CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • MARCH 5, 2024

Committee Meeting **COUNCIL CHAMBERS** **10:00 AM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

3. NEW BUSINESS

: **2024-271:** FY2025 Budget Review
Copy of DRAFT FY2025 General Fund Budget.xlsx
Municipal Goverment Guideline to the Budget Process (1).pdf
Uniform Chart of Accounts Updated November 2010 (2).pdf
2024 CityofCharlesTownCertificates.pdf
City Hall Organizational Chart 3-1-24.xlsx
Letter from Bolton.pdf
Letters from Elavon.pdf
Citizens Firehouse Letter.pdf
ADP Quote for Charles Town City.pdf

4. ADJOURNMENT

5. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas-and-minutes/

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-271: FY2025 Budget Review

ATTACHMENTS:

- Copy of DRAFT FY2025 General Fund Budget.xlsx
- Municipal Goverment Guideline to the Budget Process (1).pdf
- Uniform Chart of Accounts Updated November 2010 (2).pdf
- 2024 CityofCharlesTownCertificates.pdf
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the city of Charles Town, WV

FY 2025 Proposed General Fund Operating Budget
Finance Committee - March 05, 2023

	REVENUES	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	
	30000 Assigned Fund Balance (Carryover)	2,226,685	1,500,000	-	-		
	30005 Unassigned Fund Balance (Carryover)	-	2,042,779	-	1,200,000		$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
	30101 Taxes - Ad Valorem	1,280,360	1,509,901	904,983	1,800,000		Class I Rate of XX.XX for FY25
	30102 Prior Year Taxes	-	-	-	-		
	30106 Supplemental Taxes	33,672	25,000	18,878	36,000		
	30107 Tax Loss Restoration Fund	969	-	-	-		
	30200 Interest as Penalty	9,130	10,000	5,097	10,000		
	30300 Gas & Oil Severence Tax	-	12,000	66,792	33,000		5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years.
	30400 Utility Tax (2%)	261,234	225,000	88,217	200,000		
	30500 Business & Occupation (B&O) Tax	1,696,956	1,100,000	31,200	1,700,000		$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	24,255	20,000	6,116	25,000		Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
	30700 Animal Control Tax	1,642	1,600	1,598	1,600		
	30800 Hotel/Motel Tax	197,713	150,000	88,161	200,000		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	250,521	250,000	137,762	260,000		
	32100 Parking Violation Penalties	38,138	29,000	40,637	40,000		Revised based on new program details and current year performance.
	32500 Business License Revenue	22,038	22,000	20,047	30,000		
	32600 Building Permit Fees	495,102	150,000	352,905	500,000		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	74,230	80,000	16,646	75,000		Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
	33100 International Registration Plan (IRP) Fees	70,232	60,000	20,971	70,000		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	1,719	1,700	-	1,700		Revenue from utility bills for EMS (5 cents)
	34000 Parks & Rec Fee	1,719	1,700	-	1,700		Revenue from utility bills for parks and recreation (5 cents)
	34200 Parking Meter Revenues	48,085	50,000	39,813	50,000		Revenue from parking meters and parking permits including ParkMobile app.
	34500 Rents & Concessions	44,014	50,000	32,144	60,000		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	28,456	7,500	8,651	17,000		Zoning applications
	35500 Street Improvement Fee	134,056	130,000	-	135,000		Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
	36504 Federal Government Grants	-	56,666	-	41,667		DOJ/COPS grant for additional police officer. $125,000 across 3 years.
	36600 State Government Grants	-	-	-	-		
	36900 Contributions from Other Funds - Sales Tax	1,000,000	1,600,000	800,000	1,000,000		Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); FY23 approved number was $626.3K lower than actual collections due to surplus from other funding sources; FY2024 proposes using full Sales Tax Collection estimates to supplement operational revenues
	36906 Contributions from Other Funds - ARPA Revenue Loss	1,332,523	-	-	-		
	37600 Gaming Income	262,630	175,000	81,829	250,000		
	37900 Gain/Loss - Sale of Fixed Assets	18,750	-	-	-		
	38007 Interest Income (Operating Acct)	36,192	15,000	19,482	35,000		
	38100 Reimbursements	111,897	110,000	50,159	110,000		SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
	38200 Refunds - Overpayments	100	-	204	400		
	38600 Insurance Claims	23,638	-	630	-		
	39200 Property Rehabilitation	5,300	-	200	-		
	38700 Filing Fees	300	-	-	300		Filing Fees Revenue - Election in FY25. $50.00 per person.

	39700 Video Lottery	833,341	450,000	199,221	600,000		
	39900 Misc Revenue	7,569	10,000	8,234	12,000		Special permit fees; miscellaneous revenue; sale of assets, etc. - CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
	39902 Special Events - WV Fest	25,430	-	-	-		
	39903 Special Events - General	15,411	18,000	17,596	-		
	39904 Special Events - CW Hall	9,335	-	5,500	-		
	39907 Special Events - Car Show	-	-	-	17,000		Car Show Sponsorships
	Total Revenues	8,402,595	9,868,846	3,066,643	8,518,367	-	
	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Economic Development - 402	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	-	67,938	33,382	70,250	-	Salary $68,844 plus 2.5% merit and holiday supplement.
	04 FICA	-	5,216	2,554	5,374	-	FICA @ 7.65%
	05 Group Insurance	-	8,000	3,160	8,300	-	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	-	6,089	2,960	6,323	-	PERS II Employer Contribution 9%
	09 OPEB	-	2,038	658	2,108	-	Deferred Compensation Employer Contribution 3%
	11 Telephone	-	750	-	750	-	Cell phone
	14 Travel	-	2,500	-	5,500	-	2 National Conferences; airfare, lodging, per-diem
	20 Advertising/Legal Publications	-	500	-	-	-	
	21 Training & Education	-	2,500	-	-	-	$2,500 rolled under City Manager's office.
	22 Dues & Subscriptions	-	2,000	-	2,000	-	IEDC Membership, Survey Subscription, Adobe subscription
	23 Professional Services	-	2,000	-	1,000	-	Engineering Services
	26 Insurance and Bonds	-	4,500	2,185	5,000	-	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	-	1,000	-	3,000	-	Promotional items for events and City marketing
	43 Auto Supplies	-	500	-	-	-	
	Total Economic Development	-	105,531	44,898	109,604	-	
	Federal Grants - 403	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	Professional Services	-	-	-	-	-	
	Departmental Supplies	-	-	-	-	-	
	Total Federal Grants	-	-	-	-	-	
	Mayor's Office - 409	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	
	01 Salary	12,500	12,500	6,250	12,500		Mayor's Salary
	04 FICA Tax Expense	956	1,000	478	1,000		
	11 Telephone	-	-	-	-		
	14 Travel Expense	881	2,000	-	2,000		
	20 Advertising/Legal Publication	-	-	-	-		
	21 Training & Education	284	1,000	-	1,000		
	26 Insurance & Bonds	871	1,000	448	1,000		
	41 Departmental Supplies	65	250	592	500		$453.00 - Ceremonial Keys to the City
	68 Community Contributions	-	2,000	-	2,000		
	Total Mayor's Office	15,556	19,750	7,768	20,000	-	
	Council - 410	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	01 Salaries	34,800	40,000	19,167	40,000		Eight Council Members at $5,000 annual salary
	04 FICA Tax Expense	2,662	3,100	1,466	3,100		
	14 Travel Expense	1,956	5,000	3,166	5,000		WVML Conference
	20 Advertising	-	-	-	-		
	21 Training & Education	2,128	3,000	2,350	3,600		WVML Conference Registration ($450 per council member)
	26 Insurance & Bonds	2,425	3,200	1,398	3,200		Umbrella, Commercial Property, Worker's Comp, Automobile, Liability

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	41 Departmental Supplies	549	1,000	291	700		
	Total Council	44,520	55,300	27,838	55,600	-	
	City Manager - 412	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	231,201	207,183	83,180	180,000		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 Carolyn Vezzosi from Deputy City Clerk to City Clerk.
	04 FICA Tax Expense	15,848	15,869	5,445	14,400		FICA Tax @ 7.65%
	05 Group Insurance	5,616	10,000	4,627	2,000		Health, Dental, Vision, Life insurance, EAP
	06 Retirement	12,145	18,692	6,139	16,200		9% Employer Contribution PERS I and II
	09 OPEB	1,846	6,215	2,061	5,400		3% Employer Contribution Deferred Compensation plan
	11 Telephone	205	500	120	520		Mobile phone service
	14 Travel Expense	5,701	1,500	1,257	1,500		WVML Trip, City Clerk Election Training
	20 Advertising	1,761	300	-	-		
	21 Training & Education	-	1,500	-	20,000		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	180	1,500	106	1,000		Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	1,510	250	453	-		Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	12,066	15,000	10,329	15,000		Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	572	750	527	750		Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-	100	-	-		Gas is covered under travel expenses.
	Total City Manager	288,650	279,359	114,244	256,770	-	
	Treasurer - 413	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	153,747	235,661	145,117	235,000		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	12,036	18,043	7,735	18,800		FICA Tax @ 7.65%
	05 Group Insurance	21,986	24,999	10,693	25,000		Health, Dental, Vision, Life insurance, EAP
	06 Retirement	14,795	21,218	7,724	21,150		9% Employer Contribution PERS I and II
	09 OPEB	3,499	7,070	1,414	7,050		3% Employer Contribution Deferred Compensation plan
	11 Telephone	-	750	32	500		Director of Finance Cell Phone
	12 Printing	-	-	-	-		
	14 Travel Expense	-	1,000	-	4,000		Director & Acct. Clerk III - WV Government Finance Officers Association Training
	18 Postage	-	50	-	-		Transfer cost to City Hall and Pitney Bowes machine.
	20 Advertising/Legal Pubs	1,280	1,000	2,269	2,000		Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
	21 Training & Education	1,585	5,000	-	-		$4,000 Rolled into City Manager's budget
	22 Dues & Subscriptions	382	500	297	800		Adobe subscription for Director & Accounting Clerk III
	23 Professional Services	1,900	2,500	2,458	2,500		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	41,700	40,000	-	42,000		Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
	26 Insurance & Bonds	10,555	14,000	7,579	15,000		General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	-	-	-	25,000		Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
	41 Departmental Supplies	738	1,500	265	2,000		Paper folder machine ($500)
	59 Capital Outlay	-	-	-	-		
	Total Treasurer	264,204	373,291	185,583	400,800	-	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Court Clerk - 415	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	51,579	62,801	29,766	62,000		Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
	04 FICA	3,946	4,835	2,314	4,960		FICA Tax @ 7.65%
	05 Group Insurance	10,990	12,000	7,032	12,529		Health, Dental, Vision, Life insurance, EAP + 14% premium increase
	06 Retirement	4,868	5,652	2,635	5,580		9% Employer Contribution PERS I and II
	09 OPEB	1,656	1,884	629	1,860		3% Employer Contribution Deferred Compensation plan
	14 Travel	-	1,000	-	500		Court Clerk training and Election training
	18 Postage	-	-	-	-		
	20 Advertising/Legal Publications	465	700	-	700		
	21 Training & Education	540	800	440	-		$500 transferred to City Manager's budget. WVML training and Election training.
	22 Dues & Subscriptions	-	100	-	-		
	23 Professional Services	-	100	-	-		
	24 Audit Costs	-	-	-	-		
	26 Insurance & Bonds	3,904	4,500	2,020	4,500		Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	25	100	-	25		Flu shot
	41 Departmental Supplies	536	1,000	114	600		Ink cartridges, paper stock
	Total Court Clerk	78,508	95,472	44,950	93,254	-	
	Police Judges - 416	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	23,542	32,000	13,912	32,000		Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
	04 FICA	1,064	2,400	1,064	2,400		
	14 Travel	-	500	-	500		WV State mandated annual training for magistrates & judges
	21 Training & Education	-	1,000	-	1,000		WV State mandated annual training for magistrates & judges
	22 Dues and Subscriptions	-	100	-	100		
	23 Professional Services	-	1,000	-	1,000		
	26 Insurance & Bonds	2,230	2,500	1,580	2,500		
	41 Departmental Supplies		-	-	-		
	Total Police Judges	26,836	39,500	16,556	39,500	-	
	City Attorney - 417	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	Professional Services	200,505	200,000	134,662	200,000		Cost for outside legal counsel
	Total Attorney	200,505	200,000	134,662	200,000	-	
	Enforcement Agency - 425	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	-	59,785	24,948	56,000		Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
	04 FICA	-	4,574	1,871	4,284		FICA @ 7.65% of Salary
	05 Group Insurance	-	6,000	333	1,140		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	-	5,431	2,201	5,040		PERS II Employer Contribution 9%
	09 OPEB	-	1,794	245	1,680		457(b) Deferred Compensation Employer Contribution (3%)
	11 Telephone	-	-	126	750		
	14 Travel	-	-	305	3,000		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	-	-	79	1,000		Certified Mailings
	20 Advertising/Legal Publications	-	2,000	-	1,000		
	21 Training & Education	-	2,500	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	-	-	-	1,000		Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
	26 Insurance and Bonds	-	3,800	1,704	3,800		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	-	50,000	-	50,000		Kimley-Horn Engineering Services / Nuisance Properties
	41 Departmental Supplies	-	2,000	641	3,000		Office printer, building safety month supplies, jackets, boots, code books

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	43 Auto Supplies	-	999	-	-		Under Maintenance budget
	Total Enforcement Agency	-	138,883	34,902	131,694	-	
	Regional Dev Authority - 435	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	22 Dues & Subscriptions	3,524	5,500	5,336	6,600		Region 9 Assessment - Fees are going up
	Total Regional Dev. Authority	3,524	5,500	5,336	6,600	-	
	Total City Administration	1,495,830	1,838,757	853,234	1,805,028	-	
	Building Inspections - 436	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	21,860	80,221	39,913	82,300		Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
	04 FICA	1,672	6,141	3,053	6,296		FICA @ 7.65% of Salary
	05 Group Insurance	56	500	597	1,650		Dental/Life/Vision/EAP Premiums
	06 Retirement	2,053	7,228	3,519	7,100		PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
	09 OPEB	-	2,407	782	1,575		457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
	11 Telephone	81	750	197	1,010		Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs
	14 Travel	-	500	1,816	3,000		National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
	17 R&M Auto	-	500	-	-		Under Maintenance budget
	18 Postage	-	-	79	1,000		Certified mailings for property Notice of Violations
	20 Advertising/Legal Publications	-	-	1,216	500		Job posting costs
	21 Training & Education	-	1,000	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
	22 Dues & Subscriptions	-	2,500	-	1,000		ICC membership dues; WICA subscription
	23 Professional Services	-	10,500	-	10,000		To cover expenses associated with inspections; compliance.
	26 Insurance & Bonds	2,432	6,000	2,580	6,000		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	462	4,000	402	3,000		Mobile printer for vehicle, jackets, boots, building safety month
	43 Auto Supplies	-	1,000	-	-		Under Maintenance budget
	Total Building Inspections	28,615	123,247	54,155	124,431	-	
	Planning & Zoning - 437	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	257,182	228,270	110,988	243,000		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	20,474	17,898	9,409	19,000		FICA @ 7.65% of Salary
	05 Group Insurance	26,391	25,000	16,239	31,000		Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
	06 Retirement	24,203	20,544	9,689	23,085		PERS II Employer Contribution (9%)
	09 OPEB	6,543	6,849	2,066	7,290		457(b) Deferred Comp Employer Contribution (3%).
	11 Telephone	106	500	89	250		Director's department cell phone
	14 Travel	4,053	2,000	693	10,000		James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
	18 Postage	856	1,000	9	1,000		Certified Mailings; Legal notices, yard sign postings
	20 Advertising/Legal Publications		3,500	3,521	4,500		Advertising of BZA and public hearings for P/C meetings; hearing placards
	21 Training & Education	1,899	3,000	1,075	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount
	22 Dues & Subscriptions	4,908	2,000	2,058	3,000		AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
	23 Professional Services	2,627	5,000	-	5,000		GIS Aerial imagery, Engineering Services, Background Checks
	26 Insurance & Bonds	19,313	20,000	7,522	20,000		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	38,156	60,000	17,205	30,000		Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
	31 Contracted Services - Tree Board	1,696	12,000	531	12,000		To maintain Tree City USA Status, we must house this cost in the budget which is based on the
	41 Departmental Supplies	4,717	4,000	1,712	4,000		Public hearing signs, office supplies, promotional supplies
	53 Computer Software / Tech	-	-	-	9,000		MyPermit Now Monthly Fees

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	59 Capital Outlay		11,000	-	-		
	Total Planning and Zoning	413,124	422,561	182,806	422,125	-	
	Total City Bldg Inspection, P&Z, and Enforcement Agency	441,739	684,691	271,863	787,854	-	
	Elections - 438	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	12 Printing	-	-	-	3,000		
	20 Advertising/Legal Publications	-	-	-	500		Publish ballot multiple times
	23 Professional Services	-	-	-	-		
	30 Contracted Services	-	-	-	5,000		Poll workers for early voting and day of election.
	41 Departmental Supplies	-	-	-	2,000		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
	Total Elections	-	-	-	10,500	-	
	City Hall - 440	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	3 Salaries	102,390	104,787	22,545	95,000		Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	8,598	8,042	1,725	7,600		FICA @ 7.65%
	5 Group Insurance	14,123	12,600	2,623	16,500		Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	10,101	9,455	1,985	9,500		9% Employer Contribution
	9 OPEB	3,128	4,000	662	2,000		3% Deferred Compensation Employer Contribution
	11 Telephone	21,708	22,000	11,289	18,000		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.
	12 Printing	-	-	-	-		
	13 Utilities	20,038	21,000	9,181	21,000		City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	517	750	-	2,000		WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	9,202	10,000	1,825	12,000		Elevator Services, Holiday lights, City Hall Maintenance
	16 Repair & Main. Equipment	137	1,000	-	-		
	17 Repair & Main. Auto	-	1,000	-	-		
	18 Postage	2,561	3,500	1,509	3,500		Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	244,756	250,000	123,072	250,000		CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
	20 Advertising/Legal Publications	3,820	5,000	2,033	5,000		American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
	21 Training & Education	300	500	145	-		$2,000 transferred to City Manager's budget
	22 Dues & Subscriptions	483	4,000	483	3,500		Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	2,813	2,000	5,525	25,000		Insurance Broker Services estimated $1,800 per month, Open enrollment, payroll integration.
	24 Audit Costs	-	-	-			
	26 Insurance & Bonds	11,155	12,000	3,370	17,000		Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	68,021	101,600	49,411	181,404		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 SVG 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.
	31 Bad Debt Expense	-	-	-	-		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	32 Bank Charges	24,728	35,000	18,137	35,000		Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees, ParkMobile Fees
	37 Other Fees/Taxes	1,337	2,000	500	1,500		Late fees
	41 Departmental Supplies	8,951	11,000	6,282	12,000		
	43 Auto Supplies (Gas & Oil)	-	500	-	-		
	53 Computer Software / Tech	9,982	43,320	9,099	15,000		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
	59 Capital Outlay	-	-	-	-		
	68 Contributions	-	-	-	-		
	70 Capital Lease	-	-	-	-		
	75 Special Emergency Expense	4,680	-	-	-		Covid related expenses
	Total City Hall	573,527	665,054	271,400	732,504	-	
	Contributions/Transfers - 444	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	68 Contributions - "But For" Organizations	92,268	-	-	75,000		
	68 Community Awards		842,544		145,000		Citizens Fire Co. $95K and EPTA Requests $50K
	68 Contributions - Revive Grant	-	50,000	-	20,000		Unspent Revive! Funding rolled over to FY24
	68 Contributions - Façade Improvement Program	-	24,622	-	15,000		
	68 Contributions - Homeless Solutions	-	50,000	-	25,000		County Homelessness position funding commitment
	68 Contribution - Nuisance Property Expenses	-	-	-	21,100		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600).
	68 Contributions - Sidewalk Improvement Program	-	15,000	-	15,000		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	92,268	982,166	-	316,100	-	
	Parking - 571	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	30,110	39,241	19,877	41,614		Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
	04 FICA Tax Expense	2,303	3,040	1,521	3,300		FICA @ 7.65%
	05 Group Insurance	8,232	10,000	4,800	9,300		Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement Expense	2,814	3,583	1,716	3,600		9% Employer Retirement Contribution
	09 OPEB	990	1,500	618	1,400		3% Deferred Compensation Employer Contribution
	13 Utilities	1,099	1,100	374	1,200		Electric Service
	16 Repair & Main - Equipment	-	3,000	-	3,000		Parking meter repairs and maintenance
	18 Postage	126	500	-	500		
	19 Bldg & Equipment Rental	1,700	1,700	-	1,000		
	20 Advertising / Legal Publications	-	-	-	500		
	23 Professional Services	-	-	-	-		
	26 Insurance & Bonds	2,376	3,000	1,782	3,000		Prof Liability, Umbrella, Automobile, Worker's Comp
	30 Contracted Services	-	500	-	500		
	41 Departmental Supplies	3,515	6,000	846	5,000		Office Supplies, Batteries, Handheld Printer Paper
	45 Uniforms	1,906	500	400	500		Jacket, Uniform Shirt, Patches, Badge, etc.
	53 Computer Software/Tech	-	4,000	-	4,000		United Public Safety/T2 Annual Fees
	Total Parking	55,171	77,664	31,933	78,414	-	
	Contingencies - 699	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	Other Contributions	-	463,475	-	168,337	-	Placeholder for 3.2% COLA ($76,670); $50,000 for emergency snow costs. $41,666.67 for COPS grant for additional police officer.
	Total Contingencies	-	463,475	-	168,337	-	
	Police Department - 700	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	03 Salaries	1,178,123	1,497,325	717,968	1,532,798		Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. 17 uniformed officers, 3 administrative personnel, 1 Chief of Police.
	04 FICA	31,053	44,512	20,691	50,000		FICA Tax at 7.65%
	05 Group Insurance	115,935	135,000	105,465	180,000		PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	119,464	147,354	66,425	140,000		Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	58,937	60,000	14,829	64,000		Legacy CTPD Retirement System
	08 Overtime	114,410	140,000	70,936	150,000		
	09 OPEB	38,560	44,920	18,022	48,000		457(b) Deferred Compensation 3%
	11 Telephone	45,307	50,000	22,026	48,500		
	13 Utilities	32,937	42,500	12,078	48,000		Electric and Internet Service, increase in FY254.
	14 Travel	2,712	5,000	891	4,000		
	15 R&M Building & Grounds	534	2,000	903	2,200		Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	-	3,500	1,143	2,500		Generator Service
	17 R&M Auto	13,752	50,000	7,897	45,000		Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,208	1,500	628	1,300		
	19 Building & Equipment Rental	97,488	100,000	48,446	100,000		
	20 Advertising/Legal Publications	5,022	7,500	1,923	5,600		New Hire Ads 3-6 ads in local paper
	21 Training & Education	14,425	20,000	5,375	20,000		
	22 Dues & Subscriptions	638	5,500	60	2,000		WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	550	7,500	865	6,500		Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	90,545	110,000	48,152	105,000		Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	42,208	92,500	26,874	48,000		CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
	32 Bank Charges	-	250	-	250		
	37 Other Fees & Taxes	200	-	200	250		661 George St. Ambulance Fees
	41 Departmental Supplies	18,012	30,000	13,802	40,000		Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	53,950	65,000	27,824	65,000		Gas for Police Vehicles
	45 Uniforms	11,051	15,000	10,385	20,000		
	53 Computer Software/Tech	16,074	25,000	4,985	29,000		CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	2,103,095	2,701,861	1,248,795	2,757,898	-	
	Police-Special Duty Crossing Guard - 704	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	26,208	27,500	12,862	34,803		Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,005	2,100	984	2,600		
	26 Insurance & Bonds	1,556	1,750	801	1,750		
	41 Departmental Supplies	492	500	-	250		Stop signs
	45 Uniforms	125	300	83	500		Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)		-	-	-		
	Total Police - Special Duty Crossing Guard	30,386	32,150	14,730	39,903	-	
	Total Police and Crossing Guards	2,133,481	2,734,011	1,263,525	2,797,801	-	
	Dog Warden - 707	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	Contributions	-	1,600	-	-	-	City passes along the dog tag fees to the County
	Total Dog Warden	-	1,600	-	-	-	
	Maintenance - 750	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	03 Salaries	213,985	254,141	124,879	255,000		Director of Maintenance: $73,418, Three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 2.5% Merit and Holiday Supplement.
	04 FICA Tax Expense	16,370	19,456	9,553	20,400		FICA @ 7.65%
	05 Group Insurance	17,594	25,000	11,123	26,000		Health, Dental, Vision, Life, Employee Assistance Program

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	06 Retirement	20,091	23,331	10,947	22,950		9% Employer Contribution
	09 OPEB	4,644	7,625	2,017	7,650		3% Deferred Compensation Employer Contribution
	11 Telephone	1,363	3,000	835	3,000		Field staff equipped with cell phones
	13 Utilities	100,137	110,000	43,627	100,000		Electric (street lights), water, sewer, and internet
	14 Travel Expense	-	1,000	5	1,500		Maintain certifications; other skill enhancement training as required/proposed
	15 R&M Buildings and Grounds	7,970	14,000	3,993	14,000		General maintenance of city buildings.
	16 R&M Equipment	24,217	30,000	1,801	15,000		Regular maintenance of fleet equipment, primary expense is street sweeper repairs
	17 R&M Auto	5,406	7,500	3,503	7,000		Regular maintenance of department vehicles.
	19 R&M Bldg and Equip Rental	-	1,000	-	-		Equipment rented as required to maintain various city buildings.
	20 Advertising	-	250	-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.
	21 Training & Education	-	500	-	-		Maintain certifications; other skill enhancement training as required/proposed
	22 Dues & Subscriptions	138	500	-	200		Camera subscription and CDL License Fees
	23 Professional Services	220	-	-	-		CDL and Physicals
	26 Insurance & Bonds	14,891	19,000	8,173	19,000		Liability, Worker's Comp, Vehicle Insurance
	30 Contracted Services	36,776	50,000	27,220	50,000		Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
	41 Departmental Supplies	6,072	12,000	3,873	12,000		GoGov Work Order Software cost
	Software/Tech	-	6,000				
	43 Auto Supplies (Gas & Oil)	22,289	25,000	10,015	23,000		Other city vehicle maintenance.
	45 Uniforms	9,862	13,000	4,670	10,000		Cintas service cost increase
	59 Capital Outlay	-	-	-	25,000		
	Total Streets	502,026	622,303	266,234	611,700	-	

	Visitor's Center - 901	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	13 Utilities	4,384	3,000	2,548	5,200		
	15 R&M - Building & Grounds	-	-	-	-		
	23 Professional Services	-	-	-	-		
	30 Contracted Services	-	-	-	-		
	41 Departmental Supplies	-	-	-	-		
	66 Contributions	93,571	75,000	60,727	100,000		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	97,955	78,000	63,275	105,200	-	

	Fairs/Festivals - 903	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	19 Bldg & Equipment Rental	90	1,000	-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	1,447	1,500	570	1,800		
	30 Contracted Services	18,644	29,300	8,673	30,000		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)
	41 Departmental Supplies	14,558	31,700	21,531	25,000		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		Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	68 Contributions	3,300	4,500	-	3,300		Donations to Boys & Girls Club ($2,500), High School Choir ($300), and Jefferson High School Air Force ROTC ($500).
	Total Fairs/Festivals	38,039	68,000	30,774	61,400	-	
	Transfers - 960/698 SAO	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	01 Transfers to Capital Reserve - Repaving	121,869	130,000	11,533	130,000		Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
	02 Transfers to Capital Reserve - One Time Funding	-	1,500,000	-	-	-	
	03 Transfers Out - Parks & Rec	135,071	112,500	26,908	100,000		50% Hotel/Motel tax revenue ($100K). Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
	11 Transfers to Capital Reserve - Table Games	986,335	575,679	-	850,000		FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve. FY2024 proposal included deducting certain Capital expenses. Would like to revisit this approach.
	Total Transfers	1,243,275	2,318,179	38,441	1,080,000	-	
	General Government - 975	FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Notes and Explanations
	Contributions	-	-	-	-	-	
	Total General Government	-	-	-	-	-	
		FY23 Actual	FY24 Budget Rev #3	FY24 Actuals thru 12/31/2023	FY25 Requested	FY25 Approved	Provides for comparable year-over-year comparision of operating costs
	Total Expenses	6,099,785	9,868,846	2,819,278	7,822,334	-	
	Surplus or Deficit	2,302,810	-	247,365	696,032	-	

Municipal Government Guideline to the Budget Process



WEST VIRGINIA

State Auditor's Office

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Municipal Forms and Documents

TABLE OF CONTENTS

Introduction 4-5

Calendar of Events 6-9

Uniform Chart of Accounts 10
The Levy Estimate – Budget 11
Revenue Projections – General Fund 12-14
Coal Severance Tax Budget 15
Certificate of Valuation 16
Property Tax Levy Rates 17-19
Reduced "Rolled Back" Levy
- **Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate 20-21**
- **Calculating the Reduced "Rolled Back" Levy Rate 22**
- **Increasing the Reduced "Rolled Back" Levy Rate-Public Hearing 23-24**

The Levy Page & Levy Order/Rate Sheet 25-27
Budget Expenditures
- **Expenditures (General County and Coal Severance Tax Funds) 28-29**
- **Budget Proposals of Elected Officials and Department Heads 30**
- **Objects of Expenditures 31**

Supplementary Information 32
Certification and Recap Pages & Publication of the Budget 33
Budget Control Reports 34
Revising the Budget 35
Budget Revision Guideline 36-41

GLOSSARY 42-48
Statutory Provisions (*WV Code* Sections) 49-55
EXAMPLES OF FORMS
- **Certificate of Valuation 56**
- **Assessed Value for Calculating Reduced (Rolled Back) Levy Rates 57**
- **Calculating Reduced Levy Rates 58**
- **Calculating Increase (Reduced Levy Rates) 59**
- **Notice of Proposed Tax Increase 60-61**
- **Publication Rate Sheet 62-63**

INTRODUCTION

The purpose of this guideline for West Virginia municipalities is to provide a narrative of the entire budget process including instructions of preparing the levy estimate-budget, budget monitoring, budget revisions and a calendar of events.

This guideline and the official Levy Estimate-Budget Document are available for download from our website, www.wvsao.gov; Link: Local Government, Municipal Forms and Documents. The forms have been developed in Excel spreadsheet format. You must download the forms and save them onto your computer for preparation. Please retain the guideline for current and future reference.

A brief description of all words in *italic type* may be found in the Guideline's Glossary. All WV Code References at the end of a paragraph can be found in the Statutory Provisions section of this guide, or on the internet at the West Virginia State Legislature's webpage.

A municipal governing body is required to determine the fiscal condition of the municipality and make an itemized statement between March 7 and March 28. This statement which is commonly referred to as the *Levy Estimate – Budget Document* is submitted to the State Auditor for approval on or before March 28. *W. Va. Code § 11-8-9, § 11-8-14*

The meeting at which the municipality adopts the budget will stand adjourned until the 3rd Tuesday in April. During this time period, March 28 through the 3rd Tuesday in April, the State Auditor's Local Government Services Division will review the Levy Estimate – Budget Document for each of the 55 county commissions, 229 municipalities and the Schedule of Proposed Rates for each of the 55 boards of education. A notice is mailed to each entity notifying them of the State Auditor's approval or conditional approval of the budget. At the meeting on the 3rd Tuesday in April, with the written approval of the State Auditor, the municipal governing body will officially lay the levy. *W. Va. Code § 11-8-14a*

The recording officer will then forward the *levy order/rate sheet* within three days to the State Auditor. The *levy order/rate sheet* is similar to the levy page submitted in the Levy Estimate – Budget Document to the State Auditor for review and approval. The *levy order/rate sheet* submitted by the levying body is reviewed to ensure that it reflects the same rates that were approved by the State Auditor. An "approved" copy of the *levy order/rate sheet* is then forwarded to the county assessor by the State Auditor so that the assessor may enter the property tax rates into the statewide computer assisted assessment system and so that a property tax book may be printed. The assessor proofs the property tax books for errors and corrections are made. The final property tax books are printed and turned over to the sheriff by electronic media on or before June 7 so that the property tax statements may be printed and mailed to the taxpayer by July 15. The property tax collection process begins and the sheriff distributes the taxes collected to the levying body by the 10th of each month. *W. Va. Code § 11-8-14a, § 11-8-15*

In the early months of the fiscal year, the municipality may experience cash flow problems. Taxpayers receive a tax discount if their property taxes are paid on or before September 1st and March 1st. Many taxpayers do not pay their taxes until these dates so the tax distribution at the beginning and end of the fiscal year may be inadequate to cover monthly expenses. Without careful planning, the time frame associated with the collection and distribution of property taxes along with limited fund balances may result in cash flow problems for the entity.

Levy Estimate-Budget Document and other required forms are provided by the State Auditor's Office in Excel Format. These forms are available through the Local Government link on the Auditor's website. *W. Va. Code § 11-8-18*

Only current forms will be accepted by the Auditor's Office. All other forms will be returned.

Calendar of Events

January

Regional workshops are conducted during January and February by the State Auditor to assist entities with preparation of the Levy Estimate-Budget.

Obtain the following data necessary to prepare the Levy Estimate – Budget for the coming fiscal year:

- Actual revenues and expenditures for last fiscal year
- Budgeted revenues and expenditures for current fiscal year
- Actual revenues and expenditures through December 31st of the current fiscal year
- Projected revenues for coming fiscal year
- Projected expenditures for coming fiscal year (See March 2)
- Projected budget and justifications for the Assessor's Valuation Percentage will be sent from the PVC for your review between 12/15 and 1/15
- Levy Estimate-Budget Document will be available online by January 31st

February

Regional workshops are conducted by the State Auditor during January and February to assist entities with preparation of the Levy Estimate – Budget.

Budget Information
Budget information will be distributed no later than the first week in February.

Special Excess Levies
If you have a special excess levy, the approved Levy Order/Ordinance, sample ballot, and certified canvass of votes must be on file with the State Auditor before the rate for a special excess levy may be approved. *W. Va. Code § 11-8-16 and 17*

Bond Debt Levy
The Municipal Bond Commission shall render to each levying body having outstanding bonds a statement showing the amount to be raised by levy to pay the interest and principal on the outstanding bonds. *W. Va. Code § 13-3-6*

March

March 2:
Department heads should file a detailed request for appropriation with the levying body, finance committee, finance director, recorder, or city clerk.

March 3: Certificates of Valuation & Rolled Back Value Forms
The county assessor is required to certify the assessed value of real and personal property and the clerk is to certify the assessed value of public utility properties no later than March 3. *W. Va. Code § 11-3-6, §11-8-6e*

Public Hearings:
Council's Notice of Public Hearing regarding regular levy rates when rate results in a tax increase of more than 1% plus a percentage to be dedicated to the assessor.

- At least seven (7) days prior to the date of each hearing, one (1) notice must be placed outside the section of the newspaper reserved for legal notices and classified advertisements, in a newspaper of general circulation.
- Also publish as a legal advertisement one (1) time each week for two (2) successive weeks in two (2) newspapers of opposite politics, where available (Class II-O legal advertisement). The publication area is in the county.
- Class IV Towns are not required to publish the notice of tax increase in the newspaper; however, the notice must be posted in four (4) prominent areas of the Town, including Town Hall.

March 7 – March 28: Budget Meetings:
W. Va. Code § 11-8-9 requires the governing body to hold a meeting or meetings between March 7 and March 28 to ascertain the fiscal condition of the municipality and make an itemized statement which makes up what is commonly referred to as the Levy Estimate – Budget Document. *W. Va. Code § 11-8-9*

EACH DEPARTMENT HEAD/ELECTED OFFICIAL SHOULD RECEIVE A COPY OF THEIR DETAILED REQUEST FOR APPROPRIATION OUTLINING THE AMOUNT COUNCIL HAS APPROVED FOR THE OPERATION OF THEIR OFFICE IMMEDIATELY AFTER THE COUNCIL ADOPTS THE BUDGET.

March 28 (On or Before): Budget Deadline
The Levy Estimate – Budget should be submitted to the State Auditor's Local Government Services office for review no later than March 28.

April

Third Tuesday in April: State Auditor's approval and laying of the property tax levy rates

All levy estimates – budgets must be finally approved by the State Auditor's office no later than the 3rd Tuesday in April. Council will reconvene on the 3rd Tuesday in April to hear and consider any objections made orally or in writing by the prosecutor, State Auditor or his representative, or by any taxpayer of the county. Council shall consider the proposed original estimate and the proposed rates of levy and if the objections are well taken, council should correct the estimate and levy. "No such estimate and levy, however, shall be entered until the same shall have first been approved, in writing by the State Auditor." The recorder enters the estimate and levy, the order of the council's

approval, and the written approval of the State Auditor in the proper record book. *W. Va. Code § 11-8-14a*

Within 3 days after the 3rd Tuesday: Recorder to forward order to the State Auditor

Within three days the recorder will prepare, certify and forward the Levy Order & Rate Sheet to the State Auditor. The State Auditor's office reviews each order and certifies the property tax levy rates to the county assessor who immediately extends the taxes in the land and personal property books. The land and personal property books are then turned over to the sheriff not later than **June 7** so that tax statements may be prepared and the collection process may begin. *W. Va. Code § 11-8-15*

June

June 7: Property books; time for completing; extension of levies;
Assessor turns property books over to sheriff so that the tax statements may be printed. *W. Va. Code § 11-3-19*

June 15: Final Budget Revision for current fiscal year:
The State Auditor must be in receipt of the final budget revision for the current fiscal year by June 15. This deadline date should better assure sufficient time to review, approve and return the request to the municipality before fiscal year end.

July

July 15: Coal Severance Fund budget revision
The projected fund balance for July 1 shall be revised to actual by July 15. If the entity finds the fund balance was revised in error for whatever reason, the fund balance may be corrected with another revision after this date*. W. Va. Code § 11-13A-6*

July 15: Notice of time and place for payment
Mailing of tax statements; after July 15 the sheriff may begin tax collection process for the new fiscal year. *W. Va. Code § 11A-1-6*

July 30: General Fund budget revision
The projected fund balance for July 1 should be revised by July 30. If the entity finds that the fund balance was revised in error, for whatever reason, the fund balance may be corrected with another revision after this date.

August

August 10: Payment by sheriff to municipal and county board of education treasuries
The county sheriff makes the first distribution of property taxes for the new fiscal year. The distribution should occur not later than the 10th day of each month. *W. Va. Code § 11A-1-15*

September

Cities: Financial Statement due 90 days after beginning of each fiscal year

EVERY City shall prepare a financial statement within ninety (90) days after the beginning of each fiscal year. The financial statement must be published as a Class I legal advertisement. The publication area is the municipality. *W. Va. Code § 8-13-23*

Towns and Villages: Financial Statement due 120 days after beginning of each fiscal year

EVERY Town or Village shall prepare a financial statement within one hundred twenty (120) days after the beginning of each fiscal year. If the governing body so elects, they may also publish the financial statement as a Class I legal advertisement. *W. Va. Code § 8-13-23*

Uniform Chart of Accounts

Under Separate Cover

The State Auditor is ex officio, the chief inspector and supervisor of public offices. The chief inspector is required to formulate, prescribe and install a system of accounting and reporting which is uniform for all municipal governments. *W. Va. Code § 6-9-2*

The Uniform Chart of Accounts is designed to provide a uniform and orderly list from which the municipality may select the accounts applicable to their own accounting records. The uniform chart of accounts for municipalities can be found on the West Virginia State Auditor's website.

All account numbers are assigned by the State Auditor's Local Government Services Division. Please note that any new revenue or expenditure accounts assigned during the fiscal year are automatically included in the Levy Estimate – Budget document that you receive each January. **If you need a new account number assigned for a particular purpose, please contact the State Auditor's Local Government Services Division.**

Each municipality is required to keep a separate accounting of each FUND. Each fund must have separate accounts with breakdown for each department and for each group of expenditures. The Uniform Chart of Account for cities follows guidelines set by Governmental Accounting Standards Board (GASB) for the proper classification of funds, departments and accounts in order to prepare the annual financial statements and budget. *W. Va. Code § 6-9-3*

The Levy Estimate – Budget

Each municipality is required to hold a meeting or meetings **between the seventh (7th) and twenty-eighth (28th) days of March** to prepare a Levy Estimate – Budget Document. At this meeting the municipality must determine the following information and compile this into the budget forms:

1. The amount of account receivables and the amount of revenues that will be received and collected in the upcoming fiscal year (Fund balances, receivables and revenues)

2. The interest, sinking fund and amortization requirements for all bonds indebtedness legally incurred (Bond funds)

3. Other contractual indebtedness not bonded (Short and long-term liabilities)

4. All expenditures to be paid out of the receipts for the current fiscal year, with allowance for delinquent taxes, exonerations and contingencies (Expenditures, account payables, uncollectable taxes)

5. The amount necessary to be raised by each fund by the levy of taxes (Excess and Special Levies)

6. The proposed municipal levy in cents on each one hundred dollars assessed valuation of each class of property (Levy rates for municipalities)

7. The separate and aggregate amounts of the real, personal and public utilities properties in each class (Levy Page of budget)

Reference: *W. Va. Code §11-8-14*

The municipal governing body is to first determine the revenues available from all sources, **except for the levy of property taxes**; the amount of principal and interest due on bonded debt, the amount due on other contractual services and all other expenditures for the current year. Once all revenues and all expenditures for the current year have been ascertained, the corporation should then set the property tax rate for current expense at a level that allows them to balance the budget. *W. Va. Code §11-8-14*

Revenue Projections – General Fund

Before the municipal governing body prepares the formal itemized statement (*Levy Estimate – Budget Document*) there is much work to be done as they determine the fiscal condition of the municipality and the financial needs and requirements of elected officials and department head. (**The Levy Estimate – Budget Document will hereafter be referred to as simply the Budget**).

In order to prepare the Budget for the coming fiscal year, the governing body should gather data relevant to revenue and expenditure patterns for at least the current and last fiscal year. The State Auditor prescribes and furnishes forms that allow for a systematic gathering of this information. They are:

- Revenue Projections
- Budget Proposal for Elected Officials/Department Heads

The format allows the entity to systematically pull together the actual revenues and expenditures for the last fiscal year, the budgeted revenues and expenditures for the current year, the actual revenues received and expenditures made through December 31 for the current year and the projected revenues and expenditures for the upcoming fiscal year. Municipalities using computer assisted financial programs have this type of data available on a historical basis.

At minimum, this information should be ascertained in an effort to support and document the formal Budget adopted by the governing body and submitted to the State Auditor for approval.

Examples of the type of revenues that may be reflected as part of the municipality's general fund are:

Account Number	**Description**
301-01	Ad Valorem Property Taxes-Current Year
303	Gas & Oil Severance Tax
304	Excise Tax on Utilities
305	Business & Occupation Tax
320	Fines, Fees & Court Cost
328	Franchise Fees
330	IRP Fees
380	Interest Earned
390	Bingo
397	Limited Video Lottery

Please review the Chart of Accounts for a complete listing of various revenue accounts. The Chart of Accounts also includes a brief description of the revenue type along with possible restrictions that may apply to the expenditure of such revenues. A review of the restrictions will assist in the preparation of the budget. A few revenues which are statutorily restricted are:

Account Number	Description
308	Hotel Occupancy Tax

Other revenues, while not technically restricted according to GASB, are limited in use to their intended purpose. A few revenues which are limited are:

Account Number	Description
350	Refuse Collection Fees
351	Police Protection Fees
352	Fire Protection Fees
355	Street Fees

Account #299, Unassigned Fund Balance:
In addition to estimating and classifying projected revenues for the upcoming fiscal year, the levying body must also project how much, if any, funds will be carried over from the current fiscal year to the new fiscal year. The carry-over is classified as an Unassigned Fund Balance, Account #299.

The proposed budget is published to inform the citizens of the financial position of the municipality. **Careful judgment** should be exercised when projecting the carry-over balance. It should reflect the actual amount that can conservatively be expected. **If a significant carry-over is projected, additional information should be submitted with the Budget which explains the reasons for the amount estimated.** Any Budget submitted with a negative carry-over balance should also be accompanied by a letter of explanation.

Examples:
An appropriation in **Account #369, Contributions from Other Funds**, requires the entity to provide supplementary information setting forth the type of funds being transferred, the purpose for the transfer, and the dollar amount being transferred if funds are being transferred from more than one fund.

Several revenue and expenditure accounts are either statutorily or administratively restrictive. An example of one type of analysis follows:

Fee Accounts:
Any fees collected to provide a municipal service must be budgeted to the appropriate expenditure account. For example, the following expenditure accounts must be at least equal to or greater than their revenue accounts:

Revenue Account (Fees)	Expenditures
Account Number/Name	**Account Number/Name**
351 Police	700 Police Department
352 Fire	706 Fire Department
355 Streets	750 Street Department

The expense associated with the administrative cost of billing and collection of municipal service fees is generally charged to Account #440, City Hall. For this reason, not more than 15% of the total fees collected may be used for administrative costs unless the entity can demonstrate that administrative costs exceed this allowance. Therefore, the expense account for any municipal service that is funded by a service fee should never be budgeted at less than 85% of the total fees collected. (100% - 15% Administrative Costs = 85%) *W. Va. Code § 8-13-13*

Hotel Occupancy Tax:
At least 50% of the revenue generated from this tax must be appropriated to Account #901 Visitor's Bureau. The remaining 50% must be appropriated to accounts associated with the culture and recreation category. *W. Va. Code §7-18-14*

Account #399 Miscellaneous Revenue and Account #381 and #382 Reimbursement and Refunds are examples of other accounts that are monitored with respect to the total amount projected for these purposes. Please remember that miscellaneous revenue is only that revenue generated which is not ongoing and/or cannot be properly classified under any other revenue account. Refunds and reimbursements should only include money received for overpayment or return of goods or services from external sources. **Revenues from the LG P-Card Program go under this account number.**

Please review the Uniform Chart of Accounts for a complete description of revenue and expenditure accounts which may be either statutorily or administratively restricted.

COAL SEVERANCE TAX FUND BUDGET

Each municipality is to create a Coal Severance Tax Fund from the money distributed to the municipality from the additional tax on the severance, extraction and production on coal. Each municipality is required to prepare a budget for Coal Severance Tax Fund on or before March 28 for each year. *W. Va. Code §11-13A-6*

Pertinent Points

1. **Separate Fund:** The levying body is required to establish a separate fund for the deposit of Coal Severance Tax revenue.

2. **Public Purpose:** Coal Severance Tax funds may be used for any public purpose.

3. The General Fund is the only fund that can use the classification #299 – Unassigned Fund Balance.

4. **Budget:** The levying body is required to adopt a Budget for Coal Severance Funds and submit the Budget to the State Auditor for approval on or before March 28 of each year.

5. **Fund Balance Budget Revision:** The projected fund balance shall be revised to actual fund balance by July 15. *W. Va. Code §11-13A-6(i)*

Certificate of Valuation

Based on a statewide average, property tax revenue generally makes up approximately **12%** of the total funds available for current expense. Therefore, property tax revenue is an important revenue source. *(This percentage does not take into account the funds generated from special excess levies for specific purposes that are not included in the general fund nor does it consider revenue generated for bond levies).*

The county assessor is charged with the appraisal and assessment of real and personal property and the board of public works is charged with setting the value for public utility property. Public utility values are certified pursuant to *W. Va. Code § 11-6-13* to the county commission and the clerk of the county commission certifies the values to the levying body. Pursuant to *W. Va. Code § 11-3-6* the assessor will certify the value of all real and personal property and the clerk of the county commission will certify the public utility value to each levying body on or before March 3. In order to facilitate these certifications the assessor and the county clerk jointly certify values on a form prescribed and furnished by the State Department of Tax and Revenue. This form is commonly referred to as the Certificate of Valuation. The certification is addressed to the municipality and signed by both the county assessor and the county clerk. The amounts reported in the various columns include:

A. **Total Assessed Value**: This column includes the total assessed valuation by class and purpose, including back tax property, new property and improvement values, incremental values and homestead exempt values.

B. **All Other Exempt Property**: This column includes the assessment of any other exempt property such as churches and property owned by the municipal corporation.

C. **Gross Assessed Value:** This is the amount of value reported in Column A plus the value reported in Column B. All other exempt property must be added to the total assessed value in Column A in order to determine the "gross assessed value" for the municipality.

D. **Homestead Exempt Value:** This column breaks down the amount of value reported in Column A that is attributable to homestead exempt property values.

E. **Assessed Value for Tax Purposes:** This column subtracts the amount reported in Column D from Column A. Homestead values must be deducted for tax purposes and budget purposes because the municipality will not generate tax revenues on homestead exempt values. Column E – Assessed Value for Tax Purposes are the values used on the **Levy Page** (page 3 of the Budget) to project the amount of taxes that will be available for general current expense.

The Certificate of Valuation reports the value by Classification of Property (real, personal and public utility) and by class of property (**Class I, Class II, Class III and Class IV**).

Property Tax Levy Rates

Property tax levy rates are determined based on the values certified by the county assessor and county clerk. Generally speaking, West Virginia Constitution Article X, Section 1***, W. Va. Code § 11-8-6b, 6c and 6d*** (current and bond levies), ***§11-8-6e*** (current and bond levies) and ***§11-8-16*** (excess levies) dictate the maximum levy rates available for current expense levies, bond levies and excess levies. The following chart outlines the maximum current and bonded debt rates as provided by the previous references for state, county, school and municipal levies:

Current & Bond Levies
In Cents per $100 of Assessed Valuation

Purpose	**Class I**	**Class II**	**Class III**	**Class IV**
State	0.25	0.50	1.00	1.00
County Current	11.90	23.80	47.60	47.60
County Debt	0.25	0.50	1.00	1.00
District Debt	2.15	4.30	8.60	8.60
Total County	**14.30**	**28.60**	**57.20**	**57.20**
School Current	21.10	42.20	84.40	84.40
School Debt	0.35	0.70	1.40	1.40
Permanent Improvement	1.50	3.00	6.00	6.00
Total School	**22.95**	**45.90**	**91.80**	**91.80**
Municipal Current	11.50	22.00	XXX	44.00
Municipal Debt	1.50	3.00	XXX	6.00
Total Municipal	**12.50**	**25.00**	**N/A**	**50.00**
Grand Total	**$ 0.50**	**$ 1.00**	**$ 1.50**	**$ 2.00**

Municipalities have Class I, Class II and Class IV property rates and assessed values only. Currently there is a levy rate for class one property but no assessed values under this classification. Class III is a class of property for counties and boards of education only.

Maximum Excess Levy Rates
In Cents per $100 of Assessed Valuation

Purpose	Class I	Class II	Class III	Class IV
County Excess	7.15	14.30	28.60	28.60
School Excess	22.95	45.90	91.80	91.80
Municipal Excess	6.25	12.50	N/A	25.00

Reference: *W. Va. Code §11-8-16*

The property tax rates are applied to the values reflected on the Certificate of Valuation to determine the amount to be raised by the levy of taxes. Please note that levy rates should always be stated in a 1:2:4 ratio; that is the Class II rate is two (2) times the Class I rate and the Class III and Class IV rates are four (4) times the Class I rate. A brief explanation of the various types of levies available to municipal corporations follows:

Bond Levy Rate

A municipality may sell its bonds in accordance with the provisions of *W. Va. Code §13-1-1* et seq. for such purposes as acquiring, constructing and erecting, enlarging, extending, reconstructing or improving any building, library or museum, or a building or structure for educational purposes, or acquiring a recreation park, civic arenas, auditoriums, exhibition halls and theaters, in an amount not to exceed 2.5% of the total taxable assessed value of property. A municipality having three hundred inhabitants or more may issue bonds in an additional sum not exceeding 2.5% of the value of taxable property for the purpose of grading, paving, sewers, and otherwise improving or re-improving its streets and alleys, or for establishing and maintaining a library or museum for the public use, or a building or structure for educational purposes, or acquiring a recreation park for the public use, or for acquiring, constructing, furnishing, equipping and maintaining civic arenas, auditoriums, exhibition halls and theaters. A bond levy put before the voters must receive 3/5 of the votes cast in favor of the bond levy. A bond levy may not extend for more than 34 years. The levy rate must be deducted from the rate available for current expense pursuant to ***W. Va. Code §11-8-6b*** *(*reference the annotations of this Code Section). Any municipality interested in bond levies should contact the **Municipal Bond Commission** and they should seek bond counsel.

Excess Levy Rate

A municipality may provide for an election to increase the levy rates for specific purposes; the levy must receive 60% of the votes cast in favor of the excess levy and the levy may not extend for more than 5 years. The entity is encouraged to account for these levies in special funds; however, excess levies included in the general fund should be reported under account numbers 301-90, 301-91, 301-92, etc. Excess levies are discussed in detail under a separate guideline which is available on our website and also may be transferred electronically to your email address. *W. Va. Code §11-8-16 and §11-8-17*

Current Expense Regular Levy Rate

This is revenue generated from the current year regular levy of property taxes that is available for general current expense. West Virginia code sets the maximum levy rate for this expense and bond levies. The maximum levy rate for this purpose is Class I = 12.5¢; Class II = 25¢; and Class IV = 50¢ per $100 of Assessed Valuation of Property.

Municipalities must reduce the levy rate when the appraisal of property values results in a tax increase. Municipalities are allowed to use a levy rate that will result in 101% of taxes plus the amount to be raised for the Assessor's Valuation Fund.

One final factor must be taken into consideration when calculating a ***reduced "rolled back" levy rate.***

Increases in value that are a result of the assessor appraising and assessing any new property or improvements are not included in the calculation of a reduced rate. *W. Va. Code §11-8-6e*

The following pages discuss how the municipal governing body makes a determination as to what portion of the certified value to attribute to new property and improvements for purposes of calculation the property tax levy rate.

Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate

In order to determine the levy rate of a municipality, the reduced or "rolled back" rate must be calculated. The assessed values come from the county clerk and the assessor on a form called "Certificate of Valuation". To understand the procedures for calculating a reduced "Rolled Back" levy rate the following forms will be needed:

- Certificate of Valuation
- Rolled Back Levy Rate Sheet

When the assessor and county clerk certify the Certificate of Valuation on or before March 3, they will also certify the valuation excluding the value due to new property and improvements. This certification is referred to as the **Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate**. The only difference in the Certificate of Valuation and the Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate is the value of new property and improvements. When a comparison is made of the valuation on the Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate form with the Certificate of Valuation, the value on the "Rolled Back" form should **never** be higher than the Certificate of Valuation. There may be cases in personal property and public utility property where the value may be the same; however, the **value will never be higher** than the value on the Certificate of Valuation. If it is, the assessor should be contacted immediately.

In addition to excluding new property and improvement values from the "Roll Back" certification, the assessor also excludes any value that is attributable to tax increment financing or what is commonly referred to as incremental value or a "TIF". The taxes levied on *incremental value* are distributed directly to the municipality's tax increment financing fund to pay bonds and/or the cost associated with tax increment financing projects. These funds are not available for current expense. To learn more about tax increment financing, please contact the West Virginia Development Office.

Like the Certificate of Valuation, the Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rates is certified to the municipality and signed by both the assessor and county clerk. The amounts reported in the various columns include:

A. **Assessed Valuation for Tax Purposes w/o Homestead and Exempt Value:** The amounts reported in this column should mirror those reported on the Certificate of Valuation - Column E.

B. **New Property and Back Tax Property:** The amount reported in this column represents the valuation of any new property and new improvements appraised and assessed by the assessor in the last year. The amount also reflects back tax property values. Back tax property values include the value of property that has been omitted from the land books for several years; therefore, these amounts have been removed from the current year assessed valuation.

C**. Incremental Value:** The difference in the value certified by the county assessor in the base year in which a development area was established and the current assessed value. This value should not be used in the formulas used to calculate the *reduced "rolled back" rate* for regular current expense levies.

A sample Assessed Valuation for Calculating the Reduced "Rolled Back" Levy Rate has been included in the example section of this guide. **The value on the "Rolled Back" form is either the same or less than the Certificate of Valuation.**

Calculating the Reduced "Rolled Back" Levy Rate

Note: The forms needed to calculate a reduced "rolled back" levy rate are included in the budget file and this file can be downloaded. By using the form in the budget file, the Reduced "Rolled Back" levy rate will be calculated.

A municipality must reduce the levy rate if the current rate would generate 101% or more plus a percent for the county assessor's valuation fund (usually 2%), that is, if the projected tax revenues exceed 103% of the previous year tax revenues. **(The examples presented in this guideline related to the levy rate calculation will assume that a percentage equal to 2% has been approved by the PVC for the county assessor).** *W. Va. Code §11-8-6e*

We make this determination by calculating a levy rate that will generate exactly 103% of the previous year's projected tax revenue. This calculation is performed using the "Rolled Back" Certification and works like this:

FIRST: Levy Rates are stated in a 1:2:4 ratio. This means that the Class II rate is exactly two (2) times the Class I rate and the Class III and Class IV rate is exactly four (4) times the Class I rate. In order to maintain this ratio we must first do a weighting on the values reported on the "Rolled Back" Certification – **Column D.**

SECOND: Determine the amount of the projected property tax revenues. This amount will be reflected on the Levy Page of the current year's budget. Be careful to use the projected tax revenue or gross taxes levied. This is the amount of taxes levied before any allowance is made for delinquencies, exonerations, tax discounts or the assessor's valuation fund. Using the net amount to be raised by the levy or the projected tax collection is a common mistake made by levying bodies when making this calculation.

THIRD: Multiply the projected tax revenue by 103% (that is 101% plus a percent approved for the assessor's valuation fund, usually 2%).

FOURTH: Divide this amount by the total weighted assessed value and multiply by 100. This will equal the Class I levy rate.

FIFTH: The Class II levy rate is calculated by multiplying the Class I rate by 2 and the Class III and IV rate is calculated by multiplying the Class I rate by 4.

Once the levy rate has been determined, the governing body must decide whether they will use the reduced or "rolled back" levy rate or if some higher rate is needed. Municipal levy rates for Class I is limited to 12.50.

Increasing the Reduced "Rolled Back" Levy Rate
Public Hearing Requirements

The publication requirements and a Notice of Proposed Tax Increase are included in the budget file as a hidden tab if needed. The Notice has been set up in Excel format and will complete the required publication notice and certification of the hearing when all required information is added.

The levying body is allowed to increase the reduced rate with a public hearing but the rate may not exceed a 10% increase plus a percent for the *Assessor's Valuation Fund*, or 112% in any given year. Furthermore, the new rate may not exceed the statutory maximums for Class I – 12.5¢; Class II – 25.0¢; and Class IV – 50.0¢. *W. Va. Code § 11-8-6d*

If the governing body decides to increase the reduced rate they must conduct a public hearing. Notice of the public hearing must be published as a class II-O legal advertisement once a week for two (2) consecutive weeks. The latest publication must be at least seven (7) days before the actual hearing. A notice must also be published outside the section of the newspaper reserved for legal notices and classified advertisements. This notice must be ⅛ page of a standard size newspaper or ¼ of a tabloid size newspaper and the headline must be no smaller than 24 points. Class IV Towns are not required to publish the notice but they must post the notice in four predominant areas within the municipal limits.

The governing body is required to hold a public hearing regarding the proposed tax increase and make a decision regarding the levy rate at a public meeting. Both requirements may be accomplished on the same date if the governing body makes a decision on whether or not to increase the levy rate at the public hearing which they hear comments regarding the tax increase. Most choose to do the latter given the narrow time frame for adopting the budget.

The municipality is required to provide, at a minimum, the information outlined on the Notice of Proposed Tax increase. The Notice sets forth seven (7) items along with the name of the entity and the date, time and place that the public hearing will be held and a decision will be made.

1**. Percent of Appraisal Assessment Increase:** This percent is determined by subtracting the total assessed value in Column E on the Certificate of Valuation used the previous March from the total reflected in Column D on the current year's "Rolled Back" Certification. Divide the difference by the current years "Rolled Back" Certification and multiply this amount by 100.

2. **Lowered Rate Necessary to Offset Increased Assessments:** This is the rate calculated to generate a 103% increase over the previous years projected tax revenue. It is the *"reduced rate".*

3. **Effective Rate Increase:** The Proposed Rate is the higher rate that the entity proposes to use instead of a "reduced rate". The higher rate will generate from 103% to 112%. The higher rate may never exceed an 112% increase. Effective Tax Rate Increase is the numerical difference in the Proposed Rate (higher rate) and the Reduced Rate (lower rate). Percentage of Increase is the difference in the higher and lower rate divided by the lower rate. This amount is then multiplied by 100.

4. **Revenue Produced Last Year:** This is the projected tax revenue from the levy page of the budget that was prepared in March of the previous year or in other words the current year budget. The projected tax revenue is the "gross" taxes levied before allowances are made for delinquencies, exonerations, tax discounts and the assessor's valuation fund.

5. **Revenue Projected Under the Effective Rate Increase:** This is the difference in the gross taxes levied using the reduced or lowered levy rate and the proposed or higher levy rate. The taxes should be extended using Column E of the Certificate of Valuation.

6. **Revenue Projected From New Property or Improvements:** To determine this amount you must first subtract the "rolled back" certification by class from the certificate of valuation by class. The difference in the value is the value of new property and improvements. The taxes should be extended on the amount of the difference using the proposed higher levy rates.

7. **General Areas in Which Revenue is to be Allocated:** The governing body should indicate for what purpose or purposes the additional revenue will be used.

The Levy Page and
Levy Order/Rate Sheet

These forms are now a part of the budget file and when all required information is added, the forms will perform the calculations for these pages.

The Levy Page sets forth the total taxable assessed valuation from the Certificate of Valuation (Column E), the calculated property tax levy rate for regular current expense, the taxes levied by class and type of property including the total projected tax revenue (gross taxes levied), allowances for delinquent taxes, exonerations, uncollectible taxes, tax discounts, the projected tax collection, the assessor's valuation fund and the net amount to be raised by the levy for budget purposes.

Excess levies and bond levies are reported on separate levy pages. It is the recommendation of this office that excess levies be maintained in separate funds and not be included in the general fund for accounting and bookkeeping purposes. Bond levies are maintained in a separate fund and forwarded directly to the Municipal Bond Commission for the payment of principal and interest on the bonds. Several items apply only to regular current expense levies, for example, the allowance for the assessor's valuation fund and tax increment financing. For these reasons, each type of levy authorized by the municipality should be reported on separate supplemental levy pages.

The prescribed Levy Order/Rate Sheet will follow the same format as the Levy Page. When council enters their Order on the 3rd Tuesday in April to officially lay the levy they will enter an Order for each type of levy (regular, excess, bond, etc.) that has been authorized by a vote of the people and approved by the State Auditor.

The "Levy Page" and the "Levy Order/Rate Sheet" follow the same outline as noted below:

First Column: Includes the name of the entity and the various types of property by Class of property; that is, personal property, public utility property and real estate property by Class I, Class II, Class III and Class IV.

Second Column: The values reflected in this column should be the values as certified by the assessor and the clerk on the ***Certificate of Valuation*** (Column E). This is the value used for tax purposes.

Third Column: The property tax levy rate calculated and adopted by the governing body appears in cents per $100 of assessed valuation. If council adopts a levy rate that exceeds a 103% increase over the previous year's projected revenue, the recording officer must certify that according to the municipality's formal record, a Notice of Public Hearing was made and a hearing was held on the proposed tax increase. This requirement is accomplished by submitting the **"Certification of Notice and Public Hearing"** form signed by the recording officer with the budget document to the State Auditor.

Fourth Column: Taxes Levied – The rate of levy in the third column is extended on each type and class of property value reported in the second column to determine the taxes levied.

Total Value & Projected Revenue: The total value is the total of Class I, II, III and IV reported in Column 2. The Total Projected Revenue is the total taxes levied on Class I, II, III and IV taxes reported in Column 4. This is the **"Gross"** amount of taxes levied before allowances for delinquencies, exonerations, uncollectable taxes, tax increment financing, and the assessor's valuation fund. The Total Projected Revenue is the amount used in the calculation of a levy rate.

Less Delinquencies, Exonerations & Uncollectable Taxes: This is the allowance made for uncollectable taxes, exonerations and delinquencies. Generally the governing body estimates between 2.5% and 7% of the Projected Tax Revenue (Gross) revenue as an estimate for this allowance; however, it is recommended that the entity discuss the amounts that have been historically uncollected with the sheriff's office in order to make a reasonable estimate. Once these amounts have been determined, dividing the sum of the amounts for uncollectable, exonerations and delinquent taxes by the Projected Tax Revenue and multiplying this amount by 100 will give you the percent to be used for this allowance. Applying the percent to the Projected Tax Revenue or the "Gross" taxes levied should give you an amount equal to the total allowance. The allowance should be subtracted from the Projected Tax Revenue before the allowance for Tax Discounts is calculated.

Less Tax Discounts: A taxpayer may receive up to a 2.5% discount on their property tax obligation if the first half taxes are paid by September 1 and the second half taxes are paid by March 1. Therefore, an allowance should be made to allow for those taxpayers taking advantage of the tax discount. Generally, a governing body will estimate between 1% and 2%. Again, it is recommended that the entity discuss this allowance with the sheriff's tax office to assist them with making a reasonable estimate. The levy page does not include a line to report the net of Projected Tax Revenue "Gross" minus the allowance for uncollected, exonerated or delinquent taxes. Please remember, when calculating the allowance for Tax Discounts, the percent should be applied to the net of the Projected Tax Revenue "Gross" minus the allowance for uncollectable, exonerations and delinquencies. **For example using the sample levy page provided**:

Total Value & Projected Revenue (**Taxes Levied Column**)	1,866,548
***LESS**	
Delinquencies, Exonerations & Uncollectable Taxes:	- 93,327
NET: This is the Projected Tax Revenue minus Uncollectable Taxes, Exonerations and Delinquencies:	1,773,221

THIS AMOUNT IS NOT ACTUALLY REPORTED ON THE LEVY PAGE BUT IS THE NUMBER USED WHEN APPLYING THE PERCENTAGE FOR THE ALLOWANCE ON TAX DISCOUNTS

***LESS**	
Tax Discounts: (1,773,221 x 2%)	- 35,464
Total Projected Property Tax Collection	1,737,756

Less Allowance for Tax Increment Financing per worksheet: As discussed earlier, tax increment financing applies to regular current expense levies only and applies only in those counties that have taken the steps to establish a tax increment financing (TIF) development area which has been approved by the West Virginia Development Office. If your municipality has an approved tax increment financing development area, then it will be necessary to determine the amount of taxes levied that will be distributed to the tax increment financing fund. This may be accomplished by extending the taxes using the assessed value reported on the "Rolled Back" Certification – Column C. This column reflects the incremental value. Taxes will be levied on this value and distributed to the tax increment financing fund (TIF). Simply apply the adopted property tax rate for the regular current expense levy to the value reported under Column C of the "Rolled Back" Certification. Once the taxes have been extended and the proper allowances made, transfer the amount reflected on the line titled "Allowance for Tax Increment Financing" to the levy page. It will also be necessary for the municipality to include this Worksheet with the budget document submitted to the State Auditor for approval.

Total Projected Property Tax Collection: This is the amount projected to be collected on behalf of the municipality after allowances for delinquencies, exonerations, uncollectable taxes, tax discounts and tax increment financing.

Less Assessor Valuation Fund: This is the amount of the taxes levied that will be distributed directly to the Assessor's Valuation Fund by the county sheriff and will not be available for current expense. The percent approved by the PVC is applied to the **Projected Property Tax Collection**. *W. Va. Code § 11-1C-8*

Net Amount to be Raised by Levy of Property Tax for Budget Purposes: This amount should be carried to the Revenue section of the Budget document, account number **301-01 Property Taxes – Current Year**. This amount is net of all allowances for taxes that will not be available for current expense.

The primary purpose of this meeting is to hear and consider objections to the budget and enter the levy along with the written approval of the State Auditor in the official record books. This is commonly referred to as officially laying the levy. The recorder must complete the **Levy Order and Rate Sheet (has signature line at top)** and forward it to the State Auditor within three (3) days. **See Levy Order and Levy Order/Rate Sheet Page of this guideline.** *W. Va. Code § 11-8-15*

The only difference in the Levy Page of the budget document and the Levy Order and Rate Sheet is that the Levy Order and Rate Sheet provides an area at the top of the form for the recorder to certify the actions taken on the 3rd Tuesday in April by council. For example:

The following is a true copy from the record of orders entered by this entity on the _____ day of April _____.

Signature: _____ Municipal Recorder/Clerk

Expenditures

Note that the amounts reported in the budget document that is submitted to the State Auditor for review and approval only reflects the total for each department. This means that once the budget proposal for each department has been approved by the governing body, it is only necessary to pick up the total for each department (account) to prepare the budget submitted to the State Auditor. Municipal expenditures are broken down into five broad categories:

GENERAL GOVERNMENT expenditures include the elected officials' general operating accounts, city hall, other buildings, community, economic and industrial development, building inspection, planning and zoning and grants. (Accounts 401 – 699)

Contingencies, Account #699 is not an expenditure account; it is used to report an appropriation for unexpected or unknown expenditures. Money must be transferred to a department prior to expenditure from Account #699. The amount appropriated for contingencies should not exceed 10% of the total budget.

PUBLIC SAFETY includes the police and fire protection expenditures. (Accounts 700 – 749)

STREETS & TRANSPORTATION includes the street department and central garage. (Accounts 750 – 799)

HEALTH & SANITATION includes the health and garbage departments. (Accounts 800 – 899)

CULTURE & RECREATION includes parks, swimming pools, fairs, visitor's bureau and libraries. (Accounts 900 – 949)

SOCIAL SERVICES include senior citizens, public transit and cemeteries. (Accounts 950 – 974)

CAPITAL PROJECT accounts are to be used for reporting amounts budgeted for purchase of assets that are to be capitalized and depreciated over time. Capital Projects include an assignment of an account number for each of the broad categories: General Government Account #975; Public Safety Account #976; Streets & Transportation Account #977; Health & Sanitation Account #978; Culture & Recreation Account #979; and Social Services Account #980. (Accounts 975 – 999)

Expenditures for the general fund and the coal severance fund are reported on the same page in different columns. **Please keep in mind that revenues and expenditures for the general fund must balance as well as revenues and expenditures for the coal severance.**

Review the Uniform Chart of Accounts for a complete description of revenue and expenditure accounts which may be either statutorily or administratively restricted.

The governing body is statutorily required to fund certain items in the budget at a required level of funding that cannot be readily ascertained by a review of the departmental accounts.

- **Audit Costs**
- **Policemen's Pension Fund**
- **Firemen's Pension Fund**

Gas and Oil Severance Tax: The State Auditor is required to submit a consolidated budget report to the Legislature on or before December 15 of each year. This report provides the projected revenues and expenditures for the general fund and gas and oil severance tax. The gas and oil severance tax is included in the general fund; therefore, we cannot readily ascertain the proposed expenditures from this revenue source. A separate schedule is included to account for the revenue (Revenue Account #303) and expenditures of gas and oil severance tax revenues by category only. **Please keep in mind that the projected gas and oil severance tax revenue and expenditures must balance.** *W. Va. Code § 11-13A-5a*

Budget Proposals of Officials and Department Heads

The *Budget Proposal* is a detailed request for appropriation based on a prescribed list of **object of expenditures** that are classified under five broad categories: personal services, contractual services, commodities, capital outlay, and contributions/transfers. These categories make up the operating budget of the elected official or department.

In addition to the historical data provided on the Budget Proposal, the form also includes an area for the elected official or department head to formally provide council with the required **"detailed request for appropriation"**. There is also a column for council to indicate the amounts approved for each object of expenditure. The Budget Proposal should include the signature of the department head requesting the funding, along with the approval signatures of council. Please keep in mind that the information provided on the Budget Proposal is a minimum requirement and should not limit the department head's ability to provide additional information that supports the requested level of appropriation.

A copy of the department head's budget proposal as approved and adopted by council should be provided to each department head upon adoption of the Budget. The adopted Budget proposal should be provided to the official at the same time the Budget is submitted to the State Auditor for approval, that is prior to **March 28th**.

Objects of Expenditure

An object of expenditures is a descriptive line item of expenditure which supports the appropriation for each department line item reported in the Budget and on the municipality's books. Objects are broken down into five broad categories:

PERSONAL SERVICES includes but is not limited to the expense associated with salary and wages of elected officials and employees, FICA tax, group insurance, retirement expense, overtime, extra help and other fringe benefits.

CONTRACTUAL SERVICES includes but is not limited to the expense associated with telephone service, printing, utilities, travel, maintenance and repair of building and grounds, equipment, and automobiles, postage, building and equipment rent, advertising and legal publications, training and education, dues and subscriptions, professional services, audit costs, insurance and bonds and contractual services.

COMMODITIES includes but is not limited to the expenses associated with materials and supplies, record books, automobile supplies, feeding prisoners, uniforms, charges by other funds and charges from other entities.

CAPITAL OUTLAY includes but is not limited to the costs associated with the acquisition of equipment, land, buildings and other improvements.

CONTRIBUTIONS/TRANSFERS is broken down by contributions and/or transfers to other funds, other governmental entities and other contributions/transfers.

The Budget Proposal for Elected Officials and Department Heads includes the objects of expenditure that are typically used. The Uniform Chart of Accounts includes a complete listing of the various objects under the above referenced categories along with an assigned object number for each type of expenditure.

Supplementary Information

The budget document also includes supplementary information that council is required to provide on other pages of the Budget. Those pages are noted below:

ELECTED OFFICIALS SALARY SCHEDULE
A schedule of all elected officials is on a separate sheet. Each official is listed on this form, either elected or appointed, term of office, prior year salary and budgeted salary for this year. Use names of individuals in office at the time of budget preparation. Provide updated information to the Auditor's Office throughout the year as needed.

ROSTER
This roster page of elected officials includes the name of the municipality, mailing address, when the council meets, city hall hours, phone numbers, and email addresses. In addition to this information, we ask that you also include the of the person to contact regarding the budget, their position, phone number, and email address. If there are changes in personnel or officials listed on the Roster throughout the year, please provide updated information to the Auditor's Office.

The meeting at which council adopted the Budget will stand adjourned until the 3rd Tuesday in April when they will reconvene to hear and consider objections. **(See section on Levy Order/Rate Sheet)**

Certification and Recap Pages and Publication of the Levy Estimate – Budget

RECAP AND CERTIFICATION PAGE

Recap
This is a separate summary of revenues and expenditures which condenses the revenues and expenditures into the broad categories. Those broad categories for revenues are Taxes, Fines and Forfeitures, Licenses and Permits, Charges for Services and Intergovernmental Revenues. The broad categories for expenditures are General Government, Public Safety, Street and Transportation, Culture and Recreation, Health and Sanitation, Social Services and Capital Projects. Revenues and Expenditures equal for both the General and Coal Severance Tax Fund.

Certification
The recorder must certify that the budget is a true copy from the Record of Orders made and entered by council. This certification attests that the budget is a true and actual copy of the actions taken by council in the adoption of the budget. The certification does not attest that the budget is accurate or in compliance with statute.

The Recap and Certification Page of the budget must be printed by the municipality, signed, then scanned and emailed to the auditor's office along with the budget file. This is so the auditor's office can verify that the emailed file contains the same revenues and expenditures as the approved budget. If you are unable to scan and email the signed Recap and Certification page it can be faxed instead.

Publication of Budget

The Budget must be published as a Class II-O Legal Advertisement which means it must be published once a week for two (2) consecutive weeks in two (2) newspapers of general circulation and of opposite politics (where available) in the county. If the area has just one such newspaper, then publish in only that one. The budget must be published for two (2) consecutive weeks; therefore, if council does not adopt the budget until March 28, there is a very tight frame in which to publish the budget, prior to the third Tuesday in April.

It is recommended, in order to cut down on publication costs, any line items not used in the budget be struck from the publication. In addition to revenues and expenditures, **this publication must also include a copy of the Levy Page for Regular Current Expense Levy, Excess Levies, Bonds or Permanent Improvement Levies and the clerk's certification statement.**

Budget Control Reports

Each municipal government is required to maintain a Budget Control Report. The report should include the fund type, an account description, account number and category, the amount budgeted July 1, any approved revisions to the budgeted amount, the amount received or expended to date and the balance for the period ending. These reports should be prepared on a monthly basis at a minimum.

A Budget Control Report form is available on the Auditor's website. Municipalities can download this form, may print their own forms or use budget control reports generated by their software as long as the form contains at least the same information that is on the form on the Auditor's website. The report should be detailed by revenue sources and object of expenditures for each expenditure account.

The Budget should be monitored by the governing body through their clerk, recorder or finance officer using the budget control report. Council and/or other elected officials and department heads should be notified when an object of expenditures is in danger of being over expended so that the proper adjustments may be made to the account through the budget revision process outlined in this Guideline.

The Budget Control Report is not required to be sent to the State Auditor's office; however, this does not eliminate the requirement for maintaining this type of information for bookkeeping and accounting purposes and for monitoring or tracking the budget.

Revising the Budget

The State Auditor provides for the revision of the Budget of the municipality to permit expenditures for purposes for which no appropriation or an insufficient appropriation was made. **The revision must be made prior to the obligation and expenditure of funds and with the prior written approval of the State Auditor.** *W. Va. Code § 11-8-26*

The clerk, finance officer, or recorder should alert council and department heads when an object of expenditure is in danger of being over expended. This may be accomplished by providing the official with a copy of the **Budget Control Report**.

The following pages should facilitate the preparation of Budget revisions. While many questions may be answered with a careful review of the material, it is difficult to anticipate all questions that may arise. Please feel free to contact Local Government Services Division (listed on Contact page) at any time if we may be of further assistance.

Budget Revision Guideline

1. The municipal council is charged with the fiscal authority for the municipality, which includes the responsibility of preparing and revising the budget.

2. **Elected officials and department heads** may not transfer funds from one item of their budget to another item without approval of the council. They may not solicit approval directly from the State Auditor to revise their budget.

3. All expenditures of a department are to be **budgeted, properly classified and charged to that department.** For example, funding should be included in each elected official's budget for, but not limited to, salaries (including benefits and overtime), travel, training, materials and supplies, and record books. *W. Va. Code § 6-9-3*

4. Council should ensure that an adequate budgetary appropriation exists in an object of expenditures under a department, **prior to the obligation or expenditure of funds.**

5. Budget revisions require a record of **formal action** taken by council and therefore, must be placed on the agenda and acted upon during a regular or special session of the council.

6. The budget revision request should be prepared using the form provided on the West Virginia State Auditor's website. If you cannot obtain a copy from the website, please contact Local Government Services for a copy. Once prepared, it is forwarded, **along with a Letter of Resolution**, to the Local Government Services Division for approval. A copy should be retained by the entity for their record.

   A. **CONTROL NUMBER**
   Fiscal Year Ending is the fiscal year for which the request to revise the budget applies
   FUND is 001 General and 002 Coal Severance
   Revision Number is for an indication of which revision this is in a cumulative sequence. Revision numbers are maintained separately for each fund.
   Pages is for an indication regarding this page and the total number of pages being submitted with this revision. For example: Page 1 of 3, Page 2 of 3 and Page 3 of 3

   B. This area is reserved for the name and address of the municipality.

   C. Please include the name, telephone number and email address of the person to contact if any questions arise regarding the budget revision.

   D. **REVENUES**
   The top half of the Budget revision form should be used by the council to report any REVENUE accounts to be adjusted.

   1. **Account Number** is the 3-digit number of the revenue account; for example: Gas & Oil Severance Tax would be 303.

2. **Account Description** should reflect the name of the account; for example: The Account description for 303 would be Gas & Oil Severance Tax and for 299 the Account description would be Unassigned Fund Balance.

3. **Previously Approved Amount** is the amount originally approved by the State Auditor's office plus any budget revisions approved by the State Auditor's office prior to the budget revision currently under consideration.

4. **Increase** should reflect the amount to be added to the account.

5. **Decrease** should reflect the amount to be subtracted from the account.

6. **Revised Amount** should reflect the equivalent of:

Previously Approved Amount + Increase = Revised Amount
or
Previously Approved Amount – Decrease = Revised Amount

7. **NET INCREASE/DECREASE** must reflect the net effect of increases/decreases to revenues.

E. EXPENDITURES

The lower half of the budget revision form should be used to report any EXPENDITURE accounts to be adjusted.

1. **Account Number** is the 3-digit number of the expenditure account; for example: the 3-digit account number for city hall would be account #440.

2. **Account Description** should reflect the name of the account; for example: The account description for #440 would be City Hall and for #700 the account description would be Police Department.

3. **Previously Approved Amount** is the amount originally approved by the State Auditor plus any budget revisions approved by the State Auditor prior to the budget revision under consideration.

4. **Increase** should reflect the amount to be added to the account.

5. **Decrease** should reflect the amount to be subtracted from the account.

6. **Revised Amount** should reflect the equivalent of:

Previously Approved Amount + Increase = Revised Amount
or
Previously Approved Amount – Decrease = Revised Amount

7. **NET INCREASE/DECREASE** must reflect the net effect of increases/decreases to expenditures.

Revenues and expenditures must balance

*Budget revisions which involve adjustments to accounts too numerous to list on the first page of the form should be placed on the **supplemental budget revision form found on the tabs at the bottom of the revision form**.

F. **Authorized Signature for Governing Body – Entity Approval Date**
Each budget revision must be signed. The Entity Approval Date is the date of the council meeting in which the budget revision was on the agenda and should correspond with the date reflected on the Resolution.

G. **Approved by the State Auditor**
This reflects the signature of the person who has authority for approving budget revision requests. **DO NOT SIGN IN THIS AREA.**

7. **Resolutions/Orders**: Budget revisions require a record of formal action taken by council and therefore must be acted upon during a regular or special session. Budget revisions must be accompanied by the resolution or order of council approving such revision. The resolution/order must include:
   A. The name of the governing body
   B. The date of the meeting in which the budget revision was on the agenda
   C. The fund to be revised (general or coal severance tax)
   D. The statement that the request to revise the budget is "PRIOR TO THE EXPENDITURE OF OBLIGATIONS OR FUNDS"
   E. The council person who moved and seconded the motion to approve the budget revision
   F. The Yes or No vote of each councilperson
   G. The person authorized to sign the budget revision form

8. Budget revisions will not be approved for any entity that has not satisfactorily responded to the issues of noncompliance or the request for additional information outlined in the entity's **"Conditional Approval of the Levy Estimate – Budget"**.

9. If an **Object of Expenditures** is deficient, first determine if there is any way to make adjustments within the previously approved expenditure account so that the original appropriation approved in the levy estimate will be sufficient without a transfer of funds from one account to the deficient account.

First Scenario: In House Revision

The police chief needs new equipment (under capitalization level) but no funds were appropriated in the original budget.

Determine if funds may be transferred from one of the other objects of expenditures within Account #700 to object of expenditures #459 to satisfy the deficiency.

The police chief determines that he will have surplus funds available under object of expenditures #341, materials and supplies, and request that council move funds from #700-341 to #700-459.

All transfers within a single 3-digit account #700 are considered an **IN-HOUSE** transfer and will require only the approval of council but **NOT** the approval of the State Auditor.

Second Scenario

The police chief needs new equipment in #700-459 but no funds were appropriated in the original budget. The police chief has determined that no surplus funds exist in any of the other objects of expenditures within expenditure Account #700.

Council, in order to provide funding for this purpose, will need to determine if any of the other accounts in the budget have surplus funds appropriated.

The council determines there are surplus funds available from Account #440 – 211 City Hall, Telephone.

Council must submit a budget revision request to the State Auditor for approval **before they obligate or expend** the funds for the equipment.

In other words, the only budget revision requests that require the State Auditor's approval are those that have a **NET EFFECT** on the **ACCOUNT TOTAL** of a revenue or expenditure.

10. **Coal Severance Tax Fund** – A revision to revise the estimated **assigned fund balance** to actual fund balance must be made by July 15. *W. Va. Code § 11-13A-6*
11. **General Fund**: A revision to bring the actual amount of carry-over or unassigned fund balance, Account #299, into the general fund should be submitted by July 30. This amount should include balance in checking accounts, savings accounts, investments, etc., if the budget was prepared on a cash basis of accounting.

    Under the modified accrual basis of accounting, the unassigned fund balance should also include sixty days of receivables and payables.

12. **Make only one entry per account; that is, the net effect of all increase/decreases to that single account.**

13. **State account numbers in numerical order. Budget revisions submitted with accounts not listed in numerical order are subject to be returned to the entity.**

14. **Assignment of Account Numbers:** Account numbers are assigned by the State Auditor's Office Local Government Services Division **ONLY**. Refer to the Uniform Chart of Accounts for assigned numbers OR the most current budget document.

15. Amounts must be stated in whole dollars; **DO NOT USE CENTS**.

16. Budget revisions for the general fund and coal severance fund must be submitted on separate forms.

17. Budget revisions must balance. Net change to revenues must equal the net change to expenditures.

18. **YEAR END BUDGET REVISIONS: NO** budget revision will be accepted at the end of the fiscal year which cannot be reviewed, posted, approved and **RETURNED TO THE GOVERNING BODY PRIOR TO JUNE 30.** This means that the entity should submit its last revision no later than June 15, except in emergency situations.

19. Budget revisions made for the obvious purpose of bringing all line items to zero or greater balances at the **end of the year** after the expenditures have been made will not be approved by this office. The entity must set up budgetary controls to ensure that such year-end corrections of line items which have been over expended do not occur.

20. Budget revisions for Account **#301-01, Property Taxes-Current Year**, which are the result of council having received an amended certificate of valuation from the assessor, must be accompanied by a new levy page and a copy of the amended certificate of value. **(Please NOTE that if the difference in the taxes levied is not a material amount, council may make an adjustment for the difference in uncollectible taxes so that the new amount to be raised by the levy of property taxes remains unchanged.)** This action would not require a revision to the budgeted revenues; however, the entity should still submit to the Auditor's Office a new levy page reflecting the amended value, adjustments and a copy of the amended certificate of valuation.

21. **Special Funds:** In many circumstances council has statutory authority to create, by proper order, special funds for specific purposes. Expenditures must be made only for the purpose for which the special fund was created; however, in the event of a necessity or emergency, the council, **with the approval of the State Auditor**, may transfer money from the special fund to the general fund. When the purpose for which the special fund was created has been accomplished or completed, council may transfer any balance remaining to the general fund.

    The request to transfer money from the special fund to the general fund should include an explanation of the special fund and the reason(s) which necessitate the transfer of the special funds to the general fund.

Revenue Account #369, "Transfers/Contributions From Other Funds" was established to facilitate the transfer of monies from special funds created by council to the general funds.

22. **Reimbursements/Refunds:** Account #381 should be used to reflect refunds/reimbursements to the general fund from external sources which are not material and are used to infrequently to classify, or from rebates from the LG P-Card Program.

Please contact this office if a request to revise the budget is not returned within two (2) weeks.

GLOSSARY OF TERMINOLOGY

Assessed Valuations for Calculating the Reduced "Rolled Back" Levy Rate (see "Rolled Back" Certification"): These values are used to calculate the reduced or rolled back levy rate for regular current expense levies. The values do not include any new property or improvement values, back tax value or incremental value.

Assessor's Valuation Fund: Created under *W. Va. Code § 11-1C-8*. These funds are to be used to fund the ongoing extra costs associated with the valuation and training mandated by this article. The funds are intended to enable assessors to maintain current valuations and to perform the periodic reevaluation required under *W. Va. Code § 11-1C-9. W. Va. Code §11-1C-8* requires that a percent of the regular current expense levies be distributed to the assessor's valuation fund for this purpose. The county commission will exercise no control over this fund, but the clerk of the county commission performs the bookkeeping function for the fund in the same manner as any other county fund.

Bond Levy Rate (Property Tax): A municipality may sell its bonds in accordance with the provisions of *W. Va. Code § 13-1-1 seq.* for such purposes as acquiring, constructing and erecting, enlarging, extending, reconstructing or improving any building, library or museum, or a building or structure for educational purposes or acquiring a recreation park, civic arenas, auditoriums, exhibition halls and theaters, in an amount not to exceed 2.5% of the total taxable assessed value of property. A municipality having three hundred inhabitants or more may issue bonds in an additional sum not exceeding 2.5% of the value of taxable property for the purpose of grading, paving, sewers, and otherwise improving its streets and alleys, or for establishing and maintaining a library or museum for the public use, or a building or structure for educational purposes, or acquiring a recreation park for the public use, or for acquiring, constructing, furnishing, equipping and maintaining civic arenas, auditoriums, exhibition halls and theaters. A bond levy put before the voters must receive 3/5 of the votes cast in favor of the bond levy. A bond levy may not extend for more than 34 years. The levy rate must be deducted from the rate available for current expense pursuant to *W. Va. Code § 11-8-6b* (reference the annotations of this Code Section). Any municipality interested in bond levies should contact the **Municipal Bond Commission** and they should seek bond counsel.

Budget Document (Levy Estimate): A document that sets forth the property tax rates and the general and coal severance fund projected revenues by source and expenditures by department.

Budget Proposal for Elected Officials and Department Heads: This is the detailed request for appropriation from an elected official or department which is broken down by object of expenditures. This document supports the departmental line-item appropriation adopted and approved by council in the budget and is the basis for the recorder or city clerk's bookkeeping and accounting records.

Certificate of Valuation: A form used by the county assessor and county clerk to certify real, personal and public utility valuation to the levying body pursuant to *W. Va. Code § 11-3-6.* The form is prescribed and furnished by the State Department of Tax and Revenue to the county assessor.

Certification of Notice and Public Hearing (Form): The recorder certifies by affixing his/her signature that a Notice of Tax Increase has been published and a public hearing has been conducted regarding the property tax increase.

Classification of Property:

- **Class I:** All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer.
- **Class II:** All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- **Class III:** All real and personal property situated outside of municipalities, exclusive of Classes I and II.
- **Class IV:** All real and personal property situated inside of municipalities, exclusive of Classes I and II.

Conditional Budget Approval: The budget document has been for all practical purposes approved. The entity is required to submit additional information. Satisfactory completion and submission of the requested information generally brings the budget into compliance. The entity must, with a conditional approval, still meet on the 3rd Tuesday in April to officially **lay the levy**.

Current Expense Regular Levy Rate (Property Tax): Property tax revenue generated from the current year's regular levy of property taxes that is available for general current expense.

Excess Levy Rate (Property Tax): *W. Va. Code § 11-8-16 and W. Va. Code § 11-8-17* states that a municipality may provide for an election to increase the levy rates for specific purposes; the levy must receive 60% of the votes cast in favor of the excess levy. The levy may not extend for more than 5 years. Excess Levies are discussed in detail under a separate guideline which is also available on our website.

Fiscal Year: July 1 – June 30

Fund Balance: Unassigned cash available July 1 and accounts receivable due within 60 days after the beginning of the fiscal year.

Incremental Value: The difference in the value certified by the county assessor in the base year in which a TIF development area was established and the current assessed value. This value should not be used in the formulas used to calculate the reduced "rolled back" rate for regular current expense levies.

Itemized Statement: Levy Estimate - Budget Document.

Lay the Levy: The levying body must meet on the 3rd Tuesday in April to officially lay the levy, or, in other words, to officially adopt the proposed property tax levy rates. The levying body may not officially lay the levy until it has first been approved, in writing, by the State Auditor.

Levy Estimate – Budget Document: A document that sets forth the property tax rates and the general and coal severance fund projected revenues by source and expenditures by department.

Levy Order/Rate Sheet: Certifies that the levying body met on the 3rd Tuesday in April to officially lay the levy. The format of the Order is prescribed by the State Auditor and includes the assessed values and property tax rates. This form is similar to the Levy Page and is included in the budget document.

Levy Page: It reflects the assessed valuation for tax purposes (Column E of the Certificate of Value), property tax levy rates for regular current expense levies, excess levies and bond levies and the taxes levied thereon.

Levying Body: A county commission, municipal government or board of education that has been given Constitutional and statutory authority to levy taxes on its citizens.

Municipal Corporation Definitions Pursuant to *W. Va. Code § 5-1-2*: See final page of glossary.

Object of Expenditures: An object of expenditures is a descriptive line item within an expenditure account which supports the appropriation for each departmental line item reported in the budget and on the municipality's books. Objects are broken down into five broad categories: Personal Services; Contractual Services; Commodities; Capital Outlay; and Contributions/Transfers.

Projected Property Tax Collection: The amount of taxes expected or estimated to be received **after** an allowance is made for delinquent taxes, exonerations and tax discounts.

Projected Property Tax Revenue: This is the "gross" amount to be raised by the levy of property taxes. The amount of taxes expected or estimated **before** any allowance is made for delinquent taxes, exonerations and tax discounts.

Property Tax Levy Rates: A tax rate adopted pursuant to *W. Va. Code § 11-8-6b* that is applied to each $100 of assessed valuation on each class of property to generate property tax revenues. Maximum rate for current expense and bond levies as provided by *W. Va. Code § 11-8-6d* is Class I – 12.5¢; Class II - 25¢; Classes III/IV - 50¢. The maximum levy rate for an excess levy is Class I – 6.25¢; Class II – 12.5¢; Classes III/IV - 25¢.

Property Valuation and Training Commission (PVC): This Commission was created under *W. Va. Code § 11-1C-3* and the Commission's powers and duties are reflected under *W. Va. Code § 11-1C-4.* The Commission sits as an oversight committee for the reappraisal and maintenance of valuation effort charged to the county assessor and tax commissioner [State Auditor]. For county budget purposes, the PVTC approves the percent the assessor will receive from each entity's regular levies that will be distributed to the county assessor's valuation fund.

Reduced "Rolled Back" Property Tax Rate: Applies to regular current expense levy rates only. The rate has been adjusted so that it does not generate more than a 103% increase over the previous year's projected property tax revenue. The 103% increase applies to existing property and does not take into consideration the taxes levied on new property and new improvements; therefore, once

the rate has been applied to the Certificate of Valuation which does include new property and improvements, the entity may realize an increase in taxes levied that is greater than 103%. *W. Va. Code § 11-8-6e* anticipated and allows for this type of an increase. The definition assumes that a percentage equal to 2% was approved by the PVC for the assessor's valuation fund.

Regular Levy Rate: or Current Expense Levy; revenue generated from the current year's property taxes that is available for general current expense (general fund).

"Roll Back" Certificate (roll back form or roll back values): A short term for identifying the Assessed Values used for Calculating the Reduced "Rolled Back" Levy Rate certification form. These values are used to calculate the reduced or "rolled back" levy rate for regular current expense levies. The values do not include new property or improvement value, back tax value, or incremental value.

Municipal Corporation Definitions:

W. Va. Code § 8 -1-2. **Definitions of terms**

(A) For the purpose of this chapter:

(1) **"Municipality"** is a word of art and shall mean and include any Class I, Class II and Class III city and any Class IV town or village, heretofore or hereafter incorporated as a municipal corporation under the laws of this state;

(2) **"City"** is a word of art and shall mean, include and be limited to any Class I, Class II and Class III city, as classified in section three of this article (except in those instances where the context in which used clearly indicates that a particular class of city is intended), heretofore or hereafter incorporated as a municipal corporation under the laws of this state, however created and whether operating under (i) a special legislative charter, (ii) a home rule charter framed and adopted or revised as a whole or amended under the provisions of former chapter eight-a of this code or under the provisions of article three or article four of this chapter, (iii) general law, or (iv) any combination of the foregoing; and

(3) **"Town or Village"** is a term of art and shall, notwithstanding the provisions of section ten, article two, chapter two of this code, mean, include and be limited to any Class IV town or village, as classified in section three of this article, heretofore or hereafter incorporated as a municipal corporation under the laws of this state, however created and whether operating under (i) a special legislative charter, (ii) general law or (iii) a combination of the foregoing.

(B) For the purpose of this chapter, unless the context clearly requires a different meaning:

(1) **"Governing Body**" shall mean the mayor and council together, the council, the board of directors, the commission, or other board or body of any municipality, by whatever name called, as the case may be, charged with the responsibility of enacting ordinances and determining the public policy of such municipality; and in certain articles dealing with intergovernmental relations shall also mean the county commission of any county or governing board of other units of government referred to in said articles:

(2) **"Councilmen"** shall mean the members of a governing body, by whatever name such members may be called;

(3) **"Mayor**" shall mean the individual called mayor unless as to a particular municipality a commissioner (in a commission form of government) or the city manager (in a manager form of government) is designated or constituted by charter provision as the principal or chief executive officer or chief administrator thereof, in which even the term "mayor" shall mean as to such municipality such commissioner or city manager unless as to any particular power, authority, duty or function specified in this chapter to be exercised, discharged or fulfilled by the mayor it is provided by charter provision or ordinance that such particular power, authority, duty or function shall be exercised, discharged or fulfilled by the individual called mayor and not by a commissioner or city manager, in which event such particular power, authority, duty or function shall in fact be exercised, discharged or fulfilled in and for such municipality by the individual called mayor: Provided, that in the exercise and discharge of the ex officio justice of the peace, conservator of the peace and mayor's court functions specified in this chapter, the term "mayor" shall always mean the individual called mayor;

(4) **"Recorder"** shall mean the recorder, clerk or other municipal officer, by whatever name called, charged with the responsibility of keeping the journal of the proceedings of the governing body of the municipality and other municipal records;

(5) **"Treasurer"** shall mean the treasurer or other municipal officer, by whatever name called, exercising the power and authority commonly exercised by a treasurer;

(6) **"Administrative authority"** shall mean the officer, commission or person responsible for the conduct and management of the affairs of the municipality in accordance with the charter, general law and the ordinances, resolutions and orders of the governing body thereof;

(7) **"Charter"** shall mean, except where specific reference is made to a particular type of charter, either a special legislative charter (whether or not amended under the provisions of former chapter eight-a of this code or under article four of this chapter, and although so amended, such special legislative charter shall, for the purposes of this chapter, remain a special legislative charter), or a home rule charter framed and adopted or revised as a whole or amended by a city under the provisions of former chapter eight-a of this code or under the provisions of article three or article four of this chapter;

(8) **"Ordinance"** shall mean the ordinances and laws enacted by the governing body of a municipality in the exercise of its legislative power, and in one or more articles of this chapter, ordinances enacted by a county commission;

(9) **"Inconsistent or in conflict with"** shall mean that a charter or ordinance provision is repugnant to the constitution of this state or to general law because such provision (i) permits or authorizes that which the constitution or general law forbids or prohibits, or (iii) forbids or prohibits that which the constitution or general law permits or authorizes;

(10) **"Qualified elector," "elector," "qualified voter" or "legal voter"** shall mean any individual who, at the time the individual offers to vote or at the time the individual participates in any event or activity (such as signing a petition) under the provisions of this chapter for which the individual must be qualified elector, elector, qualified voter or legal voter, is a resident within

the corporate limits of the municipality or within the boundaries of a territory referred to in this chapter, as the case may be, and who (i) has been a resident of the state for one year and of the municipality or territory in question for at least sixty days next preceding such election or date pertinent to any such event or activity, and (ii) in the case of a regular municipal election, special municipal election, municipal public question election or any such municipal event or activity, is duly registered on the municipal registration books set up in the office of the clerk of the county commission of the county in which the municipality or the major portion of the territory thereof is located under the integration of the municipal registration of voters with the "permanent registration system" of the state, or, in the event there be no such integration of the municipal registration of voters, is duly registered in the county in which the individual resides to vote in state-county elections, or (iii) in the case of a territory election, general election or any such territory event or activity, is duly registered in the county in which the individual resides to vote in state-county elections; and any charter provision or ordinance establishing a voting residency requirement different than that in this definition provided shall be of no force and effect; and in any case where a particular percentage of the qualified electors, electors, qualified voters or legal voters is required under the provisions of this chapter in connection with any such event or activity as aforesaid, the percentage shall be determined on the basis of the number of qualified electors, electors, qualified voters or legal voters, as of the time of such event or activity, unless it is impracticable to determine such percentage as of such time and it is provided by ordinance, resolution or order that the percentage shall be determined on the basis of the number of qualified electors, electors, qualified voters or legal voters, as of the date of the last preceding election (whether a general election, regular municipal election or special municipal election and whether or not they voted at such election) held in such municipality or territory, as the case may be;

(11) **"Public question"** shall mean any issue or proposition required to be submitted to the qualified voters of a municipality or of a territory referred to in this chapter for decision at an election, as the case may be;

(12) **"Inhabitant"** shall mean any individual who is a resident within the corporate limits of a municipality or within the boundaries of a territory referred to in this chapter, as the case may be;

(13) **"Resident"** shall mean any individual who maintains a usual and bona fide place of abode within the corporate limits of a municipality or within the boundaries of a territory referred to in this chapter, as the case may be;

(14) **"Freeholder"** shall mean any person (and in the case of an individual one who is sui juris and is not under a legal disability) owning a "freehold interest in real property";

(15) **"Freehold interest in real property"** shall mean any fee, life, mineral, coal or oil or gas interest in real property, whether legal or equitable, and whether as a joint tenant or a tenant in common, but shall not include a leasehold interest (other than a mineral, coal or oil or gas leasehold interest), a dower interest, or an interest in a right-of-way or easement, and the freehold interest of a church or other unincorporated association shall be considered as one interest and not as an individual interest or each member thereof;

(16) **"County commission"** shall mean the governmental body created by section twenty-two, article eight of the constitution of this state, or any existing tribunal created in lieu of a county commission;

(17) **"Code"** shall mean the code of West Virginia, one thousand nine hundred thirty-one, as heretofore and hereafter amended; and

(18) **"Person"** shall mean any individual, firm, partnership, corporation, company, association, joint-stock association, or any other entity or organization of whatever character or description.

(C) The term **"intergovernmental relations"** is used in this chapter to mean undertakings and activities which may be undertaken or engaged in by two or more units of government acting jointly, and in certain headings in this chapter to call attention to the fact that the provisions under such headings apply to units of government in addition to municipalities.

(D) For the purpose of this chapter, unless the context clearly indicates to the contrary, words importing the masculine gender shall include both the masculine and feminine gender, and the phrase "charter framed and adopted or revised as a whole or amended (or words of like import) under the provisions of former chapter eight-a of this code" shall include a charter framed and adopted or revised as a whole or amended under the provisions of former article two of former chapter eight of this code.

Statutory Provisions

West Virginia Code that is referenced in this guideline which are directly or indirectly related to the budget process are listed below:

W.Va. Code § 6-9-2. **Uniform system of accounting and reporting and reporting for local governmental offices and agencies; form and uniform system for receipts; additional power and authority**

The chief inspector shall formulate, prescribe and install a system of accounting and reporting in conformity with the provisions of this article, which shall be uniform for all local governmental offices and agencies and for all public accounts of the same class and which shall exhibit true accounts and detailed statements for all public funds collected, received and expended for any purpose by all local governmental officers, employees or other persons. The accounts shall show the receipt, use and disposition of all public property under the control of local governmental officers, employees or other persons and any income derived there from and of all sources of public income, the amounts due and received from each source, all receipts, vouchers and other documents kept or required to be kept and necessary to identify and prove the validity of every transaction, all statements and reports made or required to be made for the internal administration of the office to which they pertain and all reports published or required to be published for the information of the people regarding any and all details of the financial administration of public affairs. The chief inspector shall prescribe receipt forms for all local governmental offices and agencies and shall formulate, prescribe and install a uniform system with respect to the utilization, processing and disposition of receipts given as evidence of moneys or property collected or received by local governmental offices and agencies. The chief inspector shall also formulate, prescribe and install a system of accounting for the civil accounts of the offices of the magistrates, which shall exhibit true accounts and detailed statements of the services rendered, the name and address of the persons for whom rendered, the charges made and collected therefore and other information as may be necessary to identify the transaction.

The chief inspector is vested and charged with the duties of administering and enforcing the provisions of this article and is authorized to promulgate and to enforce such rules as may be necessary to implement the administration and enforcement. The chief inspector shall use due diligence to ensure that all reports and audits are issued in a timely manner and to comply with all federal audit and bonded indebtedness requirements so as not to jeopardize the entity's funding. The power and authority herein granted shall be in addition to all other power and authority vested by law in the state tax commissioner [State Auditor] as chief inspector or otherwise.

W.Va. Code § 6-9-3. **Separate accounts for different appropriations or funds, departments, undertakings, etc.; transfer of unexpended balances**

Separate accounts shall be kept for every appropriation or fund made or levied by a local governing body, showing the date and manner of each payment made out of the funds provided by such appropriation or levy, the name, address and vocation of each person, organization, corporation or association to whom paid, and for what purpose paid. Separate accounts shall be kept for each

department, public improvement, undertaking, institution and public service industry under the jurisdiction of every local governing agency; and all service rendered by or property transferred from one department, public improvement, undertaking, institution or public service industry to another shall be paid for at its true and full value by the department, public improvement, undertaking, institution or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another department, public improvement, undertaking, institution or public service industry. All unexpended balances or appropriations shall be transferred to the credit of the fund from which originally appropriated or levied whenever the account with an appropriation is closed.

W.Va. Code § 11-3-19. **Property books; time for completing; extension of levies; copies**

" . . .The assessor shall, as soon as practicable after the levy is laid, extend the levies on the land and personal property books, and shall forthwith make three copies of the land books and two copies of the personal property books with the levies extended; one of the copies of the land books shall be delivered to the sheriff not later than June 7, one copy shall be delivered to the clerk of the county commission not later than July 1, and one copy shall be sent to the State Auditor not later than July 1. One of the copies of the personal property books shall be delivered to the sheriff and one copy shall be delivered to the clerk of the county commission on or before the same date fixed above for the delivery of the land books. The copies shall be official records of the respective officers . . ."

W.Va. Code §11-1C-8(b):

(b) During the fiscal year commencing July 1, 1994, and thereafter as necessary, any county receiving moneys provided by the valuation commission under this section shall use the county's valuation fund receipts which exceed the total amount received in the fiscal year ending June 30, 1994, and such other portion of the county's valuation fund receipts that may be required by the valuation commission, to repay the valuation commission the money received plus accrued interest: Provided, That the fund should not drop below one percent of the total municipal, county commission and county school board revenues generated by application of the respective regular levy rates.

W.Va. Code § 11-8-9. **Meetings of local levying bodies.**

(a) Each local levying body shall hold a meeting or meetings between the seventh and twenty-eighth days of March for the transaction of business generally and particularly for the business herein required.

(b) When a levy is placed on the ballot for consideration during a primary election, each local levying body may extend its time to meet as a levying body until the first day of June of that year.

(c) The State Auditor shall propose rules for legislative approval in accordance with article three, chapter twenty-nine-a of this code to implement the purposes of this subsection. The proposed rules shall include a procedure for a local levying body to apply for permission to extend the time to meet as a levying body, requiring the local levying body to cite the reason a timely meeting was

not held and that the meeting, if approved by the State Auditor, be held in compliance with article nine-a, chapter six of this code relating to open governmental proceedings at a time set by the State Auditor.

(1) The State Auditor shall require all levying bodies to file a report of their meetings as required in this article with the State Auditor on or before the first day of April.

(2) The State Auditor shall notify any levying body, which has not filed a report of their meetings to the State Auditor by the first day of April, that the levying body must meet and file a report of that meeting no later than the fifteenth day of April.

(3) For any meeting after the fifteenth day of April, the State Auditor, may allow a late meeting and late report on or before the first day of May, if the State Auditor finds good cause to so allow a meeting and report to be filed after the fifteenth day of April and not later than the first day of May.

W.Va. Code § 11-8-14. **Levy estimate by municipality; certification to tax commissioner and publication**

A municipal governing body shall, at the session provided for in section nine, ascertain the fiscal condition of the corporation, and make an itemized statement setting forth:

(1) The amount due and the amount that will become due and collectible from every source during the current fiscal year except from the levy of taxes to be made for the year;

(2) The interest, sinking fund and amortization requirements for the fiscal year of bonded indebtedness, legally incurred upon a vote of the people as provided by law, prior to the adoption of the Tax Limitation Amendment;

(3) Other contractual indebtedness, not bonded, legally incurred prior to the adoption of the Tax Limitation Amendment, owing by the municipality;

(4) All other expenditures to be paid out of the receipts of the municipality for the current fiscal year with proper allowance for delinquent taxes, exonerations and contingencies;

W.Va. Code § 11-8-14a. **Adjourned session of municipal governing body to hear objections; approval of levies by tax commissioner; first levy for bonded indebtedness and indebtedness not bonded, then for current expenses**

The governing body of a municipality when it reconvenes on the 3rd Tuesday in April shall proceed in a manner similar in all respects to that provided for in section ten-a of this article.

The governing body shall not finally enter any levy until it has been approved in writing by the state tax commissioner [State Auditor]. After receiving such approval, the governing body shall enter the statement as approved in its record of proceedings, together with the written approval.

The governing body shall levy as many cents per hundred dollars' assessed valuation on each class of property in the municipality as will produce the amounts, according to the last assessment, shown to be necessary by the statement in the following order:

First, for the bonded debt and for the contractual debt not bonded, if any, of the municipality incurred prior to the adoption of the Tax Limitation Amendment

Second, for general current expenses

The rates of levy for each purpose shall not exceed the amounts fixed by section six-d unless another rate is authorized by the tax commissioner [State Auditor] in accordance with this article. When less than the maximum levies are imposed, the levies on each class of property shall be in the same proportions as the maximums authorized.

W.Va. Code § 11-8-18. **Tax commissioner to furnish forms of statements and attorney general to furnish forms for elections**

The tax commissioner [State Auditor] shall prepare and furnish forms and instructions for making the statement required in sections ten, twelve, and fourteen of this article. The attorney general shall prepare and furnish forms and instructions for the holding of any election authorized by this article.

W.Va. Code § 11-8-25. **Funds expended only for purposes for which raised**

Except as otherwise provided in this article, boards, or officers expending funds derived from the levying of taxes shall expend the funds only for the purposes for which they were raised.

W.Va. Code § 11-8-26. **Unlawful expenditures by local fiscal body**

(a) Except as provided in sections fourteen-b, twenty-five-a and twenty-six-a of this article, a local fiscal body shall not expend money or incur obligations:

(1) In an unauthorized manner;

(2) For an unauthorized purpose;

(3) In excess of the amount allocated to the fund in the levy order; or

(4) In excess of the funds available for current expenses

(b) Notwithstanding the foregoing and any other provision of law to the contrary, a local fiscal body of its duly authorized officials may not be penalized for a casual deficit which does not exceed its approved levy estimate by more than three percent; Provided, That such casual deficit is satisfied in the levy estimate for the succeeding fiscal year: Provided, however, That in calculating a deficit for purposes of this section, account shall not be taken of any amount for which the local fiscal body may be liable for the unfunded actuarial accrued liability of the West Virginia Retiree Health Benefit

Trust Fund or any amount allocated to the local fiscal body as an employer annual required contribution that exceeds the minimum annual employer payment component of the contribution, all as provided under article sixteen-d, chapter five of this code.

W.Va. Code § 11-8-26a. **Revision of levy estimate**

The tax commissioner [State Auditor] shall, by uniform regulations, provide for the revision of the levy estimate of a county court [county commission] or municipality to permit expenditures for purposes for which no appropriation or an insufficient appropriation was made in the annual levy estimate as approved by the tax commissioner [State Auditor]. The revision shall be made only with the prior written approval of the tax commissioner [State Auditor].

W.Va. Code § 11-8-27. **When Indebtedness, contracts or drafts are void**

Any indebtedness created, contract made, or order or draft issued in violation of sections twenty-five and/or twenty-six of this article shall be void.

W.Va. Code § 11-8-28. **Suit to recover unlawful expenditure or to cancel obligation**

Whenever a fiscal body expends money or incurs obligations in violation of sections twenty-five and/or twenty-six of this article, suit shall be instituted by the prosecuting attorney of the county or the attorney general of the state, in a court of competent jurisdiction to recover the money expended or to cancel the obligation, or both.

W.Va. Code § 11-8-29. **Personal liability of official participating in unlawful expenditure**

A person who in his official capacity negligently participates in the violation of either section twenty-five or section twenty-six of this article shall be personally liable, jointly and severally, for the amount illegally expended.

W.Va. Code § 11-8-30. **Recovery of unlawful expenditure from participating official by action; costs**

A person who in his official capacity negligently participates in an illegal expenditure may be proceeded against for the recovery of the amount illegally expended. The political subdivision concerned, a taxpayer of the subdivision, the state tax commissioner [State Auditor] or a person prejudiced may bring the proceeding.

All moneys recovered in these proceedings shall be paid into the treasury of the proper fiscal body and credited to the proper fund. Recovery in these proceedings shall, in all cases, include the principal and interest on the principal at a reasonable rate of interest as set by the court in the judgment order and may include in the discretion of the court, a penalty of not more than twenty five percent of the aggregate amount of the judgment and interest.

If the plaintiff prevails, he shall recover against the defendant, the costs of the proceedings, including a reasonable attorney's fee to be fixed by the trial court and included in the taxation of costs.

W.Va. Code § 11-8-31. **Criminal liability of official violating provisions of article; proceeding for removal**

A person who in his official capacity willfully violates the provisions of this article shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than five hundred dollars, or confined in jail not more than one year, or both. Upon conviction he shall also forfeit his office: Provided, That no liability shall arise under the provisions of this section so far as obligations may have been incurred or may be incurred prior to the time tax levies may be made under the provisions of this article by fiscal bodies having for their purpose the maintenance and operation of free schools or other governmental functions for the fiscal year one-thousand nine hundred thirty-three/one-thousand nine hundred thirty-four.

Proceedings for the removal of a member of a local fiscal body who has willfully or with gross negligence violated any of the provisions of this article shall be brought and maintained in accordance with and shall be subject to the provisions of section seven, article six, chapter six of the code.

An attested copy of the petition and the charges contained therein shall be served upon the defendants at least twenty days prior to the date of hearing. No other pleading or notice of the proceedings shall be necessary.

If any person in his or her official capacity participates in an illegal expenditure and in so doing acts in accordance with and upon the advice of his or her statutory attorney or duly appointed attorney, which advice was asked for, received and given in good faith, such person so acting shall not be deemed guilty of gross negligence or of willfully violating any of the provisions of this article but may be found to have so acted in a negligent manner and may be proceeded against for the recovery of the amount illegally or improperly expended, both personally or upon his or her official bond.

W.Va. Code § 11-8-31a. **Recovery of attorneys' fees authorized**

The governing body of the governmental entity of which a person is an official is hereby authorized to reimburse such person for the reasonable amount of such person's attorney fees in any case:

(a) Wherein such person has successfully defended against an action seeking his or her removal from office, or

(b) Wherein such person has successfully defended against any action seeking the recovery of moneys alleged to have been wrongfully expended

In either case, such governing body shall have authority to determine if such reimbursement is warranted and the reasonableness of the amount sought to be recovered.

W.Va. Code § 11-8-32. **Publication**

The requirement of publication under this article shall be met by publication as a Class II-O legal advertisement in compliance with the provision of article three [W.Va. Code § 59-3-1 et. seq.], chapter fifty-nine of this Code, and the publication area for such publication shall be the taxing unit.

W.Va. Code § 11A-1-6. **When collection to commence**

The sheriff shall commence collection of current taxes on July 15, or as soon thereafter as he receives copies of the land and personal property books.

W.Va. Code § 11A-1-8. **Notice of time and place for payment; mailing of tax tickets**

. . .the sheriff shall send to every person owing real or personal property taxes a copy of such taxpayer's annual tax ticket or tickets showing what tax is due and how such tax may be paid. Such copy shall be sent to the last known address of such taxpayer by first class United States mail.

Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed as a result of the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or penalty.

W.Va. Code § 11A-1-15. **Payment by sheriff to municipal and county board of education treasuries**

Each month the sheriff shall pay all moneys collected for any municipal corporation and the county board of education into the respective treasuries of such municipal corporation and county board of education, payment to be made on or before the tenth day of each month of all moneys collected during the preceding month for such municipal corporation and the county board of education . . .

CERTIFICATE OF VALUATION

Name of Municipality or City (Levying Body)

County Name (County)

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 2009.

	Column A Total Assessed Value Includes Back Tax New Property & Incremental Value	Column B All Other Exempt Value	**Column C** Gross Assessed (Col A plus Col B)	Column D Homestead Exempt Value	**Column E Assessed Value Tax Purposes**
Class I	0	0	0		
Personal Property	0	0	0		0
Public Utility	0	0	0		0
Total Class I	0	0	0		0
Class II					
Real Estate	300,000,000	700,000	300,700,000	40,000,000	260,000,000
Personal Property	300,000	0	300,000	200,000	100,000
Total Class II	300,300,000	700,000	301,000,000	40,200,000	260,100,000
Class III					
Real Estate	n/a	n/a	n/a		n/a
Personal Property	n/a	n/a	n/a		n/a
Public Utility	n/a	n/a	n/a		n/a
Total Class III	0	0	0		0
Class IV					
Real Estate	150,000,000	180,000,000	330,000,000		150,000,000
Personal Property	100,000,000	50,000	100,050,000		100,000,000
Public Utility	30,000,000	0	30,000,000		30,000,000
Total Class IV	280,000,000	180,050,000	460,050,000		280,000,000
Total For Levying Body	580,300,000	180,750,000	761,050,000	40,200,000	540,100,000

Given under our hands this _____ day of _____, 20__

County Clerk

Assessor

The above certificate must be in the hands of the levying body no later than March 3. (W. Va. Code § 11-3-6) 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 as assessed by the Board of Public Works. To avoid confusion this joint certificate is used.

Assessed Values for Calculating Reduced (Rolled Back) Levy Rates

Name of Municipality (Levying Body) | County Name (County)

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 2009.

	Column A Assessed Valuation For Tax Purposes	Column B New Property and Back Tax Property	**Column C** TIF Tax Incremental Financing Value	**Column D** Assessed Valuation For Tax Purposes Minus New 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	260,000,000	11,000,000		249,000,000
Personal Property	100,000	0		100,000
Total Class II	260,100,000	11,000,000	0	249,100,000
Class III				
Real Estate	n/a	n/a	n/a	n/a
Personal Property	n/a	n/a	n/a	n/a
Public Utility	n/a	n/a	n/a	n/a
Total Class III	0	0	0	0
Class IV				
Real Estate	150,000,000	1,800,000	0	148,200,000
Personal Property	100,000,000	0	0	100,000,000
Public Utility	30,000,000	0	0	30,000,000
Total Class IV	280,000,000	1,800,000	0	278,200,000
Total For Levying Body	540,100,000	12,800,000	0	527,300,000

Given under our hands this _____ day of _____, 20____

County Clerk

Assessor

The above certificate must be in the hands of the levying body no later than March 3. (W. Va. Code § 11-3-6) 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 as assessed by the Board of Public Works. To avoid confusion this joint certificate is used.

CALCULATING REDUCED "Rolled Back" LEVY RATE
2010 - 2011

CLASS		ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class I	$	N/A	X	0.01	=	$ 0
Class 2		249,100,000	X	0.02	=	4,982,000
Class 4		278,200,000	X	0.04	=	11,128,000
Total All Classes	$	**527,300,000**		**(Total WAV)**		$ **16,110,000**

Projected Property Tax Revenue from current year regular current expense levy: (See page 3 of the current year budget document) $ 1,780,000

is multiplied by **(101% + % for assessor's valuation fund)**
generally 103%. Please consider the % approved for your assessor when determining the total percentage to be used for this multiplication. $ 1,833,400

is divided by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)** $ 16,111,000

The result of this division is then multiplied X 100
(use 4 decimal places here) 0.1138

and this will = the Class 1 Levy Rate in cents per $100 of assessed valuation (use 2 decimal places here) 11.38¢

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class I Rate 11.38 ¢ X 2 = Class 2 Rate 22.76 ¢

Class I Rate 11.38 ¢ X 4 = Class 4 Rate 45.52 ¢

NOTE: Do Not Use Rates In Excess Of 2 Decimal Points

CALCULATING REDUCED "Rolled Back" LEVY RATE
2010 - 2011

CLASS		ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class I	$	N/A	X	0.01	=	$ 0
Class 2		249,100,000	X	0.02	=	4,982,000
Class 4		278,200,000	X	0.04	=	11,128,000
Total All Classes	$	**527,300,000**		**(Total WAV)**		$ **16,110,000**

Projected Property Tax Revenue from current year regular current expense levy: (See page 3 of the current year budget document) $ 1,780,000

is multiplied by **(110% + % for assessor's valuation fund)**
max 112%. The amount of increase may be calculated anywhere between 103% and 112%. The percent used for the multiplication is driven by the percent approved for your assessor & the increase desired by the entity: $ 1,993,600

is divided by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)** $ 16,111,000

The result of this division is then multiplied X 100
(use 4 decimal places here) 0.1237

and this will = the Class 1 Levy Rate in cents per $100 of assessed valuation (use 2 decimal places here) 12.37¢

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class I Rate 12.37 ¢ X 2 = Class 2 Rate 24.74 ¢

Class I Rate 12.37 ¢ X 4 = Class 4 Rate 49.48 ¢

NOTE: Do Not Use Rates In Excess Of 2 Decimal Points

NOTICE OF PROPOSED TAX INCREASE

The **Name of Municipality** proposes to increase property tax levies

1. **Appraisal/Assessment Increase:** Total assessed value of property, excluding additional assessments due to new or improved property, exceeds last year's total assessed value of property by 13%.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of property tax as last year, when multiplied by the new total assessed value of property with the exclusions mentioned above, per $100 of assessed value on each class of property, would be:

	Lowered Tax Rates
Class I	11.38¢
Class II	22.76¢
Class IV	45.52¢

3. Effective Rate Increase: The governing body of the **Name of Municipality** proposes to adopt a tax rate per $100 of assessed value on each class of property as follows:

	Proposed Rate	Effective Tax Rate Increase	Percent of Increase
Class I	12.37¢	0.99	9%
Class II	24.74¢	1.95	9%
Class IV	49.48¢	3.96	9%

4. Revenue produced last year: $1,850,000

5. Revenue projected under the effective rate increase: $161,600

6. Revenue projected from new property or improvements: $36,349

7. General areas in which the revenue is to be allocated: General government, public safety, social services, police department, etc.

A public hearing on the increases will be held on Monday, March 17, 2010 at **Location, Street Address, Municipality, WV.** A decision regarding the rate increase will be made following the public hearing.

The following explanation is given for calculating each of the amounts reflected in the Notice of Proposed Tax Increase:

1. Calculation the percentage of increase; for this calculation please use:

Rolled Back Certification for FYE (New Budget Year)	527,350,000
Subtract Certificate of Valuation for FYE (Prior Budget Year)	(460,000,000)

The difference is divided by the Rolled Back	67,350,000
Certification for FYE (New Budget Year) X 100	13%

2. The lowered rate is the rate that generates a 103% of the previous year's projected tax revenue; the gross taxes levied. This rate does not require the governing body to conduct a public hearing.

Class I	11.38 ¢
Class II	22.76 ¢
Class IV	45.52 ¢

3. Effective Tax Rate Increase is defined by statute as: The difference between the proposed tax rate and the lowered tax rate DIVIDED BY the Lowered Rate:

	Proposed Rate		Lowered Rate		Numerical Difference	Percent of Difference
Class I	12.37 ¢	-	11.38 ¢	=	0.99 / 11.38	9%
Class II	24.74 ¢	-	22.76 ¢	=	1.95 / 22.76	9%
Class IV	49.48 ¢	-	45.52 ¢	=	3.96 / 45.52	9%

4. Revenue Produced Last Year is the GROSS TAXES LEVIED from the Levy Page of the <u>Prior</u> Budget Year budget: $1,850,000

5. Revenue Projected under the effective tax increase is the taxes levied using the effective tax rate increase applied to Column E of the <u>New</u> budget year:

	New Budget Year Certificate of Valuation	Effective Tax Increase	Revenue Projected
Class II	260,100,000	1.95	50,720
Class IV	280,000,000	3.96	<u>110,880</u>
			161,600

6. Revenue projected from new property and improvements: The difference in the New Budget Year Certificate of Valuation (Column E) and the New Budget Year Rolled Back Certification (Column D). Extend the taxes on the difference by applying the "higher" proposed tax rate to the numerical difference in value:

	New Budget Year Certificate of Value Column E		New Budget Year Roll Back Value Column D		Differences in Value is New Property	Higher Proposed Rate	Revenue Projected from New Property
Class II	260,100,000	-	249,100,000	=	10,950,000	24.74 ¢	27,090
Class IV	280,000,000	-	278,200,000	=	1,800,000	49.48 ¢	<u>9,25</u>
							36,349

Name of Municipality, WV
LEVY ORDER AND RATE SHEET
20___ - 20___

The following is a true copy from the record of orders entered by this entity on the ___ day of April, 20___.

SIGNATURE: _____

Municipal Clerk or Recorder

Current Year		**Column E Certificate of Valuation Assessed Value for Tax Purposes**	**Levy Rate/$100**	**Taxes Levied**
Class I				
	Personal Property	$ 0	11.38	$ 0
	Public Utility	0		0
Total Class I		$ 0		$ 0
Class II				
	Real Estate	$ 260,000,000	22.76	$ 591,760
	Personal Property	100,000		228
Total Class II		$ 260,100,000		$ 591,988
Class IV				
	Real Estate	$ 150,000,000	45.52	$ 682,800
	Personal Property	100,000,000		455,200
	Public Utility	30,000,000		136,560
Total Class IV		$ 280,000,000		$ 1,274,560
Total Value & Projected Revenue		$ **540,100,000**		$ **1,866,548**
	Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	93,327
	Less Tax Discounts		2.00%	35,464
	Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection				**1,737,757**
	Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	34,755
	Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			$ **1,703,002**

Name of Municipality, WV
LEVY ORDER AND RATE SHEET SUPPLEMENT
Name of Excess Levy #1
20___ - 20___

The following is a true copy from the record of orders entered by this entity on the ___ day of April, 20___.

SIGNATURE _____

Municipal Clerk or Recorder

		Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year				
Class I				
	Personal Property	$ 0	5.250	$ 0
	Public Utility	0		0
Total Class I		$ 0		$ 0
Class II				
	Real Estate	$ 260,000,000	10.500	$ 273,000
	Personal Property	100,000		105
Total Class II		$ 260,100,000		$ 273,105
Class IV				
	Real Estate	$ 150,000,000	21.000	$ 315,000
	Personal Property	100,000,000		210,000
	Public Utility	30,000,000		63,000
Total Class IV		$ 280,000,000		$ 588,000
Total Value & Projected Rev.		$ 540,100,000		$ 861,105
	Less Delinquencies, Exonerations & Uncollectable Taxes		5.00% . . .	43,055
	Less Tax Discounts		2.00% . . .	16,361
	Net Amount to be Raised by Levy For Budget Purposes:			$ **801,689**

WEST VIRGINIA

State Auditor's Office

Municipal Uniform Chart of Accounts



Local Government Services Division
200 West Main Street
Clarksburg, West Virginia 26301
Phone: 304-627-2415 or 1-877-982-9148

MUNICIPAL UNIFORM CHART OF ACCOUNTS
PURPOSE
(Updated November 2010)

The State Auditor shall be ex officio the chief inspector and supervisor of public offices. The chief inspector is required to formulate, prescribe and install a system of accounting and reporting which is uniform for all county governments. *W. Va. Code § 6-9-2*

The chart of accounts is designed to provide a uniform and orderly list from which the municipality may select the accounts applicable to their own accounting needs.

Governmental Accounting Standards Board Statement 34 (GASB 34) significantly changes financial reporting standards for state and local governments. As a result of changes made in the formats used for financial statement reporting the uniform chart of accounts was amended to facilitate the preparation of financial reports. These changes took effect July 1, 2001. Since that date several other GASB statements has been issued and changes were made to fund and account numbers. These additions have been included in this printing.

Please note that any new revenue or expenditure accounts assigned during the fiscal year are automatically included in the Levy Estimate (Budget) document that you receive each February. A review of the Budget document each year will give you an opportunity to pencil in to the uniform chart of accounts any additional accounts that have been assigned during the year. In addition, we will periodically update the uniform chart of accounts via email. Disks and hard copies are available upon request.

Please keep in mind all fund and account numbers must be assigned by the chief inspector. If you need a number assigned, please contact:

Ora Ash, Deputy State Auditor
State Auditor's Office
Local Government Services Division
Phone: 304-627-2415 or toll-free 1-877-982-9148 ext. 5114

CONTACT INFORMATION

Address

West Virginia State Auditor Office
Local Government Services Division
200 West Main Street
Clarksburg, WV 26301

Telephone

Clarksburg Local: 1-304-627-2415
Charleston Local: 1-304-558-2251
Toll Free: 1-800-982-9148

Fax: (304) 627-2417

Ora Ash

Deputy State Auditor
Local Government Services
Ext. # 5114

Shellie Humphrey

Budget-Finance Specialist
Ext. # 5119

Tiffany Hess

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Entire Department: lgs@wvsao.gov

Website

http://www.wvsao.gov
Link: Local Government

MUNICIPAL UNIFORM CHART OF ACCOUNTS
ACCOUNT NUMBER STRUCTURE

The standard account number assigned will be 9 digits, consisting of three sets of three digits.

1. The first set of 3 digits represent the **FUND NUMBER**. See the section on funds for a definition of the various funds.

2. The second set of 3 digits represent the **BASIC ACCOUNT NUMBER**. This number is for assets, liabilities, fund balances, revenues, and expenditures accounts.

3. The last set of 3 digits represent the **SUB ACCOUNT NUMBER** of the basic account numbers for **assets, liabilities, fund balances, and revenues accounts**. Currently, except for taxes, these sub account number are assigned by the county.

   The last set of 3 digits represent the **OBJECT OF EXPENDITURE** for **expenditure accounts**. The object of expenditures can be further broken down by the county by using SUB ACCOUNT NUMBERS assigned by the county.

Examples of Account Numbers

Property Tax revenues are the only revenues accounts with assigned numbers by the Auditor's Office. Other revenues lines Sub Account Numbers are assigned by the municipality. The Account number for current year property tax revenues would be for the General County Fund: 001 (Fund Number) 301 (Basic Account Number) 001 (Current year taxes) or 001-301-001.

As an example of a revenue number, the number for the Coal Severance Tax Revenue would be: 002 (Fund Number) 305 (Coal Severance Tax Revenues) 000 (No sub account number assigned) or 002-305-000

An example of a expenditure number for Mayor's Office postage account in the General County Fund is 001 (Fund Number) 402 (Basic Account Number) 218 (Object of Expenditure). The number would be: 001-402-218

MUNICIPAL UNIFORM CHART OF ACCOUNTS

CONTENTS

(Updated November 2010)

	Quick Reference	Chart of Account
FUND NUMBERS	1	01-999
ASSETS & OTHER DEBITS	2	100-199
LIABILITIES & OTHER CREDITS	3	200-279
FUND BALANCE NUMBERS	4	280-299
REVENUE ACCOUNTS	5-6	300-399
EXPENDITURE ACCOUNTS	7-8	400-999
OBJECT OF EXPENDITURES	9-10	101-699

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS - QUICK REFERENCE
(Updated November 2010)

Fund:	Fund Number
Agency	900-902
Airport	403
Ambulance	411
Bridge	203-206
Building Commission	251
Capital Reserve	254
Cemetery	014
Cemetery	210-212
Cemetery	422
Central Garage	500
City Garage	421
Civic Center	402
Civic Center/Auditoriums/Community Cent.	213-216
Coal Severance	002
Cultural	217-219
Curb/Gutter Assessments	024
Development Authority (Gov Fund)	013
Development Authority (Proprietary Fund)	418
Dog and Kennel	015
Duplicating	502
Electric	413
Emergency Communications 911	020
Employee Health Benefits	509
Employment Security-Self Insured	018
Federal Government Grants	009-011
Federal Government Grants	080-089
Ferry	415
Financial Stabilization Fund	003
Firemen's Pension & Relief Fund	601
Floodwall Board	005
Garbage/Landfill	404
Gasoline	506
General Fund	001
General Maintenance & Repair	220
General Obligation Issues	100-103
Health Department	019
Hospital	410
Industrial Park	419
Information Services	504
Infrastructure	200-202
Internal Service	510-512
Investigative Services	021
Library	008
Maps & Photos	416
Motor Pool	501
Municipal Building Commission	420
Municipal Employees Pension Fund	602
Other Grants	095-099
Other Revenue Issue	106-108
Park Board	006
Parking	406, 425
Park	408
Parks and Recreation	207-209
Planning Authority	007
Policemen's Pension & Relief Fund	600
Pools	407
Printing Services	503
Purchasing	505
Recycling	405
Rural Technology	423
Sewer	401
Sewer Assessments	023
Sewer Revenue Bonds	105
Special Construction Funds	252-253
Special Excess Levies	075-079
Special Projects	035-049
State Grants	012
State Grants	090-094
Storm Water Management	426
Street Assessments	022
Streets	417
Toll Bridge	414
Transfer Station	412
Transit	409
Trust	300-303
Trust	700-703
TV Cable	424
Unemployment Compensation	508
Water	400
Water Revenue Bonds	104
Workers Compensation	507

MUNICIPAL UNIFORM CHART OF ACCOUNTS
ASSET NUMBERS - QUICK REFERENCE
(Updated November 2010)

Asset Account	Account Number
Accrued Interest Purchased	123
Cash	101
Customer's Account's Receivable	111
Due from Other Funds	114
Due from Other Government Units	115
Estimated Uncollectible Taxes (Credit)	112
Exonerations - Estimated (Credit)	113
Fixed Assets - Building	131
Fixed Assets - Construction in Progress	134
Fixed Assets - Equipment	133
Fixed Assets - Land	130
Fixed Assets - Leased	135
Fixed Assets - Other Improvements	132
Infrastructure	136
Intangibles	137
Interest Receivables	117
Inventories of Materials and Supplies	120
Investments	125
Other Receivables	116
Petty Cash	106
Prepaid Expenses	122
Special Assessments Receivable	110
Taxes Receivable	109

MUNICIPAL UNIFORM CHART OF ACCOUNTS
LIABILITY NUMBERS - QUICK REFERENCE
(Updated November 2010)

Liability Account	Account Number
Accounts Payable	201
Bonds Payable in Current Year	243
Bonds Payable in Future Years	244
Capital Lease	245
Charities Deductions Payable	226
Compensated Absences	219
Contracts Payable	206
Deferred Revenues	239
Dormant Checks	235
Due to Other Funds	215
Due to Other Governmental Units	210
Exonerations Due to Taxpayer	238
F.I.C.A. Taxes Payable	221
Federal Withholding Taxes Payable	222
Insurance Deductions Payable	225
Notes Payable (Current)	203
Notes Payable (Non-current)	247
OPEB Other Post Employment Benefits Payable (Current)	218
OPEB Other Post Employment Benefits Payable (Non-current)	246
Other Payroll Deductions Payable	227
Parking Fees Withheld	230
Performance Bonds	237
Prepaid Licenses	242
Retirement Contributions Payable	224
Salaries & Wages Payable	220
State Withholding Taxes Payable	223
Taxes Collected in Advance	241
Unclaimed Property Liability	234
Unemployment Compensation Payable	228
User Fee Collected in Advance (assigned March 16, 2004-Charleston)	240
Utilities Customer's Deposits	236
Workers' Compensation Payable	229

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND BALANCE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Fund Balance Account	**Account Number**
Assigned Fund Balance	298
Committed Fund Balance	297
Nonspendable Fund Balance	295
Restricted Fund Balance	296
Unassigned Fund Balance (Old term: Unencumbered Fund Balance)	299

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Code	Description	Account Numbers
(T)	Taxes	301-319
(FF)	Fines & Forfeitures	320-324
(LP)	Licenses & Permits	325-331
(CS)	Charges for Services	332-364
(I)	Intergovernmental	365-377
(M)	Miscellaneous	378-399

Breakdown of 301 Property Tax Account Number

Account	Account Number	Account	Account Number
Current Year for Current Exp	301-01	Tax Loss Restoration	301-12
1st Year	301-02	Excess Levy	301-90
2nd Year	301-03	Excess Levy	301-91
3rd Year	301-04	Excess Levy	301-92
4th Year	301-05	Excess Levy	301-93
Supplemental Taxes	301-06	Excess Levy	301-94
Surplus	301-07	Excess Levy	301-95
Delinquent & Non-entered Land Fund	301-08	Excess Levy	301-96
Redemption from State Auditor	301-09	Excess Levy	301-97
5th and any other prior year taxes	301-10	Excess Levy	301-98
Tax Lien Surplus	301-11	Excess Levy	301-99

MUNICIPAL UNIFORM CHART OF ACCOUNTS

REVENUE NUMBERS - QUICK REFERENCE

(Updated November 2010)

Account	Account Number
Accident Reports (M)	**389**
Airport Revenues (CS)	346
Ambulance Fees (CS)	363
Amusement Tax (T)	309
Animal Control Tax (T)	307
Bingo Revenue (M)	**390**
Building Permit Fees (LP)	326
Business and Occupation Tax (T)	305
Capital Lease Rev. (Jan 2007) (M)	**377**
Cemetery Revenues (CS)	336
Charges for Services	361
Charges to Other Entities (CS)	362
Charges to other Funds (I)	370
Civic Center/Coliseum (CS)	358
Coal Severance Tax (T)	310
Collection of Delinquent Accounts (CS)	344
Commissions (M)	385
Confiscated Property (M)	394
Contributions from other Entities (I)	368
Contributions from other Funds (I)	369
Dog Pound Fees (CS)	**337**
Emergency Communication Fee (CS)	**338**
Emergency Service Fee (CS)	339
Employee Health Ins. Prem. Chgs. (CS)	332
Employees Ret. Cont. (Police/Fire) (M)	395
Excise Tax on Utilities (T)	304
Fair Market Value (M)	**396**
Federal Government Grants (I)	365
Federal Payment in Lieu of Taxes (I)	372
Filing Fees (M)	387
Fines, Fees & Court Costs (FF)	320
Fire Protection Fees (CS)	352
Flood Reimbursement (I)	373
Floodwall Fees (CS)	359
Franchise Fees (LP)	328
Gain/Loss Sale of Fixed Assets (M)	**379**
Gaming Income	376
Gas & Oil Severance Tax (T)	303
Horse and Dog Racing Tax (T)	**313**
Hotel Occupancy Tax (T)	308
Housing Program Revenues (CS)	357
Inspection Fees (LP)	**329**
Insurance Claims (M)	386
Insurance Premium Surtax (T)	311
Interest Earned on Investments (M)	380
Interest on Special Assessment (M)	393
IRP Fees (Interstate Reg. Plan) (LP)	330
Jail Fees (CS)	**347**
Landfill/Incinerator Fees (CS)	**354**
Library Fees (M)	388
Licenses (LP)	325
Map Sales (M)	**378**
Miscellaneous Permits (LP)	327
Miscellaneous Revenue (M)	399
Motor Vehicle Operator's Tax (T)	312
Municipal Service Fees (CS)	341
Off-Street Parking (CS)	**343**
Other Grants (I)	367
Parking Meter Revenues (CS)	**342**
Parking Violations (FF)	321
Parks & Recreation (CS)	340
Payment in Lieu of Taxes (I)	371
Payroll Reimbursement (I)	374
Planning Commission Revenue (CS)	353
Police Protection Fees (CS)	351
Private Liquor Club Fee (CS)	335
Proceeds from Sale of Bonds (M)	398
Property Rehabilitation (M)	392
Recycling Program (M)	**391**
Refunds and Rebates(M)	382
Refuse Collection (CS)	350
Regional Jail Oper. Partial Reimb. (FF)	322
Reimbursements (M)	381
Rents, Royalties, & Concessions (CS)	345
Retirees' Med Ins. Charges (CS)	333
Retirees' Prescription Ins. Charges (CS)	334
Sale of Fixed Assets (M)	**383**
Sale of Materials (M)	384
Sales Tax (1% for FYE 2008)	314
Special Assessments (CS)	348
State Government Grants (I)	366
Street Fees (CS)	355
Tax Penalties, Int. & Pub. Fees (T)	**302**
Transfers from Rainy Day Fund (I)	375
Video Lottery (LVL) (M)	**397**
Wine and Liquor Tax (T)	**306**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
EXPENDITURE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Classification:	**Fund Number:**
General Government	400-699
Public Safety	700-749
Streets & Transportation	750-799
Health & Sanitation	800-899
Culture & Recreation	900-949
Social Services	950-974
Capital Projects	975-99

Account	Account Number	Account	Account Number
4-H Camp	**913**	Contingencies	699
Acquisition of Property	**428**	Contributions to Authorities and Entities	424
Aging Program (Senior Citizens)	951	Contributions/Transfers to Other Funds	444
Airports	758	COPS Grant	702
Ambulance Authority	709	Culture & Recreation	979
Arts & Humanities	906	Custodial	433
Beautification	**950**	**Dams & Dredging**	**710**
Bingo Expenses	957	DARE Grant	701
Building Inspection	436	Data Processing	439
Cemeteries	**952**	Dog Warden/Humane Society	707
Central Garage	754	Drug & Violent Crime Control Grant	718
Charter Board	443	**Economic Development**	**402**
City Attorney	417	Elections	438
City Auditor	418	Electrical Services	565
City Clerk's Office	415	Emergency Services	716
City Council	410	Employee Wellness	501
City Hall	440	Energy Savings Contract	570
City Jail	705	Enforcement Agency	425
City Manager's Office	412	Engineering	420
Civic Center-Municipal Auditorium	910	**Fair Associations/Festival**	**903**
Civic Promotions	912	Federal Grants	403
Civil Defense	713	Finance Office	414
Civil Service	407	Fire Department	706
Clearance	429	Fire Fee Distribution	724
Communication Center/Central Dispatch	711	Fire Hydrants	715
Community Center	905	Flood Control/Soil Conservation	714
Community Council	956	**Garbage Department**	**800**
Community Development (Housing)	421	General Government	975
Complaint Department	568	Golf Course	918
Consumer Protection	406	Grants - Streets and Transportation	761

MUNICIPAL UNIFORM CHART OF ACCOUNTS
EXPENDITURE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Account	Account Number	Account	Account Number
Grants - Health & Sanitation	809	Port Authority	760
Grants - Culture & Recreation	920	Printing	431
Grants - Social Services	958	Program Planning	430
Health & Sanitation	**978**	Public Grounds	567
Historical Commission	911	Public Safety	976
Housing Authority	434	Public Transit	759
Human Resources	955	Public Works Department	566
Human Rights/Affirmative Action	954	Purchasing Department	423
Ice Arena	**915**	**Rails to Trails**	**914**
Insurance Program (Self-Insured)	408	Recorder's Office	411
Internal Audit	442	Recycling Center	802
Investigative Services & Control	703	Regional Development Authority	435
Juvenile Justice Diversion Program	**717**	Rehabilitation of Property	427
Landfill & Incinerator Department	**801**	**Sewer-Source of Supply**	**807**
Law Library	917	Sidewalks	757
Library	916	Signs and Signals	752
Litigation Reserve	426	Snow Removal	753
Local Government Access Channel	569	Social Services	953
Local Health Department	803	Social Services	980
Local Law Enforcement Block Grant	719	Stadium (July 2006 – Charleston)	919
Local Law Enforcement Block Grant	720	State Grants	404
Local Law Enforcement Block Grant	721	Storm Sewer	805
Local Law Enforcement Block Grant	722	Street Cleaning	756
Local Law Enforcement Block Grant	723	Street Construction	755
Main Street Program	**419**	Street Lights	751
Market House	590	Streets & Highways	750
Mayor's Office	409	Streets & Transportation	977
Museum Commission	909	Swimming Pools	904
Other Buildings	**441**	**Traffic Engineering**	**712**
Other Buildings #2	500	Transfers/Reimbursements	698
Other Grants	432	Travel Council	902
Other Health Programs	804	Treasurer's Office	413
Parking	**571**	**Visitors Bureau**	**901**
Parks & Recreation	900	**Water & Sewer**	**806**
Personnel Office	422	Watershed Project	708
Planning & Zoning	437	Water-Source of Supply	808
Playgrounds	908	**Youth Program**	**907**
Police Department	700	**Zoning Board**	**405**
Police Judge's Office	416		
Police-Special Duty	704		

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECT OF EXPENDITURE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Description	Account Numbers
Personal Services	101-199
Contractual Services	211-299
Commodities	341-399
Capital Outlay	456-499
Contributions	566-599
Non-Operating Expense	670-699

Account	Account Number
Actuarial Reserve	**675**
Advertising & Legal Publications	220
Athletic Supplies	351
Audit Costs	224
Automobile Supplies	343
Bank Charges	**232**
Bond Service Charges	674
Buildings & Equipment & Rents	219
Capital Outlay – Buildings	**457**
Capital Outlay – Construction in Progress	460
Capital Outlay – Equipment	459
Capital Outlay – Land	456
Capital Outlay – Other Improvements	458
Charges by Other Funds	348
Charges by Other Governmental Entities	349
Computer Indexing	350
Computer Software	353
Contracted Services	230
Contribution to Pension Fund	107
Contributions/Transfers to Other Funds	566
Contributions/Transfers to Other Governr	567
Court Costs & Damages	229
Departmental Supplies & Materials	**341**
Depreciation Expense	465
Dues & Subscription	222
Extraditions – Circuit Court	**234**
FICA Tax – Social Security	**104**
Fire Service Fees	231
Food & Drugs – Feeding Prisoners	344
Freight	228

Account	Account Number
Group Insurance Expense	**105**
Insurance & Bonds	**226**
Insurance Premium for Retirees	239
Interest on Bonds	672
Investigation Expense	233
Laundry & Dry Cleaning	**225**
Lump Sum Court Mandated Payroll Settleme	109
Maintenance & Repair – Autos & Trucks	**217**
Maintenance & Repair – Buildings & Ground	215
Maintenance & Repair – Equipment	216
Official's Salary	**101**
Official's Salary Supplement	102
OPEB OTHER POST EMPLOYMENT BEN	111
Other Contributions/Transfers	568
Other Fees & Taxes	237
Other Fringe Benefits	110
Other Interest & Penalties	670
Overtime/ Extra Help	108
Postage	**218**
Premium on Called Bonds	673
Principal Maturity on Bonds	671
Printing	212
Professional Services	223
Purchase of Lottery Tickets	352
Purchases for Inventory	347
Purchases for Resale	346
Record Books	**342**
Refunding Erroneous Payments	236
Refunds & Reimbursements	240
Refunds of Deposits	238

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECT OF EXPENDITURE NUMBERS - QUICK REFERENCE
(Updated November 2010)

Account	Account Number
Remittance of Fees Collected	235
Retirement Expense	106
Rights-of-Way	227
Salary & Wages of Employees	**103**
Telephone	**211**
Training & Education	221
Travel	214
Uniforms	**345**
Utilities	213

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No. ***Fund Names and Fund Types***

GOVERNMENTAL FUND TYPES

General

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund. GASB 54, paragaph 29.

001 **General Fund**

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund. WV Code §7-5-1.

Special Revenue

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or commited revenues should be the foundation for a special revenues fund. GASB 54, paragaph 30.

002 **Coal Severance Fund**
WV Code §11-13A-6 (h)
003 **Financial Stabilization Fund (Rainy Day)**
WV Code § 8-37-1
005 **Floodwall Board**
006 **Park Board**
007 **Planning Authority**
008 **Library**
009 **Federal Government Grants**
010 **Federal Government Grants**
011 **Federal Government Grants**
012 **State Grants**
013 **Development Authority**
014 **Cemetery**
015 **Dog and Kennel Fund**
018 **Employment Security-Self Insured**
019 **Health Department**
020 **Emergency Communications 911**
021 **Investigative Services**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No.	***Fund Names and Fund Types***
022	**Street Assessments**
023	**Sewer Assessments**
024	**Curb/Gutter Assessments**
035	**Special Projects #1**
036	**Special Projects #2**
037	**Special Projects #3**
038	**Special Projects #4**
039	**Special Projects #5**
040	**Special Projects #6**
041	**Special Projects #7**
042	**Special Projects #8**
043	**Special Projects #9**
044	**Special Projects #10**
045	**Special Projects #11**
046	**Special Projects #12**
047	**Special Projects #13**
048	**Special Projects #14**
049	**Special Projects #15**
075	**Special Excess Levy**
076	**Special Excess Levy**
077	**Special Excess Levy**
078	**Special Excess Levy**
079	**Special Excess Levy**
080	**Federal Government Grants**
081	**Federal Government Grants**
082	**Federal Government Grants**
083	**Federal Government Grants**
084	**Federal Government Grants**
085	**Federal Government Grants**
086	**Federal Government Grants**
087	**Federal Government Grants**
088	**Federal Government Grants**
089	**Federal Government Grants**
090	**State Grants**
091	**State Grants**
092	**State Grants**
093	**State Grants**
094	**State Grants**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No.	*Fund Names and Fund Types*
095	**Other Grants**
096	**Other Grants**
097	**Other Grants**
098	**Other Grants**
099	**Other Grants**

Debt Service

Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. The fund numbers have changed for Debt Service Funds.

100	**General Obligation Issues #1**
101	**General Obligation Issues #2**
102	**General Obligation Issues #3**
103	**General Obligation Issues #4**
104	**Water Revenue Bonds**
105	**Sewer Revenue Bonds**
106	**Other Revenue Issue #1**
107	**Other Revenue Issue #2**
108	**Other Revenue Issue #3**

Capital Projects

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. These fund numbers will remain the same.

200	**Infrastructure #1**
201	**Infrastructure #2**
202	**Infrastructure #3**
203	**Bridge #1**
204	**Bridge #2**
205	**Bridge #3**
206	**Bridge #4**
207	**Parks & Recreation #1**
208	**Parks & Recreation #2**
209	**Parks & Recreation #3**
210	**Cemetery #1**
211	**Cemetery #2**
212	**Cemetery #3**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No.	*Fund Names and Fund Types*
213	**Civic Center/Auditoriums/Community Centers #1**
214	**Civic Center/Auditoriums/Community Centers #2**
215	**Civic Center/Auditoriums/Community Centers #3**
216	**Civic Center/Auditoriums/Community Centers #4**
217	**Cultural #1**
218	**Cultural #2**
219	**Cultural #3**
220	**General Maintenance & Repair**
251	**Building Commission**
252	**Special Construction Fund #1**
253	**Special Construction Fund #2**
254	**Capital Reserve**

Permanent

are classified as General Funds. As of this date no fund numbers have been assigned. By the very nature of permanent funds it is expected that these funds may be very entity specific. Permanent funds should be used to report revenues that are legally restricted to the extent that only earnings, and not principal, may be used for a specific purpose. An example would be large bequest from the estate of a wealthy benefactor.

300	**Trust #1**
301	**Trust #2**
302	**Trust #3**
303	**Trust #4**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No. ***Fund Names and Fund Types***

PROPRIETARY FUNDS

Enterprise

are classified as Proprietary Funds. Enterprise or business type funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Apply each of these criteria in the context of the activity's principal revenue sources:

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)

b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

400 **Water**
401 **Sewer**
402 **Civic Center**
403 **Airport**
404 **Garbage/Landfill**
405 **Recycling**
406 **Parking**
407 **Pools**
408 **Park**
409 **Transit**
410 **Hospital**
411 **Ambulance**
412 **Transfer Station**
413 **Electric**
414 **Toll Bridge**
415 **Ferry**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund No.	*Fund Names and Fund Types*
416	**Maps & Photos**
417	**Streets**
418	**Development Authority**
419	**Industrial Park**
420	**Municipal Building Commission**
421	**City Garage**
422	**Cemetery**
423	**Rural Technology**
424	**TV Cable**
425	**Parking #2**
426	**Storm Water Management**

WV Code § 16-13-1

Internal Service Funds

are classified as a Proprietary Fund. This fund may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.

500	**Central Garage**
501	**Motor Pool**
502	**Duplicating**
503	**Printing Services**
504	**Information Services**
505	**Purchasing**
506	**Gasoline**
507	**Worker's Comp.**
508	**Unemployment Comp.**
509	**Employee Health Benefits**
510	**Internal Service #1**
511	**Internal Service #2**
512	**Internal Service #3**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND NUMBERS
(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

Fund
No. ***Fund Names and Fund Types***

FIDUCIARY FUNDS

Pension Trust

is classified as a Fiduciary Fund. Pension (and other employee benefit) trust funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans.

600 **Policemen's Pension & Relief Fund**
601 **Firemen's Pension & Relief Fund**
602 **Municipal Employees Pension Fund**

Private Purpose Trust

is classified as a Fiduciary Fund. Private purpose trust funds, such as a fund used to report escheat property, should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

700 **Trust #1**
701 **Trust #2**
702 **Trust #3**
703 **Trust #4**

Investment Trust Funds

is classified as a Fiduciary Fund. Investment trust funds should be used to report the external portion of investment pools reported by the sponsoring government.

800 **Open**
899 **Open**

Agency Funds

These funds have been regrouped and reassigned fund numbers accordingly. Agency funds should be used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

900 **Agency #1**
901 **Agency #2**
902 **Agency #3**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
ASSETS NUMBERS
(Updated November 2010)

Account Number

101 **Cash**
Currency, Cash and/or other forms of exchange on hand, in the bank, or held by designated custodians of cash.

106 **Petty Cash**
A sum of money used for making change or for making payments of expenses too minor to justify payment by check.

109 **Taxes Receivable**
Uncollected portion of any year's tax levy, including property taxes, gross sales taxes, and any special district taxes. Use sub-account numbers to identify specific types of years.

110 **Special Assessments Receivable**
This account reflects the uncollected portion of special assessments for curbs and gutters, streets, and sidewalks, etc.

111 **Customer's Accounts Receivable**
Uncollected portion of charges billed to private individuals and organizations for goods or services furnished by a government. Use sub-account numbers to indicate types of years.

112 **Estimated Uncollectible Taxes (Credit)**
That portion of taxes receivable which it is estimated will never be collected. This is a
01 – 1st year 03 – 3rd year
02 – 2nd year 04 – 4th year

113 **Exonerations – Estimated (Credit)**
This account reflects the reduction of property tax revenues due to the taxpayer being relieved of part or all of the tax liability. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable ("Net amount to be raised by levy").

114 **Due from Other Funds**
This account reflects the amount receivable from other funds within the same governmental unit. Should be paid before end of fiscal year. Use sub-account code to identify specific funds.

115 **Due From Other Government Units**
This account reflects the amount receivable from other governmental units.

116 **Other Receivables**
This account reflects the amounts due to a government which is not separately charged. Use sub-account code to identify various receivables.

117 **Interest Receivables**
Interest which has been earned but not yet collected.

120 **Inventories of Materials and Supplies**
Cost values of materials and supplies on hand.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
ASSETS NUMBERS
(Updated November 2010)

Account Number

122 **Prepaid Expenses**
This account reflects the prepayments of insurance, taxes, interest and other expenses for which the benefits have not yet been received.

123 **Accrued Interest Purchased**
This account reflects the amounts dedicated to investments such as T-Bills, T-Notes, Etc.

125 **Investments**
Securities and real estate held for the production of income in the form of interest, dividends, rentals, or leas payments.

130 **Fixed Assets – Land**
Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.

131 **Fixed Assets – Building**
Permanent structures owned by the government and improvements thereon. Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of the building.

01 – Accumulated Depreciation

132 **Fixed Assets – Other Improvements**
Acquisition value of permanent improvements, other than buildings, which add value to land. Examples: retaining walls, storm sewers, tunnels and bridges.

01 – Accumulated Depreciation – Other Improvements (Credit)

133 **Fixed Assets – Equipment**
Tangible property of too permanent a nature to be considered expendable. Valued at purchase price if possible and appraised value if not. Includes heavy construction equipment, trucks, cars, office machines and furniture. 01 – Accumulated Depreciation

134 **Fixed Assets – Construction in Progress**
Cost to date of construction of fixed assets undertaken but not yet completed.

135 **Fixed Assets Leased**

136 **Infrastructure**

137 **Intangibles**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
LIABILITIES AND OTHER CREDITS
(Updated November 2010)

Account Number

201 **Accounts Payable**
Amounts owed on open accounts to private individuals or business firms for goods and/or services furnished to a government.

203 **Notes Payable**
Written promises to pay stated sums of money at future dates, classified as current (if due within 12 months) or non-current (if due after 12 months) of the balance sheet date.

206 **Contracts Payable**
Amounts due on contracts with suppliers of goods and/or services.

210 **Due to Other Governmental Units**
Amounts owed to other governmental units. Use sub-account codes to identify specific governmental units.

215 **Due To Other Funds**
Amount owed to other funds within the same governmental unit. Use sub-account codes to identify specific funds. Example: due assessor's valuation fund from county commission.

218 **OPEB Other Post Employment Benefits Payable (Current)**

219 **Compensated Absences**
Accrued Vacation Pay

220 **Salaries & Wages Payable**
A liability for wages earned by employees but not yet paid.

221 **F.I.C.A. Taxes Payable**
Accrued liability for employer's and employees' contributions to FICA (Social Security) which have not yet been remitted.

222 **Federal Withholding Taxes Payable**
Accrued liability for employee federal tax withholding which have not yet been remitted.

223 **State Withholding Taxes Payable**
Accrued liability for employee state tax withholding which have not yet been remitted.

224 **Retirement Contributions Payable**
Accrued liability for employer's and employees' contributions to a retirement plan which have not yet been remitted. Use sub-account numbers to identify Public Employees Retirement System, police pension, fire pension, etc.

225 **Insurance Deductions Payable**
Accrued liability for employer's and/or employees' payments to insurance plans which have not yet been remitted. Use sub-account numbers to identify various plans.

226 **Charities Deductions Payable**
Accrued liability for employees' payroll deductions for contributions to charitable organizations which have not yet been remitted. Use sub-account numbers to identify various charities.

227 **Other Payroll Deductions Payable**
Accrued liability for other payroll deductions such as contributions to charitable organizations which have not yet been remitted; child support withholdings payable to the state; etc. Use sub-account numbers to identify various charities.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
LIABILITIES AND OTHER CREDITS
(Updated November 2010)

Account Number

228 **Unemployment Compensation Payable**
Employee's withholding

229 **Workers' Compensation Payable**

230 **Parking Fees Withheld**

234 **Unclaimed Property Liability**
State Treasurer's Unclaimed Property Program (January 2007)

235 **Dormant Checks**

236 **Utilities Customers' Deposits**
Liabilities for customer meter deposits held by an enterprise fund.

237 **Performance Bonds**
Liability for monies held as guarantee of contract performance.

238 **Exonerations Due To Taxpayer**

239 **Deferred Revenues**
Revenues which are measurable but not available to meet current expenses. Includes "Delinquencies" – property taxes which are not expected to be collected in the current year.

240 **User Fee Collected in Advance (assigned March 16, 2004-Charleston)**

241 **Taxes Collected In Advance**
Taxes collected before they become due.

242 **Prepaid Licenses**
Licenses which have been collected before they become due.

243 **Bonds Payable In Current Year**
The face value of bonds which are due within one year.

244 **Bonds Payable In Future Years**
The face value of bonds which are not due within one year.

245 **Capital Lease**
Amount due on contracts for capital assets (January 2007).

246 **OPEB Other Post Employment Benefits Payable (Non-current)**

247 **Notes Payable (Non-current)**

(Assigned for Building Commission, cities can not incur this type of debt)Written promises to pay stated sums of money at future dates, classified as current (if due within 12 months) or non-current (if due after 12 months) of the balance sheet date.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
FUND BALANCE ACCOUNTS
(Updated November 2010)

Account Number

280 **Not applicable for fiscal years after June 30, 2010.**

282 **Not applicable for fiscal years after June 30, 2010.**

284 **Not applicable for fiscal years after June 30, 2010.**

290 **Not applicable for fiscal years after June 30, 2010.**

295 **Nonspendable Fund Balance**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. this would include inventories, prepaid amounts, long-term loans and notes receivables and property acquired for resale. GASB 54, paragraph 6

296 **Restricted Fund Balance**

Fund balance amount should be reported as restricted when constraints placed on the use of resources are either: (a) Outside agency law or laws or regulations of other government or (b) Imposed by law through constitutional provisions or enabling legislation. GASB 54, paragraph 8

297 **Committed Fund Balance**

Amounts that can only be used for a specific purposes pursuant to constraints imposed by formal action of city council. GASB 54, paragraph 10

298 **Assigned Fund Balance**

Amounts that are constrained by the government's intended to be used for specific purposes, but are not neither restricted or committed, should be reported as assigned fund balance, except for stabilization arrangements. GASB 54, paragraph 13

299 **Unassigned Fund Balance (Old term: Unencumbered Balance)**

Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance leftover not falling under restricted, committed, or assigned to specific purposes with the general fund. GASB 54, paragraph 17

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number **REVENUES**

301 **Ad Valorem Property Taxes (Net) (T)**

301-01 Current Year for Current Expense

Revenue accounts showing taxes collected by the county sheriff on real and personal property, and public utility taxes collected by the State Auditor. (W.Va. Code §8-13-1 and 11-8-6d.)

Prior Year Taxes (T)

301-02 1st Year
301-03 2nd Year
301-04 3rd Year
301-05 4th Year

Supplemental Taxes (T)

301-06

Tax Loss Restoration Fund Distribution (T)

301-07

The distribution from the State's Tax Loss Restoration Fund is made to entities that experience a loss in public utility property tax revenue due to reduced assessments. Distribution is made by the WV State Auditor. (SB 655 Amends Code §11-6-25 and 11-6g-17 Creates § 11-6-27) (Account added March 2004)

Property Taxes Current Year Excess Levy (T)

301-90-99

Revenue generated from a special excess levy. Use this account for excess levies that have been included in the general fund.

302 **Tax Penalties, Interest & Publication Fees (T)**

Payments of interest and penalties on delinquent taxes

303 **Gas & Oil Severance Tax (T)**

304 **Excise Tax on Utilities (T)**

Taxes imposed on the privilege of purchasing, using or consuming any public utility services and tangible personal property from public utilities. (W.Va. Code § 8-13-5a)

305 **Business and Occupation Tax (T)**

Taxes paid on the gross income of businesses and occupations. (W.Va. Code § 8-13-5.)

306 **Wine and Liquor Tax (T)**

Tax on purchase of intoxicating liquors. Taxes collected by state and remitted to the entity. (ABC Commission for liquor tax and Department of Tax and Revenue for wine tax.) (W.Va. Code § 8-13-7 and 60-3A-21.)

307 **Animal Control Tax (T)**

Includes taxes on ownership of dogs collected locally or by the county assessor. See account #337 for dog pound fees. (W.Va. Code § 8-13-10 and 19-20-2.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number	REVENUES
308	**Hotel Occupancy Tax (T)** Proceeds from the privilege tax upon the occupancy of hotel rooms located within the county/municipality. (W.Va. Code § 7-18-14.)
309	**Amusement Tax (T)** Taxes collected on admission to public amusement or entertainment. (W.Va. Code § 8-13-6.)
310	**Coal Severance Tax (T)** Tax on the extraction of coal which is collected by the Department of Tax and Revenue and distributed to local governments. (W.Va. Code § 11-13A-6.)
311	**Insurance Premium Surtax (T)** Additional tax on fire and casualty insurance premiums collected by the state and remitted to firemen's and policemen's pension funds and volunteer fire departments. (W.Va. Code § 33-3-14d.)
312	**Motor Vehicle Operator's Tax (T)** Tax on inhabitants of a municipality for privilege of operating a motor vehicle. (W.Va. Code § 8-13-9)
313	**Horse and Dog Racing Tax (T)** A daily license tax for the privilege of conducting races. (W.Va. Code § 8-13-8.)
314	**Sales Tax (new passed by legislature March 2004 session 1% for FYE 2008)**
320	**Fines, Fees & Court Costs (FF)** Fines and forfeits for statutory violations and facilities fees and arrest fees. (W.Va. Code § 8-14-3, 50-3-1 and 50-3-2.)
321	**Parking Violations (FF)** Money from parking tickets. (W.Va. Code § 8-12-5 [4].)
322	**Regional Jail Operations Partial Reimbursement (FF)** Revenues generated from magistrate and circuit court fees remitted to the State Treasurer and reimbursed to counties and municipalities participating in the regional jail system to offset their costs of incarceration. Distributed within 90 days after July 1; reimbursement based on number of inmate days. (W. Va. Code § 31-20-10b) (Added August 31, 2006)
325	**Licenses (LP)** Revenue from sale of licenses. Use sub-account numbers to identify specific types. (W.Va. Code § 8-13-4.)
326	**Building Permit Fees (LP)** Revenue from issuance of permits for construction or alteration of buildings. (W.Va. Code § 8-12-14.)
327	**Miscellaneous Permits (LP)** Permits issued for various purposes – trailers, buildings, streets, sewers, and signs. Sub-account numbers should be used to indicate the type of permits. (W.Va. Code § 8-12-5.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number	REVENUES
328	**Franchise Fees (LP)** Fee paid for certain rights or privileges of operation within an entity's boundaries. Must have contract between entity and franchisee on file. Includes cable television franchise fees. (W.Va. Code § 8-31-1.)
329	**Inspection Fees (LP)** Fees for services of building, plumbing, or electrical inspection, and certificate of inspection. Also includes jail inspection fees. (W.Va. Code § 8-12-15.)
330	**IRP Fees (Interstate Registration Plan) (LP)** This revenue is generated from a fee assessed by the Department of Motor Vehicles on interstate trucks. The fee is distributed monthly to the municipality with the public utility tax by the State Auditor's County Collections Division.
332	**Employee Health Insurance Premium Charges**
333	**Retirees' Medical Insurance Charges**
334	**Retirees' Prescription Insurance Charges**
335	**Private Liquor Club Fee (CS)** Fees collected from a private club selling alcoholic beverages within the municipality. (W.Va. Code § 60-7-7 and 8-13-7.)
336	**Cemetery Revenues (CS)** Sale of goods and services by a cemetery. (W.Va. Code § 8-12-5 [42].)
337	**Dog Pound Fees (CS)** Fees from impoundment of animals and other revenue associated with an animal control shelter. (See account #307 for Animal Control Taxes.) (W.Va. Code § 19-20-8.)
338	**Emergency Communication Fee (CS)** Proceeds from the fee charged for enhanced emergency telephone systems (911). (W.Va. Code § 7-1-3cc.)
339	**Emergency Service Fee (CS)**
340	**Parks & Recreation (CS)** Any revenue of parks and recreation, such as golf fees, admission to swimming pools, etc. (W.Va. Code § 8-12-5 [37], 8-13-13, 7-11-2 and 10-2-4a.)
341	**Municipal Service Fees (CS)** Charges for services rendered which cannot be properly identified under another account number. Use to record one fee charged for several services. (W.Va. Code § 8-13-13.)
342	**Parking Meter Revenues (CS)** Cash collected from parking meters. (W.Va. Code § 8-12-5 [4].) Use account #321 for parking tickets.
343	**Off-Street Parking (CS)** Revenue from off-street parking facility. (W.Va. Code § 8-12-12.)
344	**Collection of Delinquent Accounts (CS)**
345	**Rents, Royalties, & Concessions (CS)** Income derived from rental of government owned property or concessions. (W.Va. Code § 7-3-3, 7-3-4 and 8-12-18.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number	REVENUES
346	**Airport Revenues (CS)** Landing fees, hanger rentals and the like derived from local government owned airports. (W.Va. Code § 8-28-4, 8-29-8 [10] and 8-29A-9 [11].)
347	**Jail Fees (CS)** Fees charged by a governmental unit for feeding and care of prisoners. (W.Va. Code § 7-8-2a, 7-8-8 and 7-8-9.)
348	**Special Assessments (CS)** Special assessments against property owners for the cost of curb and gutters, streets and sidewalk, driving schools, etc. (W.Va. Code §8-18-8.).
350	**Refuse Collection (Garbage and Trash Fees) (CS)** Fees charged for pickup of trash and garbage. See Account #354 for disposal of trash and garbage. (W.Va. Code §7-1-3f and 8-13-13.)
351	**Police Protection Fees (CS)** Charges for services of police department. (W.Va. Code § 8-13-13.)
352	**Fire Protection Fees (CS)** Charges for services of the fire department. (W.Va. Code § 8-13-13.)
353	**Planning Commission Revenue (CS)** Revenues generated for or by a planning commission. (W.Va. Code §8-24-15 and 8-24-32.)
354	**Landfill/Incinerator Fees (CS)** Fees charged for disposal of trash and garbage. See Account #350 for pickup of trash and garbage. (W.Va. Code §8-13-13.)
355	**Street Fees (CS)** Fees charged for street cleaning, street maintenance and improvement and street lighting. Sub-account numbers should be used to indicate the type of fees. (W.Va. Code § 8-13-13.)
357	**Housing Program Revenues (CS)** Revenues from the operation of a housing program or housing authority that are not otherwise charted. (W.Va. Code § 16-15-7.)
358	**Civic Center/Coliseum (CS)** Revenues from operation of a civic center or coliseum, including rentals, admissions, concessions, etc. Use sub-account numbers to identify specific sources. (W.Va. Code § 8-12-5 [49].)
359	**Floodwall Fees (CS)**
361	**Charges for Services**
362	**Charges to Other Entities (CS)** Charges for goods and services rendered to other entities.
363	**Ambulance Fees (CS)** Charges for ambulance service. (W.Va. Code § 8-13-13.)
365	**Federal Government Grants (I)** Grants-in-aid from the federal government for such purposes as construction of water and sewage treatment facilities, airports, urban renewal, etc.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number	REVENUES
366	**State Government Grants (I)** Grants-in-aid from the state government.
367	**Other Grants (I)** Grants from other local governments, agencies, private foundations or corporations. Example: Gypsy Moth.
368	**Contributions from other Entities (I)** Transfer from other entities or private sources.
369	**Contributions from other Funds (I)** Transfers from one fund to another within the same governmental unit. Use separate sub accounts for each fund involved.
370	**Charges to other Funds (I)** Charges for goods and services by one fund to another in the same governmental unit. Use separate numbers for each fund involved.
371	**Payment in Lieu of Taxes (I)** Revenue collected in lieu of taxes (except federal-see account #372.)
372	**Federal Payment in Lieu of Taxes (I)** Revenue collected from the federal government in lieu of taxes.
373	**Flood Reimbursement (I)**
374	**Payroll Reimbursement (I)**
375	**Transfers from Rainy Day Fund (W.Va. Code § 8-37-1) (I)**
376	**Gaming Income**
377	**Capital Lease Revenue (January 2007) (M) GAAP requirement for financial statement reporting**
378	**Municipal Specific (M) (Must Explain)**
379	**Gain/Loss Sale of Fixed Assets (M)**
380	**Interest Earned on Investments (M)** Interest on investments. This interest belongs to fund which owns the principal invested. (W.Va. Code § 8-13-22a.)
381	**Reimbursements (M)** Money received for payments made for another.
382	**Refunds and Rebates (M)** Money received for overpayment or return of goods or services.
383	**Sale of Fixed Assets (M)** Revenue from the sale of long-term assets such as land, buildings, machinery and equipment. Entries to this account for sale of fixed assets should trigger adjustments in property control records and in the General Fixed Assets Account Group. (W.Va. Code § 8-12-18)
384	**Sale of Materials (M)** Revenue from sale of materials. (W.Va. Code § 8-12-18.)
385	**Commissions (M)** Commissions on phone booths, vending machines, lottery commission, etc.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
REVENUE ACCOUNTS
(Updated November 2010)

Account Number	REVENUES
386	**Insurance Claims (M)** Proceeds from insurance claims.
387	**Filing Fees (M)** Fee for filing for candidacy for public office. (W.Va. Code §3-5-8 and 8-5-6.)
388	**Library Fees (M)** Fees collected by the library for the use of books and other goods and services. (W.Va. Code § 10-1-9a.)
389	**Accident Reports (M)** Payments received for the preparation of motor vehicle accidents.
390	**Bingo Revenue (M)** Proceeds from a bingo operation licensed under W.Va. Code § 47-20-6.
391	**Recycling Program (M)** Revenues from the sale of recyclable materials collected by the government. (W.Va. Code § 20-11-5.)
392	**Property Rehabilitation (M)**
393	**Interest on Special Assessment (M)**
394	**Confiscated Property (M)**
395	**Employees Retirement Contribution (Police & Fire) (M)**
396	**Fair Market Value (M)** Appreciation (Depreciation) of Investments (Not a general fund account)
397	**Video Lottery (LVL) (M)** This account is used to report the revenue generated from race track and gaming machines. (W. Va. Code § 29-22B-1408(b)(1)(A)
398	**Proceeds from Sale of Bonds (M)**
399	**Miscellaneous Revenue (M)** Revenue of a nature too immaterial or too infrequent in occurrence to categorize

MUNICIPAL UNIFORM CHART OF ACCOUNTS
EXPENDITURE ACCOUNTS
(Updated February 2010)

Account Number	EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES (400-699)

402	**Economic Development**
403	**Federal Grants**
404	**State Grants**
405	**Zoning Board**
406	**Consumer Protection**
407	**Civil Service**
408	**Insurance Program (Self-Insured)**
409	**Mayor's Office**
410	**City Council**
411	**Recorder's Office**
412	**City Manager's Office**
413	**Treasurer's Office**
414	**Finance Office**
415	**City Clerk's Office**
416	**Police Judge's Office**
417	**City Attorney**
418	**City Auditor**
419	**Main Street Program**
420	**Engineering**
421	**Community Development (Housing)**
422	**Personnel Office**
423	**Purchasing Department**
424	**Contributions to Commissions Authorities and Other Statutory Entities** (not individually charted)
425	**Enforcement Agency**
426	**Litigation Reserve**
427	**Rehabilitation of Property**
428	**Acquisition of Property**
429	**Clearance**
430	**Program Planning**
431	**Printing**
432	**Other Grants**
433	**Custodial**
434	**Housing Authority**
435	**Regional Development Authority**
436	**Building Inspection**
437	**Planning & Zoning**
438	**Elections**
439	**Data Processing**
440	**City Hall**
441	**Other Buildings**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
EXPENDITURE ACCOUNTS
(Updated February 2010)

Account Number	EXPENDITURES
442	**Internal Audit**
443	**Charter Board**
444	**Contributions/Transfers to Other Funds**
500	**Other Buildings #2**
501	**Employee Wellness**
565	**Electrical Services**
	Department for maintenance and installation of electrical work.
566	**Public Works Department**
567	**Public Grounds**
568	**Complaint Department**
569	**Local Government Access Channel – (assigned Feb 2006 Summersville)**
570	**Energy Savings Contract**
	WV Code §8-12-5e
571	**Parking**
590	**Market House**
698	**Transfers/Reimbursements**
	Audit Findings Only
699	**Contingencies**
	Budget provision for unexpected or unknown expenditures. Moneys must be transferred to a department prior to expenditure.

PUBLIC SAFETY EXPENDITURES (700-749)

700	**Police Department**
701	**DARE Grant**
702	**COPS Grant**
703	**Investigative Services & Control**
704	**Police-Special Duty**
	Includes school crossing guards
705	**City Jail**
706	**Fire Department**
707	**Dog Warden/Humane Society**
708	**Watershed Project**
709	**Ambulance Authority**
710	**Dams & Dredging**
711	**Communication Center/Central Dispatch**
712	**Traffic Engineering**
713	**Civil Defense**
714	**Flood Control/Soil Conservation**
715	**Fire Hydrants**
716	**Emergency Services**
717	**Juvenile Justice Diversion Program**
718	**Drug & Violent Crime Control Grant – Community Safety Council**

Account Number	EXPENDITURES
719	**Local Law Enforcement Block Grant**
720	**Local Law Enforcement Block Grant**
721	**Local Law Enforcement Block Grant**
722	**Local Law Enforcement Block Grant**
723	**Local Law Enforcement Block Grant**
724	**Fire Fee Distribution**

STREETS & TRANSPORTATION EXPENDITURES (750-799)

750	**Streets & Highways** This account should be used for streets, highways and bridges where further or specific departmentalizing is not utilized.
751	**Street Lights**
752	**Signs and Signals**
753	**Snow Removal**
754	**Central Garage**
755	**Street Construction**
756	**Street Cleaning**
757	**Sidewalks**
758	**Airports**
759	**Public Transit**
760	**Port Authority**
761	**Grants**

HEALTH & SANITATION EXPENDITURES (800-899)

800	**Garbage Department** Expenses for garbage and trash pick up.
801	**Landfill & Incinerator Department**
802	**Recycling Center**
803	**Local Health Department**
804	**Other Health Programs** (Includes nursing homes or clinics.)
805	**Storm Sewer** To be utilized for building and maintenance of storm sewers.
806	**Water & Sewer** Contributions to Public Service Districts.
807	**Sewer-Source of Supply**
808	**Water-Source of Supply**
809	**Grants**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
EXPENDITURE ACCOUNTS
(Updated February 2010)

Account Number	EXPENDITURES

CULTURE & RECREATION EXPENDITURES (900-949)

900	**Parks & Recreation**
901	**Visitors Bureau**
902	**Travel Council**
903	**Fair Associations/Festival**
904	**Swimming Pools**
905	**Community Center**
906	**Arts & Humanities**
907	**Youth Program**
908	**Playgrounds**
909	**Museum Commission**
910	**Civic Center-Municipal Auditorium**
911	**Historical Commission**
912	**Civic Promotions**
913	**4-H Camp**
914	**Rails to Trails**
915	**Ice Arena**
916	**Library**
917	**Law Library**
918	**Golf Course**
919	**Stadium (Assigned - July 2006 – Charleston)**
920	**Grants**

SOCIAL SERVICES EXPENDITURES (950-974)

950	**Beautification**
951	**Aging Program (Senior Citizens)**
952	**Cemeteries**
953	**Social Services**
	(Includes handicapped services and community action.)
954	**Human Rights/Affirmative Action**
955	**Human Resources**
956	**Community Council**
957	**Bingo Expenses**
958	**Grants**

CAPITAL PROJECTS EXPENDITURES (975-999)

975	**General Government**
976	**Public Safety**
977	**Streets & Transportation**
978	**Health & Sanitation**
979	**Culture & Recreation**
980	**Social Services**

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECTS OF EXPENDITURES
(Updated February 2010)

Account
Number **OBJECTS OF EXPENDITURES**

PERSONAL SERVICES (101-199)

101 **Official's Salary**

102 **Official's Salary Supplement**

103 **Salary & Wages of Employees**
This object reflects the gross earnings of all appointed employees. Overtime & extra help appropriations should be reported under separate objects.

104 **FICA Tax – Social Security**
Employer's share only

105 **Group Insurance Expense**
Employer's share only

106 **Retirement Expense**
Employer's share only

107 **Contribution to Pension Fund**
Employer's share only

108 **Overtime/ Extra Help**

109 **Lump Sum Court Mandated Payroll Settlements**

110 **Other Fringe Benefits**
Includes uniform allowance for buying own uniforms. Otherwise, uniform expense is object #45 and cleaning of uniforms is #25.

111 **OPEB OTHER POST EMPLOYMENT BENEFITS**

CONTRACTUAL SERVICES (211-299)

211 **Telephone**
Cost of telephones and other communications by telegrams, cablegrams, radio grams or fax machines.

212 **Printing**
Printing of forms, election ballots, brochures, etc.

213 **Utilities**
Heat, light, water and power for public buildings and other facilities. Includes electricity for street lights and traffic signals.

214 **Travel**
Expense associated with travel for governmental employees while conducting official public business.

215 **Maintenance & Repair – Buildings & Grounds**
Cleaning, painting, repairs, and replacement of worn-out heating and air conditioning equipment. Landscaping, gardening and grass mowing of county owned properties.

216 **Maintenance & Repair – Equipment**
Service and repairs to mechanical equipment such as heavy construction equipment, heating and air conditioning systems and office machines.

217 **Maintenance & Repair – Autos & Trucks**
Service and repairs to automotive equipment

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECTS OF EXPENDITURES
(Updated February 2010)

Account Number	OBJECTS OF EXPENDITURES
218	**Postage**
219	**Buildings & Equipment & Rents** Cost of renting buildings, office space, automobiles, trucks, radio, construction and office equipment, including copy machines, typewriters, etc. This object may be used for lease purchase agreement. An alternative for lease purchase agreements may be object # 30 Contracted Services.
220	**Advertising & Legal Publications** Includes newspaper advertisements of such things as tax sales, elections, bid openings, civic promotions, etc.
221	**Training & Education**
222	**Dues & Subscription** Memberships in professional societies for governmental offices, and subscriptions to technical publications. For examples, dues paid to WVACo, County & Circuit Clerks' Association, Assessors' Association, Prosecuting Attorneys' Association, CCA, FIC, and RDA.
223	**Professional Services** Includes management consulting, appraisal services, engineering and architectural services, legal fees, medical, dental, hospital services, etc. For example, special prosecutors, court reporters, and architects fees.
224	**Audit Costs** Cost of audits performed by the State Auditor's Office or CPA firms
225	**Laundry & Dry Cleaning** Laundry and dry cleaning of uniforms and linens for jail, health department etc.
226	**Insurance & Bonds** Liability and property damage insurance on vehicles, workers' compensation insurance, unemployment compensation, fire insurance on public buildings and facilities, fidelity bonds on public officials and any other types of insurance other than group insurance.
227	**Rights-of-Way** Right-of-way and easements for projects which are not to be capitalized by the governmental unit.
228	**Freight**
229	**Court Costs & Damages**
230	**Contracted Services** Contracts for services provided to the government, such as janitorial services, exterminating services, etc. Includes, Assessor's PVC loan payment.
231	**Fire Service Fees**
232	**Bank Charges** Includes service fees charged on accounts
233	**Investigation Expense** Payments made for information, evidence, etc.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECTS OF EXPENDITURES
(Updated February 2010)

Account Number	OBJECTS OF EXPENDITURES
234	**Extraditions – Circuit Court**
235	**Remittance of Fees Collected**
236	**Refunding Erroneous Payments**
237	**Other Fees & Taxes**
238	**Refunds of Deposits**
239	**Insurance Premium for Retirees**
240	**Refunds & Reimbursements**

COMMODITIES (341-399)

341 **Departmental Supplies & Materials**
Supplies and materials normally and routinely required for the day to day operation of the department involved.

342 **Record Books**

343 **Automobile Supplies**
Gasoline, oil and tires

344 **Food & Drugs – Feeding Prisoners**
Cost associated with maintaining prisoners in jail

345 **Uniforms**
Cost of uniforms for sheriff's department

346 **Purchases for Resale**
Includes soft drinks, food, and snacks where concession stands are maintained. Golf and other supplies in recreation department.

347 **Purchases for Inventory**
Purchases to replenish inventory and maintain stock quantities at normal level.

348 **Charges by Other Funds**
Payments to other funds of the same governmental entity for goods received or services rendered. Use separate numbers for each fund involved. Includes gun permits for bailiff.

349 **Charges by Other Governmental Entities**
Payments to other governmental units for goods received or services rendered. Use separate numbers for each entity involved.

350 **Computer Indexing**
Charges by private vendor

351 **Athletic Supplies**

352 **Purchase of Lottery Tickets**

353 **Computer Software**

CAPITAL OUTLAY (456-499)

456 **Capital Outlay – Land**
Cost of acquisition of land including legal fees and expenses of grading, filling, or other work necessary to put land in condition for intended use.

MUNICIPAL UNIFORM CHART OF ACCOUNTS
OBJECTS OF EXPENDITURES
(Updated February 2010)

Account Number	OBJECTS OF EXPENDITURES
457	**Capital Outlay – Buildings** The initial cost of buildings including legal fees. Also includes any pieces of mechanical equipment which have been attached to and become part of the building.
458	**Capital Outlay – Other Improvements** The acquisition cost of permanent improvements other than buildings which add value to land, such as retaining walls, storm sewers, tunnels and bridges.
459	**Capital Outlay – Equipment** Machinery, equipment, furniture, and fixtures of too permanent a nature to be considered expendable at time of purchase. Account includes heavy construction equipment, automobiles, trucks, office machines, furniture and the like. If equipment meets the criteria set by the county commission for capitalization of assets this object should be used in conjunction with the appropriate 900 series Capital Project expenditure account. However, if the purchase does not meet the commission's capitalization criteria, the object may be used in conjunction with a standard operating budget account. Another alternative for expensing the cost associated with equipment that is not to be capitalized is to use object #341 Materials & Supplies with the appropriate standard operating budget account.
460	**Capital Outlay – Construction in Progress** The cost to date of the construction of fixed assets not yet completed
465	**Depreciation Expense**

CONTRIBUTIONS (566-599)

566	**Contributions/Transfers to Other Funds** Transfers to other funds within the same governmental unit.
567	**Contributions/Transfers to Other Government Entities**
568	**Other Contributions/Transfers**

NON-OPERATING OBJECTS (670-699)

670	**Other Interest & Penalties**
671	**Principal Maturity on Bonds**
672	**Interest on Bonds**
673	**Premium on Called Bonds**
674	**Bond Service Charges**
675	**Actuarial Reserve**

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 **2024**

	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	0		0
Public Utility Property	0	0	0		0
Total Class I	0	0	0		0
Class II					
Real Estate	397,770,900		397,770,900	5,780,000	391,990,900
Personal Property	0	0	0	0	0
Total Class II	397,770,900	0	397,770,900	5,780,000	391,990,900
Class III					
Real Estate	0	0	0		0
Personal Property	0	0	0		0
Public Utility Property	0	0	0		0
Total Class III	0	0	0		0
Class IV					
Real Estate	143,468,540	81,663,000	225,131,540		143,468,540
Personal Property	38,114,088	0	38,114,088		38,114,088
Public Utility Property	8,468,913	0	8,468,913		8,468,913
Total Class IV	190,051,541	81,663,000	271,714,541		190,051,541
TOTAL FOR LEVYING BODY	587,822,441	81,663,000	669,485,441	5,780,000	582,042,441

Given under our hands this 27th day of **February**, **2024**

Jacqueline C Stadler
County Clerk

Angela L. 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 or fax 304-340-5090, 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 **2024**

	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	0	0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	391,990,900	28,943,300	0	363,047,600
Personal Property	0	0	0	0
Total Class II	391,990,900	28,943,300	0	363,047,600
Class III				
Real Estate	0	0	0	0
Personal Property	0	0	0	0
Public Utility Property	0	0	0	0
Total Class III	0	0	0	0
Class IV				
Real Estate	143,468,540	14,366,000	0	129,102,540
Personal Property	38,114,088	1,151,638	0	36,962,450
Public Utility Property	8,468,913	878,074	0	7,590,839
Total Class IV	190,051,541	16,395,712	0	173,655,829
TOTAL FOR LEVYING BODY	582,042,441	45,339,012	0	536,703,429

Given under our hands this 27th day of **February**, **2024**

Jacqueline Shadle — County Clerk

Angela L. Banks — Assessor

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

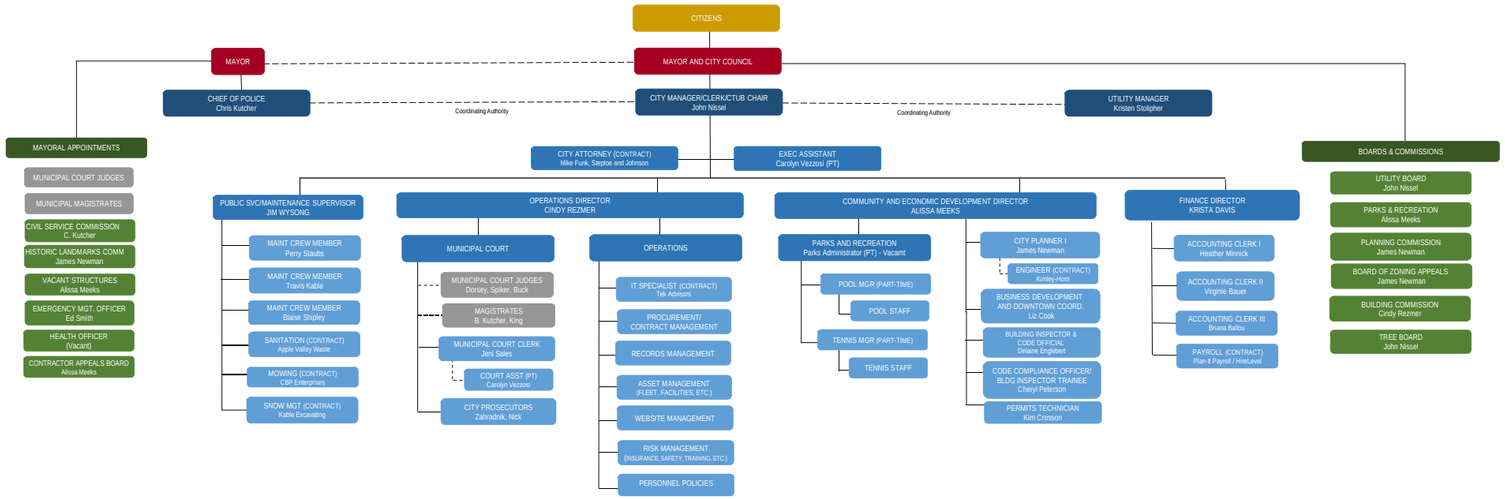
THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying 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 or fax 304-340-5090 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.

CITY OF CHARLES TOWN, WV - ORGANIZATIONAL CHART

AS of March 1, 2024



Bolton

Employee Benefits, Actuarial & Investment Consulting

February 2, 2024

Ms. Amanda Gerstell
City of Charles Town
101 E. Washington St.
Charles Town, WV 25414

Chairman Robert Trainor
Ms. Krista Davis

Re: Certification of Additional Supplemental Benefits for the Plan Year Beginning July 1, 2024 for the City of Charles Town, West Virginia Policemen's Pension and Relief Fund

Dear Ms. Gerstell,

The purpose of this letter is to certify the factors used to develop the Supplemental Pension Benefit, generally referred to as the cost-of-living adjustment (COLA), effective for the plan year beginning July 1, 2024.

The COLA is only payable to the extent that the actuary certifies to the Board of Trustees of the fund the amount of increase in the COLA, if any, which may be paid, and which will preserve the minimum standards for actuarial soundness of the fund as set forth in West Virginia Code §8-22-20.

Based on the results of the July 1, 2022 actuarial valuation, and assuming the municipality contributes the required amounts, *the City of Charles Town, West Virginia Policemen's Pension and Relief Fund* is projected to satisfy the actuarial soundness requirement.

West Virginia Code §8-22-26a requires that all retirees, surviving beneficiaries, disability pensioners or future retirees receive a COLA payable on the first day of July, based on a percentage increase equal to any increase in the consumer price index (CPI) as calculated by the United States Department of Labor, Bureau of Statistics for the preceding year. The COLA shall not exceed 4% per year (2.0% for certain disabled pensioners) and is not payable to a retiree until the first day of July after the second anniversary of the retiree's date of retirement.

Additionally, the COLA shall only be calculated on the first $15,000 of the annual benefit paid and on the COLAs accumulated by the retiree since benefit commencement. If, at any time after the COLA becomes applicable, the total accumulated percentage increase in benefit on the allowable amount becomes less than 75% of the total accumulated percentage increase in the consumer price index over that same period of time, the 4% limitation shall be inapplicable until such time as the accumulated COLAs equal 75% of the accumulated increase in the consumer price index.

The consumer price index used to determine the COLA is the CPI-U US City Average all items with a base of 1982-1984 equal to 100. The increase is measured as the increase in the annual average from the second prior calendar year to the annual average from the prior calendar year. Based on guidance received from the West Virginia Municipal Pensions Oversight Board during their December 15, 2022 meeting, the 4% limit is compared to this change in annual average CPI. Thus, if the CPI change is between 4.0% and 5.3% (equal to 4.0% / 75%), the COLA is limited to 4.0%, but if the CPI change is greater than 5.3%, then the 4.0% limit does not apply.

The percentage increase in the annual average CPI is 4.1%. **Since this increase is between the 4.0% and 5.3% threshold outlined above, the applicable COLA for the plan year beginning July 1, 2024 is limited to 4.0%.**

Generally, the steps used to calculate Supplemental Benefits, effective as of July 1, 2024, for members in pay status as of July 1, 2022 are as follows:

(1) Subtract the initial benefit at retirement (or disability) from the current benefit. This amount equals the cumulative value of Supplemental Benefits as of July 1, 2024.
(2) Multiply the sum of the initial benefit at retirement, up to $15,000, and the cumulative value of Supplemental Benefits as of July 1, 2024, by 4.0 percent (limited to 2.0 percent for certain disabled pensioners). This amount equals the increase in Supplemental Benefits during the year.
(3) The cumulative value of Supplemental Benefits as of July 1, 2024, equals the sum of (1) and (2).

The steps outlined above are applicable to the COLA calculations for many retirees. However, different steps are required for calculating the COLAs for certain individuals, such as beneficiaries and disabled members who receive earned income offsets to their pension benefits.

To assist the administrators of the Pension and Relief Funds in performing the COLA calculations, the West Virginia Municipal Pensions Oversight Board (WV MPOB) has provided Microsoft Excel-based COLA calculators. These calculators were published on the MPOB's website, which can be accessed using the following URL:

https://mpob.wv.gov/Training/Pages/default.aspx

Please contact us if you have questions or comments.

Sincerely,

James Ritchie, ASA, EA, FCA, MAAA
President of Bolton Retirement

Jordan McClane, FSA, EA, FCA, MAAA
Consulting Actuary

cc:

City of Charles Town

MPOB
Blair Taylor
Matthew Pauley

Bolton
Darren Rodoff
Alan Torroella
Janice Twardowicz

Elavon

January 31, 2024

MID: 8079476431

**********AUTO**ALL FOR AADC 170 T20 P3 6391
City Of Charles Town
101 E Washington St
Charles Town, WV 25414-1071

Dear Valued Customer,

To maintain our commitment to providing fast, reliable, and secure payment processing services, each year, we evaluate the rates and fees we charge our customers for our services. We review many factors, including the rising cost of payment data security and regulation changes the card brands (e.g. Visa and Mastercard) put in place for payment processors as well as businesses that accept card payments, among other industry drivers.

With these factors in mind, we wanted to let you know about changes to your pricing that will be effective beginning March 1, 2024.

Processing rate increase
Your processing rates for Visa, Mastercard and Discover transactions will increase based on the following:

- 0.35% + $0.25 for all card transactions
- $0.25 per transaction authorization

Your processing rates for American Express transactions will increase by 0% for all card transactions.

Monthly billing fee: To encourage daily billing, which is more efficient and cost-effective than monthly billing, we recently implemented a fee for your processing account should you choose to continue monthly account billing. This fee will be increased to 0.06% of your monthly transaction processing volume. To avoid this fee, email dailydiscount@elavon.com to request a switch to daily billing for your account. Please include your Merchant ID number (MID) in the body of the email.

Your current processing rates and fees will stay in effect through your February 2024 billing statement. Please refer to your December 2023 statement to compare your current rates with these new rates and fees. Your March 2024 billing statement will reflect the changes listed above for comparable transactions.

We appreciate your business and look forward to continuing our partnership. If you have any questions, please contact customer service at 800.725.1243*.

Sincerely,

Joy Lyons
Senior Vice President, Customer Service

* We accept relay calls

Elavon

January 31, 2024

MID: 8079550821

**********AUTO**ALL FOR AADC 170 T20 P3 6393
City Of Charles Town
101 E Washington St
Charles Town, WV 25414-1071

Dear Valued Customer,

To maintain our commitment to providing fast, reliable, and secure payment processing services, each year, we evaluate the rates and fees we charge our customers for our services. We review many factors, including the rising cost of payment data security and regulation changes the card brands (e.g. Visa and Mastercard) put in place for payment processors as well as businesses that accept card payments, among other industry drivers.

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We appreciate your business and look forward to continuing our partnership. If you have any questions, please contact customer service at 800.725.1243*.

Sincerely,

Joy Lyons
Senior Vice President, Customer Service

* We accept relay calls

Elavon

January 31, 2024

MID: 8006768918

**********AUTO**ALL FOR AADC 170 T20 P3 6398
City Of Charles Town
101 E Washington St
Charles Town, WV 25414-1071

Dear Valued Customer,

To maintain our commitment to providing fast, reliable, and secure payment processing services, each year, we evaluate the rates and fees we charge our customers for our services. We review many factors, including the rising cost of payment data security and regulation changes the card brands (e.g. Visa and Mastercard) put in place for payment processors as well as businesses that accept card payments, among other industry drivers.

With these factors in mind, we wanted to let you know about changes to your pricing that will be effective beginning March 1, 2024.

Processing rate increase
Your processing rates for Visa, Mastercard and Discover transactions will increase based on the following:

- 0.35% + $0.25 for all card transactions
- $0.25 per transaction authorization

Your processing rates for American Express transactions will increase by 0% for all card transactions.

Batch Settlement fee: We'll increase your current batch settlement fee to $0.40.

International Card Handling fee: Your International Card Handling fee will increase to 0.6% per international card payment you accept. This fee helps us account for the additional risk and expense that comes with processing and settling international card transactions for your business.

Monthly billing fee: To encourage daily billing, which is more efficient and cost-effective than monthly billing, we recently implemented a fee for your processing account should you choose to continue monthly account billing. This fee will be increased to 0.06% of your monthly transaction processing volume. To avoid this fee, email dailydiscount@elavon.com to request a switch to daily billing for your account. Please include your Merchant ID number (MID) in the body of the email.

Your current processing rates and fees will stay in effect through your February 2024 billing statement. Please refer to your December 2023 statement to compare your current rates with these new rates and fees. Your March 2024 billing statement will reflect the changes listed above for comparable transactions.

We appreciate your business and look forward to continuing our partnership. If you have any questions, please contact customer service at 800.725.1243*.

Sincerely,

Joy Lyons
Senior Vice President, Customer Service

* We accept relay calls

Citizens Fire Company, Inc.
P.O. Box 927
Charles Town, W. Va. 25414
Phone: 304-725-2814
Fax: 304-725-4029
Strictly Volunteer - - - Organized July 15, 1884

To: Bob Trainor,
Mayor, City of Charles Town

From: Ronald L. Fletcher,
President, Citizens Fire Company, Inc.

Reference: Funds Request

Date: October 13, 2023

Mayor Trainor,

Citizens Fire Company requested ARPA funds from the City of Charles Town in May of 2023. We found out about this opportunity after the deadline of January 27, 2023, set by the City of Charles Town. After finding out about this funding source, we reached out to council members and was told to submit the application requesting funds. Our application was submitted but was unfortunately denied during the May 15, 2023 City Council Meeting. I was informed that it was a 4-4 vote with a deciding vote being made to deny our funding request. These funds were requested to purchase turnout gear for firefighter personnel, which is essential to their safety during any emergency response.

The amount that was requested to assist in the funding of this purchase was $52,920.00, which would not fully cover the cost. The remaining funds would be covered by Citizens Fire Company. The total cost to replace the required sets of gear would be $79,440.00. This would replace fire gear that is set to be placed out of service next year. The National Fire Protection Association standard 1851 (NFPA 1851) requires that fire gear be retired when the garment is beyond repair and no longer able to pass an NFPA 1851 Advanced Inspection, or ten years from the date of manufacture. Citizens Fire Company has reached the ten-year mark on multiple sets of gear. This gear is essential to protecting our firefighters during all emergency incidents, ranging from motor vehicle accidents (MVA), EMS assist, gas leaks, structure fires, etc.

Citizens Fire Company has been located in the City of Charles Town since its inception on July 15, 1884. We remain the only fire station within the city limits of Charle Town. When we built our station in 2001, which we occupy today, we worked on making sure the property we moved to was annexed into the city limits. We have remained diligent in serving and protecting the citizens and visitors of Charles Town. We have incorporated the City Seal into our graphics on apparatus that is placed in service. Our slogan on apparatus reads "Protecting the History of Charles Town Since 1884." This is a slogan we take pride in, and continue to do, on every emergency response. Citizens Fire Company responded to 2,166 calls in 2022. Each year, we experience in increase in that number. The City of Charles Town, and outlying areas, continue to grow in population. Within the next year, we are gaining approximately 2,000+ new residents with new construction in the area.

In closing, Citizens Fire Company is requesting $80,000.00 from the City of Charles Town to fund the replacement of approximately fifteen (15) sets of turnout gear. A set of turnout gear cost approximately $5,500.00, which is the cost for the pants and jacket. This cost does not include the cost for helmets, Nomex hoods, gloves and boots. The additional cost for those items would add approximately $1,000.00 to the total cost, per set of gear.

Thank you for your continued support to Citizens Fire Company. We look forward to hearing back on our request. If you or any council members have questions regarding this request, please feel free to contact me anytime.

Respectfully Yours,

Ronald L. Fletcher,
President, Citizens Fire Company, Inc.

Investment Summary

Quote Number 02-2024-97170 2

Company Information

City Of Charles Town
101 E Washington St
Charles Town, WV 25414-1071
United States

Billing Contact

Daniel Rafeedie
CEO
daniel@paysteady.com

(703) 672-1225



60
Total Employees



$11,200.00
Implementation Costs



$23,721.00
Total Annual Investment

Expiration

3/25/2024

DRAFT

ADP Sales Associate

Manuela Connelly
CPA DM
manuela.connelly@adp.com

** The Implementation Costs and Total Annual Investment listed out on this Investment Summary are estimates based on the services, frequencies, recurring rates and pay counts outlined on the sales order and are shown for illustrative purposes only. These numbers are not binding amounts and shall not become incorporated into or made a part of any sales order or services agreement governing the services contemplated therein.

This is a Proposal only. Fees are estimates and are subject to change. Additional Fees may be incurred if other services are purchased or for tax filings including, but not limited to, additional states or ' applied for ' statuses. Please consult with your sales representative for further details. * Additional W2 processing fees apply. ©2023 ADP, Inc. ADP and the ADP Logo are registered trademarks of ADP, Inc. [ADP Check is a trademark of ADP, Inc. and is a registered service mark of ADP, Inc.]

Sales Order
Quote Number 02-2024-97170 2

Company Information

City Of Charles Town
101 E Washington St
Charles Town, WV 25414-1071
United States

Billing Contact

Daniel Rafeedie
CEO
daniel@paysteady.com

(703) 819-5530

Recurring Fees and Considerations
Number of Employees: 60 on City Of Charles Town

Monthly Processing

	Count	Base/Rate	Monthly	Annual
Workforce Now Human Capital Management (HCM) Suite	60	$27.00	$1,620.00	$19,440.00
• Next Generation Payroll				
• Enhanced HR				
• Benefits Administration				
• Health & Welfare Carrier Connections				
• Essential Learning				
• Premium Learning Content				
• Time and Attendance				
Employment and Income Verification				
Payroll Processing Monthly Base Fee	1	$300.00	$300.00	$3,600.00
Additional Jurisdiction Fee (State)	2	$11.00	$22.00	$264.00

International Employees (if applicable)	$3.10 per associate per month
Courier Delivery (if applicable)	$20.00 per delivery per control
Printed Checks/Statements (if applicable)	$0.50 per printed page
Same Day - Next Day ACH (if applicable)	$0.55 per transaction

Annual Processing

	Count	Base/Rate	Annual
Year End Forms, W2s or 1099s	60	$6.95	$417.00

Total Annual Investment

	Total Annual
Workforce Now Services	$23,721.00

Other Considerations

	Count	Rate	Total
Hardware and Other Fees			
• Standard Connections - Guardian	1	$0.00	$700.00
• Standard Connections - UHC (United Health Care)	1	$0.00	$0.00
• Standard Connections - Unlisted Please specify the carrier name	1	$0.00	$1,400.00
• Standard Connections - Unlisted Please specify the carrier name	1	$0.00	$1,400.00
Implementation			
• Implementation for Workforce Now Human Capital Management (HCM) Suite			$7,700.00

Total Other Considerations

	Total Setup
Implementation and One-Time Fees	$11,200.00

DRAFT