL 10/30-11/2	GENERAL FUND	STREETS & TRANSPORT	292.39
	12/09/24	COOK FUEL 11/8/24	GENERAL FUND	STREETS & TRANSPORT	82.03
	12/09/24	PIERSON FUEL 10/31/24	GENERAL FUND	STREETS & TRANSPORT	77.05
	12/09/24	DIX FUEL 11/4-21/24	GENERAL FUND	STREETS & TRANSPORT	179.00
	12/09/24	DA P&R FUEL 11/13/24	PARKS & RECREATION	Parks & Recreation	59.00
	12/09/24	DM FUEL 11/14/24	CONVENTION & VISIT	Convention Visitor Bur	43.65
				TOTAL:	2,267.51
SIGNIFY NORTH AMERICA CORPORATION	12/10/24	JOSHUA FREEMAN POLE	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	2,095.00
	12/17/24	JOSHUA FREEMAN LIGHT FIX	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	1,655.72
				TOTAL:	3,750.72
SOUTHERN STATES	12/09/24	PW STARTER ROPE	GENERAL FUND	STREETS & TRANSPORT	9.27
	12/09/24	TREE LIGHT 24' STRAW X4	CONVENTION & VISIT	Convention Visitor Bur	35.00
				TOTAL:	44.27
STR INC	12/09/24	JEFF CO DESTINATION GUIDE	CONVENTION & VISIT	Convention Visitor Bur	660.00
				TOTAL:	660.00
SUNOCO	12/09/24	PALMER FUEL 10/30-11/27/24	GENERAL FUND	POLICE DEPARTMENT	472.37
	12/09/24	LANCASTER FUEL 11/18/24	GENERAL FUND	POLICE DEPARTMENT	51.27
	12/09/24	WHEAT FUEL 11/16/24	GENERAL FUND	POLICE DEPARTMENT	47.09
	12/09/24	MEACHAM FUEL 11/13-16/24	GENERAL FUND	POLICE DEPARTMENT	126.61
	12/09/24	HOOD FUEL 11/3-26/24	GENERAL FUND	POLICE DEPARTMENT	174.47
	12/09/24	WHITE FUEL 11/4-26/24	GENERAL FUND	STREETS & TRANSPORT	258.00
	12/09/24	DIX FUEL 11/21/24	GENERAL FUND	STREETS & TRANSPORT	89.00
	12/09/24	R HAWKINS FUEL 11/1-20/24	GENERAL FUND	STREETS & TRANSPORT	144.52
				TOTAL:	1,363.33
SUPERIOR AUTO BODY LLC	12/09/24	PD #19 INSURANCE DEDUCTIBL	GENERAL FUND	POLICE DEPARTMENT	1,000.00
				TOTAL:	1,000.00
SUPERIOR LAUNDRIES INC.	12/04/24	PD & PW MATS 11/6/24	GENERAL FUND	POLICE DEPARTMENT	22.41
	12/04/24	PD & PW MATS 11/13/24	GENERAL FUND	POLICE DEPARTMENT	22.41
	12/04/24	PD & PW MATS 11/20/24	GENERAL FUND	POLICE DEPARTMENT	22.41
	12/04/24	PD & PW MATS 11/27/24	GENERAL FUND	POLICE DEPARTMENT	22.41
	12/04/24	PD & PW MATS 11/6/24	GENERAL FUND	STREETS & TRANSPORT	15.27
	12/04/24	PD & PW MATS 11/13/24	GENERAL FUND	STREETS & TRANSPORT	15.27
	12/04/24	PD & PW MATS 11/20/24	GENERAL FUND	STREETS & TRANSPORT	15.27
	12/04/24	PD & PW MATS 11/27/24	GENERAL FUND	STREETS & TRANSPORT	15.27
				TOTAL:	150.72
T-MOBILE	12/12/24	CELL PHONES NOV 24	GENERAL FUND	PLANNING & ZONING	63.98
	12/12/24	CELL PHONES NOV 24	GENERAL FUND	CITY HALL	243.39
	12/12/24	CELL PHONES NOV 24	GENERAL FUND	POLICE DEPARTMENT	95.97
	12/12/24	CELL PHONES NOV 24	GENERAL FUND	STREETS & TRANSPORT	287.10
	12/12/24	CELL PHONES NOV 24	CONVENTION & VISIT	Convention Visitor Bur	31.99
				TOTAL:	722.43
TEK ADVISORS LLC	12/04/24	COMP MAINT DEC 24	GENERAL FUND	CITY HALL	6,741.82
	12/04/24	COMP MAINT DEC 24	GENERAL FUND	CITY HALL	881.82
	12/04/24	COMP MAINT DEC 24	GENERAL FUND	POLICE DEPARTMENT	403.75
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	2,177.45
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	12,743.70

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	17,419.60
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	2,177.45
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	2,177.45
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	2,548.74
	12/12/24	COMP REPLMNT PROGRAM	CAPITAL IMPROVEMEN	GENERAL GOVERNMENT	5,225.00
	12/04/24	COMP MAINT DEC 24	PARKS & RECREATION	Parks & Recreation	823.24
				TOTAL:	53,320.02
THE GUN SHOP	12/09/24	PD AMMUNITION X7000 ROUNDS	GENERAL FUND	POLICE DEPARTMENT	694.23
	12/09/24	PD AMMUNITION X7000 ROUNDS	GENERAL FUND	POLICE DEPARTMENT	377.90
	12/09/24	PD AMMUNITION X7000 ROUNDS	GENERAL FUND	POLICE DEPARTMENT	802.64
	12/09/24	PD AMMUNITION X7000 ROUNDS	GENERAL FUND	POLICE DEPARTMENT	950.66
				TOTAL:	2,825.43
THE HARVEY SALT CO.	12/09/24	PW DE-ICE SPREAD	GENERAL FUND	STREETS & TRANSPORT	836.46
				TOTAL:	836.46
THE JOURNAL	12/09/24	P&R BINGO AD 11/7/24	PARKS & RECREATION	Parks & Recreation	55.00
	12/09/24	P&R BINGO AD 11/14/24	PARKS & RECREATION	Parks & Recreation	55.00
				TOTAL:	110.00
THE POUR HOUSE CAFE AND BAKERY LLC	12/19/24	STAFF RECOGNITION LUNCH	GENERAL FUND	CITY ADMINISTRATION	250.00
				TOTAL:	250.00
THE RUSTYNAIL WORKSHOP	12/09/24	TREE LGHT 24' VOLNTR HATS	CONVENTION & VISIT	Convention Visitor Bur	480.00
				TOTAL:	480.00
THOMPSON GAS	12/17/24	CH PROPANE 12/5/24	GENERAL FUND	CITY HALL	370.85
	12/17/24	CH PROPANE 12/5/24	GENERAL FUND	CITY HALL	134.67
	12/26/24	PW PROPANE 12/13/2024	GENERAL FUND	STREETS & TRANSPORT	239.02
				TOTAL:	744.54
TIMOTHY P. STRANKO, ESQ	12/12/24	LEGAL RETAINER DEC 24	GENERAL FUND	CITY HALL	4,500.00
				TOTAL:	4,500.00
TRACTOR SUPPLY	12/09/24	WATER X4 CASES	GENERAL FUND	STREETS & TRANSPORT	19.96
	12/09/24	PW WRENCH, UBOLTS X2	GENERAL FUND	STREETS & TRANSPORT	7.99
	12/09/24	PW WRENCH, UBOLTS X2	GENERAL FUND	STREETS & TRANSPORT	7.99
	12/09/24	PW WRENCH, UBOLTS X2	GENERAL FUND	STREETS & TRANSPORT	8.99
	12/09/24	PW KROIL, PAINT MARKER, TA	GENERAL FUND	STREETS & TRANSPORT	24.99
	12/09/24	PW KROIL, PAINT MARKER, TA	GENERAL FUND	STREETS & TRANSPORT	7.99
	12/09/24	PW KROIL, PAINT MARKER, TA	GENERAL FUND	STREETS & TRANSPORT	11.94
				TOTAL:	89.85
TRAVELERS INSURANCE	12/30/24	LIAB INSURANCE 7/1/24-7/1/	GENERAL FUND	CITY HALL	24,638.98
	12/30/24	LIAB INSURANCE 7/1/24-7/1/	GENERAL FUND	CITY HALL	1,942.62
	12/30/24	LIAB INSURANCE 7/1/24-7/1/	GENERAL FUND	CITY HALL	11,530.72
	12/30/24	LIAB INSURANCE 7/1/24-7/1/	GENERAL FUND	CITY HALL	17,286.67
				TOTAL:	55,398.99
TRUIST MERCHANT SERVICES	12/16/24	NOV2024 PD OFFLINE CC FEES	GENERAL FUND	CITY HALL	457.45
				TOTAL:	457.45
UNITED WAY OF THE EASTERN PANHANDLE	12/10/24	NOV 24 TEEN CRT FEE REMIT	GENERAL FUND	POLICE DEPARTMENT	873.53
				TOTAL:	873.53

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
US BANK	12/09/24	NOV2024 PCARD STMT PYMT	GENERAL FUND	NON-DEPARTMENTAL	47,943.05
				TOTAL:	47,943.05
VIRGINIA DEPT. OF TAXATION	12/27/24	2024Q2&3 FILING PENALTY	GENERAL FUND	CITY HALL	20.00
				TOTAL:	20.00
VISION SERVICE PLAN	12/09/24	DEC 2024 VISION INS PREMIU	GENERAL FUND	CITY ADMINISTRATION	58.69
	12/09/24	DEC 2024 VISION INS PREMIU	GENERAL FUND	PLANNING & ZONING	66.49
	12/09/24	DEC 2024 VISION INS PREMIU	GENERAL FUND	CITY HALL	29.77
	12/09/24	DEC 2024 VISION INS PREMIU	GENERAL FUND	POLICE DEPARTMENT	366.47
	12/09/24	DEC 2024 VISION INS PREMIU	GENERAL FUND	STREETS & TRANSPORT	148.01
	12/09/24	DEC 2024 VISION INS PREMIU	PARKS & RECREATION	Parks & Recreation	24.24
	12/09/24	DEC 2024 VISION INS PREMIU	CONVENTION & VISIT	Convention Visitor Bur	8.08
				TOTAL:	701.75
WALMART	12/09/24	TREE LIGHT 24' RIBBON	CONVENTION & VISIT	Convention Visitor Bur	11.04
	12/09/24	TREE LGHT 24' MARSHMALLOWS	CONVENTION & VISIT	Convention Visitor Bur	25.84
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	4.98
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	3.98
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	19.96
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	14.96
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	2.12
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	4.97
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	26.80
	12/09/24	TREE LGHT 24' WARMERS, CUP	CONVENTION & VISIT	Convention Visitor Bur	17.98
				TOTAL:	132.63
WEIS	12/09/24	SIGULINSKY FUEL 11/8-21/24	GENERAL FUND	POLICE DEPARTMENT	155.02
	12/09/24	HOOD FUEL 11/5/24	GENERAL FUND	POLICE DEPARTMENT	30.80
				TOTAL:	185.82
WEST VIRGINIA AMERICAN WATER	12/09/24	MF WATER 10/4-11/01/24	PARKS & RECREATION	Parks & Recreation	115.36
	12/09/24	MF IRRIGATION WATER 10/4-1	PARKS & RECREATION	Parks & Recreation	534.40
				TOTAL:	649.76
WV STATE FIRE MARSHALL	12/10/24	PW BLDG FIRE MARSH INSP	CAPITAL IMPROVEMEN	STREETS - PUBLIC WORKS	350.00
				TOTAL:	350.00
WV STATE POLICE INSPECTION SECTION	12/26/24	2025 MVI STICKERS	GENERAL FUND	STREETS & TRANSPORT	66.00
				TOTAL:	66.00
WV STATE TREASURER'S OFFICE	12/09/24	NOV2024 COURT FEE REMIT	GENERAL FUND	POLICE DEPARTMENT	7,540.47
				TOTAL:	7,540.47
XEROX FINANCIAL SERVICES	12/04/24	PD COPIER NOV 24	GENERAL FUND	POLICE DEPARTMENT	381.82
	12/26/24	PD COPIER 12/5/24-1/4/25	GENERAL FUND	POLICE DEPARTMENT	420.00
				TOTAL:	801.82
**PAYROLL EXPENSES		12/01/2024 - 12/31/2024	GENERAL FUND	MAYOR'S OFFICE	1,000.00
			GENERAL FUND	CITY COUNCIL	5,000.04

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
**PAYROLL EXPENSES			GENERAL FUND	CITY ADMINISTRATION	17,890.06
			GENERAL FUND	POLICE JUDGE'S OFFICE	1,900.00
			GENERAL FUND	PLANNING & ZONING	26,950.02
			GENERAL FUND	CITY HALL	19,128.29
			GENERAL FUND	POLICE DEPARTMENT	139,713.93
			GENERAL FUND	POLICE SPECIAL DUTY	1,350.00
			GENERAL FUND	STREETS & TRANSPORT	43,121.76
			PARKS & RECREATION	Parks & Recreation	11,882.64
			CONVENTION & VISIT	Convention Visitor Bur	6,211.84
				TOTAL:	274,148.58

========== FUND TOTALS ==========	
001 GENERAL FUND	770,677.81
201 CAPITAL IMPROVEMENT	69,147.72
900 PARKS & RECREATION	23,202.62
901 CONVENTION & VISITORS	11,689.29
GRAND TOTAL:	874,717.44

TOTAL PAGES: 15

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Ranson, WV
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 12/01/2024 THRU 12/31/2024

PAYROLL SELECTION

PAYROLL EXPENSES: YES
EXPENSE TYPE: GROSS
CHECK DATE: 12/01/2024 THRU 12/31/2024

PRINT OPTIONS

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

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

AGENDA ITEM IV.3

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Public Works

ITEM TYPE: PRESENTATION

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

SUBJECT: Public Works Status Report- December

Staff has provided December Status Report for Public Works.

ATTACHMENTS:

Public Works December Status Report.pdf

RANSON
AT THE CENTER OF OPPORTUNITY.

Department of Public Works

Status Report 12/13/24 – 1/17/25

PUBLIC WORKS MISSION STATEMENT

The City of Ranson Public Works Department will meet the needs of our community by professionally managing the public infrastructure and ensuring a safe, clean and healthy environment.

- Conducting our business openly, honestly and ethically.
- Behaving professionally at all times.
- Valuing the relationship with our customers.
- Enhancing the sense of Community with neighboring communities.
- Communicating and cooperating to achieve the goals of the Department and the City.
- Providing our services equally to all our customers, both internally and externally.
- Using the fewest resources possible while still accomplishing our goals.
- Being stewards for responsible development.
- Striving to surpass expectations of the community.

Work Order Summary List

Selected Date Range for Request Dates:12/13/2024 - 1/17/2025 Order By Status, Location

WOID	Location	Bldg./Unit	Deferred By	Request Date	Target Completion Date	Labor Hours	To
Priority	Assigned To	Area Description	Reason	WO Age	Actual Completion Date		Cos
Craft		Area Number	Deferred Until	Created Date/Time	Last Status Change Date		
Description			Action Taken				
Requester Name							
Status:	**Complete**						
5697	Civic Center	MAIN AREA		12/17/2024			$0.
Medium	Keith Pierson			10	12/27/2024		
Construction				12/17/2024 11:02:04 AM	12/27/2024		
please repair damage to w all at civic center			tore broken piece of wood off. painted and replaced 1x10				
Debbie McClure							
5699	PD VEHICLE	PD UNIT #23 2022		12/19/2024			$0.
Medium	Robert Hawkins				12/19/2024		
				12/19/2024 8:40:04 AM	12/19/2024		
loss of coolant			Ford replace leaking cooler line under warranty.State inspection complete				
Robert Haw kins							
5700	42 Trifecta			12/19/2024			$0.
Medium	Keith Pierson			8	12/27/2024		
				12/19/2024 2:41:23 PM	12/27/2024		
Build w ork bench and shelves			built work station and set of shelves at trifecta				
5701	42 Trifecta			12/19/2024			$0.
Medium	Keith Pierson			29			
Electrical				12/19/2024 2:45:24 PM	12/19/2024		
Install new heater							
5702	PW EQUIPMENT			12/19/2024			$0.
Medium	Robert Hawkins				12/19/2024		
				12/19/2024 2:46:24 PM	12/19/2024		
service all chainsaw s			serviced all chainsaws at public works dept				
Robert Haw kins							
5703	42 Trifecta			12/19/2024			$0.
Medium	Keith Pierson			29	1/17/2025		
				12/19/2024 2:50:25 PM	1/17/2025		
Erect w reath rack							
5704	City Hall			12/19/2024			$0.
Medium	Keith Pierson			8	12/27/2024		
				12/19/2024 2:52:30 PM	12/27/2024		
Fix faulty light at city hall. Inspect entire building for lights out			put new driver for 2nd floor				
5705	Visitors Center - Nancy			12/19/2024			$0.
Medium	Keith Pierson			8	12/27/2024		
				12/19/2024 2:55:05 PM	12/27/2024		
Move receptacle to new location, eliminate the old one			moved recepticle and removed old one				

Work Order Summary List

Selected Date Range for Request Dates:12/13/2024 - 1/17/2025 Order By Status, Location

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

5706	City Hall			12/19/2024		$0
Medium	Keith Pierson			8	12/27/2024	
				12/19/2024 2:56:42 PM	12/27/2024	
Clean out basement. Old wood, trash ,etc			cleaned all wood and debree up			
5707	Street Lights			12/19/2024		$0
Medium	Keith Pierson			11	12/30/2024	
				12/19/2024 2:58:31 PM	12/30/2024	
Install new light pole and head			installed light pole and head			
5710	PD VEHICLE	PD UNIT #7 2019 Ford		12/23/2024		$0
Medium	Robert Hawkins			7	12/30/2024	
				12/23/2024 5:13:53 AM	12/30/2024	
Tire is going flat and has a screw in it. It's off the car by the back door.			Replaced tire with spare tire			
Robbie Roberts						
5712	Civic Center	BUILDING EXTERIOR		12/24/2024		$0
Medium	Keith Pierson			6	12/30/2024	
Lighting				12/24/2024 6:11:20 PM	12/30/2024	
please fix the lights outside in front of the building. None of the lights are working under the cover.			checked all lighting working fine			
Debbie McClure						
5714	PD. STATION	Station Inter.		12/26/2024		$0
Medium	Keith Pierson			4	12/30/2024	
				12/26/2024 9:49:53 AM	12/30/2024	
Return air filters need replaced			installed air filters			
Robbie Roberts						
5715	PD. STATION			12/26/2024		$0
Medium	Keith Pierson			4	12/30/2024	
				12/26/2024 9:50:55 AM	12/30/2024	
Heat in lobby are needs addressed			installed new heater in lobby area			
Robbie Roberts						
5720	PD VEHICLE	Car24 2023 Dodge		12/30/2024		$0
Medium	Robert Hawkins			17	1/16/2025	
				12/30/2024 5:51:24 AM	1/16/2025	
Battery keeps going dead, needs checked should be under warranty car only has 6k miles on it			Car was repaired at J&K AUTO in Ranson. replaced both battery and found current draw was watch dog camera system in car			
Robbie Roberts						
5721	Civic Center	RESTROOM MEN		12/30/2024		$0
Medium	Keith Pierson			18	1/17/2025	
General Maintenance				12/30/2024 1:06:26 PM	1/17/2025	
Toliet seats need to be tightened in Mens and Womens Restrooms.						
Timothy Michael						

Work Order Summary List

Selected Date Range for Request Dates:12/13/2024 - 1/17/2025 Order By Status, Location

WOID	Location	Bldg./Unit	Deferred By	Request Date	Target Completion Date	Labor Hours	To
Priority	Assigned To	Area Description	Reason	WO Age	Actual Completion Date		Cos
Craft		Area Number	Deferred Until	Created Date/Time	Last Status Change Date		
Description			Action Taken				
Requester Name							
5723	PD VEHICLE	PD UNIT #13 2018		1/2/2025			$0.
Medium	Robert Hawkins			14	1/16/2025		
				1/2/2025 10:08:56 AM	1/16/2025		
Battery keeps going dead and driver side tire has a nail in it.			Replaced battery, Tire was fixed at creamers auto for nail in tire.				
Robbie Roberts							
5724	Civic Center	MAIN AREA		1/2/2025			$0.
Medium	Keith Pierson			15	1/17/2025		
Electrical				1/2/2025 10:28:07 AM	1/17/2025		
the outside lights do not work in front of the civic center. Please fix them.							
Debbie McClure							
5725	Visitors Center - Nancy	Main Floor reception		1/2/2025			$0.
Medium	Keith Pierson			15	1/17/2025		
Equipment Maintenance				1/2/2025 10:59:43 AM	1/17/2025		
please remove the Santa Mailboxes at the visitors center and city hall.							
Debbie McClure							
Count: 19 Work Orders		**Avg. Age of WO's 11**			**Total for Complete**	**0**	**$0.**
Count: 19 Work Orders		**Avg. Age of WO's 11**			**Grand Total**	0	$0.

AGENDA ITEM IV.4

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Community & Economic Development

ITEM TYPE: PRESENTATION

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

SUBJECT: Community Development Status Report - December

Staff has provided December Status Report for Community Development

ATTACHMENTS:

December 2024 CDD Report 1212025.pdf
December 2024 Permits Issued Report 1212025.pdf

City of Ranson

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

TO: Ranson City Council

FROM: Reiley Stanley, Community Development Director

RE: Community Development Department Report – December 2024

Permitting:

- Staff received 72 permit applications,
  - 39 – regular permit applications (roof, sign, etc.)
  - 21 – new home permit applications
  - 4 – rental registration applications
  - 8 – seasonal site surety

- Staff issued 67 permits with the reported valuation of work totaling $7,938,294.27. Of those 67permits, 25 were for new homes.

Code Enforcement:

- Staff started 4 new code cases for work without a permit and property maintenance.

Inspections:

- Staff performed 692 permit inspections.
  - Patrick Coulter performed 385 inspections.
  - Matt Anderson & Jeff Small (contracted) performed 49 inspections
  - Gary Englebert (contracted) performed 145 inspections
  - Reiley Stanley performed 106 site, sidewalk, final, and zoning inspections.
  - The last 7 inspections were rental self-certification inspections that Kim Hawkins processed.
- Department Staff also performed 5 code enforcement inspections.

Planning & Zoning:

- Planning Commission items for January
  - Land Development Plan and Plat revision for Potomac Towne Cetner Village 1 adjacent to Red Clover
  - Presidents Pointe Phase 5 plat, bond and development agreement

Permits Issued By Permit Type

Between 12/1/2024 & 12/31/2024

Permit Type	Permit Number	Parcel Number	Status	Contract Value	Address
Accessory Structure, Carport, Deck, Porch, or Garage	24-854	08009B0143000 0	Issued	$12,600.00	336 FREEMAN ST, RANSON, WV 25438
	24-974	08008D0296000 0	Issued	$14,718.00	292 SANDY BOTTOM CIR, RANSON, WV 25438
	24-983	08008G0197000 0	Issued	$6,788.00	381 NATIONAL ST, RANSON, WV 25438
	24-1012	08009B0029000 0	Issued	$7,200.00	63 JOUETT ST, RANSON, WV 25438
	24-1018	08008D0301000 0	Issued	$10,000.00	232 SANDY BOTTOM CIR, RANSON, WV 25438
	24-1065	0800080009000 0	Issued	$4,500.00	1263 CEDAR VALLEY RD, RANSON, WV 25438
	24-1066	0800080009000 0	Issued	$4,500.00	1261 CEDAR VALLEY RD, RANSON, WV 25438
	24-1067	0800080009000 0	Issued	$4,500.00	1259 CEDAR VALLEY RD, RANSON, WV 25438
	24-1068	0800080009000 0	Issued	$4,500.00	1257 CEDAR VALLEY RD, RANSON, WV 25438
	24-1069	0800080009000 0	Issued	$4,500.00	1255 CEDAR VALLEY RD, RANSON, WV 25438
	24-1070	0800080009000 0	Issued	$4,500.00	1253 CEDAR VALLEY RD, RANSON, WV 25438
	24-1071	0800080009000 0	Issued	$4,500.00	1251 CEDAR VALLEY RD, RANSON, WV 25438
	24-1072	0800080009000 0	Issued	$4,500.00	1249 CEDAR VALLEY RD, RANSON, WV 25438
	24-1077	08008D0202000 0	Issued	$4,500.00	98 ROLLING BRANCH DR, RANSON, WV 25438
	24-1078	08008D0203000 0	Issued	$3,500.00	94 ROLLING BRANCH DR, RANSON, WV 25438
	24-1079	08008D0204000 0	Issued	$4,000.00	90 ROLLING BRANCH DR, RANSON, WV 25438
	24-1080	08008D0205000 0	Issued	$4,500.00	86 ROLLING BRANCH DR, RANSON, WV 25438
	24-1081	08008D0206000 0	Issued	$4,000.00	82 ROLLING BRANCH DR, RANSON, WV 25438
	24-1082	08008D0207000 0	Issued	$4,500.00	78 ROLLING BRANCH DR, RANSON, WV 25438
	24-1083	08008D0208000 0	Issued	$4,500.00	74 ROLLING BRANCH DR, RANSON, WV 25438
	24-1097	0800010061000 0	Issued	$2,500.00	806 N REYMANN ST, RANSON, WV 25438
	24-1099	08009B0091000 0	Issued	$9,000.00	64 MONROE AVE, RANSON, WV 25438
	24-1100	08008D0209000 0	Issued	$4,000.00	64 ROLLING BRANCH DR, RANSON, WV 25438
	24-1102	08008D0210000 0	Issued	$3,500.00	60 ROLLING BRANCH DR, RANSON, WV 25438
	24-1103	08008D0211000 0	Issued	$4,000.00	56 ROLLING BRANCH DR, RANSON, WV 25438
	24-1104	08008D0212000 0	Issued	$3,500.00	52 ROLLING BRANCH DR, RANSON, WV 25438
	24-1105	08008D0213000 0	Issued	$4,000.00	48 ROLLING BRANCH DR, RANSON, WV 25438
				$147,306.00	**Total Permit Type: 27**
Commercial & Industrial	24-1106	0800060136000 0	Issued	$7,315.00	500 S FAIRFAX BLVD, RANSON, WV 25438
				$7,315.00	**Total Permit Type: 1**

Fence	24-1101	08008G01690000	Issued	$5,850.00	46 EISENHOWER AVE, RANSON, WV 25438
				$5,850.00	**Total Permit Type: 1**
New Construction - Residential	24-993	08009B00450000	Issued	$325,000.00	73 HOPKINS ST, RANSON, WV 25438
	24-1002	08009B00180000	Issued	$381,000.00	114 PETERS AVE, RANSON, WV 25438
	24-1010	08009B00910000	Issued	$280,000.00	64 MONROE AVE, RANSON, WV 25438
	24-1014	08008G02750000	Issued	$159,000.00	55 ANTHEM ST, RANSON, WV 25438
	24-1024	08008DPCLT0000	Issued	$300,000.00	288 SHORT BRANCH DR, RANSON, WV 25438
	24-1025	08000800240000	Issued	$300,000.00	308 SHORT BRANCH DR, RANSON, WV 25438
	24-1029	08000800090000	Issued	$200,000.00	1228 CEDAR VALLEY RD, RANSON, WV 25438
	24-1030	08000800090000	Issued	$200,000.00	1230 CEDAR VALLEY RD, RANSON, WV 25438
	24-1031	08000800090000	Issued	$200,000.00	1232 CEDAR VALLEY RD, RANSON, WV 25438
	24-1032	08000800090000	Issued	$200,000.00	1234 CEDAR VALLEY RD, RANSON, WV 25438
	24-1033	08000800090000	Issued	$200,000.00	1236 CEDAR VALLEY RD, RANSON, WV 25438
	24-1040	08000800090000	Issued	$200,000.00	1238 CEDAR VALLEY RD, RANSON, WV 25438
	24-1041	08000800090000	Issued	$200,000.00	1240 CEDAR VALLEY RD, RANSON, WV 25438
	24-1042	08000800090000	Issued	$200,000.00	1242 CEDAR VALLEY RD, RANSON, WV 25438
	24-1052	08000800090000	Issued	$300,000.00	58 TROUT LILY DR, RANSON, WV 25438
	24-1056	08008D02150000	Issued	$200,000.00	38 ROLLING BRANCH DR, RANSON, WV 25438
	24-1057	08008D02160000	Issued	$200,000.00	34 ROLLING BRANCH DR, RANSON, WV 25438
	24-1058	08008D02170000	Issued	$200,000.00	30 ROLLING BRANCH DR, RANSON, WV 25438
	24-1084	08000800090000	Issued	$300,000.00	59 TROUT LILY DR, RANSON, WV 25438
	24-1085	08000800090000	Issued	$300,000.00	35 TROUT LILY DR, RANSON, WV 25438
	24-1086	08000800240000	Issued	$300,000.00	413 MOUNTAIN LAUREL BLVD, RANSON, WV 25438
	24-1087	08008DPCLT0000	Issued	$300,000.00	300 SHORT BRANCH DR, RANSON, WV 25438
	24-1088	08000800240000	Issued	$300,000.00	316 SHORT BRANCH DR, RANSON, WV 25438
	24-1089	08000800240000	Issued	$300,000.00	328 SHORT BRANCH DR, RANSON, WV 25438
	24-1090	08000800240000	Issued	$300,000.00	401 MOUNTAIN LAUREL BLVD, RANSON, WV 25438
				$6,345,000.00	**Total Permit Type: 25**
Re-roofing - Residential (over 100 sq ft)	24-1050	08000601240000	Closed	$8,000.00	308 W 3RD AVE, RANSON, WV 25438
	24-1054	08000700350000	Issued	$2,400.00	205 S REYMANN ST, RANSON, WV 25438
	24-1094	08000101470000	Closed	$10,400.00	612 N PRESTON ST, RANSON, WV 25438
				$20,800.00	**Total Permit Type: 3**
Residential & Institutional	24-1039	08008G00870000	Issued	$19,926.41	30 CAPITOL MEWS, RANSON, WV 25438
	24-1046	08008D022F000	Issued	$9,000.00	73 OVERBROOK RD, RANSON, WV 25438

	24-1049	08008G01970000	Closed	$750.00	381 NATIONAL ST, RANSON, WV 25438
	24-1051	08008A02180000	Issued	$200.00	68 PETER RABBIT DR, RANSON, WV 25438
	24-1076	08008D026E000 0	Issued	$2,100.00	15 SPARKLING BROOK RD, RANSON, WV 25438
	24-1107	08008G02340000	Issued	$38,393.86	134 COOLIDGE AVE, RANSON, WV 25438
	24-1114	08008D00190000	Issued	$1,753.00	55 RIPARIAN LN, RANSON, WV 25438
				$72,123.27	**Total Permit Type: 7**
Site Development	24-971	08008E00060000	Issued	$567,900.00	240 JOSHUA M FREEMAN BLVD, RANSON, WV 25438
				$567,900.00	**Total Permit Type: 1**
Window Replacement	24-1110	08008C00660000	Issued	$7,000.00	1351 STEED ST, RANSON, WV 25438
				$7,000.00	**Total Permit Type: 1**
Work Not Specifically Listed or Unable to Evaluate	24-853	0800080001001 4	Issued	$765,000.00	1740 N FAIRFAX BLVD, RANSON, WV 25438
				$765,000.00	**Total Permit Type: 1**
				$7,938,294.27	**Total Permits: 67**

AGENDA ITEM IV.5

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

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

SUBJECT: Ranson Convention and Visitors Bureau Status Report - December

Staff has provided December Status Report for Ranson Convention and Visitor Bureau.

ATTACHMENTS:

CVB DIRECTOR REPORT.docx

CVB DIRECTOR REPORT

- **Continuing to work on dissolving the CVB**
- **Conference call with Tim Stranko to discuss finalizing the resolution to dissolve the CVB.**
- **Working with Emilee to design the event flyers for the Ranson Festival and Easter Egg Hunt.**
- **Reaching out to vendors to get quotes to be a part of the Ranson Festival.**
- **Attended Directors Meetings**
- **Submitted work order for 2025 to hang flags/ banners during major holiday events.**
- **Coordinated with Social Connections and Kevin Breeden to finalize the voiceover for the Lost History Trail.**
- **Conference call with Moises from Social Connections to schedule training for Emilee and I to make changes to the CVB website.**
- **Ranson CVB Website will probably continue to be live for 2 years.**
- **Ordered Stanchions, and sign stand with posts to be used for all events within the city.**
- **Ordered pipe and drape to be used for all events within the city.**
- **Met with City Manager to discuss new job title and job description.**
- **Starting the process to create community events, such as health fairs, job fairs, veterans' luncheon and senior events.**
- **Compiled documentation and mailed the grant reimbursement for the Ranson Tree Lighting to the WV Historic Cultural Center.**

AGENDA ITEM IV.6

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Parks & Recreation

ITEM TYPE: PRESENTATION

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

SUBJECT: Ranson Parks and Recreation Staff Report - December

Staff has provided December Status Report for Ranson Park and Recreation.

ATTACHMENTS:

Parks and Rec December and January Report.docx

Sco? Coulter
Ken Suits
Herbert McDaniel
Jimmy Williams

Ranson Parks and Recreation Board
Directors Report
December - January

Meetings

- Talked to various sports organizations about renting the Civic Center for practices and games.
- Meet with organization about using Civic Center for a Basketball Tournament.
- Engaged a conversation about bringing a wrestling event to the Civic Center
- Meetings with Jefferson County Parks and Recreation about opportunities for collaboration.
- Meeting with BSN
- Pizza with Santa meetings to discuss setup.
- Meet with organization about them showing a movie after Pizza with Santa.
- Weekly meeting with the City Manager about Parks and Recreation.
- Directors' meeting
- Training on the work order system for the city

Events

- Harvest Pointe Church
- Pizza with Santa
- Adult Soccer
- Pickleball
- Lacrosse
- Travel Volleyball
- Multiple birthday parties
- BCT Event
- Red Cross Blood Drive
- Travel Soccer
- Staff Luncheon
- Tree Lighting
- JCYFL Meeting
- JCYFL Banquet
- Softball
- Pet Photos with Santa

- Kiwanis Dinner
- Basketball Games and Practice for a school
- St. James Catholic Church
- Jefferson Baseball
- Washington Baseball
- Key Club Benefit
- Beast Feast

Miscellaneous

- Reworking Fee structure
- Looked over previous contracts.
- Introduce myself to other Parks and Rec.
- Starting clean up at Marcus Field.

AGENDA ITEM IV.7

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 - Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10+ Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries.

ATTACHMENTS:

Legal Ad 2024-369 Annexation 1212025.docx

LEGAL NOTICE
PUBLIC HEARING NOTICE
CITY OF RANSON

Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10± Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries

NOTICE OF PUBLIC HEARING - The Ranson City Council will hold a public hearing on January 21, 2025, at 7:00 pm at Ranson City Hall, 312 S. Mildred Street, Ranson, WV. The purpose of the public hearing is to accept public comments to Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10± Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries. Documents are available during regular office hours of 8:00 am – 4:00 pm weekdays, excluding holidays at City Hall. All persons are invited to attend and make comments about the proposal.

If you cannot attend but wish to comment, you may use the mailing process, and it must be received at the following address prior to January 21, 2025: City of Ranson, Attn: City Clerk, 312 S. Mildred Street, Ranson, WV 25438 or emailing at cityclerk@ransonwv.us Written Comments received prior to January 21, 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: Consideration - Ordinance 2024-369 An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10+ Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries.

Applicant Canter Hollow LLC, submitted an annexation request and rezoning request for the land known as Canter Hollow currently located in Jefferson County, WV

ATTACHMENTS:

Ordinance 2024-369 Canter Hollow LLC, Annexation.docx
24-39-ANX-2024-10-09-REZONING PLAN (1) 12172024.pdf
Sign Petition - Canter Hollow LLC.pdf

Ordinance 2024- 369

An Ordinance of the Ranson City Council, Adopting an Ordinance to Annex 10± Acres of Land into the City of Ranson, Pursuant to §8-6-4a. Annexation Without Election for Municipalities in Counties that have an Adopted Countywide Zoning Ordinance Which Includes Urban Growth Boundaries

Whereas, West Virginia Code §8-6-4a authorizes municipalities that have adopted countywide zoning with urban growth boundaries, to annex property using the following procedure; (c) Procedure for a municipality to annex property within an urban growth boundary. (1) If the proposed property to be annexed by a municipality is entirely within the municipality's designated urban growth boundary, then the municipality may annex without an election the proposed property pursuant to the provisions of §8-6-4 of this code. Agreement with the county commission is not required.

Whereas, §8-6-4 authorizes the governing body of a municipality to, by ordinance, provide for the annexation of additional territory without ordering a vote on the question if: (1) a majority of the qualified voters of the additional territory file with the governing body a petition to be annexed; and (2) a majority of freeholders of the additional territory, whether they reside or have a place of business within or not, file with the governing body a petition to be annexed;

Whereas, for purposes of this section of law, the term "qualified voter of the additional territory" includes firms and corporations in the additional territory regardless of whether the firm or corporation is a freeholder, and the petition may be signed by any officer duly designated by the firm;

Whereas, on September 25, 2024 the Morris and Ritchie Associates, Inc., submitted a Freeholder Petition for Annexation on behalf of Cantor Hallow LLC requesting annexation of ± 10.00 acres of property, further described as Jefferson County, West Virginia Map/Parcel#19-02-008C-0001-0000, 19-02-008C-0002-0000, 19-02-008C-0003-0000, 19-02-008C-0004-0000, 19-02-008C-0005-0000, 19-02-008C-0006-0000, 19-02-008C-0007-0000, and 19-02-008C-0008-0000 to be annexed into the municipal boundary of the City of Ranson.

Whereas, it is the responsibility of the governing body to enumerate and verify the total number of eligible petitioners and, when satisfied that the petition is sufficient in every respect, shall enter that fact upon its journal and forward a certificate to that effect to the county commission;

Whereas, the Jefferson County Commission shall subsequently enter an order and the corporate limits of the municipality shall be as set forth therein;

Whereas, the land proposed for annexation is located wholly within the Ranson's currently designated and approved Urban Growth Zone.

Whereas, the Cantor Hollow LLC, is identified as the only freeholders and qualified voters of the property proposed for annexation and the applicant has submitted a written and signed petition to the City of Ranson attesting to the same;

Whereas, annexation of this land into the municipal boundaries and zoning it for New Community, Transect District 4 (T4) use will allow for continued orderly growth in an area where similar growth is occurring and the intended use of this parcel will continue that same pattern of growth; and

Whereas, the proposed annexation and zoning has been determined to be consistent with the city's comprehensive plan by the Ranson Planning Commission on November 12, 2024;

NOW, THEREFORE BE IT RESOLVED BY THE CITY OF RANSON, that the municipality finds the applicant's petition for annexation and zoning to be sufficient in every respect; and

THEREFORE, the CITY OF RANSON HEREBY ORDAINS THAT:

Section 1. The territory described at Exhibit "A" is eligible for annexation into the corporate limits of the City of Ranson pursuant to the Petitions of the freeholders and qualified voters of this territory.

Section 2. Finding the Petition sufficient in every respect, the Clerk is directed to forward to the Jefferson County Commission this certifying Ordinance.

Section 3. The City of Ranson hereby requests that the Jefferson County Commission, at its earliest convenience, enter an annexation order as required by West Virginia Code §8-6-4 (g) and in the form prescribed at West Virginia Code §8-6-3.

First Reading: December 17, 2024

Public Hearing: January 21, 2025

Second Reading: January 21, 2025

Enacted this 21st day of January 2025

Adopted by the City Council of the City of Ranson after a 1st reading on December 17, 2024 and after a 2nd reading on January 21, 2025 by a vote of _____ in the affirmative, _____in the negative with __ abstentions.

_____
Keith D. Pierson, Mayor

ATTEST:

_____
Darla Armstrong, City Clerk

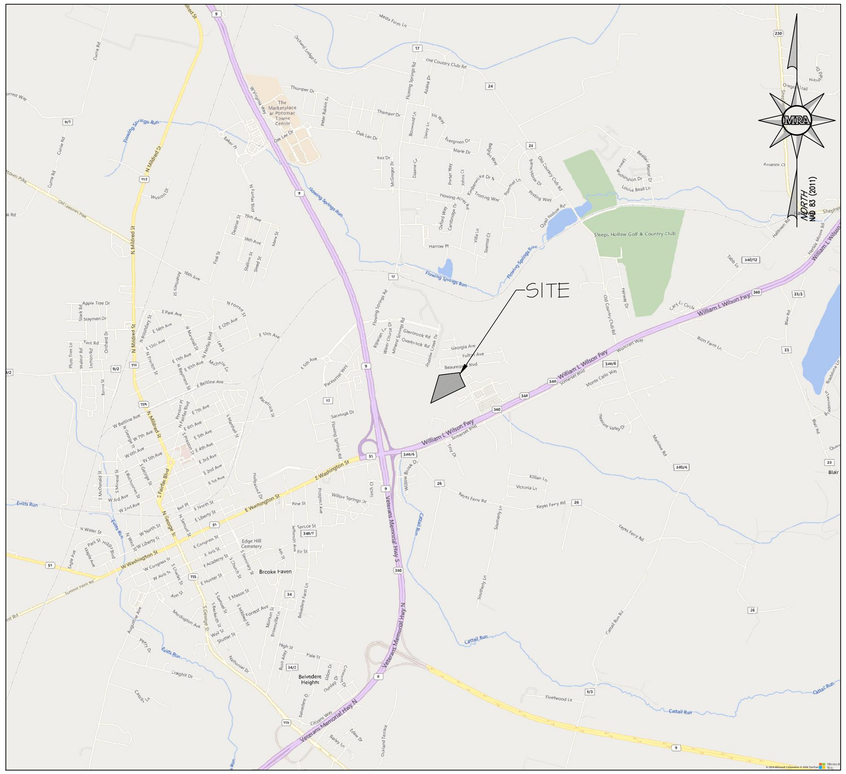
AFFIX CITY SEAL

CANTER HOLLOW
REZONING REQUEST
SMART CODE NEW COMMUNITY
CITY OF RANSON, WEST VIRGINIA

DATE: SEPTEMBER 13, 2024

PROJECT NOTES:

1. THE PROPERTY DELINEATED HEREON IS NOW IN CANTOR HOLLOW, LLC. AMONG THE LAND RECORDS OF JEFFERSON COUNTY, WEST VIRGINIA.
2. THE SUBJECT PROPERTY IS SUBJECT TO ANNEXATION INTO THE CITY OF RANSON AND CURRENTLY ZONED RR (RURAL RESERVE) IN JEFFERSON COUNTY WITH A GROSS SITE AREA OF 10.03 ACRES, LOCATED ON TAX MAP 8C, PARCEL 2.
3. THE PROPERTY IS DEVELOPED WITH A CUL-DE-SAC ROAD AND INFRASTRUCTURE UTILITIES.
4. RESIDENTIAL COMMUNITY, AND CIVIC USES ARE PROPOSED FOR THE PROPERTY.
5. AVAILABLE PUBLIC FACILITIES IN THE GENERAL AREA OF THE SUBJECT PROPERTY INCLUDE: RANSON ELEMENTARY, CHARLES TOWN MIDDLE SCHOOL, JEFFERSON HIGH SCHOOL, RANSON PARK (BASKETBALL, TENNIS, AND PLAYGROUND), CHARLES TOWN RACES AND SLOTS AND OVER 40 DIFFERENT RECREATIONAL FACILITIES IN THE CITY OF RANSON/JEFFERSON COUNTY AREA.
6. WATER AND SEWER SERVICE FOR THE SUBJECT PROPERTY WILL BE PROVIDED BY CHARLES TOWN UTILITY BOARD.
7. ON-SITE STORMWATER AND BEST MANAGEMENT FACILITIES WILL BE PROVIDED TO HANDLE STORMWATER MANAGEMENT FOR THE SUBJECT PROPERTY.
8. THE TOPOGRAPHIC CONTOUR INTERVAL IS TWO (2) FEET. EXISTING TOPOGRAPHY SHOWN IS BASED ON A FIELD RUN SURVEY PERFORMED BY MORRIS & RITCHIE ASSOCIATES, INC. ON 8/31/2022 AND AERIAL TOPOGRAPHY PROVIDED BY THRASHER GROUP, INC. A FIELD VISIT WAS MADE IN 8/31/2022 AND IT WAS DETERMINED NO FILL OR DISTURBANCE HAS OCCURRED SINCE THE LAST FIELD RUN SURVEY. HORIZONTAL DATUM IS BASED ON NAD83 AND VERTICAL DATUM IS BASED ON NAD 88.
9. THERE IS NO 100-YEAR FLOOD PLAIN WITHIN THE PROJECT LIMITS PER FEMA MAPS.
10. BOUNDARY INFORMATION IS BASED ON PUBLIC RECORD INFORMATION AND GIS DATA.


SITE
Keeps Hollow Golf & Country Club
Brookie Pawn
Belvedere Heights
Edgar Hill Cemetery
Old Country Club Rd
Thornton Dr
Flowing Springs Rd
Clubhouse Dr
Howard Ave
Harmar Pl
Georgetown Rd
Washington St
Mildred St
Aspen Tree Dr
Sequoyah Dr
Cherokee Dr
Trail Rd
Lakeland Dr
Park Ave
Lake Ave
Fairview Dr
Baltimore Ave
Belleview Ave
Hillcrest Dr
Hillside Dr
Ridge Dr
Mountain View Dr
Valley Dr
Meadow Dr
Spring Dr
Summit Dr
Cleveland Ave
Jefferson St
Liberty St
Church St
Mission Dr
Grove St
Rose St
Wilson Springs Dr
Edwin Miller Blvd
Kayak Ferry Rd
Victoria Ln
Killian Ln
Summers Ln
Jefferson Ln
Trough Rd
Cattail Run
Evitts Run
Goats Run
Laughlin Dr
Outland Farms
Fleetwood Ln
Mount Cello Wy
Mount Cello Rd
Mine Rd
Ranson Elementary School
Ranson Middle School
Jefferson High School
Ranson Park
Charles Town Races & Slots
Charles Town Utility Board
Jefferson County Area
Ranson/Jefferson County Area
Charles Town Middle School
Jefferson High School
Ranson Park (Basketball, Tennis, and Playground)
Charles Town Races and Slots and Over 40 Different Recreational Facilities in the City of Ranson/Jefferson County Area
Charles Town Utility Board
The Maintenance of Potomac Towne Center
Old Country Club Rd
Thornton Dr
Flowing Springs Rd

EXISTING CONDITIONS:

THE PROPERTY IS LOCATED IN RANSON CORPORATION, DISTRICT 8, OF JEFFERSON COUNTY, WEST VIRGINIA. THE PROPERTY IS VACANT AND CONSISTS OF WOODS AND GRASS AREAS. THE TOTAL AREA OF THE PROPERTY AND APPLICATION IS 10.03 ACRES.

THE SITE IS CURRENTLY ZONED RESIDENTIAL-LIGHT INDUSTRIAL-COMMERCIAL ADMINISTERED UNDER RESIDENTIAL GROWTH (RG) WITHIN JEFFERSON COUNTY.

THE SITE IS LOCATED SOUTH OF THE EXISTING PATRICK HENRY SUBDIVISION AND EAST OF RANSON HEIGHTS (FORMALLY FLYNN-JEFFERSON) CURRENTLY UNDERDEVELOPMENT AND NORTH OF JEFFERSON TERRACE SUBDIVISION.

ROAD CONNECTIONS WILL UTILIZE EXISTING ENTRANCE (CAPTAIN CHEWS TERRACE) AND ALLOW POTENTIAL FUTURE CONNECTION WITH ADJACENT PROPERTY TO THE SOUTH.

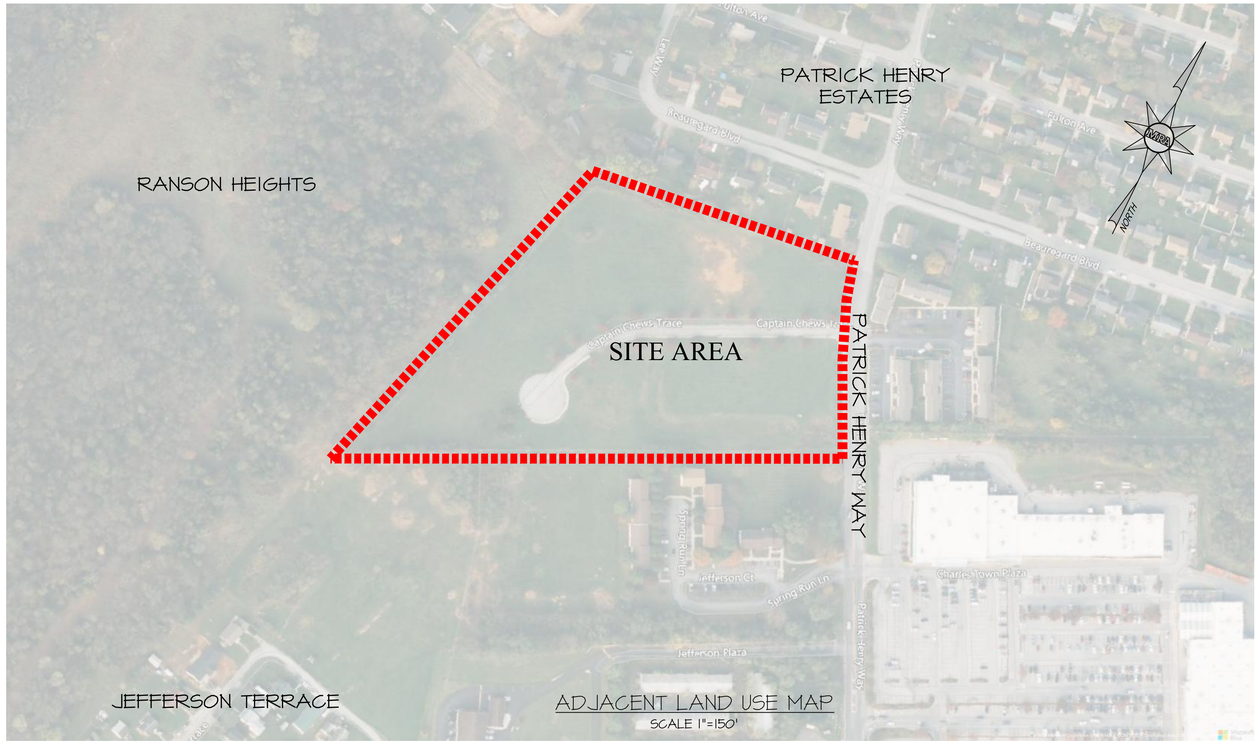
FOR ALL NEW DEVELOPMENTS THE CITY ENCOURAGES THOSE COMMUNITIES TO DEVELOP UNDER THE SMARTCODE NEW COMMUNITY (SC-NC) STANDARDS AND EVEN INCENTIVES DEVELOPERS TO REZONE INTO THE SC-NC BUT OFFERING DISCOUNTS ON BUILDING PERMITS.

WATER TO BE PROVIDED BY JEFFERSON UTILITIES OR CHARLES TOWN UTILITY BOARD.

SEWER TO BE PROVIDED BY CHARLES TOWN UTILITY BOARD.

ADJACENT PROPERTY OWNERS

NUMBER	OWNER	PARCEL ID	DEED BOOK	LAND USE	ZONING
1	TURPIN, JOANN	02 88001200000000	DB 609 PG 357	RESIDENTIAL	RG (JEFFERSON COUNTY)
2	MARSHALL C TONY	02 88001100000000	DB 768 PG 613	RESIDENTIAL	RG (JEFFERSON COUNTY)
3	YATES MARY E & LILLY M WASHINGTON	02 88001000000000	DB 1057 PG 662	RESIDENTIAL	RG (JEFFERSON COUNTY)
4	BREEDEN LARRY D & GEORGIE L	02 88000900000000	DB 500 PG 360	RESIDENTIAL	RG (JEFFERSON COUNTY)
5	STYER MICHAEL	02 88000800000000	DB 1063 PG 497	RESIDENTIAL	RG (JEFFERSON COUNTY)
6	PIDGEON CAROL K	02 88000700000000	DB 1007 PG 6480	RESIDENTIAL	RG (JEFFERSON COUNTY)
7	BOHRER SUSAN A	02 88000600000000	DB 1230 PG 471	RESIDENTIAL	RG (JEFFERSON COUNTY)
8	STRICKLER HELEN M	02 88000500000000	DB 117 PG 328	RESIDENTIAL	RG (JEFFERSON COUNTY)
9	PHA ASSOCIATES LIMITED PARTNERSHIPS	02 8002900040000	DB 849 PG 214	RESIDENTIAL	RG (JEFFERSON COUNTY)
10	SUSO 2 ALABAMA LP	02 8002900020000	DB 1170 PG 471	COMMERCIAL	RG (JEFFERSON COUNTY)
11	PATRICK HENRY WAY LTD PTN	02 8002900070000	DB 932 PG 643	RESIDENTIAL	RG (JEFFERSON COUNTY)
12	UNOPAESANO LLC	08 8002800000000	DB 1101 PG 495	VACANT	TND-UCX (CITY OF RANSON)
13	FORESTAR USA REAL ESTATE GROUP INC	08 8002700000000	DB 1323 PG 433	VACANT /RESIDENTIAL	SCNC (CITY OF RANSON)

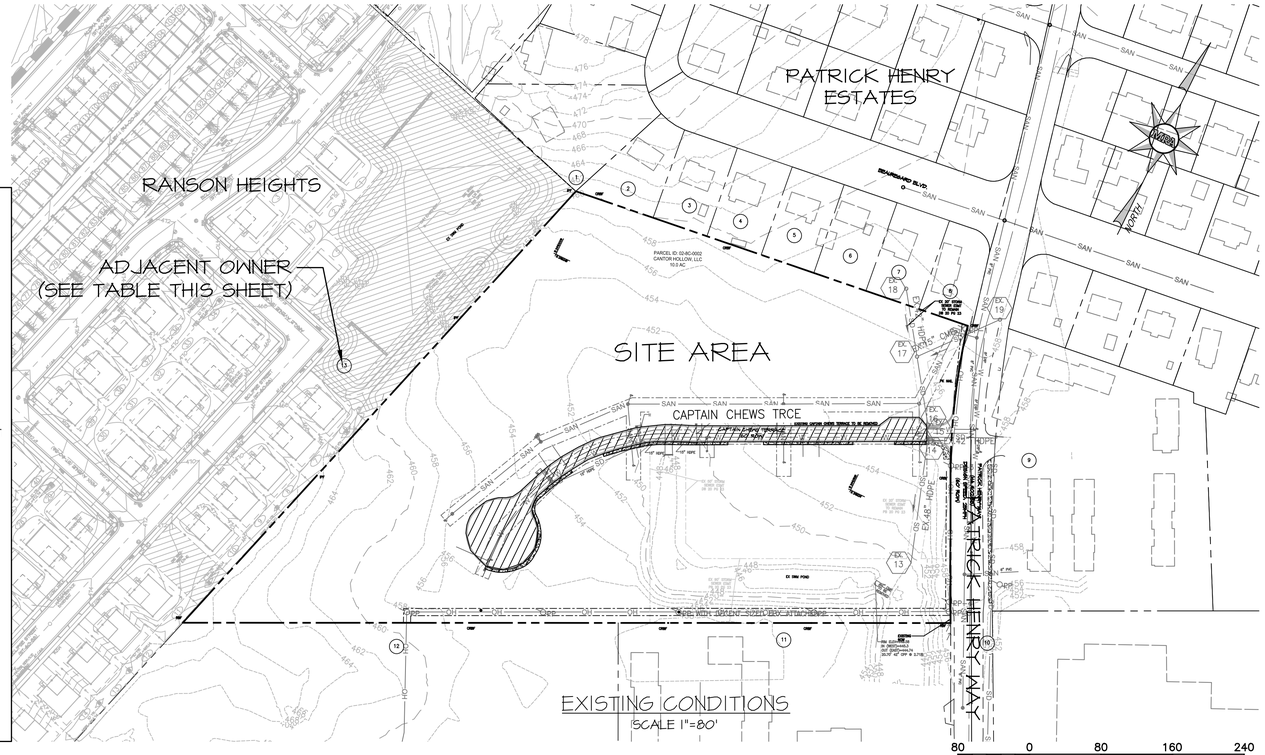


ADJACENT LAND USE MAP
SCALE 1"=150'

150 0 150 300 450
Scale 1" = 150'

LEGEND

- EX. R/W LINE
- EX. PROPERTY LINE
- EX. ADJ. PROPERTY LINE
- EX. 10' CONTOUR
- EX. 2' CONTOUR
- EX. TREE LINE
- EX. BUILDING
- EX. EASEMENT
- EX. PAVEMENT
- EX. CURB
- EX. WALKWAY
- EX. STORM DRAIN
- W — EX. WATER LINE
- SAN — EX. SANITARY LINE
- OH — EX. OVERHEAD LINE
- UG — EX. UNDERGROUND CONDUIT
- G — EX. GAS LINE
- X — EX. FENCE LINE
- EX. STREAM
- EX. STREAM BUFFER
- EX. POND LINE
- EX. FLOODPLAIN
- EX. CRITICAL AREA
- FB — EX. FOREST BUFFER
- NW — EX. WETLAND LINE
- SOILS LINE
- EX. SEPTIC RESERVE AREA
- EX. RETAINING WALL
- EX. ZONING LINE
- I.P.F. IRON PIPE FOUND
- I.P.S. IRON PIPE SET
- I.R.F. IRON REBAR FOUND
- I.R.S. IRON REBAR SET
- EX. SIGN
- EX. LIGHT POLE
- EX. UTILITY POLE
- 450 EX. SPOT ELEVATION



EXISTING CONDITIONS
SCALE 1"=80'

80 0 80 160 240
Scale 1" = 80'

DATE	REVISIONS
10/09/24	REVISED PER CITY COMMENTS

MORRIS & RITCHIE ASSOCIATES, INC.
ENGINEERS, PLANNERS, SURVEYORS AND LANDSCAPE ARCHITECTS
205 E. HIRST RD, SUITE 106
PURCELLVILLE, VIRGINIA 20132
PHONE: (703) 994-0047
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EXISTING CONDITIONS

CANTER HOLLOW
REZONING REQUEST
CITY OF RANSON, WV

JOB NO.: 22351
SCALE:
DATE: 09/04/24
DRAWN BY: CDS
DESIGN BY: CDS
REVIEW BY: TDH
PAGE:
2 of 4

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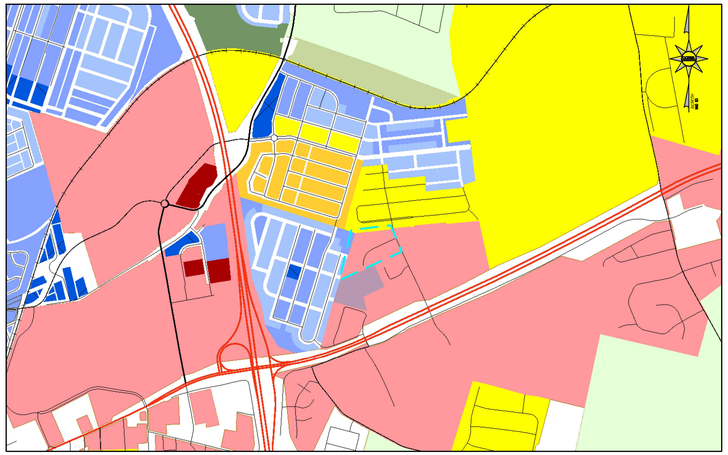
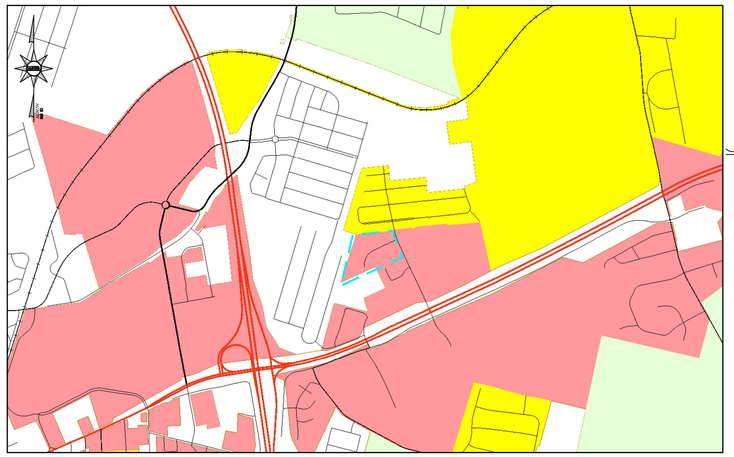


ZONING MAP (CITY OF RANSON)
NOT TO SCALE

CITY OF RANSON ZONING

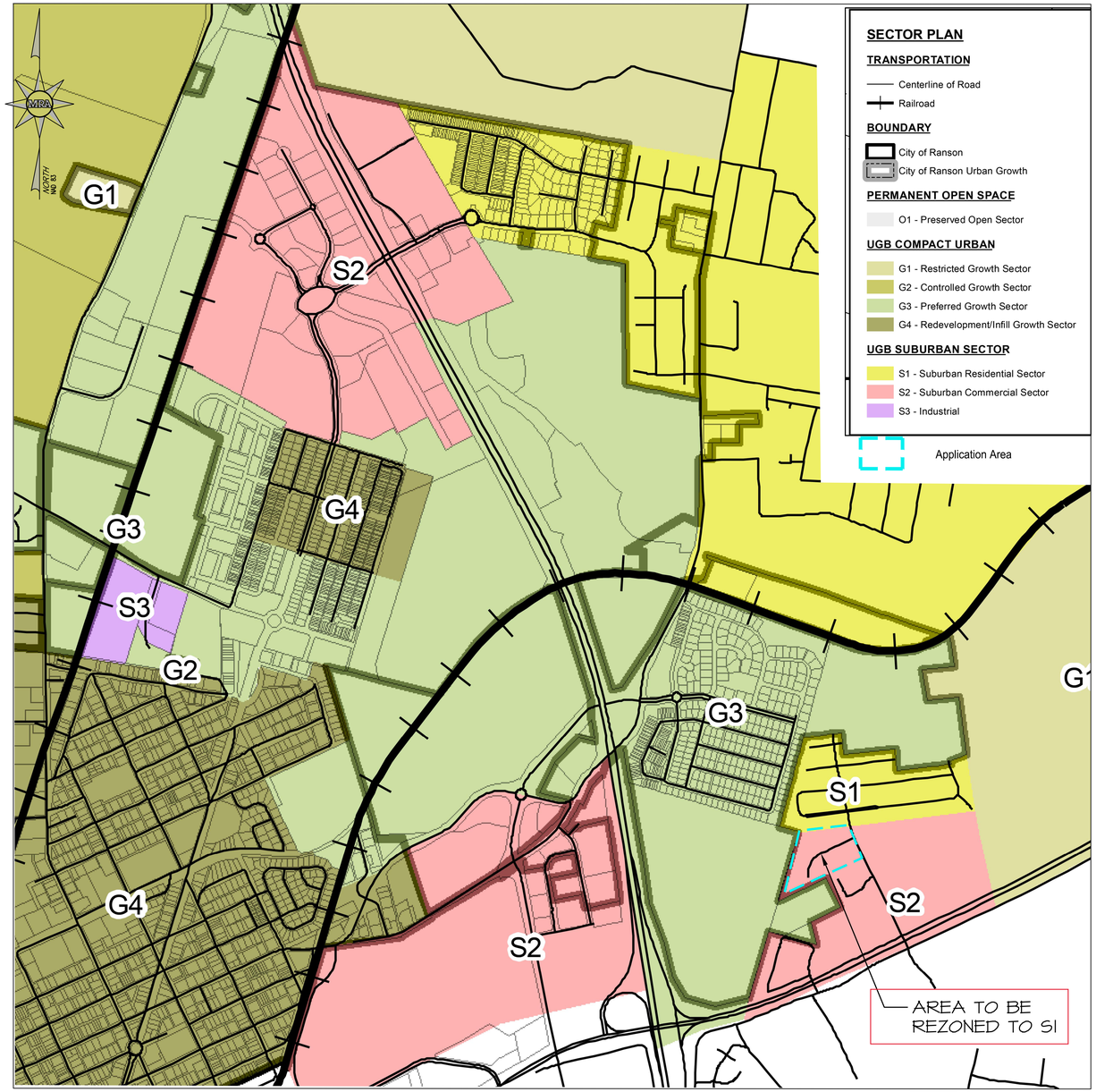
- RR - Rural Reserve
- R-6 - R-6 Residential
- R-7 - R-7 Residential
- HC - Highway Commercial
- RC - Racetrack Commercial
- I - Industrial
- T1 - Natural
- T2 - Rural
- T2O - Rural Open
- T3 - Sub-Urban
- T4 - General Neighborhood
- T4O - General Neighborhood Open
- T5L - Town Center Limited
- T5 - Town Center
- SD - Special District
- MUX - Mixed Use - Retired
- NCX - Neighborhood Center Mix - Retired
- UCX - Urban Commercial - Retired



ZONING MAP (JEFFERSON COUNTY)
NOT TO SCALE

JEFFERSON COUNTY ZONING

- Major Industrial
- Light Industrial
- Industrial/Commercial
- Office/Commercial Mixed-Use
- General Commercial
- Highway Commercial
- Neighborhood Commercial
- Residential/Light Industrial/Commercial
- Residential Growth
- Planned Neighborhood Development
- Rural
- Village
- Incorporated Town



SECTOR PLAN
NOT TO SCALE

SECTOR PLAN

1. THIS SITE IS ASSIGNED AS (S2) SECTOR AND IS DIRECTLY ADJACENT TO SECTORS (G3) & (S1) WHICH GROWTH AREAS FOR THE CITY.
2. THIS APPLICATION SEEKS TO REZONE TO (S1) SUBURBAN RESIDENTIAL.

PERMITTED COMMUNITY UNITS

WITHIN THE S1 - SUBURBAN RESIDENTIAL SECTOR, THE FOLLOWING ACREAGE REQUIREMENTS ARE NECESSARY FOR ANY REZONING TO THE SMARTCODE NEW COMMUNITY DISTRICT (SC-NC):

a. VILLAGE (VIL):NO FEWER THAN 40 ACRES AND NO MORE THAN 200 ACRES PER VILLAGE.

THIS REZONING REQUEST PROPOSES ONE VILLAGE (VIL) WHICH IS IN CONFORMANCE WITH THE COMPREHENSIVE PLAN STANDARD WITHIN SECTION 1.3.5.

REVISIONS	DATE
REVISED PER CITY COMMENTS	10/09/24

MORRIS & RITCHIE ASSOCIATES, INC.
ENGINEERS, PLANNERS, SURVEYORS AND LANDSCAPE ARCHITECTS
205 E. HIRST RD, SUITE 106
PURCELLVILLE, VIRGINIA 20132
PHONE: (703) 994-0047
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COMPREHENSIVE COMPLIANCE PLAN

CANTER HOLLOW
REZONING REQUEST
CITY OF RANSON, WV

JOB NO.:	22351
SCALE:	
DATE:	09/04/24
DRAWN BY:	CDS
DESIGN BY:	CDS
REVIEW BY:	TDH
PAGE:	3 of 4

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PROPOSED COMMUNITY UNITY TYPE:

VILLAGE #1 - LOW INTENSITY

SHALL USE THE ALLOCATION PERCENTAGES OF CHAPTER 19A TABLE 3 AS A GUIDELINE.

MAXIMUM DENSITY:

- VILLAGE #1 (LOW INTENSITY)
  - (T4) MAX. DENSITY (24 DUA)
  - (10.03 AC X 24 = 240 DWELLING UNITS)
- PROPOSED VILLAGE #1 (LOW INTENSITY) = 124 DWELLING UNITS (12.03 DUA)

PERIMETER CONNECTIVITY

- CONNECTION WILL BE PROVIDED TO PATRICK HENRY WAY VIA EXISTING ENTRANCE FROM CAPTAIN CHEWS TERRACE
- RESERVATION FOR ADJACENT INTER-PARCEL ACCESS TO THE SOUTH HAS BEEN PROVIDED.

ACREAGE REQUIREMENTS:

- VILLAGE #1 - REQUIRED: 40-120 ACRES
  PROVIDED: 10.03 ACRES*

(WAIVER REQUEST HAS BEEN PROVIDED)

EDGE TRANSECT DISTRICTS:

THE PROPOSED T-ZONES ALONG THE PERIMETER WILL CONSIST OF OPEN SPACE AREA.

MAXIMUM BLOCK PERIMETERS

T-4 MAX BLOCK PERIMETER = 2,400 FT

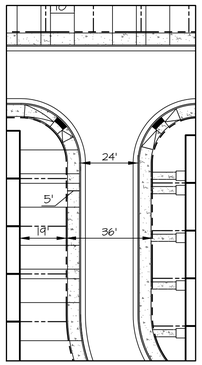
PROPOSED MAX. BLOCK = ±1,200 FT

LOT STRUCTURE

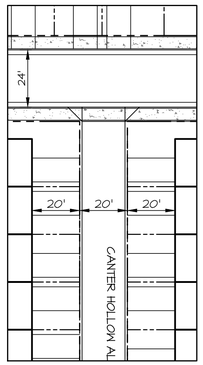
EACH LOT SHALL HAVE A PRIMARY FRONTAGE ABUTTING A VEHICULAR THOROUGHFARE, EXCEPT THAT 20% OF THE LOTS BY NUMBER WITHIN THE SC-NC DISTRICT MAY HAVE THEIR PRIMARY FRONTAGE ALONG A PUBLICITY ACCESSIBLE PASSAGE OR SIDEWALK.

LOTS NOT FACING THROUGHFARE	
NUMBER OF LOTS NOT FACING THROUGHFARE	PERCENTAGE
21	16.94%

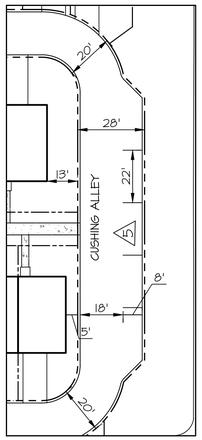
PROPOSED ASSEMBLIES



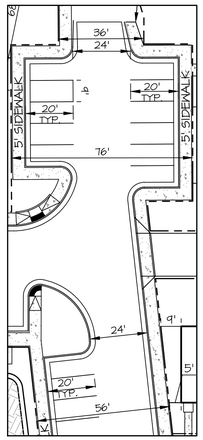
ST-36-24
SCALE =1"=30'



RA-20-18
SCALE =1"=30'



RA-20-18
(WITH PARKING)
SCALE =1"=30'



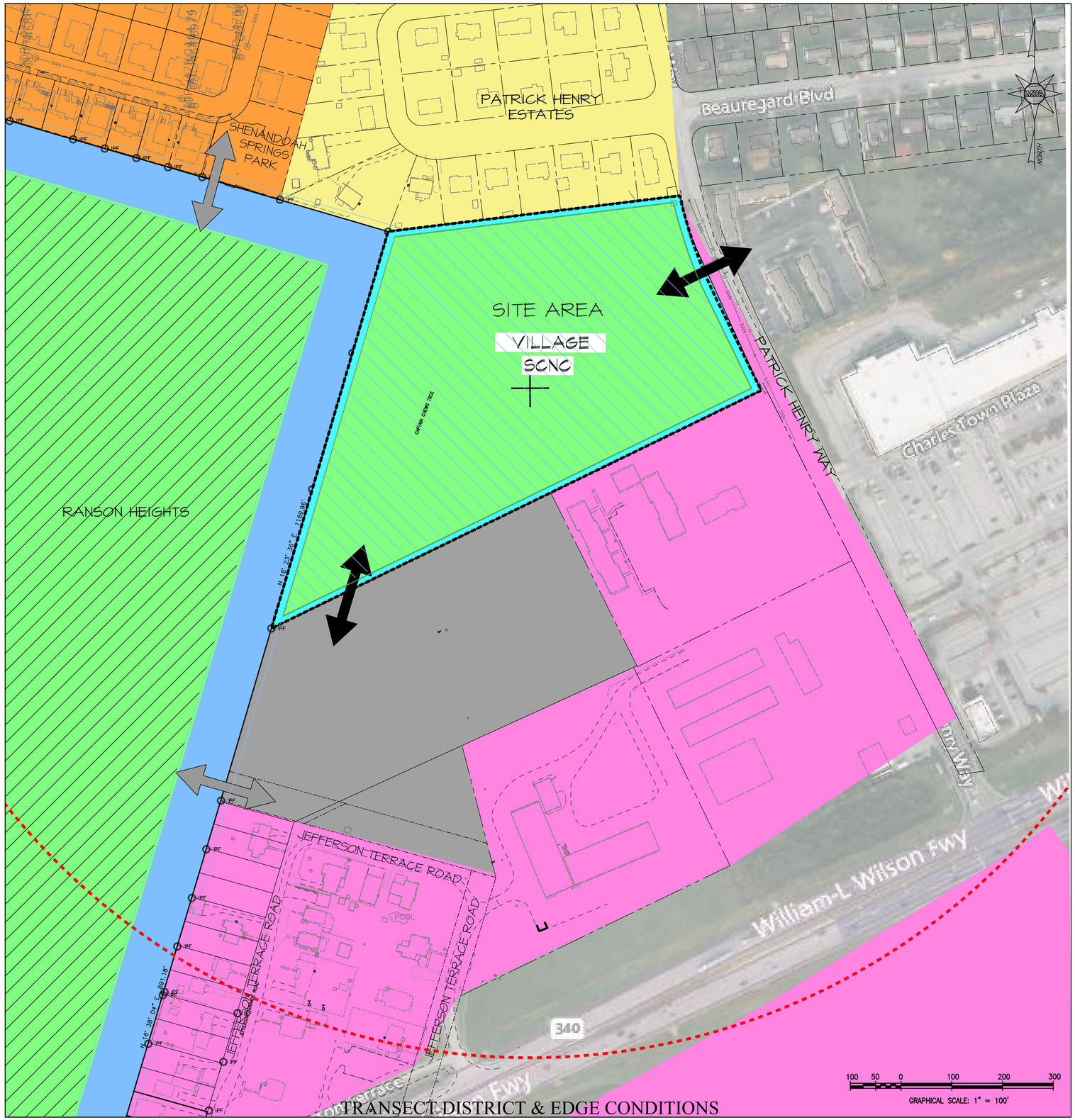
ST-(76/36)-24
(WITH PARKING)
SCALE =1"=30'

LEGEND

- POINT OF CONNECTION
- POINT OF CONNECTION APPROVED (21-171-REZ)
- T4 ZONING
- SC-SMARTCODE NEW COMMUNITY
- OPEN SPACE PERIMETER EDGE
- VILLAGE LIMITS
- PEDESTRIAN SHED

ADJACENT ZONING LEGEND

- T3 ZONING
- T4 ZONING
- SC-SMARTCODE NEW COMMUNITY
- TND-UCX
- R-6
- RESIDENTIAL GROWTH
- RESIDENTIAL/LIGHT INDUSTRIAL/COMMERCIAL



TRANSECT DISTRICT & EDGE CONDITIONS

DATE	REVISIONS
10/09/24	REVISED PER CITY COMMENTS

MORRIS & RITCHIE ASSOCIATES, INC.
ENGINEERS, PLANNERS, SURVEYORS AND LANDSCAPE ARCHITECTS
205 E. HIRST RD, SUITE 106
PURCELLVILLE, VIRGINIA 20132
PHONE: (703) 994-4047
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COMMUNITY UNIT TYPES

CANTER HOLLOW
REZONING REQUEST
CITY OF RANSON, WV

JOB NO.: 22351
SCALE: AS SHOWN
DATE: 09/04/24
DRAWN BY: CDS
DESIGN BY: CDS
REVIEW BY: TDH

FREEHOLDER PETITION FOR ANNEXATION

I, THE UNDERSIGNED, BEING THE FREEHOLDER OF PROPERTY SITUATED WITHIN THE AREA OF PROPOSED ANNEXATION,

HEREBY: PETITION THE CITY COUNCIL OF THE CITY OF RANSON, JEFFERSON COUNTY, WEST VIRGINIA, ASKING SAID COUNCIL TO ANNEX ADDITIONAL TERRITORY TO THE CITY OF RANSON PURSUANT TO THE PROVISIONS OF CHAPTER 8, ARTICLE 6, SECTION 4 OF THE CODE OF WEST VIRGINIA, AS AMENDED. THE PRECISE ADDITIONAL TERRITORY SOUGHT TO BE ANNEXED TO THE CITY OF RANSON IS THE TERRITORY SHOWN ON THE ATTACHED MAP OR PLAT AND FURTHER DESCRIBED BY COURSES AND DISTANCES, AS SHOWN UPON SAID PLAT AS REQUIRED BY LAW.

I PETITION THE CITY COUNCIL OF THE CITY OF RANSON TO PROCEED TO ANNEX THE SAID TERRITORY AND TO TAKE ALL ACTS REQUIRED BY LAW TO EFFECT SUCH ANNEXATION UNDER THE PROVISIONS OF CHAPTER 8, ARTICLE 6, SECTION 4 AND CHAPTER 8, SECTION 4A OF THE CODE OF WEST VIRGINIA.

EXHIBIT A

List of Freeholders

I, the undersigned Freeholder, hereby PETITION the Ranson City Council, pursuant to W.Va. Code §8-6-4, to annex into the City of Ranson the area comprising± 10.03 acres, including the parcels listed below and as further described in Exhibit "B", attached.

CHARLES TOWN DISTRICT, JEFFERSON COUNTY

Map/Parcel #

Parcel Number:02-08-0002
TD: 08 / Map:10 / PCL:0029.0000

Owner/Freeholder Signature and printed name

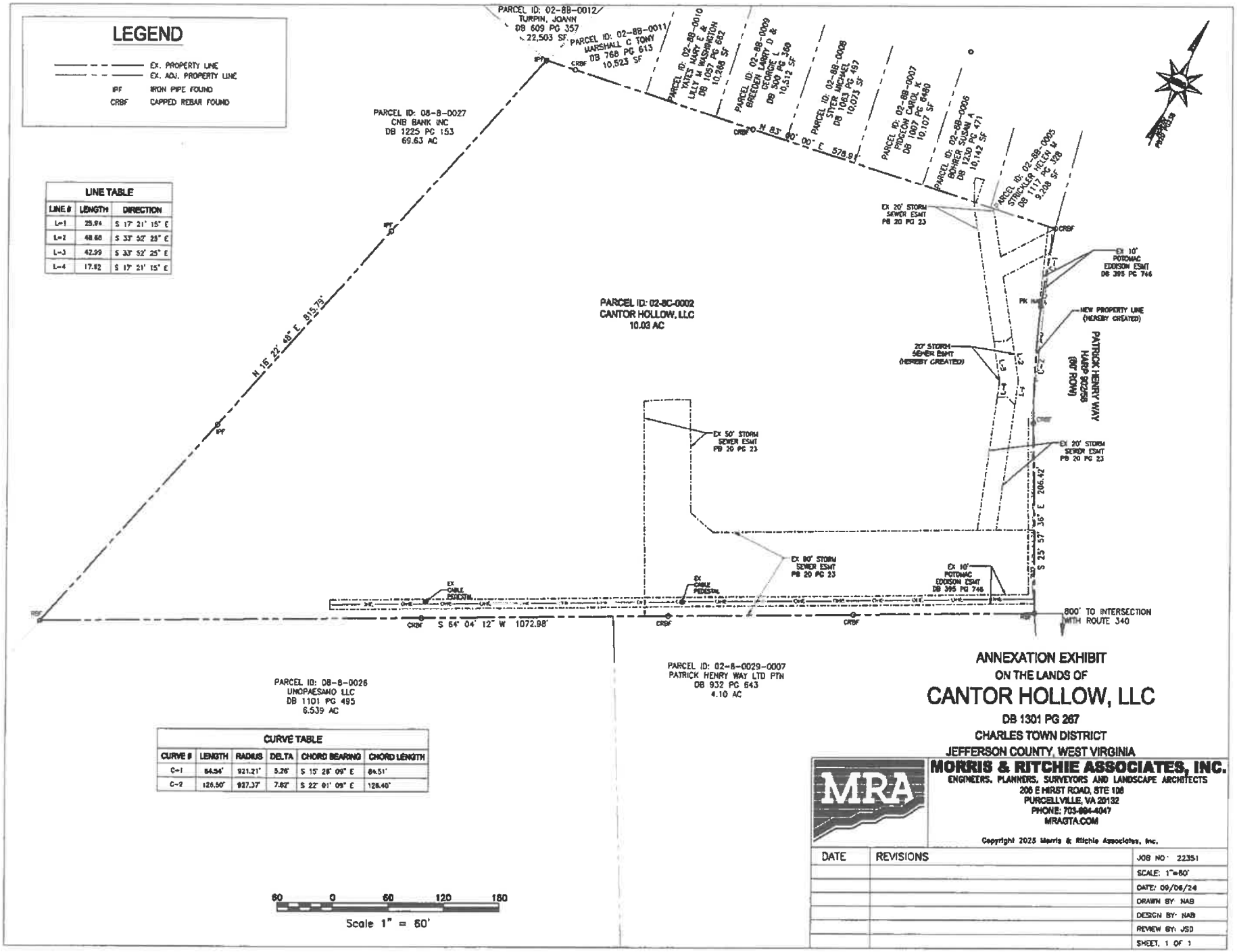
Cantor Hollow, LLC

Andrew A. Shuckra

EXHIBIT B

Map or Plat

(see attached)



LINE TABLE		
LINE #	LENGTH	DIRECTION
L-1	25.94	S 17° 21' 15" E
L-2	48.68	S 33° 52' 25" E
L-3	42.99	S 33° 52' 25" E
L-4	17.82	S 17° 21' 15" E

CURVE TABLE					
CURVE #	LENGTH	RADIUS	DELTA	CHORD BEARING	CHORD LENGTH
C-1	84.54'	921.21'	5.26°	S 15° 28' 09" E	84.51'
C-2	128.50'	927.37'	7.82°	S 22° 01' 09" E	128.40'

ANNEXATION EXHIBIT

ON THE LANDS OF

CANTOR HOLLOW, LLC

DB 1301 PG 267

CHARLES TOWN DISTRICT

JEFFERSON COUNTY, WEST VIRGINIA

MORRIS & RITCHIE ASSOCIATES, INC.

ENGINEERS, PLANNERS, SURVEYORS AND LANDSCAPE ARCHITECTS

206 E HIRST ROAD, STE 108

PURCELLVILLE, VA 20132

PHONE: 703-884-4047

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DATE	REVISIONS	
		JOB NO: 22351
		SCALE: 1"=60'
		DATE: 09/06/24
		DRAWN BY: NAB
		DESIGN BY: NAB
		REVIEW BY: JSD
		SHEET: 1 OF 1

AGENDA ITEM VII.3

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: FY2022 and FY2023 Final Audit Reports

Staff is pleased to report that both the Fiscal Year 2022 and 2023 Audits have been completed, with no findings or improvement recommendations from the City's contracted auditors. The FY2022 Final Audit Report was submitted to the West Virginia State Auditor Office's Chief Inspector Division December 30th, 2024; the FY2023 Final Audit Report was submitted to the West Virginia State Auditor Office's Chief Inspector Division January 9th, 2025.

The FY22 & FY23 audits were performed by the CPA firm Ahmad Associates LTD, located in Vienna, Virginia. As part of the audit process, Finance Department staff facilitated the on-site compliance and sample testing for both fiscal years in September 2024. Hundreds of receipts, invoices, payroll documents, banking records, and other financial reports were reviewed for accuracy and relevant GAAP compliance over the course of the auditor's visit. This visit, in addition to the prepared financial statements and Management Discuss & Analysis, yielded the City of Ranson clean audits for both fiscal years. The Final Audit Reports for each fiscal year are attached for Council's

review and will be uploaded on the City's website for public transparency.

Finance Department staff are now working diligently on the FY2024 Single Audit and financial statement preparation process. The anticipated completion date of this audit is March 31st, 2025.

Please let me know if you have any questions or concerns regarding Ranson's completed audit reports or ongoing audit efforts.

ATTACHMENTS:

CityofRanson_AuditReport_FY2022_Final 1-21-2025.pdf
CityofRanson_AuditReport_FY2023_Final 1-21-2025.pdf

THE CITY OF RANSON
Ranson, West Virginia

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

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

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, 2022

OFFICE	NAME	TERM
Mayor	Keith D.Pierson	07/01/21-06/30/25
City Council	Michael Anderson	07/01/21-06/30/25
	David Cheshire	07/01/18-06/30/22
	Scott Coulter	07/01/18-06/30/22
	Amanda Stroud	07/01/21-06/30/25
	Donnie Haines	07/01/18-06/30/22
	Gene Taylor	07/01/18-06/30/22
Appointed Officials:		
City Manager	Stephanie Grove	

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, 2022, and the related notes to the financial statements, which collectively comprise the City of Ranson, West Virginia'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, 2022, 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 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 37-38, 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.

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 December 11, 2024, 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 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.

Vienna, VA
December 11, 2024

THE CITY OF RANSON, WEST VIRGINIA
Management's Discussion and Analysis
For the Year ended June 30, 2022

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, 2022. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's net position increased by $4.0 million or 16 percent as a result of this year's operations. Unrestricted net position decreased by $0.7 million, or 5 percent.

During the year, the City had expenses for governmental programs that were $3.6 million more than the $3.4 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 $7.6 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 2022. Business and occupation taxes, sales taxes, hotel/motel taxes, and video lottery and table gaming revenues increased significantly. The City also received $2.3 million of American Rescue Plan Act grant revenues to provide for the negative effects related to the COVID-19 pandemic.

The City is 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 on-going as of June 30, 2022, and the City has incurred $2.7 million of Phase 3 costs (design and construction) as of June 30, 2022.

The City had an on-going stormwater project for Mildred Street during 2022. The Mildred Street project was in progress at the end of 2022. Costs incurred as of June 30, 2022, amounted to $0.3 million.

The general fund ended the year with a fund balance of $3.8 million, a $1.1 million decrease from the previous year. The decrease resulted from increased transfers to other funds in 2022.

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 non-financial 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, sanitation, and general administration. Property taxes, business and occupation taxes, sales taxes, and general revenues finance most of these activities.

Reporting the City's Most Significant Funds

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

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

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

The City's combined net position increased $4.0 million from a year ago increasing from $25.4 million to $29.4 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 2022	*FY 2021*	*Change $*	*Change %*
Assets:				
Total current assets	$16,900	$18,200	($1,300)	-7.1%
Total non-current assets	13,400	11,300	2,100	18.6%
Total assets	30,300	29,500	800	2.7%
Liabilities:				
Total current liabilities	100	300	(200)	-66.7%
Total non-current liabilities	800	3,800	(3,000)	-78.9%
Total liabilities	900	4,100	(3,200)	-78.0%
Net position:				
Net investment in capital assets	13,400	11,000	2,400	21.8%
Restricted	2,300	-	2,300	
Unrestricted	13,700	14,400	(700)	-4.9%
Total net position	29,400	25,400	4,000	15.7%
Total liabilities and net position	$30,300	$29,500	$800	2.7%

Net position of the City's governmental activities increased by 16 percent ($4.0 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 $14.4 million at June 30, 2022, to $13.7 million at the end of this year.

Table 2
Changes in Net Position
(In thousands)

	FY 2022	***FY 2021***	***Change $***	***Change %***
Revenues				
Program revenues:				
Charges for services	$900	$500	$400	80.0%
Operating grants and contributions	2,400	600	1,800	300.0%
Capital grants and contributions	100	-	100	0.0%
General revenues:				
Property taxes	1,300	1,300	-	0.0%
Business and occupation tax	2,400	2,100	300	14.3%
Sales tax	1,900	1,700	200	11.8%
Alcoholic beverage tax	100	100	-	0.0%
Hotel/motel tax	600	400	200	50.0%
Utility services tax	200	200	-	0.0%
Video lottery/table gaming	900	700	200	28.6%
Other general revenues	200	400	(200)	-50.0%
Total Revenues	$11,000	$8,000	$3,000	37.5%
Expenditures				
General government	$2,600	$2,000	$600	30.0%
Public safety	2,200	1,900	300	15.8%
Streets and transportation	1,600	1,500	100	6.7%
Health and sanitation	-	-	-	0.0%
Culture and recreation	600	400	200	50.0%
Total Expenditures	$7,000	$5,800	$1,200	20.7%
Net Change in Fund Balance	$4,000	$2,200	$1,800	81.8%

Governmental Activities

The City's total revenues increased by $3.0 million during the year or 38 percent, primarily because of the City receiving a nonrecurring American Rescue Plan Act grant funding of $2.3 million. The total cost of all programs and services increased by 21 percent ($1.2 million).

The cost of all governmental activities was $7.0 million for 2022. However, as shown in the Statement of Activities, the 2022 amount that taxpayers ultimately financed for these activities through City general revenues was $3.6 million because some of the cost was paid by those who directly benefitted from the programs ($3.4 million). Overall, the City's governmental program revenues, including intergovernmental aid and fees for services, increased $2.3 million to $3.4 million. The remaining "public benefit" portion of governmental activities was financed with $3.6 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 $16.2 million, which is an increase of 12 percent ($1.8 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 $1.2 million and actual expenditures were $1.1 million less than reflected budgeted expenditures. Actual ending general fund balance exceeded budgeted ending general fund balance by $3.8 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the City had $13.4 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 $2.1 million, or 19 percent.

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

	FY 2022	***FY 2021***	***Change $***	***Change %***
Land	$1,600	$1,600	$0	0.0%
Building	100	100	-	0.0%
Building improvements	2,800	2,800	-	0.0%
Roads	8,900	8,600	300	3.5%
Equipment, vehicles, and software	4,300	4,100	200	4.9%
Construction in progress	3,100	700	2,400	342.9%
Total	20,800	17,900	2,900	16.2%
Accumulated depreciation	(7,400)	(6,600)	(800)	12.1%
Capital assets, net of accumulated depreciation	$13,400	$11,300	$2,100	18.6%

This year's major additions included (In thousands)

Governmental

Fairfax Blvd. Phase Ill	$2,400
GIP Various Equipment	100
Street improvements - repaving, sidewalks, lights,	300
other Vehicles and heavy equipment	100
Total	$2,900

Debt and Long-term Liabilities

At year-end, the City had a line of credit outstanding of $0.2 million. The line-of-credit provides interim, fully reimbursable financing of economic and infrastructure development projects administered by the City. Other long-term liabilities represent accrued compensated absences for employees and building commission bonds outstanding that were used to finance facility improvements.

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

	FY 2022	*FY 2021*	*Change $*	*Change %*
Accrued compensated absences	$200	$200	$0	0.0%
Bonds payable	100	300	(200)	-66.7%
Total	$300	$500	($200)	-40.0%

ECONOMIC FACTORS

The City's elected and appointed officials considered many factors when setting the fiscal year 2022 budget, tax rates, and fees. Those factors include the potential 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. Significant financial uncertainty had existed because of the COVID-19 pandemic but the City has successfully addressed that uncertainty through grant awards and ARPA funding. 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, 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, 2022

	Primary Government	Component Units	
	Governmental Activities	Convention and Visitors Bureau	Parks and Recreations
Assets			
Current assets:			
Cash and Equivalents (Note 4)	$15,094,266	$671,438	$652,001
Restricted cash	54,408	-	-
Receivables, Net (Note 7)			
Taxes	1,319,606	-	-
Accounts	75,461	-	-
Grants	20,991	-	-
Construction advances (Note 17)	306,470	-	-
Prepaid expenses	17,544	-	-
Due from component unit	286	-	-
Due from primary government (Note 6)	-	93,986	84,670
Total Current Assets	16,889,032	765,424	736,671
Noncurrent Assets:			
Capital assets, net	10,309,713	12,295	163,798
Construction in progress	3,127,266	-	-
Total Noncurrent Assets (Note 8)	13,436,979	12,295	163,798
Total Assets	**$30,326,011**	**$777,719**	**$900,469**
Liabilities			
Current Liabilities:			
Accounts Payable	$74,479	$2,495	$7,627
Accrued expenses	157,180	4,876	2,481
Due from component units (Note 6)	178,656	-	-
Development bond held (Note 9)	48,962	-	286
Construction line of credit (Note 17)	183,321	-	-
Bond Payable (Current portion) (Note 10)	81,157	-	-
Total Current Liabilities	723,755	7,371	10,394
Noncurrent Liabilities:			
Accrued Compensated Absences (Note 11)	164,829	4,048	1,150
Bond Payable	-	-	-
Total Noncurrent Liabilities	164,829	4,048	1,150
Total Liabilities	**888,584**	11,419	11,544
Net Position			
Investment in Capital Assets, net of related debt	13,355,822	12,295	163,798
Restricted	2,321,379	-	-
Unrestricted	13,760,226	754,005	725,127
Total Net Position	**29,437,427**	766,300	888,925
Total Liabilities and Net Position	**$30,326,011**	**$777,719**	**$900,469**

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, 2022

		Program Revenues			Net (Expenditures) and Revenues and Changes in Net Position		
					Primary Government	Component Units	
	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contribution	Governmental Activities	Convention and Visitors Bureau	Parks and Recreation
Functions/Programs:							
Primary Government Governmental Activities:							
General government	$2,593,333	$383,173	$2,315,835	$0	$105,675	$0	$0
Public safety	2,167,126	509,078	84,993	-	(1,573,055)	-	-
Streets and transportation	1,589,434	3,071	21,229	70,184	1,494,950	-	-
Health and sanitation	-	400	-	-	400	-	-
Cultural and Recreation	635,973	-	-	-	(635,973)	-	-
Total Governmental Activities	**$6,985,866**	**$895,722**	**$2,422,057**	**$70,184**	**($608,003)**	-	-
Component Units:							
Convention and Visitors	$182,432	$188,950	$8,910	$0		$15,428	$0
Parks and Recreation	194,159	211,960	5,000	-		-	22,801
Total Component Units	**$376,591**	**$400,910**	**$13,910**	**$0**		**$15,428**	**$22,801**
General Revenues							
Taxes							
Property taxes, levied for general purposes					$1,344,554	$0	$0
Business and occupation tax					2,343,240	-	-
Sales tax					1,915,168	-	-
Alcoholic beverage tax					82,510	-	-
Utility services tax					245,628	-	-
Hotel/Motel tax					609,912	-	-
Other taxes					11,279	-	-
Developer fees					19,500	-	-
Franchise fees					61,682	-	-
Interest income					2,832	126	92
Video lotter/Table gaming					880,536	-	-
Reimbursements and refunds					44,095	-	-
Miscellaneous					73,218	-	-
Total General Revenues					**7,634,154**	**126**	**92**
Change in Net Position					4,036,251	(1,916)	135,626
Net Position, Beginning of Year					25,401,176	768,216	753,299
Net Position, End of Year					**$29,437,427**	**$766,300**	**$888,925**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2022

	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)	$3,300,934	$263,208	$6,083,991	$2,096,694	$2,315,933	$1,033,377	$129	$15,094,266
Restricted cash	-	-	51,358	-			3,050	54,408
Receivables, Net (Note 7)								
Taxes	782,317	-	-	537,289	-	-	-	1,319,606
Accounts	25,713	7,170	42,578	-	-	-	-	75,461
Grants	20,991	-	-	-	-	-	-	20,991
Construction advances	-	-	-	306,470	-	-	-	306,470
Prepaid expenses	-	-	-	-	-	-	17,544	17,544
Due from other funds (Note 6)	54,048	-	-	243,613	-	-	-	297,661
Due from component unit	286	-	-	-	-	-	-	286
Total Current Assets	4,184,289	270,378	6,177,927	3,184,066	2,315,933	1,033,377	20,723	17,186,693
Total Assets	**$4,184,289**	**$270,378**	**$6,177,927**	**$3,184,066**	**$2,315,933**	**$1,033,377**	**$20,723**	**$17,186,693**
Liabilities								
Current Liabilities:								
Accounts Payable	$26,189	$0	$10,105	$38,186	$0	$0	$0	$74,480
Construction line of credit	-	-	-	183,321	-	-	-	183,321
Development bond held (Note 9)	-	-	48,962	-	-	-	-	48,962
Due to other funds (Note 6)	-	-	296,411	1,050	-	-	200	297,661
Due from component units (Note 6)	178,656	-	-	-	-	-	-	178,656
Other accrued expenses	156,925	-	-	-	-	-	255	157,180
Total Current Liabilities	361,770	-	355,478	222,557	-	-	455	940,260
Deferred inflows of resources								
Unavailable revenue - property tax	58,603	-	-	-	-	-	-	58,603
Total deferred inflows resources	**58,603**	**0**	**0**	**0**	**0**	**0**	**0**	**58,603**
Fund Balance (Note 16)								
Nonspendable	-	-	-	-	-	-	17,544	17,544
Restricted	-	-	2,396	-	2,315,933	-	3,050	2,321,379
Committed	-	-	5,820,053	2,961,509	-	-	-	8,781,562
Assigned	3,763,916	270,378	-	-	-	1,033,377	-	5,067,671
Unassigned	-	-	-	-	-	-	(326)	(326)
Total Fund Balances	3,763,916	270,378	5,822,449	2,961,509	2,315,933	1,033,377	20,268	16,187,830
Total Liabilities and Fund Balances	**$4,184,289**	**$270,378**	**$6,177,927**	**$3,184,066**	**$2,315,933**	**$1,033,377**	**$20,723**	

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.	13,436,979
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds	58,604
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(81,157)
Compensated absences	(164,829)
Net position of governmental activities	**$29,437,427**

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, 2022

Total fund balances on the governmental funds balance sheet		$16,187,830
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	(81,157)	
Compensated absences	(164,828)	(245,985)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds		58,603
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		13,436,979
Net position of governmental activities		**$29,437,427**

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, 2022

	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)	$4,672,234	$0	$0	$1,915,168	$0	$0	$0	$6,587,402
Licenses, permits and miscellaneous fees	321,738	-	-	-	-	-	-	321,738
Intergovernmental:								
Federal	84,993	-	-	-	2,315,835	-	-	2,400,828
State	-	21,229	-	-	-	-	-	21,229
Local	-	-	70,184	-	-	-	-	70,184
Charges for services	400	-	64,506	-	-	-	-	64,906
Fines and Forfeits	509,078	-	-	-	-	-	-	509,078
Developer fees	-	-	19,500	-	-	-	-	19,500
Franchise fees	61,682	-	-	-	-	-	-	61,682
Interest	753	51	1,445	392	108	81	2	2,832
Video lottery/table gaming	-	-	880,536	-	-	-	-	880,536
Reimbursements/Refunds	44,095	-	-	-	-	-	-	44,095
Gain on insurance settlement	-	-	-	-	-	-	-	-
Miscellaneous	73,219	-	-	-	-	-	-	73,219
Total Revenues	5,768,192	21,280	1,036,171	1,915,560	2,315,943	81	2	11,057,229
Expenditures								
General government	2,365,369	-	140,889	-	10	-	-	2,506,268
Public safety	2,027,569	-	105,498	-	-	-	-	2,133,067
Streets and transportation	1,041,147	-	2,746,755	-	-	-	-	3,787,902
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	599,945	-	54,110	-	-	-	-	654,055
Bond Principal and Interest	-	-	-	-	-	-	209,896	209,896
Total expenditures	6,034,030	-	3,047,252	-	10	-	209,896	9,291,188
Excess (deficiency) of revenues over expenditures	**(265,838)**	**21,280**	**(2,011,081)**	**1,915,560**	**2,315,933**	**81**	**(209,894)**	**1,766,041**
Other financing sources (uses)								
Transfers in	1,500,101	-	1058493	-	-	1033296	210529	3,802,419
Transfers out	(2,302,318)	-	-	(1,500,000)	(100)	-	(1)	(3,802,419)
Total other financing sources	(802,217)	-	1,058,493	(1,500,000)	(100)	1,033,296	210,528	-
Net Change in Fund Balance	**(1,068,055)**	**21,280**	**(952,588)**	**415,560**	**2,315,833**	**1,033,377**	**634**	**1,766,041**
Fund Balance Beginning of Year	**4,831,971**	**249,098**	**6,776,037**	**2,545,949**	**100**	**-**	**19,634**	**14,421,789**
Fund Balance End of Year	**$3,763,916**	**$270,378**	**$5,823,449**	**$2,961,509**	**$2,315,933**	**$1,033,377**	**$20,268**	**$16,187,830**

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, 2022

Net change in fund balance - total governmental fund		$1,766,041
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Outlays	2,915,054	
Depreciation expense	(806,380)	
Amount capital outlays exceed depreciation		2,108,674
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Deffered revenues decreased by this amount in the current period		(35,111)
Expenses in the statement of activities that do not provide current financial resources are not reported as expenditures in governmental funds. Deffered revenues decreased by this amount in the current period		(6,625)
The repayment of long-term debt (e.g. bonds, leases) uses financial resources of governmental funds, however, this has no effect on net position. Also, governmental funds report the effect of insurance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deffered and amortized in the statement of activities. Principal paid in the current period, and additions and reductions to deferred discounts, premiums and insurance on long-term debt represent this amount.		203,272
Change in net position of governmental activities		**$4,036,251**

The accompanying notes are an integral part of these financial

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,
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, sanitation, 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. GASS 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 $48,962 at June 30, 2022.

Restricted cash of the Law Enforcement Investigative Fund consists of funds whose use is limited by

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

state law or regulation. Restricted cash of the Law Enforcement Investigative Fund amounted to $3,050 at June 30, 2022.

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 debt and other 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

GASS Statement No. 91, *Conduit Debt Obligations* seeks to provide a single method of reporting

conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with. conduit debt obligations, and (3) related note disclosures. Statement 91 will be effective for fiscal year ending June 30, 2023.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* aims to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. Statement 94 will be effective for fiscal year ending June 30, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended. Statement 96 will be effective for fiscal year ending June 30, 2023.

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. Statement 100 will be effective for fiscal year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences,* aims to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement 101 will be effective for fiscal year ending June 30, 2025.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended June 30, 2022

NOTE 3: PROPERTY TAXES

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July. There is no lien denominated as such on personal property. However, statutes provide that the sheriff of a county may distrain 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 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, 2022, were as follows:

Class of Property	Assessed Valuations For Tax Purposes	Current Expense
Class I	$0	12.50¢
Class II	$164,587,290	25.00¢
Class III	$195,510,357	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, 2022:

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, 2022.

NOTE 4: CASH AND TEMPORARY INVESTMENTS (CONTINUED)

	Primary Government	Component Units
Unrestricted accounts		
Bank accounts	$15,094,266	$1,323,439
Total Unrestricted accounts	**$15,094,266**	**$1,323,439**
Restricted accounts		
Development bond funds	$51,358	$0
Law enforcement investigative fund	3,050	-
Total restricted accounts	**$54,408**	**$0**

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, 2022, the carrying amount of the City deposits (including component units) was $16,472,113 and the bank balance was $17,199,673. The bank balance in excess of FDIC insurance of $16,949,673 was collateralized with securities held by the financial institution.

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

Receivable Fund	Payable Fund	Amount
General	Sales Tax	$1,050
General	Capital Improvement	52,798
General	Law Inforcement Investigative	200
Sales Tax	Capital Improvement	243,613
	Total	**$297,661**

These balances represent timing differences due to routine advances between the City's General Fund and other funds and a reclassification of a capital expenditure from the Sales Tax Fund to the Capital Improvement Fund. Internal receivables and payables are expected to be substantially extinguished on a annual basis.

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

Interfund transfers for the year ended June 30, 2022 are as follows:

Transferor Fund	Transferee Fund		Amount
Sales Tax	General		$1,500,000
American Rescue Plan Act	General		100
lnvestigative Services	General		1
General	Cares act		1,033,296
General	Capital Improvement		1,058,493
General	Building Commission		210,529
Total		**Total**	**$3,802,419**

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, general fund transfers to Cares Act fund were to segregate grant funding general fund transfers to the building commission were to provide for debt service payments, and general fund transfers from the American Rescue Plan Act fund were to reimburse for fund establishment.

Amounts due to/from component units at June 30, 2022 are as follows:

Due to	Due from		Amount
Convention and Visitors Bureau	General		$93,986
Parks and Recreation	General		84,670
		Total	**$178,656**

The component unit balances were extinguished during the year ending June 30, 2023. Amounts due represent hotel/motel tax allocations.

NOTE 7. RECEIVABLES, NET

The City's governmental funds' receivables at June 30, 2022 consisted of accounts receivable, taxes receivable and grants receivable of $75,461, $1,319,606, $20,991 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 30,2021	Additions	Written-Off / Disposals	Balance at June 30,2022
Govermental Activities :				
Capital Assets not being depreciated:				
Land	$1,620,374	$0	$0	$1,620,374
Construction in progress	743,730	2,383,536	-	3,127,266
Total Capital Assets not being depreciated	2,364,104	2,383,536	-	4,747,640
Capital Assets being depreciated:				
Building	122,000	-	-	122,000
Land improvements	2,802,133	11,676	-	2,813,809
Buildings improvements	52,666	-	-	52,666
Streets/Roads	8,529,621	327,340	-	8,856,961
Equipment	1,609,341	27,771	-	1,637,112
Software	217,029	-	-	217,029
Vehicles	2,245,759	164,731	-	2,410,490
Total	15,578,549	531,518	-	16,110,067
Less: accumulated depreciation	(6,614,348)	(806,380)		(7,420,728)
Capital Assets being depreciated, net	8,964,201	(274,862)	-	8,689,339
Total Govermental Activities Capital Assets	**$11,328,305**	**$2,108,674**	**$0**	**$13,436,979**

Depreciation was charged to function as follows:

Govermental Activities :	
General goverment	$106,819
Public safety	117,507
Highways and Streets	546,026
Culture and recreation	36,028
Total Govermental Activities depreciation expense	**$806,380**

NOTE 8: CHANGES IN CAPITAL ASSETS (CONTINUED)

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

	Balance at June 30,2021	Additions	Written-Off / Disposals	Balance at June 30,2022
Convention and Visitors Bureau :				
Capital Assets not being depreciated:				
None	$ -	$ -	$ -	$ -
Total capital assets not being depricated	-	-	-	-
Capital Assets being depreciated:				
Equipment	8,986	-	-	8,986
Vehicles	24,591	-	-	24,591
Less:				
Accumulated depreciation	(16,364)	(4,918)	-	(21,282)
Capital Assets being depreciated, net	17,213	(4,918)	-	12,295
Total Convention and Visitors Bureau capital assets	**$17,213**	**($4,918)**	**$0**	**$12,295**
Depreciation was charged as follows:				
Component Unit : Convention and Visitors Bureau	**$4,918**			

Parks and Recreation :	Balance at June 30,2021	Additions	Written-Off / Disposals	Balance at June 30,2022
Capital Assets not being depreciated:				
None	$ -	$ -	$ -	$ -
Total capital assets not being depricated	-	-	-	-
Capital Assets being depreciated:				
Building	43,416	-	-	43,416
Land improvements	18,229	-	-	18,229
Equipment	177,356	53,689	-	231,045
Vehicles	26,367	-	-	26,367
Less:				
Accumulated depreciation	(131,694)	(23,565)	-	(155,259)
Capital Assets being depreciated, net	133,674	30,124	-	163,798
Total Parks and Recreation capital assets	**$133,674**	**$30,124**	**$0**	**$163,798**
Depreciation was charged as follows:				
Component Unit : Parks and Recreation	**$23,565**			

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 $48,962 at June 30, 2022.

NOTE 10: LONG TERM DEBT

Lease Revenue Bond Payable Ranson Building Commission (Blended Component Unit):

Series 2008 City of Ranson Building Commission Lease Revenue Improvement and Refunding Bonds in the original amount of $2,500,000 with an outstanding balance of $81,157 at June 30, 2022. The bond bears interest at 3.747% and matures November 2022.

Scheduled maturities of the bonds for years succeeding June 30, 2022 are as follows:

Year	Principal	Interest	Total
2023	$81,157	$725	$81,882
Total	**$81,157**	**$725**	**$81,882**

Bond debt service is payable solely from lease rental payments pursuant to an agreement and lease between the Building Commission and the City. Lease rentals are subject to annual appropriation by the City. The bonds are secured by a lease assignment and deed of trust.

NOTE 11: CHANGES IN LONG-TERM LIABILITIES

	Balance at June 30, 2021	Additions	Payments	Balance at June 30, 2022	Due within One Year
Compensated absences	$158,204	$6,625	$0	$164,829	$0
2008 Bond	284,429	-	203,272	81,157	81,157
Total Long-Term Liabilities	**$442,633**	**$6,625**	**$203,272**	**$245,986**	**$81,157**

NOTE 12: LEASE AGREEMENTS

Operating Lease

The City and the Building Commission entered into Leases whereby the City leases from the Building Commission certain improved real estate in consideration for the issuance by the Building Commission of Lease Revenue Bonds.

NOTE 12: LEASE AGREEMENTS (CONTINUED)

The lease term corresponds to the related bond terms. The City has pledged to pay lease rentals to the Building Commission consisting of amounts sufficient to promptly pay principal and interest due on the Building Commission's Lease Revenue Bonds, Series 2008. The City is responsible for all operation and maintenance costs associated with the leased property.

No lease revenue or expense is recognized in the financial statements because the Ranson Building Commission is a blended component unit in the governmental fund financial statements.

NOTE13: 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, 2022, 2021, and 2020 amounted to $218,434, $188,846, and $174,954, 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 14: 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.

Fairfax Boulevard Improvement Project

The City is a participant in an intergovernmental project to construct improvements to Fairfax Boulevard. Phase 1 construction was completed at a cost of $2,382,817. Phase 2 was completed at a cost of $1,929,694. Phase 3 of the Fairfax Blvd. project had commenced during the year ended June 30, 2020. The City has incurred costs of $2,690,951 as of June 30, 2022. Phase 3 amounts are recorded as construction in progress at June 30, 2022.

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended June 30, 2022
NOTE 14: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Stormwater Projects

During the year ended June 30, 2020, the City commenced the Mildred Street stormwater project. The City has incurred $252,256 of costs associated with this project which are included in construction in progress at June 30, 2022.

NOTE 15: 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 Travelers' Casualty 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 16: 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:							
Prepaid debt service payment	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,544
Restricted for:							
Law enforcement	-	-	-	-	-	-	3,050
Developer bond repayment			2,396				
ARPA funding					2,315,933		
Commited for:							
Capital outlays/debt service on capital projects	-	-	5,820,053	2,961,509	-	-	-
Assigned for:							
Carryover to fiscal year June 30, 2023 budget	3,763,916	-	-	-	-	-	-
Streets and transportation operations/capital outlay	-	270,378	-	-	-	-	-
Cares Grant funding	-	-	-	-	-	1,033,377	-
Unassigned for:							
Special revenue fund deficit	-	-	-	-	-	-	(326)
Total fund balance	**$ 3,763,916**	**$ 270,378**	**$ 5,822,449**	**$ 2,961,509**	**$ 2,315,933**	**$ 1,033,377**	**$ 20,268**

NOTE 17: 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.

As part of the City's administration of road, water, and sewer utility design and construction contracts, the City has obtained a line of credit from a local financial institution in the amount of $5,000,000. The line of credit has a variable interest rate based on the Lender's Prime Rate Index (4.5% at June 30, 2022) and the note matures on November 15, 2022, and is payable in full at that time. The outstanding balance of the line of credit is $183,321 as of June 30, 2022. The loan is unsecured.

The City has the following assets and obligations related to contract administration at June 30, 2022:

Assets		
Administrative fees receivable	$	102,667
Road design and costruction funding receivable		203,803
Total advance funding receivable	$	306,470
Liabilities		
Bank line of credit outstanding	$	183,321

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

NOTE 17: ECONOMIC DEVELOPMENT ACTIVITIES (continued)

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

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

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

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

NOTE 18: AMERICAN RESCUE PLAN ACT GRANT

The City received $2,315,835 of ARPA grant proceeds during the year ended June 30, 2022. As of June 30, 2022, the City had not expended any of those funds.

NOTE19: SUBSEQUENT EVENTS

The City has evaluated all subsequent events through November 4, 2024, the date the financial statements were available to be issued.

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Taxes (including interest and penalities)				
General property tax	$1,269,255	$1,269,255	$1,379,665	$110,410
Business and occupation tax	1,737,992	1,767,992	2,343,240	575,248
Alcoholic beverages tax	65,000	65,000	82,510	17,510
Utility services tax	160,000	160,000	245,628	85,628
Hotel/motel tax	350,000	680,000	609,912	(70,088)
Other taxes	6,000	6,000	11,279	5,279
Total taxes	3,588,247	3,948,247	4,672,234	723,987
Licenses, permits and miscellaneous fees	164,000	244,000	321,738	77,738
Intergovernmental:				
Federal	83,300	83,300	84,993	1,693
State	-	-	-	-
Charges for services		-	400	400
Fines and Forfeits	125,000	218,000	509,078	291,078
Franchise fees	35,000	35,000	61,682	26,682
Interest	1,000	1,000	753	(247)
Reimbursements/Refunds	45,000	45,000	44,095	(905)
Miscellaneous	4,000	4000	73,219	69,219
Total Revenues	**4,045,547**	**4,578,547**	**5,768,192**	**1,189,645**
Expenditures				
General government	2,176,027	3,196,204	2,365,369	830,835
Public safety	1,953,540	2,115,420	2,027,569	87,851
Streets and transportation	1,090,980	1,142,420	1,041,147	101,273
Health and Sanitation	-	-	-	-
Culture and recreation	350,000	680,000	599,945	80,055
Total expenditures	5,570,547	7,134,044	6,034,030	1,100,014
Excess (deficiency) of revenues over expenditures	(1,525,000)	(2,555,497)	(265,838)	2,289,659
Other financing sources (uses)				
Transfers in	1,525,000	1,575,000	1,500,101	(74,899)
Transfers out	(200,000)	(2,104,308)	(2,302,318)	(198,010)
Total other financing sources	1,325,000	(529,308)	(802,217)	(272,909)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(200,000)	(3,084,805)	(1,068,055)	2,016,750
Fund Balance Beginning of Year	200,000	3,084,805	4,831,971	1,747,166
Fund Balance End of Year	**$0**	**$0**	**$3,763,916**	**$3,763,916**

The accompanying notes are an integral part of these financial

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COAL SEVERANCE TAX FUND
For the Year ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Intergovernmental:				
Federal	$6,000	$6,000	$21,229	$15,229
State	-	-	51	51
Total Revenues	6,000	6,000	21,280	15,280
Expenditures				
Streets and transportation	186,000	257,069	-	257,069
Total expenditures	186,000	257,069	-	257,069
Excess (deficiency) of revenues over expenditures	(180,000)	(251,069)	21,280	272,349
Other financing sources (uses)				
Operating Transfers out	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(180,000)	(251,069)	21,280	272,349
Fund Balance Beginning of Year	180,000	251,069	249,098	(1,971)
Fund Balance End of Year	**$0**	**$0**	**$270,378**	**$270,378**

The accompanying notes are an integral part of these financial

SUPPLEMENTARY INFORMATION

THE CITY OF RANSON, WEST VIRGINIA

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Totals
ASSETS			
Cash and Equivalents	$129	$0	$129
Restricted cash	-	3,050	3,050
Prepaid expenses	17,544	-	17,544
Total assets	**$17,673**	**$3,050**	**$20,723**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Other accrued expenses	$255	$0	$255
Due to other funds	-	200	200
Total liabilities	255	200	455
Fund balances:			
Nonspendable	17,544	-	17,544
Restricted	-	2,850	2,850
Commited	-	-	-
Assigned	-	-	-
Unassigned	(126)	-	(126)
Total fund balances	17,418	2,850	20,268
Total liabilities and fund balances	**$17,673**	**$3,050**	**$20,723**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
For the Year ended June 30, 2022

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Totals
REVENUES			
Charges for services	$0	$0	$0
Interest	1	1	2
Confiscated property	-	-	-
Other	-	-	-
Total revenues	1	1	2
EXPENDITURES			
Current:			
Public safety	-	-	-
Debt service:			
Principal	203,272	-	203,272
Interest	6,624	-	6,624
Total expenditures	209,896	-	209,896
Excess (deficiency) of revenues over expenditures	**(209,895)**	**1**	**(209,894)**
Other financing sources (uses)			
Transfers from other funds	210,529	-	210,529
Transfers to other funds	-	(1)	(1)
Total other financing sources (uses)	210,529	(1)	210,528
Net change in fund balance	634	-	634
Fund Balance Beginning of Year	16,784	2,850	19,634
Fund Balance End of Year	**$17,418**	**$2,850**	**$20,268**

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF NET POSITION – COMPONENT UNITS
June 30, 2022

	Convention and Visitors Bureau	Parks and Recreations
ASSETS		
Current assets:		
Cash (Note 4)	$671,438	$652,001
Due from Primary Government (Note 6)	93,986	84,670
Total Current Assets	765,424	736,671
Capital Assets:		
Land improvements	-	18,229
Buildings	-	43,416
Equipment	8,986	231,045
Vehicles	24,591	26,367
Less: accumulated depreciation	(21,282)	(155,259)
Total Capital Assets (Note 8)	12,295	163,798
Total Assets	**$777,719**	**$900,469**
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts Payable	$2,495	$7,627
Accrued expenses	4,876	2,481
Due to Primary Government	-	286
Total Current Liabilities	7,371	10,394
Noncurrent Liabilities:		
Accrued Compensated Absences (Note 11)	4,048	1,150
Total Noncurrent Liabilities	4,048	1,150
Total Liabilities	11,419	11,544
Net Position		
Net Investment in Capital Assets	12,295	163,798
Unrestricted	754,005	725,127
Total Net Position	766,300	888,925
Total Liabilities and Net Position	**$777,719**	**$900,469**

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, 2022

	Convention and Visitors Bureau	Parks and Recreations
OPERATING REVENUES		
Hotel/Motel tax allocation	$301,188	$301,188
Rentals	-	39,560
Program services revenues		2,510
Special events	3,902	-
Sponsorships	8,750	-
Concessions	-	-
Contribution from government	-	262
Other	1,422	534
Other operating revenues	315,262	344,054
OPERATING EXPENSES		
Advertising	120,721	481
Compensationl	132,595	82,487
Contract Services	24,805	19,385
Contribution to Primary Government	2,693	-
Contributions - Other	-	11,692
Depreciation	4,918	23,565
General and administrative	5,468	1,917
Maintenance and repair	129	6,028
Supplies	22,870	16,563
Refunds	3,035	1,750
Travel	1,644	180
Utilities and Telephone	4,366	46,422
Total Operating expenses	323,244	210,470
Income or loss from operations	(7,982)	133,584
OTHER INCOME (EXPENSE)		
Interest and investment income	126	92
Grants and donations	5,940	1,950
Total other income (expense)	6,066	2,042
Change in net position	(1,916)	135,626
Net position at beginning of year	768,216	753,299
Net position at end of year	**$766,300**	**$888,925**

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, 2022

	Convention and Visitors Bureau	Parks and Recreations
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from program services, tax collections and other support	$320,165	$336,083
Cash paid for compensation, goods and services	(316,251)	(178,461)
Net Cash Flows Provided by Operating Activities	3,914	157,622
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and investment income	126	92
Grants and donations	5,940	1,950
Net Cash Flows Provided (Used) by Investing Activities	6,066	2,042
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	-	(53,688)
Net cash used in capital and related financing activities	-	(53,688)
Net increase in cash and cash equivalents	9,980	105,976
cash and cash equivalents at beginning of year	661,458	546,025
cash and cash equivalents at end of year	**$671,438**	**$652,001**
Reconciliation of Operating income (loss) to net cash flows from operations		
Operating income (loss)	(7,982)	133,584
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	4,918	23,565
Decrease (increase) in due from primary government	4,903	(7,971)
Decrease (increase) in accounts payable	2,341	5,480
Decrease (increase) in accrued expenses	(266)	2,964
Net cash provided by operating activities	**$3,914**	**$157,622**
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

ACCOMPANYING INFORMATION

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 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 business-type activities, each major fund, and the aggregate remaining fund information of the City of Ranson, West Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Ranson, West Virginia's basic financial statements, and have issued our report thereon dated December 11, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Ranson, West Virginia'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 of Ranson, West Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Ranson, West Virginia'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)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Ranson, West Virginia'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
December 11, 2024

THE CITY OF RANSON
Ranson, West Virginia

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

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

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, 2023

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, 2023, 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, 2023, 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 37-38, 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.

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 December 26, 2024, 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.

Vienna, VA
December 26, 2024

THE CITY OF RANSON, WEST VIRGINIA
Management's Discussion and Analysis
For the Year ended June 30, 2023

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, 2023. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's net position increased by $3.3 million or 11 percent as a result of this year's operations . Unrestricted net position increased by $1.3 million, or 10 percent.

During the year, the City had expenses for governmental programs that were $6.2 million more than the $0.9 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 $9.5 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 2023. Business and occupation taxes, sates taxes, and hotel/motel taxes increased during 2023 compared to 2022. 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 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 2023. The Mildred Street project was in progress at the end of 2023. Costs incurred as of June 30, 2023, amounted to $0.3 million.

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

The general fund ended the year with a fund balance of $3.4 million, a $0.4 million decrease from the previous year. The decrease resulted from significant transfers to other funds in 2023.

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, 2023

The City's combined net position increased $3.3 million from a year ago-increasing from $29.4 million to $32.7 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 2023	***FY 2022***	***Change $***	***Change %***
Assets:				
Total current assets	$18,300	$16,900	$1,400	8.3%
Total non-current assets	15,400	13,400	2,000	14.9%
Total assets	33,700	30,300	3,400	11.2%
Liabilities:				
Total current liabilities	-	100	(100)	-100.0%
Total non-current liabilities	1,000	800	200	25.0%
Total liabilities	1,000	900	100	11.1%
Net position:				
Net investment in capital assets	15,400	13,400	2,000	14.9%
Restricted	2,300	2,300	-	
Unrestricted	15,000	13,700	1,300	9.5%
Total net position	32,700	29,400	3,300	11.2%
Total liabilities and net position	$33,700	$30,300	$3,400	11.2%

Net position of the City's governmental activities increased by 11 percent ($3.3 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 $13.7 million at June 30, 2022, to $15.0 million at the end of this year.

Table 2
Changes in Net Position
(In thousands)

	FY 2023	***FY 2022***	***Change $***	***Change %***
Revenues				
Program revenues:				
Charges for services	$800	$900	($100)	-11.1%
Operating grants and contributions	100	2,400	(2,300)	-95.8%
Capital grants and contributions	-	100	(100)	-100.0%
General revenues:				
Property taxes	1,900	1,300	600	46.2%
Business and occupation tax	2,500	2,400	100	4.2%
Sales tax	2,100	1,900	200	10.5%
Alcoholic beverage tax	100	100	-	0.0%
Hotel/motel tax	700	600	100	16.7%
Developer fee	800	-	800	0.0%
Utility services tax	300	200	100	50.0%
Video lottery/table gaming	900	900	-	0.0%
Other general revenues	300	200	100	50.0%
Total Revenues	$10,500	$11,000	($500)	-4.5%
Expenditures				
General government	$2,600	$2,600	$0	0.0%
Public safety	2,200	2,200	-	0.0%
Streets and transportation	1,700	1,600	100	6.3%
Culture and recreation	700	600	100	16.7%
Total Expenditures	$7,200	$7,000	$200	2.9%
Net Change in Fund Balance	$3,300	$4,000	($700)	-17.5%

Governmental Activities

The City's total revenues decreased by $0.5 million during the year or 5 percent, primarily because of the City receiving nonrecurring American Rescue Plan Act grant funding of $2.3 million in 2022. The total cost of all programs and services increased by 3 percent ($0.2 million).

The cost of all governmental activities was $7.2 million for 2023. However, as shown in the Statement of Activities, the 2023 amount that taxpayers ultimately financed for these activities through City general revenues was $6.2 million because some of the cost was paid by those who directly benefitted from the programs ($0.9 million). Overall, the City's governmental program revenues, including intergovernmental aid and fees for services, decreased $2.5 million to $0.9 million. The remaining "public benefit" portion of governmental activities was financed with $6.2 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 $17.4 million, which is an increase of 8 percent ($1.2 million).

General Fund Budgetary Highlights

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

The City's actual revenues exceeded budgeted revenues by $1.1 million and actual expenditure was $1.0 million less than reflected budgeted expenditures. Actual ending general fund balance exceeded budgeted ending general fund balance by $3.4 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the City had $15.4 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 $2.0 million, or 15 percent.

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

	FY 2023	*FY 2022*	*Change $*	*Change %*
Land	$1,600	$1,600	$0	0.0%
Building	100	100	-	0.0%
Building improvements	3,000	2,800	200	7.1%
Roads	13,500	8,900	4,600	51.7%
Equipment, vehicles, and software	4,800	4,300	500	11.6%
Construction in progress	700	3,100	(2,400)	-77.4%
Total	23,700	20,800	2,900	13.9%
Accumulated depreciation	(8,300)	(7,400)	(900)	12.2%
Capital assets, net of accumulated depreciation	$15,400	$13,400	$2,000	14.9%

This year's major additions included (In thousands)

Governmental

Fairfax Blvd. Phase Ill	$1,600
5th Avenue Streetscape CIP	300
Various Equipment	300
Civic Center Roof	200
Street improvements - repaving, sidewalks, lights, other	300
Vehicles and heavy equipment	200
Total	$2,900

Debt and Long-term Liabilities

At year-end, the City had a line of credit outstanding of $0.2 million. The line-of-credit provides interim, fully reimbursable financing of economic and infrastructure development projects administered by the City. Other long-term liabilities represent accrued compensated absences for employees and building commission bonds outstanding that were used to finance facility improvements.

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

	FY 2023	*FY 2022*	*Change $*	*Change %*
Accrued compensated absences	$200	$200	$0	0.0%
Bonds payable	-	100	(100)	-100.0%
Total	$200	$300	($100)	-33.3%

ECONOMIC FACTORS

The City's elected and appointed officials considered many factors when setting the fiscal year 2023 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, 2023

	Primary Government	Component Units	
	Governmental Activities	Convention and Visitors Bureau	Parks and Recreations
Assets			
Current assets:			
Cash and Equivalents (Note 4)	$16,440,804	$586,706	$727,484
Restricted cash	60,290	-	-
Receivables, Net (Note 7)			
Taxes	1,450,624	-	-
Accounts	70,249	-	1,710
Grants	20,122	-	-
Construction advances (Note 17)	326,544	-	-
Prepaid expenses		-	-
Due from component unit		-	-
Due from primary government (Note 6)	-	153,431	157,513
Total Current Assets	18,368,633	740,137	886,707
Noncurrent Assets:			
Capital assets, net	14,666,521	7,377	155,139
Construction in progress	685,500	-	-
Total Noncurrent Assets (Note 8)	15,352,021	7,377	155,139
Total Assets	**$33,720,654**	**$747,514**	**$1,041,846**
Liabilities			
Current Liabilities:			
Accounts Payable	$99,739	$2,096	$2,487
Accrued expenses	168,315	5,258	7,182
Due from component units (Note 6)	310,944	-	-
Development bond held (Note 9)	45,962	-	-
Construction line of credit (Note 17)	224,287	-	-
Bond Payable (Current portion) (Note 10)	-	-	-
Total Current Liabilities	849,247	7,354	9,669
Noncurrent Liabilities:			
Accrued Compensated Absences (Note 11)	186,109	6,926	5,354
Bond Payable	-	-	-
Total Noncurrent Liabilities	186,109	6,926	5,354
Total Liabilities	**1,035,356**	14,280	15,023
Net Position			
Investment in Capital Assets, net of related debt	15,352,021	7,377	155,139
Restricted	2,335,283	-	-
Unrestricted	14,997,994	725,857	871,684
Total Net Position	**32,685,298**	733,234	1,026,823
Total Liabilities and Net Position	**$33,720,654**	**$747,514**	**$1,041,846**

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, 2023

		Program Revenues			Net (Expenditures) and Revenues and Changes in Net Position		
					Primary Government	Component Units	
	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contribution	Governmental Activities	Convention and Visitors Bureau	Parks and Recreation
Functions/Programs:							
Primary Government Governmental Activities:							
General government	$2,561,644	$321,926	$0	$0	($2,239,718)	$0	$0
Public safety	2,214,221	473,155	78,770	-	(1,662,296)	-	-
Streets and transportation	1,703,619	11,378	25,384	-	(1,666,857)	-	-
Health and sanitation	-	-	-	-	-	-	-
Cultural and Recreation	677,914	-	-	-	(677,914)	-	-
Total Governmental Activities	**$7,157,398**	**$806,459**	**$104,154**	**$0**	**($6,246,785)**	-	-
Component Units:							
Convention and Visitors	$375,174	$335,093	$5,940	$0		($34,141)	$0
Parks and Recreation	270,856	404,106	4,050	-		-	137,300
Total Component Units	**$646,030**	**$739,199**	**$9,990**	**$0**		**($34,141)**	**$137,300**
General Revenues							
Taxes							
Property taxes, levied for general purposes					$1,863,234	$0	$0
Business and occupation tax					2,493,950	-	-
Sales tax					2,140,669	-	-
Alcoholic beverage tax					83,196	-	-
Utility services tax					252,609	-	-
Hotel/Motel tax					639,195	-	-
Other taxes					32,853	-	-
Developer fees					833,802	-	-
Franchise fees					55,579	-	-
Interest income					26,369	1,075	598
Video lotter/Table gaming					925,175	-	-
Reimbursements and refunds					53,284	-	-
Confiscated property					9,626	-	-
Miscellaneous					85,115	-	-
Total General Revenues					**9,494,656**	**1,075**	**598**
Change in Net Position					3,247,871	(33,066)	137,898
Net Position, Beginning of Year					29,437,427	766,300	888,925
Net Position, End of Year					**$32,685,298**	**$733,234**	**$1,026,823**

The accompanying notes are an integral part of these financial

THE CITY OF RANSON, WEST VIRGINIA
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2023

	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)	$3,026,312	$290,129	$7,179,821	$2,587,873	$2,320,955	$1,035,619	$95	$16,440,804
Restricted cash	-	-	48,470	-			11,820	60,290
Receivables, Net (Note 7)								
Taxes	875,330	-	-	575,294	-	-	-	1,450,624
Accounts	33,343	6,286	30,620	-	-	-	-	70,249
Grants	20,122	-	-	-	-	-	-	20,122
Construction advances	-	-	-	326,544	-	-	-	326,544
Prepaid expenses	-	-	-	-	-	-	-	-
Due from other funds (Note 6)	76,827	-	4,000	243,613	-	-	883	325,323
Due from component unit	-	-	-	-	-	-	-	-
Total Current Assets	4,031,934	296,415	7,262,911	3,733,324	2,320,955	1,035,619	12,798	18,693,956
Total Assets	**$4,031,934**	**$296,415**	**$7,262,911**	**$3,733,324**	**$2,320,955**	**$1,035,619**	**$12,798**	**$18,693,956**
Liabilities								
Current Liabilities:								
Accounts Payable	$60,690	$0	$39,049	$0	$0	$0	$0	$99,739
Construction line of credit	-	-	-	224,287	-	-	-	224,287
Development bond held (Note 9)	-	-	45,962	-	-	-	-	45,962
Due to other funds (Note 6)	4,883	-	319,190	1,050	-	-	200	325,323
Due from component units (Note 6)	310,944	-	-	-	-	-	-	310,944
Other accrued expenses	168,315	-	-	-	-	-	-	168,315
Total Current Liabilities	544,832	-	404,201	225,337	-	-	200	1,174,570
Deferred inflows of resources								
Unavailable revenue - property tax	90,843	-	-	-	-	-	-	90,843
Total deferred inflows resources	**90,843**	**0**	**0**	**0**	**0**	**0**	**0**	**90,843**
Fund Balance (Note 16)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	2,508	-	2,320,955	-	11,820	2,335,283
Committed	-	-	6,856,202	3,507,987	-	-	-	10,364,189
Assigned	3,396,259	296,415	-	-	-	1,035,619	778	4,729,071
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	3,396,259	296,415	6,858,710	3,507,987	2,320,955	1,035,619	12,598	17,428,543
Total Liabilities and Fund Balances	**$4,031,934**	**$296,415**	**$7,262,911**	**$3,733,324**	**$2,320,955**	**$1,035,619**	**$12,798**	

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.	15,352,021
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds	90,843
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	-
Compensated absences	(186,109)
Net position of governmental activities	**$32,685,298**

The accompanying notes are an integral part of these financial

RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
For the Year ended June 30, 2023

Total fund balances on the governmental funds balance sheet		$17,428,543
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	-	
Compensated absences	(186,109)	(186,109)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds		90,843
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		15,352,021
Net position of governmental activities		**$32,685,298**

THE CITY OF RANSON, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year ended June 30, 2023

	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)	$5,332,797	$0	$0	$2,140,669	$0	$0	$0	$7,473,466
Licenses, permits and miscellaneous fees	305,861	-	-	-	-	-	-	305,861
Intergovernmental:								
Federal	78,770	-	-	-	-	-	-	78,770
State	-	25,384	-	-	-	-	-	25,384
Local	-	-	-	-	-	-	-	-
Charges for services	-	-	27,443	-	-	-	-	27,443
Fines and Forfeits	473,155	-	-	-	-	-	-	473,155
Developer fees	-	-	833,802	-	-	-	-	833,802
Franchise fees	55,579	-	-	-	-	-	-	55,579
Interest	5,302	653	7,307	5,812	5,025	2,242	28	26,369
Video lottery/table gaming	-	-	925,175	-	-	-	-	925,175
Reimbursements/Refunds	53,284	-	-	-	-	-	-	53,284
Confiscated property	-	-	-	-	-	-	9,626	9,626
Gain on insurance settlement	-	-	-	-	-	-	-	-
Miscellaneous	79,904	-	5,210	-	-	-	-	85,114
Total Revenues	6,384,652	26,037	1,798,937	2,146,481	5,025	2,242	9,654	10,373,028
Expenditures								
General government	2,420,941	-	189,798	3	3	-	35	2,610,780
Public safety	2,075,285	-	175,671	-	-	-	-	2,250,956
Streets and transportation	1,093,754	-	2,291,468	-	-	-	-	3,385,222
Health and Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	640,186	-	163,530	-	-	-	-	803,716
Debt Service:								
Principal	-	-	-	-	-	-	81,156	81,156
Interest	-	-	-	-	-	-	485	485
Bond Principal and Interest	-	-	-	-	-	-	-	-
Total expenditures	6,230,166	-	2,820,467	3	3	-	81,676	9,132,315
Excess (deficiency) of revenues over expenditures	**154,486**	**26,037**	**(1,021,530)**	**2,146,478**	**5,022**	**2,242**	**(72,022)**	**1,240,713**
Other financing sources (uses)								
Transfers in	1,600,000	-	2,057,791	-	-	-	64,352	3,722,143
Transfers out	(2,122,143)	-	-	(1,600,000)	-	-	-	(3,722,143)
Total other financing sources	(522,143)	-	2,057,791	(1,600,000)	-	-	64,352	-
Net Change in Fund Balance	**(367,657)**	**26,037**	**1,036,261**	**546,478**	**5,022**	**2,242**	**(7,670)**	**1,240,713**
Fund Balance Beginning of Year	**3,763,916**	**270,378**	**5,822,449**	**2,961,509**	**2,315,933**	**1,033,377**	**20,268**	**16,187,830**
Fund Balance End of Year	**$3,396,259**	**$296,415**	**$6,858,710**	**$3,507,987**	**$2,320,955**	**$1,035,619**	**$12,598**	**$17,428,543**

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, 2023

Net change in fund balance - total governmental fund		$1,240,713
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Outlays	2,756,218	
Depreciation expense	(841,176)	
Amount capital outlays exceed depreciation		1,915,042
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Deffered revenues decreased by this amount in the current period		32,240
Expenses in the statement of activities that do not provide current financial resources are not reported as expenditures in governmental funds. Deffered revenues decreased by this amount in the current period		(21,280)
The repayment of long-term debt (e.g. bonds, leases) uses financial resources of governmental funds, however, this has no effect on net position. Also, governmental funds report the effect of insurance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deffered and amortized in the statement of activities. Principal paid in the current period, and additions and reductions to deferred discounts, premiums and insurance on long-term debt represent this amount.		81,156
Change in net position of governmental activities		**$3,247,871**

The accompanying notes are an integral part of these financial

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,
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, sanitation, 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. GASS 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 $48,470 at June 30, 2023.

Restricted cash of the Law Enforcement Investigative Fund consists of funds whose use is limited by

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

state law or regulation. Restricted cash of the Law Enforcement Investigative Fund amounted to $11,820 at June 30, 2023.

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.

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended June 30, 2023

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 debt and other 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

GASS Statement No. 91, *Conduit Debt Obligations* seeks to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, (2) arrangements associated with. conduit debt obligations, and (3) related note disclosures. Statement 91 will be effective for fiscal year ending June 30, 2024.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* aims to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. Statement 94 will be effective for fiscal year ending June 30, 2025.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases,* as amended. Statement 96 will be effective for fiscal year ending June 30, 2023.

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. Statement 100 will be effective for fiscal year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences,* aims to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement 101 will be effective for fiscal year ending June 30, 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 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, 2023, were as follows:

Class of Property	Assessed Valuations For Tax Purposes	Current Expense
Class I	$0	12.50¢
Class II	$199,720,480	25.00¢
Class III	$285,533,673	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, 2023:

	Primary Government	Component Units
Unrestricted accounts		
Bank accounts	$16,440,804	$1,314,190
Total Unrestricted accounts	**$16,440,804**	**$1,314,190**
Restricted accounts		
Development bond funds	$48,470	$0
Law enforcement investigative fund	11,820	-
Total restricted accounts	**$60,290**	**$0**

NOTE 4: CASH AND TEMPORARY INVESTMENTS (CONTINUED)

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, 2023.

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, 2023, the carrying amount of the City deposits (including component units) was $17,815,284 and the bank balance was $17,985,737. The bank balance in excess of FDIC insurance of $17,735,737 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, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
Capital Improvement	General Fund	$4,000
General	Sales Tax	1,050
General	Capital Improvement	75,577
General	Law Inforcement Investigative	200
Sales Tax	Capital Improvement	243,613
Law Inforcement Investigative	General Fund	883
	Total	**$325,323**

These balances represent timing differences due to routine advances between the City's General Fund and other funds and a reclassification of a capital expenditure from the Sales Tax Fund to the Capital Improvement Fund. Internal receivables and payables are expected to be substantially extinguished on a annual basis.

Interfund transfers for the year ended June 30, 2023 are as follows:

Transferor Fund	Transferee Fund	Amount
Sales Tax	General	$1,600,000
General	Capital Improvement	2,057,791
General	Building Commission	64,352
Total	**Total**	**$3,722,143**

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

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, general fund transfers to Cares Act fund were to segregate grant funding general fund transfers to the building commission were to provide for debt service payments, and general fund transfers from the American Rescue Plan Act fund were to reimburse for fund establishment.

Amounts due to/from component units at June 30, 2023 are as follows:

Due to	Due from		Amount
Convention and Visitors Bureau	General		$153,431
Parks and Recreation	General		157,513
		Total	**$310,944**

The component unit balances were extinguished during the year ending June 30, 2024. Amounts due represent hotel/motel tax allocations.

NOTE 7. RECEIVABLES, NET

The City's governmental funds' receivables at June 30, 2023, consist of accounts receivable, taxes receivable and grants receivable of $70,249, $1,450,624, and $20,122 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 30,2022	Additions	Written-Off / Disposals	Balance at June 30,2023
Govermental Activities :				
Capital Assets not being depreciated:				
Land	$1,620,374	$0	$0	$1,620,374
Construction in progress	3,127,266	249,185	(2,690,951)	685,500
Total Capital Assets not being depreciated	4,747,640	249,185	(2,690,951)	2,305,874
Capital Assets being depreciated:				
Building	122,000	-	-	122,000
Land improvements	2,813,809	149,202	-	2,963,011
Buildings improvements	52,666	5,500	-	58,166
Streets/Roads	8,856,961	4,576,573	-	13,433,534
Equipment	1,637,112	301,505	-	1,938,617
Software	217,029	-	-	217,029
Vehicles	2,410,490	165,204	-	2,575,694
Total	16,110,067	5,197,984	-	21,308,051
Less: accumulated depreciation	(7,420,728)	(841,176)		(8,261,904)
Capital Assets being depreciated, net	8,689,339	4,356,808	-	13,046,147
Total Govermental Activities Capital Assets	**$13,436,979**	**$4,605,993**	**($2,690,951)**	**$15,352,021**

Depreciation was charged to function as follows:

Govermental Activities :	
General goverment	$92,600
Public safety	121,492
Highways and Streets	589,356
Culture and recreation	37,728
Total Govermental Activities depreciation expense	**$841,176**

NOTE 8: CHANGES IN CAPITAL ASSETS (CONTINUED)

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

	Balance at June 30,2022	Additions	Written-Off / Disposals	Balance at June 30,2023
Convention and Visitors Bureau :				
Capital Assets not being depreciated:				
None	$ -	$ -	$ -	$ -
Total capital assets not being depriciated	-	-	-	-
Capital Assets being depreciated:				
Equipment	8,986	-	-	8,986
Vehicles	24,591	-	-	24,591
Less:				
Accumulated depreciation	(21,282)	(4,918)	-	(26,200)
Capital Assets being depreciated, net	12,295	(4,918)	-	7,377
Total Convention and Visitors Bureau capital assets	**$12,295**	**($4,918)**	**$0**	**$7,377**
Depreciation was charged as follows:				
Component Unit : Convention and Visitors Bureau	**$4,918**			

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	18,229	14,800	-	33,029
Equipment	231,045	-	-	231,045
Vehicles	26,367	-	-	26,367
Less:				
Accumulated depreciation	(155,259)	(23,459)	-	(178,718)
Capital Assets being depreciated, net	163,798	(8,659)	-	155,139
Total Parks and Recreation capital assets	**$163,798**	**($8,659)**	**$0**	**$155,139**
Depreciation was charged as follows:				
Component Unit : Parks and Recreation	**$23,459**			

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 $45,962 at June 30, 2023.

NOTE 10: LONG TERM DEBT

Lease Revenue Bond Payable Ranson Building Commission (Blended Component Unit):

Series 2008 City of Ranson Building Commission Lease Revenue Improvement and Refunding Bonds in the original amount of $2,500,000 were extinguished at June 30, 2023. The bonds carried interest at 3.747% and matured November 2022. Interest for the year amounted to $485.

Bond debt service was payable solely from lease rental payments pursuant to an agreement and lease between the Building Commission and the City. Lease rentals were subject to annual appropriation by the City. The bonds were secured by a lease assignment and deed of trust.

Bond debt service is payable solely from lease rental payments pursuant to an agreement and lease between the Building Commission and the City. Lease rentals are subject to annual appropriation by the City. The bonds are secured by a lease assignment and deed of trust. Debt was paid in full during the year FY2023.

NOTE 11: CHANGES IN LONG-TERM LIABILITIES

	Balance at June 30, 2022	Additions	Payments	Balance at June 30, 2023	Due within One Year
Compensated absences	$164,829	$21,280	$0	$186,109	$0
2008 Bond	81,157	-	81,157	-	-
Total Long-Term Liabilities	**$245,986**	**$21,280**	**$81,157**	**$186,109**	**$0**

NOTE 12: LEASE AGREEMENTS

Operating Lease

The City and the Building Commission entered into Leases whereby the City leases from the Building Commission certain improved real estate in consideration for the issuance by the Building Commission of Lease Revenue Bonds.

The lease term corresponds to the related bond terms. The City has pledged to pay lease rentals to the Building Commission consisting of amounts sufficient to promptly pay principal and interest due on the Building Commission's Lease Revenue Bonds, Series 2008. The City is responsible for all operation and maintenance costs associated with the leased property.

No lease revenue or expense is recognized in the financial statements because the Ranson Building Commission is a blended component unit in the governmental fund financial statements.

NOTE13: 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, 2023, 2022, and 2021 amounted to $231,131, $218,434, and $188,846, 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 14: 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.

Fairfax Boulevard Improvement Project

The City was a participant in an intergovernmental project to construct improvements to Fairfax Boulevard. Phase 1 construction was completed at a cost of $2,382,817. Phase 2 was completed at a cost of $1,929,694. Phase 3 of the Fairfax Blvd. project was completed and placed in service during the year ended June 30, 2023, at a cost of $4,283,827.

Stormwater Projects

During the year ended June 30, 2020, the City commenced the Mildred Street stormwater project. The City has incurred $333,035 of costs associated with this project which is included in construction in progress at June 30, 2023.

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, 2023.

NOTE 15: 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 Travelers' Casualty 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 16: 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	-	-	-	-	-	-	11,820
Developer bond repayment			2,508				
ARPA funding					2,320,955		
Commited for:							
Capital outlays/debt service on capital projects	-	-	6,856,202	3,507,987	-	-	-
Assigned for:							
Carryover to fiscal year June 30, 2024 budget	3,396,259	-	-	-	-	-	-
Streets and transportation operations/capital outlay	-	296,415	-	-	-	-	-
Cares Grant funding	-	-	-	-	-	1,035,619	
Law enforcement							683
Leasing activities	-	-	-	-	-	-	95
Unassigned for:							
None	-	-	-	-	-	-	-
Total fund balance	**$ 3,396,259**	**$ 296,415**	**$ 6,858,710**	**$ 3,507,987**	**$ 2,320,955**	**$ 1,035,619**	**$ 12,598**

NOTE 17: 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.

As part of the City's administration of road, water, and sewer utility design and construction contracts, the City has obtained a line of credit from a local financial institution in the amount of $5,000,000. The line of credit has a variable interest rate based on. the Lender's Prime Rate Index (8.0% at June 30, 2023) and the note matures on November 15, 2023, and is payable in full at that time. The outstanding balance of the line of credit is $224,287 as of June 30, 2023. The loan is unsecured.

The City has the following assets and obligations related to contract administration at June 30, 2023:

Assets		
Administrative fees receivable	$	119,238
Road design and costruction funding receivable		207,306
Total advance funding receivable	$	326,544
Liabilities		
Bank line of credit outstanding	$	224,287

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

NOTE 17: ECONOMIC DEVELOPMENT ACTIVITIES (continued)

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

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

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

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

NOTE18: SUBSEQUENT EVENTS

The City has evaluated all subsequent events through December 26, 2024, the date the financial statements were available to be issued.

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Taxes (including interest and penalities)				
General property tax	$1,760,821	$1,760,821	$1,830,994	$70,173
Business and occupation tax	1,893,844	1,943,844	2,493,950	550,106
Alcoholic beverages tax	65,000	65,000	83,196	18,196
Utility services tax	180,000	180,000	252,609	72,609
Hotel/motel tax	500,000	650,000	639,195	(10,805)
Other taxes	6,000	6,000	32,853	26,853
Total taxes	4,405,665	4,605,665	5,332,797	727,132
Licenses, permits and miscellaneous fees	189,000	189,000	305,861	116,861
Intergovernmental:				
Federal	83,300	83,300	78,770	(4,530)
State	-	-	-	-
Charges for services		-	-	-
Fines and Forfeits	250,000	320,000	473,155	153,155
Franchise fees	45,000	45,000	55,579	10,579
Interest	1,000	1,000	5,302	4,302
Reimbursements/Refunds	30,000	30,000	53,284	23,284
Miscellaneous	19,000	19000	79,904	60,904
Total Revenues	**5,022,965**	**5,292,965**	**6,384,652**	**1,091,687**
Expenditures				
General government	2,849,625	3,205,975	2,420,941	785,034
Public safety	2,100,440	2,188,640	2,075,285	113,355
Streets and transportation	1,172,900	1,233,400	1,093,754	139,646
Culture and recreation	500,000	650,000	640,186	9,814
Total expenditures	6,622,965	7,278,015	6,230,166	1,047,849
Excess (deficiency) of revenues over expenditures	(1,600,000)	(1,985,050)	154,486	2,139,536
Other financing sources (uses)				
Transfers in	1,600,000	1,600,000	1,600,000	-
Transfers out	(200,000)	(2,053,791)	(2,122,143)	(68,352)
Total other financing sources	1,400,000	(453,791)	(522,143)	(68,352)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(200,000)	(2,438,841)	(367,657)	2,071,184
Fund Balance Beginning of Year	200,000	2,438,841	3,763,916	1,325,075
Fund Balance End of Year	**$0**	**$0**	**$3,396,259**	**$3,396,259**

The accompanying notes are an integral part of these financial statements

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COAL SEVERANCETAX FUND
For the Year ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
Revenues				
Intergovernmental:				
Federal	$0	$0	$0	$0
State	6,000	6,000	25,384	19,384
Interest	-	-	653	653
Total Revenues	6,000	6,000	26,037	20,037
Expenditures				
Streets and transportation	206,000	271,138	-	271,138
Total expenditures	206,000	271,138	-	271,138
Excess (deficiency) of revenues over expenditures	(200,000)	(265,138)	26,037	291,175
Other financing sources (uses)				
Operating Transfers out	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(200,000)	(265,138)	26,037	291,175
Fund Balance Beginning of Year	200,000	265,138	270,378	5,240
Fund Balance End of Year	**$0**	**$0**	**$296,415**	**$296,415**

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, 2023

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Totals
ASSETS			
Cash and Equivalents	$95	$0	$95
Restricted cash	-	11,820	11,820
Due from other funds		883	883
Total assets	**$95**	**$12,703**	**$12,798**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Other accrued expenses	$0	$0	$0
Due to other funds	-	200	200
Total liabilities	-	200	200
Fund balances:			
Nonspendable	-	-	-
Restricted	-	11,820	11,820
Commited	-	-	-
Assigned	95	683	778
Unassigned	-	-	-
Total fund balances	95	12,503	12,598
Total liabilities and fund balances	**$95**	**$12,703**	**$12,798**

The accompanying notes are an integral part of these financial statements

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, 2023

	Building Commission Blended Component Unit	Law Enforcement Investigative Fund	Totals
REVENUES			
Charges for services	$0	$0	$0
Interest	1	27	28
Confiscated property	-	9,626	9,626
Other	-	-	-
Total revenues	1	9,653	9,654
EXPENDITURES			
Current:			
General government	35	-	35
Public safety	-	-	-
Debt service:			
Principal	81,156	-	81,156
Interest	485	-	485
Total expenditures	81,676	-	81,676
Excess (deficiency) of revenues over expenditures	**(81,675)**	**9,653**	**(72,022)**
Other financing sources (uses)			
Transfers from other funds	64,352	-	64,352
Transfers to other funds	-	-	-
Total other financing sources (uses)	64,352	-	64,352
Net change in fund balance	(17,323)	9,653	(7,670)
Fund Balance Beginning of Year	17,418	2,850	20,268
Fund Balance End of Year	**$95**	**$12,503**	**$12,598**

THE CITY OF RANSON, WEST VIRGINIA

STATEMENT OF NET POSITION – COMPONENT UNITS
June 30, 2023

	Convention and Visitors Bureau	Parks and Recreations
ASSETS		
Current assets:		
Cash (Note 4)	$586,706	$727,484
Accounts receivable	-	1,710
Due from Primary Government (Note 6)	153,431	157,513
Total Current Assets	740,137	886,707
Capital Assets:		
Land improvements	-	33,029
Buildings	-	43,416
Equipment	8,986	231,045
Vehicles	24,591	26,367
Less: accumulated depreciation	(26,200)	(178,718)
Total Capital Assets (Note 8)	7,377	155,139
Total Assets	**$747,514**	**$1,041,846**
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts Payable	$2,096	$2,487
Accrued expenses	5,258	7,182
Total Current Liabilities	7,354	9,669
Noncurrent Liabilities:		
Accrued Compensated Absences (Note 11)	6,926	5,354
Total Noncurrent Liabilities	6,926	5,354
Total Liabilities	14,280	15,023
Net Position		
Net Investment in Capital Assets	7,377	155,139
Unrestricted	725,857	871,684
Total Net Position	733,234	1,026,823
Total Liabilities and Net Position	**$747,514**	**$1,041,846**

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, 2023

	Convention and Visitors Bureau	Parks and Recreations
OPERATING REVENUES		
Hotel/Motel tax allocation	$320,093	$320,093
Rentals	-	57,176
Program services revenues		23,835
Special events	8,031	-
Sponsorships	5,750	-
Concessions	-	-
Contribution from government	934	-
Other	285	3,002
Other operating revenues	335,093	404,106
OPERATING EXPENSES		
Advertising	132,561	1,811
Compensationl	132,183	126,181
Contract Services	57,003	33,187
Contribution to Primary Government	-	934
Contributions - Other	1,225	250
Depreciation	4,918	23,459
General and administrative	7,813	5,018
Maintenance and repair	-	7,878
Supplies	33,415	23,759
Refunds	-	150
Travel	1,606	429
Utilities and Telephone	4,450	47,800
Total Operating expenses	375,174	270,856
Income or loss from operations	(40,081)	133,250
OTHER INCOME (EXPENSE)		
Interest and investment income	1,075	598
Grants and donations	5,940	4,050
Total other income (expense)	7,015	4,648
Change in net position	(33,066)	137,898
Net position at beginning of year	766,300	888,925
Net position at end of year	**$733,234**	**$1,026,823**

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, 2023

	Convention and Visitors Bureau	Parks and Recreations
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from program services, tax collections and other support	$275,648	$329,267
Cash paid for compensation, goods and services	(367,395)	(243,632)
Net Cash Flows Provided by Operating Activities	(91,747)	85,635
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and investment income	1,075	598
Grants and donations	5,940	4,050
Net Cash Flows Provided (Used) by Investing Activities	7,015	4,648
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	-	(14,800)
Net cash used in capital and related financing activities	-	(14,800)
Net increase in cash and cash equivalents	(84,732)	75,483
cash and cash equivalents at beginning of year	671,438	652,001
cash and cash equivalents at end of year	**$586,706**	**$727,484**
Reconciliation of Operating income (loss) to net cash flows from operations		
Operating income (loss)	(40,081)	133,250
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	4,918	23,459
Decrease (increase) in accounts receivable		(1,710)
Decrease (increase) in due from primary government	(59,445)	(73,129)
Decrease (increase) in accounts payable	(399)	(5,140)
Decrease (increase) in accrued expenses	3,260	8,905
Net cash provided by operating activities	**($91,747)**	**$85,635**
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

ACCOMPANYING INFORMATION

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 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 26, 2024.

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.

Vienna, VA
December 26, 2024

AGENDA ITEM VII.4

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong, Finance

ITEM TYPE: COUNCIL BUSINESS

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Resolution 2025-24 FY2025 General Fund Budget Revision #3

As required by State law, the City is revising its current budget to ensure each department/revenue allocation remains within their budgeted amounts for the fiscal year. The changes listed below for both the revenues "receipts" and Expenditures have a net effect of $294,500 dollars. Enclosed is a copy of the General Fund Budget Revision #3 Budget document, as well as the state worksheet and resolution to authorize the revision. Included in the budget document is a multitude of adjustments that are denoted with a yellow highlighted field and an accompanying note detailing the adjustment. To summarize, the primary adjustments are:

1. Decreasing the Gas & Oil Severance Tax Revenue line, as well as the Police Fines, Fees, and Court Cost Revenue line.
2. Increasing the Business License Revenue line, Building Permit Revenue line, Refund & Rebates Revenue line, Sale of Asset Revenue line, Insurance Claim Revenue line, and Miscellaneous Revenue line.
3. Additional allotment of $1,000 for City Administration to account for the 2025 election training travel expenses.
4. Additional allotment of $68,00 for City Hall to account for minor building maintenance/repairs at Trifecta Place, and the FY2022-FY2024 Audit Costs expensed in FY2025.
5. Additional allotment of $70,000 to Contributions/Transfers to other Funds (50% split to Capital Improvement Fund and Stabilization Fund).
6. Additional allotment of $135,450 for Police Department to account for Salaries, Taxes, and Retirement for potential expenses associated with Chief position transition, as well as vehicle maintenance cost trends.
7. Decreasing allotment by $11,400 for Crossing Guards' wages/taxes, given contract has ended as of December 31st, 2024.
8. Additional allotment of $2,000 for Streets' Department to account for minor repairs to the Public Works' property.
9. Rolling over excess revision balance to Contingencies line item, capped at 10% of total FY25 General Fund budget amount.

COUNCIL ACTION:

1. **Review FY2025 General Fund Balance Budget Adjustment #3 and staff recommendation for revenue/expense increases.**
2. **Call for Motion to accept the budget revision as presented.**
3. **Take vote and record results.**

ATTACHMENTS:

FY25 General Fund Budget Revision #3 1-21-2025.pdf
General Fund Budget Revision #3 Worksheet FY25 1-21-2025.pdf
FY 25 General Funds Budget Revision #3 Resolution 2025-24.docx

FY 2025
General Fund Budget
Budget Revision #3 Summary

	Current Budget FY2025	Budget Revision 3	Proposed Budget	Year to Date	Budget Balance	% of Budget Received
FY24 Carryover Fund Balance	*4,881,368*	-	*4,881,368*	*4,881,368*	-	100%
Revenue Summary						
Taxes	4,906,480	(35,000)	4,871,480	2,559,520	(2,346,960)	52%
Fines & Forfeitures	425,000	(25,000)	400,000	200,886	(224,114)	47%
Licenses & Permits	601,000	305,000	906,000	558,291	(42,710)	93%
Intergovernmental	730,000	-	730,000	363,902	(366,098)	50%
Miscellaneous	52,500	49,500	102,000	67,460	14,960	128%
Total Revenues	***11,596,348***	***294,500***	***11,890,848***	***8,631,427***	***(2,964,921)***	***74%***
Expenditure Summary						
Mayor's Office	16,560	-	16,560	6,459	10,101	39%
City Council	67,800	-	67,800	32,295	35,505	48%
City Administrator	450,500	1,000	451,500	195,057	238,943	43%
Police Judge's Office	34,300	-	34,300	13,146	21,154	38%
Contribution to Commissions	183,887	-	183,887	57,879	126,008	31%
Regional Development Authority	5,150	-	5,150	5,107	43	99%
Planning & Zoning	948,875	-	948,875	419,381	529,494	44%
Elections	37,750	-	37,750	23,163	4,587	61%
City Hall	1,282,000	68,000	1,350,000	672,800	593,200	52%
Contribution/Transfer	2,605,451	70,000	2,675,451	1,302,726	512,408	50%
Contingency	1,159,635	29,450	1,189,085	-	1,059,432	0%
Police Department	2,800,200	135,450	2,935,650	1,328,297	1,402,903	47%
Police Special Duty	20,690	(11,400)	9,290	7,975	12,715	39%
Streets Department	1,358,550	2,000	1,360,550	538,045	820,505	40%
Street Lights	125,000	-	125,000	58,112	66,888	46%
Parks & Recreation	300,000	-	300,000	118,503	181,497	40%
Convention & Visitor's Bureau	200,000	-	200,000	100,981	99,019	50%
Total Expenditures	***11,596,348***	***294,500***	***11,890,848***	***4,879,925***	***6,716,423***	***42%***
Revenue Over Expenses	*-*	*-*	*-*	***3,751,503***		

FY2025 Revenues

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year to Date	Budget Balance	% of Budget Received	Revision 3 Descriptions
	FY24 Carryover Fund Balance	4,881,368	-	4,881,368	4,881,368	-	100%	
001.301.100.100	Ad Valorem Tax Current Year	1,620,230	-	1,620,230	1,077,783	542,447	67%	
001.303.100.100	Gas and Oil Severance Tax Current Year	55,000	**(35,000)**	**20,000**	20,000	35,000	36%	*Revising to reflect actual collections, all FY25 revenues rcvd*
001.304.100.100	Utility Tax	250,000	-	250,000	126,626	123,374	51%	
001.305.100.103	B&O Tax	2,500,000		2,500,000	1,079,246	1,420,754	43%	
001.306.100.100	Wine and Liquor Tax	80,000		80,000	17,741	62,259	22%	
001.307.100.100	Animal Tax	1,250		1,250	1,118	132	89%	
001.308.100.100	Hotel/Motel Tax	400,000	-	400,000	237,006	162,994	59%	
001.320.100.100	Fines, Fees, and Court Costs	425,000	**(25,000)**	**400,000**	200,716	224,284	47%	*Revising due to collection trend through 1st half of budget year*
001.325.100.100	Business Licenses	20,000	**5,000**	**25,000**	14,477	5,523	72%	*Revising to account for anticipated renewal fees in June 2025*
001.326.100.100	Building Permits	450,000	**300,000**	**750,000**	499,064	(49,064)	111%	*Revising to reflect current fee collection volume, anticipating continuing trend given permit volume.*
001.328.100.100	Franchise Tax	45,000	-	45,000	11,648	33,352	26%	
001.329.100.100	Rental Registration	1,000	-	1,000	900	100	90%	
001.330.100.100	IRP Fees	85,000	-	85,000	32,202	52,798	38%	
001.369.100.100	Contributions from Other Funds (Sales Tax)	700,000	-	700,000	350,000	350,000	50%	
001.374.100.100	Payroll Reimbursement	30,000	-	30,000	13,902	16,098	46%	
001.380.100.100	Interest Gained on Investments	30,000	-	30,000	17,362	12,638	58%	
001.382.100.100	Refunds & Rebates	15,000	**15,000**	**30,000**	18,007	(3,007)	120%	*Revising to accommodate increased refunds/rebates associated with p-card use for fuel purchases*
001.383.100.100	Sale of Fixed Asset	1,000	**19,000**	**20,000**	17,700	(16,700)	1770%	*2008 Bucket Truck Sale, Misc. disposals*
001.386.100.100	Insurance Claim	-	**15,000**	**15,000**	9,991	(9,991)	0%	*Revising to account for FY25 property/auto insurance claim payments*
001.399.100.100	Miscellaneous	1,000	**500**	**1,500**	1,175	(175)	118%	*Revising to account for PD Donations*
001.399.102.100	Yard Sale Fees	250	-	250	105	145	42%	
001.399.103.100	Fingerprint Fee	250	-	250	125	125	50%	
	Total Revenues	***11,596,348***	***294,500***	***11,890,848***	***8,631,427***	***2,964,921***	***74%***	

FY2025 Expenditures

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year-to-date	Current Budget Balance	Percent of Budget Expended	Revision 3 Descriptions
409 - Mayor's Office								
001.409.101	Mayor Salary	12,000	-	12,000	6,000	6,000	50%	
001.409.104	Mayor FICA	960	-	960	459	501	48%	
001.409.214	Mayor Travel	2,000	-	2,000	-	2,000	0%	
001.409.226	Mayor Insurance Bonds	100	-	100		100	0%	
001.409.230	Mayor Contracted Services	500	-	500		500	0%	
001.409.341	Mayor Departmental Supplies	500	-	500		500	0%	
001.409.568	Mayor Contributions	500	-	500	-	500	0%	
	Total	**16,560**	**-**	**16,560**	***6,459***	***10,101***	***39%***	
410 - City Council								
001.410.101	City Council Salary	60,000	-	60,000	30,000	30,000	50%	
001.410.104	City Council FICA	4,800	-	4,800	2,295	2,505	48%	
001.410.214	City Council Travel	2,000	-	2,000	-	2,000	0%	
001.410.230	City Council Contracted Services	500	-	500		500	0%	
001.410.341	City Council Departmental Supplies	500	-	500	-	500	0%	
	Total	**67,800**	**-**	**67,800**	**32,295**	**35,505**	**48%**	
412 - City Administration Office								
001.412.103	City Administration Salary (3 FT employees)	243,000	-	243,000	114,375	128,625	47%	
001.412.104	City Administration FICA	19,000	-	19,000	9,136	9,864	48%	
001.412.105	City Administration Insurance	60,500	-	60,500	30,098	30,402	50%	
001.412.106	City Administration Retirement	29,500	-	29,500	11,275	18,225	38%	
001.412.211	City Administration Phone	1,250	-	1,250	294	956	24%	
001.412.214	City Administration Travel	4,000	***1,000***	**5,000**	2,980	1,020	74%	*Election Related travel for clerk training*
001.412.220	City Administration Ads/Legal Publications	2,500	-	2,500	40	2,460	2%	
001.412.221	City Administration Training	2,500	-	2,500	1,463	1,038	59%	
001.412.222	City Administration Dues and Subscriptions	3,500	-	3,500	1,487	2,013	42%	
001.412.223	City Administration Professional Services	25,000	-	25,000	7,945	17,055	32%	
001.412.226	City Administration Insurance and Bonds	250	-	250	-	250	0%	
001.412.230	City Administration Contracted Services	20,000		20,000		20,000	0%	
001.412.341	City Adminstration Supplies and Materials	5,000	-	5,000	2,485	2,516	50%	
001.412.343	City Administration Gas Oil Tires	500	-	500	219	281	44%	
001.412.345	City Administration Uniforms	1,500	-	1,500	238	1,262	16%	
001.412.353	City Administration Computer Software	32,500	-	32,500	13,021	19,479	40%	
	Total	**450,500**	***1,000***	**451,500**	***195,057***	***255,443***	***43%***	
416 - Police Judge's Office								
001.416.103	Police Judge Salary (2 Mags; 1 Prosecutor)	25,000	-	25,000	12,212	12,788	49%	
001.416.104	Police Judge FICA	2,000	-	2,000	934	1,066	47%	
001.416.223	Police Judge Professional Services	7,000	-	7,000	-	7,000	0%	
001.416.226	Police Judge Insurance and Bonds	300	-	300	-	300	0%	
	Total	**34,300**	**-**	**34,300**	***13,146***	***21,154***	***38%***	

FY2025 Expenditures

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year-to-date	Current Budget Balance	Percent of Budget Expended	Revision 3 Descriptions
424 - Contributions								
001.424.568	Contributions - Dispersed							
	PANTRAN	15,000	-	15,000	-	15,000	0%	
	Independent Fire Dept	19,000	-	19,000	-	19,000	0%	
	Citizen Fire Dept.	14,000	-	14,000	-	14,000	0%	
	Charles Town Library	5,000	-	5,000	-	5,000	0%	
	Jefferson County P&R - Fireworks	5,000	-	5,000	-	5,000	0%	
	Mini-Grant Program	50,000	-	50,000	-	50,000	0%	
	2023 Ranson Community Distribution Program	70,887	-	70,887	54,779	16,108	77%	
	Community Sponsorship	5,000	-	5,000	3,100	1,900	62%	
	Total	**183,887**	**-**	**183,887**	***57,879***	***126,008***	***31%***	
435 - Regional Development Authority								
001.435.222	Region 9 Planning & Development Council	**5,150**	**-**	5,150	5,107	43	99%	
437 - Planning and Zoning								
001.437.103	Planning & Zoning Salary (5 FT employees)	354,000	-	354,000	176,241	177,759	50%	
001.437.104	Planning and Zoning FICA	27,500	-	27,500	13,859	13,641	50%	
001.437.105	Planning and Zoning Insurance	73,500	-	73,500	36,851	36,649	50%	
001.437.106	Planning and Zoning Retirement	42,500	-	42,500	15,428	27,072	36%	
001.437.108	Planning and Zoning Overtime/Extra Help	5,000	-	5,000	544	4,456	11%	
001.437.110	Planning and Zoning Fringe Benefits	250	-	250	250	-	100%	
001.437.211	Planning and Zoning Telephone	2,000	-	2,000	494	1,506	25%	
001.437.214	Planning and Zoning Travel	2,000	-	2,000	672	1,328	34%	
001.437.217	Planning and Zoning Vehicle Repair	500	-	500	-	500	0%	
001.437.218	Planning and Zoning Postage	1,000	-	1,000	-	1,000	0%	
001.437.220	Planning and Zoning Legal Publications	4,000	-	4,000	451	3,549	11%	
001.437.221	Planning and Zoning Training	7,500	-	7,500	1,343	6,157	18%	
001.437.222	Planning and Zoning Dues and Subscriptions	1,500	-	1,500	100	1,400	7%	
001.437.223	Planning and Zoning Professional Services	400,000	-	400,000	167,937	232,063	42%	
001.437.226	Planning and Zoning Insurance & Bonds	125	-	125	-	125	0%	
001.437.230	Planning and Zoning Contracted Services	1,000	-	1,000	237	763	24%	
001.437.341	Planning and Zoning Supplies and Materials	8,500	-	8,500	1,039	7,461	12%	
001.437.343	Planning and Zoning Gas, Oil, Tires	2,500	-	2,500	691	1,809	28%	
001.437.345	Planning and Zoning Uniforms	2,500	-	2,500		2,500	0%	
001.437.353	Planning and Zoning Computer Software	13,000	-	13,000	3,243	9,757	25%	
	Total	**948,875**	**-**	**948,875**	***419,381***	***529,494***	***44%***	
438 - Elections								
001.438.220	Elections Advertising	750	-	750	-	750	0%	
001.438.230	Elections Contracted Services (Poll workers, Ward Project)	35,250	-	35,250	23,163	12,087	66%	
001.438.341	Elections Supplies and Materials	1,750	-	1,750	-	1,750	0%	
	Total	**37,750**	**-**	**37,750**	**23,163**	**14,587**	**61%**	

FY2025 Expenditures

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year-to-date	Current Budget Balance	Percent of Budget Expended	Revision 3 Descriptions
440 - City Hall								
001.440.103	City Hall Salary (4 FT employees)	270,000	-	270,000	124,669	145,331	46%	
001.440.104	City Hall FICA	21,500	-	21,500	9,937	11,563	46%	
001.440.105	City Hall Insurance	50,500	-	50,500	19,633	30,867	39%	
001.440.106	City Hall Retirement	32,500	-	32,500	10,663	21,837	33%	
001.440.108	City Hall Overtime / Extra Help	5,000	-	5,000	553	4,447	11%	
001.440.211	City Hall Telephone	25,000	-	25,000	10,050	14,950	40%	
001.440.212	City Hall Printing	7,500	-	7,500	1,968	5,532	26%	
001.440.213	City Hall Utilities	20,000	-	20,000	7,402	12,598	37%	
001.440.214	City Hall Travel	1,500	-	1,500	-	1,500	0%	
001.440.215	City Hall Maintenance / Repair Building	10,000	***10,000***	**20,000**	9,331	669	93%	*Minor Trifecta Place repairs included in City Hall Maint. Line*
001.440.216	City Hall Maintenance / Repair Equipment	500	-	500	-	500	0%	
001.440.217	City Hall Vehicle Repair	500	-	500	-	500	0%	
001.440.218	City Hall Postage / Meter	8,000	-	8,000	2,369	5,631	30%	
001.440.219	City Hall Building and Equipment Rents	11,000	-	11,000	4,079	6,921	37%	
001.440.220	City Hall Advertising / Legal Publications	5,000	-	5,000	2,080	2,920	42%	
001.440.221	City Hall Training	5,500	-	5,500	160	5,340	3%	
001.440.222	City Hall Dues and Subscriptions	10,000	-	10,000	1,971	8,029	20%	
001.440.223	City Hall Professional Services	125,000	-	125,000	29,129	95,871	23%	
001.440.224	City Hall Audit Costs	50,000	***58,000***	**108,000**	64,476	(14,476)	129%	*FY22-FY24 Audit Expenses (YTD expenses are FY22 Financial Compilation, FY23 Financial Compilation, 50% engagement fee for FY22 and FY23). Remaining expenses are FY24 Financial Compilation, engagement fee for FY24, and state audit fee for FY22-FY24.*
001.440.226	City Hall Insurance and Bonds (Travelers)	291,500	-	291,500	210,459	81,041	72%	
001.440.230	City Hall Contracted Services	141,500	-	141,500	86,210	55,290	61%	
001.440.232	City Hall Bank Charges	50,000	-	50,000	22,543	27,457	45%	
001.440.341	City Hall Supplies and Materials	36,000	-	36,000	6,649	29,351	18%	
001.440.343	City Hall Oil, Gas & Tires	500	-	500	59	441	12%	
001.440.345	City Hall Uniforms	2,000	-	2,000	-	2,000	0%	
001.440.353	City Hall Computer Software	99,500	-	99,500	48,411	51,089	49%	
001.440.570	City Hall Miscellaneous Fees	2,000	-	2,000	-	2,000	0%	
	Total	**1,282,000**	***68,000***	**1,350,000**	***672,800***	***609,200***	***52%***	
444 - Contributions to Other Funds								
1.444.566	Contributions to Others Funds							
	Municipal Capital Improvement	1,930,246	***35,000***	**1,965,246**	965,123	965,123	50%	*50% of Excess Revision Balance over Contingencies Cap*
	Municipal Stabilization	675,205	***35,000***	**710,205**	337,603	337,603	50%	*50% of Excess Revision Balance over Contingencies Cap*
	Total	**2,605,451**	***70,000***	**2,675,451**	***1,302,726***	***1,302,726***	***50%***	
699 - Contingencies								
1.699.000	Contingencies	1,159,635	***29,450***	**1,189,085**	-	1,159,635	0%	*Per WVSAO, contingencies cannot exceed 10% total operating budget so the cap for contingencies is $1,189,085*
	Total	**1,159,635**	***29,450***	**1,189,085**	**-**	***1,159,635***	***0%***	

FY2025 Expenditures

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year-to-date	Current Budget Balance	Percent of Budget Expended	Revision 3 Descriptions
700 - Police								
001.700.103	Police Salary (19 FT Officers & 2 FT Admin)	1,574,950	***90,000***	**1,664,950**	786,019	788,931	50%	*Alottment for potential Chief Transition*
001.700.104	Police FICA	123,050	***17,900***	**140,950**	68,603	54,447	56%	*Alottment for potential Chief Transition + FICA overtime correction*
001.700.105	Police Insurance	352,500	-	352,500	172,268	180,232	49%	
001.700.106	Police Retirement	179,250	***9,000***	**188,250**	70,312	108,938	39%	*Alottment for potential Chief Transition*
001.700.108	Police Overtime / Extra Help	175,000	-	175,000	77,954	97,046	45%	
001.700.110	Police Fringe Benefits	4,750	-	4,750		4,750	0%	
001.700.211	Police Telephone	7,500	-	7,500	2,593	4,907	35%	
001.700.212	Police Printing	500	-	500	-	500	0%	
001.700.213	Police Utilities	17,500	-	17,500	5,920	11,580	34%	
001.700.214	Police Travel	10,000	-	10,000	3,159	6,841	32%	
001.700.215	Police Maintenance / Repair Building	2,500	-	2,500	655	1,845	26%	
001.700.216	Police Maintenance / Repair Equipment	1,500	-	1,500	-	1,500	0%	
001.700.217	Police Vehicle Maintenance	20,000	***10,000***	**30,000**	8,763	11,237	44%	*Increased vehicle repairs/insurance claims*
001.700.218	Police Postage	1,000	-	1,000	53	947	5%	
001.700.219	Police Building and Equipment Rents	4,750	***250***	**5,000**	2,342	2,408	49%	*Increase in rental contract for printer*
001.700.220	Police Advertising / Legal Publication	750	-	750	-	750	0%	
001.700.221	Police Training	10,000	-	10,000	3,760	6,240	38%	
001.700.222	Police Dues and Subscriptions	1,500	-	1,500	150	1,350	10%	
001.700.223	Police Professional Services	30,000	-	30,000	20,468	9,532	68%	
001.700.226	Police Insurance and Bonds	200	-	200	-	200	0%	
001.700.230	Police Contracted Services	35,500	-	35,500	12,570	22,930	35%	
001.700.233	Police Investigation Fees	1,000	-	1,000	-	1,000	0%	
001.700.235	Police Remittance of Fees Collected	102,000	-	102,000	39,348	62,652	39%	
001.700.236	Police Refunds	1,000	-	1,000	-	1,000	0%	
001.700.341	Police Supplies and Materials	30,000	-	30,000	6,887	23,113	23%	
001.700.343	Police Gas Oil Tires	72,000	-	72,000	29,113	42,887	40%	
001.700.345	Police Uniforms	10,500	***1,500***	**12,000**	4,392	6,108	42%	*Alottment for academy uniforms*
001.700.353	Police Software	31,000	-	31,000	12,968	18,032	42%	
001.700.570	Police Miscellaneous Fees	-	***6,800***	**6,800**	-	-	0%	*Alottment for potential miscellaneous expenses associated with Chief Transition*
	Total	**2,800,200**	***135,450***	**2,935,650**	***1,328,297***	***1,471,903***	***47%***	
704 - Crossing Guards								
001.704.103	Crossing Guards Salary (5 PT Employees)	19,125	***(10,500)***	**8,625**	7,408	11,717	39%	*Reducing expense allotment, as Crossing Guards will receive their final pay in January 2025*
001.704.104	Crossing Guards FICA	1,465	***(800)***	**665**	567	898	39%	
001.704.570	Crossing Guards Misc	100	***(100)***	**-**	-	100	0%	
	Total	**20,690**	***(11,400)***	**9,290**	***7,975***	***12,715***	***39%***	

FY2025 Expenditures

Account Number	Description	Current FY2025 Budget	Budget Revision #3 1-21-2025	Proposed FY2025 Budget	Year-to-date	Current Budget Balance	Percent of Budget Expended	Revision 3 Descriptions
750 - Streets								
001.750.103	Streets Salary (10 FT employees)	653,000	-	653,000	295,808	357,192	45%	
001.750.104	Streets FICA	52,000	-	52,000	23,968	28,032	46%	
001.750.105	Streets Insurance	187,000	-	187,000	81,660	105,340	44%	
001.750.106	Streets Retirement	78,500	-	78,500	26,158	52,342	33%	
001.750.108	Streets Overtime / Extra Help	15,000	-	15,000	6,597	8,403	44%	
001.750.110	Streets Fringe Benefits	2,500	-	2,500	2,250	250	90%	
001.750.211	Streets Telephone	6,750	-	6,750	2,850	3,900	42%	
001.750.213	Streets Utilities	10,000	-	10,000	3,423	6,577	34%	
001.750.214	Streets Travel	2,500	-	2,500	-	2,500	0%	
001.750.215	Streets Maintenance / Repair Building	3,000	***2,000***	**5,000**	1,320	1,680	44%	*Alottment for minor repairs that may arise during PW Yard project*
001.750.216	Streets Maintenance / Repair Equipment	15,000	-	15,000	2,291	12,709	15%	
001.750.217	Streets Maintenance / Repair Vehicles	22,500	-	22,500	1,042	21,458	5%	
001.750.219	Streets Building and Equipment Rents	5,000	-	5,000	770	4,230	15%	
001.750.221	Streets Training	2,500	-	2,500	73	2,427	3%	
001.750.222	Streets Dues	500	-	500	-	500	0%	
001.750.223	Streets Professional Services	500	-	500	167	333	33%	
001.750.226	Streets Insurance and Bonds	300	-	300	-	300	0%	
001.750.230	Streets Contracted Services	200,000	-	200,000	61,120	138,880	31%	
001.750.341	Streets Supplies and Materials	60,000	-	60,000	14,451	45,549	24%	
001.750.343	Streets Gas Oil Tires	30,000	-	30,000	12,670	17,330	42%	
001.750.345	Streets Uniforms	5,000	-	5,000	-	5,000	0%	
001.750.353	Streets Software	7,000	-	7,000	1,428	5,572	20%	
	Total	**1,358,550**	***2,000***	**1,360,550**	***538,045***	***820,505***	***40%***	
751 - Street Lights								
001.751.213	Street Lights - Utilities	125,000	-	125,000	58,112	66,888	46%	
	Total	**125,000**		**125,000**	***58,112***	***66,888***	46%	
900 - Parks & Recreation						-		
001.900.568	Parks & Recreation Pass through Hotel Tax	200,000	-	200,000	118,503	81,497	59%	
001.900.568.001	Parks & Recreation Operational Contribution	100,000	-	100,000		100,000	0%	
	Total	***300,000***	-	***300,000***	***118,503***	***181,497***	***40%***	
901 - Convention & Visitors Bureau (CVB)						-		
001.901.568	CVB Pass through Hotel Tax	200,000	-	200,000	100,981	99,019	50%	
	Total	**200,000**	-	**200,000**	***100,981***	***99,019***	***50%***	
	Total Expenses	***11,596,348***	***294,500***	***11,890,848***	***4,879,925***	***6,716,423***	***42%***	

LGSD BR (Ver. 2023)

Ora Ash, Deputy State Auditor
West Virginia State Auditor's Office
200 West Main Street
Clarksburg, WV 26301
Phone: 627-2415 ext. 5101 or ext. 5119
Fax: 304-340-5090
Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
Fiscal Year Ending: 2025
Fund: 1
Revision Number: 3
Pages: 1 of 2

City of Ranson
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name: Breanna Andrews
Phone: 304-724-3880
Fax: 304-728-8579
Email: bandrews@ransonwv.us

312 S. Mildred Street
STREET OR PO BOX

Ranson | 25438
CITY | ZIP CODE

Municipality
Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
303	Gas and Oil Severance Tax	55,000		35,000	20,000
320	Fines, Fees & Court Costs	425,000		25,000	400,000
325	Licenses	20,000	5,000		25,000
326	Building Permit Fees	450,000	300,000		750,000
382	Refunds and Rebates	15,000	15,000		30,000
383	Sale of Fixed Assets	1,000	19,000		20,000
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			294,500		

Explanation for Account # 378, Municipal Specific:

Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
412	City Manager's Office	450,500	1,000		451,500
440	City Hall	1,282,000	68,000		1,350,000
444	Contributions / Transfers to Other Funds	2,605,451	70,000		2,675,451
699	Contingencies*	1,159,635	29,450		1,189,085
700	Police Department	2,800,200	135,450		2,935,650
704	Police-Special Duty	20,690	-11,400		9,290
750	Streets and Highways	1,358,550	2,000		1,360,550
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			294,500		

APPROVED BY THE STATE AUDITOR

BY:
Deputy State Auditor, Local Government Services Division **Date**

AUTHORIZED SIGNATURE OF ENTITY

1/21/2025
APPROVAL DATE

REVENUES (CONT) City of Ranson

LGSD: BR City of Ranson CONTROL NUMBER: 2025 FY | 1 FUND | 3 REV #

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
386	Insurance Claims		15,000		15,000
399	Miscellaneous Revenues	1,000	500		1,500
	#N/A				
	#N/A				
	#N/A			

At a regular session of the municipal council, held January 21, 2025, the following order was made and entered:

SUBJECT: The third revision of the FY2025 General Fund Budget of the City of Ranson.
The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices the municipal council does hereby direct the budget be revised PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS, as shown on the General Fund Budget Document and associated revision files, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _____, and duly seconded by _____, the vote thereon was as follows:

_____ Mayor Duke Pierson	Yes	No	Absent
_____ Michael Anderson	Yes	No	Absent
_____ Andy Colandrea	Yes	No	Absent
_____ Amanda Stroud	Yes	No	Absent
_____ Tommy Custer	Yes	No	Absent
_____ Ken Suits	Yes	No	Absent
_____ Herbie McDaniel	Yes	No	Absent

WHEREUPON Mayor Keith D. Pierson, declared said resolution duly adopted, and it is therefore ADJUDGED and ORDERED that said resolution be, and the same is, hereby adopted as so stated above, and the City Manager is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

_____
Keith D. Pierson
Mayor

ATTEST:

_____
Darla Armstrong, City Clerk

AFFIX CITY SEAL:

AGENDA ITEM VII.5

City Council Regular Meeting Request for Action

TO:

FROM: Darla Armstrong

ITEM TYPE: PRESENTATION

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Ongoing Maintenance and Updates to the City Website

ATTACHMENTS:

AGENDA ITEM VII.6

City Council Regular Meeting Request for Action

TO:

FROM: Todd Wilt, Administrative

ITEM TYPE: COUNCIL BUSINESS

AGENDA SECTION: **COUNCIL BUSINESS**

SUBJECT: Request for Improvements or Adjustments to the Traffic Light at Route 9 and Oak Lee Drive by the West Virginia Department of Highways

ATTACHMENTS: