CITY OF CHARLES TOWN

CITY COUNCIL WORKSHOP
AGENDA • MARCH 3, 2025

Workshop **COUNCIL CHAMBERS** **5:30 PM**
101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

WORKSHOP TOPIC

: **2025-261:** FY26 Budget Discussion
FY26 BUDGET(2).pdf
FY 2026 Ad Valorem Documents.pdf
GF January Financials.pdf
Capacity Partners Report_CharleTown Strategic Direction and Priorities 12_19_2023.pdf

ADJOURNMENT

NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at:

https://www.charlestownwv.us/government/agendas-and-minutes/

City Council Workshop
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/03/25
Department: City Council Workshop
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-261: FY26 Budget Discussion

ATTACHMENTS:

- FY26 BUDGET(2).pdf
- FY 2026 Ad Valorem Documents.pdf
- GF January Financials.pdf
- Capacity Partners Report_CharleTown Strategic Direction and Priorities 12_19_2023.pdf

FY 2025-2026
General Fund Budget

(Includes 2.5% COLA & 2.5% Merit Salary Increases)

ACCOUNT		FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
REVENUES										
30005	Unassigned Fund Balance (Carryover)	$ 511,291		-		4,724,453	1,200,000	750,000	-38%	Estimated carryover balance for fiscal year ending 2026.
30101	Taxes - Ad Valorem	$ 1,206,295	$ 1,259,467	1,312,504	1,543,130	1,014,525	1,688,544	1,852,020	10%	
30106	Supplemental Taxes	$ 25,751	$ 26,060	33,672	34,264	24,886	36,000	30,000	-17%	Property taxes owed from previous years, but paid in the current fiscal year.
30200	Interest as Penalty	$ 8,274	$ 8,708	9,130	8,165	8,568	10,000	8,000	-20%	
30300	Gas & Oil Severance Tax	$ 12,055	$ 37,978	50,094	66,792	24,053	33,000	30,000	-9%	5% severance tax on gross receipts at the well head of oil and natural gas.
30400	Utility Tax (2%)	$ 253,637	$ 246,745	261,234	296,074	161,046	200,000	250,000	25%	
30500	Business & Occupation (B&O) Tax	$ 743,099	$ 1,384,233	1,696,956	2,182,323	1,100,532	1,700,000	2,031,138	19%	Included estimated B&O receipts from HDL collections services.
30600	Liquor Tax	$ 19,986	$ 23,477	24,255	25,258	13,481	25,000	25,000	0%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
30700	Animal Control Tax	$ 1,625	$ 1,617	1,642	1,698	1,582	1,600	1,600	0%	This is donated back to the county each year under Dog Warden.
30800	Hotel/Motel Tax	$ 127,208	$ 183,960	197,713	188,559	101,986	200,000	200,000	0%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)
32000	Court Costs, Fees & Charges	$ 245,790	$ 244,667	250,521	289,931	126,877	260,000	260,000	0%	
32100	Parking Violation Penalties	$ 35,570	$ 37,590	38,138	76,948	18,531	40,000	40,000	0%	
32500	Business License Revenue	$ 22,018	$ 21,369	22,038	56,023	78,583	30,000	35,000	17%	
32600	Building Permit Fees	$ 159,301	$ 248,671	495,102	931,222	303,976	550,000	550,000	0%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
32800	Franchise Tax	$ 81,769	$ 79,800	74,230	66,559	31,979	75,000	65,000	-13%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
33000	International Registration Plan (IRP) Fees	$ 69,516	$ 69,604	70,232	84,735	31,953	70,000	70,000	0%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
33900	Emergency Service Fee	$ 1,655	$ 1,672	1,719	1,878	681	1,700	1,700	0%	Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	$ 1,655	$ 1,672	1,719	1,878	681	1,700	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	$ 48,990	$ 43,227	48,085	64,930	39,110	44,000	45,000	2%	Revenue from parking meters and parking permits including ParkMobile app.
34500	Rents & Concessions	$ 51,658	$ 49,111	33,947	53,875	46,107	60,000	60,000	0%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
35300	Zoning Fee	$ 2,495	$ 26,410	28,456	25,727	10,393	17,000	20,000	18%	Zoning applications
35500	Street Improvement Fee	$ 129,103	$ 130,434	134,056	146,436	53,441	135,000	135,000	0%	Revenue from utility bills for street improvements ($4 per month)
36504	Federal Government Grants	$ 37,924	$ 14,490	-		-	41,667	291,667	600%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000
36600	State Government Grants	$ 5,940		-	82,562	2,970	-	-		
36700	Other Grants					1,329		-		
36900	Contributions from Other Funds - Sales Tax	$ 37,924		1,000,000	1,600,000	500,000	1,000,000	1,500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.
37600	Gaming Income	$ 180,251	$ 260,183	262,630	245,213	115,417	250,000	250,000	0%	Gaming receipts average $19K to $23K per month.
37900	Gain/Loss - Sale of Fixed Assets	$ 3,266	$ 12,615	18,750		-	-	-		
38007	Interest Income (Operating Acct)	$ 11,662	$ 10,768	36,192	64,515	7,924	35,000	35,000	0%	
38100	Reimbursements	$ 120,283	$ 84,734	130,068	175,096	80,071	110,000	110,000	0%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38200	Refunds - Overpayments	$ 15,881	$ 3,844	100	8,101	1,420	400	500	25%	
38600	Insurance Claims	$ 6,509	$ 3,248	23,638	1,710	2,500	-	-		
39200	Property Rehabilitation	$ 200	$ 225	5,300	500	100	-	-		
38700	Filing Fees			300		-	325	300	-8%	Filing Fees Revenue - Election in FY25. $50.00 per person.
39700	Video Lottery	$ 617,964	$ 782,893	833,341	797,387	315,572	600,000	600,000	0%	Video lottery receipts average $13.4K to $22.2K per week.
39900	Misc Revenue	$ 650	$ 10,136	5,664	12,234	2,978	10,000	5,000	-50%	Yard waste stickers and fingerprints
39902	Special Events - WV Fest		$ 3,370	25,430	18,200	-	4,000	10,000	150%	
39903	Special Events - General	$ 8,778	$ 15,304	15,411	17,746	1,000	900	1,000	11%	Special activities fees
39904	Special Events - CW Hall	$ 3,600		-	5,250	3,800	8,500	5,000	-41%	
39907	Special Events - Car Show	$ 3,600	$ 868	-	-	10,240	7,000	5,000	-29%	Car show registration and sponsors.
TOTAL REVENUES		**$ 4,805,973**	**$ 5,329,152**	**7,143,235**	**9,174,920**	**8,962,744**	**8,446,336**	**9,274,625**	**10%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
EXPENSES									
ECONOMIC DEVELOPMENT - 402									
03 Salaries	$ -			67,702	35,982	70,250	77,000	10%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
04 FICA	$ -			5,179	2,753	5,374	6,200	15%	FICA @ 7.65%
05 Group Insurance	$ -			7,345	4,552	8,300	9,300	12%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -			5,573	3,524	6,322	7,000	11%	PERS II Employer Contribution 9%
09 OPEB	$ -			1,238	882	2,107	2,000	-5%	Deferred Compensation Employer Contribution 3%
11 Telephone	$ -			32	128	750	500	-33%	Cell phone
14 Travel	$ -			1,688	115	4,200	3,000	-29%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	$ -				24	-	500		
21 Training & Education	$ -					-			$2,500 rolled under City Manager's office.
22 Dues & Subscriptions	$ -			564	513	2,000	2,000	0%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	$ -					1,000	1,000	0%	Engineering Services
26 Insurance and Bonds	$ -			4,097	1,935	5,000	5,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services				1,285			1,000		
41 Departmental Supplies	$ -			-	674	3,000	3,000	0%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	$ -			-		-			Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**$ -**		**-**	**94,703**	**51,082**	**108,303**	**117,500**	**8%**	
MAYOR'S OFFICE - 409									
01 Salary	$ 4,800	$ 12,500	12,500	12,500	6,250	12,500	12,500	0%	Mayor's Salary
04 FICA Tax Expense	$ 367	$ 956	956	956	478	1,000	1,000	0%	
11 Telephone	$ -		-			-			
14 Travel Expense	$ 177	$ 1,681	881			2,000	2,000	0%	WV Municipal League
20 Advertising/Legal Publication	$ 105		-			-			
21 Training & Education	$ -	$ 270	284			1,000	1,000	0%	
22 Dues & Subscriptions		$ 300							
26 Insurance & Bonds	$ 453	$ 911	871	819	450	1,000	1,000	0%	
41 Departmental Supplies	$ 8	$ 2,109	65	727	36	500	500	0%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	$ -	$ -	-	-	696	2,000	2,000	0%	
TOTAL MAYOR'S OFFICE	**$ 5,911**	**$ 18,728**	**15,556**	**15,002**	**7,910**	**20,000**	**20,000**	**0%**	
COUNCIL - 410									
01 Salaries	$ 19,200	$ 33,967	34,800	39,167	19,792	40,000	40,000	0%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	$ 1,469	$ 2,598	2,662	2,996	1,514	3,100	3,100	0%	
14 Travel Expense	$ 356	$ 462	1,956	4,568		4,800	4,800	0%	Conferences
20 Advertising	$ 439		-			-			
21 Training & Education	$ -	$ 3,125	2,128	3,850	1,849	3,200	3,200	0%	WV Municipal League Conference Registration ($450 per registration)
26 Insurance & Bonds	$ -	$ 2,376	2,425	2,622	1,440	3,200	3,200	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	$ 1,587	$ 1,017	549	291	68	700	700	0%	
TOTAL COUNCIL	**$ 23,051**	**$ 43,545**	**44,520**	**53,494**	**24,663**	**55,000**	**55,000**	**0%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CITY MANAGER - 412									
03 Salaries	$ 155,536	$ 143,763	233,724	171,205	90,455	180,000	200,000	11%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
04 FICA Tax Expense	$ 11,990	$ 10,907	16,041	12,179	6,965	14,400	15,500	8%	FICA Tax @ 7.65%
05 Group Insurance	$ 11,133	$ 7,706	5,616	6,417	1,074	2,000	20,000	900%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 15,422	$ 14,525	12,145	12,842	8,096	16,200	18,000	11%	9% Employer Contribution PERS I and II
08 Overtime					588		1,200		
09 OPEB	$ 1,632	$ 731	1,846	4,247	2,381	5,400	6,500	20%	3% Employer Contribution Deferred Compensation plan
11 Telephone	$ 647	$ 330	205	373	168	520	550	6%	Mobile phone service
14 Travel Expense	$ -	$ 4,138	5,701	2,063		1,500	1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	$ 47	$ 2,244	1,761			-	2,000		
21 Training & Education	$ 454	$ 438	-		2,149	20,000	20,000	0%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
22 Dues & Subscriptions	$ 1,097	$ 1,194	180	127		1,000	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
23 Professional Services	$ 113	$ 524	1,510	453		-	500		Background checks for City Manager candidates.
26 Insurance & Bonds	$ 23,719	$ 13,722	12,066	26,692	6,836	15,000	15,000	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
30 Contracted Services		$ 25							
41 Departmental Supplies	$ -	$ 169	572	950	72	750	750	0%	Misc. Office Supplies
43 Auto Supplies (Gas & Oil)	$ 992	$ 70	-	-		-			Gas is covered under travel expenses.
TOTAL CITY MANAGER	**$ 222,782**	**$ 200,485**	**291,366**	**237,549**	**118,784**	**256,770**	**302,500**	**18%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
TREASURER - 413									
03 Salaries	$ 130,750	$ 147,319	159,457	290,217	107,520	235,000	260,000	11%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	$ 10,084	$ 11,188	12,473	14,628	8,369	18,800	22,000	17%	FICA Tax @ 7.65%
05 Group Insurance		$ 20,522	21,986	22,824	17,514	25,000	21,000	-16%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 12,355	$ 14,208	14,795	14,097	9,637	21,150	24,000	13%	9% Employer Contribution PERS I and II
08 Overtime					1,874		3,500		
09 OPEB	$ 12,952	$ 2,207	3,499	3,064	2,937	7,050	8,000	13%	3% Employer Contribution Deferred Compensation plan
11 Telephone	$ 2,720		-	256	128	500	-	-100%	Director of Finance Cell Phone
12 Printing	$ -		-			-	-		
14 Travel Expense	$ -		-		745	4,000	1,500	-63%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
18 Postage	$ 26		-			-			Transfer cost to City Hall and Pitney Bowes machine.
20 Advertising/Legal Pubs	$ 880	$ 1,172	1,280	2,269	947	2,000	2,500	25%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
21 Training & Education	$ 563	$ 288	1,585			-	-		$4,000 Rolled into City Manager's budget
22 Dues & Subscriptions	$ 345	$ 191	382	422		800	500	-38%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	$ -	$ 1,151	1,900	3,190	2,989	2,500	2,500	0%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
24 Audit Costs	$ 34,270	$ 64,200	41,700	25,500	17,400	42,000	42,000	0%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	$ 14,171	$ 10,872	10,555	14,212	7,851	15,000	15,000	0%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	$ -		-	771	170	25,000	25,000	0%	Tyler Technologies - Incode Annual License Fee
30 B&O Collections - Contracted Services					82,513		75,000		
38 Refunds				450	138,416		10,000		
41 Departmental Supplies	$ 420	$ 1,295	738	337	1,116	2,000	1,500	-25%	Misc. Office Supplies
TOTAL TREASURER	**$ 219,537**	**$ 274,612**	**270,351**	**392,236**	**400,125**	**400,800**	**514,000**	**28%**	
COURT CLERK - 415									
03 Salaries	$ 48,700	$ 54,252	53,404	60,384	31,730	62,000	67,000	8%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	$ 3,755	$ 4,121	4,085	4,657	2,457	4,960	5,500	11%	FICA Tax @ 7.65%
05 Group Insurance	$ 10,302	$ 11,120	10,990	15,717	9,179	12,529	19,000	52%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 4,813	$ 5,245	4,868	4,967	2,842	5,580	6,000	8%	9% Employer Contribution PERS I and II
08 Overtime					388		1,200		
09 OPEB	$ 1,632	$ 894	1,656	1,130	816	1,860	2,000	8%	3% Employer Contribution Deferred Compensation plan
14 Travel	$ -	$ 268	-	329	380	500	500	0%	Court Clerk training and Election training
18 Postage			-		35	-	100		
20 Advertising/Legal Publications	$ 390	$ 440	465			700		-100%	
21 Training & Education	$ 350	$ 555	540	789		-			$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	$ -		-			-			
23 Professional Services	$ -		-			-			
26 Insurance & Bonds	$ 4,446	$ 4,479	3,904	3,887	2,191	4,500	4,500	0%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	$ -	$ 25	25		25	25	25	0%	Flu shot
41 Departmental Supplies	$ 1,106	$ 423	536	114	35	600	600	0%	Ink cartridges, paper stock
TOTAL COURT CLERK	**$ 75,493**	**$ 81,822**	**80,473**	**91,974**	**50,077**	**93,254**	**106,425**	**14%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE JUDGES - 416									
03 Salaries	$ 8,390	$ 19,382	24,397	24,362	14,274	32,000	32,000	0%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday suppliments.
04 FICA	$ 642	$ 1,483	1,866	1,864	1,092	2,400	2,400	0%	
14 Travel	$ -		-			500	500	0%	WV State mandated annual training for magistrates & judges
21 Training & Education	$ -		-		240	1,000	1,000	0%	WV State mandated annual training for magistrates & judges
22 Dues and Subscriptions	$ -		-			100	100	0%	
23 Professional Services	$ 14,788	$ 1,558	-			1,000	1,000	0%	
26 Insurance & Bonds	$ 1,128	$ 1,607	2,230	2,098	1,152	2,500	2,500	0%	
41 Departmental Supplies	$ -	$ -		-		-			
TOTAL POLICE JUDGES	**$ 24,947**	**$ 24,029**	**28,493**	**28,323**	**16,758**	**39,500**	**39,500**	**0%**	
CITY ATTORNEY - 417									
03 Salaries	$ -		-		52,465		160,000		Attorney salary plus 2.5% merit and holiday supplement.
04 FICA	$ -		-		4,014		13,000		FICA @ 7.65%
05 Group Insurance	$ -		-		659		1,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -		-		4,327		15,000		PERS II Employer Contribution 9%
09 OPEB	$ -		-		1,558		6,000		Deferred Compensation Employer Contribution 3%
11 Telephone	$ -		-		52		250		$1500 cell phone cost and $500 for monthly services.
14 Travel	$ -		-				1,000		Travel allowance for various trainings.
20 Advertising/Legal Publications	$ -		-						Allowance for legal publications.
21 Training & Education	$ -		-						Rolled under City Manager's office.
22 Dues & Subscriptions	$ -		-				5,100		Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
23 Professional Services	$ -	$ 212,494	200,505	216,114	23,531	225,000	50,000	-78%	Cost for outside legal council.
26 Insurance and Bonds	$ -	$ -	-		374		12,000		
41 Departmental Supplies	$ -	$ -	-		59		1,000		
TOTAL CITY ATTORNEY		**$ 212,494**	**200,505**		**87,038**	**225,000**	**264,350**	**17%**	
ENFORCEMENT AGENCY - 425									
03 Salaries	$ -		-	47,174	28,287	56,000	61000	9%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
04 FICA	$ -		-	3,572	2,164	4,284	4,900	14%	FICA @ 7.65% of Salary
05 Group Insurance	$ -		-	767	4,147	1,140	9000	689%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -		-	3,845	2,456	5,040	5,400	7%	PERS II Employer Contribution 9%
09 OPEB	$ -		-	493	992	1,680	2,500	49%	457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ -		-	1,006	1,890	750	500	-33%	
14 Travel	$ -		-	323		3,000	3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
18 Postage	$ -		-	110	1,224	1,000	1,500	50%	Certified Mailings
20 Advertising/Legal Publications	$ -		-	45		1,000	500	-50%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
21 Training & Education	$ -		-	2,448		-			$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
22 Dues & Subscriptions	$ -		-		285	1,000	1,000	0%	ICC Membership ($160/yr)
26 Insurance and Bonds	$ -		-	3,196	1,773	3,800	4,000	5%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	$ -		-	13,761		71,100	25,000	-65%	Kimley-Horn Engineering Services
30 Nuisance Properties-Contracted Services					12,788		50,000		Nuisance Properties cleanup and demos.
41 Departmental Supplies	$ -		-	978	2,434	3,000	2,000	-33%	Building safety month supplies and code books
43 Auto Supplies	$ -		-	-		-			Under Maintenance budget
45 Uniforms							2,000		Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**$ -**		**-**	**77,718**	**58,441**	**152,794**	**172,300**	**13%**	
REGIONAL DEVELOPMENT AUTHORITY - 435									
22 Dues & Subscriptions	$ 1,946	$ 1,946	3,524	5,336	6,142	6,600	11,500	74%	Region 9 Assessment - Fees are going up
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**$ 1,946**	**$ 1,946**	**3,524**	**5,336**	**6,142**	**6,600**	**11,500**	**74%**	
Total City Administration	**976,395**	**857,661**	**1,510,842**	**918,617**	**1,157,963**	**1,936,931**	**2,267,075**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436									
03 Salaries	$ 34,953	$ 36,286	24,658	79,427	24,807	82,300	88,000	7%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
04 FICA	$ 2,694	$ 2,755	1,886	6,076	1,898	6,295	7000	11%	FICA @ 7.65% of Salary
05 Group Insurance	$ 64	$ 62	56	1,361	384	1,650	1,500	-9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 3,466	$ 3,559	2,053	6,517	2,066	7,100	8,000	13%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
09 OPEB	$ -		-	1,448	491	1,575	3,000	90%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
11 Telephone	$ 542	$ 344	81	1,621	337	1,010	1,000	-1%	Two lines; one is a hot spot. One is a cell phone.
14 Travel	$ -		-	1,816	823	3,000	3,000	0%	National ICC Conference; airfare, lodging, meals, gas
17 R&M Auto	$ -		-		-	-			Under Maintenance budget
18 Postage	$ 239		-	95		1,000	1,000	0%	Certified mailings for property Notice of Violations
20 Advertising/Legal Publications	$ 239		-	1,216	1,278	500	1,000	100%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
21 Training & Education	$ -		-		-	-			$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
22 Dues & Subscriptions	$ -		-		665	1,000	1,000	0%	ICC membership dues; WICA subscription
23 Professional Services	$ -		-	11,315	84,700	10,000	50,000	400%	To cover expenses associated with inspections; compliance.
26 Insurance & Bonds	$ 3,779	$ 2,747	2,432	4,838	2,678	6,000	6,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services				4,800					
41 Departmental Supplies	$ -	$ -	462	488	2,252	3,000	2,000	-33%	Building safety month supplies and code books.
43 Auto Supplies	$ -	$ -	-	-		-			Under Maintenance budget
45 Uniforms							2,000		Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**$ 46,214**	**$ 45,753**	**31,628**	**121,018**	**122,379**	**124,430**	**174,500**	**40%**	
PLANNING & ZONING - 437									
03 Salaries	$ 200,950	$ 184,321	268,224	227,402	124,065	243,000	345,000	42%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.
04 FICA	$ 15,519	$ 13,862	21,319	18,314	9,562	19,000	30,000	58%	FICA @ 7.65% of Salary
05 Group Insurance	$ 28,177	$ 26,131	26,391	25,699	10,557	31,000	50,000	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 19,574	$ 17,955	24,203	18,491	10,832	23,085	32,000	39%	PERS II Employer Contribution (9%)
08 Overtime					932		1,500		
09 OPEB	$ 6,256	$ 3,397	6,543	3,758	2,241	7,290	10,000	37%	457(b) Deferred Comp Employer Contribution (3%).
11 Telephone	$ 648	$ 290	106	143	73	250	250	0%	Director's department cell phone
14 Travel	$ -	$ 1,671	4,053	1,091		8,000	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
18 Postage	$ 43	$ 904	856	59		1,000	1,000	0%	Certified Mailings; Legal notices, yard sign postings
20 Advertising/Legal Publications	$ 2,174	$ 1,026	3,594	4,204	387	4,500	4,500	0%	Advertising of BZA and public hearings for P/C meetings; hearing placards
21 Training & Education	$ 1,284	$ 895	1,899	2,139		-			$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders
22 Dues & Subscriptions	$ 1,643	$ 2,200	4,908	2,282	405	3,000	3,000	0%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
23 Professional Services	$ -	$ 2,650	2,627		17	5,000	5000	0%	GIS Aerial imagery, Background Checks
26 Insurance & Bonds	$ 10,392	$ 14,989	19,313	13,766	7,643	20,000	20,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	$ 16,738	$ 29,661	38,156	29,533	25,401	30,000	50,000	67%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
31 Contracted Services - Tree Board	$ 4,463	$ 6,152	1,696	531		2,000	12,000	500%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
38 Refunds					339		1,000		
41 Departmental Supplies	$ 1,540	$ 5,023	4,717	3,749	2,048	4,000	4,000	0%	Public hearing signs, office supplies, promotional supplies
53 Computer Software / Tech	$ -	$ -	-	-	4,399	9,000	10,000	11%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**$ 309,401**	**$ 311,127**	**428,605**	**351,161**	**198,901**	**410,125**	**587,250**	**43%**	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**$ 355,615**	**$ 356,881**	**$ 460,233**	**$ 549,897**	**$ 379,721**	**$ 687,349**	**$ 934,050**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
ELECTIONS - 438									
12 Printing	$ 2,590		-		-	3,000			
20 Advertising/Legal Publications			199		-	500			Publish ballot multiple times
23 Professional Services	$ 370				-	-			
30 Contracted Services	$ 4,490		4,340		-	5,000			Poll workers for early voting and day of election.
41 Departmental Supplies	$ 1,874		2,158		-	2,000			Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**$ 9,325**		**6,697**		**-**	**10,500**	**-**	**-100%**	
CITY HALL - 440									
3 Salaries	$ -	$ 165,745	102,390	68,795	48,154	95,000	103,000	8%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	$ -	$ 13,039	8,598	5,265	3,684	7,600	8,300	9%	FICA @ 7.65%
5 Group Insurance	$ -	$ 22,361	14,123	11,617	9,706	16,500	20,000	21%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
6 Retirement	$ -	$ 15,855	10,101	5,557	4,285	9,500	9,000	-5%	9% Employer Contribution
9 OPEB	$ -	$ 1,788	3,128	1,836	1,602	2,000	4,000	100%	3% Deferred Compensation Employer Contribution
11 Telephone	$ 19,544	$ 21,391	21,708	24,571	9,693	18,000	20,000	11%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).
13 Utilities	$ 18,861	$ 20,682	20,038	36,573	16,820	26,200	40,000	53%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
14 Travel Expense	$ 948	$ 316	517		370	2,000	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
15 Repair & Main. Bldg & Grounds	$ 948	$ 1,097	9,202	7,009	1,412	12,000	10000	-17%	Elevator Services and City Hall maintenance.
16 CH Repair & Maint Equip.				762					
18 Postage	$ 2,063	$ 2,982	2,561	1,858	1,524	3,500	4,000	14%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	$ 184,296	$ 245,810	244,756	251,889	132,185	250,000	250,000	0%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
20 Advertising/Legal Publications	5024.38	4900.09	3,820	5,064	1,805	5,000	4,000	-20%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
21 Training & Education		$ 600	300	145	-	-			$2,000 transferred to City Manager's budget
22 Dues & Subscriptions	$ 3,276	$ 6,193	3,010	2,913	483	3,500	3,500	0%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
23 Professional Services	$ 383	$ 3,150	2,813	6,761	11,467	25,000	25,000	0%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	$ 4,626	$ 12,759	11,155	9,919	11,801	17,000	15,000	-12%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	$ 59,821	$ 58,942	68,021	136,634	109,819	181,404	275,000	52%	Sustainable Strategies (Grant Consultant, Matt Ward) - $48,000 ($4,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.
32 Bank Charges	$ 5,211	$ 16,684	24,728	55,758	12,406	29,000	15,000	-48%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	561.01	1223.91	1,337	1,005	-	1,500	1,500	0%	Late fees
41 Departmental Supplies	9536.92	9028.84	8,951	14,517	6,405	12,000	12,000	0%	
43 CH Auto Supplies (Gas/Oil)				84					
53 Computer Software / Tech		0	9,982	25,163	11,763	15,000	15,000	0%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
TOTAL CITY HALL	**$ 402,728**		**576,054**		**395,384**	**731,704**	**836,300**	**14%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444									
68 Contributions - Community Partnership Grants	$ 60,000		92,268			60,000	60,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $15,000; Jef. Co. Com. Ministries $20,000; and EPTA $5000.
68 Community Grants						-			
68 Contributions - Revive Grant	$ -		-			20,000	270,000	1250%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
68 Contributions - Façade Improvement Program	$ 5,000		-			15,000	15,000	0%	
68 Contributions - Homeless Solutions	$ 25,000		-		13,902	25,000	25,000	0%	County Homelessness position funding commitment
68 Contributions - Sidewalk Improvement Program	$ 6,193		-			15,000	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
TOTAL CONTRIBUTIONS/TRANSFERS	**$ 96,193**		**92,268**		**13,902**	**135,000**	**385,000**	**185%**	
PARKING - 571									
03 Salaries	$ 32,404	$ 35,000	31,586	37,959	12,808	41,614	46,000	11%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	$ 2,529	$ 2,656	2,416	2,904	993	3,300	3,700	12%	FICA @ 7.65%
05 Group Insurance	$ 10,218	$ 11,026	8,232	7,776	251	9,300	750	-92%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement Expense	$ 3,178	$ 3,349	2,814	2,933	1,263	3,600	4,000	11%	9% Employer Retirement Contribution
08 Overtime					170		1,000		
09 OPEB	$ 1,632	$ 894	990	1,014	408	1,400	1,500	7%	3% Deferred Compensation Employer Contribution
13 Utilities	$ 1,013	$ 1,024	1,099	876	750	1,200	1,400	17%	Electric Service
16 Repair & Main - Equipment	$ 2,689		-			3,000	1,000	-67%	Parking meter repairs and maintenance
18 Postage	$ 13	$ 116	126	136	8	500	500	0%	
19 Bldg & Equipment Rental	$ 1,700	$ 1,700	1,700			1,000	500	-50%	
20 Advertising / Legal Publications			1,271			500	500	0%	
26 Insurance & Bonds	$ 3,779	$ 2,614	2,376	2,366	1,313	3,000	3,000	0%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services			-		500	500	500	0%	
41 Departmental Supplies	$ 3,943	$ 1,866	3,515	5,048	2,185	5,000	5,000	0%	Office Supplies, Batteries, Handheld Printer Paper
43 Auto Supplies (Gas/Oil)				203			500		
45 Uniforms		$ -	1,906	400	991	500	500	0%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech		$ -	-	-		4,000	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	**$ 63,099**	**$ 60,246**	**58,031**	**61,615**	**21,639**	**78,414**	**74,350**	**-5%**	
CONTINGENCIES - 699									
Other Contributions	$ -	$ 26,420	-			254,996	300,000	18%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	**$ -**		**-**		**-**	**254,996**	**300,000**	**18%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700									
03 Salaries	$ 1,159,197	$ 1,245,783	1,226,018	1,429,210	740,339	1,532,798	1,640,000	7%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.
04 FICA	$ 30,883	$ 31,510	32,225	50,374	41,991	50,000	110,000	120%	FICA Tax at 7.65%
05 Group Insurance	$ 122,807	$ 128,536	115,935	173,988	108,352	180,000	289,000	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 133,818	$ 128,644	119,464	126,182	71,046	140,000	145,000	4%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	$ 69,661	$ 57,558	58,937	60,115	21,781	64,000	30,000	-53%	Legacy CTPD Retirement System
08 Overtime	$ 75,805	$ 98,992	117,090	155,599	119,426	150,000	160,000	7%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	$ 25,568	$ 13,444	38,560	33,972	22,580	48,000	60,000	25%	457(b) Deferred Compensation 3%
11 Telephone	$ 44,278	$ 45,955	45,307	45,372	11,721	48,500	48,500	0%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
13 Utilities	$ 41,490	$ 40,453	32,937	59,945	22,737	48,000	48,000	0%	Electric and Internet Service, increase in FY25.
14 Travel	$ 2,023	$ 4,387	2,712	1,249	1,623	4,000	4,000	0%	Training, Conferences,etc.
15 R&M Building & Grounds	$ 1,841	$ 3,650	534	1,418	358	2,200	2,500	14%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	$ 517	$ 275	-	2,525	4,398	2,500	5,000	100%	Generator Service
17 R&M Auto	$ 31,962	$ 32,642	39,438	33,241	16,016	45,000	50,000	11%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
18 Postage	$ 832	$ 925	1,208	1,250	394	1,300	1,300	0%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
19 Building & Equipment Rental	$ 66,503	$ 97,452	97,488	96,701	41,201	100,000	100,000	0%	
20 Advertising/Legal Publications	$ 5,127	$ 5,438	5,022	5,172	2,328	5,600	5,500	-2%	New Hire Ads 3-6 ads in local paper
21 Training & Education	$ 12,315	$ 16,490	14,425	14,208	2,827	20,000	20,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	$ 3,979	$ 3,857	638	5,055	963	2,000	2,000	0%	WVCOP Dues, IACP, SRO, Journal
23 Professional Services	$ 2,975	$ 11,397	550	1,412	1,956	6,500	5,000	-23%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
26 Insurance & Bonds	$ 107,700	$ 100,832	90,545	92,798	49,979	105,000	110,000	5%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
30 Contracted Services	$ 38,471	$ 40,094	42,208	51,022	11,124	48,000	48,000	0%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
37 Other Fees & Taxes	$ 18,760		200	200		250	250	0%	661 George St. Ambulance Fees
41 Departmental Supplies	$ 18,760	$ 16,712	18,012	24,028	14,265	40,000	40,000	0%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
43 Auto Supplies	$ 46,219	$ 59,083	53,950	54,158	30,057	65,000	65,000	0%	Gas, oil changes and tires for Police Vehicles
45 Uniforms	$ 5,985	$ 11,364	11,051	14,302	7,363	20,000	30,000	50%	Class A, BDU, duty gear, insignia, bullistic vest, coats, etc.
53 Computer Software/Tech	$ -	$ 6,628	16,074	68,127	22,742	29,000	29,000	0%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**$ 2,067,485**	**$ 2,202,628**	**2,180,528**	**2,601,624**	**1,367,564**	**2,757,898**	**3,048,050**	**11%**	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704	**FY 21 Actual**		**FY23 Actual**		**FY 2025 YTD Actual**	**FY25 Approved Budget**		**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	$ 18,346	$ 22,209	26,208	28,866	15,112	34,803	35,000	1%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
04 FICA Tax Expense	$ 1,615	$ 1,699	2,005	2,208	1,156	2,600	2,600	0%	
26 Insurance & Bonds	$ -	$ 1,735	1,556	1,550	908	1,750	1,750	0%	
41 Departmental Supplies	$ 1,841	$ 45	492			250	250	0%	Stop signs
45 Uniforms	$ -	$ 61	125	109		500	500	0%	Reflective jackets and vests
43 Auto Supplies (Gas & Oil)	$ 25	$ -		-	-	-			
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**$ 21,827**	**$ 25,749**	**30,386**	**32,733**	**17,176**	**39,903**	**40,100**	**0%**	
Total Police and Crossing Guards	**$ 2,089,312**	**$ 2,228,376**	**$ 2,210,915**	**$ 2,634,358**	**$ 1,384,739**	**$ 2,797,801**	**$ 3,088,150**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
DOG WARDEN - 707									
Contributions	$ 1,625	$ 1,617	-			1,600.00	1,600	0%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**$ 1,625**	**$ 1,617**	**-**		**-**	**1,600.00**	**1,600**	0%	
MAINTENANCE - 750									
03 Salaries	$ 197,739	$ 214,784	223,135	247,895	125,353	263,643	330,000	25%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
04 FICA Tax Expense	$ 18,094	$ 16,028	17,070	18,964	10,112	21,091	27,000	28%	FICA @ 7.65%
05 Group Insurance	$ 31,789	$ 18,250	17,594	24,580	14,166	26,000	47,000	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 22,954	$ 20,461	20,091	20,406	11,535	23,728	29,000	22%	9% Employer Contribution
08 Overtime					6,826		20,000		
09 OPEB	$ 5,984	$ 1,887	4,644	3,669	2,362	7,909	8,000	1%	3% Deferred Compensation Employer Contribution
11 Telephone	$ 3,879	$ 2,125	1,363	1,998	1,905	3,000	3,000	0%	Field staff equipped with cell phones
13 Utilities	$ 92,702	$ 94,982	100,137	91,197	70,920	100,000	15,000	-85%	Maintenance building electric, water, sewer, and internet
14 Travel Expense	$ -		-	155		1,500	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
15 R&M Buildings and Grounds	$ 13,550	$ 9,353	7,970	4,294	24,038	14,000	55,000	293%	General maintenance of city buildings.
16 R&M Equipment	$ 10,400	$ 16,886	24,217	6,853	514	15,000	15,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
17 R&M Auto	$ 9,966	$ 4,400	5,406	6,463	4,168	7,000	10,000	43%	Regular maintenance of department and City vehicles
18 Postage				127					
19 R&M Bldg and Equip Rental	$ -		-		329	-	1,000		Equipment rented as required to maintain various city buildings.
20 Advertising	$ 358		-	65		-	500		Spring and Fall Cleanup. Additional city sponsored projects as required.
21 Training & Education	$ 169	$ 1,050	-	400		-	2,500		Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
22 Dues & Subscriptions	$ 191	$ 188	138		292	200	500	150%	Camera subscription and CDL License Fees
23 Professional Services	$ -		220	1,027	104	120	500	317%	CDL physicals
26 Insurance & Bonds	$ 18,757	$ 16,890	14,891	15,526	7,900	19,000	19,000	0%	Liability, Worker's Comp, Vehicle Insurance
30 Contracted Services	$ 67,297	$ 39,170	36,776	61,585	20,557	50,000	60,000	20%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
41 Departmental Supplies	$ 10,290	$ 22,272	6,072	9,082	21,417	12,000	35,000	192%	General maintenance annual supplies. Christmas decorations, and light poles.
43 Auto Supplies (Gas, Oil & Tires)	$ -	$ 24,333	22,289	21,323	12,540	23,000	25,000	9%	Gas, oil changes and tires for maintenance and City vehicles.
45 Uniforms	$ 14,720	$ 8,400	9,862	12,941	9,941	10,000	5,000	-50%	
53 Software/Tech		$ -	-	-		-			
59 Capital Outlay						24,999			
TOTAL MAINTENANCE	**$ 518,838**	**$ 511,458**	**511,876**	**548,551**	**344,978**	**622,190**	**709,500**	**14%**	
STREET LIGHTS - 751									
13 Utilities							130,000		Street lights electric.
TOTAL STREET LIGHTS							**130,000**		
PARKS & RECREATION - 900									
03 Salaries							77,000		Director of P&R salary, 2.5% merit, and holiday supplement
04 FICA Tax Expense							6,200		FICA @ 7.65%
05 Group Insurance							20,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement							7,000		9% Employer Contribution
09 OPEB							1,300		3% Deferred Compensation Employer Contribution
TOTAL PARKS & RECREATION							**111,500**		
VISITOR'S CENTER - 901									
66 Contributions	$ 63,724	$ 85,900	93,571	99,855	43,939	100,000	100,000	0%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**$ 67,239**	**$ 89,559**	**97,955**	**103,312**	**43,939**	**100,000**	**100,000**	0%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
FAIRS/FESTIVALS - 903									
20 Advertising/Legal Publications	$ 798	$ 1,566	1,447	1,456	50	1,800	2,000	11%	
30 Contracted Services	$ 3,058	$ 10,830	18,644	29,373	5,018	30,000	36,000	20%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)
38 Refunds					85		100		
41 Departmental Supplies	$ 3,259	$ 13,212	14,558	28,813	6,696	25,000	25,000	0%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)
52 Computer Software			-			1,300	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
68 Contributions	$ -	$ 2,700	3,300	3,300	3,300	4,000	4,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**$ 7,115**	**$ 28,309**	**37,949**	**62,942**	**15,149**	**62,100**	**68,400**	**10%**	
TRANSFERS - 960/698 SAO									
01 Transfers to Capital Reserve - Repaving	$ 140,348	$ 129,567	133,401	120,367	67,856	130,000	135,000	4%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding			-		3,714,452	659,455		-100%	
03 Transfers Out - Parks & Rec	$ 106,224	$ 128,400	135,071	141,355	63,939	120,000	120,000	0%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
04 Transfers to Residual Fund				1,368	263,319				
11 Transfers to Capital Reserve - Table Games	$ 781,704	$ 1,068,975	1,095,521	2,519,459	371,927	850,000	850,000	0%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
TOTAL TRANSFERS	**$ 1,028,276**	**$ 1,326,941**	**1,363,994**	**2,782,548**	**4,481,493**	**1,759,455**	**1,105,000**	**-37%**	
TOTAL EXPENSES	**5,213,032**	**5,461,048**	**6,350,761**	**7,661,839**	**7,843,523**	**8,446,336**	**9,274,625**		
REVENUES OVER EXPENSES	$ (407,059)	$ (131,896)	$ 792,474	$ 1,513,081	$ 1,119,221	(0)	$ -		

STC 12:40 (01/02)

CERTIFICATE OF VALUATION

City of Charles Town (Levying Body) — **Jefferson** (County)

TO: **Municipal Clerk or Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year **2025**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property			0		0
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	473,677,620		473,677,620	6,020,000	467,657,620
Personal Property			0		0
Total Class II	473,677,620	0	473,677,620	6,020,000	467,657,620
Class III					
Real Estate			0		0
Personal Property			0		0
Public Utility Property			0		0
Total Class III	0	0	0		0
Class IV					
Real Estate	153,197,300	85,131,400	238,328,700		153,197,300
Personal Property	38,838,600		38,838,600		38,838,600
Public Utility Property	13,986,846		13,986,846		13,986,846
Total Class IV	206,022,746	85,131,400	291,154,146		206,022,746
TOTAL FOR LEVYING BODY	679,700,366	85,131,400	764,831,766	6,020,000	673,680,366

Given under our hands this 27 day of February, 2025

Jacqueline C Shadle
County Clerk

Angela K. Banks
Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. This certificate contains the assessed value of industrial and natural resources property calculated and provided by the Tax Commissioner, and included as provided by state law.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, emailed copy to the State Auditor's Office @lgs@wvsao.gov, retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy - Board of Ed. Only - State Dept. of Education

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

City of Charles Town (Levying Body) — **Jefferson** (County)

TO: **Municipal Clerk or Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BAC LEVY RATE for the assessment year 2025

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing V alue	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TI Col A Minus Col B and C
Class I				
Personal Property	0			0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	467,657,620	35,866,600		431,791,020
Personal Property	0			0
Total Class II	467,657,620	35,866,600	0	431,791,020
Class III				
Real Estate	0			0
Personal Property	0			0
Public Utility Property	0			0
Total Class III	0	0	0	0
Class IV				
Real Estate	153,197,300	3,194,000		150,003,300
Personal Property	38,838,600	724,512		38,114,088
Public Utility Property	13,986,846	5,517,933		8,468,913
Total Class IV	206,022,746	9,436,445	0	196,586,301
TOTAL FOR LEVYING BODY	673,680,366	45,303,045	0	628,377,321

Given under our hands this 27 day of February, 2025

Jacqueline C. Wade
County Clerk

Angela R. Banks
Assessor

The valuations above do not include values attributable to back-tax property, homestead property, new construction and improvements or new personal property.

THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying body not later than March 3.

Print on **BLUE** paper - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy -
Board of Ed. Only - State Dept. of Education

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, email at lgs@wvsao.gov and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
CERTIFICATE OF VALUATION
2025 - 2026

	Column A Assessed Value Including Back Tax And New Property	Column B All Other Exempt Value	Column C Gross Assessed	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes
Class I					
Personal Property	$ 0	$ 0	$ 0		$ 0
Public Utility	0	0	0		0
Total Class I	$ 0	$ 0	$ 0		$ 0
Class II					
Real Estate	$ N/A	$ N/A	$ N/A	$ N/A	$ 467,657,620
Personal Property	N/A	N/A	N/A	N/A	
Total Class II	$	$	$	$	$ 467,657,620
Class IV					
Real Estate	$ N/A	$ N/A	$ N/A		$ 153,197,300
Personal Property	N/A	N/A	N/A		38,838,600
Public Utility	N/A	N/A	N/A		13,986,846
Total Class IV	$	$	$		$ 206,022,746
TOTAL FOR LEVYING BODY	$	$	$	$	$ 673,680,366

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
ASSESSED VALUES FOR CALCULATING REDUCED (ROLL BACK) LEVY RATES
2025 - 2026

	Column A Assessed Valuation For Tax Purposes	Column B New Property Back Tax Property	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property Back Tax Property & Tif
Class I				
Personal Property	$ 0	$ 0	$ 0	$ 0
Public Utility	0	0	0	0
Total Class I	$ 0	$ 0	$ 0	$ 0
Class II				
Real Estate	$ N/A	$ N/A	$	$ 431,791,020
Personal Property	N/A	N/A		
Total Class II	$	$	$ 0	$ 431,791,020
Class IV				
Real Estate	$ N/A	$ N/A	$	$ 150,003,300
Personal Property	N/A	N/A		38,114,088
Public Utility	N/A	N/A		8,468,913
Total Class IV	$	$	$ 0	$ 196,586,301
TOTAL FOR LEVYING BODY	$	$	$ 0	$ 628,377,321

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
SUPPLEMENTAL INFORMATION FOR THE BUDGET
2025 - 2026

Percentage approved for Assessor	1.85%
Percentage for Delinquencies and Exonerations	3.00%
Percentage for Tax Discounts	2.50%
2024 - 2025 Total Projected Tax Revenue (Before Deductions)	1,819,055

(2024 - 2025 Total Projected Revenue from 'Rate & Levy page' calculation BEFORE Tax Discounts, Delinquencies, & Assessor's Percentages - found in your 2024 - 2025 budget information)

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2025 - 2026

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class I	$ 0	X	0.01	=	$ 0
Class 2	431,791,020	X	0.02	=	8,635,820
Class 4	196,586,301	X	0.04	=	7,863,452
Total All Classes	$ 628,377,321		(Total WAV)		$ 16,499,272

Previous year's projected tax revenue	X	101% + % for Assessor			
		1.85%			
$ 1,819,055		102.85%	%	$	1,870,898

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ 0.1134

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **11.34**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:

					Class 2 Rate:
Class 1 Rate	11.34	¢	X 2	=	22.68
					Class 3 & 4 Rate:
Class 1 Rate	11.34	¢	X 4	=	45.36

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1134

Maximum Class 1 Levy Rate WITHOUT a public hearing. 11.34

Maximum Class 1 Levy Rate WITH a public hearing. 12.33

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	11.34	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 467,657,620	22.68	$ 1,060,647
Personal Property	0		0
Total Class II	$ 467,657,620		$ 1,060,647
Class IV			
Real Estate	$ 153,197,300	45.36	$ 694,903
Personal Property	38,838,600		176,172
Public Utility	13,986,846		63,444
Total Class IV	$ 206,022,746		$ 934,519
Total Value & Projected Revenue	$ **673,680,366**		$ **1,995,166**
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	59,855
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.50%	48,383
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
Total Projected Property Tax Collection		.....	**1,886,928**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.85%**	34,908
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		.....	$ **1,852,020**

the city of Charles Town, WV

General Fund January 2025 Budget to Actual

	REVENUES	Current Budget	January 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	30005 Unassigned Fund Balance (Carryover)	4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
	30101 Taxes - Ad Valorem	1,688,544	15,506	1,030,031	658,513	61%	
	30106 Supplemental Taxes	36,000	2,851	27,737	8,263	77%	Property taxes owed from previous years, but paid in the current fiscal year.
	30200 Interest as Penalty	10,000	489	9,057	943	91%	
	30300 Gas & Oil Severence Tax	33,000		24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.
	30400 Utility Tax (2%)	200,000	18,860	179,906	20,094	90%	
	30500 Business & Occupation (B&O) Tax	1,995,000	517,425	1,617,957	377,043	81%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.
	30600 Liquor Tax	25,000		13,481	11,519	54%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
	30700 Animal Control Tax	1,600	51	1,634	(34)	102%	
	30800 Hotel/Motel Tax	200,000	12,398	114,383	85,617	57%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)
	32000 Court Costs, Fees & Charges	260,000	23,358	150,234	109,766	58%	
	32100 Parking Violation Penalties	40,000	3,140	21,671	18,329	54%	Revised based on new program details and current year performance.
	32500 Business License Revenue	30,000	4,960	91,884	(61,884)	306%	
	32600 Building Permit Fees	550,000	102,156	406,132	143,868	74%	Building activity increasing/expected to remain strong through FY2025 with new development projects on the horizon and increases in permit fee structure.
	32800 Franchise Tax	75,000		31,979	43,021	43%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
	33000 International Registration Plan (IRP) Fees	70,000		31,953	38,047	46%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
	33900 Emergency Service Fee	1,700		681	1,019	40%	Revenue from utility bills for EMS (5 cents)
	34000 Parks & Rec Fee	1,700		681	1,019	40%	Revenue from utility bills for parks and recreation (5 cents)
	34200 Parking Meter Revenues	44,000	978	40,088	3,912	91%	Revenue from parking meters and parking permits including ParkMobile app.
	34500 Rents & Concessions	60,000	9,924	56,031	3,969	93%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
	35300 Zoning Fee	17,000	1,375	11,768	5,232	69%	Zoning applications
	35500 Street Improvement Fee	135,000		53,441	81,559	40%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.
	36600 State Government Grants	-		2,970	(2,970)		
	36700 Other Grants	-	500	1,829	(1,829)		
	36900 Contributions from Other Funds - Sales Tax	1,000,000		500,000	500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).
	37600 Gaming Income	250,000		115,417	134,583	46%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.
	37900 Gain/Loss - Sale of Fixed Assets	-		-	-		
	38007 Interest Income (Operating Acct)	35,000		7,924	27,076	23%	
	38100 Reimbursements	110,000	8,849	88,920	21,080	81%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
	38200 Refunds - Overpayments	400	172	1,662	(1,262)	416%	
	38600 Insurance Claims	-		2,500	(2,500)		
	39200 Property Rehabilitation	-		100	(100)		
	38700 Filing Fees	325	675	675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.
	39700 Video Lottery	600,000	90,840	406,413	193,587	68%	Video lottery receipts average $13.4K to $22.2K per week.

	39900 Misc Revenue	10,000	1,130	4,108	5,892	41%	Yard waste stickers and fingerprints
	39902 Special Events - WV Fest	4,000		-	4,000	0%	
	39903 Special Events - General	900	25	1,025	(125)	114%	Special activities fees
	39904 Special Events - CW Hall	8,500	300	4,100	4,400	48%	
	39907 Special Events - Car Show	7,000		10,240	(3,240)	146%	Car show registration and sponsors.
	Total Revenues	**12,265,789**	**815,962**	**9,787,118**	**2,478,671**	**80%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Economic Development - 402	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	72,455	8,402	44,385	28,070	61%	Salary $68,844 plus 2.5% merit and holiday supplement.
	04 FICA	5,554	643	3,395	2,159	61%	FICA @ 7.65%
	05 Group Insurance	9,800	698	5,250	4,550	54%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)
	06 Retirement	7,368	756	4,280	3,087	58%	PERS II Employer Contribution 9%
	09 OPEB	2,108	168	1,050	1,057	50%	Deferred Compensation Employer Contribution 3%
	11 Telephone	750	78	206	544	27%	Cell phone
	14 Travel	4,200		115	4,086	3%	2 National Conferences; airfare, lodging, per-diem
	20 Advertising/Legal Publications	-		24	(24)		
	21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
	22 Dues & Subscriptions	2,000	324	836	1,164	42%	IEDC Membership, Survey Subscription, Adobe subscription
	23 Professional Services	1,000		-	1,000	0%	Engineering Services
	26 Insurance and Bonds	5,000	962	2,897	2,103	58%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000		674	2,326	22%	Promotional items for events and City marketing and other departmental supplies.
	43 Auto Supplies	-		-	-		
	Total Economic Development	**113,234**	**12,031**	**63,113**	**50,121**	**56%**	
	Federal Grants - 403	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Professional Services	-		-	-		
	Departmental Supplies	-		-	-		
	Total Federal Grants	**-**	**-**	**-**	**-**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Mayor's Office - 409	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Salary	12,500	1,042	7,292	5,208	58%	Mayor's Salary
	04 FICA Tax Expense	1,000	80	558	442	56%	
	11 Telephone	-		-	-		
	14 Travel Expense	2,000		-	2,000	0%	WV Municipal League
	20 Advertising/Legal Publication	-		-	-		
	21 Training & Education	1,000		-	1,000	0%	
	26 Insurance & Bonds	1,000	192	642	358	64%	
	41 Departmental Supplies	500		36	464	7%	$453.00 - Ceremonial Keys to the City and Coins
	68 Community Contributions	2,000		696	1,305	35%	
	Total Mayor's Office	**20,000**	**1,314**	**9,223**	**10,777**	**46%**	
	Council - 410	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Salaries	40,000	3,333	23,125	16,875	58%	Eight Council Members at $5,000 annual salary
	04 FICA Tax Expense	3,100	255	1,769	1,331	57%	
	14 Travel Expense	4,800		-	4,800	0%	Conferences
	20 Advertising	-		-	-		
	21 Training & Education	3,200		1,849	1,351	58%	Conference Registration ($450 per registration)
	26 Insurance & Bonds	3,200	615	2,056	1,144	64%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	700	68	136	564	19%	
	Total Council	**55,000**	**4,272**	**28,935**	**26,065**	**53%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Manager - 412	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	185,525	20,954	111,409	74,116	60%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.
	04 FICA Tax Expense	14,945	1,609	8,574	6,371	57%	FICA Tax @ 7.65%
	05 Group Insurance	2,250	176	1,250	1,000	56%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	16,365	1,893	9,990	6,375	61%	9% Employer Contribution PERS I and II
	08 Overtime	1,000	80	668	332	67%	
	09 OPEB	5,900	622	3,002	2,898	51%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	520	108	276	244	53%	Mobile phone service
	14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
	20 Advertising	-	196	196	(196)		
	21 Training & Education	21,500		2,149	19,351	10%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
	22 Dues & Subscriptions	1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	-		-	-		Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	15,000	3,308	10,143	4,857	68%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	750	30	102	648	14%	Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
	Total City Manager	**266,255**	**28,975**	**147,760**	**118,495**	**55%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Treasurer - 413	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	235,000	28,734	136,253	98,747	58%	Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime.
	04 FICA Tax Expense	19,000	2,215	10,583	8,417	56%	FICA Tax @ 7.65%
	05 Group Insurance	39,000	1,589	19,103	19,897	49%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	21,150	2,606	12,243	8,907	58%	9% Employer Contribution PERS I and II
	08 Overtime	3,000	217	2,092	908	70%	
	09 OPEB	7,050	731	3,668	3,382	52%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	500	50	178	322	36%	Director of Finance Cell Phone
	12 Printing	-		-	-		
	14 Travel Expense	4,000		745	3,255	19%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
	18 Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.
	20 Advertising/Legal Pubs	2,000		947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
	21 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget
	22 Dues & Subscriptions	800		-	800	0%	Adobe subscription for Director & Accounting Clerk III
	23 Professional Services	3,000		2,989	11	100%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
	24 Audit Costs	42,000		17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
	26 Insurance & Bonds	15,000	3,336	11,186	3,814	75%	General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	24,500	(745)	(575)	25,075	-2%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
	30 B&O Collectrions - Contracted Services	150,000		82,514	67,486	55%	
	38 Refunds	145,000	2,227	140,643	4,357	97%	
	41 Departmental Supplies	2,000	2,133	3,249	(1,249)	162%	Paper folder machine ($500)
	59 Capital Outlay	-		-	-		
	Total Treasurer	**713,000**	**43,092**	**443,217**	**269,783**	**62%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Court Clerk - 415	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	63,907	7,381	39,111	24,796	61%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
	04 FICA	5,215	565	3,022	2,193	58%	FICA Tax @ 7.65%
	05 Group Insurance	18,529	1,382	10,561	7,968	57%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase
	06 Retirement	5,720	664	3,506	2,214	61%	9% Employer Contribution PERS I and II
	08 Overtime	1,000		388	612	39%	
	09 OPEB	1,860	146	961	899	52%	3% Employer Contribution Deferred Compensation plan
	14 Travel	500		380	120	76%	Court Clerk training and Election training
	18 Postage	-		35	(35)		
	20 Advertising/Legal Publications	700		-	700	0%	
	21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
	22 Dues & Subscriptions	-		-	-		
	23 Professional Services	-		-	-		
	24 Audit Costs	-		-	-		
	26 Insurance & Bonds	4,500	889	3,079	1,421	68%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	25		25	-	100%	Flu shot
	41 Departmental Supplies	600	892	927	(327)	154%	Ink cartridges, paper stock
	Total Court Clerk	**102,556**	**11,918**	**61,995**	**40,561**	**60%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Judges - 416	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	32,000	2,050	16,324	15,676	51%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
	04 FICA	2,400	157	1,249	1,151	52%	
	14 Travel	500		240	260	48%	WV State mandated annual training for magistrates & judges
	21 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges
	22 Dues and Subscriptions	100		-	100	0%	
	23 Professional Services	1,000		-	1,000	0%	
	26 Insurance & Bonds	2,500	492	1,644	856	66%	
	41 Departmental Supplies	-		-	-		
	Total Police Judges	**39,500**	**2,699**	**19,457**	**20,043**	**49%**	
	City Attorney - 417	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	135,000	17,741	70,205	64,795	52%	
	04 FICA	12,000	1,357	5,371	6,629	45%	
	05 Group Insurance	13,000	131	790	12,210	6%	
	06 Retirement	13,500	1,597	5,924	7,576	44%	
	09 OPEB	4,500	532	2,090	2,410	46%	
	11 Telephone	2,000	52	104	1,896	5%	
	14 Travel	1,000		-	1,000	0%	
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		
	22 Dues & Subscriptions	1,500		-	1,500	0%	
	23 Professional Services	40,000		23,531	16,469	59%	Cost for outside legal council.
	26 Insurance and Bonds	5,000		374	4,626	7%	
	41 Departmental Supplies	500	168	226	274	45%	
	Total Attorney	**229,000**	**21,578**	**108,614**	**120,386**	**47%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Enforcement Agency - 425	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,700	6,468	34,755	22,945	60%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
	04 FICA	4,419	495	2,659	1,760	60%	FICA @ 7.65% of Salary
	05 Group Insurance	8,640	676	4,823	3,817	56%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).
	06 Retirement	5,090	582	3,038	2,052	60%	PERS II Employer Contribution 9%
	09 OPEB	2,035	194	1,186	849	58%	457(b) Deferred Compensation Employer Contribution (3%)
	11 Telephone	2,250	54	1,944	306	86%	
	14 Travel	1,500		-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
	18 Postage	2,500	33	1,258	1,242	50%	Certified Mailings
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
	22 Dues & Subscriptions	1,000	75	360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
	26 Insurance and Bonds	3,800	750	2,523	1,277	66%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	71,100			57,798	19%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	30 Nuicance Properties-Contracted Services	-	13	13,302			
	41 Departmental Supplies	3,000		2,434	566	81%	Office printer, building safety month supplies, jackets, boots, code books
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Enforcement Agency	**164,034**	**9,340**	**68,282**	**95,752**	**42%**	
	Regional Dev Authority - 435	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	22 Dues & Subscriptions	6,600		6,142	458	93%	Region 9 Assessment - Fees are going up
	Total Regional Dev. Authority	**6,600**	**-**	**6,142**	**458**	**93%**	
	Total City Administration	**1,709,179**	**135,218**	**956,738**	**752,441**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Building Inspections - 436	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,300	9,602	34,408	22,892	60%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
	04 FICA	4,296	735	2,632	1,664	61%	FICA @ 7.65% of Salary
	05 Group Insurance	1,650	180	564	1,086	34%	Dental/Life/Vision/EAP Premiums
	06 Retirement	7,100	864	2,931	4,169	41%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
	09 OPEB	1,575	288	779	796	49%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
	11 Telephone	1,010	262	599	412	59%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs
	14 Travel	3,000		823	2,177	27%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
	17 R&M Auto	-		-	-		Under Maintenance budget
	18 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations
	20 Advertising/Legal Publications	1,500		1,278	222	85%	Job posting costs
	21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
	22 Dues & Subscriptions	1,000		665	335	67%	ICC membership dues; WICA subscription
	23 Professional Services	50,000		84,700	(34,700)	169%	To cover expenses associated with inspections; compliance.
	26 Insurance & Bonds	6,000	1,136	3,814	2,186	64%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000	426	2,678	322	89%	Mobile printer for vehicle, jackets, boots, building safety month
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Building Inspections	**138,431**	**13,492**	**135,871**	**2,560**	**98%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Planning & Zoning - 437	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	250,420	27,502	151,567	98,853	61%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).
	04 FICA	19,645	2,107	11,669	7,976	59%	FICA @ 7.65% of Salary
	05 Group Insurance	22,000	1,647	12,204	9,796	55%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
	06 Retirement	23,215	2,373	13,204	10,011	57%	PERS II Employer Contribution (9%)
	08 Overtime	2,000	38	971	1,029	49%	
	09 OPEB	7,960	490	2,731	5,229	34%	457(b) Deferred Comp Employer Contribution (3%).
	11 Telephone	250	141	214	36	86%	Director's department cell phone
	14 Travel	8,000		-	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
	18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
	20 Advertising/Legal Publications	4,500	48	435	4,065	10%	Advertising of BZA and public hearings for P/C meetings; hearing placards
	21 Training & Education	-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;
	22 Dues & Subscriptions	3,000		405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
	23 Professional Services	5,000	289	306	4,694	6%	GIS Aerial imagery, Engineering Services, Background Checks
	26 Insurance & Bonds	20,000	3,231	10,874	9,126	54%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	30,000	1,943	27,344	2,656	91%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
	31 Contracted Services - Tree Board	2,000		-	2,000	0%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
	38 Refunds	-	25	364	(364)		
	41 Departmental Supplies	4,000	1,213	3,260	740	82%	Public hearing signs, office supplies, promotional supplies
	53 Computer Software / Tech	9,000	730	5,129	3,871	57%	MyPermit Now Monthly Fees
	59 Capital Outlay	-		-	-		
	Total Planning and Zoning	**411,990**	**41,776**	**240,677**	**171,313**	**58%**	
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**827,689**	**76,639**	**507,943**	**319,746**		
	Elections - 438	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	12 Printing	3,000		-	3,000	0%	
	20 Advertising/Legal Publications	500		-	500	0%	Publish ballot multiple times
	23 Professional Services	-		-	-		
	30 Contracted Services	5,000		-	5,000	0%	Poll workers for early voting and day of election.
	41 Departmental Supplies	2,000	539	539	1,461	27%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
	Total Elections	**10,500**	**539**	**539**	**9,961**	**5%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Hall - 440	Current Budget	January 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	3 Salaries	97,960	11,290	59,444	38,516	61%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	7,835	864	4,547	3,288	58%	FICA @ 7.65%
	5 Group Insurance	20,000	1,425	11,131	8,869	56%	Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	9,590	1,016	5,301	4,289	55%	9% Employer Contribution
	9 OPEB	3,270	339	1,941	1,329	59%	3% Deferred Compensation Employer Contribution
	11 Telephone	18,000	2,092	11,785	6,215	65%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**
	13 Utilities	26,200	5,861	22,681	3,519	87%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	2,000		370	1,630	19%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	12,000		1,412	10,588	12%	Elevator Services and City Hall maintenance.
	18 Postage	4,000	807	2,331	1,669	58%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	250,000	21,069	153,254	96,746	61%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
	20 Advertising/Legal Publications	5,000	209	2,014	2,986	40%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
	21 Training & Education	-		-	-		$2,000 transferred to City Manager's budget
	22 Dues & Subscriptions	3,500	25	508	2,992	15%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	25,000	1,800	13,267	11,733	53%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
	26 Insurance & Bonds	17,000	3,983	15,785	1,215	93%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	181,404	21,731	131,551	49,853	73%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.
	32 Bank Charges	60,000		12,406	47,594	21%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
	37 Other Fees/Taxes	1,500		-	1,500	0%	Late fees
	41 Departmental Supplies	15,000	255	6,660	8,340	44%	
	53 Computer Software / Tech	15,000		11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
	Total City Hall	**774,259**	**72,765**	**468,150**	**306,109**	**60%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Contributions/Transfers - 444	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
68 Contributions - "But For" Organizations	60,000		-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K
68 Community Awards	-		-	-		
68 Contributions - Revive Grant	20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24
68 Contributions - Façade Improvement Program	15,000	5,000	5,000	10,000	33%	
68 Contributions - Homeless Solutions	25,000		13,902	11,098	56%	County Homelessness position funding commitment
68 Contribution - Nuisance Property Expenses	-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
68 Contributions - Sidewalk Improvement Program	15,000		-	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
Total Contributions/Transfers	**135,000**	**5,000**	**18,902**	**116,098**	**14%**	
Parking - 571	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	41,614	4,536	17,344	24,271	42%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	3,500	347	1,339	2,161	38%	FICA @ 7.65%
05 Group Insurance	9,300	80	331	8,969	4%	Health, Dental, Vision, Life, Employee Assistance Program
06 Retirement Expense	3,600	408	1,671	1,929	46%	9% Employer Retirement Contribution
08 Overtime	2,000		170	1,830	9%	
09 OPEB	1,400	136	544	856	39%	3% Deferred Compensation Employer Contribution
13 Utilities	1,200	108	858	342	71%	Electric Service
16 Repair & Main - Equipment	3,000		-	3,000	0%	Parking meter repairs and maintenance
18 Postage	500		8	492	2%	
19 Bldg & Equipment Rental	1,000		-	1,000	0%	
20 Advertising / Legal Publications	500		-	500	0%	
23 Professional Services	-		-	-		
26 Insurance & Bonds	3,000	555	1,869	1,131	62%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services	500	71	571	(71)	114%	
41 Departmental Supplies	4,500	200	2,384	2,116	53%	Office Supplies, Batteries, Handheld Printer Paper
45 Uniforms	1,000		991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech	4,000		-	4,000	0%	United Public Safety/T2 Annual Fees
Total Parking	**80,614**	**6,441**	**28,080**	**52,534**	**35%**	
Contingencies - 699	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**
Other Contributions	142,973		-	142,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.
Total Contingencies	**142,973**	**-**	**-**	**142,973**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Department - 700	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	1,507,798	157,574	897,913	609,885	60%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)
	04 FICA	84,600	9,116	51,107	33,493	60%	FICA Tax at 7.65%
	05 Group Insurance	220,000	15,925	124,277	95,723	56%	PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	140,000	16,767	87,813	52,187	63%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	64,000	5,021	26,801	37,199	42%	Legacy CTPD Retirement System
	08 Overtime	210,000	33,666	153,092	56,908	73%	
	09 OPEB	48,000	4,239	26,819	21,181	56%	457(b) Deferred Compensation 3%
	10 Prior Year SS Exemption Correction	-	(787)	(1,146)	1,146		
	11 Telephone	48,500	4,442	16,163	32,337	33%	
	13 Utilities	48,000	5,545	28,283	19,717	59%	Electric and Internet Service, increase in FY254.
	14 Travel	4,000	259	1,882	2,118	47%	
	15 R&M Building & Grounds	2,200		358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	4,500		4,398	102	98%	Generator Service
	17 R&M Auto	43,000	5,081	21,096	21,904	49%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,300	11	405	895	31%	
	19 Building & Equipment Rental	100,000	8,441	49,643	50,357	50%	
	20 Advertising/Legal Publications	5,600		2,328	3,273	42%	New Hire Ads 3-6 ads in local paper
	21 Training & Education	20,000	725	3,552	16,448	18%	
	22 Dues & Subscriptions	2,000	100	1,063	937	53%	WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	6,500	120	2,076	4,425	32%	Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	105,000	21,195	71,174	33,826	68%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	48,000	1,832	12,955	35,045	27%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
	32 Bank Charges	250		-	250	0%	
	36 Refunds		370	370	(370)		
	37 Other Fees & Taxes	250		-	250	0%	661 George St. Ambulance Fees
	41 Departmental Supplies	40,000	3,706	17,971	22,029	45%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	65,000	5,665	35,722	29,278	55%	Gas for Police Vehicles
	45 Uniforms	20,000	660	8,024	11,976	40%	
	53 Computer Software/Tech	29,000	756	23,498	5,502	81%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	**2,867,498**	**300,428**	**1,667,632**	**1,199,866**	**58%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	34,803	1,728	16,840	17,963	48%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,600	132	1,288	1,312	50%	
	26 Insurance & Bonds	1,750	377	1,285	465	73%	
	41 Departmental Supplies	250		-	250	0%	Stop signs
	45 Uniforms	500		-	500	0%	Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)	-		-	-		
	Total Police - Special Duty Crossing Guard	**39,903**	**2,237**	**19,413**	**20,490**	**49%**	
	Total Police and Crossing Guards	**2,907,401**	**302,665**	**1,687,045**	**1,220,356**		
	Dog Warden - 707	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	1,600		-	1,600	0%	City passes along the dog tag fees to the County
	Total Dog Warden	**1,600**	**-**	**-**	**1,600**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Maintenance - 750	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	263,643	29,197	154,549	109,094	59%	Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement.
	04 FICA Tax Expense	21,491	2,486	12,597	8,894	59%	FICA @ 7.65%
	05 Group Insurance	29,000	2,146	16,312	12,688	56%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement	23,728	2,924	14,460	9,268	61%	9% Employer Contribution
	08 Overtime	12,500	3,296	10,123	2,377	81%	
	09 OPEB	7,909	478	2,840	5,069	36%	3% Deferred Compensation Employer Contribution
	11 Telephone	3,000	158	2,063	937	69%	Field staff equipped with cell phones
	13 Utilities	140,000	10,892	81,811	58,189	58%	Electric (street lights), water, sewer, and internet
	14 Travel Expense	1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
	15 R&M Buildings and Grounds	34,000	9,513	33,550	450	99%	General maintenance of city buildings.
	16 R&M Equipment	15,000	194	709	14,291	5%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
	17 R&M Auto	10,000	40	4,208	5,792	42%	Regular maintenance of department vehicles.
	19 R&M Bldg and Equip Rental	-		329	(329)		Equipment rented as required to maintain various city buildings.
	20 Advertising	-		-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.
	21 Training & Education	-		-	-		Maintain certifications; other skill enhancement training as required/proposed
	22 Dues & Subscriptions	500		292	208	58%	Camera subscription and CDL License Fees
	23 Professional Services	500	120	224	276	45%	CDL physicals
	26 Insurance & Bonds	19,000	3,597	11,498	7,502	61%	Liability, Worker's Comp, Vehicle Insurance
	30 Contracted Services	49,000	19,731	40,288	8,712	82%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
	41 Departmental Supplies	41,000	284	21,701	19,299	53%	General maintenance annual supplies.
	43 Auto Supplies (Gas, Oil & Tires)	28,000	1,944	14,484	13,516	52%	Other city vehicle maintenance.
	45 Uniforms	11,000	1,207	11,148	(148)	101%	Cintas service cost increase
	53 Software/Tech	-		-	-		
	59 Capital Outlay	-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.
	Total Streets	**710,771**	**88,207**	**433,185**	**277,586**	**61%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Visitor's Center - 901	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	13 Utilities	-		-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget
	15 R&M - Building & Grounds	-		-	-		
	23 Professional Services	-		-	-		
	30 Contracted Services	-		-	-		
	41 Departmental Supplies	-		-	-		
	66 Contributions	100,000	7,054	50,993	49,007	51%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.
	Total Visitor's Center	**100,000**	**7,054**	**50,993**	**49,007**	**51%**	
	Fairs/Festivals - 903	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	19 Bldg & Equipment Rental	-		-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	2,000		50	1,950	3%	
	30 Contracted Services	36,000		5,018	30,982	14%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)
	38 Refunds	-		85	(85)		
	41 Departmental Supplies	22,000		6,696	15,304	30%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**
	52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
	68 Contributions	4,000	725	4,025	(25)	101%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
	Total Fairs/Festivals	**65,300**	**725**	**15,874**	**49,426**	**24%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Transfers - 960/698 SAO	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Transfers to Capital Reserve - Repaving	130,000	14,208	82,064	47,936	63%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
	02 Transfers to Capital Reserve - One Time Funding	3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance
	03 Transfers Out - Parks & Rec	120,000	7,054	70,993	49,007	59%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
	04 Transfers to Residual Fund	263,319		263,319	-	100%	
	11 Transfers to Capital Reserve - Table Games	850,000	92,247	464,174	385,826	55%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
	Total Transfers	**5,077,771**	**113,509**	**4,595,002**	**482,769**	**90%**	
	General Government - 975	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	-		-	-		
	Total General Government	**-**	**-**	**-**	**-**		
	Total Expenses	**12,265,789**	**787,391**	**8,631,055**	**3,634,735**		**Provides for comparable year-over-year comparision of operating costs**
	Surplus or Deficit	**(0)**	**28,571**	**1,156,063**	**(1,156,063)**		

Capacity Partners®
CONSULTANTS TO NONPROFIT LEADERS

December 19, 2023

Cindy Rezmer
Operations Director
City of Charles Town
101 E. Washington Street, Charles Town, WV 25414

Dear Cindy,

I am pleased to submit the outcomes of the Strategic Direction/Project Priorities for 2024-2028 Work Session, held on Saturday, December 9, 2023. The collaborative efforts and insightful discussions during this session resulted in key priorities that will guide your strategic initiatives over the next five years.

The comprehensive discussion during the work session, driven by the insights of participants, provides a roadmap for the coming years with opportunities to enhance community, infrastructure, and overall quality of life.

Thank you for your commitment to the strategic planning process. Everyone was quite responsive and participatory; kudos to you all for your commitment to Charles Town.

Sincerely,



Margo Reid
Partner Consultant
Capacity Partners

Executive Summary

Capacity Partners consultant, Margo Reid, worked with the city of Charles Town to create a daylong work session focused on Strategic Direction and Project Priorities. . Planning for the session included several virtual meetings to co-create the agenda collect information. Each council member and the mayor filled out a matrix of top project priorities which was reviewed and organized into Four Goal Areas.
The city council members, staff, and mayor of Charles Town, West Virginia then met on December 9, 2023, to review the full list of projects and determine the top three to five project priorities for 2024-2028.

Four Goal Areas The strategic direction encompasses four areas that collectively shape the vision for Charles Town. Here are the Goal Areas that were determined by information in the matrices filled out by every council member and the mayor.

1. **Planning & Resources**
    a. Develop a Comprehensive Capital Improvement Plan (CIP)
    b. Update Planning Ordinance
2. **Quality of Life Amenities and Services**
    a. Complete the Pool and Pool House
3. **Walkability**
    a. Complete the Augustine Trail for Enhanced Walkability
    b. Develop a City-wide Connectivity Plan
4. **Infrastructure/Repairs/New Building**
    a. Develop Liberty Street, Lawrence/Congress St projects: Stormwater
    b. Two-way tie: repair or relocate City Hall tied with
    locate a new site for Public Works or refurbish maintenance facility.

Top Five Priorities

Participants marked projects in each Goal Area with Green, Blue, or Yellow dots to signify first, second, and third priorities in each Area. Some participants may have preferred to mark two top priorities in one Goal Area, so a final accounting was done at the end of the session to allow people to rate all goals without dividing into Goal Areas. Top choices held steady and Update the Planning Ordinance was added.

Top Five projects determined by consensus in the in-person group

1. Develop a Comprehensive Capital Improvement Plan (CIP)
2. Complete the Pool and Pool House
3. Complete the Augustine Trail for Enhanced Walkability
4. Complete Stormwater management: Liberty Street and Lawrence/Congress St.
5. Update the Planning Ordinance

Other top contenders for which studies could proceed or for which initial study may have begun:

Infrastructure/Repairs/New Building

#2 Priority - Two-way tie; repair or relocate City Hall and locate a new site for Public Works or refurbish maintenance facility.

Walkability

#3 Priority – City-wide connectivity plan which involves trails and sidewalks.

Participants

Ward 1	Elizabeth Ricketts
	James Kratovil (unable to attend Saturday work session)
Ward 2	Jeff Hynes
	Kevin Tester
Ward 3	Julie Philabaum
	Priscilla Rodd
Ward 4	Rikki Twyford
	Micheal W. George
Mayor	Bob Trainer

City Manager	John Nissel
Community Development Director	Alissa Meeks
Finance Director	Krista Davis
Operations Director	Cindy Rezmer
Capacity Partners Consultant	Margo Reid

World Café Breakout Groups

Planning & Resources Jeff, Micheal, Alissa	Quality of Life Amenities and Services Elizabeth, John, Priscilla	Walkability Julie, Kevin, Krista	Infrastructure/Repairs/ New Building Rikki, Cindy, Bob

Appendices

A Comprehensive Plan Seven Areas of Focus used as touchstones

B-E Four single-page Goal Areas with notes taken in the Saturday work session

1-4 Four single-page Goal Areas in narrative

Comprehensive Plan
7 Areas of Focus

1. Downtown Charles Town
2. Growth and Land Use
3. Vibrancy, Sustainability, and Livability
4. Mobility, Accessibility, and Connectivity
5. Image and Identity
6. Quality Public Services
7. Environmental Stewardship

DOWNTOWN CHARLES TOWN

Goal Statement:
Downtown Charles Town will be the center of the Jefferson County region and will serve as the center for community and economic development. The Downtown will be a strong center for business, and serve as a regional destination for arts, culture, entertainment, and learning

GROWTH & LAND USE

Goal Statement:
The City of Charles Town will strategically plan for and promote sustainable and well-designed growth and development throughout its Urban Growth Boundary (UGB) while maintaining a vibrant, walkable, and mixed-use Downtown that that serves as the City's image center and of civic life.

VIBRANCY, SUSTAINABILITY & LIVABILITY

Goal Statement:
The City of Charles Town will be a community where all of its residents can enjoy great streets and complete neighborhoods; where walking, bicycling, and public transit are the preferred choices for most trips; where public spaces are beautiful, well-designed, and well-maintained, where local businesses are supported by the community and, in turn, encourage local economic development; and where housing is more plentiful and more affordable.

MOBILITY, ACCESSIBIITY, & CONNECTIVITY

Goal Statement:
The City of Charles Town will be a highly accessible community for all citizens by providing efficient multimodal (pedestrian, bicycle, transit, and vehicular) connections with Downtown Charles Town, and between and among its residential neighborhoods and local and regional commercial centers.

IMAGE & IDENTITY

Goal Statement:
The City of Charles Town will protect, enhance, and reinforce its historic, small town character and "sense of place" through high quality urban design and development standards that protect existing assets and investments, and create great new places by building vibrant, enduring neighborhoods where all people want to live, work, and play.

QUALITY PUBLIC SERVICES

Goal Statement:
The City of Charles Town will ensure the provision of quality and affordable public services to meet the health, safety, and welfare needs of its residents and visitors.

ENVIRONMENTAL STEWARDSHIP

Goal Statement:
Charles Town will promote the conservation of the City's natural environment while supporting sustainable economic growth, development, and redevelopment.

Planning & Resources **(Compilation of all City Council Matrices for Work Session)** **December 9, 2023**
NOTES #1 Priority - CIP Plan; the more urgent part of P&R. When we go to develop the CIP plan, we will need to add projects. What things haven't been started that need to rise to the top? We need a stormwater plan, a pool plan/recreation/amenities plan, a Walkability plan. #2 Priority - Every group has the Planning Ordinance updates in their top 3. May want to bring in a consultant to build a CIP Plan. CIP Plan is a short-term project. Differences in opinion about cost of Charter and Planning Ordinance projects. #3 Priority - Planning Ordinance updates to align with commercial growth needs (for Downtown & Outer City commercial development) Discussion: To develop the CIP plan, you need to have a general idea but to develop the specificity. To determine what to move forward with there is a strong desire to fund the trails, build the pool, etc. We need to determine priorities across categories. What came out of today is we should update the planning ordinance, update the charter, and a CIP. Tourism is low-hanging fruit, need to create a committee. Could be done in-house, at a low cost. Staff retention is a challenge. Record projects that may want to be included in CIP: parks program, skate park, public works building, City Hall improvements, Walkability study, charter updates. Priscilla-the city does not have a tourism plan or outdoor recreation. There used to be bus tours from Harpers Ferry, horse parades, etc. Planning Ordinance updates to align with commercial growth needs (for Downtown & Outer City commercial development)
ADDITIONAL TOPICS UNDER PLANNING AND RESOURCES
Ratify Charter X2
Tax Increment Financing
Develop tourism plan and special committee to analyze current resources and how to develop them; partner with tourism entities like the JCCVB
Develop Five-year Capital plan/budget
Create an in-depth 5-year Capital Improvement Plan X2 Develop streamlined set of financial reports so staff and Council can quickly understand where we stand financially. Example: Budget vs Actual Report
Hire outside Legal Assistance for Cost/Availability/Accuracy to inform decision-making

Quality of Life Amenities and Services **(Compilation of all City Council Matrices for Work Session)** **December 9, 2023**
NOTES #1 Priority – Completion of the pool and pool house; build the pool and create robust programming and amenities. "Let's get the pool done." Now, it's how do we finance it? Parks & Rec can solicit donations so a capital campaign. Need to figure out the life expectancy of the pool equipment. This project would go into the Capital Improvement Plan (CIP). The pool would be costly. Parks & Rec staff 2-4 years. Having more of a community calendar for events with Ranson. Nothing the staff must do, but if people wanted to put activities on the calendar, they could do that. For example, schools and churches. In Shepherdstown, the newspaper editor of the Observer manages the community calendar. Community members are happy to help on a volunteer basis. Amenities; summer camps, swim classes, movies at the parks. Fostering partnerships, we would need staff oversight, may help pay for itself. YMCA was not a priority, because we want to offer our own services. For the "bring YMCA to Jefferson County," the YMCA would need help from the City. Council will need a buy-in from the community. Each of the entities within JC, each entity will be asked for a contribution. There is a Planning & Zoning aspect and City may have to do work to decide on a location. YMCA project timeline up to 5 years.
Build **Pool**
Build JMP **Pool** and create robust parks programming and amenities
Provide family activities: THE **POOL**, movies, golf, bowling, escape rooms, restaurants, etc.
Zero Carbon
Bring YMCA to Jefferson County
Develop **community outreach & services** imitative with community calendar. i.e.., volunteers for seniors, for those with disabilities, and to organize clean ups, offer free classes and events for adults and children.

Walkability **(Compilation of all City Council Matrices for Work Session)** **December 9, 2023**
NOTES #1 Priority – Completion of the Augustine Trail from end to end is top priority. We have the funding. #2 Priority – Augustine Trail Phases with Evitts Run bridges. Happy Retreat bridge and bridge to skate park. Bridges are funded; both projects are one priority. #3 Priority – City-wide connectivity plan which involves trails and sidewalks.
NOTES #1 Priority – Completion of the Augustine Trail from end to end is top priority. We have the funding. #2 Priority – Augustine Trail Phases with Evitts Run bridges. Happy Retreat bridge and bridge to skate park. Bridges are funded; both projects are one priority. #3 Priority – City-wide connectivity plan which involves trails and sidewalks. Phase I – Perry Drive to Page Jackson. Phase 2 – Page Jackson to Save a lot. Phase 3 – City staff would work with Alpha to pick an option; one would take up through the high school to Spruce Hill. $1 million for Phase 3. We need a project ID number to pull down funding for the Phase 3 project. City staff met with Happy Retreat. Happy Retreat has plans to build a bridge, and the cost would be less than $50K. We have funding allocated in the Capital Budget for the bridges. We would build the Happy Retreat bridge first. Extending Augustine Trail to include Spruce Hill North
Complete Augustine Trail
Complete Augustine Avenue Trail (Phases 1,2,3) + Evitts Run bridges
developing connected trails, designated bike lanes, benches for sitting, outdoor spaces in downtown
Path from Ward 4 to City
Develop City-wide connectivity plan

Infrastructure/Repairs/New Building
(Compilation of all City Council Matrices for Work Session)
December 9, 2023

NOTES

#1 Priority – Stormwater Liberty St. and Lawrence/Congress St.
#2 Priority - Two-way tie; repair or relocate City Hall is tied with locate a new site for Public Works or refurbish maintenance facility.
#3 Priority – Walkability and bike-ability improvements. Spend grant money for Liberty St. flooding mitigation project so we can spend our funding before 9/2024, need to assign a project manager.

City Hall vs. Public Works being the next priority; the capacity ends in a month, possibly get historical designation grants to help with City Hall. On the flip side, Public Works needs equipment and a facility.

Torn between capacity at City Hall vs. having heat/Public Works. Recommendation to have a council day to look at these places. Windows at City Hall are in poor condition. Lost personnel due to the physical environment at City Hall. Requested a plan from the City Manager to look at the City's facilities. Overall stormwater plan we can complete those two projects, and we can add to that.

John recommended that we go back to the consultant and do a comprehensive stormwater plan. A more comprehensive study of the entire city would benefit us, in parallel with Liberty and Lawrence Streets. There is water puddling and standing and they need to fix the grading on the pipe. We need to spend the money by September. From a strategic planning standpoint, go back and hire the company and get a comprehensive stormwater plan. Feeder trails are important because of their connectivity.

If we did the Augustine trail, we need to look at Phase 3 connectivity. We would put it under stormwater and those projects. John can't wait for CIP before he does Liberty St. Let's get the plan in place while we're doing individual projects.
Develop Liberty Street, Lawrence/Congress St projects: Stormwater

Pursue more walkable and bikeable town by improving and creating new sidewalks

Repair City Hall: include plans to add more office space. Discuss relocation or new build for City hall

Locate site for new Public Works building. Pursue lands such as the depot district park.

Develop plan to refurbish/relocate Maintenance Facility