RESOLUTION

At a regular session of the municipal council, held July 29, 2026 the following order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) of the Town of Harpers Ferry, 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 budget revision number 1 , 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:

______________________________ Yes or No

______________________________ Yes or No

______________________________ Yes or No

______________________________ Yes or No

______________________________ Yes or No

WHEREUPON, Mayor Gregory Vaughn, 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 Recording Officer is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

LGSD BR (Ver. 2023)

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)

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

CONTROL NUMBER
Fiscal Year Ending: **2027**
Fund: **1**
Revision Number: **1**
Pages: **1 of ___**

Corporation of Harpers Ferry
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name: **Deborah Kelly**
Phone: **340-535-2206 EXT 3**
Fax:
Email: dkelly@harpersferrywv.us

PO Box 217
STREET OR PO BOX

Harpers Ferry — CITY
25425 — ZIP CODE

Municipality
Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
296	Restricted Fund Balance	90,300	11,000		101,300
298	Assigned Fund Balance	465,500		91,700	373,800
299	Unassigned Fund Balance	641,016	72,584		713,600
314	Sales Tax	275,000	25,000		300,000
327	Miscellaneous Permits	1,000	500		1,500
340	Parks & Recreation	5,000	1,000		6,000

NET INCREASE/(DECREASE) Revenues (ALL PAGES) -4,616

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
414	Finance Office	85,668	14,153		99,821
415	City Clerk	82,952		13,916	69,037
440	City Hall	327,799	24,884		352,683
699	Contingencies*	62,184	3,823		66,007
700	Police Department	796,677	51,940		848,616
750	Streets and Highways	114,621		1,500	113,121
906	Arts & Humanities	120,000	11,000		131,000
975	General Government	298,500		95,000	203,500
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures -4,616

APPROVED BY THE STATE AUDITOR

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

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

REVENUES (CONT) Corporation of Harpers Ferry

LGSD: BR Corporation of Harpers Ferry CONTROL NUMBER: 2027 (FY) 1 (FUND) 1 (REV #)

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
345	Rents/Royalties and Concessions	110,000		25,000	85,000
397	Video Lottery	35,000	2,000		37,000
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
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	#N/A				
	#N/A				
				NET INCREASE/(DECREASE) Revenues (THIS PAGE)	-23,000

Explanation for Account # 378, Municipal Specific:

Explanation for Account #369, Contributions from Other Funds:

	HF GF Budget FY 2027 REV 1	FY 2027	FY 2026 Close	FY 2027 REV 1	FY 2027 REV 1 to	FY 2027 REV 1 to
	July 29, 2026		Apr-26	Proposed	FY 2027 Original	FY 2027 Original
Line item	Description					
	INCOME					
296	Restricted Fund Balance	$ 90,300.00		$ 101,300.00	$ 11,000.00	112%
297	Committed Fund Balance	$ 1,000.00		$ 1,000.00	$ -	100%
298	Assigned Balance	$ 465,500.00		$ 373,800.00	$ (91,700.00)	80%
299	Unassigned Balance	$ 641,016.00		$ 713,600.00	$ 72,584.00	111%
301	Property Tax Current Year	$ 94,959.00	$ 83,043.94	$ 94,959.00	$ -	100%
303	Oil & Gas Severance Tax	$ 1,000.00	$ 670.65	$ 1,000.00	$ -	100%
304	Excise Tax on Utilities	$ 7,000.00	$ 8,585.94	$ 7,000.00	$ -	100%
305	Business & Occupation Tax	$ 200,000.00	$ 268,811.69	$ 200,000.00	$ -	100%
306	Liquor & Wine Tax	$ 12,000.00	$ 12,081.55	$ 12,000.00	$ -	100%
307	Animal Control Tax	$ 110.00	$ 70.20	$ 110.00	$ -	100%
308	Hotel Motel Tax	$ 90,000.00	$ 98,498.22	$ 90,000.00	$ -	100%
314	Sales Tax Revenue	$ 275,000.00	$ 351,084.77	$ 300,000.00	$ 25,000.00	109%
320	Fines Fees Court Costs	$ 20,000.00	$ 23,179.04	$ 20,000.00	$ -	100%
321	Parking Violations	$ 20,000.00	$ 24,802.05	$ 20,000.00	$ -	100%
325	Licenses	$ 6,500.00	$ 6,287.50	$ 6,500.00	$ -	100%
326	Building Permits	$ 5,000.00	$ 21,464.50	$ 5,000.00	$ -	100%
327	Miscellaneous Permits	$ 1,000.00	$ 1,792.00	$ 1,500.00	$ 500.00	150%
328	Franchise Fees	$ 3,000.00	$ 2,811.55	$ 3,000.00	$ -	100%
330	IRP Fees	$ 5,000.00	$ 3,973.39	$ 5,000.00	$ -	100%
340	Parks & Rec	$ 5,000.00	$ 6,252.90	$ 6,000.00	$ 1,000.00	120%
342	Parking Meter Revenue	$ 220,000.00	$ 239,959.75	$ 220,000.00	$ -	100%
345	Rents and Concessions	$ 110,000.00	$ 93,772.79	$ 85,000.00	$ (25,000.00)	77%
365	Federal Government Grants	$ 5,000.00		$ 5,000.00	$ -	100%
366	State Government Grants		$ 14,700.00		$ -	#DIV/0!
367	Other Grants		$ 1,103.57		$ -	#DIV/0!
376	Table Games	$ 13,000.00	$ 12,441.87	$ 13,000.00	$ -	100%
368	Contribution from Other Entities	$ 85,000.00	$ 85,000.00	$ 85,000.00	$ -	100%
380	Interest Earned on Investments	$ 4,000.00	$ 5,215.78	$ 4,000.00	$ -	100%
382	Refunds or Rebates	$ 1,500.00	$ 1,588.99	$ 1,500.00	$ -	100%
386	Insurance Claims		$ 946.72		$ -	#DIV/0!
397	Lottery	$ 35,000.00	$ 42,765.42	$ 37,000.00	$ 2,000.00	106%
399	Miscellaneous Revenue	$ 1,500.00	$ 1,367.00	$ 1,500.00	$ -	100%
405	Board of Zoning Appeals	$ 150.00	$ 75.00	$ 150.00	$ -	100%
					$ -	#DIV/0!
		$ 2,418,535.00	$ 1,412,346.78	$ 2,413,919.00	$ (4,616.00)	100%
	EXPENSE				$ -	#DIV/0!
402	Economic Development	$ 15,000.00	$ 9,909.10	$ 15,000.00	$ -	100%
405	Board of Zoning Appeals	$ 300.00	$ 93.72	$ 300.00	$ -	100%
409	Office of mayor	$ 22,600.00	$ 21,620.04	$ 22,600.00	$ -	100%
410	Members of Council	$ 21,900.00	$ 21,854.00	$ 21,900.00	$ -	100%
411	Office of recorder	$ 6,515.00	$ 6,542.01	$ 6,515.00	$ -	100%
414	Financial Office	$ 85,668.22	$ 89,336.28	$ 99,821.31	$ 14,153.09	117%
415	Office of Clerk	$ 82,952.27	$ 66,284.37	$ 69,036.58	$ (13,915.69)	83%
417	Office Of Attorney	$ 10,000.00	$ 4,078.72	$ 10,000.00	$ -	100%
426	Litigation Reserve	$ 5,000.00		$ 5,000.00	$ -	100%
435	Region 9	$ 500.00	$ 465.37	$ 500.00	$ -	100%
437	Planning Commission	$ 7,500.00	$ 10,000.00	$ 7,500.00	$ -	100%
438	Elections	$ 5,250.00		$ 5,250.00	$ -	100%
440	City Hall	$ 327,798.83	$ 270,128.90	$ 352,683.10	$ 24,884.27	108%
571	Parking	$ 21,468.41	$ 16,470.33	$ 21,468.41	$ -	100%
699	Contingency	$ 62,184.34		$ 66,007.14	$ 3,822.80	106%
700	Police Dept	$ 796,676.87	$ 588,322.23	$ 848,616.44	$ 51,939.57	107%
706	Fire Dept	$ 8,000.00	$ 4,000.00	$ 8,000.00	$ -	100%
750	Street Dept	$ 114,621.06	$ 100,712.36	$ 113,121.02	$ (1,500.04)	99%
751	Street Lights	$ 19,500.00	$ 16,757.39	$ 19,500.00	$ -	100%
752	Street Signs	$ 5,000.00	$ 920.91	$ 5,000.00	$ -	100%
753	Snow Removal	$ 30,000.00	$ 49,005.34	$ 30,000.00	$ -	100%
759	Public Transit	$ 5,000.00	$ 4,500.00	$ 5,000.00	$ -	100%
809	Grants Health and Sanitation	$ 12,900.00		$ 12,900.00	$ -	100%
900	Parks	$ 8,900.00	$ 3,171.43	$ 8,900.00	$ -	100%
901	Visitor Bureau	$ 45,000.00	$ 50,792.57	$ 45,000.00	$ -	100%
906	Arts & Humanities	$ 120,000.00	$ 21,928.75	$ 131,000.00	$ 11,000.00	109%
911	Historical Commission / BZA HLC	$ 4,300.00		$ 4,300.00	$ -	100%
916	Library	$ 5,500.00	$ 5,000.00	$ 5,500.00	$ -	100%
975	General Government	$ 298,500.00		$ 203,500.00	$ (95,000.00)	68%
976	Public Safety	$ 80,000.00	$ 32,082.40	$ 80,000.00	$ -	100%
977	Streets and Transportation	$ 190,000.00	$ 4,387.00	$ 190,000.00	$ -	100%
					$ -	#DIV/0!
		$ 2,418,535.00	$ 1,398,363.22	$ 2,413,919.00	$ (4,616.00)	100%
		$ -	$ 13,983.56	$ -	$ -	#DIV/0!

Line item	Description	FY 2027	ACTUAL	FY 27 REV 1	FY 27
	HF Water Works Proposed	FY 2027	ACTUAL	FY 27 REV 1	FY 27
FY 2026 REV 2 and FY 2027			YEAR END	PROPOSED	to
Line item	Description		NOT FINAL		FY 2027 REV 1
		May 11 2026			
400	INCOME				
	Bond Renewal & repl 2/5%	$26,325.00	$28,100.00	$26,325.00	$0.00
	CWCR Reserve	$72,341.10	$68,100.00	$72,341.10	$0.00
	New Water Taps		$2,250.00		$0.00
	Capacity Improvement Fees		$8,775.00		$0.00
419	Interest Income Bonds				$0.00
421	Non Utility Income		$1,517.87		$0.00
419	Interest	$10,000.00	$15,174.59	$12,000.00	$2,000.00
421 a	Other Income				$0.00
421 B	Other Grants w				$0.00
461	Customers				$0.00
462	Customer Hydrants	$6,700.00	$4,287.51	$6,700.00	$0.00
461	Water Bill Payments	$1,053,000.00	$1,054,461.71	$1,053,000.00	$0.00
462.1	Annual Fire Service Fee	$3,000.00	$860.76	$3,000.00	$0.00
471	PSD Billing	$36,000.00	$34,095.00	$36,000.00	$0.00
	ARPA				$0.00
472	AT&T Rent			$25,000.00	$25,000.00
	MISC				$0.00
	SOFT Cost for Elks Run				$0.00
					$0.00
	Renew Replace (upgrade M/S C/S)	$40,000.00	$37,303.67	$40,000.00	$0.00
	Soft Cost from Plant Project				$0.00
	Total Income	$1,247,366.10	$1,254,926.11	$1,274,366.10	$27,000.00

	HF Water Works Proposed	FY 2027	ACTUAL	FY 27 REV 1	FY 27
FY 2026 REV 2 and FY 2027			YEAR END	PROPOSED	to
Line item	Description		NOT FINAL		FY 2027 REV 1
		May 11 2026			
					$0.00
	EXPENSE				$0.00
631.1	Prof Services Accounting	$15,000.00	$12,911.06	$15,000.00	$0.00
	SB234 Reserve	$72,341.10	$68,100.00	$72,341.10	$0.00
334	New Meter	$500.00	$1,982.00	$3,000.00	$2,500.00
334	Maint of Meters	$1,000.00	$6,118.71	$6,882.27	$5,882.27
341.2	Cap Outlay - Auto	$14,223.00	$7,766.88	$13,623.00	($600.00)
605.8	Accrued Leave	$3,000.00	$0.00	$3,000.00	$0.00
620.7a	Bank Service Charge	$25.00		$25.00	$0.00
670.7	Bad Debt	$2,500.00		$2,500.00	$0.00
675.3	Uniforms	$1,500.00	$577.58	$1,500.00	$0.00
675.3	training	$1,000.00		$1,000.00	$0.00
675.3	Membership/Dues	$500.00	$424.00	$500.00	$0.00
	Maint of Mains				$0.00
675.6	Miscellaneous Expense	$1,000.00	$1,012.68	$1,000.00	$0.00
642.6	Rental Equipment	$1,200.00	$296.44	$1,200.00	$0.00
620.6	Materials/Supplies - Mains	$15,000.00	$6,869.02	$20,000.00	$5,000.00
636	Contracted Services	$40,000.00	$72,079.29	$60,000.00	$20,000.00
127	Bond Renewal and Replace	$26,325.00	$28,100.00	$26,325.00	$0.00
408.1	Assessments	$2,600.00	$2,287.35	$3,500.00	$900.00
427.3	Bonds Payable	$252,640.00	$234,360.00	$252,640.00	$0.00
427.3	Municipal Bond Comm	$18,600.00	$21,329.08	$18,600.00	$0.00
	2024 Series A Bank Financing	$98,000.00	$64,258.09	$98,000.00	$0.00
601.3	Plant Salaries/Wages	$242,311.33	$217,721.23	$194,881.81	($47,429.52)
601.7	Office Salaries/Wages	$123,828.85	$125,221.06	$155,870.72	$32,041.87
408.12	PR tax expense Employer	$29,291.21	$26,943.41	$28,060.20	($1,231.01)
604.8	Pension Exp	$30,383.60	$32,571.45	$30,471.40	$87.80
605.8	Employee PEIA				$0.00
	OPEB Water				$0.00
605.8	Employee PEIA	$63,942.86	$54,860.36	$53,000.00	($10,942.86)

	HF Water Works Proposed	FY 2027	ACTUAL	FY 27 REV 1	FY 27
FY 2026 REV 2 and FY 2027			YEAR END	PROPOSED	to
Line item	Description		NOT FINAL		FY 2027 REV 1
		May 11 2026			
615.3	Utilities	$37,000.00	$37,152.45	$39,000.00	$2,000.00
618.3	Plant Chemicals	$12,000.00	$11,599.78	$14,045.60	$2,045.60
620.3	Plant - Materials/Supplies	$10,000.00	$9,018.33	$10,000.00	$0.00
620.6	Maintenance of Hydrants	$3,500.00	$4,138.52	$3,500.00	$0.00
620.7	Postage/Cust Acct Supplies	$5,500.00	$4,632.59	$5,500.00	$0.00
631.2	Payroll Processing Water	$900.00	$708.92	$900.00	$0.00
620.8	Office Supplies/Exp	$22,000.00	$19,759.57	$25,000.00	$3,000.00
620.8	Plant Maintenance Supplies	$10,000.00	$8,938.38	$10,000.00	$0.00
631.3	Lab Services	$9,000.00	$9,265.09	$10,000.00	$1,000.00
631.4	Plant Maint Contract SVC	$15,000.00	$34,250.68	$35,000.00	$20,000.00
631.8	Legal Fees and Studies	$3,000.00	$10,666.50	$5,000.00	$2,000.00
631.8_	Security 911 notification	$500.00	$513.50	$500.00	$0.00
642.8	Leased Equipment W	$1,000.00	$1,166.84	$2,000.00	$1,000.00
650.8	Auto & Transportation	$5,000.00	$5,696.69	$6,000.00	$1,000.00
656.8	Ins- Prop, Liab, Worker/Como	$45,000.00	$26,811.83	$32,000.00	($13,000.00)
660.8	Advertising & Legal Publication	$1,000.00	$886.83	$1,000.00	$0.00
675.8	Telephone	$8,000.00	$9,246.38	$9,500.00	$1,500.00
	Travel Expense/Training	$2,254.15	$1,137.27	$2,500.00	$245.85
	Distribution System RESERVE				$0.00
					$0.00
	Total Exp	$1,247,366.10	$1,181,379.84	$1,274,366.10	$27,000.00
		$0.00	$73,546.27	$0.00	($0.00)