



CORPORATION OF HARPERS FERRY

Town Council

DRAFT MINUTES

Regular Meeting

Monday, 10 August 2026

7:00 p.m.

Town Hall • 1000 Washington Street, 2nd Floor, Harpers Ferry, West Virginia 25425

The meeting was called to order at 7:00 p.m. by Mayor Vaughn, followed by a recitation of the Pledge of Allegiance.

Member	Title	Status
Greg Vaughn	Mayor	Present
Kevin Carden	Recorder	Present
Chris Craig	Councilmember	Present
Greg “Storm” DiCostanzo	Councilmember	Present
Jesse Z. Melton	Councilmember	Present
Christian Pechuekonis	Councilmember	Present
David Simmons	Councilmember	Present

The agenda was approved as amended.

There was one public comment:

- Zach Morse spoke in favor of the proposed Dark Sky ordinance and against Senate Bill 659 (2026, “prohibiting certain restrictions on regulation of accessory dwelling units”).

1. Mayor’s announcements.

Mayor Vaughn thanked Virliisa Breeden for her years of service to the Town.

2. Recorder’s comments and updates.

None.

3. Community announcements.

a. Hill Top Hotel.

None.

b. National Park Service.

Superintendent Tonya Gossett said the Byron Bridge crossing has been closed until the new steps are installed and completed. The Appalachian Chamber Music Festival concert was quite successful, for which Superintendent Gossett thanked all who attended. An herbicide is being applied at Bolivar Heights and Nash Farm on the 17th of August, which will require the closure of these locations temporarily. A renovation project is being started at Anthony Hall from September 2026 to January 2027. The Park is working on designs for six new wayside exhibits in Lower Town, two of which will include tactile components for the visually impaired. This fall, the National Park Service will begin a pavement preservation project throughout the Park, its properties in the town, and some public streets and ways used by visitors.

c. Other.

Chris Craig extended thanks to the National Park Service for hosting the Appalachian Chamber Music Festival.

Christian Pechuekonis mentioned that the Town will hold a job fair on the 24th of September.

4. Approval of minutes.

a. Regular Council meetings: 13 April 2026, 8 June 2026, 13 July 2026.

- Chris Craig motioned for approval of the 13 April 2026 minutes; David Simmons seconded. Motion passed unanimously.
- David Simmons motioned for approval of the 8 June 2026 minutes as amended; Chris Craig seconded. Motion passed unanimously.
- Chris Craig motioned for approval of the 13 July 2026 minutes as amended; Jesse Melton seconded. Motion passed unanimously.

b. Special Council meetings: 27 February 2026, 8 July 2026, 17 July 2026, 29 July 2026 .

- Chris Craig motioned for approval of the 27 February 2026 minutes as amended; Jesse Melton seconded. Motion passed unanimously.
- Chris Craig motioned for approval of the 17 July 2026 minutes as presented; David Simmons seconded. Motion passed unanimously.
- Chris Craig motioned for approval of the 29 July 2026 minutes as presented; Jesse Melton seconded. Motion passed unanimously.

The minutes for 8 July 2026 were not available at this time.

5. Town reports.

a. Historic Landmarks Commission.

i. General report.

George Owen reported that Landmarks held a special meeting in July, the minutes of which will be approved at the regular August meeting. A special meeting will be scheduled to review Appendix A. The president of the Commission will prepare a request to the State for additional funding for current initiatives. The Commission continues to work on a list of vacant and blighted properties. Discussion was held on an application for work at 167 High Street, but there was no action required for a vote by Landmarks. An application for 316 Fillmore Street was approved, pending the president's review with the Code Enforcement Officer. The Commission noted the presence of several snakes at the Hill Top Hotel property, including copperheads.

b. Planning Commission.

i. General report.

Zach Morris reported that the Planning Commission reviewed the comprehensive plan process. They plan to create a template for the commissions to use when composing their annual reports.

ii. Discussion and action on the composition of the Planning Commission.

Zach Morse reported that the Planning Commission would like to request that the Town Council member on the Planning Commission also be a member of the Budget and Finance Committee. Mayor Vaughn noted that this cannot be done by ordinance, since that committee is a standing committee and not created by ordinance; however, it could be done by Council appointment.

c. Parks and Recreation Commission.

i. General report.

Zach Morse reported that two of the three recent concerts that had been scheduled were held. The third was prevented by bad weather. During next week's meeting, the Commission will finalize the schedule for fall events.

d. Water Commission.

i. General report from the Public Works Administrator.

Steve Paradis reported that the unaccounted-for water rate for the last month was in the high 20s, percentage-wise. Greenridge will be reviewing some lines tomorrow. About 750 bills were just sent out for the new radio-read meters. The

collector at High Acre is fully operational and tied into the system. The Gilbert Street project has not yet begun, but preparations are being made for it. Drawings for Phase III of the water project are being prepared; work is expected to begin in Spring 2027. The Water Works is still short-handed.

ii. Water Commission report.

None.

e. Treasurer's reports and approvals.

i. Review and approval of financial reports: June 2026.

Motion	Motion to approve the June 2026 financial reports.
Motion by	Chris Craig
Second	Jesse Melton
YES	7
NO	0
Result	MOTION APPROVED

ii. Approval of invoices and purchases.

Motion	Motion to approve the invoices and purchases as submitted.
Motion by	Chris Craig
Second	David Simmons
YES	7
NO	0
Result	MOTION APPROVED

f. Budget and Finance Committee.

i. Discussion and action regarding Distribution System Phase I.

Storm DiCostanzo said the Budget and Finance Committee is waiting on an easement resolution to move forward on this item.

ii. Discussion and action regarding FY 2024 Distribution System Phase II – Water Meters Resolution 3.

Motion	Motion to approve FY 2024 Distribution System Phase II – Water Meters Resolution 3.
Motion by	Chris Craig
Second	David Simmons
YES	7
NO	0
Result	MOTION APPROVED

iii. Discussion and action regarding update regarding FY 2026 CDS Distribution System Phase III.

Storm DiCostanzo said this item will be presented for bids around September or October of this year.

iv. Discussion and action regarding maintenance of mains contracting.

Storm DiCostanzo said that \$6,050 have been spent of the \$10,000 approved for this item by the Town Council.

v. Discussion and action regarding Water Works vehicle.

Storm DiCostanzo said delivery of the new vehicle is expected by the end of this week.

vi. Discussion and action regarding Water Works personnel capacity.

This item was discussed in executive session.

vii. Discussion and action regarding Harpers Ferry Water Works water testing services.

Storm DiCostanzo said there is word that the State may be closing its water testing service in Kearneysville. This testing is a requirement. The Town is attempting to collaborate with other municipalities in the area to figure out how to manage this closure, if it does happen.

viii. Discussion and action regarding subscription terms.

Jesse Melton recused himself from the discussion and vote on this item.

Motion	Motion to add Visio components to Councilmember Melton's Town Microsoft account for the duration of the website reset project and reimburse Mr. Melton back to October 2025, when the project began.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	6
NO	0
Result	MOTION APPROVED

ix. Discussion and action regarding cash management strategy.

No action at this time.

x. Discussion and action regarding Harpers Ferry Annual Signature Event.

Motion	Motion to make Olde Tyme Christmas the Harpers Ferry Signature Event for 2026.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	7
NO	0
Result	MOTION APPROVED

xi. Discussion and action regarding payments for the summer concert series.

Storm DiCostanzo said the contract as written for this year's summer concerts did not have a cancellation clause. He said such a clause is a pretty standard item in most such contracts. The request is that if a concert is cancelled, half the amount that was contracted for the performer is paid. The Parks and Recreation Commission will be voting on this item at their next meeting.

xii. Discussion and action regarding Harpers Ferry Police Department body camera policies.

Mayor Vaughn said he met with the Chief and stated that the officers are not to turn off their body cameras, due to officer safety and Town liability.

xiii. Discussion and action regarding public safety and law enforcement policy.

Storm DiCostanzo said the Budget and Finance Committee adopted a resolution in April on this subject, pending review by legal counsel. The language was taken from a similar resolution by the City of Charles Town. Once it is cleared, it will be sent out for signatures by the police officers.

xiv. Discussion and action regarding Town website.

Storm DiCostanzo said a design kickoff meeting was held. Some Microsoft OneDrive modules may need to be added to the accounts. An additional \$10,000 has been allocated for this implementation. Some additional costs to the vender are projected, but it is not yet known how much this may be. The current estimate for the new site to go live is February or early March of next year.

g. Ordinance Review Committee.**i. Ordinance Review Committee report.**

None.

ii. Discussion and action on first reading for approval of Ordinance 2026-04 Signs, pertaining to historic and solicitation signage.

Main motion	Motion to approve first reading for approval of Ordinance 2026-04 Signs, pertaining to historic and solicitation signage.
Main motion by	Jesse Melton
Second – main motion	Christian Pechuekonis
Amended motion	Motion to add the word “natural” before “person” at 1316.02(k).
Amended motion by	Storm DiCostanzo
Second – amended	Jesse Melton
YES – amendment	7
NO – amendment	0
Result – amendment	AMENDMENT APPROVED
YES – main motion	7
NO – main motion	0
Result – main motion	MOTION APPROVED AS AMENDED

iii. Discussion and action on first reading for approval of Ordinance 2026-05 Dark Sky, pertaining to the protection of the night sky.

Jesse Melton recused himself from the discussion and vote on this item.

Motion	Motion to approve first reading for approval of Ordinance 2026-05 Dark Sky, pertaining to the protection of the night sky.
Motion by	Chris Craig
Second	Christian Pechuekonis
YES	6
NO	0
Result	MOTION APPROVED

h. Internal Office Operations Committee.

i. General report.

David Simmons reported that the Internal Office Operations Committee will meet this Thursday to talk about job descriptions, among other topics.

6. New business.

a. Discussion and action regarding the implications and response to West Virginia Senate Bill 659.

Christian Pechuekonis said that this bill will benefit most cities and towns in West Virginia, but because Harpers Ferry is completely within a historic district, it will not be very good for this town. The bill primarily concerns Auxiliary Dwelling Units

(ADUs). The bill is currently in effect as West Virginia Code § 8-42. Mr Pechuekonis said it would be a good idea to review the Town's housing ordinances to see how they fit with this new law. Mayor Vaughn suggested that he and a couple of Council members sit down with Senator Patricia Rucker to discuss this law and how it will affect Harpers Ferry. Mr Pechuekonis felt the first step would be to consult with the Town Attorney, then with Senator Rucker. After further deliberation, it was decided to first discuss this bill with the Town Attorney.

Motion	Motion to enter executive session, pursuant to WV Code § 6-9A-4(b)(2)(A).
Motion by	Chris Craig
Second	Christian Pechuekonis
Result	MOTION APPROVED. Executive session began at 8:49 p.m.

The executive session ended at 9:16 p.m.

Motion to adjourn by Chris Craig, seconded by David Simmons. Meeting adjourned at 9:16 p.m.

The above minutes are true and correct, as approved.

Mayor: _____

Date: _____

Recorder: _____

Date: _____



CORPORATION OF HARPERS FERRY

Town Council

DRAFT MINUTES

Special Meeting

Wednesday, 8 July 2026

6:30 p.m.

Town Hall • 1000 Washington Street, 2nd Floor, Harpers Ferry, West Virginia 25425

The meeting was called to order at 6:30 p.m. by Mayor Vaughn.

Member	Title	Status
Greg Vaughn	Mayor	Present
Kevin Carden	Recorder	Present
Chris Craig	Councilmember	Present
Greg “Storm” DiCostanzo	Councilmember	Present
Jesse Z. Melton	Councilmember	Present
Christian Pechuekonis	Councilmember	Present
David Simmons	Councilmember	Absent

Unfinished business.

1. Discussion and action regarding Water Distribution System Phase II data collection points and terms.

Motion	Motion to grant the Mayor the authority to sign the lease agreement with Potomac Appalachian Trail Club, Inc. in connection with the Harpers Ferry Water Works water meter upgrade project.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	6
NO	0
Result	MOTION APPROVED

2. Discussion and action regarding employee staffing.

This item was discussed in executive session. No action was taken.

New business.

1. Discussion and action regarding Water Distribution System Phase I easements.

This item was discussed in executive session.

Motion	Motion to grant the Town Attorney the authority to negotiate Gilbert Street easements and authorize the Mayor to act as the grantee.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	6
NO	0
Result	MOTION APPROVED

2. Discussion and action regarding FY 2027 Continuous Service compensation.

Motion	Motion to approve FY 2027 Continuous Service compensation as submitted.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	6
NO	0
Result	MOTION APPROVED

3. Discussion and action regarding FY 2027 COLA wage increase.

Motion	Motion to approve FY 2027 COLA wage increase as submitted.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	6
NO	0
Result	MOTION APPROVED

4. Discussion and action regarding employee(s) compensation.

This item was discussed in executive session.

Motion	Motion to change the Finance Officer's compensation from Step 7 to Step 9 effective 1 July 2026.
Motion by	Storm DiCostanzo
Second	Jesse Melton
YES	6
NO	0
Result	MOTION APPROVED

Motion	Motion to enter executive session, pursuant to WV Code §§ 6-9A-4(b)(9).
Motion by	Chris Craig
Second	Christian Pechuekonis

Result	MOTION APPROVED. Executive session began at 6:33 p.m. Included with the Council were Attorney Kin Sayre, Police Chief John Brown, Finance Officer Deb Kelly, and Public Works Administrator Steve Paradis.
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The executive session ended at 7:15 p.m.

Motion to adjourn by Jesse Melton, second by Chris Craig. Meeting adjourned at 7:20 p.m.

The above minutes are true and correct, as approved.

Mayor: _____ Date: _____

Recorder: _____ Date: _____



Corporation of Harpers Ferry

Town Council

DRAFT MINUTES

Special Meeting
Thursday, August 20, 2026
3:00 p.m.

Town Hall
1000 Washington Street, 2nd Floor
Harpers Ferry, West Virginia 25425

The meeting was called to order at 3:00 p.m. by Mayor Vaughn.

Member	Title	Status
Greg Vaughn	Mayor	Present
Kevin Carden	Recorder	Absent
Chris Craig	Councilmember	Present
Greg "Storm" DiCostanzo	Councilmember	Present
Jesse Z. Melton	Councilmember	Present
Christian Pechuekonis	Councilmember	Present
David Simmons	Councilmember	Absent

The agenda was amended to have item 3 follow item 1, and item 2 follow item 3. (Motion by Mr. Craig, Second by Mr. DiCostanzo, approved 5-0).

1. Discussion and action regarding proposed adjustment to March 2026 Water Works Billing cycle.

No actions were taken.

Motion	Motion to enter executive session, pursuant to WV Code §§ 6-9A-4 regarding matters of employment and legal confidentiality.
Motion by	Chris Craig
Second	Jesse Melton
YES	5
NO	0
Result	MOTION APPROVED 5-0, entered executive session at 3:00 p.m.

2. Discussion and action regarding state mandated ordinance compliance guidelines as contained in Senate Bill 659.

No actions were taken.

3. Discussion and action regarding water works staffing.

Motion	Motion to establish Water Distribution System positions within the Harpers Ferry Water Works, and for them to be developed for Town Council approval.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	5
NO	0
Result	MOTION APPROVED 5-0

Motion	Motion to authorize the Finance Officer and Public Works Administrator to develop a contract for the Water Works to hire Patrick Wagaman at a rate of \$25/hour.
Motion by	Storm DiCostanzo
Second	Jesse Melton
YES	5
NO	0
Result	MOTION APPROVED 5-0

Motion	Move to have the Finance Officer and Public Works Administrator review and make recommendations for the Harpers Ferry Water Works pay scale step rates.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	5
s	0
Result	MOTION APPROVED 5-0

Adjournment at 5:01 p.m. (Motion by Mr. Craig, Second by Mr. Pechuekonis, approved 5-0)



Corporation of Harpers Ferry

Town Council

MINUTES

Special Meeting
Monday, August 27, 2026
10 a.m.

Town Hall
1000 Washington Street, 2nd Floor
Harpers Ferry, West Virginia 25425

The meeting was called to order at 10:00 a.m. by Mayor Vaughn

Member	Title	Status
Greg Vaughn	Mayor	Present
Kevin Carden	Recorder	Absent
Chris Craig	Councilmember	Present
Greg "Storm" DiCostanzo	Councilmember	Present
Jesse Z. Melton	Councilmember	Present
Christian Pechuekonis	Councilmember	Present
David Simmons	Councilmember	Absent

Mr. DiCostanzo was appointed as the Recording Officer for the meeting.

Approval of agenda.

- The agenda was approved, with items to be discussed in the following order: New Business 2, Unfinished Business 1, Unfinished Business 2, New Business 1 (Motion Mr. DiCostanzo, Second Mr. Craig, approved 5-0)

Unfinished Business:

1. Discussion and action regarding proposed adjustment to March 2026 Water Works Billing cycle.

A discussion took place during executive session. No action was taken.

Motion	Move that the council go into executive session per §6-9A-4. Exceptions.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	5
NO	0
Result	MOTION APPROVED 5-0

The Council entered executive session at 10:16 a.m. and exited at 11:35 a.m. The Finance Officer, Public Works Administrator, and Mike Rock and Elizabeth Riordan of the Water Commission were admitted to executive session for agenda items related to Harpers Ferry Water Works.

2. Discussion and action regarding state mandated ordinance compliance guidelines as contained in Senate Bill 659. (This item may require executive session.)

A discussion took place during executive session. No action was taken.

New Business:

1. Discussion and action on employee staffing and compensation.

A discussion took place during executive session.

Motion	Move to adopt the HFWW wage scales as presented by the Finance Officer, which adds the Water Distribution System Operator position.
Motion by	Storm DiCostanzo
Second	Chris Craig
YES	5
NO	0
Result	MOTION APPROVED 5-0

Motion	Move that the current Water Clerk be moved to Step 10 in the HFWW wage scales, effective retroactively to August 24, 2026.
Motion by	Storm DiCostanzo
Second	Jesse Melton
YES	5
NO	0
Result	MOTION APPROVED 5-0

2. Discussion and action regarding Town Job Fair event.

There was a wide-ranging discussion. It was determined that due to recent hiring success, a job fair is not currently necessary. It was agreed that the event format developed by Mr. Pechuekonis should be kept for future use.

Adjournment at 11:37 a.m. (Motion by by Mr. Pechuekonis, second by Mr. Melton, approved 5-0)

2:52 PM

09/08/26

Accrual Basis

Corp. of Harpers Ferry
P & L Budget vs. Actual (General, Excluding Water & Coal)
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
General				
296 · Restricted Fund Balance	0.00	101,300.00	-101,300.00	0.0%
297 · Committed Fund Balance	0.00	1,000.00	-1,000.00	0.0%
298 · Assigned Fund Balance	0.00	373,800.00	-373,800.00	0.0%
299 · Unassigned Fund Balance	0.00	713,600.00	-713,600.00	0.0%
301-01 · Property Tax Current Year	1,252.08	94,959.00	-93,706.92	1.3%
303 · Oil & Gas Severance Tax	0.00	1,000.00	-1,000.00	0.0%
304 · Excise Tax on Utilities	1.63	7,000.00	-6,998.37	0.0%
305 · Business and Occupation Tax	20,095.95	200,000.00	-179,904.05	10.0%
306 · Liquor & Wine Tax	3,355.88	12,000.00	-8,644.12	28.0%
307 · Animal Control Tax	0.00	110.00	-110.00	0.0%
308 · Hotel Motel	15,960.95	90,000.00	-74,039.05	17.7%
314 · Sales Tax Revenue	88,454.49	300,000.00	-211,545.51	29.5%
320 · Fines, Fees & Court Cost	2,080.00	20,000.00	-17,920.00	10.4%
320_399 · Police Department Rev Sources	914.00	20,000.00	-19,086.00	4.6%
325 · Licenses	1,495.00	6,500.00	-5,005.00	23.0%
326 · Building Permit Fees	200.00	5,000.00	-4,800.00	4.0%
327 · Miscellaneous Permits (Parking)	15.00	1,500.00	-1,485.00	1.0%
328 · Franchise Fees	0.00	3,000.00	-3,000.00	0.0%
330 · IRP Fees	205.20	5,000.00	-4,794.80	4.1%
340 · Parks and Rec.	0.00	6,000.00	-6,000.00	0.0%
342 · Parking Meter Revenue	22,222.08	220,000.00	-197,777.92	10.1%
345 · Rents & Concessions	5,671.18	85,000.00	-79,328.82	6.7%
365 · Federal Government Grants	9,000.00	5,000.00	4,000.00	180.0%
366 · State Government Grants	0.00	0.00	0.00	0.0%
367 · Other Grants	0.00	0.00	0.00	0.0%
368 · Contributions from other Entiti	0.00	85,000.00	-85,000.00	0.0%
376 · Table Gaming Income	1,135.55	13,000.00	-11,864.45	8.7%
380 · Interest Earned on Investments	499.24	4,000.00	-3,500.76	12.5%
382 · Refunds and Rebates	0.00	1,500.00	-1,500.00	0.0%
397 · Lottery	1,307.57	37,000.00	-35,692.43	3.5%
399 · Miscellaneous Revenue	0.00	1,500.00	-1,500.00	0.0%
405 · Board of Zoning-Appeal	0.00	150.00	-150.00	0.0%
Total General	173,865.80	2,413,919.00	-2,240,053.20	7.2%
386 · Insurance Claims	0.00	0.00	0.00	0.0%
Total Income	173,865.80	2,413,919.00	-2,240,053.20	7.2%
Gross Profit	173,865.80	2,413,919.00	-2,240,053.20	7.2%
Expense				
001.760 Parking	1,493.36	21,468.41	-19,975.05	7.0%

Corp. of Harpers Ferry
P & L Budget vs. Actual (General, Excluding Water & Coal)
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
405 - Board of Zoning Appeals	0.00	300.00	-300.00	0.0%
Capital Projects Expenditures				
001.975 · General Government	0.00	203,500.00	-203,500.00	0.0%
001.976 · Public Safety	0.00	80,000.00	-80,000.00	0.0%
001.977 · Street and Transportation	0.00	190,000.00	-190,000.00	0.0%
Total Capital Projects Expenditures	0.00	473,500.00	-473,500.00	0.0%
Culture & Rec Exp				
900 · Parks	503.79	8,900.00	-8,396.21	5.7%
901 · Visitors Bureau -H	10,031.42	45,000.00	-34,968.58	22.3%
906 · Arts & Humanities -H	1,381.00	131,000.00	-129,619.00	1.1%
911 · Historical Landmarks Com.	0.00	4,300.00	-4,300.00	0.0%
916 · Library	0.00	5,500.00	-5,500.00	0.0%
Total Culture & Rec Exp	11,916.21	194,700.00	-182,783.79	6.1%
001.402 · Economic Development	0.00	15,000.00	-15,000.00	0.0%
001.409 · Office of Mayor	1,794.17	22,600.00	-20,805.83	7.9%
001.410 · Members of Council	0.00	21,900.00	-21,900.00	0.0%
001.411 · Office of Recorder	35.00	6,515.00	-6,480.00	0.5%
001.413 · Office of Treasurer	16,156.20	99,821.31	-83,665.11	16.2%
001.415 · Office of City Clerk	1,164.19	69,036.57	-67,872.38	1.7%
001.426 · Litigation Reserve	0.00	5,000.00	-5,000.00	0.0%
001.435 · Region 9 Dev. Authority	465.37	500.00	-34.63	93.1%
001.437 · Planning Commission	0.00	7,500.00	-7,500.00	0.0%
001.438 · Elections	0.00	5,250.00	-5,250.00	0.0%
001.440 · City Hall	20,630.14	352,683.10	-332,052.96	5.8%
001.699 · Contingencies	0.00	66,007.12	-66,007.12	0.0%
001.700 · Police Dept	66,037.39	848,616.44	-782,579.05	7.8%
001.706 · Fire Dept	0.00	8,000.00	-8,000.00	0.0%
001.750 · Street Department	11,588.66	113,121.05	-101,532.39	10.2%
001.751 · Street Lights	0.00	19,500.00	-19,500.00	0.0%
001.752 · Street Signs	0.00	5,000.00	-5,000.00	0.0%
001.753 · Snow Removal	0.00	30,000.00	-30,000.00	0.0%

Corp. of Harpers Ferry
P & L Budget vs. Actual (General, Excluding Water & Coal)
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
001.759 . Public Transit	0.00	5,000.00	-5,000.00	0.0%
417 . Office of Attorney	0.00	10,000.00	-10,000.00	0.0%
987 . Health and Sanitation	0.00	12,900.00	-12,900.00	0.0%
Total Expense	131,280.69	2,413,919.00	-2,282,638.31	5.4%
Net Ordinary Income	42,585.11	0.00	42,585.11	100.0%
Net Income	42,585.11	0.00	42,585.11	100.0%

2:55 PM

09/08/26

Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Ordinary Income/Expense									
Income									
General									
301-01 · Property Tax Current Year									
Deposit	07/09/2026	12116	Sheriff of Jefferso...	June collecti...	General		001 General ...	1,083.80	1,083.80
Deposit	07/09/2026	12106	Sheriff of Jefferso...	June Collect...	General		001 General ...	168.28	1,252.08
Total 301-01 · Property Tax Current Year								1,252.08	1,252.08
304 · Excise Tax on Utilities									
Deposit	07/23/2026			July Public ...	General		001 General ...	1.63	1.63
Total 304 · Excise Tax on Utilities								1.63	1.63
305 · Business and Occupation Tax									
Deposit	07/01/2026		Appalachian Snail	FY 2026 B&...	General		002 WVGOP...	324.32	324.32
Deposit	07/01/2026		Kellgard General ...	DPA July 2026	General		001 General ...	902.07	1,226.39
Deposit	07/02/2026	13035	R.S Excavating & ...	FY 2026 Q1 ...	General		001 General ...	38.85	1,265.24
Deposit	07/02/2026	13037	R.S Excavating & ...	FY 2026 Q4 ...	General		001 General ...	90.00	1,355.24
Deposit	07/02/2026	1264	Rental - Wheelless...	FY 2026 Q4 ...	General		001 General ...	18.00	1,373.24
Deposit	07/06/2026	1255	Village Shop (The)	FY 2026 Q4 ...	General		001 General ...	139.12	1,512.36
Deposit	07/06/2026	903	Tessoterica	FY 2026 Q4 ...	General		001 General ...	253.00	1,765.36
General Journal	07/06/2026		Kellgard General ...	NSF Kellgard	General		001 General ...	-902.07	863.29
Deposit	07/07/2026		Spy House, LLC	FY 2026 Q4 ...	General		002 WVGOP...	116.29	979.58
Deposit	07/08/2026		Funk Electrical Se...	FY 2026 Q4 ...	General		002 WVGOP...	4.34	983.92
Deposit	07/09/2026	1112	between the River...	FY 2026 Q4 ...	General		001 General ...	58.64	1,042.56
Deposit	07/09/2026	1533	Magpie	FY 2026 Q2,...	General		001 General ...	276.68	1,319.24
Deposit	07/14/2026		Wildwood Services	FY 2026 Q4 ...	General		001 General ...	17.70	1,336.94
Deposit	07/14/2026	5083	Homewood Lawn ...	FY 2026 Q4 ...	General		001 General ...	9.00	1,345.94
Deposit	07/14/2026	1469	Bed and Biskit	FY 2026 B&...	General		001 General ...	83.63	1,429.57
Deposit	07/14/2026	5537	Rabbit Hole, The	FY 2026 Q4 ...	General		001 General ...	4,417.08	5,846.65
Deposit	07/14/2026	169	David Karduk Cust...	FY 2026 Q4 ...	General		001 General ...	30.75	5,877.40
Deposit	07/14/2026	2428	Fiddler's Highway	FY 2026 Q4 ...	General		001 General ...	97.08	5,974.48
Deposit	07/14/2026	2413	Bolivar Bread Bak...	FY 2026 Q4 ...	General		001 General ...	1,028.68	7,003.16
Deposit	07/14/2026	23064	Apple Valley Waste	FY 2026 Q4 ...	General		001 General ...	455.72	7,458.88
Deposit	07/14/2026	7875	Andrew Mosholder...	FY 2026 Q4 ...	General		001 General ...	196.90	7,655.78
Deposit	07/14/2026	5372	Mountainside Lodge	FY 2026 Q4 ...	General		001 General ...	111.85	7,767.63
Deposit	07/14/2026	5371	186-196 High Stre...	FY 2026 Q4 ...	General		001 General ...	122.70	7,890.33
Deposit	07/14/2026	944	Country Lane Cott...	FY 2026 Q4 ...	General		001 General ...	27.00	7,917.33
Deposit	07/14/2026	2547	Ievegeni Ivanytsia	FY 2026 Q4 ...	General		001 General ...	144.00	8,061.33
Deposit	07/15/2026	1527	Rockhaven Services	FY 2026 Q4 ...	General		001 General ...	267.00	8,328.33
Deposit	07/15/2026	1004	Sawyer Capital Re...	FY 2026 Q4 ...	General		001 General ...	382.62	8,710.95
Deposit	07/15/2026	3065	1799 Inn	FY 2026 Q4 ...	General		001 General ...	395.77	9,106.72
Deposit	07/15/2026	1268	Carrot Top Cottage	FY 2026 Q4 ...	General		001 General ...	291.23	9,397.95
Deposit	07/15/2026	1269	Harpers Ferry Gue...	FY 2026 Q4 ...	General		001 General ...	435.08	9,833.03
Deposit	07/15/2026	1828	Mary Adams Jewe...	FY 2026 Q4 ...	General		001 General ...	546.69	10,379.72
Deposit	07/15/2026	6068	Ken's Kustoms	FY 2026 Q4 ...	General		001 General ...	111.00	10,490.72
Deposit	07/15/2026		Vivant, Inc	FY 2026 Q4 ...	General		002 WVGOP...	139.37	10,630.09
Deposit	07/15/2026		Merry Maids	FY 2026 Q4 ...	General		002 WVGOP...	108.04	10,738.13
Deposit	07/16/2026	278	St. John's	FY 2026 Q4 ...	General		001 General ...	176.24	10,914.37
Deposit	07/16/2026	1279	Shenandoah Air C...	FY 2026 Q4 ...	General		001 General ...	435.08	11,349.45
Deposit	07/16/2026	524	Steel & Stone	FY 2026 Q4 ...	General		001 General ...	12.00	11,361.45
Deposit	07/17/2026		Sonia Succar / Jo...	FY 2026 Q4 ...	General		002 WVGOP...	176.58	11,538.03
Deposit	07/20/2026	2949	Outfitter at Harper...	FY 2026 Q4 ...	General		001 General ...	1,055.01	12,593.04
Deposit	07/20/2026	1833	Top Priority Lawn ...	FY 2026 Q4 ...	General		001 General ...	7.79	12,600.83
Deposit	07/20/2026	418156	Schenck Foods	FY 2026 Q4 ...	General		001 General ...	163.25	12,764.08
Deposit	07/20/2026	2466	Antietam Tree Ser...	FY 2026 Q4 ...	General		001 General ...	349.59	13,113.67
Deposit	07/20/2026	31130	Surebets Services...	FY 2026 Q4 ...	General		001 General ...	0.74	13,114.41
Deposit	07/20/2026	9453	Countertop Solutio...	FY 2026 Q4 ...	General		001 General ...	489.49	13,603.90
Deposit	07/20/2026	1688...	Comcast Broadba...	FY 2026 Q4 ...	General		001 General ...	8.96	13,612.86
Deposit	07/20/2026	1688...	Comcast of CA/M...	FY 2026 Q4 ...	General		001 General ...	703.02	14,315.88
Deposit	07/20/2026	74193	Long & Foster Re...	FY 2026 Q4 ...	General		001 General ...	371.22	14,687.10
Deposit	07/20/2026		Digging & Rigging...	FY 2026 Q4 ...	General		002 WVGOP...	121.12	14,808.22
Deposit	07/21/2026	1064...	Coca-Cola	FY 2026 Q4 ...	General		001 General ...	77.75	14,885.97
Deposit	07/21/2026	2061...	Blossman Propan...	FY 2026 Q4 ...	General		001 General ...	34.77	14,920.74
Deposit	07/21/2026	1078	La Soledad Guest ...	FY 2026 Q4 ...	General		001 General ...	308.52	15,229.26
Deposit	07/21/2026	1016	Hillside Hideaway	FY 2026 Q4 ...	General		001 General ...	156.10	15,385.36
Deposit	07/21/2026	1180	Trouville	FY 2026 Q4 ...	General		001 General ...	202.88	15,588.24
Deposit	07/21/2026		Charles Town Plu...	FY 2026 Q4 ...	General		002 WVGOP...	5.85	15,594.09
Deposit	07/22/2026	8983	Global Environme...	FY 2026 Q4 ...	General		001 General ...	280.00	15,874.09
Deposit	07/22/2026	5295	Rankin Painting	FY 2026 Q4 ...	General		001 General ...	17.50	15,891.59
Deposit	07/22/2026		Orser Instruments...	FY 2026 Q4 ...	General		002 WVGOP...	57.00	15,948.59
Deposit	07/23/2026	6926	Hillside Child Care	FY 2026 Q4 ...	General		001 General ...	619.57	16,568.16
Deposit	07/23/2026	298	Fasttech	FY 2026 Q4 ...	General		001 General ...	78.49	16,646.65
Deposit	07/23/2026	1345	Crestar Realty	FY 2026 Q4 ...	General		001 General ...	51.17	16,697.82
Deposit	07/23/2026	1545	Armory House	FY 2026 Q4 ...	General		001 General ...	60.00	16,757.82
Deposit	07/23/2026	8927	Air Filter Services ...	FY 2026 Q4 ...	General		001 General ...	13.99	16,771.81
Deposit	07/23/2026	2078	Frederick Fence C...	FY 2026 Q4 ...	General		001 General ...	498.24	17,270.05
Deposit	07/24/2026		491 Washington S...	FY 2026 Q4 ...	General		002 WVGOP...	113.50	17,383.55

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	07/24/2026		Viking Tree Service	FY 2026 Q4 ...	General		002 WVGOP...	61.19	17,444.74
Deposit	07/27/2026		Clearview Tree Se...	FY 2026 Q4 ...	General		002 WVGOP...	30.00	17,474.74
Deposit	07/27/2026		ReMax Real Estat...	FY 2026 B&...	General		002 WVGOP...	75.00	17,549.74
Deposit	07/28/2026	5241	Valley Energy Co...	FY 2026 Q4 ...	General		001 General ...	11.55	17,561.29
Deposit	07/28/2026	85221	AC & T Co., Inc.	FY 2026 Q4 ...	General		001 General ...	9.11	17,570.40
Deposit	07/28/2026	1029	McDowell & Co. P...	FY 2026 Q4 ...	General		001 General ...	143.23	17,713.63
Deposit	07/28/2026	1029		FY 2026 Q3 ...	General		001 General ...	62.40	17,776.03
Deposit	07/28/2026	1029		FY 2026 Q2 ...	General		001 General ...	63.27	17,839.30
Deposit	07/28/2026	2545	William Wheatley,...	FY 2026 A4 ...	General		001 General ...	200.00	18,039.30
Deposit	07/28/2026	2839	Battle Ground Bak...	FY 2026 Q4 ...	General		001 General ...	902.24	18,941.54
Deposit	07/28/2026	4257	Queen Anne on Fil...	FY 2026 Q4 ...	General		001 General ...	24.83	18,966.37
Deposit	07/28/2026	4257	Waverly Cottage	FY 2026 Q4 ...	General		001 General ...	36.27	19,002.64
Deposit	07/28/2026	1647	Hill-ROM	FY 2026 Q4 ...	General		001 General ...	8.13	19,010.77
Deposit	07/28/2026		US Foods	FY 2026 Q4 ...	General		002 WVGOP...	166.34	19,177.11
Deposit	07/29/2026	102709	Thompson Gas & ...	FY 2026 Q4 ...	General		001 General ...	633.04	19,810.15
Deposit	07/29/2026	1461	Point of View	FY 2026 Q4 ...	General		001 General ...	106.25	19,916.40
Deposit	07/29/2026	3053	GordonDC	FY 2026 Q4 ...	General		001 General ...	26.63	19,943.03
Deposit	07/29/2026	8870...	DeLage Laden Fin...	FY 2026 Q4 ...	General		001 General ...	9.64	19,952.67
Deposit	07/29/2026	3949...	Automotive Rental...	FY 2026 Q4 ...	General		001 General ...	1.68	19,954.35
Deposit	07/30/2026		Love Piano Studio	FY 2026 Q4 ...	General		002 WVGOP...	11.10	19,965.45
Deposit	07/30/2026		Perry & Associates	FY 2026 Q4 ...	General		002 WVGOP...	130.50	20,095.95
Total 305 · Business and Occupation Tax								20,095.95	20,095.95
306 · Liquor & Wine Tax									
Deposit	07/31/2026		State of WV	April - June ...	General		001 General ...	3,355.88	3,355.88
Total 306 · Liquor & Wine Tax								3,355.88	3,355.88
308 · Hotel Motel									
Deposit	07/14/2026	5373	Mountainside Lodge	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	22.50	22.50
Deposit	07/14/2026	1467	Bed and Biskit	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	418.15	440.65
Deposit	07/15/2026	1267	Harpers Ferry Gue...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	1,340.86	1,781.51
Deposit	07/15/2026	1266	Carrot Top Cottage	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	517.94	2,299.45
Deposit	07/15/2026	3064	1799 Inn	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	1,375.95	3,675.40
Deposit	07/15/2026	1003	Sawyer Capital Re...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	603.00	4,278.40
Deposit	07/15/2026	1526	Rockhaven Services	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	317.35	4,595.75
Deposit	07/20/2026	3746...	Expedia.com	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	47.92	4,643.67
Deposit	07/20/2026	3750...	AirBNB	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	4,628.37	9,272.04
Deposit	07/20/2026	3746...	HomeAway	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	2,913.43	12,185.47
Deposit	07/21/2026	1017	Hillside Hideaway	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	243.02	12,428.49
Deposit	07/21/2026	1077	La Soledad Guest ...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	636.32	13,064.81
Deposit	07/21/2026	1181	Trouville	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	442.32	13,507.13
Deposit	07/28/2026	4256	Queen Anne on Fil...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	124.16	13,631.29
Deposit	07/28/2026	4256	Waverly Cottage	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	181.34	13,812.63
Deposit	07/28/2026	1028	McDowell & Co. P...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	153.50	13,966.13
Deposit	07/28/2026	1028		FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	92.65	14,058.78
Deposit	07/28/2026	1028		FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	99.50	14,158.28
Deposit	07/28/2026	99237	Mountain Mama	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	1,271.42	15,429.70
Deposit	07/29/2026	1462	Point of View	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	531.25	15,960.95
Total 308 · Hotel Motel								15,960.95	15,960.95
314 · Sales Tax Revenue									
Deposit	07/28/2026		State of WV	April - July 2...	General		001 General ...	88,454.49	88,454.49
Total 314 · Sales Tax Revenue								88,454.49	88,454.49
320 · Fines, Fees & Court Cost									
Deposit	07/01/2026			ticket	Police		002 WVGOP...	175.00	175.00
Deposit	07/02/2026			ticket	Police		002 WVGOP...	875.00	1,050.00
Check	07/06/2026	17135	Carlos Escobar M...	Refund Over...	Police		001 General ...	-675.00	375.00
Deposit	07/06/2026			tickets	Police		002 WVGOP...	525.00	900.00
Deposit	07/10/2026			ticket	Police		002 WVGOP...	655.00	1,555.00
Deposit	07/22/2026			tickets	Police		002 WVGOP...	175.00	1,730.00
Deposit	07/28/2026			tickets	Police		002 WVGOP...	175.00	1,905.00
Deposit	07/30/2026			tickets	Police		002 WVGOP...	175.00	2,080.00
Total 320 · Fines, Fees & Court Cost								2,080.00	2,080.00

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
320_399 - Police Department Rev Sources									
321 Parking Violations									
Deposit	07/01/2026			tickets	Police		002 WVGOP...	20.00	20.00
Check	07/02/2026	17133	Timothy Mingerink	Reimburse...	Police		001 General ...	-30.00	-10.00
Check	07/02/2026	17134	Kevin Ventura	Reimburse...	Police		001 General ...	-30.00	-40.00
Deposit	07/02/2026	1638		tickets	Police		General Cour...	30.00	-10.00
Deposit	07/03/2026			tickets	Police		002 WVGOP...	100.00	90.00
Deposit	07/08/2026			ticets	Police		002 WVGOP...	50.00	140.00
Deposit	07/09/2026	736		tickets	Police		General Cour...	20.00	160.00
Deposit	07/09/2026			tickets	Police		General Cour...	30.00	190.00
Deposit	07/09/2026			tkets	Police		002 WVGOP...	20.00	210.00
Deposit	07/11/2026			tickets	Police		002 WVGOP...	36.00	246.00
Deposit	07/15/2026			tickets	Police		002 WVGOP...	50.00	296.00
Deposit	07/16/2026			tickets	Police		002 WVGOP...	50.00	346.00
Deposit	07/18/2026			ticket	Police		002 WVGOP...	50.00	396.00
Deposit	07/20/2026	904		tickets enter...	Police	X	General Cour...	0.00	396.00
Deposit	07/22/2026			tickets	Police		002 WVGOP...	12.00	408.00
Deposit	07/23/2026			tickets	General		002 WVGOP...	60.00	468.00
Deposit	07/26/2026			Tkcets	Police		002 WVGOP...	20.00	488.00
Deposit	07/27/2026	904		tickets	Police		General Cour...	50.00	538.00
Deposit	07/27/2026			tickets	Police		002 WVGOP...	30.00	568.00
Deposit	07/28/2026			tickets	Police		002 WVGOP...	30.00	598.00
Deposit	07/29/2026			tickets	Police		002 WVGOP...	140.00	738.00
Deposit	07/30/2026			tickets	Police		002 WVGOP...	136.00	874.00
Deposit	07/30/2026			tickets	Police		001 General ...	20.00	894.00
Deposit	07/30/2026	1315		tickets	Police		General Cour...	20.00	914.00
Total 321 Parking Violations								914.00	914.00
Total 320_399 - Police Department Rev Sources								914.00	914.00
325 - Licenses									
Deposit	07/01/2026		Hill-ROM	FY 2027 Bu...	General		002 WVGOP...	25.00	25.00
Deposit	07/01/2026		Home & Hearth T...	FY 2027 Bu...	General		002 WVGOP...	25.00	50.00
Deposit	07/01/2026		Ellsworth Electric I...	FY 2027 Bu...	General		002 WVGOP...	25.00	75.00
Deposit	07/02/2026	2406	Battle Ground Bak...	FY 2027 Bu...	General		001 General ...	15.00	90.00
Deposit	07/02/2026	8853...	DeLage Laden Fin...	FY 2027 Bu...	General		001 General ...	25.00	115.00
Deposit	07/02/2026	4099	Techstar Mechani...	FY 2027 Bu...	General		001 General ...	15.00	130.00
Deposit	07/02/2026	5158	Valley Energy Co...	FY 2027 Bu...	General		001 General ...	25.00	155.00
Deposit	07/02/2026	16084	Boyd Guttering	FY 2027 Bu...	General		001 General ...	15.00	170.00
Deposit	07/02/2026	100158	Gruber-Latimer R...	FY 2027 Bu...	General		001 General ...	15.00	185.00
Deposit	07/02/2026	3142...	First Energy	FY 2027 Bu...	General		001 General ...	15.00	200.00
Deposit	07/02/2026	5746	Fillinger's Contrac...	FY 2027 Bu...	General		001 General ...	15.00	215.00
Deposit	07/02/2026	38175	ReMax Real Estat...	FY 2027 Bu...	General		001 General ...	15.00	230.00
Deposit	07/02/2026	896	Tessoterica	FY 2027 Bu...	General		001 General ...	15.00	245.00
Deposit	07/02/2026	2987	Charles Carter Co...	FY 2027 Bu...	General		001 General ...	15.00	260.00
Deposit	07/02/2026	1263	Rental - Wheelless...	FY 2027 Bu...	General		001 General ...	15.00	275.00
Deposit	07/02/2026	464279	Long Fence Comp...	FY 2027 Bu...	General		001 General ...	25.00	300.00
Deposit	07/02/2026	41216	Holtzman Oil Corp...	FY 2027 Bu...	General		001 General ...	25.00	325.00
Deposit	07/02/2026	243344	William A Hazel INC	FY 2027 Bu...	General		001 General ...	25.00	350.00
Deposit	07/02/2026	1014	Watkins Plumbing	FY 2027 Bu...	General		001 General ...	15.00	365.00
Deposit	07/02/2026	1002...	Sysco Food Servic...	FY 2027 Bu...	General		001 General ...	25.00	390.00
Deposit	07/02/2026	2900...	Expedia.com	FY 2027 Bu...	General		Hotel Motel Tax	25.00	415.00
Deposit	07/02/2026	2900...	HomeAway	FY 2027 Bu...	General		Hotel Motel Tax	25.00	440.00
Deposit	07/06/2026		Terrace Parking	FY 2027 Bu...	General		002 WVGOP...	15.00	455.00
Deposit	07/06/2026		Ericcson, Inc	FY 2027 Bu...	General		002 WVGOP...	25.00	480.00
Deposit	07/07/2026		McCrea Heating &...	FY 2027 Bu...	General		002 WVGOP...	25.00	505.00
Deposit	07/08/2026		Real Estate Renov...	FY 2027 Bu...	General		002 WVGOP...	25.00	530.00
Deposit	07/09/2026		Jackson Concrete ...	FY 2027 Bu...	General		001 General ...	15.00	545.00
Deposit	07/09/2026	1533		FY 2027 Bu...	General		001 General ...	15.00	560.00
Deposit	07/09/2026		US Foods	FY 2027 Bu...	General		002 WVGOP...	25.00	585.00
Deposit	07/09/2026		Appalachian Snail	FY 2027 Bu...	General		002 WVGOP...	15.00	600.00
Deposit	07/09/2026		ABC Supply Co, INC	FY 2027 Bu...	General		002 WVGOP...	15.00	615.00
Deposit	07/14/2026			FY 2027 Bu...	General		001 General ...	15.00	630.00
Deposit	07/14/2026	5083		FY 2027 Bu...	General		001 General ...	15.00	645.00
Deposit	07/14/2026	1044	Sandy's Domestic ...	FY 2027 Bu...	General		001 General ...	15.00	660.00
Deposit	07/14/2026	2386	Cornerstone Lawn...	FY 2027 Bu...	General		001 General ...	15.00	675.00
Deposit	07/14/2026	1111	between the River...	FY 2027 Bu...	General		001 General ...	15.00	690.00
Deposit	07/14/2026	35780	L R Wilson Seaml...	FY 2027 Bu...	General		001 General ...	25.00	715.00
Deposit	07/14/2026	50775	SG Plumbing, INC	FY 2027 Bu...	General		001 General ...	15.00	730.00
Deposit	07/14/2026	213039	Brayman Construc...	FY 2027 Bu...	General		001 General ...	25.00	755.00
Deposit	07/14/2026	1096...	Tuff Shed, Inc.	FY 2027 Bu...	General		001 General ...	25.00	780.00
Deposit	07/14/2026	7197...	USB Leasing LT	FY 2027 Bu...	General		001 General ...	25.00	805.00
Deposit	07/14/2026		Appalachian Trail ...	FY 2027 Bu...	General		002 WVGOP...	15.00	820.00
Deposit	07/15/2026		Merry Maids	FY 2027 Bu...	General		002 WVGOP...	25.00	845.00
Deposit	07/16/2026	1528	Rockhaven Services	FY 2027 Bu...	General		001 General ...	15.00	860.00
Deposit	07/16/2026	279	St. John's	FY 2027 Bu...	General		001 General ...	15.00	875.00
Deposit	07/16/2026	1015	Appalachian Cha...	FY 2027 Bu...	General		001 General ...	15.00	890.00
Deposit	07/16/2026	523	Steel & Stone	FY 2027 Bu...	General		001 General ...	15.00	905.00

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	07/16/2026		Shamrock Home I...	FY 2027 Bu...	General		001 General ...	15.00	920.00
Deposit	07/16/2026	1466	Bed and Biskit	FY 2027 Bu...	General		001 General ...	15.00	935.00
Deposit	07/16/2026	1828	Top Priority Lawn ...	FY 2027 Bu...	General		001 General ...	15.00	950.00
Deposit	07/16/2026	3435	JSN Welding	FY 2027 Bu...	General		001 General ...	15.00	965.00
Deposit	07/16/2026	1343	Eastern Elevator	FY 2027 Bu...	General		001 General ...	25.00	990.00
Deposit	07/16/2026		Beaver Concrete ...	FY 2027 Bu...	General		002 WVGOP...	25.00	1,015.00
Deposit	07/19/2026		Spy House, LLC	FY 2027 Bu...	General		002 WVGOP...	15.00	1,030.00
Deposit	07/21/2026	14326	Comstock Plumbing	FY 2027 Bu...	General		001 General ...	15.00	1,045.00
Deposit	07/21/2026	3948...	Automotive Rental...	FY 2027 Bu...	General		001 General ...	25.00	1,070.00
Deposit	07/21/2026		Charles Town Plu...	FY 2027 Bu...	General		002 WVGOP...	15.00	1,085.00
Deposit	07/21/2026		Home & Hearth T...	FY 2027 Bu...	General		002 WVGOP...	25.00	1,110.00
Deposit	07/22/2026		Coreys Construction	FY 2027 Bu...	General		002 WVGOP...	25.00	1,135.00
Deposit	07/23/2026	1546	Armory House	FY 2027 Bu...	General		001 General ...	15.00	1,150.00
Deposit	07/23/2026		Vargas General C...	FY 2027 Bu...	General		001 General ...	25.00	1,175.00
Deposit	07/25/2026		RD Fence	FY 2027 Bu...	General		002 WVGOP...	15.00	1,190.00
Deposit	07/27/2026		Mary Adams	FY 2027 Bu...	General		002 WVGOP...	15.00	1,205.00
Deposit	07/29/2026	102698	Thompson Gas & ...	FY 2027 Bu...	General		001 General ...	15.00	1,220.00
Deposit	07/29/2026	2544	William Wheatley,...	FY 2027 Bu...	General		001 General ...	15.00	1,235.00
Deposit	07/29/2026	1443	In House Inc	FY 2027 Bu...	General		001 General ...	15.00	1,250.00
Deposit	07/29/2026	1262	Village Shop (The)	FY 2027 Bu...	General		001 General ...	15.00	1,265.00
Deposit	07/29/2026		Mountaineer Phot...	FY 2027 Bu...	General		001 General ...	15.00	1,280.00
Deposit	07/29/2026	1270	Harpers Ferry Gue...	FY 2027 Bu...	General		001 General ...	15.00	1,295.00
Deposit	07/29/2026	1271	Carrot Top Cottage	FY 2027 Bu...	General		001 General ...	15.00	1,310.00
Deposit	07/29/2026	122	Prize Of War	FY 2027 Bu...	General		001 General ...	25.00	1,335.00
Deposit	07/29/2026	1005	Sawyer Capital Re...	FY 2027 Bu...	General		001 General ...	25.00	1,360.00
Deposit	07/29/2026	1027	McDowell & Co. P...	FY 2027 Bu...	General		001 General ...	25.00	1,385.00
Deposit	07/29/2026	7009...	Terminix Pest Con...	FY 2027 Bu...	General		001 General ...	25.00	1,410.00
Deposit	07/29/2026	1463	Point of View	FY 2027 Bu...	General		001 General ...	15.00	1,425.00
Deposit	07/29/2026	1464	Point of View	FY 2027 Bu...	General		001 General ...	15.00	1,440.00
Deposit	07/29/2026		Artisan Electric LLC	FY 2026 Bu...	General		002 WVGOP...	15.00	1,455.00
Deposit	07/30/2026		Love Piano Studio	FY 2027 Bu...	General		002 WVGOP...	15.00	1,470.00
Deposit	07/30/2026		Vivant, Inc	FY 2027 Bu...	General		002 WVGOP...	25.00	1,495.00
Total 325 · Licenses								1,495.00	1,495.00
326 · Building Permit Fees									
Deposit	07/02/2026	2037	Steven Leakie	ZCPA 2026-...	General		001 General ...	50.00	50.00
Check	07/17/2026	17151	Steven Leackie	Refund ZCP...	General		001 General ...	-25.00	25.00
Deposit	07/21/2026	5193	Gregory DiCostanzo	ZCPA 2026-...	General		001 General ...	125.00	150.00
Deposit	07/21/2026	2030	Steven Leackie	ZCPA 2026-...	General		001 General ...	25.00	175.00
Deposit	07/29/2026	5194	Dicostazo, Gregory	ZCPA #2026...	General		001 General ...	25.00	200.00
Total 326 · Building Permit Fees								200.00	200.00
327 · Miscellaneous Permits (Parking)									
Deposit	07/02/2026		Stettes Jacob	2026 Parkin...	General		001 General ...	5.00	5.00
Deposit	07/06/2026		Jay Premack_	2026 Parkin...	General		001 General ...	10.00	15.00
Total 327 · Miscellaneous Permits (Parking)								15.00	15.00
330 · IRP Fees									
Deposit	07/23/2026		State of WV	July IRPcoll...	General		001 General ...	205.20	205.20
Total 330 · IRP Fees								205.20	205.20
342 · Parking Meter Revenue									
342.1 Parking Meter Revenue									
Deposit	07/08/2026		Parkmobile LLC	June receipts	General		001 General ...	22,222.08	22,222.08
Total 342.1 Parking Meter Revenue								22,222.08	22,222.08
Total 342 · Parking Meter Revenue								22,222.08	22,222.08
345 · Rents & Concessions									
Deposit	07/02/2026	3252...	US Post Office	June 2026 R...	General		001 General ...	2,357.58	2,357.58
Deposit	07/02/2026	1500...	US Cellular	July Rent R...	General		001 General ...	2,053.89	4,411.47
Deposit	07/09/2026	3000...	AT&T_c	July Rent R...	General		001 General ...	1,259.71	5,671.18
Total 345 · Rents & Concessions								5,671.18	5,671.18
365 · Federal Government Grants									
Deposit	07/06/2026		State of WV	FY 2026 FO...	General		001 General ...	9,000.00	9,000.00
Total 365 · Federal Government Grants								9,000.00	9,000.00
376 · Table Gaming Income									
Deposit	07/17/2026		State of WV	greenbrier	General		001 General ...	15.75	15.75
Deposit	07/17/2026		State of WV	table games...	General		001 General ...	1,119.80	1,135.55
Total 376 · Table Gaming Income								1,135.55	1,135.55

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
380 · Interest Earned on Investments									
Deposit	07/31/2026			Interest	General		Opioid Settle...	3.49	3.49
Deposit	07/31/2026			Interest	Police		HF/Bolivar Dr...	0.69	4.18
Deposit	07/31/2026			Interest	General		SWaN Escro...	118.60	122.78
Deposit	07/31/2026			Interest	General		GRANT Oper...	0.03	122.81
Deposit	07/31/2026			Interest	Police		Police Equipt ...	4.14	126.95
Deposit	07/31/2026			Interest	Hotel Oc...		Hotel Motel Tax	24.43	151.38
Deposit	07/31/2026			Interest	Park and...		HF Parks and...	3.64	155.02
Deposit	07/31/2026			Interest	Police		General Cour...	22.78	177.80
Deposit	07/31/2026			Interest	General		001 General ...	321.44	499.24
Total 380 · Interest Earned on Investments								499.24	499.24
397 · Lottery									
Deposit	07/03/2026		WV Treasury	lottery July	General		001 General ...	939.85	939.85
Deposit	07/10/2026		State of WV	lottery july	General		001 General ...	298.55	1,238.40
Deposit	07/27/2026		State of WV	lottery july	General		001 General ...	69.17	1,307.57
Total 397 · Lottery								1,307.57	1,307.57
Total General								173,865.80	173,865.80
Total Income								173,865.80	173,865.80
Gross Profit								173,865.80	173,865.80
Expense									
001.760 Parking									
Payroll-Parking									
General Journal	07/02/2026			payroll 7/16	General		001 General ...	455.52	455.52
General Journal	07/16/2026			payroll 7/16	General		001 General ...	156.40	611.92
General Journal	07/30/2026			payroll 7/30	General		001 General ...	625.60	1,237.52
Total Payroll-Parking								1,237.52	1,237.52
PR Taxes-Parking									
General Journal	07/02/2026			payroll 7/16	General		001 General ...	41.00	41.00
General Journal	07/16/2026			payroll 7/16	General		001 General ...	14.08	55.08
General Journal	07/30/2026			payroll 7/30	General		001 General ...	56.31	111.39
Total PR Taxes-Parking								111.39	111.39
001.761 Parkingng Expenses									
Bill	07/13/2026	10705	Vital Signs	INV 10705 p...	General		20000 · Acco...	85.00	85.00
Check	07/28/2026	17155	Stampfer, Timothy	Mileage 7/5-...	General		001 General ...	59.45	144.45
Total 001.761 Parkingng Expenses								144.45	144.45
Total 001.760 Parking								1,493.36	1,493.36
Culture & Rec Exp									
900 · Parks									
Contracted Services Pa									
Bill	07/30/2026	95657	Jefferson Rentals,...	INV 95657 B...	General		20000 · Acco...	159.24	159.24
Total Contracted Services Pa								159.24	159.24
Materials & Supplies Pa									
Credit Card Cha...	07/02/2026	390274	Jefferson Rentals,...	WATERS F...	General		P-Card	104.97	104.97
Credit Card Cha...	07/03/2026	332014	Home Depot	WATERS E...	General		P-Card	83.73	188.70
Credit Card Cha...	07/23/2026	960375	Amazon.com	MORSE LIG...	General		P-Card	89.75	278.45
Total Materials & Supplies Pa								278.45	278.45
Utilities Pa									
Bill	07/16/2026	3500...	Harpers Ferry Wat...	JULY 2026	General		20000 · Acco...	50.05	50.05
Check	07/30/2026	ACH ...	Potomac Edison	June usage ...	General		001 General ...	16.05	66.10
Total Utilities Pa								66.10	66.10
Total 900 · Parks								503.79	503.79
901 · Visitors Bureau -H									
Check	07/22/2026	405	Jefferson County ...	FY 2026 Q4 ...	Hotel Oc...		Hotel Motel Tax	10,031.42	10,031.42
Total 901 · Visitors Bureau -H								10,031.42	10,031.42

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
906 · Arts & Humanities -H									
Credit Card Cha...	07/01/2026	60315	AC & T Co., Inc.	INV 60315 M...	Hotel Oc...		P-Card	115.00	115.00
Bill	07/01/2026	11523	Vital Signs	Summer Mu...	Hotel Oc...		20000 · Acco...	66.00	181.00
Check	07/08/2026	402	Morrison, Morgan	Summer con...	Hotel Oc...		Hotel Motel Tax	600.00	781.00
Check	07/08/2026	403	Melissa Wright	Summer Co...	Hotel Oc...	X	Hotel Motel Tax	0.00	781.00
Check	07/08/2026	404	kate Mcleod	Summer Co...	Hotel Oc...		Hotel Motel Tax	600.00	1,381.00
Total 906 · Arts & Humanities -H								1,381.00	1,381.00
Total Culture & Rec Exp								11,916.21	11,916.21
001.409 · Office of Mayor									
PR Taxes Employer M									
General Journal	07/26/2026			payroll 7/26	General		001 General ...	127.50	127.50
Total PR Taxes Employer M								127.50	127.50
Salary M									
General Journal	07/26/2026			payroll 7/26	General		001 General ...	1,666.67	1,666.67
Total Salary M								1,666.67	1,666.67
Total 001.409 · Office of Mayor								1,794.17	1,794.17
001.411 · Office of Recorder									
Dues and Subscription R									
Bill	07/16/2026	2026-...	West Virginia Mun...	2026-2027 A...	General		20000 · Acco...	35.00	35.00
Total Dues and Subscription R								35.00	35.00
Total 001.411 · Office of Recorder								35.00	35.00
001.413 · Office of Treasurer									
Employee Benefits									
Check	07/22/2026	eft	PEIA	Treasurer 2...	General		Harpers Ferry...	59.00	59.00
Total Employee Benefits								59.00	59.00
Group Ins. T									
Check	07/22/2026	EFT	PEIA	Treasurer P...	General		Harpers Ferry...	821.98	821.98
Total Group Ins. T								821.98	821.98
Pension Expense T									
General Journal	07/02/2026			payroll 7/16	General		001 General ...	343.29	343.29
General Journal	07/16/2026			payroll 7/16	General		001 General ...	457.34	800.63
General Journal	07/30/2026			payroll 7/30	General		001 General ...	270.50	1,071.13
Total Pension Expense T								1,071.13	1,071.13
PR Taxes Employer T									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	28.69	28.69
General Journal	07/02/2026			payroll 7/16	General		001 General ...	262.43	291.12
General Journal	07/16/2026			payroll 7/16	General		001 General ...	401.32	692.44
General Journal	07/30/2026			payroll 7/30	General		001 General ...	224.29	916.73
Total PR Taxes Employer T								916.73	916.73
Salary T									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	375.00	375.00
General Journal	07/02/2026			payroll 7/16	General		001 General ...	3,814.29	4,189.29
General Journal	07/16/2026			payroll 7/16	General		001 General ...	5,716.84	9,906.13
General Journal	07/30/2026			payroll 7/30	General		001 General ...	3,381.23	13,287.36
Total Salary T								13,287.36	13,287.36
Total 001.413 · Office of Treasurer								16,156.20	16,156.20
001.415 · Office of City Clerk									
Health Insurance CC									
Check	07/22/2026	EFT	PEIA	Clerk PEIA ...	General		Harpers Ferry...	862.98	862.98
Total Health Insurance CC								862.98	862.98
OPEB - General									
Check	07/22/2026	eft	PEIA	Clerk 2026 ...	General		Harpers Ferry...	59.00	59.00
Total OPEB - General								59.00	59.00

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
PR Taxes Employer CC									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	17.21	17.21
Total PR Taxes Employer CC								17.21	17.21
Salary CC									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	225.00	225.00
Total Salary CC								225.00	225.00
Total 001.415 · Office of City Clerk								1,164.19	1,164.19
001.435 · Region 9 Dev. Authority									
Bill	07/16/2026	FY 20...	Region 9	FY 2027 Loc...	General		20000 · Acco...	465.37	465.37
Total 001.435 · Region 9 Dev. Authority								465.37	465.37
001.440 · City Hall									
Payroll Processing-C									
General Journal	07/03/2026			payroll proce...	General		001 General ...	29.22	29.22
General Journal	07/16/2026			payroll proce...	General		001 General ...	54.43	83.65
General Journal	07/26/2026			payroll proce...	General		001 General ...	69.15	152.80
General Journal	07/29/2026			payroll proce...	General		001 General ...	29.22	182.02
Total Payroll Processing-C								182.02	182.02
Contracted Services C									
Bill	07/01/2026	103558	Advantage Techno...	INV 103558 ...	General		20000 · Acco...	308.75	308.75
Credit Card Cha...	07/01/2026	661212	Merry Maids	OFFICE CL...	General		P-Card	204.00	512.75
Credit Card Cha...	07/15/2026	800503	Merry Maids	OFFICE CL...	General		P-Card	204.00	716.75
Bill	07/25/2026	7282...	WVU Research C...	BZA Trainin...	General		20000 · Acco...	1,200.00	1,916.75
Credit Card Cha...	07/29/2026	234245	Merry Maids	OFFICE CL...	General		P-Card	204.00	2,120.75
Total Contracted Services C								2,120.75	2,120.75
Data Processing C									
Check	07/28/2026	17159	M. Kevin Carden	FY 2026 we...	General		001 General ...	1,200.00	1,200.00
Total Data Processing C								1,200.00	1,200.00
Dues & Subscriptions C									
Bill	07/01/2026	FY 20...	Jefferson County ...	Annual dues...	General		20000 · Acco...	100.00	100.00
Total Dues & Subscriptions C								100.00	100.00
Insurance and Bonds									
Credit Card Cha...	07/02/2026	684112	Cincinnati Insuran...	CRAIG Bond...	General		P-Card	75.00	75.00
Total Insurance and Bonds								75.00	75.00
Leased Equipment C									
Check	07/09/2026	EFT	Leaf	Copier lease...	General		001 General ...	104.50	104.50
Total Leased Equipment C								104.50	104.50
Maint & Repairs to Bldgs. C									
Credit Card Cha...	07/02/2026	13790	Home Depot	WATERS, B...	General		P-Card	17.34	17.34
Bill	07/16/2026	5787...	Eastern Elevator	Maintenance...	General		20000 · Acco...	53.00	70.34
Bill	07/22/2026	1306...	Shenandoah Air C...	INV 130691...	General		20000 · Acco...	324.08	394.42
Total Maint & Repairs to Bldgs. C								394.42	394.42
Pension Expense C									
General Journal	07/02/2026			payroll 7/16	General		001 General ...	205.55	205.55
General Journal	07/16/2026			payroll 7/16	General		001 General ...	188.67	394.22
General Journal	07/30/2026			payroll 7/30	General		001 General ...	189.78	584.00
Total Pension Expense C								584.00	584.00
Postage C									
Credit Card Cha...	07/09/2026	405972	US Post Office	MORSE PO...	General		P-Card	78.00	78.00
Total Postage C								78.00	78.00
PR Taxes Employer C									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	28.69	28.69
General Journal	07/02/2026			payroll 7/16	General		001 General ...	279.74	308.43
General Journal	07/16/2026			payroll 7/16	General		001 General ...	279.95	588.38
General Journal	07/30/2026			payroll 7/30	General		001 General ...	284.11	872.49
Total PR Taxes Employer C								872.49	872.49

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Professional Services C									
Bill	07/16/2026	36939	CoxHollidayoung ...	Accounting ...	General		20000 · Acco...	603.25	603.25
Bill	07/31/2026	37038	CoxHollidayoung ...	Accounting ...	General		20000 · Acco...	1,473.38	2,076.63
Total Professional Services C								2,076.63	2,076.63
Salaries & Wages C									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	375.00	375.00
General Journal	07/02/2026			payroll 7/16	General		001 General ...	3,656.69	4,031.69
General Journal	07/16/2026			payroll 7/16	General		001 General ...	3,659.47	7,691.16
General Journal	07/30/2026			payroll 7/30	General		001 General ...	3,713.89	11,405.05
Total Salaries & Wages C								11,405.05	11,405.05
Telephone C									
Credit Card Cha...	07/06/2026	0626	Frontier	town hall June	General		P-Card	203.88	203.88
Credit Card Cha...	07/18/2026	062026	Comcast	June intenet	General		P-Card	61.63	265.51
Credit Card Cha...	07/20/2026	July 2...	Comcast Internet	Town Hall In...	General		P-Card	61.63	327.14
Bill	07/20/2026	0730...	Frontier	JULY	General		20000 · Acco...	93.12	420.26
Credit Card Cha...	07/28/2026	003786	T-Mobile	JULY	General		P-Card	168.48	588.74
Total Telephone C								588.74	588.74
Utilities C									
Credit Card Cha...	07/15/2026	2413-8	Waste Manageme...	Town Hall D...	General		P-Card	206.73	206.73
Bill	07/16/2026	07 20...	Harpers Ferry Wat...	JULY 2026	General		20000 · Acco...	31.47	238.20
Total Utilities C								238.20	238.20
341 G · Materials & Supplies C									
Bill	07/01/2026	428X...	Culligan Water	Water	General		20000 · Acco...	25.97	25.97
Credit Card Cha...	07/01/2026	79127	Amazon.com	CONFEREN...	General		P-Card	148.23	174.20
Credit Card Cha...	07/03/2026		Adobe Pro	Kelly, subscr...	General		P-Card	21.19	195.39
Credit Card Cha...	07/04/2026	839664	Amazon.com	KELLY TAP...	General		P-Card	4.49	199.88
Credit Card Cha...	07/08/2026		Zoom Video Com...	Kelly zoom	General		P-Card	92.97	292.85
Credit Card Cha...	07/08/2026	JULY...	MicroSoft	kelly, visio	General		P-Card	5.30	298.15
Credit Card Cha...	07/14/2026	565483	Amazon.com	OFFICE SU...	General		P-Card	20.33	318.48
Credit Card Cha...	07/14/2026	381068	Amazon.com	KELLY PAP...	General		P-Card	7.83	326.31
Credit Card Cha...	07/15/2026	JULY...	Mail Chimp	Kelly, email ...	General		P-Card	13.91	340.22
Credit Card Cha...	07/15/2026	JULY...	Mail Chimp	Kelly, email ...	General		P-Card	13.91	354.13
Credit Card Cha...	07/15/2026	79940	Amazon.com	KELLY PAP...	General		P-Card	46.54	400.67
Bill	07/16/2026	36939	CoxHollidayoung ...	RN access 2...	General		20000 · Acco...	81.33	482.00
Credit Card Cha...	07/28/2026	174904	Amazon.com	KELLY PAP...	General		P-Card	23.27	505.27
Credit Card Cha...	07/29/2026	168843	PDF FILLER.COM	KELLY TEM...	General		P-Card	1.75	507.02
Credit Card Cha...	07/30/2026	233491	Amazon.com	SPALDING ...	General		P-Card	19.99	527.01
Bill	07/31/2026	37038	CoxHollidayoung ...	RN access 2...	General		20000 · Acco...	83.33	610.34
Total 341 G · Materials & Supplies C								610.34	610.34
Total 001.440 · City Hall								20,630.14	20,630.14
001.700 · Police Dept									
Pension									
Pension-P									
General Journal	07/02/2026			payroll 7/16	Police		001 General ...	364.53	364.53
General Journal	07/16/2026			payroll 7/16	Police		001 General ...	406.34	770.87
General Journal	07/30/2026			payroll 7/30	Police		001 General ...	258.31	1,029.18
Total Pension-P								1,029.18	1,029.18
Pension MPFRS - P									
General Journal	07/02/2026			payroll 7/16	Police		001 General ...	529.84	529.84
General Journal	07/16/2026			payroll 7/16	Police		001 General ...	582.51	1,112.35
General Journal	07/30/2026			payroll 7/30	Police		001 General ...	518.47	1,630.82
Total Pension MPFRS - P								1,630.82	1,630.82
Total Pension								2,660.00	2,660.00
Contracted Services-P									
Bill	07/01/2026	103558	Advantage Techno...	INV 103558 ...	Police		20000 · Acco...	23.75	23.75
Total Contracted Services-P								23.75	23.75
Departmental Supplies-P									
Auto Supplies and Fuel - P									
Check	07/01/2026	EFT	Fuelman	NP7060447...	Police		001 General ...	1,688.95	1,688.95
Check	07/17/2026	EFT	Fuelman	NP7078234...	Police		001 General ...	1,539.67	3,228.62
Total Auto Supplies and Fuel - P								3,228.62	3,228.62

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Payroll Processing-P									
General Journal	07/03/2026			payroll proce...	Police		001 General ...	29.22	29.22
General Journal	07/16/2026			payroll proce...	Police		001 General ...	54.43	83.65
General Journal	07/29/2026			payroll proce...	Police		001 General ...	29.22	112.87
Total Payroll Processing-P								112.87	112.87
Office Supplies and Materials									
Credit Card Cha...	07/14/2026	565483	Amazon.com	OFFICE SU...	Police		P-Card	20.33	20.33
Credit Card Cha...	07/14/2026	381068	Amazon.com	KELLY PAP...	Police		P-Card	7.83	28.16
Bill	07/16/2026	36939	CoxHollidayoung ...	RN access 2...	Police		20000 · Acco...	81.34	109.50
Credit Card Cha...	07/17/2026	60139	Wal Mart	KELLY WAT...	Police		P-Card	7.47	116.97
Bill	07/31/2026	37038	CoxHollidayoung ...	RN access 2...	Police		20000 · Acco...	83.34	200.31
Total Office Supplies and Materials								200.31	200.31
Total Departmental Supplies-P								3,541.80	3,541.80
PEIA/Workers Comp-P									
246P · OPEB - Police									
Check	07/22/2026	eft	PEIA	Police 2026 ...	Police		Harpers Ferry...	177.00	177.00
Total 246P · OPEB - Police								177.00	177.00
PEIA/Workers Comp-P - Other									
Check	07/22/2026	EFT	PEIA	POLIC PEIA ...	Police		Harpers Ferry...	5,590.94	5,590.94
Total PEIA/Workers Comp-P - Other								5,590.94	5,590.94
Total PEIA/Workers Comp-P								5,767.94	5,767.94
Magistrate-P									
Check	07/16/2026	17143	Amanda Ruffner	PD 6/29-7/1...	Police		001 General ...	119.92	119.92
Total Magistrate-P								119.92	119.92
Maintenance and Repairs-Auto-P									
Bill	07/06/2026	2026-...	CARS	INV 2026-12...	Police		20000 · Acco...	998.10	998.10
Bill	07/22/2026	1370	CARS	INV 1370 31...	Police		20000 · Acco...	114.40	1,112.50
Total Maintenance and Repairs-Auto-P								1,112.50	1,112.50
Miscellaneous-P									
General Journal	07/30/2026			payroll 7/30	Police		001 General ...	9.00	9.00
Total Miscellaneous-P								9.00	9.00
PR Taxes Employer -P									
General Journal	07/01/2026			payroll 7/1	Police		001 General ...	223.77	223.77
General Journal	07/02/2026			payroll 7/16	Police		001 General ...	1,093.67	1,317.44
General Journal	07/16/2026			payroll 7/16	Police		001 General ...	1,285.55	2,602.99
General Journal	07/30/2026			payroll 7/30	Police		001 General ...	1,027.94	3,630.93
Total PR Taxes Employer -P								3,630.93	3,630.93
Printing-Leased Equipt. - P									
Check	07/06/2026	EFT	DDL Business	lease printer...	Police		001 General ...	71.50	71.50
Bill	07/25/2026	125655	DDL Business	Quarterly fe...	Police		20000 · Acco...	25.00	96.50
Total Printing-Leased Equipt. - P								96.50	96.50
Property Ins and Bonds-P									
Credit Card Cha...	07/28/2026	131895	Traveler's Comme...	KELLY - AR...	Police		P-Card	100.00	100.00
Total Property Ins and Bonds-P								100.00	100.00
Salaries and Wages-P									
General Journal	07/01/2026			payroll 7/1	Police		001 General ...	2,925.00	2,925.00
General Journal	07/02/2026			payroll 7/16	Police		001 General ...	14,271.51	17,196.51
General Journal	07/16/2026			payroll 7/16	Police		001 General ...	16,837.81	34,034.32
General Journal	07/30/2026			payroll 7/30	Police		001 General ...	13,442.63	47,476.95
Total Salaries and Wages-P								47,476.95	47,476.95
Telephone-P									
Credit Card Cha...	07/06/2026	0626	Frontier	town hall June	Police		P-Card	203.88	203.88
Credit Card Cha...	07/18/2026	062026	Comcast	June internet	Police		P-Card	61.63	265.51
Credit Card Cha...	07/20/2026	July 2...	Comcast Internet	Town Hall In...	Police		P-Card	61.63	327.14
Bill	07/20/2026	0730...	Frontier	JULY	Police		20000 · Acco...	93.12	420.26
Credit Card Cha...	07/28/2026	003786	T-Mobile	JULY	Police		P-Card	168.48	588.74
Total Telephone-P								588.74	588.74

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (General, Excluding Water & Coal)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Utilities-P									
Check	07/06/2026	eft	ADT Security	2026 JULY	Police		001 General ...	79.27	79.27
Credit Card Cha...	07/15/2026	2413-8	Waste Manageme...	Town Hall D...	Police		P-Card	71.72	150.99
Bill	07/16/2026	07 20...	Harpers Ferry Wat...	JULY 2026	Police		20000 · Acco...	31.47	182.46
Total Utilities-P								182.46	182.46
Wireless-P									
Credit Card Cha...	07/16/2026	1157...	AT&T	July wireless...	Police		P-Card	466.90	466.90
Total Wireless-P								466.90	466.90
WV, Friendship									
Check	07/07/2026	EFT	State of WV	JUNE 2026 ...	Police		General Cour...	260.00	260.00
Total WV, Friendship								260.00	260.00
Total 001.700 · Police Dept								66,037.39	66,037.39
001.750 · Street Department									
Auto Supplies (Gas & Oil) St									
Bill	07/06/2026	NP70...	Fuelman	NP70782349	General		20000 · Acco...	164.55	164.55
Total Auto Supplies (Gas & Oil) St								164.55	164.55
Equipment Rent St									
Credit Card Cha...	07/16/2026	2773...	AC & T Co., Inc.	Maintenance...	General		P-Card	80.00	80.00
Total Equipment Rent St								80.00	80.00
Material and Supplies St									
Credit Card Cha...	07/13/2026	8045...	Home Depot	WATERS C...	General		P-Card	579.50	579.50
Credit Card Cha...	07/29/2026	35908	Home Depot	WATERS C...	General		P-Card	167.82	747.32
Total Material and Supplies St								747.32	747.32
Pension Expense St									
General Journal	07/02/2026			payroll 7/16	General		001 General ...	249.85	249.85
General Journal	07/16/2026			payroll 7/16	General		001 General ...	266.56	516.41
General Journal	07/30/2026			payroll 7/30	General		001 General ...	197.22	713.63
Total Pension Expense St								713.63	713.63
PR Taxes Employer St									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	28.69	28.69
General Journal	07/02/2026			payroll 7/16	General		001 General ...	212.37	241.06
General Journal	07/16/2026			payroll 7/16	General		001 General ...	254.91	495.97
General Journal	07/30/2026			payroll 7/30	General		001 General ...	188.60	684.57
Total PR Taxes Employer St								684.57	684.57
Salaries & Wages St									
General Journal	07/01/2026			payroll 7/1	General		001 General ...	375.00	375.00
General Journal	07/02/2026			payroll 7/16	General		001 General ...	2,776.08	3,151.08
General Journal	07/16/2026			payroll 7/16	General		001 General ...	3,332.00	6,483.08
General Journal	07/30/2026			payroll 7/30	General		001 General ...	2,465.28	8,948.36
Total Salaries & Wages St								8,948.36	8,948.36
Utilities St									
Bill	07/16/2026	2000...	Harpers Ferry Wat...	JULY 2026	General		20000 · Acco...	240.00	240.00
Bill	07/31/2026	8520	Jeff Co. Solid Was...	INV 8520	General		20000 · Acco...	10.23	250.23
Total Utilities St								250.23	250.23
Total 001.750 · Street Department								11,588.66	11,588.66
Total Expense								131,280.69	131,280.69
Net Ordinary Income								42,585.11	42,585.11
Net Income								42,585.11	42,585.11

Corp. of Harpers Ferry
Profit & Loss Budget vs. Actual (Water Only)
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
General	0.00	0.00	0.00	0.0%
400 . Water Department Income				
131 . SB234 Reserve Transfer	6,850.00	72,341.10	-65,491.10	9.5%
481 . Reimbursements	0.00	0.00	0.00	0.0%
Bond Renewal & Repl 2.5% trnfr	2,400.00	26,325.00	-23,925.00	9.1%
New Water Taps	0.00	0.00	0.00	0.0%
Capacity Improvement Fees	0.00	0.00	0.00	0.0%
421 . Non Utility Income				
419 . Interest	1,345.94	12,000.00	-10,654.06	11.2%
421.a . Other Income	5,000.00	0.00	5,000.00	100.0%
421.b . Other Grants W	0.00	0.00	0.00	0.0%
Total 421 . Non Utility Income	6,345.94	12,000.00	-5,654.06	52.9%
461 . Customers - Water Bill Payments	119,288.44	1,059,700.00	-940,411.56	11.3%
462.1 . Annual Fire Service Fee	0.00	3,000.00	-3,000.00	0.0%
471 . PSD bill processing	2,840.00	36,000.00	-33,160.00	7.9%
471.b . Misc Revenue Recovery Reimb	0.00	40,000.00	-40,000.00	0.0%
472 . AT&T Rent	0.00	25,000.00	-25,000.00	0.0%
400 . Water Department Income - Other	0.00	0.00	0.00	0.0%
Total 400 . Water Department Income	137,724.38	1,274,366.10	-1,136,641.72	10.8%
Total Income	137,724.38	1,274,366.10	-1,136,641.72	10.8%
Gross Profit	137,724.38	1,274,366.10	-1,136,641.72	10.8%
Expense				
400 . Water Department				
Bond Interest				
341.9 . Water Bond Debt Service (2024)	8,173.91	98,000.00	-89,826.09	8.3%
427.3 . Bonds Payable - Series C	1,523.00	18,600.00	-17,077.00	8.2%
428 . USDA 2021 - Bonds Payable	19,530.00	252,640.00	-233,110.00	7.7%
Total Bond Interest	29,226.91	369,240.00	-340,013.09	7.9%
631.1 . Prof Services-Accounting-Water	1,038.16	15,000.00	-13,961.84	6.9%
131.3 Water Trants to Reserve	6,850.00	72,341.00	-65,491.00	9.5%
334 . New Meters	0.00	3,000.00	-3,000.00	0.0%
334.0 Maintenance of Meters	1,346.77	6,882.27	-5,535.50	19.6%
341.2 Capital Outlay - Auto	647.24	13,623.00	-12,975.76	4.8%
601.3 Accrued Leave Expense	0.00	3,000.00	-3,000.00	0.0%
620.7a - Bank Service Charges	0.00	25.00	-25.00	0.0%
670.7 Bad Debt	0.00	2,500.00	-2,500.00	0.0%
675.3 Miscellaneous & General	-91.57	1,500.00	-1,500.00	0.0%
675.3 Uniforms	0.00	1,500.00	-1,500.00	0.0%
675.3Memberships/Dues/subscript	5,756.90	81,930.10	-76,173.20	7.0%
Maintenance of Mains				
127 . Bond Renewal & Replacement Fund	2,400.00	26,325.00	-23,925.00	9.1%
408.10 . Assessments	3,287.28	3,500.00	-212.72	93.9%
408.12 . PR Taxes Employer Expense	2,967.79	28,060.20	-25,092.41	10.6%
427.3 . Municipal Bond Commission	0.00	0.00	0.00	0.0%
601.3 . Plant - Salaries & Wages	17,592.14	194,881.81	-177,289.67	9.0%
601.7 . Office - Salaries & Wages	23,369.40	155,870.72	-132,501.32	15.0%
604.8 . Pension Exp	3,376.30	30,741.40	-27,365.10	11.0%
605.8 . Employee PEIA Benefits	3,633.92	53,000.00	-49,366.08	6.9%

Corp. of Harpers Ferry Profit & Loss Budget vs. Actual (Water Only) July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
615.3 · Utilities W	223.19	39,000.00	-38,776.81	0.6%
618.3 · Plant Chemicals	3,905.47	14,045.60	-10,140.13	27.8%
620.3 · Plant - Material & Supplies	1,383.52	10,000.00	-8,616.48	13.8%
620.6 · Maintenance of Hydrants	0.00	3,500.00	-3,500.00	0.0%
620.7 · Postage And Cust Acctg Supplies	1,181.29	5,500.00	-4,318.71	21.5%
620.7c · Customer Acct Exp Material Supp	0.00	0.00	0.00	0.0%
620.8 · Office Supplies & Expenses	683.87	25,900.00	-25,216.13	2.6%
620.8PM · Plant Maintenance MS	150.00	10,000.00	-9,850.00	1.5%
631.3 · Lab Services	688.29	10,000.00	-9,311.71	6.9%
631.4PM · Plant Maintenance CS	3,542.50	35,000.00	-31,457.50	10.1%
631.8 · Legal Fees and Studies	0.00	5,000.00	-5,000.00	0.0%
631.8_ · Security 911 Notification	0.00	500.00	-500.00	0.0%
641.3 · Plant - Rent	1,200.00	2,000.00	-2,000.00	0.0%
642.8 · Leased Equipment W	0.00	6,000.00	-2,824.53	52.9%
650.8 · Auto & Transportation Expenses	3,175.47	32,000.00	-32,000.00	0.0%
656.8 · Ins-Property, Liability, Workers	0.00	1,000.00	-1,000.00	0.0%
660.8 · Advertising & Legal Publication	310.00	2,500.00	-2,190.00	12.4%
675.3 · Training, Education, & Certif	811.66	9,500.00	-8,688.34	8.5%
675.8 · Telephone W				
Total 400. · Water Department	118,656.50	1,274,366.10	-1,155,709.60	9.3%
Total Expense	118,656.50	1,274,366.10	-1,155,709.60	9.3%
Net Ordinary Income	19,067.88	0.00	19,067.88	100.0%
Net Income	19,067.88	0.00	19,067.88	100.0%

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (Water Only)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Ordinary Income/Expense									
Income									
400 · Water Department Income									
131 · SB234 Reserve Transfer									
General Journal	07/31/2026			SB 234 Tran...	Water		131.3 Water ...	6,850.00	6,850.00
Total 131 · SB234 Reserve Transfer								6,850.00	6,850.00
Bond Renewal & Repl 2.5% trnfr									
General Journal	07/31/2026			Reserves	Water		127 · Bond R...	2,400.00	2,400.00
Total Bond Renewal & Repl 2.5% trnfr								2,400.00	2,400.00
421 · Non Utility Income									
419. · Interest									
Deposit	07/31/2026			Interest	Water		Water Improv...	0.11	0.11
Deposit	07/31/2026			Interest	Water		CNB CWCR ...	529.06	529.17
Deposit	07/31/2026			Interest	Water		2024 Const T...	19.11	548.28
Deposit	07/31/2026			Interest	Water		Contruction F...	445.57	993.85
Deposit	07/31/2026			Interest	Water		HF Water W...	10.34	1,004.19
Deposit	07/31/2026			Interest	Water		CNB Renew ...	19.11	1,023.30
Deposit	07/31/2026			Interest	Water		CNB Renew ...	273.29	1,296.59
Deposit	07/31/2026			Interest	Water		CNB Reserve...	19.11	1,315.70
Deposit	07/31/2026			Interest	Water		Water Fund ...	30.24	1,345.94
Total 419. · Interest								1,345.94	1,345.94
421.a · Other Income									
Deposit	07/17/2026		Anthony Marks	Sale of old ...	Water		Water Fund ...	5,000.00	5,000.00
Total 421.a · Other Income								5,000.00	5,000.00
Total 421 · Non Utility Income								6,345.94	6,345.94
461 · Customers - Water Bill Payments									
General Journal	07/16/2026		Richard Chamberl...	Sec for final ...	Water		HF Water W...	50.00	50.00
General Journal	07/16/2026		Noah Friedman	Sec for final ...	Water		HF Water W...	50.00	100.00
General Journal	07/31/2026		Harpers Ferry_v	To adjust A/...	Water		141 Accounts...	119,188.44	119,288.44
Total 461 · Customers - Water Bill Payments								119,288.44	119,288.44
471 · PSD bill processing									
Invoice	07/02/2026	202607	HF Bolivar Public ...	JULY Bills, J...	Water		141 Accounts...	2,340.00	2,340.00
Invoice	07/02/2026	202607	HF Bolivar Public ...	Monthly pay...	Water		141 Accounts...	500.00	2,840.00
Total 471 · PSD bill processing								2,840.00	2,840.00
Total 400 · Water Department Income								137,724.38	137,724.38
Total Income								137,724.38	137,724.38
Gross Profit								137,724.38	137,724.38
Expense									
400. · Water Department									
Bond Interest									
341.9 · Water Bond Debt Service (2024)									
General Journal	07/06/2026			new withdra...	Water		Water Fund ...	741.06	741.06
General Journal	07/06/2026			new withdra...	Water		Water Fund ...	7,432.85	8,173.91
Total 341.9 · Water Bond Debt Service (2024)								8,173.91	8,173.91
427.3 · Bonds Payable - Series C									
Check	07/13/2026	EFT	USDA	2026 JULY	Water		Water Fund ...	1,523.00	1,523.00
Total 427.3 · Bonds Payable - Series C								1,523.00	1,523.00
428 · USDA 2021 - Bonds Payable									
Check	07/11/2026	eft	USDA		Water		Water Fund ...	19,530.00	19,530.00
Total 428 · USDA 2021 - Bonds Payable								19,530.00	19,530.00
Total Bond Interest								29,226.91	29,226.91
631.1 · Prof Services-Accounting-Water									
Bill	07/16/2026	36939	CoxHollidayoung ...	Accounting ...	Water		20000 · Acco...	301.58	301.58
Bill	07/31/2026	37038	CoxHollidayoung ...	Accounting ...	Water		20000 · Acco...	736.58	1,038.16
Total 631.1 · Prof Services-Accounting-Water								1,038.16	1,038.16
131.3 Water Tranfs to Reserve									
General Journal	07/31/2026			SB 234 Tran...	Water		131 · SB234 ...	6,850.00	6,850.00

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (Water Only)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 131.3 Water Transf to Reserve								6,850.00	6,850.00
334.0 Maintenance of Meters									
Bill	07/06/2026	Z318...	CORE & MAIN LP	Z318831 co...	Water		20000 · Acco...	950.24	950.24
Credit Card Cha...	07/16/2026	0713...	AT&T	JULY usage ...	Water		P-Card	85.04	1,035.28
Bill	07/16/2026	Z357...	CORE & MAIN LP	Z357693 co...	Water		20000 · Acco...	146.04	1,181.32
Bill	07/16/2026	Z368...	CORE & MAIN LP	Z368079 co...	Water		20000 · Acco...	154.06	1,335.38
Credit Card Cha...	07/17/2026	11668	Home Depot	PARADIS, M...	Water		P-Card	11.39	1,346.77
Total 334.0 Maintenance of Meters								1,346.77	1,346.77
341.2 Capital Outlay - Auto									
Check	07/24/2026	EFT	Bank of Charles T...	Water Truck...	Water		Water Fund ...	647.24	647.24
Total 341.2 Capital Outlay - Auto								647.24	647.24
675.3 Miscellaneous & General									
General Journal	07/31/2026			3.1.23 - Void...	Water		Water Fund ...	-91.57	-91.57
Total 675.3 Miscellaneous & General								-91.57	-91.57
Maintenance of Mains									
620.6 · Materials and Supplies									
Bill	07/31/2026	z4635...	CORE & MAIN LP	INV Z463538	Water		20000 · Acco...	170.90	170.90
Total 620.6 · Materials and Supplies								170.90	170.90
636 · Contracted Services									
Bill	07/08/2026	29 Sp...	Greenridge Contra...	INV 29 Spruce	Water		20000 · Acco...	2,700.00	2,700.00
Bill	07/08/2026	1150 ...	Greenridge Contra...	1150 Putna...	Water		20000 · Acco...	2,862.50	5,562.50
Total 636 · Contracted Services								5,562.50	5,562.50
Maintenance of Mains - Other									
Credit Card Cha...	07/16/2026	7268...	Tractor Supply	PARADIS, M...	Water		P-Card	23.50	23.50
Total Maintenance of Mains - Other								23.50	23.50
Total Maintenance of Mains								5,756.90	5,756.90
127 · Bond Renewal & Replacement Fund									
General Journal	07/31/2026			Reserves	Water		Bond Renew...	2,400.00	2,400.00
Total 127 · Bond Renewal & Replacement Fund								2,400.00	2,400.00
408.10 · Assessments									
General Journal	07/01/2026			Prepaid YE ...	Water		122 · Prepaid...	3,287.28	3,287.28
Total 408.10 · Assessments								3,287.28	3,287.28
408.12 · PR Taxes Employer Expense									
General Journal	07/01/2026			payroll 7/1	Water		001 General ...	17.21	17.21
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	375.37	392.58
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	442.58	835.16
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	536.28	1,371.44
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	600.28	1,971.72
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	416.95	2,388.67
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	579.12	2,967.79
Total 408.12 · PR Taxes Employer Expense								2,967.79	2,967.79
601.3 · Plant - Salaries & Wages									
General Journal	07/01/2026			payroll 7/1	Water		001 General ...	225.00	225.00
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	4,906.77	5,131.77
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	7,010.14	12,141.91
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	5,450.23	17,592.14
Total 601.3 · Plant - Salaries & Wages								17,592.14	17,592.14
601.7 · Office - Salaries & Wages									
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	6,830.77	6,830.77
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	8,421.22	15,251.99
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	8,117.41	23,369.40
Total 601.7 · Office - Salaries & Wages								23,369.40	23,369.40
604.8 · Pension Exp									
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	441.61	441.61
General Journal	07/02/2026			payroll 7/16	Water		001 General ...	614.77	1,056.38
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	560.81	1,617.19
General Journal	07/16/2026			payroll 7/16	Water		001 General ...	673.70	2,290.89
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	436.01	2,726.90

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (Water Only)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	07/30/2026			payroll 7/30	Water		001 General ...	649.40	3,376.30
Total 604.8 · Pension Exp								3,376.30	3,376.30
605.8 · Employee PEIA Benefits									
OPEB - Water									
Check	07/22/2026	eft	PEIA	Water 2026 ...	Water		Harpers Ferry...	236.00	236.00
Total OPEB - Water								236.00	236.00
605.8 · Employee PEIA Benefits - Other									
Check	07/22/2026	EFT	PEIA	Water PEIA ...	Water		Harpers Ferry...	3,397.92	3,397.92
Total 605.8 · Employee PEIA Benefits - Other								3,397.92	3,397.92
Total 605.8 · Employee PEIA Benefits								3,633.92	3,633.92
615.3 · Utilities W									
Credit Card Cha...	07/15/2026	2413-8	Waste Manageme...	Town Hall D...	Water		P-Card	71.72	71.72
Bill	07/16/2026	07 20...	Harpers Ferry Wat...	JULY 2026	Water		20000 · Acco...	31.47	103.19
Check	07/20/2026	15593	Potomac Appalac...	2026-27 ele...	Water		Water Fund ...	120.00	223.19
Total 615.3 · Utilities W								223.19	223.19
618.3 · Plant Chemicals									
Bill	07/30/2026	1003...	CITCO Water	INV 100357...	Water		20000 · Acco...	3,905.47	3,905.47
Total 618.3 · Plant Chemicals								3,905.47	3,905.47
620.3 · Plant - Material & Supplies									
Credit Card Cha...	07/02/2026	1194...	Uline	KELLY, PLA...	Water		P-Card	111.68	111.68
Credit Card Cha...	07/07/2026	65223	USA Bluebook	PARADIS, P...	Water		P-Card	249.70	361.38
Bill	07/17/2026	2600...	Micro-Tech Desig...	Tank Telem...	Water		20000 · Acco...	1,022.14	1,383.52
Total 620.3 · Plant - Material & Supplies								1,383.52	1,383.52
620.7 · Postage And Cust Acctg Supplies									
Credit Card Cha...	07/03/2026	3045...	US Post Office	SPALDING ...	Water		P-Card	156.00	156.00
Bill	07/08/2026	2026...	Bank of Charles T...	July Bills, Ju...	Water		20000 · Acco...	570.18	726.18
Credit Card Cha...	07/08/2026	96189	Amazon.com	SPALDING ...	Water		P-Card	161.56	887.74
Credit Card Cha...	07/16/2026	75252	US Post Office	LAMBERT, ...	Water		P-Card	11.65	899.39
Credit Card Cha...	07/29/2026	34233	US Post Office	SPALDING ...	Water		P-Card	246.00	1,145.39
Credit Card Cha...	07/30/2026	24956	US Post Office	KELLY POS...	Water		P-Card	35.90	1,181.29
Total 620.7 · Postage And Cust Acctg Supplies								1,181.29	1,181.29
620.8 · Office Supplies & Expenses									
631.2 · Payroll Processing-Water									
General Journal	07/03/2026			payroll proce...	Water		001 General ...	29.21	29.21
General Journal	07/16/2026			payroll proce...	Water		001 General ...	54.43	83.64
General Journal	07/29/2026			payroll proce...	Water		001 General ...	29.21	112.85
Total 631.2 · Payroll Processing-Water								112.85	112.85
620.8 · Office Supplies & Expenses - Other									
Bill	07/01/2026	103558	Advantage Techno...	INV 103558 ...	Water		20000 · Acco...	237.50	237.50
Bill	07/01/2026	428X...	Culligan Water	Water	Water		20000 · Acco...	25.97	263.47
Credit Card Cha...	07/01/2026	79127	Amazon.com	WEBCAM	Water		P-Card	36.99	300.46
Bill	07/08/2026	WV2...	Miss Utility	June 2026 C...	Water		20000 · Acco...	21.65	322.11
Credit Card Cha...	07/14/2026	565483	Amazon.com	OFFICE SU...	Water		P-Card	20.33	342.44
Credit Card Cha...	07/14/2026	381068	Amazon.com	KELLY PAP...	Water		P-Card	7.82	350.26
Bill	07/16/2026	36939	CoxHollidayoung ...	RN Access ...	Water		20000 · Acco...	81.33	431.59
Credit Card Cha...	07/27/2026	507101	CCSI	SPALDING ...	Water		P-Card	12.84	444.43
Credit Card Cha...	07/28/2026	174904	Amazon.com	KELLY PAP...	Water		P-Card	23.27	467.70
Credit Card Cha...	07/30/2026	233491	Amazon.com	SPALDING ...	Water		P-Card	19.99	487.69
Bill	07/31/2026	37038	CoxHollidayoung ...	RN Access ...	Water		20000 · Acco...	83.33	571.02
Total 620.8 · Office Supplies & Expenses - Other								571.02	571.02
Total 620.8 · Office Supplies & Expenses								683.87	683.87
620.8PM · Plant Maintenance MS									
Bill	07/06/2026	0052...	DEP / Div. of Wate...	INV 005243...	Water		20000 · Acco...	150.00	150.00
Total 620.8PM · Plant Maintenance MS								150.00	150.00
631.3 · Lab Services									
Credit Card Cha...	07/02/2026	ENV2...	West Virginia DH...	INV ENV26-...	Water		P-Card	20.00	20.00
Credit Card Cha...	07/02/2026	WAT...	West Virginia DH...	WAT 26-331...	Water		P-Card	92.00	112.00
Credit Card Cha...	07/15/2026	910287	7-Eleven	LAMBERT I...	Water		P-Card	7.29	119.29
Bill	07/27/2026	4100...	euroFINS	INV 410041...	Water		20000 · Acco...	569.00	688.29

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Accrual Basis

Corp. of Harpers Ferry
Profit & Loss Detail (Water Only)
July 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 631.3 · Lab Services								688.29	688.29
631.4PM · Plant Maintenance CS									
Bill	07/01/2026	July 2...	Dodson Septic Ta...	July 2026	Water		20000 · Acco...	475.00	475.00
Check	07/02/2026	15573	H&H Technologies	31.25 hours ...	Water		Water Fund ...	937.50	1,412.50
Check	07/02/2026	15573	H&H Technologies	4 trips @ \$1...	Water		Water Fund ...	60.00	1,472.50
Bill	07/06/2026	435	Homewood Lawn ...	INV 435 Jun...	Water		20000 · Acco...	525.00	1,997.50
Check	07/16/2026	15580	H&H Technologies	52.25 hours ...	Water	X	Water Fund ...	0.00	1,997.50
Check	07/16/2026	15580	H&H Technologies	4 Trips @ \$...	Water	X	Water Fund ...	0.00	1,997.50
Check	07/17/2026	15592	H&H Technologies	40.25 hours ...	Water		Water Fund ...	1,207.50	3,205.00
Check	07/17/2026	15592	H&H Technologies	5 trips @ \$1...	Water		Water Fund ...	75.00	3,280.00
Check	07/29/2026	15601	H&H Technologies	8.25 hours ...	Water		Water Fund ...	247.50	3,527.50
Check	07/29/2026	15601	H&H Technologies	1 trips @ \$1...	Water		Water Fund ...	15.00	3,542.50
Total 631.4PM · Plant Maintenance CS								3,542.50	3,542.50
641.3 · Plant - Rent									
Check	07/20/2026	15593	Potomac Appalac...	2026-2027 ...	Water		Water Fund ...	1,200.00	1,200.00
Total 641.3 · Plant - Rent								1,200.00	1,200.00
650.8 · Auto & Transportation Expenses									
Bill	07/02/2026	12556	Everstone	INV 12556 ...	Water		20000 · Acco...	2,674.13	2,674.13
Bill	07/06/2026	NP70...	Fuelman	NP70782348	Water		20000 · Acco...	391.34	3,065.47
Credit Card Cha...	07/13/2026	152474	Auto Zone	PARADIS, D...	Water		P-Card	69.96	3,135.43
Credit Card Cha...	07/14/2026	843196	Auto Zone	PARADIS, A...	Water		P-Card	14.99	3,150.42
Credit Card Cha...	07/23/2026	116508	Bouncie.com	PARADIS, S...	Water		P-Card	25.05	3,175.47
Total 650.8 · Auto & Transportation Expenses								3,175.47	3,175.47
675.3 · Training, Education, & Certif									
Credit Card Cha...	07/24/2026	6500...	HAGERSTOWN ...	SPALDING ...	Water		P-Card	310.00	310.00
Total 675.3 · Training, Education, & Certif								310.00	310.00
675.8 · Telephone W									
Credit Card Cha...	07/06/2026	0626	Frontier	town hall June	Water		P-Card	203.87	203.87
Credit Card Cha...	07/08/2026	731829	Comcast	WATER PL...	Water		P-Card	222.93	426.80
Credit Card Cha...	07/18/2026	062026	Comcast	June Internet	Water		P-Card	61.63	488.43
Credit Card Cha...	07/20/2026	July 2...	Comcast Internet	Town Hall In...	Water		P-Card	61.63	550.06
Bill	07/20/2026	0730...	Frontier	JULY	Water		20000 · Acco...	93.11	643.17
Credit Card Cha...	07/28/2026	003786	T-Mobile	JULY	Water		P-Card	168.49	811.66
Total 675.8 · Telephone W								811.66	811.66
Total 400. · Water Department								118,656.50	118,656.50
Total Expense								118,656.50	118,656.50
Net Ordinary Income								19,067.88	19,067.88
Net Income								19,067.88	19,067.88

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Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	ach	08/13/2026	Frontier		001 General Fund Ac...		-279.35
Bill	073087...	07/20/2026			Telephone-P	-93.12	93.12
					Telephone C	-93.12	93.12
					675.8 · Telephone W	-93.11	93.11
TOTAL						-279.35	279.35
Check	ACH	08/04/2026	Fuelman		Water Fund Checking		-306.30
					650.8 · Auto & Transp...	-306.30	306.30
TOTAL						-306.30	306.30
Check	ACH	08/04/2026	Fuelman		001 General Fund Ac...		-237.33
					Auto Supplies (Gas & ...	-237.33	237.33
TOTAL						-237.33	237.33
Check	eft	08/01/2026	West Virginia Munic...		Water Fund Checking		-1,953.00
					USDA Reserve	-1,953.00	1,953.00
TOTAL						-1,953.00	1,953.00
Check	eft	08/03/2026	ADT Security		001 General Fund Ac...		-79.27
					Utilities-P	-79.27	79.27
TOTAL						-79.27	79.27
Check	eft	08/11/2026	USDA		Water Fund Checking		-19,530.00
					428 · USDA 2021 - Bo...	-19,530.00	19,530.00
TOTAL						-19,530.00	19,530.00
Check	EFT	08/03/2026	DDL Business		001 General Fund Ac...		-71.50
					Printing-Leased Equipt...	-71.50	71.50
TOTAL						-71.50	71.50
Check	EFT	08/06/2026	State of WV		General Court Fund		-248.00
					WV, Friendship	-248.00	248.00
TOTAL						-248.00	248.00
Check	EFT	08/06/2026	Fuelman		001 General Fund Ac...		-3,228.62
					Auto Supplies and Fue...	-3,228.62	3,228.62
TOTAL						-3,228.62	3,228.62
Check	EFT	08/06/2026	US BANK		001 General Fund Ac...		-6,637.71
					P-Card	-1,123.90	1,123.90
					P-Card	-2,912.72	2,912.72
					P-Card	-2,486.09	2,486.09
					P-Card	-115.00	115.00
TOTAL						-6,637.71	6,637.71
Bill Pmt -Check	111	08/06/2026	Greenridge Contract...		CNB Renew & Replac...		-3,350.00
Bill	450 Fill...	06/15/2026			636 · Contracted Servi...	-3,350.00	3,350.00

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Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-3,350.00	3,350.00
Bill Pmt -Check	113	08/26/2026	Greenridge Contract...		CNB Renew & Replac...		-2,300.00
Bill	45 Mud...	08/25/2026			636 · Contracted Servi...	-2,300.00	2,300.00
TOTAL						-2,300.00	2,300.00
Check	ACH 3...	08/08/2026	Potomac Edison		Water Fund Checking		-2,558.95
					615.3 · Utilities W	-2,558.95	2,558.95
TOTAL						-2,558.95	2,558.95
Check	159	08/12/2026	Fortiline Waterworks		Water Improvement P...		-102,949.86
					Construction in Progress	-102,949.86	102,949.86
TOTAL						-102,949.86	102,949.86
Check	ACH 0...	08/09/2026	Potomac Edison		001 General Fund Ac...		-164.01
					Utilities-P	-164.01	164.01
TOTAL						-164.01	164.01
Check	ACH 9...	08/08/2026	Potomac Edison		Water Fund Checking		-10.00
					615.3 · Utilities W	-10.00	10.00
TOTAL						-10.00	10.00
Check	ACH 0...	08/09/2026	Potomac Edison		001 General Fund Ac...		-184.19
					Utilities C	-184.19	184.19
TOTAL						-184.19	184.19
Check	ACH 4...	08/09/2026	Potomac Edison		001 General Fund Ac...		-35.59
					Utilities SI	-35.59	35.59
TOTAL						-35.59	35.59
Check	407	08/05/2026	Melissa Wright		Hotel Motel Tax		-300.00
					906 · Arts & Humanitie...	-300.00	300.00
TOTAL						-300.00	300.00
Check	ACH 0...	08/09/2026	Potomac Edison		001 General Fund Ac...		-190.08
					Utilities C	-190.08	190.08
TOTAL						-190.08	190.08
Check	ACH 0...	08/08/2026	Potomac Edison		Water Fund Checking		-19.46
					615.3 · Utilities W	-19.46	19.46
TOTAL						-19.46	19.46
Check	ACH 3...	08/09/2026	Potomac Edison		001 General Fund Ac...		-21.32
					Utilities C	-21.32	21.32
TOTAL						-21.32	21.32
Check	ACH 4...	08/09/2026	Potomac Edison		001 General Fund Ac...		-1,362.12

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Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					Utilities SI	-1,362.12	1,362.12
TOTAL						-1,362.12	1,362.12
Check	ACH 6...	08/31/2026	Potomac Edison		001 General Fund Ac...		-15.17
					Utilities Pa	-15.17	15.17
TOTAL						-15.17	15.17
Check	2981	08/03/2026	Nancy Dalby		General Court Fund		-1,000.00
					Contracted Services-P	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	2982	08/03/2026	Steve Groh		General Court Fund		-600.00
					Contracted Services-P	-600.00	600.00
TOTAL						-600.00	600.00
Bill Pmt -Check	15604	08/05/2026	Ford Motor Credit Co...		Water Fund Checking		-610.37
Bill	784670...	08/05/2026			341.2 Capital Outlay - ...	-610.37	610.37
TOTAL						-610.37	610.37
Bill Pmt -Check	15605	08/06/2026	Harpers Ferry Water ...		Water Fund Checking		-33.25
Bill	08 2026	08/03/2026			615.3 · Utilities W	-11.08	33.25
					Utilities-P	-11.08	33.25
					Utilities C	-11.09	33.26
TOTAL						-33.25	99.76
Bill Pmt -Check	15606	08/06/2026	Advantage Technolo...		Water Fund Checking		-440.34
Bill	104037	08/01/2026			Contracted Services-P	-146.78	440.35
					Contracted Services C	-146.78	440.35
					620.8 · Office Supplies...	-146.78	440.34
TOTAL						-440.34	1,321.04
Bill Pmt -Check	15607	08/17/2026	Miss Utility		Water Fund Checking		-75.80
Bill	WV26-...	08/06/2026			620.8 · Office Supplies...	-75.80	75.80
TOTAL						-75.80	75.80
Check	15608	08/17/2026	Fringe Benefits Mana...		Water Fund Checking		-315.20
					24000 · Payroll Liabiliti...	-315.20	315.20
TOTAL						-315.20	315.20
Bill Pmt -Check	15609	08/17/2026	ENCOVA Insurance		Water Fund Checking		-399.75
Bill	373504...	08/03/2026			Insurance and Bonds	-100.42	287.89
					Property Ins and Bond...	-139.91	401.12
					Group Ins. St	-19.99	57.30
					656.8 · Ins-Property,Li...	-139.43	399.75
TOTAL						-399.75	1,146.06
Bill Pmt -Check	15610	08/17/2026	CITCO Water		Water Fund Checking		-3,905.47
Bill	100357...	07/30/2026			618.3 · Plant Chemicals	-3,905.47	3,905.47

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Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-3,905.47	3,905.47
Bill Pmt -Check	15611	08/17/2026	CORE & MAIN LP		Water Fund Checking		-170.90
Bill	z463538	07/31/2026			620.6 · Materials and S...	-170.90	170.90
TOTAL						-170.90	170.90
Bill Pmt -Check	15612	08/17/2026	Dodson Septic Tank ...		Water Fund Checking		-475.00
Bill	AUG 2...	08/04/2026			631.4PM · Plant Maint...	-475.00	475.00
TOTAL						-475.00	475.00
Bill Pmt -Check	15613	08/17/2026	Homewood Lawn Care		Water Fund Checking		-525.00
Bill	466	08/06/2026			631.4PM · Plant Maint...	-525.00	525.00
TOTAL						-525.00	525.00
Bill Pmt -Check	15614	08/24/2026	Continental Utility So...		Water Fund Checking		-5,658.00
Bill	15411	08/13/2026			620.8 · Office Supplies...	-2,658.00	2,658.00
					620.8 · Office Supplies...	-3,000.00	3,000.00
TOTAL						-5,658.00	5,658.00
Bill Pmt -Check	15615	08/18/2026	Bank of Charles Town		Water Fund Checking		-643.28
Bill	202607...	08/10/2026			620.7 · Postage And C...	-643.28	643.28
TOTAL						-643.28	643.28
Check	15616	08/20/2026	H&H Technologies		Water Fund Checking		-397.50
					631.4PM · Plant Maint...	-367.50	367.50
					631.4PM · Plant Maint...	-30.00	30.00
TOTAL						-397.50	397.50
Bill Pmt -Check	15617	08/26/2026	CoxHollidayyoung PL...		Water Fund Checking		-819.91
Bill	37038	07/31/2026			Office Supplies and M...	-27.79	83.34
					341 G · Materials & Su...	-27.77	83.33
					Professional Services C...	-491.08	1,473.38
					620.8 · Office Supplies...	-27.77	83.33
					631.1 · Prof Services-A...	-245.50	736.58
TOTAL						-819.91	2,459.96
Bill Pmt -Check	15618	08/26/2026	Culligan Water		Water Fund Checking		-25.97
Bill	428X2...	07/01/2026			341 G · Materials & Su...	-12.98	25.97
					620.8 · Office Supplies...	-12.99	25.97
TOTAL						-25.97	51.94
Check	17154	08/13/2026	Home & Hearth Tech...		001 General Fund Ac...		-25.00
					325 · Licenses	-25.00	25.00
TOTAL						-25.00	25.00
Bill Pmt -Check	17160	08/06/2026	Motorola Solutions		001 General Fund Ac...		-2,303.67
Bill	823058...	08/02/2026			Police Dept Supplies	-2,303.67	2,303.67
TOTAL						-2,303.67	2,303.67
Bill Pmt -Check	17161	08/06/2026	United states Postal ...		001 General Fund Ac...		-258.00

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Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	551 20...	08/02/2026			Office Supplies and M...	-258.00	258.00
TOTAL						-258.00	258.00
Bill Pmt -Check	17162	08/06/2026	Harpers Ferry Water ...		001 General Fund Ac...		-356.56
Bill	200082...	08/03/2026			Utilities St	-240.00	240.00
Bill	08 2026	08/03/2026			615.3 · Utilities W	-22.17	33.25
					Utilities-P	-22.17	33.25
					Utilities C	-22.17	33.26
Bill	350082...	08/03/2026			Utilities Pa	-50.05	50.05
TOTAL						-356.56	389.81
Bill Pmt -Check	17163	08/06/2026	Advantage Technolo...		001 General Fund Ac...		-880.70
Bill	104037	08/01/2026			Contracted Services-P	-293.57	440.35
					Contracted Services C	-293.57	440.35
					620.8 · Office Supplies...	-293.56	440.34
TOTAL						-880.70	1,321.04
Bill Pmt -Check	17164	08/06/2026	DDL Business		001 General Fund Ac...		-25.00
Bill	125655	07/25/2026			Printing-Leased Equipt...	-25.00	25.00
TOTAL						-25.00	25.00
Bill Pmt -Check	17165	08/06/2026	Spirit of Jefferson		001 General Fund Ac...		-36.00
Bill	2026	08/03/2026			Dues & Subscriptions C	-36.00	36.00
TOTAL						-36.00	36.00
Bill Pmt -Check	17166	08/06/2026	R.S. Excavating & Co...		001 General Fund Ac...		-1,500.00
Bill	1590	08/01/2026			Contracted Services St	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Check	17167	08/05/2026	EAsern Panhandle T...		001 General Fund Ac...		-7,500.00
					001.759 · Public Transit	-4,500.00	4,500.00
					001.402 · Economic D...	-3,000.00	3,000.00
TOTAL						-7,500.00	7,500.00
Bill Pmt -Check	17168	08/17/2026	Automated Office Eq...		001 General Fund Ac...		-358.67
Bill	159073	08/12/2026			Office Supplies and M...	-358.67	358.67
TOTAL						-358.67	358.67
Check	17169	08/17/2026	Fringe Benefits Mana...		001 General Fund Ac...		-390.70
					24000 · Payroll Liabiliti...	-124.04	124.04
					24000 · Payroll Liabiliti...	-266.66	266.66
TOTAL						-390.70	390.70
Bill Pmt -Check	17170	08/17/2026	ENCOVA Insurance		001 General Fund Ac...		-746.31
Bill	373504...	08/03/2026			Insurance and Bonds	-187.47	287.89
					Property Ins and Bond...	-261.21	401.12
					Group Ins. St	-37.31	57.30
					656.8 · Ins-Property,Li...	-260.32	399.75
TOTAL						-746.31	1,146.06
Bill Pmt -Check	17171	08/17/2026	Jeff Co. Solid Waste ...		001 General Fund Ac...		-10.23

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09/08/26

Corp. of Harpers Ferry
Check Detail
August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	8520	07/31/2026			Utilities St	-10.23	10.23
TOTAL						-10.23	10.23
Bill Pmt -Check	17172	08/17/2026	Shenandoah Air Con...		001 General Fund Ac...		-554.05
Bill	132971...	08/11/2026			Maint & Repairs to Bld...	-554.05	554.05
TOTAL						-554.05	554.05
Bill Pmt -Check	17173	08/17/2026	Jefferson Rentals, LLC		001 General Fund Ac...		-159.24
Bill	95657	07/30/2026			Contracted Services Pa	-159.24	159.24
TOTAL						-159.24	159.24
Bill Pmt -Check	17174	08/11/2026	CARS		001 General Fund Ac...		-597.39
Bill	1512	08/11/2026			Maintenance and Repa...	-597.39	597.39
TOTAL						-597.39	597.39
Bill Pmt -Check	17175	08/18/2026	Shenandoah Air Con...		001 General Fund Ac...		-109.00
Bill	133616...	08/17/2026			Maint & Repairs to Bld...	-109.00	109.00
TOTAL						-109.00	109.00
Bill Pmt -Check	17176	08/18/2026	Eastern Elevator		001 General Fund Ac...		-53.00
Bill	593602...	08/11/2026			Maint & Repairs to Bld...	-53.00	53.00
TOTAL						-53.00	53.00
Check	17177	08/19/2026	West Virginia Munic...		001 General Fund Ac...		-101.50
					24000 · Payroll Liabilit...	-56.14	56.14
					24000 · Payroll Liabilit...	-45.36	45.36
TOTAL						-101.50	101.50
Check	17178	08/20/2026	Stampfer, Timothy		001 General Fund Ac...		-37.24
					001.761 Parkinng Expe...	-37.24	37.24
TOTAL						-37.24	37.24
Check	17179	08/20/2026	Amanda Ruffner		001 General Fund Ac...		-134.91
					Magistrate-P	-134.91	134.91
TOTAL						-134.91	134.91
Bill Pmt -Check	17180	08/26/2026	CoxHollidayoung PL...		001 General Fund Ac...		-1,640.05
Bill	37038	07/31/2026			Office Supplies and M...	-55.55	83.34
					341 G · Materials & Su...	-55.56	83.33
					Professional Services C	-982.30	1,473.38
					620.8 · Office Supplies...	-55.56	83.33
					631.1 · Prof Services-A...	-491.08	736.58
TOTAL						-1,640.05	2,459.96
Bill Pmt -Check	17181	08/26/2026	Culligan Water		001 General Fund Ac...		-25.97
Bill	428X2...	07/01/2026			341 G · Materials & Su...	-12.99	25.97
					620.8 · Office Supplies...	-12.98	25.97
TOTAL						-25.97	51.94

2:57 PM

09/08/26

Corp. of Harpers Ferry

Check Detail

August 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	17182	08/26/2026	Vital Signs		001 General Fund Ac...		-348.00
Bill	11544	08/22/2026			Materials & Supplies S	-348.00	348.00
TOTAL						-348.00	348.00
Check	ACH 1...	08/26/2026	Potomac Edison		001 General Fund Ac...		-145.94
					Utilities-P	-145.94	145.94
TOTAL						-145.94	145.94

	Checks over Purchasing Threshold for approval			
			Town Council Meeting 9/14/2026	
Check #	Vendor	INV #		
15610	CITCO	100357742	PLANT CHEMICALS	\$ 3,905.47
15614	CUSI	15411	SEMI ANNUAL HOSTING SERVICE	\$ 5,658.00
15624	CITCO	10360625	PLANT CHEMICALS	\$ 1,850.21

**RESOLUTION #4 OF THE TOWN OF HARPERS FERRY
APPROVING INVOICES RELATING TO CONSTRUCTION
AND OTHER SERVICES FOR THE WATER METER
PROJECT AND AUTHORIZING PAYMENT THEREOF**

WHEREAS, the Town of Harpers Ferry has reviewed the invoices attached hereto and incorporated herein by reference in relation to the construction of the water project funded by the US EPA CG funds and the WV Governor Grant Funds and find as follows;

1. That none of the items for which payment is proposed have been requested from another source.
2. That each item for which the payment is proposed to be paid is or was necessary in connection with the Project and constitutes a cost of the project.
3. That each of such costs has been otherwise properly incurred.
4. That payment for each of the items proposed is due and owing.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Harpers Ferry that the payment of the attached invoices as summarized below are hereby authorized and directed:

VENDOR	EPA Funds	Gov Grant Funds	Total
Fortline, Inc.	\$6,192.43	\$1,548.11	\$7,740.54
	\$0	\$0	\$0
	\$0	\$0	\$0
TOTAL	\$6,192.43	\$1,548.11	\$7,740.54

ADOPTED BY the Council of the Town of Harpers Ferry, at a meeting held on the 14th day of September 2026.

By: _____ Date: _____
Mayor, Gregory Vaughn

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	The Corporation of Harper's Ferry								Owner's Project No.:			
Engineer:	GD&F Consulting Engineers								Engineer's Project No.:			
Contractor:	Fortiline, Inc. d/b/a Fortiline Waterworks								Contractor's Project No.:			
Project:	Water Meter Replacement											
Contract:	Contract 3 Phase II: Water Meter Replacement											

Application No.:	4	Application Period:	From	07/25/26	to	08/24/26	Application Date:	08/25/26
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A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
Original Contract											
1.a.	5/8"x3/4" NEW METERS W/ METER INTERFACE UNITS	879.00	EA	471.65	414,584.55	766.00	361,287.56	41,718.15	403,005.71	97%	11,578.84
1.b.	VEHICLE BASED METER READING SYSTEM	1.00	LS	\$2,725.00	2,725.00	1.00	2,725.00		2,725.00	100%	-
1.c.	HARDWARE AND SOFTWARE (INCLUDING INTEGRATION)	1.00	LS	\$5,395.00	5,395.00	1.00	5,395.00		5,395.00	100%	-
1.d.	ONSITE TRAINING	1.00	LS	\$26,235.00	26,235.00	1.00	26,235.00		26,235.00	100%	-
1.e.	ALLOWANCE FOR HARPERS FERRY CURRENT BILLING VENDOR	1.00	LS	20,000.00	20,000.00		-		-	0%	20,000.00
				-	-		-		-		-
Original Contract Totals					\$ 468,939.55		\$ 395,642.56	\$ 41,718.15	\$ 437,360.71	93%	\$ 31,578.84
BID ALTERNATE 1: LARGE WATER METERS											
1.a.	1" NEW METERS	2.00	EA	\$683.95	1,367.90	2.00	1,367.90		1,367.90	100%	-
1.b.	1 1/2" NEW METERS	2.00	EA	\$1,515.40	3,030.80	-	-	2,101.70	2,101.70	69%	929.10
1.c.	2" NEW METERS	11.00	EA	\$1,666.04	18,326.44	4.00	6,664.16	8,749.30	15,413.46	84%	2,912.98
1.d.	3" NEW METERS	6.00	EA	\$3,095.40	18,572.40	1.00	3,095.40	10,517.50	13,612.90	73%	4,959.50
					-		-		-		-
BID ALTERNATE 1 Totals					\$ 41,297.54		\$ 11,127.46	\$ 21,368.50	\$ 32,495.96	79%	\$ 8,801.58
BID ALTERNATE 2: AMI METER READING SYSTEM											
1.	AMI METER READING SYSTEM	1.00	LS	\$50,906.00	50,906.00	0.91	46,406.01		46,406.01	91%	4,499.99
					-		-		-		-
BID ALTERNATE 2 Totals					\$ 50,906.00		\$ 46,406.01	\$ -	\$ 46,406.01	91%	\$ 4,499.99
BID ALTERNATE 3: ACOUSTIC LEAK DETECTION											
1.a	NEW 5/8"X3/4" WATER METERS W/ ALD	400.00	EA	\$12.58	5,030.00	400.00	5,030.00		5,030.00	100%	-
					-		-		-		-
BID ALTERNATE 3 Totals					\$ 5,030.00		\$ 5,030.00	\$ -	\$ 5,030.00	100%	\$ -
BID ALTERNATE 4: CUSTOMER PORTAL											
1	WATER SERVICE CUSTOMER WEB PORTAL & SMART PHONE	812.00	EA	10.59	8,600.30	812.00	8,600.30		8,600.30	100%	-
					-		-		-		-
BID ALTERNATE 4 Totals					\$ 8,600.30		\$ 8,600.30	\$ -	\$ 8,600.30	100%	\$ -
Original Contract and Change Orders											
Project Totals					\$ 574,773.39		\$ 466,806.33	\$ 63,086.65	\$ 529,892.98	92%	\$ 44,880.41

Stored Materials Summary

Contractor's Application for Payment

Owner: The Corporation of Harper's Ferry						Owner's Project No.:													
Engineer: GD&F Consulting Engineers						Engineer's Project No.:													
Contractor: Fortiline, Inc. d/b/a Fortiline Waterworks						Contractor's Project No.:													
Project: Water Meter Replacement																			
Contract: Contract 3 Phase II: Water Meter Replacement																			
Application No.:		4		Application Period:		From		07/25/26		to		08/24/26		Application Date:		08/25/26			
A	B	C	D	E	F	G	H	I	J	K	L	M							
													Materials Stored			Incorporated in Work			
													Previous Amount Stored (\$)	Amount Stored this Period (\$)	Amount Stored to Date (G+H) (\$)	Amount Previously Incorporated in the Work (\$)	Amount Incorporated in the Work this Period (\$)	Total Amount Incorporated in the Work (J+K) (\$)	Materials Remaining in Storage (I-L) (\$)
Item No. (Lump Sum Tab) or Bid Item No. (Unit Price Tab)	Supplier Invoice No.	Submittal No. (with Specification Section No.)	Description of Materials or Equipment Stored	Storage Location	Application No. When Materials Placed in Storage	Previous Amount Stored (\$)	Amount Stored this Period (\$)	Amount Stored to Date (G+H) (\$)	Amount Previously Incorporated in the Work (\$)	Amount Incorporated in the Work this Period (\$)	Total Amount Incorporated in the Work (J+K) (\$)	Materials Remaining in Storage (I-L) (\$)							
BA2, item 1			READY AMI MANAGER SOFTWARE	CLOUD	1	5,885.00		5,885.00	5,885.00		5,885.00	-							
BA1, Item 1b	7342935		1-1/2" METER BOLT & GASKET SET	Connex	2	51.80		51.80			-	51.80							
1a	7342939		5/8X3/4 FLOWIQ 2200 MTR COMP	Connex	2	280,401.00		280,401.00	244,354.00		244,354.00	36,047.00							
BA1, Item 1a	7342939		1" FLOWIQ 2200 METER SS FLG	Connex	2	878.00		878.00	878.00		878.00	-							
BA1, Item 1b	7342939		1-1/2 FLOWIQ 3200 METER SS FLG	Connex	2	1,950.00		1,950.00			-	1,950.00							
BA1, Item 1c	7342939		2" FLOWIQ 3200 METER SS FLG	Connex	2	13,035.00		13,035.00	4,740.00		4,740.00	8,295.00							
1a	7342939		AMR ANTENNA F/FLOWIQ2250 METER	Connex	2	43,906.05		43,906.05	38,261.70		38,261.70	5,644.35							
BA1, Item 1a	7342939		AMR ANTENNA F/FLOWIQ2250 METER	Connex	2	99.90		99.90	99.90		99.90	-							
BA1, Item 1b	7342939		AMR ANTENNA F/FLOWIQ2250 METER	Connex	2	99.90		99.90			-	99.90							
BA1, Item 1c	7342939		AMR ANTENNA F/FLOWIQ2250 METER	Connex	2	549.45		549.45	199.80		199.80	349.65							
BA1, Item 1d	7342939		AMR ANTENNA F/FLOWIQ2250 METER	Connex	2	299.70		299.70	49.95		49.95	249.75							
1.b.	7342939		READY CONVERTER US ADVANCED	Connex	2	2,275.00		2,275.00	2,275.00		2,275.00	-							
BA2, item 1	7343120		KAMSTRUP AMI RF COLLECTOR SET	Connex	2	24,000.00		24,000.00	24,000.00		24,000.00	-							
BA2, item 1	7349978		DO IT YOURSELF UP TO 10,000	CLOUD	2	10,120.00		10,120.00	10,120.00		10,120.00	-							
1.a.	7336568		3/4" METER GASKET 1/8"	Connex	2	180.00		180.00	153.20		153.20	26.80							
BA1, Item 1d	7260153		3" FLOWIQ 3200 METER SS FLG	Connex	2	12,150.00		12,150.00	2,025.00		2,025.00	10,125.00							
BA1, Item 1a	7381981		1" METER GASKET 1/8"	Connex	2	2.00		2.00	2.00		2.00	-							
BA1, Item 1c	7381981		2" METER BOLT & GASKET SET	Connex	2	164.45		164.45	59.80		59.80	104.65							
BA1, Item 1d	7381981		3" FLG ACC KIT FF 1/8" RR	Connex	2	155.40		155.40	12.95		12.95	142.45							
BA2 - item 1	7300609		AMI Hosting Up to 1600 Pts	CLOUD	1	11,656.00		11,656.00	11,656.00		11,656.00	-							
BA3 - 1a	7300609		Leak Detector Software	CLOUD	1	4,930.00		4,930.00	4,930.00		4,930.00	-							
BA4 - 1	7482229		H2O ANALYTICS SET-UP CHARGE	CLOUD	4		5,000.00	5,000.00		5,000.00	5,000.00	-							
BA4 - 1	7482229		H2O ANALYTICS ANNUAL FEES	CLOUD	4		3,600.00	3,600.00		3,600.00	3,600.00	-							
								-			-	-							
								-			-	-							
								-			-	-							
								-			-	-							
Totals						\$	412,788.65	\$	8,600.00	\$	421,388.65	\$	349,702.30	\$	8,600.00	\$	358,302.30	\$	63,086.35



Congressional Directed Spending

Requestor Information

County

Jefferson

Vendor Name

Corporation of Harpers Ferry

Vendor No.

199817

Address

PO 217

Email

Harpers Ferry WV 25425-0217
dkelly@harpersferrywv.us

Project: Name - Percentage of Completion - Exepected completion date

Harpers Ferry Meter Project
70 meters left to be installed
systemwide Q4 to be performed
substantial completion 9/25/96

Non Federal Match

Governor's Office

Federal

*Total Awarded

\$ 125,000 -

\$ 500,000 -

GOV request
amount

\$ 1,548.11

6192.43

Remaining
Amount

\$ 50,207.23

\$ 118,469.06

***Please provide back-up documentation to support the total amount already received from other Grants**

Office of Governor Patrick Morrissey



**Harpers Ferry Water Works
EPA Grant**

	CLASSIFICATION	APPROVED BUDGET	ADJUSTMENTS	REVISED BUDGET	PAID PRIOR TO THIS DRAW	REQUESTED THIS REQUEST	PAID TO DATE	BALANCE REMAINING
1	Construction & Cons. Cont.							
	a. Contract 1 -	459,818.75	0.00	459,818.75	375,338.51	6,192.43	381,530.94	78,287.81
	d. Construction contingency	30,181.25	0.00	30,181.25	0.00	0.00	0.00	30,181.25
4	Administrative							
	a. Administrative Expenses	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
11	TOTAL of Lines 1 through 10	500,000.00	0.00	500,000.00	375,338.51	6,192.43	381,530.94	118,469.06

Total

	CLASSIFICATION	APPROVED BUDGET	ADJUSTMENTS	REVISED BUDGET	PAID PRIOR TO THIS DRAW	REQUESTED THIS REQUEST	PAID TO DATE	BALANCE REMAINING
1	Construction & Cons. Cont.							
	a. Contract 1 -	574,773.43	20,589.97	595,363.40	469,173.14	7,740.54	476,913.68	118,449.72
	d. Construction contingency	37,726.57	0.00	37,726.57	0.00	0.00	0.00	37,726.57
4	Administrative							
	a. Administrative Expenses	12,500.00	0.00	12,500.00	0.00	0.00	0.00	12,500.00
11	TOTAL of Lines 1 through 10	625,000.00	20,589.97	645,589.97	469,173.14	7,740.54	476,913.68	168,676.29

Governor Grant

	CLASSIFICATION	APPROVED BUDGET	ADJUSTMENTS	REVISED BUDGET	PAID PRIOR TO THIS DRAW	REQUESTED THIS REQUEST	PAID TO DATE	BALANCE REMAINING
1	Construction & Cons. Cont.							
	a. Contract 1 -	114,954.68	20,589.97	135,544.65	93,834.63	1,548.11	95,382.74	40,161.91
	d. Construction contingency	7,545.32	0.00	7,545.32	0.00	0.00	0.00	7,545.32
4	Administrative							
	a. Administrative Expenses	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
11	TOTAL of Lines 1 through 10	125,000.00	20,589.97	145,589.97	93,834.63	1,548.11	95,382.74	50,207.23

Change Order No. 1

Contract Name: **Contract No. 3**

Attachments: *[List documents supporting change]*

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: \$ <u>574,773.39</u>	Original Contract Times: Substantial Completion: <u>AUGUST 27, 2026</u> Ready for Final Payment: <u>SEPTEMBER 25, 2026</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. __ to No. __: \$ <u>0.00; N/A</u>	[Increase] [Decrease] from previously approved Change Orders No. __ to No. __: Substantial Completion: <u>N/A</u> Ready for Final Payment: _____ days
Contract Price prior to this Change Order: \$ <u>574,773.39</u>	Contract Times prior to this Change Order: Substantial Completion: <u>AUGUST 27, 2026</u> Ready for Final Payment: <u>SEPTEMBER 25, 2026</u> days or dates
[Increase] [Decrease] of this Change Order: \$ <u>0.00; N/A</u>	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>NOVEMBER 20, 2026</u> Ready for Final Payment: <u>DECEMBER 19, 2026</u> days or dates
Contract Price incorporating this Change Order: \$ <u>574,773.39</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>NOVEMBER 20, 2026</u> Ready for Final Payment: <u>DECEMBER 19, 2026</u> days or dates

Date 8/26/2026

Title: _____

Re: Phase II: Water Meter Replacement – Contract No. 3
Request for Change Order No. 1 – Extension of Contract Time

To Whom it May Concern:

Fortiline, Inc. d/b/a Fortiline Waterworks respectfully requests approval of Change Order No. 1 for the Phase II Water Meter Replacement Project, Contract No. 3. This request is for an extension of the Contract Time only, with no change to the Contract Price.

Fortiline is requesting that the Substantial Completion date be extended from August 27, 2026, to November 20, 2026, and that the Ready for Final Payment date be extended from September 25, 2026, to December 19, 2026.

The requested extension is necessary due to two remaining project activities whose schedules extend beyond the current Contract Time.

First, completion of the customer portal requires additional implementation time. As documented in the attached correspondence with H2O Analytics, the customer portal provider has advised that its normal implementation timeline is approximately 90 to 120 days. H2O Analytics also advised that completion by the original August 27, 2026 Substantial Completion date could be difficult due to the time required for implementation, configuration, integration, and project coordination. The customer portal implementation is currently proceeding with the provider.

Second, several remaining water meters are located within buildings on National Park Service property. Because these meters are located inside the buildings, Fortiline cannot access them without the required National Park Service authorization. The National Park Service has advised that these access approvals must proceed through its internal approval channels and may require approximately 30 to 60 days. Fortiline will coordinate access and complete the remaining meter work as soon as the required approvals are received.

These circumstances require additional Contract Time to allow the customer portal implementation to be completed and to provide sufficient time for the National Park Service access approval process and completion of the remaining meter work.

Accordingly, Fortiline respectfully requests an 85-calendar-day extension to both the Substantial Completion and Ready for Final Payment dates. This would revise the Contract Times as follows:

Substantial Completion: August 27, 2026 → November 20, 2026

Ready for Final Payment: September 25, 2026 → December 19, 2026

There is no requested increase to the Contract Price associated with this Change Order.

Fortiline will continue to make every effort to complete the remaining work as soon as possible. If all remaining work and applicable closeout requirements are completed prior to the revised Substantial Completion date, Fortiline will promptly submit its final pay application and will not wait until the December 19, 2026 Ready for Final Payment date to do so.

Attached are the supporting customer portal correspondence for your review. We respectfully request approval of the proposed extension.

Sincerely,

Fortiline, Inc. d/b/a Fortiline Waterworks

Signed by:

C2F43CBC3CD9436...

HF Water Works Proposed
FY 2027 REV 2 New Payscale added
Line item Description

FY 27 REV 1 July 2026	FY 27 REV 2 PROPOSED	FY 27 REV 1 to FY 2027 REV 2
\$26,325.00	\$26,325.00	\$0.00
\$72,341.10	\$72,341.10	\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
\$12,000.00	\$12,000.00	\$0.00
		\$0.00
		\$0.00
		\$0.00
\$6,700.00	\$6,700.00	\$0.00
\$1,053,000.00	\$1,053,000.00	\$0.00
\$3,000.00	\$3,000.00	\$0.00
\$36,000.00	\$36,000.00	\$0.00
		\$0.00
\$25,000.00	\$25,000.00	\$0.00
		\$0.00
		\$0.00
		\$0.00
\$40,000.00	\$40,000.00	\$0.00
		\$0.00
\$1,274,366.10	\$1,274,366.10	\$0.00

HF Water Works Proposed
FY 2027 REV 2 New Payscale added
Line item Description

		FY 27 REV 1 July 2026	FY 27 REV 2 PROPOSED	FY 27 REV 1 to FY 2027 REV 2
				\$0.00
<u>EXPENSE</u>				\$0.00
631.1	Prof Services Accounting	\$15,000.00	\$15,000.00	\$0.00
	SB234 Reserve	\$72,341.10	\$72,341.10	\$0.00
334	New Meter	\$3,000.00	\$3,000.00	\$0.00
334	Maint of Meters	\$6,882.27	\$6,882.27	\$0.00
341.2	Cap Outlay - Auto	\$13,623.00	\$13,223.00	(\$400.00)
605.8	Accrued Leave	\$3,000.00	\$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	\$1,500.00	\$0.00
675.3	training	\$1,000.00	\$1,000.00	\$0.00
675.3	Membership/Dues	\$500.00	\$500.00	\$0.00
	Maint of Mains			\$0.00
675.6	Miscellaneous Expense	\$1,000.00	\$1,000.00	\$0.00
642.6	Rental Equipment	\$1,200.00	\$1,200.00	\$0.00
620.6	Materials/Supplies - Mains	\$20,000.00	\$15,000.00	(\$5,000.00)
636	Contracted Services	\$60,000.00	\$60,000.00	\$0.00
127	Bond Renewal and Replace	\$26,325.00	\$26,325.00	\$0.00
408.1	Assessments	\$3,500.00	\$3,500.00	\$0.00
427.3	Bonds Payable	\$252,640.00	\$252,640.00	\$0.00
427.3	Municipal Bond Comm	\$18,600.00	\$18,600.00	\$0.00
	2024 Series A Bank Financing	\$98,000.00	\$98,000.00	\$0.00
601.3	Plant Salaries/Wages	\$194,881.81	\$199,947.51	\$5,065.70
601.7	Office Salaries/Wages	\$155,870.72	\$159,826.13	\$3,955.41
408.12	PR tax expense Employer	\$28,060.20	\$28,781.89	\$721.69
604.8	Pension Exp	\$30,471.40	\$31,193.09	\$721.69
605.8	Employee PEIA			\$0.00
	OPEB Water			\$0.00
605.8	Employee PEIA	\$53,000.00	\$58,000.00	\$5,000.00

HF Water Works Proposed FY 2027 REV 2 New Payscale added		FY 27 REV 1 July 2026	FY 27 REV 2 PROPOSED	FY 27 REV 1 to FY 2027 REV 2
Line item	Description			
615.3	Utilities	\$39,000.00	\$39,000.00	\$0.00
618.3	Plant Chemicals	\$14,045.60	\$14,045.60	\$0.00
620.3	Plant - Materials/Supplies	\$10,000.00	\$10,000.00	\$0.00
620.6	Maintenance of Hydrants	\$3,500.00	\$2,500.00	(\$1,000.00)
620.7	Postage/Cust Acct Supplies	\$5,500.00	\$5,500.00	\$0.00
631.2	Payroll Processing Water	\$900.00	\$900.00	\$0.00
620.8	Office Supplies/Exp	\$25,000.00	\$25,000.00	\$0.00
620.8	Plant Maintenance Supplies	\$10,000.00	\$10,000.00	\$0.00
631.3	Lab Services	\$10,000.00	\$10,000.00	\$0.00
631.4	Plant Maint Contract SVC	\$35,000.00	\$28,935.51	(\$6,064.49)
631.8	Legal Fees and Studies	\$5,000.00	\$5,000.00	\$0.00
631.8_	Security 911 notification	\$500.00	\$500.00	\$0.00
642.8	Leased Equipment W	\$2,000.00	\$2,000.00	\$0.00
650.8	Auto & Transportation	\$6,000.00	\$5,000.00	(\$1,000.00)
656.8	Ins- Prop, Liab, Worker/Como	\$32,000.00	\$32,000.00	\$0.00
660.8	Advertising & Legal Publication	\$1,000.00	\$1,000.00	\$0.00
675.8	Telephone	\$9,500.00	\$7,500.00	(\$2,000.00)
	Travel Expense/Training	\$2,500.00	\$2,500.00	\$0.00
	Distribution System RESERVE			\$0.00
				\$0.00
	Total Exp	\$1,274,366.10	\$1,274,366.10	(\$0.00)
		\$0.00	\$0.00	\$0.00



CONTINENTAL UTILITY SOLUTIONS, INC.

Sales Representative: Mario Trimarchi

P. O. Box 1515

Jonesboro, AR 72403

www.cusi.com

(870) 277-0488

Quote #: mt260824111017

Sales Agreement

August 24, 2026

Customer ID:

Corporation of Harpers Ferry

1000 Washington St.

Harpers Ferry, WV

25425

Cathy Spalding

(304) 535 2206

0



Economic Summary

CUSI Software & Services

Utility Billing Software as a Service

Total CUSI Software & Services (Billed by CUSI)

Total Third Party Software & Services (Billed by Providers)

Total Contract

Up-Front	Monthly	Annual
	\$52.00	
	\$52.00	
\$1,100.00		
\$1,100.00	\$52.00	

Billing and Payment Terms

CUSI Up-Front fees shall be invoiced upon contracting. CUSI Software as a Service License fees shall be invoiced upon provisioning of the hosted environment and annually thereafter. CUSI Cloud Hosting Service fees shall be invoiced upon provisioning of the hosted environment and annually thereafter. All year 1 fees specified in the original Sales Agreement will be billed at contracted rate. All subsequent renewals will be subject to an annual price adjustment as defined in the Software License SaaS Agreement. Any Software as a Service License fees purchased after initial Go Live shall be invoiced upon contracting pursuant to a subsequent Sales Agreement. All invoices shall be delivered electronically on or before the first of the month in which payment is due. Company shall remit payment 15 days from date of invoice.

Company agrees and acknowledges that after the Initial Contract Term, this Sales Agreement shall renew for successive one (1) year terms (each a 'Renewal Term') unless Company contracts for additional years or terminates in accordance with the terms of the application License and Services Agreements at www.cusi.com/legal, or either party provides written notice to the other party at least ninety (90) days prior to the end of the then-current term.

Initials:



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UB4 Utility Billing Software as a Service - Monthly Fees

Rate/Unit

Monthly

Standard API Data Exchange Interfaces

Rate/Unit

Monthly

1 Third Party Printing API - OSG

\$52.00

\$52.00



Economic Summary

UB4 Utility Billing Software as a Service - Monthly Fees

\$52.00



Comments

Purchasing additional CUSI software, modules, and interfaces may have an impact on your annual technical support rate upon your next renewal.



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Third Party Software & Services (Billed by Provider)

Third Party Printing Service - OSG

billed by provider

1 Implementation Fee - One-Time	\$550.00	\$550.00
1 OSG API Fee - One-Time	\$550.00	\$550.00

Standard OSG Package Pricing - Volume Per Run

Price/Per

1 Under 5K	\$0.2585
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Product Description:

Paper - White, 8.5 x 11, 24 lb.

Processing components - Color ink, duplex printed, processing, printing, folding, inserting, delivery to USPS.

Envelopes - #10 Outer Envelope | #9 Remit Envelope

NCOA, CASS, LACS, DPV - Addressing - All addresses updated per USPS requirements for pre-sort. Address report supplied to the County for all addresses that updated or failed. Required service.

Householding - Combines like name and addresses for postal savings.

MailTrek - Mail tracking service providing real-time updates on the progress of the mail delivery.

OSG Ancillary Services

Price/Per

1 Return Mail Processing	\$0.165
OSG handles return mail and, depending on your preferences, can either scan and securely destroy returned mail or forward the mail, if possible, using the USPS address database.	
1 Inserts and Overflow Pages	\$0.083
Additional pages beyond the 1st page of any package	



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1 Hourly Programming Fee

\$240.00

Program fee for future change requests.

Postage will be invoiced at cost and will be the best possible achievable rate.

Print and Mail Services shall be rendered by CUSI's certified partner Output Services Group, Inc. dba OSG. Legal terms and conditions for such services are posted at www.cusi.com/legal under OSG Terms and Conditions. A Statement of Work between OSG and Company will define final business requirements and be executed by both parties.



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Economic Summary

Third Party Printing Service - OSG

\$1,100.00

Total \$1,100.00



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25425

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Terms of Sale

Company has ordered and agrees to purchase from CUSI the products and services defined under this Sales Agreement at the listed quantities and rates. Upon receipt of an executed Sales Agreement CUSI shall ship all products to the Company address and contact defined above and services shall be scheduled and initiated. Company acknowledges that CUSI's products and services are subject to the terms and conditions of the applicable Software License Agreements and Services Agreements between Company and CUSI located at www.cusi.com/legal, which are incorporated herein by reference. Per the terms of the applicable Software License or Services Agreement, CUSI shall be entitled to increase fees for products and services annually. Any service requiring CUSI or third parties to travel will incur corresponding expenses that will be billed actual as incurred unless otherwise noted. Travel requiring more than 5 hours of travel time will be billed an additional charge equal to 50% of the daily rate. If Company is not tax exempt or does not provide exemption documentation, CUSI shall invoice for such applicable taxes on each invoice. In the event the tax exemption documentation provided by the Company is disallowed or deemed invalid, Company agrees to pay in full all such taxes, including any applicable interest or penalties.

THERE IS NO TERMINATION FOR CONVENIENCE OF THIS SALES AGREEMENT. IN THE EVENT THAT COMPANY TERMINATES ANY PRODUCTS AND SERVICES UNDER THIS SALES AGREEMENT OTHER THAN FOR CUSI'S MATERIAL BREACH OF THE APPLICABLE AGREEMENT AT WWW.CUSI.COM/LEGAL, COMPANY SHALL PAY ALL FEES FOR THE REMAINDER OF THE THEN-CURRENT TERM AS SET FORTH IN THIS SALES AGREEMENT.

Quotation Terms

This quote is valid until 09/23/2026, where if this Sales Agreement is not executed on or before this date, the terms contained herein shall expire. Quote was created using Sales Agreement Version: 2026.07.17

Execution Instructions

Execute, date, and email all pages to sales representative.



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Purchaser Authorization

I certify that as the person signing this form I have purchasing authority for Corporation of Harpers Ferry.

Print Name:

Title:

Authorized Signature:

Date:



Disrupting IT Intelligence

Intermedia Hosted Phone Solution

PREPARED FOR

Town of Harpers Ferry
dkelly@harpersferrywv.us

PREPARED BY

Charleston
Mike Winans
mwinans@advantage.tech

Quote #033863 Version 1 | 08/10/2026

Reoccurring Monthly Costs

Description	Price	Qty	Ext. Price
Elevate Pro - Includes advanced Cloud PBX with unlimited local and long-distance calling, calls to 33 countries, connection of up to 5 phone devices, including mobile and desktop apps, Chat, SMS/MMS (500 included, overage rates apply), File Sharing (50 GB)	\$22.99	13	\$298.87

*Estimated Fees for 13 Elevate Pro hosted phone accounts would be \$64.61 per month and would be added to the monthly bill. This would make your estimated monthly bill to be \$363.48.

**Please note: Your first bill will look different than other bills. It will include: (1) one-time fees and prorated charges for new services added during the prior month, (2) full charges for the next month, (3) applicable usage charges, as well as (4) associated taxes and fees

Subtotal:

One Time Fees

Description	Price	Qty	Ext. Price
Yealink T44W SIP IP Phone - Included in Elevate Pro account	\$0.00	13	\$0.00
Number Porting Fee	\$15.00	1	\$15.00
Shipping Fees	\$42.28	1	\$42.28

Subtotal:

Services

Description	Price	Qty	Ext. Price
Voice Level 3 Labor - installation, setup, configuration, and testing.	\$175.00	14	\$2,450.00
			Subtotal:

Intermedia Hosted Phone Solution

**Prepared by:****Charleston**

Mike Winans
304-342-0796
Fax 304-720-1423
mwinans@advantage.tech

Prepared for:**Town of Harpers Ferry**

PO Box 217
Harpers Ferry, WV 25425
Debbie Kelly
(304) 535-2206
dkelly@harpersferrywv.us

Quote Information:**Quote #: 033863**

Version: 1
Delivery Date: 08/10/2026
Expiration Date: 09/05/2026

Products & Professional Services Summary

Description	Amount
Reoccurring Monthly Costs	\$298.87
One Time Fees	\$57.28
Services	\$2,450.00
Total:	
\$2,806.15	

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.
All orders that contain hardware require a 50% downpayment.

Charleston

Town of Harpers Ferry

Signature: _____
Name: Mike Winans
Title: Sales Engineer
Date: 08/10/2026

Signature: _____
Name: Debbie Kelly
Date: _____



Disrupting IT Intelligence

Annual Managed Services Renewal

PREPARED FOR

Town of Harpers Ferry
dkelly@harpersferrywv.us

PREPARED BY

Frederick
Jim Lewis
jlewis@advantage.tech

Quote #FRED-034350 Version 1 | 08/27/2026

Services

Description	Recurring	Price	Qty	Ext. Recurring	Ext. Price
ARM-Server Monitoring	\$40.00	\$0.00	1	\$40.00	\$0.00
ARM-Workstation/Laptop Monitoring	\$5.50	\$0.00	17	\$93.50	\$0.00
ARM-Security Premium (SentinelOne)	\$7.00	\$0.00	17	\$119.00	\$0.00
Block Hours	\$95.00	\$0.00	5	\$475.00	\$0.00
Monthly Subtotal:					\$727.50
Subtotal:					\$0.00

Annual Managed Services Renewal

Prepared by:

Frederick
Jim Lewis
304-342-0796
Fax 304-720-1423
jlewis@advantage.tech

Prepared for:

Town of Harpers Ferry
PO Box 217
Harpers Ferry, WV 25425
Debbie Kelly
(304) 535-2206
dkelly@harpersferrywv.us

Quote Information:

Quote #: FRED-034350
Version: 1
Delivery Date: 08/27/2026
Expiration Date: 09/20/2026

Products & Professional Services Summary

Description	Amount
Services	\$0.00

Total: \$0.00

Monthly Recurring Services Summary

Description	Amount
Services	\$727.50

Monthly Total: \$727.50

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.
All orders that contain hardware require a 50% downpayment.

Frederick

Town of Harpers Ferry

Signature: _____
Name: Jim Lewis
Title: TSA
Date: 08/27/2026

Signature: _____
Name: Debbie Kelly
Date: _____

Detail for B&F Agenda Items

Item #	Subject	Budget Line	Amount
Item #5.d.xii	Harper Cemetery		
	FY 2027 - reimbursement for entryway project	906 Beautification	\$ 3,000.00
	Appalachian Chamber Music Festival		
	FY 2027 - disbursement for August concert series	906 Arts/Humanities	\$3,500.00
	Park & Rec		
	Scarecrow Contest	906 Arts/Humanities	\$900.00
	Halloween Trick or Treat	402 Economic Development	\$800.00
	Pumpkin Roll	402 Economic Development	\$800.00



CORPORATION OF HARPERS FERRY, WEST VIRGINIA

ORDINANCE No. 2026-04

An ORDINANCE to amend Ordinance Articles 1302 and 1316 to allow historical monuments and interpretive signs.

Be it enacted by the Town Council of the Corporation of Harpers Ferry:

That Articles 1302 and 1316 of the Codified Ordinances be amended and reenacted to read as follows:

ARTICLE 1302

Words, Terms and Phrases

Historical Monument. A freestanding structure or sculpture that commemorates a person, a historical event, or a social movement.

Sign, Interpretive. A sign that includes information about the history or the natural setting of a location or area.

ARTICLE 1316

Signs

- 1316.01 Purpose and objectives.
- 1316.02 Exempt Signs.
- 1316.03 Prohibited Permanent and Temporary Signs.
- 1316.04 General provisions.
- 1316.05 Regulations of signs.
- 1316.06 Permit procedures for Temporary Business Signs.
- 1316.07 Permit procedures for permanent signs.
- 1316.08 Special Purpose Signs.
- 1316.09 Religious Organization Bulletin Boards.
- 1316.10 Real Estate Signs.
- 1316.11 Building Construction Signs.
- 1316.12 Interpretive Signs and Historical Monuments.
- 1316.80 Maintenance.

1316.01 Purpose and objectives.

The purpose of this Article is to protect the public health, safety, convenience, comfort, and general welfare within the Town. This Article regulates the time, place, design, and manner in which signs are displayed to achieve the following objectives:

- (a) Permit non-commercial signs on any private property within the Town, subject to the provisions of this Zoning Ordinance;
- (b) Permit signs without unconstitutionally regulating the information

- displayed by each sign;
- (c) Permit signs where language and symbols do not violate constitutionally guaranteed freedom of speech;
- (d) Permit signs that do not constitute a hazard to the public safety;
- (e) Permit commercial signs appropriate to the historic character, the use and zoning classification of each property within the Town;
- (f) Permit signs that share information about the Town's historic and natural heritage.
- (g) Create a more aesthetically pleasing Town environment; and
- (h) Eliminate visual clutter within the Town.

1316.02 Exempt Signs.

The following signs are exempt on the basis that they implement a compelling government interest in protecting the health and safety of persons and property in the Town, and do not require Sign Permits:

- (a) Temporary or permanent signs erected and maintained by the Town, County, State or Federal Government for traffic direction, official meetings or for direction to or identification of a Government Facility or event;
- (b) Directional Ground Signs not to exceed two signs per Driveway indicating vehicular entrance and exit locations with size not to exceed three square feet per Sign face and four feet in height;
- (c) Flag, emblems and insignias of national, state, or local political subdivisions;
- (d) Name, address, or plaques noting historical significance of buildings or locations mounted to the front wall of a building, fence, porch, lamppost, or similar post in the front yard, not to exceed two square feet in sign area;
- (e) Any window Sign located inside or behind a window is not subject to the provisions of this Article provided that the window Sign is located in a Structure where a commercial or industrial Use is permitted as a Principal Use, and provided that it is not more than 25% of any window area in a single window unit;
- (f) Flags which are considered to be home flags that are placed to show spirit, pride, seasonal theme, or activity;
- (g) Real estate signs;
- (h) Religious Bulletin Boards;
- (i) Temporary political campaign signs less than four square feet and placed on private property provided they are not posted more than 60 days before the political event and are removed within 14 days following the event;
- (j) Building Construction Signs in accordance with 1316.11 of this Article; and
- (k) Signs soliciting donations for a natural person, group, or cause, providing that they do not exceed six square feet, are removed after no more than 60 days, and are not replaced during the following 10-month period.

1316.03 Prohibited Permanent and Temporary Signs.

All signs not expressly permitted or exempt under this Article are prohibited in the Town. Such prohibited signs include but are not limited to:

- (a) Abandoned Signs;
- (b) Beacons and searchlights, except for emergency health or safety purposes;
- (c) Billboards and other Off-Premise Signs, except as may be permitted by Section 1316.04(a) (9) of this Article;

- (d) Flashing Signs or intermittent lighting of signs, including time and temperature and message center signs;
- (e) Animated Signs;
- (f) Pennants, streamers and similar devices;
- (g) All helium, gas and air balloons or air dancers for promotional purposes;
- (h) Roof Signs;
- (i) Signs attached to any tree or utility pole and signs painted directly on rocks, trees, and other natural features;
- (j) Any private signs, announcements, opinions, and notices placed on public property;
- (k) Any Sign, which constitutes a traffic hazard or a detriment to public safety or may be confused with traffic control signal or device or the light of an emergency or road equipment vehicle;
- (l) Signs which make use of words, symbols, phrases or characters in such a manner as to interfere with, mislead, or confuse traffic;
- (m) Signs or parts thereof which are erected within or above a Public Street or Right-of-Way;
- (n) Spinning devices or strings of spinning devices;
- (o) Electronic Message Board Signs;
- (p) Window Signs, including approved Temporary Business Signs in any district which cover more than 25% of the total window area on a single window unit;
- (q) Signs with bright reflective paint, neon lights, photoluminescence, black lights, color shifting lights, and any back lit or internally lit signs; and
- (r) Vinyl banners except as Special Purpose Signs (see Section 1316.08 of this Article).

1316.04 General provisions.

All signs must be designed, erected, altered, reconstructed, moved and maintained in accordance with the provisions of this Article unless specifically modified by another provision of this Article. A Sign Permit is required for the construction, erection, relocation or alteration of any Sign, unless specifically exempted by this Article.

- (a) No Sign may be moved, replaced or altered except that the text of an approved Business or Organizational Merchandise Sign may be changed at the discretion of the owner to reflect the day's changes of menu, changes in approved business information, or items on sale that day.
- (b) Maintenance. Every sign, whether requiring a Sign Permit or not, must be maintained in safe, presentable and good structural condition at all times, including replacement of defective parts and painting and cleaning of said sign.
- (c) Removal of Dangerous or Defective Signs. The Code Enforcement Officer may immediately remove or cause to be removed any sign deemed to be a danger, defective or hazardous to persons or property.
- (d) Removal of Unlawful Signs in the Public Right of Way. The Proper Authority may remove or cause to be removed any unlawful sign in a public right-of-way.
- (e) Sign Location with Respect to Frontages. Sign area permitted by virtue of premises having Lot Frontage or Structure Frontage must be located only along that Frontage which generates the permitted Sign area.
- (f) Commercial Messages. All commercial information conveyed by any Sign permitted under this Article must pertain to the premises on which the Sign is located, except as specifically approved under Section 1316.04(a) (9) of this Article.

- (g) Sign Spacing Requirements. No projecting, ground, pole or Freestanding Sign may be located within 25 feet of another projecting, ground, pole or Freestanding Sign.
- (h) Duration of Temporary Signs. Temporary signs as permitted by this Article may be erected for a period not to exceed 60 days, except as otherwise dictated in this Article. Extensions to the sixty-day limitation may be permitted by the Proper Authority upon application and demonstration of reasonable justification by the agent or owner of the temporary sign.
- (i) Exception to Off-Premises Sign Prohibitions. Upon application and approval of a Conditional Use Permit by the Board of Zoning Appeals in accordance with Article 1324 of this Zoning Ordinance, (an) Off-Premise Sign(s) may be permitted for a specified period of limited duration and subject to renewal or removal at the discretion of the Board of Zoning Appeals.
- (j) Signs illuminated with one small spotlight per side, shining upon the sides of the Sign which have lettering, are permitted, except such illumination may not exceed 820 lumens per lighted side of the Sign. The spotlights must be positioned close enough to the Sign to focus the light on the center of the Sign. The light must be focused such that negligible light bypasses the Sign and any escaping light is not obtrusive or beamed so that the direct light source impinges upon the eyes of pedestrians, drivers in vehicles on the Street, or adjacent properties.
- (k) Multiple Business Occupancy. In a Structure or grouping of Structures or premises with multiple Business occupants, signage should be apportioned on the basis of square footage of Structure space occupied or other suitable methods of apportionment.

1316.05 Regulations of signs.

- (a) All Business and organizational Identification, Information and Merchandise signs are to consist of flat panels, made of natural materials (such as wood, metal, or stone). Medium Density Fiberboard (MDF), Medium Density Overlay (MDO), High Density Overlay (HD) and High Density Urethane are acceptable alternative materials.
- (b) All Business and organizational Identification signs may not exceed six square feet in size. Their frame or support can be of wood or metal brackets or chains. They may be lettered or decorated on one or both sides. Identification signs must be located within and upon the premises to which they pertain. One Identification Sign is permitted for each Frontage containing a public entrance.
- (c) All Business and organizational Information Signs may not exceed three square feet. No more than two Information Signs are permitted per Establishment.
- (d) All Business and organizational Merchandise Signs may not exceed six square feet. No more than two Merchandise signs are permitted per Establishment.
- (e) During only the hours the Business or organization is open, not more than two banners or flags may be displayed upon the premises except that State flags may be flown at any hours as allowed by state laws, and the national Flag may be flown in accordance with 4 USC, Chapter 1, sections 1 and 2, and Executive Order 10834 issued pursuant thereto. Flags and Banner Signs may not exceed six square feet total for all displayed.
- (f) No Sign shall be hung so that its bottom edge is less than seven feet above a pedestrian thoroughway.

- (g) The owner of any Business that is no longer operating as evidenced by the fact that it no longer has a valid business license has not more than 30 days to remove all signs.

1316.06 Permit procedures for Temporary Business Signs.

- (a) A new or short term business or organization may apply for a Sign Permit for more than one temporary sign on one Project Permit application if all information required by this Zoning Ordinance is included for each Sign requested so long as the Ordinance Compliance Officer is deemed the Proper Authority under Section 1303.03 of this Zoning Ordinance for purposes of issuing any such requested Sign Permits and reviewing the application therefor.
- (b) The Proper Authority is granted authority to issue Sign Permits for temporary signs.

1316.07 Permit procedures for permanent signs.

- (a) In addition to any other requirements set forth in this Zoning Ordinance, an application for a Sign Permit must be accompanied by plans showing all dimensions, the shape, material, character, lettering style, colors, design, full text, and exact location proposed. If the Sign is not to be located flat against an exterior Structure wall, the application must include an Elevation drawing and the details as to material, shape and location of the standard, pole or bracket or other support to which the Sign will be attached. The size and location of all existing signs must be provided.
- (b) Any Person may apply for more than one Sign Permit on one Project Permit application if:
 - (1) All information required by this Zoning Ordinance is included for each Sign Permit requested; and
 - (2) The requested Sign Permits pertain to the same Project.
- (c) The Code Enforcement Officer is deemed the Proper Authority under Section 1303.03 of this Zoning Ordinance for purposes of issuing such requested Sign Permits and reviewing the application therefore.

1316.08 Special Purpose Signs.

- (a) Special Purpose Signs do not require a Sign Permit.
- (b) All Special Purpose Signs must be removed by midnight of the day following the event for which the signs are displayed. If such signs are not removed within that time period, the police are authorized to remove and confiscate the signs.
- (c) The Code Enforcement Officer may review the appropriateness of any Special Purpose Sign displayed and remove Special Purpose Signs that are inconsistent with the standards of this Zoning Ordinance.

1316.09 Religious Organization Bulletin Boards.

- (a) Permanently erected Religious Organization Bulletin Boards do not require a Sign Permit; however, any organization proposing to erect such a bulletin board should submit a simple plan or drawing of the proposed sign, with all proposed lettering, to the Code Enforcement Officer for approval prior to installation.
- (b) There may be no more than one bulletin board, not to exceed 16 square feet in size, for each organization. The bulletin boards must be of traditional design and constructed of natural materials such as wood insofar as possible. Artificial material such as plastic or plexiglass may be used in window-type cabinet structures, but glass is preferred.

1316.10 Real Estate Signs.

- (a) A real estate agency or property owner may display one "for sale" or one "for rent" Real Estate Sign of customary design not to exceed four square feet in size on the property offered for sale or rent. All information on Real Estate signs shall be closely related to the sale of the property upon which the Sign is posted. No general information concerning a Real Estate firm, except for address, telephone number, and website, and no information advertising the sale of other unrelated property, is permitted.
- (b) No Sign Permit is required for a Real Estate Sign.
- (c) In the case of an "Open House", one Directional Sign may be displayed during daylight hours of the open house. The Directional Sign may not be placed on a public Right-of-Way without written permission of the Code Enforcement Officer.
- (d) The Code Enforcement Officer may, with the assistance of the Police as required, exercise the authority to remove any Real Estate Signs which are in violation of the provisions of this Article. The confiscated Sign may be retrieved from the Town within thirty days upon payment of \$50.00. Confiscated signs not retrieved within 30 days must be disposed of by the Town.

1316.11 Building Construction Signs.

- (a) Construction Signs do not require a Sign Permit.
- (b) Construction Signs may list company, corporation, individual name or names, communications information such as phone numbers and email addresses, and types of work or expertise offered by the company or individual and may be placed only on private property with permission of the property owner where and when work is taking place. Construction Signs may not exceed four square feet in size and are limited to one such sign at each Site. Signs must be removed when work is completed.
- (c) The Code Enforcement Officer may, with the assistance of the Police as required, remove any Construction Signs which are in violation of the provisions of this Article. The confiscated Sign may be retrieved from the Town within 30 days upon payment of \$50.00. Confiscated signs not retrieved within 30 days must be disposed of by the Town.

1316.12 Interpretive Signs and Historical Monuments.

- (a) Only Interpretive Signs and Historical Monuments sponsored by a governmental body or a religious or other non-profit organization are permitted. All such Interpretive Signs and Historical Monuments require approval by the Town Council after review by the Historic Landmarks Commission.
- (b) Review of Interpretive Signs and Historical Monuments will consider the accuracy, appropriateness of the message, and aesthetics of the signage or structure.
- (c) No Historical Monument higher than 4.5 feet or with a footprint larger than 4 square feet may be permitted, except those approved by the Town Council in Town parks. Only Historical Monuments consisting of metal or natural materials (e.g., stone or wood) will be permitted.
- (d) No Interpretive Sign or Historical Monument may be placed within 150 feet of any other such Interpretive Sign or Historical Monument.
- (e) Interpretive Signs and Historical Monuments must adhere to other requirements and regulations included in Part 13.

1316.80 Maintenance.

It is the responsibility of the owner or agent of all Signs displayed under the provisions of this Article to properly maintain them. They must be cleaned and repainted at necessary intervals so that they remain legible and

neat. The Code Enforcement Officer may order maintenance as deemed appropriate. If an order to conduct maintenance is not followed within 30 days of such an order coming into force, it is considered a violation of this Zoning Ordinance.

Passed FIRST READING the 10th day of August, 2026.

Passed SECOND and FINAL READING the _____ day of _____, 2026.

Gregory F. Vaughn, Mayor

Kevin Carden, Recorder



CORPORATION OF HARPERS FERRY, WEST VIRGINIA

ORDINANCE No. 2026-05

An ORDINANCE to establish an outdoor lighting code to meet Dark Sky requirements.

Be it enacted and ordained by the Town Council of the Corporation of Harpers Ferry:

That a new article of the Codified Ordinances of Harpers Ferry, designated Article 1105, be created, to read as follows:

**ARTICLE 1105
Outdoor Lighting**

- 1105.01 Purpose of Outdoor Lighting Ordinance.**
- 1105.02 Applicability.**
- 1105.03 Definitions.**
- 1105.04 Lighting guidelines.**
- 1105.05 Lighting prohibitions.**
- 1105.06 Exemptions.**
- 1105.07 Environmental exceptions.**
- 1105.08 Lighting plan.**
- 1105.90 Enforcement.**

1105.01 Purpose of Outdoor Lighting Ordinance.

The purpose of this Ordinance is to provide regulations for outdoor lighting that will:

- (a) Minimize Light pollution, Light trespass, Glare, and Skyglow;
- (b) Ensure adequate lighting for nighttime safety, utility, security, productivity, enjoyment, and commerce;
- (c) Promote historically appropriate, energy-efficient lighting practices and systems;
- (d) Help protect the natural environment from the adverse effects of night lighting;
- (e) Safeguard the nighttime esthetics of Harpers Ferry, including preservation of the night sky for astronomy, astrotourism, and sensitivity to night sky heritage; and
- (f) Apply policies and procedures promoted by professional lighting organizations, such as DarkSky International (DSI), Leadership in Energy and Environmental Design (LEED), the Illuminating Engineering Society of North America (IESNA), and the Illuminating Engineering Society (IES), to achieve lighting goals.

The Town will also endeavor to cooperate with neighboring jurisdictions to achieve these purposes.

1105.02 Applicability.

The general policy is for the minimum amount of lighting necessary to be used in a uniform and equitable manner throughout the Town, on both public and private property.

Except as described in this Ordinance, all outdoor lighting installed after the passage date of this Ordinance shall comply with these requirements. This includes, but is not limited to, new lighting and replacement lighting, whether attached to structures, poles, the earth, or any other location, including lighting installed by any third party.

1105.03 Definitions.

Astrotourism. A form of sustainable, nature-based travel focused on visiting locations with minimal light pollution to observe the night sky, celestial events, and astronomical phenomena.

CCT (Correlated Color Temperature). The measured color appearance of light emitted by a Light source described using a nominal value stated in Kelvins (K). Lower CCTs (1,800 K to 2,200 K) appear very warm or amber. Medium CCTs (2,700 K to 3,000 K) appear warm white, similar to standard incandescent bulbs. High CCTs (4,000 K and higher) appear cool white or blue.

Cut-off characteristics. These define how a lighting fixture or luminaire limits the emission of light, particularly above the horizontal plane, to reduce glare, light trespass, and sky glow.

Diffuse light characteristics. Soft, scattered illumination that produces low-contrast, even lighting with minimal glare and soft-edged shadows.

Fixture. See **Luminaire**.

Floodlight. A form of lighting designed to direct its output in a diffuse, more or less specific direction, with reflecting or refracting elements located external to the Lamp. These lights are prohibited in the Corporation of Harpers Ferry.

Footcandle (FC). A quantitative unit measuring the amount of light (illumination) falling onto a given point. One Footcandle equals one Lumen per square foot.

Glare. The effect produced by a Light source within the visual field that is sufficiently brighter than the level to which the eyes are adapted, to cause annoyance, discomfort, or loss of visual performance and ability.

Lamp. The device in a lighting Fixture that provides illumination, typically a bulb, fluorescent tube, or light-emitting diode (LED).

Light pollution. The excessive or inappropriate use of artificial light outdoors.

Light source. The element of a lighting Fixture that is the point of origin of the Lumens emitted by the Fixture.

Light trespass. Unwanted spillage of artificial light from one property onto another light that causes annoyance, discomfort, distraction, or a reduction in visibility.

Line of sight. A straight line along which an observer has unobstructed vision.

Lumen. A quantitative unit used to identify the amount of light emitted by a Light source. A Lamp is generally rated in Lumens.

Luminaire. A complete lighting unit consisting of a Lamp or Lamps and ballast(s), when applicable, together with the parts designed to distribute the light, to position and protect the Lamps, and to connect the Lamps to the power supply.

Nadir. A downward vertical vector directly beneath a Luminaire, opposite to zenith.

Radial wave. A type of vintage street light fixture characterized by distinct, rippled (or wavy) porcelain-coated reflector, designed to direct light downward and outward rather than allowing it to wastefully illuminate the sky.

Right-of-way. A strip of land acquired by reservation, dedication, prescription, or condemnation and intended to be occupied by a street, trail, waterline, sanitary sewer, or other public utilities or facilities.

Shield. A device that is attached to or inserted into a Luminaire to alter the direction of light being emitted. A Luminaire that has a shield attached or inserted is considered to be shielded.

Skyglow. Brightening of the night sky over inhabited areas.

Streetlight. A Luminaire that is used to light a street or roadway.

Total site lumen limit. The overall total number of lumens allowed for a site or lot not to exceed 25 lumens per square foot.

Uplight. The portion of luminous flux (light) from a luminaire emitted at angles above the horizontal.

1105.04 Lighting guidelines.

- (a) Lighting zones. Lighting zones are not currently in effect but may be adopted in the future.
- (b) Illumination levels. Illumination levels must be appropriate to the application. Illumination levels must not be greater than is reasonably necessary for its purpose, in order to minimize Light trespass and Glare.
- (c) Lighting control.
 - (1) All lighting must be located, aimed, designed, shielded, and maintained so as not to present a hazard to drivers or pedestrians by impairing their ability to safely travel and so as not to create a nuisance by projecting or reflecting objectionable light onto a neighboring use or property.
 - (2) The illumination projected from any use onto a residential or wooded property must not exceed 0.1 Footcandle, measured Line of sight and from any point on the receiving residential property.
 - (3) The illumination projected from any property onto a non-residential or non-wooded property must not exceed 1.0 Footcandle, measured Line of sight from any point on the receiving property.

- (4) Vegetation screens may not serve as the primary means for controlling Glare. Glare control must be achieved primarily using such means as Fixture location, aiming, designing, shielding, and illumination level.
- (d) Total site Lumen limit for new builds or renovations involving significant light changes.
- (1) The total installed initial Luminaire Lumens of all outdoor lighting must not exceed the total site Lumen limit. The total site Lumen limit is determined using either the Parking Space Method (Table A) or the Hardscape Area Method (Table B), both detailed below. Only one method may be used per permit application. For sites with existing lighting, existing lighting must be included in the calculation of total installed Lumens.

PRESCRIPTIVE METHOD EXAMPLE - COMPLIANCE CHART			
Lamp Descriptions	Quantity	Initial Luminaire Lumens	Total
70-watt metal halide	8	3,920	31,360
150-watt metal halide	20	9,600	192,000
18-watt LED	24	1,020	24,480
TOTAL INITIAL LUMINAIRE LUMENS			247,840
SITE ALLOWED TOTAL INITIAL LUMENS*			250,000
PROJECT IS COMPLIANT?			YES

* - Listed below is the method of determining the allowed total initial Lumen for non-residential outdoor lighting using the Hardscape Area Method.

SITE-ALLOWED TOTAL INITIAL LUMENS	
Site Description	Light Commercial
Lighting zone	LZ-2
Hardscape area (square feet)	100,000
Allowed Lumens per square foot of hardscape	2.5
Site-allowed total initial Lumens (Lumens per square foot multiplied by hardscape area)	250,000

- (2) The total installed initial Luminaire Lumens are calculated as the sum of the initial Luminaire Lumens for all Luminaires.
- (3) The total Lumens for outdoor lighting may not exceed 25 Lumens per square foot for each land lot.
- (e) Lamps.
- (1) Fixtures must be of a type and design appropriate to the lighting application.
- (2) For the lighting of predominantly horizontal surfaces, such as roadways, sidewalks, parking lots, and building entrances, Fixtures must be Fully shielded and aimed straight down so the light is no more than 10 degrees from the Nadir.
- (3) For the lighting of predominantly non-horizontal surfaces where downward, Fully shielded Fixtures are impracticable (e.g., façades, landscaping, monuments), Fixtures must be located, aimed, and shielded to avoid lighting nuisances and hazards, and limit impacts on the night sky.
- (4) Fixtures with DarkSky International's (DSI) seal of approval are

preferred and strongly encouraged. Timers and / or motion sensors are highly recommended. Light sources must have a warm Correlated Color Temperature (CCT) at or below 3,000 K. Higher CCTs include more blue light, which has a negative impact on Glare, human health, and the night sky.

- (f) Municipal streets, sidewalks, walkways, and crosswalks.
 - (1) The Town's municipal light Fixtures enable safe walking along its primary corridors and residential areas, and enhance safety at intersections and crosswalks. The Town's current radial wave Fixtures must be maintained, and additional radial wave Fixtures may be installed as deemed necessary and prudent. All Fixtures must be equipped with DSI-compliant LED bulbs that mimic, to the greatest extent possible within the framework of this ordinance, the diffuse-light characteristics of the Fixtures' legacy incandescent bulbs.
 - (2) Other types of Fixtures may be considered in the future. Any such Fixtures must conform with this ordinance's standards, as well as the Town's historical guidelines.
- (g) Municipal buildings and property. Light Fixtures and bulbs attached to or illuminating areas around municipal buildings and on municipal properties must be brought into compliance with the standards herein within four years of the passage of this ordinance. This includes, but is not limited to, the Town Hall and Post Office complex, as well as properties owned by the Town through the Harpers Ferry Water Works or any other holding.

1105.05 Lighting prohibitions.

The following types of outdoor lighting are specifically prohibited:

- (a) Lighting that could reasonably be confused for a traffic control device;
- (b) Lighting that is oriented upward, except as otherwise provided for in this ordinance;
- (c) Search lights, laser Light sources, or any similar high-intensity lights unless otherwise exempt;
- (d) Blinking, flashing, moving, or flickering lights, or lights changing intensity or color, which are not otherwise permitted in this ordinance;
- (e) Any unshielded bulb, unless otherwise exempted;
- (f) A suspended string of lights with individual Lamps greater than 15 Lumens, unless otherwise exempted;
- (g) Any lighting Fixture or device that is operated in such a manner as to constitute a hazard or danger to persons or to safe vehicular operation;
- (h) Unshielded accent building-mounted luminous tube lighting, such as neon, LED, fluorescent, or similar technology;
- (i) Floodlights;
- (j) Internally illuminated wall panels; or
- (k) Lighting of any angled building surface (e.g., roof pitch), unless otherwise exempted.

1105.06 Exemptions.

- (a) Lighting within public Right-of-way or easement for the principal purpose of illuminating streets or roads is exempted from the standards herein, except as noted in XXX.04(f).
- (b) The following conditions are exempted from the standards set forth in this subsection, provided that they do not constitute a public safety concern or create a nuisance and are maintained in a safe condition:

- (1) No exemption applies to any lighting within the public Right-of-way or easement when the purpose of the Luminaire is to illuminate areas outside the public Right-of-way or easement, unless specified in this ordinance;
- (2) Repairs to existing matching Luminaires not exceeding 25% of total installed Luminaires;
- (3) Temporary lighting for theatrical, television, or performance areas, and permitted construction sites;
- (4) Seasonal lighting displays or Very-low luminosity lighting displays using multiple Lamps;
- (5) Lighting that is only used under emergency conditions;
- (6) Lighting Fixtures of a historical nature when compliance with these standards conflicts with the Town's historical guidelines;
- (7) Low-voltage landscape lighting, but such lighting should be shielded in such a way as to eliminate Glare and Light trespass; and
- (8) Lighting required by federal or state laws or regulations.

1105.07 Environmental exceptions.

Harpers Ferry is home to a number of plant and animal species that rely on regular day-night lighting cycles for healthy growth, natural balance, and migratory navigation. This includes a number of nocturnal species present in both the Corporation and the National Park. In order to protect and preserve the natural cycles of wildlife and plants, artificial lighting that shines into heavily wooded or conservation areas is discouraged. Nighttime lighting throughout public lands, including National Park land, should be kept at minimum levels necessary to promote public safety while limiting any excess illumination, Glare, or Light trespass into the natural world. Current and future hiking and walking trails in wooded or conservation areas should not include artificial illumination.

1105.08 Lighting plan.

For all new construction, an exterior lighting plan is required prior to the issuance of a building permit. The lighting plan must be reviewed by the Code Enforcement Officer as per the current Town policy in Section 1303.04. Inclusion of any prohibited lighting Fixtures will result in rejection of the proposed lighting plan. The lighting plan must include the following elements:

- (a) Key legend to the proposed lighting that provides the following information:
 - (1) The type and number of Luminaire equipment (Fixtures), including the cut-off characteristics, indicating manufacturer and model number(s);
 - (2) Lamp source type (bulb type, e.g., high-pressure sodium), Lumen output, and wattage;
 - (3) Mounting height with distance noted to the nearest property line for each Luminaire;
 - (4) Types of timing devices used to control the hours set for illumination, as well as the proposed hours when each Fixture will be operated;
 - (5) Total Lumens for each Fixture and total square footage of areas to be illuminated; and
 - (6) Lighting manufacturer-supplied specifications (cut sheets) that include photographs of the Fixtures, indicating the certified cut-off characteristics of the Fixture.
- (b) Footcandle distribution (Lumens per square foot), plotting the light levels in Footcandles on the ground, at the designated mounting heights

for the proposed Fixtures. Maximum luminance levels should be expressed in Footcandle measurements on a grid of the site showing Footcandle readings in every five- or ten-foot square. The grid must include light contributions from all sources (e.g., pole-mounted, wall-mounted, sign, and Streetlights) and must show Footcandle renderings five feet beyond the property lines.

- (c) If requested by the Board of Zoning Appeals, Planning Commission, or Dark Skies Committee, an environmental impact statement regarding the impact of the exterior lighting proposed on flora, fauna, and the night sky.

1105.90 Enforcement.

- (a) It is unlawful to install or operate an outdoor light Fixture in violation of this Ordinance.
- (b) The Code Enforcement Officer (CEO) is authorized to enforce the provisions of this Ordinance.
- (c) If, after investigation, the CEO finds that any provision of this Ordinance is being violated, the CEO must give written notice by hand delivery or certified mail demanding that the violation be abated within 30 calendar days of the dated notification.
- (d) Following an 18-month period after the enactment of this Ordinance, if the violation is not abated within the 30 calendar day period, the CEO will impose the following fines:
 - (1) \$100.00 for the first offense;
 - (2) \$300.00 for the second offense or if the first offense has not been corrected within 60 calendar days; and
 - (3) \$500.00 for the third offense or if the prior offense has not been corrected within 90 calendar days.

Passed FIRST READING the 10th day of August, 2026.

Passed SECOND and FINAL READING the ____ day of _____, 2026.

Gregory Vaughn, Mayor

Kevin Carden, Recorder



CORPORATION OF HARPERS FERRY, WEST VIRGINIA

ORDINANCE No. 2026-06

An ORDINANCE to amend Ordinance Articles 131, 133, 134, 137, 140, 901, and 1104 to standardize nominations, appointments, and terms of members of Town commissions and committees.

[Introduced to Town Council by Ordinance Review Committee, 14 September 2026.]

Be it enacted by the Town Council of the Corporation of Harpers Ferry:

That Articles 131, 133, 134, 137, 140, 901, and 1104 of the Codified Ordinances be amended and reenacted to read as follows:

ARTICLE 131

Historic Landmarks Commission

131.02 Membership and term of service; removal from office.

131.02 Membership and term of service; removal from office.

- (a) The Historic Landmarks Commission shall have five members. ~~The members of the Historic Landmarks Commission first selected shall serve respectively for one year, two years, three years, four years and five years. Thereafter, the members shall be selected for terms of five years each, with one new member being selected each year, commencing at the first regular meeting in calendar year 1981, and in like manner at the first regular meeting in each subsequent calendar year. Beginning 1 January 2027, members will be selected for terms of three years each, staggered and divided as equally as possible among terms. All terms begin on 1 January.~~ Vacancies ~~shall~~ will be filled for the unexpired term only, in the same manner as original selections are made. All members ~~shall must~~ be residents of the Corporation of Harpers Ferry ~~and shall be nominated and confirmed by Town Council.~~ Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. Members shall serve without compensation but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their official duties.

ARTICLE 133

Planning

133.02 Membership and term of service; removal from office.

133.02 Membership and term of service; removal from office.

(a) Membership and term of service.

- (1) The Planning Commission shall have seven members, at least five of whom shall have been residents of the Town for at least three years before the commencement of their service. One member must be a member of the Town Council or its designee, ~~and nominated by any member of the Town Council, and confirmed by a majority vote at a Town Council meeting. one~~ One member must be a member of the administrative office of the Mayor or the Mayor's designee; ~~that member need not be confirmed by a vote of the Town Council.~~ The terms of membership for these two members are the same as their terms of office. All confirmed members shall have the right to vote on issues before the Planning Commission.
- (2) The remaining members of the Planning Commission ~~first selected shall serve respectively for one year, two years, and three years, divided equally or as nearly equally as possible between these terms. Thereafter, members shall be selected for terms of three years each~~ may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. Beginning 1 January 2027, these members will be selected for terms of three years each, staggered and divided as equally as possible among terms. All terms begin on 1 January.
- (3) Vacancies ~~shall will~~ be filled for the unexpired term only, in the same manner as original selections are made.
- (4) All members ~~shall must~~ be residents of the Corporation of Harpers Ferry.
- ~~(5) Nominations for Planning Commission membership shall be appointed and confirmed by the Town Council.~~
- (6) (5) Members shall serve without compensation but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their official duties.

ARTICLE 134

Board of Zoning Appeals

134.02 Membership and term of service; removal from office.

134.02 Membership and term of service; removal from office.

- (a) The members of the Board ~~shall must~~ be residents of the Town for at least three years preceding his or her appointment; cannot be a member of the Planning Commission; cannot hold any other elective or appointive office in the Town government. Members of the Board and alternates shall serve without compensation but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their official duties.
- (b) Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. Members will be selected for terms of three years each, staggered and divided as equally as possible among terms. All terms begin on 1 January. ~~Upon creation of the Board, its members shall be appointed for the following terms: two for a term of one year, two for a term of 2 years, and one for a term of 3 years. The terms shall expire on the first day of January of the first, second and third year, respectively, following their appointment. Thereafter, as their terms expire, each new appointment shall be a term of 3 years.~~

ARTICLE 137

Human Rights Commission

137.04 Human Rights Commission.

134.04 Human Rights Commission.

- (b) Composition and appointment. The Commission shall be composed of three members, all residents of the Corporation and broadly representative of the groups protected by this Ordinance. ~~to be appointed by the Town Council, provided that in Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting.~~ Beginning 1 January 2027, members will be selected for terms of three years each, staggered among terms. All terms begin on 1 January. In the event that any vacancy on the Commission is not filled by the Town Council within 90 days of the occurrence thereof, the Mayor shall, within 60 days, take such action as is necessary to fill such vacancy. No member shall hold office in any political party.

ARTICLE 140

Parks and Recreation Commission

140.02 Membership and terms of service.

140.02 Membership and terms of service.

The Parks and Recreation Commission shall have five members, all of whom shall be residents of Harpers Ferry ~~and shall be nominated and confirmed by the Town Council.~~ Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. The members of the Commission serve terms of three years, staggered and divided as equally as possible among terms. All terms begin on 1 January. Vacancies shall be filled for the unexpired term only, in the same manner as original selections are made. Members shall serve without compensation but shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their official duties.

ARTICLE 901

Water Commission

901.02 Membership; term of service.

901.02 Membership; term of service.

The Commission shall have at least three and no more than six members, all of whom shall be qualified by knowledge and experience in matters pertaining to the operation of the Corporation of Harpers Ferry and the Harpers Ferry Water Works. ~~and all of whom shall be nominated and confirmed by the Town Council.~~ Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. All members of the Commission must be residents of the Harpers Ferry Water Works service area. The Town Council may appoint up to two members to the Water Commission who are not residents of Harpers Ferry: one from the Corporation of Bolivar and one from the unincorporated area of Jefferson County. ~~Upon creation of the Commission, its members shall be appointed for the following terms: Up to two for a term of one year; up to two for a term of two years; up to two for a~~

~~term of three years, respectively, following their appointment. Thereafter, as their terms expire, each new appointment shall be for a term of three years. Members will be selected for terms of three years each, staggered and divided as equally as possible among terms. All terms begin on 1 January.~~ In the event that a vacancy shall occur during the term of any member, the Town Council shall appoint his or her successor for the unexpired portion of the term.

ARTICLE 1104 Tree Conservation

1104.04 Tree Commission.

1104.04 Tree Commission.

- (a) Establishment. There is hereby created and established, in the Corporation of Harpers Ferry, the Harpers Ferry Tree Commission, which consists of five voting members, citizens and residents of this Corporation, ~~each appointed by a majority vote of the Town Council.~~ Members may be nominated by any member of the Town Council and must be confirmed by a majority vote at a Town Council meeting. One of these voting members must also be a member of the Planning Commission. When considering applicants for the Tree Commission, the Town Council will give special consideration to those with skills and an expressed interest in urban forestry, landscaping, or arboriculture. The Corporation's Maintenance Supervisor, one representative of the West Virginia Division of Forestry, and one representative of Potomac Edison (or its successor) serve as ex-officio, non-voting members of the Commission. Other persons may serve as ex-officio, non-voting members as deemed necessary by the voting members.
- (b) Duties and responsibilities. It is the responsibility of the Tree Commission to study, investigate, counsel, and develop and/or update annually, and administer a written plan for the care, preservation, pruning, planting, replanting, removal, or disposition of trees along streets and in other public areas. Such plan may also include the designation of an official tree for the Corporation. This plan must be presented annually to the Town Council, and upon their acceptance and approval constitutes the official Community Tree Plan for the Corporation of Harpers Ferry. Such Community Tree Plan must be consistent with the Planning Commission's Comprehensive Plan. The Tree Commission, when requested by the Town Council, will consider, investigate, make findings, report, and recommend upon any special matter of question coming within the scope of its work.
- (c) Tree City USA. It is the duty of the Tree Commission to complete all required mandates to achieve and maintain Tree City USA status and inform the Town Council of all requirements and achievements in such.
- (d) Term of office. ~~The Beginning 1 January 2027, the~~ term of office of the five persons to be appointed by the Town Council is ~~two-three~~ years, staggered and divided as equally as possible among terms. All terms begin on 1 January. In the event that a vacancy occurs during the term of any member, the Town Council will appoint his or her successor for the unexpired portion of the term. There is no limitation to the number of terms any member may serve.

Strike-throughs indicate language that would be stricken from the present ordinance, and underscoring indicates new language that would be added.

Passed FIRST READING the _____ day of _____, 2026.

Passed SECOND and FINAL READING the _____ day of _____, 2026.

Gregory F. Vaughn, Mayor

Kevin Carden, Recorder



CORPORATION OF HARPERS FERRY, WEST VIRGINIA

ORDINANCE No. 2026-07

An ORDINANCE to amend the expiration of signed project permits.

[Introduced to Town Council by Ordinance Review Committee, 14 September 2026.]

Be it enacted by the Town Council of the Corporation of Harpers Ferry:

That Section 1303.07(b) of the Codified Ordinances be amended and reenacted to read as follows:

**ARTICLE 1303
Project Permits**

1303.07 Validity and expiration of Sign Permits for projects; inspections.

1303.07 Validity and expiration of Sign Permits for projects; inspections.

(b) Extension. If authorized implementation of a Project for which a Sign Permit has not commenced, or been completed within 24 months of the issuance of such Sign Permit, ~~and~~ upon written request, the Proper Authority may extend the validity period for such Sign Permit for an additional 12 months. ~~Only one extension may be granted. Before an extension is granted, the permit holder must meet with the Proper Authority to develop a written timeline and plan for completion of the Project.~~

Strike-throughs indicate language that would be stricken from the present ordinance, and underscoring indicates new language that would be added.

Passed FIRST READING the _____ day of _____, 2026.

Passed SECOND and FINAL READING the _____ day of _____, 2026.

Gregory F. Vaughn, Mayor

Kevin Carden, Recorder

1000 Washington Street
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Council Members
Chris Craig
Jesse Z. Melton
David Simmons
Greg 'Storm' DiCostanzo
Christian Pechuekonis

Corporation of Harpers Ferry

Gregory J. Vaughn, Mayor

Kevin Carden, Recorder

Constitution Week Proclamation

Sponsored by Bee Line Chapter of Daughters of the American Revolution

WHEREAS: September 17, 2026, makes the two hundred thirty-ninth anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

WHEREAS: It is the privilege and duty of the American people to commemorate the drafting of the Constitution of the United States of America with appropriate ceremonies and activities; and

WHEREAS: Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17th through 23rd as Constitution Week;

NOW, THEREFORE, I, Kevin Carden, by virtue of the authority vested in me as Recorder of Harpers Ferry, West Virginia, do hereby proclaim the week of September 17th – 23rd as

CONSTITUTION WEEK

and urge all citizens to study the Constitution and reflect on the privileges of being an American with the rights and responsibilities which that privilege involves.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of Harpers Ferry, West Virginia, to be affixed this _____ day of _____, 2026.

Signed _____ SEAL Attest _____

Historic District
Where The Shenandoah Meets The Potomac



THE CITY OF SAN DIEGO

Attachment
Item 6.d.

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: February 24, 2026

IBA Report Number: 26-05

Rules Committee Docket Date: February 25, 2026

Item Number: 1

Fiscal Impact Analysis of the Proposed “Empty Homes Tax”

OVERVIEW

The proposed Empty Homes Tax (EHT) ordinance would create a new tax on owners of vacant, residential homes who keep these units vacant for 183 or more days in a calendar year, with the intended policy goal of incentivizing units to return to the long-term housing market and increase the City’s General Fund revenue.¹

Certain exemptions would be provided, including but not limited to primary residences, units leased to a tenant(s) or occupied by family, and owners unable to occupy or rent a unit for specified reasons. If approved, the new tax would become effective January 1, 2027.

Vacant units in calendar year 2027 would be taxed at a rate of \$8,000, and that rate would increase to \$10,000 in subsequent years. Corporate owned vacant units would be taxed an additional \$4,000 in 2027, which would increase to \$5,000 in subsequent years. Beginning in calendar year 2029, tax rates would be adjusted annually by regional inflation.

Our Office estimates that the proposal would have a net positive fiscal impact ranging between \$12.1 million (conservative) to \$23.8 million (optimistic) in the first year of implementation, which could increase to \$15.3 million (conservative) to \$30.0 million (optimistic) in the second year. As the tax rate increases in the second year, there could be a higher number of individuals seeking an exemption to avoid the tax, which could partially offset additional revenue from tax

¹ According to the proposal, additional revenue gained by the measure may be deposited into the General Fund to fund any general municipal services designated by the City Council and may include rental assistance, constructing, acquiring, and rehabilitating affordable housing and infrastructure.

rate increases. Should this measure have the intended effect of reducing the number of vacant units as more units are rented or occupied over time, tax revenue from this measure in future years would decline over time.

As we will discuss, vacancy taxes in California are both relatively new and untested in large, major metropolitan cities like San Diego; consequently, there is a high degree of uncertainty surrounding this report's revenue projections. Should this measure progress to the ballot, our Office will work with the City's Chief Financial Officer and City Auditor to further refine revenue projections for the measure's Fiscal Impact Statement.

BACKGROUND

Residential vacancy taxes, also known as empty home taxes, are taxes imposed on properties that are left unoccupied for an extended period. The intended purpose of these taxes is to return empty or under-utilized residential properties to the long-term housing market and bring in additional revenue for the taxing municipality.

Vancouver, Canada enacted one of the first residential empty homes tax in North America in 2017, and Oakland, California soon followed suit enacting a vacant property tax in 2018. In 2024, a new empty homes tax was enacted in Berkeley, California.

At the January 2026 City of San Diego [Rules Committee](#), Councilmember Elo-Rivera introduced an ordinance to be placed on the June 2026 primary election that proposed taxing *both* empty homes *and* whole home short-term rentals; however, that proposal did not pass out of Rules Committee.

The proposal being presented at the February 2026 Special Rules Committee similarly seeks to place an ordinance on the June 2026 primary election ballot, but the proposal would tax *only* empty homes and *not* short-term rentals.

SUMMARY OF PROPOSED EMPTY HOMES TAX ORDINANCE

The full language of the draft ordinance can be viewed [here](#), but this language may be amended by the Rules Committee and City Council before a final vote to place the measure on the June 2026 ballot.

Empty homes are defined as any residential dwelling unit (e.g. single-family home, condominium, duplex, townhome, apartment, etc.) that is left vacant for more than half a calendar year (183 days or more).

The proposal would tax owners of empty homes at an annual rate of \$8,000 the first year of implementation and \$10,000 in subsequent years.

In the first year, an additional annual tax of \$4,000 would be applied to empty second homes that are corporate owned, meaning *not* owned by a natural person (ex. limited liability companies, corporations, real estate investment trusts, irrevocable trusts, etc.). The additional corporate ownership tax rate would increase to \$5,000 in the following year.

The base tax and additional corporate ownership tax would be adjusted annually in accordance with the Consumer Price Index for all Urban Consumers (CPI-U) for the San Diego-Carlsbad area.²

Owners of empty second homes may seek an exemption from the tax for the following reasons:

1. *Disaster*: Two-year period following the unit being made uninhabitable by a natural disaster;
2. *Four units or less*: All units on a property with four or fewer separate residential units where the owner uses any unit as their primary residence, so long as they are not the owner of any other residential units in the City;
3. *Homeowner*: The unit is the primary residence of the owner;
4. *Lease*: The unit is leased to a tenant under a bona fide lease;
5. *Military service*: The owner is temporarily relocated pursuant to military orders;
6. *Non-ownership*: Period the unit was not owned by the current owner;
7. *Owner death*: Two-year period following the death of an owner who occupied the unit; or
8. *Owner in care*: The owner who occupied the unit is in a medical care facility.

If this proposal is approved by voters in the June 2026 primary election, it would become effective on January 1, 2027, and the first tax bills would be mailed out in the first quarter of calendar year 2028 for homes presumed to be empty for 183 days or more in calendar year 2027.

FISCAL AND POLICY DISCUSSION

BENCHMARKING TO OTHER CITIES

To help inform early revenue estimates and potential implementation challenges, our Office conducted a benchmarking study that reviewed similar taxes in other cities along with associated tax revenues collected. As summarized in the [table below](#), our benchmarking identified four major cities that charge additional taxes on vacant residential units or parcels: Berkeley, California; Oakland, California; Washington, D.C.; and Vancouver, Canada. Similar to San Diego's Empty Homes Tax proposal, vacancy taxes in other cities aim to encourage the use of underutilized properties to increase housing supply, typically as a long-term rental or an owner-occupied

² According to the U.S. Bureau of Labor Statistics, the CPI-U for the San Diego-Carlsbad area increased by an annual average of 3.2% over the last forty years, 1986 to 2025.

residence, while also disincentivizing real estate speculation.³ Notably, only Berkeley structures its tax as an excise tax, similar to the San Diego proposal, but tax rates under Berkeley's ordinance differ from the San Diego proposal for some comparable property types.⁴ The remainder of this section highlights notable themes across the benchmarked cities. Additional benchmarking details can be found in [Appendix 1](#) of this report.

Jurisdiction <i>Tax Type</i>	Effective Year	Tax Structure	Vacancy Definition	Estimates vs Actuals	
				Units	Revenue
Berkeley, California Measure M: Empty Homes Tax <i>Excise Tax</i>	CY 2024	• \$3,000: Duplexes, condominiums, single-family homes and townhouses • \$6,000: All other residential units Amounts double after Year 1. Adjusted to regional CPI.	Unoccupied, uninhabited, or unused, for more than 182 days in a calendar year	1,128 → 615 units (-45.5%)	\$4.9M ave → \$3.5M (-28.6%)
Oakland, California Measure W: Vacant Property Tax <i>Special Parcel Tax</i>	FY 2021	• \$3,000: Condominium, duplex, or townhome unit under separate ownership; parcel with ground floor commercial activity allowed but vacant • \$6,000: Residential/non-residential/undeveloped parcel	In use less than 50 days in a calendar year	1,430 ave → 1,552 parcels (8.5%)*	\$8.6M ave → \$7.4M (-13.8%)
Washington, D.C. Vacant Real Property Tax <i>Property Tax</i>	CY 2003	• \$5 per \$100 assessed value: Vacant commercial & residential properties • \$10 per \$100 assessed value: Blighted Properties	Not occupied by owner or other permitted persons on a regular or habitual basis	3,330 → 2,900 parcels (-12.1%)	\$15.9M → \$37.9M (137.7%)
Vancouver, Canada Empty Homes Tax <i>Property Tax</i>	CY 2017	Percentage of the property's assessed taxable value, initially 1% but currently 3%	Unoccupied for more than 6 months during calendar year	2,538 → 979 units (-61.4%)	\$38.0M → \$35.0M (-7.9%)

CY= calendar year; FY = fiscal year; Ave = average (provided when city had range of estimates)

*Staff assumed 60-75% exempt.

³ In addition to vacant residential properties, Oakland and Washington, D.C. tax undeveloped or blighted parcels to encourage development and blight remediation.

⁴ The tax amounts in Berkeley doubled in the second year of implementation to \$6,000 and \$12,000. Even with this increase, San Diego proposal's flat tax of \$8,000 then \$10,000 starting in the second year is higher than the \$6,000 flat tax in Berkeley for certain property types, particularly condominiums, duplexes, townhomes, and single-family homes.

Initial Units and Revenues Typically Overstated

Benchmarking in other cities shows that early estimates of tax revenues have been highly uncertain, given unknown response behavior and exemption activity. Early estimates of the number of units or parcels subject to vacancy taxes in benchmarked cities were typically higher than actually realized, which ultimately affected revenue generation. For instance, Berkeley initially estimated that slightly more than 1,100 units would be subject to their tax, but leading up to their first tax collection only 615 units were identified as subject to the tax, a drop of 45.5%. Most other cities saw similar trends, with the exception of Oakland where 60% to 75% of parcels were initially assumed to be exempt. In most cases, there were corresponding declines from initial revenue estimates ranging from 7.9% to 28.6%, except for Washington D.C., where an ad valorem tax and proactive reclassification of taxable properties resulted in revenue growth since initial implementation.

In most cases, high initial estimates underrepresented subsequent high exemption activity once laws were in place, with many property owners claiming exemptions from taxes or opting to sell their properties to avoid the tax. The number of properties subject to vacancy taxes can also decline over time, which can be an intended consequence as more properties are occupied, a trend seen in Vancouver. *This underscores that it is appropriate to assume a high drop-off or exemption rate and decreasing revenue over time.*

Data Clean-Up Challenges

Despite existing infrastructure to collect vacancy data, Berkeley encountered data clean-up challenges. Berkeley's Rent Stabilization Board (Rent Board), which administers their tax, maintains a centralized database where units subject to their local rent ordinance must be annually registered, and information on vacancy and tenancy must be regularly updated. Hence, their Rent Board already collected vacancy information critical to projecting empty homes tax implementation impacts and revenues prior to implementation of their vacancy tax. Even with this existing, regularly updated data source for vacant units, city staff from Berkeley noted significant data clean-up was still necessary. Some property owners claimed exemptions leading up to the first tax collection, sometimes because their property had already been rented long-term or were owner-occupied, without them having previously informed the Rent Board. *Although the current proposal is structured as an excise tax similar to Berkeley, additional implementation challenges (including a higher probability for data corrections) may arise, as the City of San Diego lacks a regulatory body analogous to the Berkeley Rent Board and is unable to leverage existing property data and tax systems to the same extent.* While this report uses data from San Diego's Rental Unit Business Tax as a proxy for this type of data, as we will discuss it is likely this proxy is less accurate than the data used by Berkeley its initial projections.

Impact on Housing Affordability

Although a central goal of an empty homes tax is to lower housing costs by increasing supply, research into the impacts of vacancy taxes on housing affordability appears limited. One [2024 study](#) on Vancouver's Empty Homes Tax found that the tax lowered their vacancy rate by 21% between 2016 and 2021, but did not affect new housing construction or average rents – suggesting that the tax had little discernible impact on housing affordability. The researchers speculate that high demand in Vancouver's rental market could be entrenched in a high-rent equilibrium where landlords can set a high asking rent with little regard to housing supply or risks of deterring prospective renters, or that landlords could be passing potential future taxes onto tenants. Housing affordability is generally improved if there is a *significant* increase in housing supply, which localities typically try to address through a number of avenues, of which a vacant home tax is just one tool.

FISCAL IMPACT MODEL

In order to analyze the fiscal impact of the proposed empty homes tax, two data components need to be known: (1) how many homes are vacant each calendar year for 183 days or more and (2) how many vacant units are then subject to the tax because they are not eligible for exemptions.

Empty Home Data Source

To estimate the number of vacant residential units in the City of San Diego that may be subject to the proposed tax, we used self-reported exemption data from the City Treasurer's Rental Unit Business Tax (RUBT). RUBT is assessed annually on anyone who owns or operates a rental property in the City. From an implementation perspective, each owner receives a homeowners' exemption claim form with each residential property purchase or transfer, which allows them to claim the property as their primary residence.⁵ If a property does *not* receive a [homeowner's tax exemption](#), the City presumes the property to be subject to the RUBT and sends them a [bill](#) based on the property type and number of units. There are [nine \(9\) exemptions to RUBT](#) that an owner can claim, one of them being that the property is not available to be rented any part of the year because it is vacation home or second home.

In calendar year 2025, there were 5,115 units that received an exemption from paying the RUBT because they certified, under penalty of perjury, that the home was exempted because it was a vacation home or second home.

This report uses the self-reported RUBT exemption data for vacation homes and second homes as the proxy for the number of empty homes potentially subject to the proposed tax. There are limitations with the use of this RUBT exemption data. For instance, this dataset does not capture residential units that may otherwise meet the definition of vacancy and therefore be subject to the

⁵ If a property owner claims a property as a primary residence, the County Assessor provides that owner a homeowner's tax exemption that provides a savings of \$70 on annual property taxes.

tax, such as rental units experiencing extended periodic vacancies, a short-term rental that is occupied less than 183 days in a year, or other vacancies not captured in the RUBT exemption data.

Empty Home Type and Location

The proposed empty homes tax has different rates for units owned by natural persons (e.g. individual, revocable living trust, etc.) than corporate owned unit (e.g. corporation, real estate investment trust, irrevocable trusts, etc.). To determine the number of units owned by natural persons versus corporate owned properties, property ownership names as they appear on title records were keyword searched for descriptors like Corp, Inc, Ltd, LLC, and irrevocable. Of the 5,115 total units reported as vacation or second homes, 43, or 0.8%, were flagged as corporate owned.

[Appendix 2](#) of this report shows the location of the 5,115 units by City Council District and Community Plan Area.

Excluded Units

While our initial estimates assume there are 5,115 units that could be subject to the tax, there are several ways the actual base of taxable units could decrease. Owners may be excluded from having to pay the Empty Homes Tax because they claim an exemption from the tax, convert the unit to a short, medium, or long-term rental, claim a qualifying exemption from the RUBT other than the unit being a vacation home or second home, sell the unit, report increased occupancy days, or illicitly avoid paying the tax. Therefore, the actual taxable number of empty homes will likely be lower than 5,155 units.

To develop a fiscal impact for the proposal, we largely looked to the Empty Homes Tax in Berkeley, California, as it is the most comparable to the proposed tax, including its definition of vacancy, the structure of the tax as an excise tax, and similar enforcement levels assumed to occur in San Diego if enacted. While Berkeley's tax has only been in effect since 2024, and Berkeley's tax data and housing market are different than San Diego's, the publicly available tax receipt data from Berkeley serve as anchors for our model.

As mentioned, when Berkeley's Empty Homes Tax was placed before voters in November 2022, their Rent Board estimated that 1,128 units were vacant.⁶ In November 2025, the Rent Board reported that after the first tax billing, only 615 units were estimated to be subject to the tax.⁷ This represents a 45.5% drop between the initial estimated number and the actual number of units subject to the tax.

⁶ Berkeley Municipal Code Chapter 7.54, Empty Homes Tax, berkeley.municipal.codes/BMC/7.54.

⁷ Berkeley Rent Board, 2025 Ordinance Amendments presentation, November 20, 2025.

Several differences between the Berkeley tax and the San Diego proposal could impact the proportion of units that may seek exemptions or otherwise be ineligible for the proposed tax:

1. *Data accuracy*: Berkeley had a pre-existing Rent Board that required reporting on vacant rental units, but San Diego does not. Using the self-reported RUBT second home or vacation home exemption data as a proxy for vacancy introduces additional uncertainty, and because of this, San Diego may see more data clean-up issues than Berkeley experienced;
2. *Intended Taxpayer*: Berkeley's tax was targeted towards vacant *rental* properties owned by investors with carrying costs and lost revenue opportunities when units sit vacant. The Berkeley tax created an additional carrying cost that further incentivized finding tenants for vacant units, especially as those units already existed as rentals.

In San Diego, the proposed tax is more directly targeted at owners who have a second home or vacation property in the City, and those properties are typically not available for rent any part of the year.⁸ This may indicate that San Diego's owners have more financial means to absorb the tax as a new ongoing carrying cost for owning the property. However, since the properties may be less likely to enter the rental market, as opposed to already being in the rental market like in Berkeley, owners may be more likely to change their behavior to seek exemptions such as selling their property, identifying potential loopholes, or otherwise seeking ways to avoid the proposed tax; and

3. *Tax Amount*: Berkeley's tax amount was \$3,000 in the first year and \$6,000 in subsequent years for vacant single-family dwellings, condos, duplexes or townhomes, and \$6,000 in the first year and \$12,000 in subsequent years for all other vacant residential units. As noted in the [summary section](#), San Diego's proposed taxing method would be similar, but the tax would in many cases be a larger amount than Berkeley's \$6,000 tax, at \$8,000 (or \$12,000 for corporate owned units) in the first year and \$10,000 (or \$15,000 for corporate owned) in the second year, depending on whether the property is corporate owned. This may induce additional behavior changes.

Berkeley experienced 45.5% of units initially estimated as subject to their tax ultimately being exempt from it; similar or larger exemption rates were also seen in Oakland and Vancouver. *Therefore, we believe it is appropriate to model an excluded unit range between 45% (optimistic) and 65% (conservative) of the total number of potential units that could be billed under the proposed EHT.*

⁸ As noted earlier, while the current proposal seems targeted primarily at second homes and vacation homes, it may nevertheless apply to other residences that are vacant for 183 or more days of the year regardless of whether their owners declare them to be second or vacation homes.

Estimated Additional Net Revenue

Our Office projects that if this measure passes, the City would receive estimated additional net revenue ranging between \$12.1 million (conservative) and \$23.8 million (optimistic) in the first year of implementation, which could increase to \$15.3 million (conservative) to \$30.0 million (optimistic) in the second year. As the tax increases in the second year there could be a higher number of individuals seeking exemption or avoidance of the tax which could offset Year-2 revenue growth associated with increased tax rates.⁹ Over the longer term, should this measure have the intended effect of reducing the number of vacant units as more units are rented or occupied over time, tax revenue from this measure would decline.

FY 2028 (Year 1) Estimated Fiscal Impact						
All Empty Homes: 5,115						
Exclusion Rate		45%	50%	55%	60%	65%
Units Subject to Tax		2,812	2,557	2,301	2,045	1,790
Estimated Revenue (\$ in millions)	High (+10%)	\$23.8	\$21.6	\$19.3	\$17.1	\$14.8
	Median	\$21.7	\$19.6	\$17.6	\$15.5	\$13.5
	Low (-10%)	\$19.5	\$17.6	\$15.8	\$14.0	\$12.1
FY 2029 (Year 2) Estimated Fiscal Impact						
Estimated Revenue (\$ in millions)	High (+10%)	\$30.0	\$27.2	\$24.4	\$21.5	\$18.7
	Median	\$27.3	\$24.7	\$22.2	\$19.6	\$17.0
	Low (-10%)	\$24.5	\$22.2	\$19.9	\$17.6	\$15.3

This revenue range is derived from the expected potential universe of empty homes (5,115), the potential range of owners that may be excluded from paying the tax (45% to 65%), expected City costs to implement the tax, and a 10% contingency-band for uncertainty. The two largest drivers of this revenue estimate are the estimated number of empty homes and the potential number of excluded units. While we model some additional revenue not derived directly from the EHT but that may result from its enactment, like RUBT revenue, it is presumed to be de minimis.¹⁰

Administration and Enforcement

The Empty Homes Tax ordinance designates the City Treasurer's Office (CTO) as the City department responsible for administering and enforcing the tax. The work would include, but is not limited to, educating taxpayers about the new tax, sending out bills, processing and validating exemptions, corresponding with taxpayers, administering appeals, penalties, and refunds, supervising IT system enhancements to automate workflows, and conducting audits. The staffing

⁹ While estimates in this report do not reflect an increase in the number of properties seeking exemptions in the second year, our Office is currently discussing the potential of including such impacts in the Fiscal Impact Statement for the measure with the Chief Financial Officer and City Auditor.

¹⁰ Additional revenue impacts could result from potentially increased property sales, though given uncertainties surrounding this we do not model them.

levels and costs to conduct this additional workload are subject to change and can be phased in over time, but the CTO estimated the new tax may need three (3) new Administrative Aide II positions and one (1) new Sr. Management Analyst, in addition to one-time IT systems upgrades. A conservative estimate of \$1.0 million in implementation and enforcement costs are accounted for in the Fiscal Impact Model results shown on the previous page.

Violations of the EHT ordinance would be considered a misdemeanor punishable by fines or imprisonment, though the tax amount may nevertheless provide an incentive for owners to find legal or illicit means of avoiding the tax.

The EHT ordinance does provide the CTO with authorities to enforce the tax and establish administrative regulations. However, since it will be challenging to create a “bright-line test” for the standard of documentary proof required to demonstrate that a taxed unit is not vacant, there will likely be an unknowable number of self-reported exemptions and other tax avoidance strategies that will be difficult to enforce.¹¹

Fiscal Impact Assumptions and Limitations

In order to estimate fiscal impacts of the proposal, our Office made various assumptions based on limited data available. We believe these assumptions are appropriate given time and data constraints, though it is important to note potential limitations. Key assumptions and limitations are detailed below.

Assumptions

- We assume that the tax would become effective on January 1, 2027 and that the Empty Homes Tax would be billed, exemptions processed, and revenue received by March 31, 2028 (Third quarter of FY 2028). Delays could impact the fiscal impact estimate.
- We assume that operational and enforcement costs in the City Treasurer’s Office will total \$1.0 million, based on their own internal analysis, and that this will be the only City expense to effectuate the tax. A key variable in fiscal modeling is the level to which the City can enforce the proposed tax and the level to which property owners will comply. In discussions with Berkeley it was apparent that enforcement is difficult, especially without dedicated resources and a process that relies on self-certification. Berkeley is still looking at ways to improve and potentially leverage technology for enforcement. We expect that San Diego will face similar challenges.
- We assume that all units subject to the EHT (i.e. not excluded) will pay the full amount by the delinquency date.

¹¹ While utility (water and power) usage may seem to be a good barometer for vacancy, utility usage presents issues, such as clearly defining a “vacancy” threshold, false positives from appliances and systems left running when no one is home, and false negatives from occupied homes that use minimal utilities. While Berkeley, with the most analogous tax, has a Rent Board which requires owners of rental properties to report vacancy data, staff from Berkeley noted that there are few second or vacation homes in that City and their enforcement there is therefore targeted towards rentals.

- While having minimal fiscal impact, we assume that 50% of the units that are excluded from the EHT will instead pay the RUBT, which is approximately \$55.00.
- While having a minimal fiscal impact due to the limited number of corporate-owned empty homes our existing dataset suggests, we assume that corporate-owned empty homes will have the same exclusion rate as non-corporate empty homes.

Limitations

- We are unable to estimate the number of homes that may be sold as a result of this tax due to the complexity of and level of assumptions needed to make such an estimate.
- We are unable to estimate the amount of revenue that may be collected from penalties, as we do not have data or estimates on the collection rate for similar taxes' penalties.
- While we estimate the total proportion of properties that may be excluded from the tax, we do not estimate the number of excluded properties associated with each unique allowable exemption and avoidance strategy.
- We cannot estimate the number of properties that may be excluded from paying the tax on a property specific basis (e.g. Unit A is more likely to pay the tax than Unit B which is more likely to become a rental unit).
- We cannot confidently estimate the number of vacant residential units that may be subject to this tax but that are not captured in the RUBT dataset, such as short-term rentals that rent for less than 183 days or corporations that own homes not reflected in our current dataset.
- Our Office had limited time to analyze this measure and solicit stakeholder feedback.

CONCLUSION

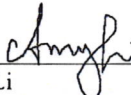
If the proposed Empty Homes Tax is placed on the ballot and approved by voters, it will generate additional net General Fund revenue and will likely add additional residential units to the rental market. However, the potential magnitude of the revenue and housing impact is highly dependent on owner behavior and City enforcement. Since residential vacancy taxes are a relatively new policy tool in California, their impacts on revenue and housing availability are not well studied. While we can use existing City data to estimate potential revenues, this report outlines limitations to that data. If the measure is successful in encouraging owners of vacant residential properties to rent or sell those properties to occupants, revenue from this measure would be expected to decline over time, though given the goal of adding additional housing to the City, this would not be a negative outcome.

Should the Rules Committee approve this measure, our Office will work with the Chief Financial Officer and the City Auditor on the fiscal impact statement for this measure, as required by the Municipal Code. Although they provided feedback on our fiscal impact estimates prior to the

release of this report, given the time constraints their feedback has only been preliminary, and consequently our analysis may be further refined over the next two weeks.

In discussing this proposal, the Committee and Councilmembers may wish to consider the following:

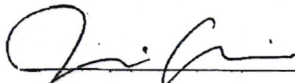
- Clarifying whether short-term rentals that are occupied less than 183 days are intended to be subject to the tax;
- Discussing whether or how the City should identify residential units not captured in our RUBT-based estimates that may be subject this tax, and consider how the City's data collection methods may be limited in capturing changes in vacancy status (e.g., rental units that sit vacant due to extensive environmental remediation needs); and
- Consider the following situations for exemptions based on our benchmarking analysis:
 - Whether new construction/building permits should be subject to the tax given the need for additional housing supply;
 - Whether new owners whose property was deemed vacant prior to acquisition should be subject to the tax;
 - Whether owners who are actively trying to lease or sell their property should be subject to the tax (though without safeguards, establishing this exemption could create perverse incentives as seen in Washington D.C.).



Amy Li
Senior Fiscal and Policy Analyst



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Appendix 1: Additional Analysis on Benchmarked Cities

Additional analysis between vacancy or empty homes taxes in benchmarked cities of Berkeley, California; Oakland, California; Washington, D.C.; and Vancouver, Canada is described below:

- *Property Tax vs. Excise Tax:* Whereas three cities charge an additional *property* tax on empty or vacant homes, only the City of Berkeley structures its tax as an *excise* tax, which is aligned with this proposal. For context, parcel taxes in California require two-thirds voter approval to pass, while local general-purpose taxes to raise unrestricted revenue, such as the proposal, pass by a simple majority.
- *Flat Tax:* The cities of Berkeley and Oakland charge a flat tax with residential units subject to a \$3,000 or \$6,000 tax, depending on the unit or parcel type. The tax amounts in Berkeley doubled in the second year of implementation to \$6,000 and \$12,000, respectively. Even with this increase, we note the proposal's flat tax of \$8,000 then \$10,000 starting in the second year is higher than the \$6,000 flat tax in Berkeley and Oakland for certain property types, particularly condominium, duplexes, townhomes, and single-family homes. Notably, California State law prohibits parcel taxes based on property values.
- *Ad valorem Tax:* Washington, D.C. and Vancouver both tax as a percentage of assessed value, effectively ranging from 1% to 10% based on the property type. Based on 2024 data, units subject to the 3% Empty Homes Tax in Vancouver paid on average \$36,000 more, due to high assessed values of units subject to the tax (around \$2.0 million compared to \$1.9 million for all other properties not subject to the tax). In Washington, D.C., the average tax surcharge per property was approximately \$13,000 in FY 2024.
- *Exemptions:* As seen in the table below, all benchmarked cities included a range of exemptions, with the most exemptions being vacancies due to development or rehabilitation, natural disasters, owner death, and other considerations to an owner's health.

Exemption	San Diego*	Berkeley	Oakland	Washington, D.C.	Vancouver
Development, building permit, active construction, or rehabilitation		✓	✓	✓	✓
Natural disaster, hazardous conditions	✓	✓	✓		✓
Owner death	✓	✓	✓		✓
Owner impairment, in care, or disability	✓	✓	✓		✓
Lease period	✓	✓			✓
Owner-occupied or homeowner exemption	✓	✓			✓
Court order			✓	✓	✓
Non-profit organization		✓	✓		
Very low income or financial hardship			✓	✓	
Environmental remediation		✓			

Exemption	San Diego*	Berkeley	Oakland	Washington, D.C.	Vancouver
Family in residence	✓				
Legacy owner hardship	✓		✓		
Actively seeking rent/sell				✓	
New inventory					✓
Non-ownership period	✓				
Property transfer					✓
Qualified military service	✓		✓		
Secondary residence for medical reasons					✓

* Subject to change.

- Implementation Costs:** Implementing an empty homes tax requires a tax billing and collection system. Benchmarked cities that levy the tax as an additional property tax can use existing property tax systems to reduce some costs, though implementation costs may still be notable. For example, Vancouver requires approximately 180,000 property owners notify the City annually of the status of any owned property. In a [June 2017 report](#), Vancouver projected first three-year implementation costs at CAD \$7.4 million (approximately \$6.8 million in 2025 USD, or an average of \$2.3 million per year) for staffing, technical support, professional services, hardware, software, and contingencies, even with leveraging its existing property assessment and taxation system. At time of proposal, Oakland estimated operational costs at \$450,000 annually for three employees, and one-time costs of \$100,000 to establish a web portal and maintain a registry. Berkeley indicated no additional resources were dedicated to tax implementation, as these activities integrated into the normal course of business.
- Exemption Refinements:** As previously discussed, all benchmarked cities include a range of exemptions to their empty homes taxes. Despite extensive exemptions, some benchmarked cities continued refining and clarifying exemptions based on implementation feedback to avoid inequitably taxing owners in certain circumstances. For example, prior to the first taxes being collected, Berkeley amended its tax in October 2025 to include exemptions for properties undergoing environmental remediation or hazardous materials cleanup, as well as for cases where sudden health issues prevent an owner from renting out a property. Similarly, in late 2025, Oakland created an exemption for new owners whose parcel was deemed vacant prior to acquisition.
- Tax Noncompliance:** Benchmarked cities have identified cases of tax noncompliance as owners attempt to evade the tax. For instance, Washington D.C. allows an exemption for properties listed for rent or sale for a specified period, which some owners exploit by setting prices far above market rates to keep properties vacant while avoiding the vacancy tax. Additionally, annual audits in Vancouver found a 4.1% to 3.0% non-compliance rate in recent years, based on more than 14,000 complete audits each year.

Appendix 2: Empty Homes by Council District and Community Plan Area

Council District	Empty Units
District 1	1,561
District 2	775
District 3	1,275
District 4	92
District 5	430
District 6	351
District 7	411
District 8	68
District 9	152
Total	5,115

Community Plan Area	Empty Units
Downtown	818
La Jolla	752
Pacific Beach	413
Peninsula	326
University	293
Uptown	271
Clairemont Mesa	205
Rancho Bernardo	189
Mission Beach	187
Mission Valley	165
Navajo	150
Mira Mesa	139
Carmel Valley	123
Linda Vista	97
Torrey Pines	94
North Park	84
Black Mountain Ranch	73
Rancho Penasquitos	64
Ocean Beach	52
Tierrasanta	46
Skyline-Paradise Hills	45
Eastern Area	42
Otay Mesa-Nestor	40
Kensington-Talmadge	39

Scripps Miramar Ranch	38
College Area	36
City Heights	29
Carmel Mountain Ranch	28
Normal Heights	23
Serra Mesa	22
Greater Golden Hill	21
Miramar Ranch North	21
Kearny Mesa	21
Pacific Highlands Ranch	20
Fairbanks Ranch CC	19
Southeastern San Diego	18
Encanto Neighborhoods	17
Sabre Springs	17
Via De La Valle	16
Torrey Highlands	13
Otay Mesa	13
Del Mar Mesa	11
Torrey Hills	9
San Ysidro	6
Torrey Pines	4
Old Town San Diego	3
Midway-Pacific Highway	2
Rancho Encantada	1
Total	5,115

Appendix 3: Fiscal Impact Model for Empty Homes Tax (EHT) Proposal

Fiscal Impact Model for Empty Home Tax (EHT) Proposal											
Variables			Notes								
Base EHT Rate (1st Year)	\$	8,000	Definitions: 1. Orange cells are inputs (variable) that can be edited. Everything else is formulas. 2. Corporate Empty Homes (Corp. EHs) are those where the owner's name included the keywords: corp, inc, ltd, llc, or irrevocable. 3. Excluded EHs are the percentage of Total EHs that are projected to not pay the EHT because they are legally excluded (e.g. owner occupied), change their behavior (e.g. become long-term rental), or evade paying the tax. Assumptions: 4. We assume that the tax would become effective on January 1, 2027 and that the Empty Homes Tax would be billed, exemptions processed, and revenue received by March 31, 2028 (Third quarter of FY 2028). Delays could impact the fiscal impact estimate. 5. We assume that operational and enforcement costs in the City Treasurer's Office will total \$1.0 million. 6. We assume that all units subject to the EHT (i.e. not excluded from billing) will pay the full amount by the delinquency date. 7. While having minimal fiscal impact, we assume that 50% of the units that are excluded from the EHT will instead pay the RUBT, which is approximately \$55.00; and 8. While having a minimal fiscal impact due to the limited number of corporate-owned empty homes our existing dataset suggests, we assume that corporate empty homes will have the same exclusion rate as non-corporate empty homes. Relational Tax Exclusions from Tax: 9. Anchored modeling on Berkeley because it was the most similar comparison based on: vacancy definition, tax structure, and likely similar enforcement level. 10. Berkeley experienced a 45.5% reduction from preliminary estimates to actual taxable units (capturing exemptions, behavioral changes, administrative corrections). Berkeley provides San Diego with the closest correction factor. 11. 45% is the optimistic scenario. 15% differential and sensitivity are warranted because: a) San Diego lacks a regulatory body analogous to the Berkeley Rent Board and is unable to leverage property data to the same extent to get vacancy status. Assuming a 45% drop off may overstate San Diego's data accuracy leading to more optimistic revenue projection. b) Proprietary fee of \$10k plus corporate fee of \$5k is higher than Berkeley's fee of \$6k for condo, duplex, townhome, and single-family homes c) 45% to 65% sensitivity band is also in line with observed drop-off rates from other benchmarked cities like Oakland and Vancouver. Limitations: 12. We are unable to estimate the number of homes that may be sold as a result of this tax due to the complexity of and level of assumptions needed to make an estimate; 13. We are unable to estimate the amount of revenue that may be collected from penalties as we do not have data or estimates on the collection rate for similar taxes; 14. We cannot estimate the number of properties that may be excluded from paying the tax for each unique allowable exemption and avoidance strategy; 15. We cannot estimate the number of properties that may be excluded from paying the tax on a property specific basis (e.g. Unit A is more likely to pay the tax than Unit B which is more likely to become a rental unit). 16. We cannot confidently estimate the number of vacant residential units that may be subject to this tax but are not captured in the RUBT dataset; and 17. Our Office had limited time to analyze this measure and solicit stakeholder feedback.								
(2nd Year)	\$	10,000									
Corp. EHT Add'l (1st Year)	\$	4,000									
(2nd Year)	\$	5,000									
EH Growth		0.0%									
Excluded EH Range (Optimistic)		45.0%									
(Conservative)		65.0%									
RUBT Pay Rate		50.0%									
Treasurer Costs	\$	1,000,000									
Contingency Range		10.0%									

		Two Year Fiscal Impact Model											
		Fiscal Year: Excluded EH Rate:		FY 2028					FY 2029				
				45%	50%	55%	60%	65%	45%	50%	55%	60%	65%
Base	Total # EH	# of EH		5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072
	# of Corp. EH			43	43	43	43	43	43	43	43	43	43
Taxable	Subject to Tax	Total # of EH		5,115	5,115	5,115	5,115	5,115	5,115	5,115	5,115	5,115	5,115
	# of EH Subject to Tax	# of Corp. EH Subject to Tax		2,789	2,536	2,282	2,028	1,775	2,789	2,536	2,282	2,028	1,775
Final Impact		Total # of EH Subject to Tax		23	21	19	17	15	23	21	19	17	15
				2,812	2,557	2,301	2,045	1,790	2,812	2,557	2,301	2,045	1,790
Tax Rate	Base Tax	\$	8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
	Corp. Tax	\$	4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
EH Tax Revenue	EH Revenue	\$	22,312,000.00	\$ 20,288,000.00	\$ 18,256,000.00	\$ 16,224,000.00	\$ 14,200,000.00	\$ 27,890,000.00	\$ 25,360,000.00	\$ 22,820,000.00	\$ 20,280,000.00	\$ 17,750,000.00	\$ 17,750,000.00
	Corp. EH Revenue	\$	276,000.00	\$ 252,000.00	\$ 228,000.00	\$ 204,000.00	\$ 180,000.00	\$ 345,000.00	\$ 315,000.00	\$ 285,000.00	\$ 255,000.00	\$ 225,000.00	\$ 225,000.00
RUBT Revenue	Total EH Revenue	\$	22,588,000.00	\$ 20,540,000.00	\$ 18,484,000.00	\$ 16,428,000.00	\$ 14,380,000.00	\$ 28,235,000.00	\$ 25,675,000.00	\$ 23,105,000.00	\$ 20,535,000.00	\$ 17,975,000.00	\$ 17,975,000.00
	RUBT Fee	\$	55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Gross & Net Revenue	RUBT Revenue	\$	63,277.50	\$ 70,317.50	\$ 77,357.50	\$ 84,397.50	\$ 91,410.00	\$ 63,277.50	\$ 70,317.50	\$ 77,357.50	\$ 84,397.50	\$ 91,410.00	\$ 91,410.00
	Gross Revenue	\$	22,651,277.50	\$ 20,610,317.50	\$ 18,561,357.50	\$ 16,512,397.50	\$ 14,471,410.00	\$ 28,298,277.50	\$ 25,745,317.50	\$ 23,182,357.50	\$ 20,619,397.50	\$ 18,066,410.00	\$ 18,066,410.00
Contingency Range (10%)	- Less Treasurer Costs	\$	(1,000,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ (1,000,000.00)	\$ (1,030,000.00)	\$ (1,030,000.00)	\$ (1,030,000.00)	\$ (1,030,000.00)	\$ (1,030,000.00)
	Net Revenue	\$	21,651,277.50	\$ 19,610,317.50	\$ 17,561,357.50	\$ 15,512,397.50	\$ 13,471,410.00	\$ 27,268,277.50	\$ 24,715,317.50	\$ 22,152,357.50	\$ 19,589,397.50	\$ 17,036,410.00	\$ 17,036,410.00
	High (+)	\$	23,816,405.25	\$ 21,571,349.25	\$ 19,317,493.25	\$ 17,063,637.25	\$ 14,818,551.00	\$ 29,995,105.25	\$ 27,186,849.25	\$ 24,367,593.25	\$ 21,548,337.25	\$ 18,740,051.00	\$ 18,740,051.00
	Low (-)	\$	19,486,149.75	\$ 17,649,285.75	\$ 15,805,221.75	\$ 13,961,157.75	\$ 12,124,269.00	\$ 24,541,449.75	\$ 22,243,785.75	\$ 19,937,121.75	\$ 17,630,457.75	\$ 15,332,769.00	\$ 15,332,769.00

FY 2028 Fiscal Impact

Range of Excluded EH Rates	Total # of EH Subject to Tax	Net Revenue (\$ in millions)
45%	2,812	\$21.7M
50%	2,557	\$16.9M
55%	2,301	\$17.6M
60%	2,045	\$15.9M
65%	1,790	\$13.5M

FY 2029 Fiscal Impact

Range of Excluded EH Rates	Total # of EH Subject to Tax	Net Revenue (\$ in millions)
45%	2,812	\$27.3M
50%	2,557	\$24.7M
55%	2,301	\$23.2M
60%	2,045	\$19.8M
65%	1,790	\$17.8M