CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • SEPTEMBER 9, 2025

Finance Committee **COUNCIL CHAMBERS** **12:00 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-974:** HdL Update

: **2025-975:** License Fee Waiver Request - Possible Executive Session

: **2025-976:** B&O Waiver Request - Possible Executive Session

: **2025-977:** 100 Block of East Washington Street Incentive Package
2025100BlockIncentives.pdf

3. NEW BUSINESS

: **2025-978:** License Fee Waiver Request - Possible Executive Session

: **2025-979:** B&O Waiver Request - Possible Executive Session

: **2025-987:** 2025 Capital Revision #3
Capital Budget 3rd Revision.pdf

4. FINANCE DIRECTOR REPORT

: **2025-879:** August 2025 General Fund Budget Update
AUGUST 2025 GF FINANCIALS.pdf

: **2025-880:** August 2025 Capital Fund Budget Update
August 2025 Capital Budget Financials.pdf

: **2025-985:** August 2025 Parks and Recreation Fund Budget Update
August 2025 P&R Financials.pdf

: **2025-986:** August 2025 Account Balance Update
8-31-25 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

https://www.charlestownwv.us/government/agendas_minutes.php

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-974: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-975: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-976: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 09/09/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-977: 100 Block of East Washington Street Incentive Package

ATTACHMENTS:

- 2025100BlockIncentives.pdf

City of Charles Town
101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

100 BLOCK OF EAST WASHINGTON STREET
INCENTIVE PACKAGE

The City of Charles Town is implementing an incentive program to encourage investment into buildings located in The 100 block of East Washington Street. Qualifying projects will align with the 2040 Comprehensive Plan and contribute to a vibrant, active downtown. The City will offer this incentive package to individuals that meet the criteria outlined in this package.

INCENTIVE:

All permit fees refunded. Permit fees include building permits, certificate of appropriateness applications, and zoning use permits.
Permit applications reviewed as priority.
Inspections scheduled as priority.
All Business license fees for first year refunded.
All Business & Occupancy tax waived for first year of occupancy for property owner.
Business & Occupancy Tax waived for contractors involved in the project.

Qualifications:

- Building must be used as a full commercial space or mixed use space.
- Building must have an active use space on the first floor. Active use space is defined as retail or restaurant.
- Building may have residential on the second floor.
- Property Owner must require open hours in lease, to include evenings and weekends.
- Property Owner must adhere to all historic preservation guidelines defined by Historic Landmarks Commission.
- Property Owner must bring building up to current building code.

Applicant will be responsible for all fees and upfront costs. Once the project is complete, applicant can submit for refund of all applicable fees.

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-978: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-979: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-987: 2025 Capital Revision #3

ATTACHMENTS:

- Capital Budget 3rd Revision.pdf

REPAVING BUDGET

ACCOUNT	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION #2 PROPOSAL	REVISION #3 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #2 & 3 NOTES
REVENUES											
Repaving Carryover	$ 290,000	$ 1,391,704			$ 1,681,704	$ 1,681,704	$ -	100%	Carryover balance from FY2025 Repaving Funds. This amount will be adjusted in the first revision in July 2025.	Adjust carry over amount to actual balanace as of June 30 2025	
36877 Contributions from GF - Repaving Fees	$ 150,000				$ 150,000	$ 27,863	$ 122,137	19%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving		
38000 Interest on Bank Accounts & Other Sources	$ 50,000				$ 50,000	$ 2,351	$ 47,649	5%			
TOTAL REVENUES	**$ 490,000**	**$ 1,391,704**			**$ 1,881,704**	**$ 1,711,918**	**$ 169,786**	91%			
EXPENDITURES											
977-60 Streets & Transportation Capital Outlay Street Paving	$ 305,000			$ 55,000	$ 360,000	$ 303,952	$ 56,048	84%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs.		Paving adjustment for the following: $10,000 Skate Park, $10,000 pot holes, $15,000 Morison Street parking, & $20,000 Willingham Knolls Park
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 185,000	$ 1,391,704		$ (55,000)	$ 1,521,704	$ -	$ 1,521,704	0%	This contingency represents past income collected by CTUB earmarked for street paving. It will be adjusted in the first revision in July 2025.		
TOTAL EXPENSES	**$ 490,000**	**$ 1,391,704**			**$ 1,881,704**	**$ 303,952**	**$ 1,577,752**	16%			
REVENUES OVER EXPENSES	**$ -**	**$ -**			**$ -**	**$ 1,407,966**					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-879: August 2025 General Fund Budget Update

ATTACHMENTS:

- AUGUST 2025 GF FINANCIALS.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT		CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REVENUES							
30005	Unassigned Fund Balance (Carryover)	1,806,186		1,806,186	-	100%	Estimated carryover balance for fiscal year ending 2026.
30101	Taxes - Ad Valorem	1,851,076	820,970	820,970	1,030,106	44%	
30106	Supplemental Taxes	30,000	13,957	13,957	16,043	47%	Property taxes owed from previous years, but paid in the current fiscal year.
30200	Interest as Penalty	8,000	3,395	3,395	4,605	42%	
30300	Gas & Oil Severance Tax	30,000		-	30,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas.
30400	Utility Tax (2%)	250,000	15,059	23,337	226,663	9%	
30500	Business & Occupation (B&O) Tax	2,032,082	317,495	787,574	1,244,508	39%	Included estimated B&O receipts from HDL collections services.
30600	Liquor Tax	25,000		8,079	16,921	32%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
30700	Animal Control Tax	1,600	861	861	739	54%	This is donated back to the county each year under Dog Warden.
30800	Hotel/Motel Tax	200,000	15,408	28,886	171,114	14%	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	18,093	41,831	218,169	16%	
32100	Parking Violation Penalties	40,000	4,780	8,850	31,150	22%	
32500	Business License Revenue	35,000	4,810	34,285	715	98%	
32600	Building Permit Fees	550,000	58,982	106,896	443,104	19%	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	65,000	15,141	15,141	49,859	23%	Two Cable Franchisees
33000	International Registration Plan (IRP) Fees	70,000	3,077	19,347	50,653	28%	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		181	1,519	11%	Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	1,700		181	1,519	11%	Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	45,000	2,980	8,036	36,964	18%	Revenue from parking meters and parking permits including ParkMobile app.
34500	Rents & Concessions	60,000	6,278	16,378	43,622	27%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
35300	Zoning Fee	20,000	3,551	6,902	13,098	35%	Zoning applications
35500	Street Improvement Fee	135,000		14,127	120,873	10%	Revenue from utility bills for street improvements ($4 per month)
36504	Federal Government Grants	291,667	2,019	2,019	289,648	1%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000
36600	State Government Grants	-		-	-		
36700	Other Grants	-		268	(268)		
36900	Contributions from Other Funds - Sales Tax	1,500,000		375,000	1,125,000	25%	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	250,000	23,511	43,831	206,169	18%	Gaming receipts average $19K to $23K per month.
37900	Gain/Loss - Sale of Fixed Assets	-		-	-		
38007	Interest Income (Operating Acct)	35,000		2,036	32,964	6%	
38100	Reimbursements	110,000	3,538	61,920	48,080	56%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38100	Lein Reimbursements	-		-	-		
38200	Refunds - Overpayments	500	(3,275)	(4,519)	5,019	-904%	
38600	Insurance Claims	-	1,363	1,363	(1,363)		
39200	Property Rehabilitation	-		-	-		
38700	Filing Fees	300		-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
39700 Video Lottery	600,000	2,647	24,332	575,668	4%	Video lottery receipts average $13.4K to $22.2K per week.
39900 Misc Revenue	5,000	901	1,625	3,375	32%	Yard waste stickers and fingerprints
39902 Special Events - WV Fest	10,000		-	10,000	0%	
39903 Special Events - General	1,000	150	225	775	23%	Special activities fees
39904 Special Events - CW Hall	5,000	200	1,800	3,200	36%	
39907 Special Events - Car Show	5,000	1,465	2,550	2,450	51%	Car show registration and sponsors.
TOTAL REVENUES	**10,330,811**	**1,337,358**	**4,277,853**	**6,052,958**	41%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
EXPENSES						
ECONOMIC DEVELOPMENT - 402						
03 Salaries	77,000	8,701	14,430	62,570	19%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
04 FICA	6,200	666	1,104	5,096	18%	FICA @ 7.65%
05 Group Insurance	9,300	804	1,737	7,563	19%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	7,000	783	1,299	5,701	19%	PERS II Employer Contribution 9%
09 OPEB	2,000	68	135	1,865	7%	RHBT Insurance
10 Fringe Benefits		116	174			Deferred Compensation Employer Contribution 3%
11 Telephone	500		33	467	7%	Cell phone
14 Travel	3,000		22	2,978	1%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	500		-	500	0%	
21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
22 Dues & Subscriptions	2,000		95	1,905	5%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	1,000		-	1,000	0%	Engineering Services
26 Insurance and Bonds	5,000	5,318	5,483	(483)	110%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	1,000		-	1,000	0%	
41 Departmental Supplies	3,000		64	2,936	2%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	-		-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**117,500**	**16,456**	**24,575**	**93,099**	21%	
MAYOR'S OFFICE - 409						
01 Salary	12,500	1,000	2,000	10,500	16%	Mayor's Salary
04 FICA Tax Expense	1,000	77	153	847	15%	
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%	
22 Dues & Subscriptions	-		-	-		
26 Insurance & Bonds	1,000	1,044	1,073	(73)	107%	
41 Departmental Supplies	500		-	500	0%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	2,000		-	2,000	0%	
TOTAL MAYOR'S OFFICE	**20,000**	**2,120**	**3,226**	**16,774**	16%	
COUNCIL - 410						
01 Salaries	40,000	2,917	5,833	34,167	15%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	3,100	223	446	2,654	14%	
14 Travel Expense	4,800		-	4,800	0%	Conferences
20 Advertising	-		-	-		
21 Training & Education	3,200		-	3,200	0%	WV Municipal League Conference Registration ($450 per registration)
26 Insurance & Bonds	3,200	3,341	3,435	(235)	107%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	700		-	700	0%	
TOTAL COUNCIL	**55,000**	**6,480**	**9,713**	**45,287**	18%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY MANAGER - 412						
03 Salaries	215,000	9,873	17,516	197,484	8%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
04 FICA Tax Expense	17,500	779	1,376	16,124	8%	FICA Tax @ 7.65%
05 Group Insurance	20,000	181	619	19,381	3%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	19,000	1,823	2,237	16,763	12%	9% Employer Contribution PERS I and II
08 Overtime	2,500	309	474	2,026	19%	
09 OPEB	6,500	66	130	6,370	2%	RHBT Insurance
10 Fringe Benefits		132	198			Deferred Compensation Employer Contribution 3%
11 Telephone	550		43	507	8%	Mobile phone service
14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	2,000		-	2,000	0%	
21 Training & Education	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	1,000	50	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.
23 Professional Services	38,000	4,999	13,995	24,005	37%	Background checks for City Manager candidates.
26 Insurance & Bonds	15,000	14,588	15,011	(11)	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
30 Contracted Services	-		-	-		
41 Departmental Supplies	750	27	117	633	16%	Misc. Office Supplies
43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
TOTAL CITY MANAGER	**359,300**	**32,826**	**51,766**	**307,732**	14%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413						
03 Salaries	260,000	29,274	48,735	211,265	19%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	22,000	2,259	3,753	18,247	17%	FICA Tax @ 7.65%
05 Group Insurance	21,000	3,021	6,510	14,490	31%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	24,000	2,657	4,415	19,585	18%	9% Employer Contribution PERS I and II
08 Overtime	3,500	249	324	3,176	9%	
09 OPEB	8,000	280	554	7,446	7%	RHBT Insurance
10 Fringe Benefits		499	749			Deferred Compensation Employer Contribution 3%
11 Telephone	-		-	-		Director of Finance Cell Phone
14 Travel Expense	1,500		-	1,500	0%	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	2,500		-	2,500	0%	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	500	125	125	375	25%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	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	90,000		31,500	58,500	35%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	15,000	18,338	18,890	(3,890)	126%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	25,000		5,803	19,197	23%	Tyler Technologies - Incode Annual License Fee
30 B&O Collections - Contracted Services	75,000	7,718	7,718	67,282	10%	
38 Refunds	75,000	4,824	65,542	9,458	87%	
41 Departmental Supplies	2,500	30	340	2,160	14%	Misc. Office Supplies
TOTAL TREASURER	**628,000**	**69,273**	**194,959**	**433,789**	31%	
COURT CLERK - 415						
03 Salaries	67,000	7,456	12,599	54,401	19%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	5,500	570	964	4,536	18%	FICA Tax @ 7.65%
05 Group Insurance	19,000	1,605	3,332	15,668	18%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	6,000	671	1,125	4,875	19%	9% Employer Contribution PERS I and II
08 Overtime	1,200		-	1,200	0%	
09 OPEB	2,000	60	119	1,881	6%	RHBT Insurance
10 Fringe Benefits		99	149			Deferred Compensation Employer Contribution 3%
14 Travel	500		-	500	0%	Court Clerk training and Election training
18 Postage	100		-	100	0%	
20 Advertising/Legal Publications	-		-	-		
21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	-		-	-		
23 Professional Services	-		-	-		
26 Insurance & Bonds	4,500	4,879	5,024	(524)	112%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	1,025	280	525	500	51%	Flu shot
38 Refunds			400	(400)		
41 Departmental Supplies	600		22	578	4%	Ink cartridges, paper stock
TOTAL COURT CLERK	**107,425**	**15,621**	**24,259**	**83,315**	23%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE JUDGES - 416						
03 Salaries	32,000	3,350	4,900	27,100	15%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday suppliments.
04 FICA	2,400	256	375	2,025	16%	
14 Travel	500	263	263	237	53%	WV State mandated annual training for magistrates & judges
21 Training & Education	1,000		225	775	23%	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	2,672	2,748	(248)	110%	
41 Departmental Supplies	-		-	-		
TOTAL POLICE JUDGES	**39,500**	**6,542**	**8,511**	**30,989**	22%	
CITY ATTORNEY - 417						
03 Salaries	160,000	18,184	30,159	129,841	19%	Attorney salary plus 2.5% merit and holiday supplement.
04 FICA	13,000	1,391	2,307	10,693	18%	FICA @ 7.65%
05 Group Insurance	1,000	135	432	568	43%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	15,000	1,637	2,714	12,286	18%	PERS II Employer Contribution 9%
09 OPEB	6,000	182	359	5,641	6%	RHBT Insurance
10 Fringe Benefits		364	546			Deferred Compensation Employer Contribution 3%
11 Telephone	250		19	231	7%	
14 Travel	1,000		-	1,000	0%	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		-	5,100	0%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
23 Professional Services	50,000		-	50,000	0%	Cost for outside legal council.
26 Insurance and Bonds	12,000	1,911	2,263	9,737	19%	
41 Departmental Supplies	1,000		-	1,000	0%	
TOTAL CITY ATTORNEY	**264,350**	**23,803**	**38,800**	**226,096**	15%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
ENFORCEMENT AGENCY - 425						
03 Salaries	61,000	6,630	11,456	49,544	19%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
04 FICA	4,900	507	876	4,024	18%	FICA @ 7.65% of Salary
05 Group Insurance	9,000	782	1,669	7,331	19%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	5,400	597	990	4,410	18%	PERS II Employer Contribution 9%
09 OPEB	2,500	77	151	2,349	6%	RHBT Insurance
10 Fringe Benefits		133	199			Deferred Compensation Employer Contribution 3%
11 Telephone	500		19	481	4%	
14 Travel	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	1,500		43	1,457	3%	Certified Mailings
20 Advertising/Legal Publications	500		53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
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		170	830	17%	ICC Membership ($160/yr)
26 Insurance and Bonds	4,000	4,164	4,296	(296)	107%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	25,000		-	25,000	0%	Kimley-Horn Engineering Services
30 Nuisance Properties-Contracted Services	45,000	21,730	21,730	23,270	48%	Nuisance Properties cleanup and demos.
30 Nuisance Properties Relocation - Contracted Services	5,000		-	5,000	0%	Nuisance Properties housing relacation.
41 Departmental Supplies	2,000		-	2,000	0%	Building safety month supplies and code books
43 Auto Supplies	-		-	-		Under Maintenance budget
45 Uniforms	2,000		319	1,681	16%	Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**172,300**	**34,618**	**41,971**	**130,528**	24%	
REGIONAL DEVELOPMENT AUTHORITY - 435						
22 Dues & Subscriptions	11,500		11,304	196	98%	Region 9 Assessment - Fees are going up
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**11,304**	**196**	98%	
Total City Administration	**2,470,875**	**249,082**	**529,210**	**1,943,827**	21%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436						
03 Salaries	88,000	9,840	16,781	71,219	19%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
04 FICA	7,000	753	1,284	5,716	18%	FICA @ 7.65% of Salary
05 Group Insurance	1,500	113	365	1,135	24%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	8,000	886	1,469	6,531	18%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
09 OPEB	3,000	98	194	2,806	6%	RHBT Insurance
10 Fringe Benefits		197	295			Deferred Compensation Employer Contribution 3%
11 Telephone	1,000	20	40	960	4%	Two lines; one is a hot spot. One is a cell phone.
14 Travel	3,000		-	3,000	0%	National ICC Conference; 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	1,000		-	1,000	0%	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	1,000		-	1,000	0%	ICC membership dues; WICA subscription
23 Professional Services	50,000		-	50,000	0%	To cover expenses associated with inspections; compliance.
26 Insurance & Bonds	6,000	6,272	6,465	(465)	108%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	-		-	-		
41 Departmental Supplies	2,000		-	2,000	0%	Building safety month supplies and code books.
43 Auto Supplies	-		-	-		Under Maintenance budget
45 Uniforms	2,000		-	2,000	0%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**174,500**	**18,178**	**26,893**	**147,902**	15%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PLANNING & ZONING - 437						
03 Salaries	407,000	30,221	50,122	356,878	12%	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	33,000	2,312	3,834	29,166	12%	FICA @ 7.65% of Salary
05 Group Insurance	68,000	2,538	5,482	62,518	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	38,000	2,720	4,511	33,489	12%	PERS II Employer Contribution (9%)
08 Overtime	1,500		-	1,500	0%	
09 OPEB	12,500	232	459	12,041	4%	RHBT Insurance
10 Fringe Benefits		423	635			Deferred Compensation Employer Contribution 3%
11 Telephone	250		62	188	25%	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 Wendy - MGO Conference
18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
20 Advertising/Legal Publications	4,500	107	171	4,329	4%	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; Leaders
22 Dues & Subscriptions	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	5,000	4,000	4,000	1,000	80%	GIS Aerial imagery, Background Checks
26 Insurance & Bonds	20,000	17,958	18,529	1,471	93%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	44,000	3,390	3,440	40,560	8%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
31 Contracted Services - Tree Board	-		-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
38 Refunds	1,000		170	830	17%	
41 Departmental Supplies	4,000	52	52	3,948	1%	Public hearing signs, office supplies, promotional supplies
53 Computer Software / Tech	13,000	730	730	12,270	6%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**663,750**	**64,683**	**92,198**	**572,187**	14%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,010,550**	**117,480**	**161,062**	**850,617**	16%	
ELECTIONS - 438						
12 Printing	-		-	-		
20 Advertising/Legal Publications	-		-	-		Publish ballot multiple times
23 Professional Services	-		-	-		
30 Contracted Services	-		-	-		Poll workers for early voting and day of election.
41 Departmental Supplies	-		-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**-**	**-**	**-**	**-**		

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440						
3 Salaries	103,000	11,572	19,192	83,808	19%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	8,300	885	1,468	6,832	18%	FICA @ 7.65%
5 Group Insurance	20,000	1,630	3,407	16,593	17%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
6 Retirement	9,000	1,177	1,863	7,137	21%	9% Employer Contribution
9 OPEB	4,000	126	238	3,762	6%	RHBT Insurance
10 Fringe Benefits		231	347			Deferred Compensation Employer Contribution 3%
11 Telephone	20,000	401	981	19,019	5%	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	40,000	3,663	6,513	33,487	16%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
14 Travel Expense	2,000		-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
15 Repair & Main. Bldg & Grounds	10,000	1,137	1,137	8,863	11%	Elevator Services and City Hall maintenance.
16 CH Repair & Maint Equip.	-		-	-		
18 Postage	4,000	367	367	3,633	9%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	250,000	20,600	60,682	189,318	24%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
20 Advertising/Legal Publications	4,000		50	3,950	1%	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	275	2,672	828	76%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
23 Professional Services	25,000	1,800	2,050	22,950	8%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	15,000	8,033	12,199	2,801	81%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	287,000	16,973	25,472	261,528	9%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 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	35,000	4,531	4,531	30,469	13%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	1,500	380	940	560	63%	Late fees
41 Departmental Supplies	12,000	2,178	2,967	9,033	25%	
53 Computer Software / Tech	15,000		15,021	(21)	100%	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	**868,300**	**75,960**	**162,097**	**706,550**	19%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444						
68 Contributions - Community Partnership Grants	100,000		-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
68 Community Grants	50,000		-	50,000	0%	
68 Contributions - Revive Grant	290,000		-	290,000	0%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
68 Contributions - Façade Improvement Program	25,000		-	25,000	0%	
68 Contributions - Homeless Solutions	-		-	-		County Homelessness position funding commitment
68 Contributions - Charles Town Now	70,000		-	70,000	0%	
68 Contributions - Sidewalk Improvement Program	50,000		-	50,000	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	**585,000**	**-**	**-**	**585,000**	0%	
PARKING - 571						
03 Salaries	46,000	4,877	8,438	37,562	18%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	3,700	380	653	3,047	18%	FICA @ 7.65%
05 Group Insurance	750	36	159	591	21%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement Expense	4,000	448	727	3,273	18%	9% Employer Retirement Contribution
08 Overtime	1,000	96	96	904	10%	RHBT Insurance
09 OPEB	1,500	48	93	1,407	6%	Deferred Compensation Employer Contribution 3%
10 Fringe Benefits		99	146			
13 Utilities	1,400		-	1,400	0%	Electric Service
16 Repair & Main - Equipment	1,000		-	1,000	0%	Parking meter repairs and maintenance
18 Postage	500		-	500	0%	
19 Bldg & Equipment Rental	500		-	500	0%	
20 Advertising / Legal Publications	500		-	500	0%	
26 Insurance & Bonds	3,000	3,085	3,183	(183)	106%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services	500		-	500	0%	
41 Departmental Supplies	5,000		254	4,746	5%	Office Supplies, Batteries, Handheld Printer Paper
43 Auto Supplies (Gas/Oil)	500		-	500	0%	
45 Uniforms	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	**74,350**	**9,069**	**13,749**	**60,747**	18%	
CONTINGENCIES - 699						
Other Contributions	350,000		-	350,000	0%	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	**350,000**	**-**	**-**	**350,000**	0%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700						
03 Salaries	1,640,000	182,622	316,208	1,323,792	19%	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	110,000	10,694	19,421	90,579	18%	FICA Tax at 7.65%
05 Group Insurance	289,000	21,987	46,701	242,300	16%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	145,000	16,872	29,330	115,670	20%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	30,000	100	100	29,900	0%	Legacy CTPD Retirement System
08 Overtime	160,000	27,098	55,642	104,358	35%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	60,000	1,933	3,816	56,184	6%	RHBT Insurance
10 Fringe Benefits		3,433	5,193			Deferred Compensation Employer Contribution 3%
11 Telephone	48,500	1,900	6,058	42,442	12%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
13 Utilities	48,000	3,168	6,469	41,531	13%	Electric and Internet Service, increase in FY25.
14 Travel	4,000		-	4,000	0%	Training, Conferences,etc.
15 R&M Building & Grounds	2,500		-	2,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	5,000		-	5,000	0%	Generator Service
17 R&M Auto	50,000	5,385	10,755	39,245	22%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
18 Postage	1,300		-	1,300	0%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
19 Building & Equipment Rental	100,000	8,346	24,813	75,187	25%	
20 Advertising/Legal Publications	5,500		-	5,500	0%	New Hire Ads 3-6 ads in local paper
21 Training & Education	20,000		200	19,800	1%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	2,000		160	1,840	8%	WVCOP Dues, IACP, SRO, Journal
23 Professional Services	5,000	950	1,250	3,750	25%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
26 Insurance & Bonds	110,000	117,020	120,621	(10,621)	110%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
30 Contracted Services	48,000	1,691	8,214	39,786	17%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
37 Other Fees & Taxes	250	200	400	(150)	160%	661 George St. Ambulance Fees
41 Departmental Supplies	40,000	1,113	5,686	34,314	14%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
43 Auto Supplies	65,000	7,034	14,074	50,926	22%	Gas, oil changes and tires for Police Vehicles
45 Uniforms	30,000	134	1,859	28,141	6%	Class A, BDU, duty gear, insignia, bullistic vest, coats, etc.
53 Computer Software/Tech	29,000	12,686	12,686	16,314	44%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,048,050**	**424,365**	**689,655**	**2,363,588**	23%	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704						
03 Salaries	35,000	1,075	1,075	33,925	3%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
04 FICA Tax Expense	2,600	82	82	2,518	3%	
26 Insurance & Bonds	1,750	2,177	2,259	(509)	129%	
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 GUARDS	**40,100**	**3,335**	**3,416**	**36,684**	9%	
Total Police and Crossing Guards	**3,088,150**	**427,700**	**693,071**	**2,400,272**	22%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
DOG WARDEN - 707						
Contributions	1,600		-	1,600	0%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**1,600**	**-**	**-**	**1,600**	0%	
MAINTENANCE - 750						
03 Salaries	330,000	29,921	51,466	278,534	16%	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	27,000	2,406	4,110	22,890	15%	FICA @ 7.65%
05 Group Insurance	47,000	2,433	5,305	41,695	11%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	29,000	2,830	4,670	24,330	16%	9% Employer Contribution
08 Overtime	20,000	1,525	2,261	17,739	11%	
09 OPEB	8,000	187	369	7,631	5%	RHBT Insurance
10 Fringe Benefits		333	499			3% Deferred Compensation Employer Contribution
11 Telephone	3,000	97	256	2,744	9%	Field staff equipped with cell phones
13 Utilities	15,000	285	477	14,523	3%	Maintenance building electric, 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	55,000	7,705	17,093	37,907	31%	General maintenance of city buildings.
16 R&M Equipment	15,000		124	14,876	1%	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		425	9,575	4%	Regular maintenance of department and City vehicles
18 Postage	-		-	-		
19 R&M Bldg and Equip Rental	1,000		-	1,000	0%	Equipment rented as required to maintain various city buildings.
20 Advertising	500		-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
21 Training & Education	2,500		-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
22 Dues & Subscriptions	500		-	500	0%	Camera subscription and CDL License Fees
23 Professional Services	500		-	500	0%	CDL physicals
26 Insurance & Bonds	19,000	16,884	16,946	2,054	89%	Liability, Worker's Comp, Vehicle Insurance
30 Contracted Services	60,000	8,781	13,824	46,176	23%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
41 Departmental Supplies	35,000		1,215	33,785	3%	General maintenance annual supplies. Christmas decorations, and light poles.
43 Auto Supplies (Gas, Oil & Tires)	25,000	232	2,013	22,987	8%	Gas, oil changes and tires for maintenance and City vehicles.
45 Uniforms	5,000		-	5,000	0%	
53 Software/Tech	-		-	-		
59 Capital Outlay	-		-	-		
TOTAL MAINTENANCE	**709,500**	**73,618**	**121,052**	**588,947**	17%	
STREET LIGHTS - 751						
13 Utilities	130,000	10,014	19,844	110,156	15%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,014**	**19,844**	**110,156**	15%	
VISITOR'S CENTER - 901						
66 Contributions	100,000	6,739	6,739	93,261	7%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**6,739**	**6,739**	**93,261**	7%	

ACCOUNT	CURRENT BUDGET	AUGUST 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
FAIRS/FESTIVALS - 903						
20 Advertising/Legal Publications	2,000		-	2,000	0%	
30 Contracted Services	36,000	1,100	1,120	34,880	3%	**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	100		-	100	0%	
41 Departmental Supplies	25,000	500	4,177	20,823	17%	**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	4,000		-	4,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**68,400**	**1,600**	**5,297**	**63,103**	8%	
TRANSFERS - 960/698 SAO						
01 Transfers to Capital Reserve - Repaving	135,000	15,047	27,863	107,137	21%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding	427,386	427,386	427,386	-	100%	
03 Transfers Out - Parks & Rec	120,000	26,739	26,739	93,261	22%	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	200,000	200,000	200,000	-	100%	
11 Transfers to Capital Reserve - Table Games	810,000	68,163	185,273	624,727	23%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
20 Transfers to Sales Tax	50,000	50,000	50,000	-	100%	
TOTAL TRANSFERS	**1,742,386**	**787,335**	**917,261**	**825,125**	53%	
TOTAL EXPENSES	**10,330,811**	**1,682,636**	**2,467,284**	**7,872,656**	24%	
REVENUES OVER EXPENSES	-	(345,278)	1,810,568			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-880: August 2025 Capital Fund Budget Update

ATTACHMENTS:

- August 2025 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET REVENUES							
Capital Reserve Carryover	$ 8,567,259		$ 8,553,059	$ 14,200	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	Adjust carry over amount to actual balanace as of June 30 2025
36800 Contributions from GF	$ 427,386	$ 427,386	$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributios from GF - Lottery / Gaming Revenue	$ 810,000	$ 68,163	$ 185,273	$ 624,727	23%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.	
33000 Developer Fees	$ 150,000	$ 34,824	$ 45,168	$ 104,832	30%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources	$ 80,000		$ 14,176	$ 65,824	18%		
38600 Insurance Claims		$ 26,612	$ 26,612				
TOTAL REVENUES	**$ 10,034,645**	**$ 556,985**	**$ 9,251,675**	**$ 809,583**	**92%**		

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET EXPENSES							
975 GENERAL GOVERNMENT							
Information Technology							
City Hall WIFI Replacements - 975-59 General Government Capital Outlay	$ 10,000		$ -	$ 10,000	0%		
Computer Replacement - 975-59 General Government Capital Outlay Technology	$ 15,000		$ -	$ 15,000	0%	Computer replacement program for all General Government departments. (5 replacements are planned.)	
CW Hall WIFI Installation - 975-59 General Government Capital Outlay	$ 15,000		$ -	$ 15,000	0%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology	$ 71,000		$ 1,233	$ 69,768	2%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ 111,000**	**$ -**	**$ 1,233**	**$ 109,768**	**1%**		
Other - General Government							
Drone - 975-15 General Government Capital Outlay Equipment	$ 10,000		$ -	$ 10,000	0%		Supports advertising, event coverage, photography, structural inspections, damage assessment, police search and rescue, hostile environment response, and fire and disaster management.
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay	$ 140,000		$ -	$ 140,000	0%	$140,000 carried over from FY25.	
Salary Study - 975-23 General Government Professional Services	$ 30,000		$ -	$ 30,000	0%		Investing in initiatives to track and retain talent. Improving performance, and reducing long-term costs associated with turnover. To ensure we can identify high-performing individuals, support growth, and build a workforce committed to long-term success.
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services	$ 246,000	$ 6,413	$ 15,275	$ 230,725	6%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encumbered in FY25.)	
TOTAL OTHER - GENERAL GOVERNMENT	**$ 426,000**	**$ 6,413**	**$ 15,275**	**$ 410,725**	**4%**		
TOTAL GENERAL GOVERNMENT	**$ 537,000**	**$ 6,413**	**$ 16,508**	**$ 520,492**	**3%**		

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
976 PUBLIC SAFETY							
Equipment							
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment	$ 18,500		$ -	$ 18,500	0%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)	
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment	$ 21,000		$ 20,223	$ 777	96%		The current trailer is outdated. The new equipment allows the PD to remotely monitor vehicle speeds and provides the ability to electronically notify residents of road closures and broadcast community event information. This enhanced functionality ensures more effective communication and public safety outreach.
TOTAL EQUIPMENT	**$ 39,500**	**$ -**	**$ 20,223**	**$ 19,277**	**51%**		
Information Technology							
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department	$ 52,000		$ 47,498	$ 4,502	91%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)	
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD	$ 27,000		$ 16,571	$ 10,429	61%	Possible grant funding.	
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.	$ 18,500		$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.	
TOTAL INFORMATION TECHNOLOGY	**$ 97,500**	**$ -**	**$ 78,244**	**$ 19,256**	**80%**		
Vehicles							
Police Cars - 976-59 Public Safety Capital Outlay Vehicles	$ 118,000		$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles	$ 12,000		$ -	$ 12,000	0%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.	
Police Cars - 976-59 Public Safety Capital Outlay Vehicles	$ 60,000	$ 60,297	$ 60,297	$ (297)	100%		Replace vehicle due to fire loss
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles	$ 45,000		$ -	$ 45,000	0%		Replacement Vehicle uplift cost due to fire loss
TOTAL VEHICLES	**$ 235,000**	**$ 60,297**	**$ 177,151**	**$ 57,849**	**75%**		
Parking							
Parking Meters - 976-62 Public Safety	$ 16,000	$ 4,923	$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.	
TOTAL PARKING	**$ 16,000**	**$ 4,923**	**$ 4,923**	**$ 11,077**	31%		
TOTAL PUBLIC SAFETY	**$ 388,000**	**$ 65,220**	**$ 280,541**	**$ 107,459**	**72%**		

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
977 STREETS & TRANSPORTATION							
Buildings							
Charles Washington Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings	$ 22,500		$ -	$ 22,500	0%		This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a usefull life of 30 years.
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings	$ 8,000		$ -	$ 8,000	0%		Repainting of stairway walls, stage face, upper balcony ledge, and doors and trim.
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings	$ 10,000		$ -	$ 10,000	0%		Replacement of ballroom floor, steps, elevator ramp and bathroom landing.
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings	$ 20,000		$ -	$ 20,000	0%		Replacement of ballroom blinds.
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings	$ 55,000		$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	Replacement of 2 City Hall rooftop AC units
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings	$ 105,000		$ -	$ 105,000	0%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	Additional funds needed for engineering costs, asbestos removal, ceiling tiles, and relocation of 1st floor wall.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings	$ 25,000	$ 6,500	$ 6,500	$ 18,500	26%		2nd Floor water damage repair, including brick repointing, asbestos removal, and interior renovation.
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings	$ 150,000		$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)	
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings	$ 250,000		$ -	$ 250,000	0%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	Council requests that a study be conducted for the best location of the Maintenance Yard along with associated engineering.
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings							
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings	$ 80,000		$ -	$ 80,000	0%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings	$ 25,000		$ -	$ 25,000	0%		Replacement of 1st floor Art Gallery Floor including construction of ADA compliant ramp.
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings	$ 42,500		$ -	$ 42,500	0%		The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a usefull life of 10 years.
TOTAL BUILDINGS	**$ 793,000**	**$ 6,500**	**$ 15,770**	**$ 777,230**	**2%**		

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Streets/Infrastructure							
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	$ 80,000		$ 2,572	$ 77,428	3%		Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications.
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements	$ 50,000		$ -	$ 50,000	0%		Design for potential uses and amenities of the City's new town square.
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements	$ 60,000		$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)	
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	$ 204,000	$ 8,268	$ 8,268	$ 195,733	4%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)	
TOTAL STREETS/INFRASTRUCTURE	**$ 394,000**	**$ 8,268**	**$ 10,839**	**$ 383,161**	**3%**		
Vehicles							
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment	$ 175,000		$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)	
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment	$ 90,000		$ 83,075	$ 6,925	92%		
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment	$ 65,000		$ -	$ 65,000	0%		
TOTAL VEHICLES	**$ 330,000**	**$ -**	**$ 83,075**	**$ 246,925**	**25%**		
Other - Streets & Transportation							
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements	$ 18,000		$ -	$ 18,000	0%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	An initiative to replace the aging flower pedestals along Washington Street. This aims to enhance the overall aesthetic appeal of the downtown area by systematically replacing outdated or deteriorating pedestals with durable, visually consistent alternatives.
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements	$ 66,000	$ 35,943	$ 49,943	$ 16,057	76%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)	
TOTAL OTHER - STREETS & TRANSPORTATION	**$ 84,000**	**$ 35,943**	**$ 49,943**	**$ 34,057**	59%		
TOTAL STREETS & TRANSPORTATION	**$ 1,601,000**	**$ 50,711**	**$ 159,628**	**$ 1,441,372**	**10%**		

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
979 CULTURE & RECREATION							
Parks & Recreation							
Bridges at Happy Retreat & Stake Park - 979-58 Culture & Recreation Other Improvements	$ 84,000		$ 32,000	$ 52,000	38%	$84,000 carried over from FY25.	
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements	$ 14,200		$ 14,224	$ (24)	100%		
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements	$ 65,000		$ -	$ 65,000	0%		Allowance for 60 X 60 paved court, 4 ft. chain link fence around the court, resurfacing in 2 colors, and 2 portable pickle ball nets
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements	$ 5,000		$ -	$ 5,000	0%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)	
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment	$ 50,000		$ -	$ 50,000	0%	This truck will be for the use of the Parks Manager.	
TOTAL PARKS & RECREATION	**$ 218,200**	**$ -**	**$ 46,224**	**$ 171,976**	**21%**		
Culture							
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements	$ 6,000		$ -	$ 6,000	0%		Installation of lights at Charles Street and Art Alley for safety and City beautification. This will complete the 2nd half of Charles Street.
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements	$ 60,000		$ -	$ 60,000	0%		Outfitting the Depot Square with Christmas decorations and the beginning stages of holiday marketplace implementation. (Electric to the Depot Square 25,000; five marketplace huts $20,000; lights and Christmas decorations 15,000)
Historical Signs - 979-58 Culture & Recreation Other Improvements	$ 17,000		$ -	$ 17,000	0%		
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment	$ 15,000		$ -	$ 15,000	0%		25 X 14 movie screen with inflatable frame for event use.
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 197,400		$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)	
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements	$ 6,000		$ -	$ 6,000	0%		Basketball Shootout and Football Blitz blowup games for use at Festivals and P&R events. This will help save money with rental expenses during WV Fest.
TOTAL CULTURE	**$ 301,400**	**$ -**	**$ -**	**$ 301,400**	**0%**		
TOTAL CULTURE AND RECREATION	**$ 519,600**	**$ -**	**$ 46,224**	**$ 473,376**	**9%**		
Contingencies	$ 2,637,741		$ -	$ 2,637,741	0%	This amount will be adjusted in the 1st Revision in July 2025.	
Encumberances for Subsequent Years	$ 350,000		$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project	
Transfer to Grant Projects	$ 3,987,304		$ -	$ 3,987,304	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.	
TOTAL EXPENSES	**$ 10,020,645**	**$ 122,344**	**$ 502,901**	**$ 9,517,744**	**5%**		
REVENUES OVER EXPENSES	**$ 14,000**	**$ 434,642**	**$ 8,748,774**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
AUGUSTINE AVENUE GRANT PROJECT							
REVENUES							
Capital Reserve Carryover	$ 250,000	$ 76,444		$ -	$ 76,444	0%	This is a State project with 4 Federal grants that require upfront matches. The State will administer the project, therefore the City will only need to pay the matches. We will not receive any revenue or pay expenses that need to be reimbursed. All matches have been paid in previous years except a 76,444 match that is allocated for Phase I Construction. The $76,444 is budgeted for FY 2026 and carried over from FY25. There is a $250,000 encumberance set aside for estimated potential overages that the City may have to pay.
TOTAL REVENUES	**$ 250,000**	**$ 76,444**	**$ -**	**$ -**	**$ 76,444**	0%	
EXPENSES							
Augustine Avenue Trail Construction - Construction Phase I - 979-58 Culture & Recreation Other Improvements		$ 76,444	$ 150	$ 150	$ 76,294	0%	Construction - Phase 1 Funded through WVDOT Grant with a City match of $76,444. This is the only match left to pay for this project. All other matches have been paid in prior years.
Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY27 - 979-58 Culture & Recreation Other Improvements	$ 250,000			$ -	$ -		This encumbrance is for potential overages on the project in which the City may be responsible.
TOTAL EXPENSES	**$ 250,000**	**$ 76,444**	**$ 150**	**$ 150**	**$ 76,294**	0%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (150)**	**$ (150)**	**$ 150**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 861,555		$ -	$ 861,555	0%	This is the City's portion of the cost of this project after receiving the Chesapeake Bay and FEMA Grants listed below totaling $469,845. The $861,555 includes the City's $305,774 FEMA Grant match and the remaining $555,811 is the City's out of pocket expenses not supported by grants.
36500 Federal Grants - Chesapeake Bay Foundation		$ 94,845			$ 94,845	0%	Total award is $172,445. This grant does not require a match. $77,600 was received in FY24, which leaves a remaining balance of $94,845 to be received. This is a reimbursable grant so we must budget all expenses and administer the project.
36500 Federal Grants - FEMA		$ 375,000			$ 375,000	0%	Total award is $680,774. FEMA will pay the City $375,000 and the City is required to match $305,774. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 1,331,400**	**$ -**	**$ -**	**$ 1,331,400**	0%	
EXPENSES							
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 1,331,400	$ 76,215	$ 264,037	$ 1,067,363	20%	Total construction cost is $1,420,000. We have received two grants to support this project, both of which are reimbursable, therefore we must budget the entire cost of the project. $88,600 was paid in prior years, leaving the remaining cost at $1,331,400.
TOTAL EXPENSES	**$ -**	**$ 1,331,400**	**$ 76,215**	**$ 264,037**	**$ 1,067,363**	20%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (76,215)**	**$ (264,037)**	**$ 264,037**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 3,049,305		$ -	$ 3,049,305	0%	This is the City's portion of the cost of this project after receiving the Pool House LWCF and Pool LWCF Grants listed below totaling $1,850,695. The $3,049,305 includes the City's $250,000 Pool House LWCF Grant match and $1,600,695 Pool LWCF Grant match and the remaining $1,198,610 is the City's out of pocket expenses not supported by grants.
Pool House LWCF Grant		$ 250,000		$ -	$ 250,000	0%	Total award is $500,000. National Park Service LWCF will pay the City $250,000 and the City is required to match $250,000. This is a reimbursable grant so we must budget all expenses and administer the project.
Pool LWCF Grant		$ 1,600,695		$ -	$ 1,600,695	0%	Total award is $3,201,390. National Park Service LWCF will pay the City $1,600,695 and the City is required to match $1,600,695. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 4,900,000**	**$ -**	**$ -**	**$ 4,900,000**	0%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements		$ 1,400,000	$ 700	$ 700	$ 1,399,300	0%	Total construction cost is $1,400,000. We have received a $500,000 grant to support this project, $250,000 will be received from National Park Service and the City must match $250,000. This grant is reimbursable, therefore we must budget the entire cost of the project.
JMP Pool Upgrade - 979-58 Culture & Recreation Other Improvements		$ 3,500,000		$ -	$ 3,500,000	0%	Total construction cost is $3,500,000. We have received a $3,201,390 grant to support this project, $1,600,695 will be received from National Park Service and the City must match $1,600,695. This grant is reimbursable, therefore we must budget the entire cost of the project.
TOTAL EXPENSES	**$ -**	**$ 4,900,000**	**$ 700**	**$ 700**	**$ 4,899,300**	0%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (700)**	**$ (700)**	**$ 700**		

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	AUGUST 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
REVENUES						
Repaving Carryover	$ 1,681,704		$ 1,681,704	$ -	100%	Carryover balance from FY2025 Repaving Funds. This amount will be adjusted in the first revision in July 2025.
36877 Contributions from GF - Repaving Fees	$ 150,000	$ 15,047	$ 27,863	$ 122,137	19%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
38000 Interest on Bank Accounts & Other Sources	$ 50,000		$ 2,351	$ 47,649	5%	
TOTAL REVENUES	**$ 1,881,704**	**$ 15,047**	**$ 1,711,918**	**$ 169,786**	91%	
EXPENDITURES						
977-60 Streets & Transportation Capital Outlay Street Paving	$ 305,000	$ 303,952	$ 303,952	$ 1,048	100%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs.
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,576,704		$ -	$ 1,576,704	0%	This contingency represents past income collected by CTUB earmarked for street paving. It will be adjusted in the first revision in July 2025.
TOTAL EXPENSES	**$ 1,881,704**	**$ 303,952**	**$ 303,952**	**$ 1,577,752**	16%	
REVENUES OVER EXPENSES	**$ -**	**$ (288,905)**	**$ 1,407,966**	**$ (1,407,966)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-985: August 2025 Parks and Recreation Fund Budget Update

ATTACHMENTS:

- August 2025 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R Budget

REVENUES	FY 2026 BUDGET	JULY 2025	AUGUST 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover				-	-		
00 Pool Admission	20,400			-	20,400	0%	
01 Pool Concession Stand	3,000	16		16	2,984	1%	
02 Pool Rental	2,000			-	2,000	0%	
03 Pool Passes	3,000			-	3,000	0%	
04 Swimming Lessons	5,000			-	5,000	0%	
07 Pavilion Rental	4,000	700	300	1,000	3,000	25%	
10 Park Donations				-	-		
12 Hotel/Motel	100,000		6,739	6,739	93,261	7%	
14 Tennis CIP Donations	1,000			-	1,000	0%	
21 Junior Tennis	1,200			-	1,200	0%	
22 Tennis Lessons	7,500			-	7,500	0%	
38 Interest	750	279		279	471	37%	
39 Contributions from GF	20,000		20,000	20,000	-	100%	
TOTAL REVENUES	**167,850**	**995**	**27,039**	**28,034**	**139,816**	**17%**	

EXPENSES	FY 2026 BUDGET	JULY 2025	AUGUST 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	62,000	4,722	6,378	11,100	50,900	18%	Pool - 15 Part-time employees @ $25,000 Tennis - 7 Part-time employees @ $6500
04 FICA Tax Expense	5,000	361	488	849	4,151	17%	FICA @ 7.65% of Salary
08 Overtime	1,000			-	1,000	0%	
11 Telephone	1,000			-	1,000	0%	Jefferson Memorial Pool Phone Line
13 Utilities	12,000	241	298	539	11,461	4%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $5,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $5000
15 Buildings and Grounds	12,000	425		425	11,575	4%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies, and Kiddie Matt mulch (moved from Department Supplies).
16 Pool supplies and equipment	5,000			-	5,000	0%	Halltown Pool & Spa - Chemicals/Filters/Pool Maintenance (#50 Tabs, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts.
20 Advertising/Legal Pub	200			-	200	0%	Publishing fees
21 Training	500			-	500	0%	CPR/First Aid training
26 Insurance & Bonds	4,000			-	4,000	0%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000	6,758	6,494	13,252	36,748	27%	Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $26,000; Porta Potty Setup/Clean and Service - $2,000 Water Testing - Pool - $100 Payroll Processing - $700 Annual Pest Control Services - $300
36 Refunds		100		100	(100)		
37 Other Fees/Taxes	150			-	150	0%	Pool permit fee Health Department
41 Departmental Supplies	13,150	1,093	69	1,162	11,988	9%	Trophies, T-shirts, Floats and whistles.
41 Junior Tennis Supplies	850			-	850	0%	Jr. Tennis Girls and Boys Shirts and Jackets and tennis balls.
42 Concession Stand Supplies	1,000			-	1,000	0%	
45 Uniforms				-	-		
59 Capital Outlay				-	-		
99 Contingencies				-	-		
TOTAL EXPENSES	**167,850**	**13,701**	**13,726**	**27,427**	**140,423**	**16%**	
REVENUES OVER EXPENSES	**-**	**(12,706)**	**13,313**	**607**	**(607)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/09/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-986: August 2025 Account Balance Update

ATTACHMENTS:

- 8-31-25 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF AUGUST 31, 2025

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund.								
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 1,727,419		$ 1,727,419		General Fund operations.
002 COAL SEVERANCE									
This fund is a special revenue fund that is supported by the collection of a tax on the production of coal in the state. Because Jefferson County is not a coal producing county, we get a portion of the proceeds based on population. This budget is monitored by the State as well. The City must submit a budget to the State in March of each year to be approved in the following April just as we do for the General Fund. The Council has decided to use these funds to support the enhancement of the P&R pool. This P&R expenditure is approved by the State of WV.									
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 186,289		$ 186,289		Special revenue fund used for P&R pool.
003 RESIDUAL FUND									
Another name for this fund is the Rainy Day Fund. This is the City's savings fund. The State allows us to save 30% of our General Fund budget. The FY 2026 budget is $9,274,625. Therefore, the total of the accounts below cannot exceed $2,782,387. Given that information, the City can set aside aproximately one million additional dollars for savings in the Residual Fund. This money can be used to cover General Fund shortfalls or any other purpose the City considers appropriate.									
Residual Fund	2112	Residual	Bank of Charles Town	003-101-07	$ 1,223,034	$ 1,223,034		$ 1,223,034	Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 826,034	$ 826,034		$ 826,034	Investment fund for GF budget stabalization.
008 SALES TAX									
The revenue that is received in this fund is the 1% city sales tax on the sale of goods and services that businesses operating within the Charles Town city limits must charge their customers. The State collects this tax for us and sends a quarterly payment to this fund. This money is unrestricted and can be used for whatever the City deems appropriate. Currently our ordinances declare that the money must first be used to pay debt obligations. In the FY 2026 General Fund budget the City is bringing in 1.5 million from the Sales Tax Fund. Approximately $325,000 of that money will be used to pay monthly bond/loan payments. The remaining $1,175,000 is allocated for City operations.									
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,410,286	$ 4,410,286	$ -	$ 4,410,286	$1.5 million committed to General Fund for FY 2026. Debt service is to be paid first per ordinance.
011 CHARLES WASHINGTON HALL LANDLORD FUND									
This fund was formed to create a LLC to redeem Federal and State historical tax credits associated with the renovation of Charles Washington Hall in 2014-2017. Money from this fund can be set aside to buy back the remaining portion of the LLC.									
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	011-101-00	$ 576,769	$ 576,769	$ -	$ 576,769	Unrestricted revenues from the sale of federal historic tax credits. $25,000 allocated for possible option by out.
020 HOUSING REHAB FUND									
The Housing Rehabilitation Program was established in the 1980's when the City received HUD income for community housing rehabilitation. In the past, this was a loan program to the community. This program ceased several years ago. The City may want to pursue providing community grants to low income residents for housing repairs until the funds have been exhausted.									
Housing Rehab Program	2100	CDBG	Bank of Charles Town	020-101-00	$ 67,781	$ -	$ 67,781		Funds restricted to housing rehab services.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
021 POLICE INVESTIGATIVE FUND									
This Fund contains restricted money specifcally for police use. There are two accounts associated with this fund, Police Investitation and Federal Equitable. The Police Investigation account is generated from income received from the City's involvement in local confiscated property. These funds must be used for police purposes. The Federal Equitable account is generated from the City's involvement in the County TASK Force. Funds received are the City's portion of property confiscated by the TASK Force. These funds are monitored by the State TASK Force.									
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 125,025	$ -	$ 125,025		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 45,034		$ 45,034		Funds for police use.
026 OPIOID FUND									
These funds exist from a legal settlement of the State against opioid manufacturrers, distributors, and pharmacies due to their contribution to the misues of opioids. The State mandates that the money must be used for treatment and recovery programs, mental health services, support of law enforcement and first responders, provision of prevention education, or improved access to Narcan. There will be annual distributions of approximately $35,000 through 2028.									
Opioid Settlement Fund	2106	Opioid Fund	Bank of Charles Town	026-101-01	$ 194,115		$ 194,115		Special revenue fund. Council is determining use of funds per State
200 CAPITAL RESERVE FUND									
Capital Reserve money is used to support capital expenditures. These expenditures are normally no less than $5000. A capital expense may be a purchase of land, buildings, vehicles, equipment, or infrastructure construction. They are usually one time expenditures that become fixed assets, and may be supported by grants. There are 3 checking accounts associated with the Capital Fund. The first bank account is the Capital Reserve account which pays for the capital purchases. This account is supported from lottery proceeds, developer fees, and transfers from the General Fund. The second bank account is the Repaving account which pays for the paving and construction of roads. This account is supported from repaving fees assessed on Charles Town residents. The City collects $48 annually from each Charles Town household to support paving. The final account, the EPA account, is the bank account in which grants are received. This is a pass through account. The balance of this bank account should always be zero because the money received should be immediately transferred out to the account that it is reimbursing.									
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 8,123,013	$ 2,637,741	$ 5,485,272	$ 2,637,741	Funding for capital projects and grant projects approved in FY 2026 Capital Budget.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 78	$ -	$ 78		EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Repaving	2094	Capital Reserve	Bank of Charles Town	200-101-09	$ 1,729,682		$ 1,729,682	$ 1,521,704	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
207 PARKS & RECREATION FUND									
The Parks & Recreation Fund is designated to support the operations of the parks, the pool, and P&R programs. Parks & Recreation is a separate entify from the City. There are 2 checking accounts associated with the P&R Fund. They are the P&R Operating account and the P&R Capital Improvement account. The Operations bank account is used to support the operations of the Parks Program. The main revenue for that account is Hotel/Motel Taxes that are collected in the General Fund and passed on to P&R per City ordinances. The Capital Improvement bank account is supported from community donations and transfers from the P&R Operating account. The Clifford Trust is included in this account. Some of the capital expenditures are restricted for specific purposes per the donors' requests.									
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 39,485		$ 39,485		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 114,784		$ 114,784		Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
400 BUILDING COMMISSION FUND									
The Building Commission is a separate entity from the City. It's purpose is to incur debt on behalf of the City. The properties that the debt are held against are owned by the Building Commission and leased to the City. This relationship exists between the Building Commission and the City until the debt is paid off. Then the property can be given back to the City. Currently there are 3 bonds/loans that the Building Commission holds for the City. The first one is a USDA Bond for Charles Washington Hall. The balance of the bond as of 5/15/2025 is $2,377,573 with monthly payments of $12,840. The second bond is another USDA Bond for Charles Washington Hall. The balance of this bond as of 5/15/25 is $751,198 with monthly payments of $3827. The final loan is held at the Bank of Charles Town at $1,637,630 as of 4/30/25. The monthly payments for this loan is $10,390.98. The Building Commission receives monthly lease payments from the General Fund to support these bond/loan payments. The Building Commission holds one year of bond/loan payments totaling approximately $325,000 in its checking account on reserve.									
Building Commission	4862	Bldg Commission	Bank of Charles Town	400-101-00	$ 364,125	$ -	$ 364,125		Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
700 POLICE PENSION FUND									
Money in the Police Penson Fund is designated for payroll and benefit payments to retired police officers and/or surving spouses. This is a separate entity from the City. There are 3 members in the plan. The City is obligated to pay a portion of the expenses calculated through information provided from Bolton. This is a transfer from the General Fund Police Budget. When the City's obligation is paid, the State will make an annual contribution to support the payroll expenses as well. The State has strict rules and reporting requirements regarding this account. The Fidelity Pension Investment account is held for future pension payments.									
Police Pension Relief Fund	2118	Police Pension	Bank of Charles Town	700-101-00	$ 13,599		$ 13,599		Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition.
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 562,844		$ 562,844		Investment fund for restricted use of future pension payments.
900 BOND ESCROW FUND									
The purpose of this fund is to hold developer bonds until project completion. When construction has been completed, inspected, and approved by Council for release, the money is given back to the developer. If the developer does not complete construction as required, the City keeps the funds to make the needed changes. Currently the City is only holding one bond in the amount of $107,157.									
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 125,220		$ 125,220		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 19,065,736**				
Total Investment Accounts……	**$ 1,388,879**				
Total Funds……	**$ 20,454,615**	**$ 9,673,864**	**$ 10,780,751**	**$ 11,195,568**	

Definations:

**Restricted Funds - Monies that are legally or contractually required to be used for a specific purpose.*

***Unrestricted Funds - Monies that are not designated for a specific purpose. These funds can be used for whatever the City deems appropriate.*

****Unemcumbered Funds - Monies that have not been set aside or committed to a specifc contract, project, or obligation.*