CITY OF CHARLES TOWN
CITY COUNCIL
AGENDA • SEPTEMBER 8, 2026

Regular Session **COUNCIL CHAMBERS** **7:00 PM**
101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

: **2026-1863:** City Council Meeting Minutes - August 17, 2026
City Council Meeting Minutes - August 17, 2026 - draft.pdf

3. PUBLIC COMMENT

4. WARD REPORTS

5. MAYOR'S REPORT

6. COMMITTEE REPORTS

7. CITY MANAGER REPORT

: **2026-1866:** City Manager's Report - September 8, 2026
City Manager's Report - September 8 2026.pdf

: **2026-1870:** FY2025 City of Charles Town Audit
FY 2025 Charles Town Audit.pdf

8. POLICE CHIEF REPORT

9. UNFINISHED BUSINESS

: **2026-1848 - Public Hearing**: *TXA2026-01*: Text Amendment - Old Town Mixed-Use Commercial Automotive Uses

: **2026-1862 - Second Reading**: *TXA2026-01*: Text Amendment - Old Town Mixed-Use Commercial Automotive Uses
1332 Automotive Businesses.pdf
1. Report.pdf

: **2026-1864:** Depot Land Discussion
SKM_C360i26072010240.pdf
Article 138.pdf

: **2026-1865:** Tree Removal from Sidewalk
419 E Liberty tree removal request.pdf

: **2026-1881:** Hill Farm Property Pre-Annexation Agreement - Possible Executive Session

10. NEW BUSINESS

: **2026-1867:** Sergeant Jason Newlin Civil Service Discussion

: **2026-1868:** Police and Firemen's Pension Annual Report
Annual Report 2026 City of Charles Town Police.pdf

: **2026-1869:** Discussion on HB 2014 Data Center Guardrails
Keys Email.pdf

: **2026-1871:** Jefferson County Commission's Housing Summit - Discussion on Participating

Housing Summit Email.pdf

: **2026-1872:** TIF District Discussion
TIF Option 1.pdf
TIF Option 2.pdf
TIF Option 3.pdf
TIF Option 4.pdf

: **2026-1873:** Resolution to Update the Comprehensive Plan
Comprehesive Plan Update.docx
TIMELINE-Historically Hip Charles Town-V2.pdf

: **2026-1874:** Check Signature Authorization

: **2026-1875:** Charles Town Utility Board (CTUB) General Manager Update - Possible Executive Session

11. REFERRALS TO COMMITTEES/COMMISSIONS

12. APPROVAL OF BILLS

: **2026-1876:** Payment of Bills - September 8, 2026
GEN FUND COUNCIL REPORT 2026-09-08.pdf
PARKS N REC COUNCIL REPORT 2026-09-08.pdf
CAPITAL RESERVE COUNCIL REPORT 2026-09-08.pdf
BOND ESCROW 2026-09-08.pdf

13. ADJOURNMENT

14. INFORMATION ONLY - NEXT MEETING, Monday, September 21, 2026, at 7:00PM

: **2026-1877:** Charles Town Police Department July Statistical Report
July 2026 CTPD Stats.pdf

: **2026-1878:** Charles Town Parks and Recreation June and July Meeting Minutes
June_2026_Meeting_Minutes_Approved.pdf
July 2026 Meeting Minutes - Approved.pdf

: **2026-1879:** FY2027 General Fund Revision #2
FY 2027 GF Revision #2.pdf

: **2026-1880:** Proclamation Honoring the Distinguished Career of Patricia Kelican - signed
A Proclamation Honoring Patricia Kelican - signed.pdf

: **2026-1892:** Charles Town Tree Board Oath - Greg Vickers
G Vickers Oath - Sept. 2026.pdf

15. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas_minutes.php

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1863: City Council Meeting Minutes - August 17, 2026

ATTACHMENTS:

- City Council Meeting Minutes - August 17, 2026 - draft.pdf

CITY OF CHARLES TOWN

CITY COUNCIL

MINUTES • August 17, 2026

Regular Meeting **Council Chambers** **7:00 PM**

101 East Washington Street, Charles Town, WV 25414

Attendee Name	Title	Status	Arrived
Micheal George	Mayor	Present	
James Kratovil	Councilmember	Present	
Elizabeth Ricketts	Councilmember	Remote	
Jeff Hynes	Councilmember	Present	
Kevin Tester	Councilmember	Present	
Nate Hartman	Councilmember	Absent	
Alden Roth	Councilmember	Present	
Julie Smith	Councilmember	Present	
Andie Sugrue	Councilmember	Absent	

Ms. Alissa Meeks, Interim City Manager; Ms. Stephanie Grove, City Attorney; Ms. Lori Nice, Finance Director; Mr. James Newman, City Planner; and Chief Chris Kutcher, Charles Town Police Department (CTPD) were also in attendance.

CALL TO ORDER

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

2026-1819: City Council Workshop Minutes - June 15, 2026

Mayor George asked if there were any changes or corrections to the meeting minutes. Hearing none, he declared the minutes approved.

2026-1820: City Council Meeting Minutes - June 15, 2026

Mayor George asked if there were any changes or corrections to the meeting minutes. Hearing none, he declared the minutes approved.

2026-1821: City Council Meeting Minutes - July 20, 2026

Mayor George asked if there were any changes or corrections to the meeting minutes. Hearing none, he declared the minutes approved.

2026-1833: City Council Workshop Minutes - August 1, 2026

Mayor George asked if there were any changes or corrections to the meeting minutes. Hearing none, he declared the minutes approved.

2026-1834: City Council Special Meeting Minutes - August 1, 2026

Mayor George asked if there were any changes or corrections to the meeting minutes. Hearing none, he declared the minutes approved.

DRAFT

3. PUBLIC COMMENT

No one signed up for public comment.

4. WARD REPORTS

Ward 1

Ms. Ricketts had nothing to report.

Mr. Kratovil had nothing to report.

Ward 2

Mr. Hynes had nothing to report.

Mr. Tester reported that he participated in the African American Heritage Parade with council members Jim Kratovil, Jeff Hynes, and Julie Smith.

Ward 3

Mr. Roth had nothing to report.

Ward 4

Ms. Smith reported that she had a great time participating in the African American Heritage Parade.

5. MAYOR'S REPORT

2026-1822: Mayor's Report - August 17, 2026

Mayor George reported he attended the WV Municipal League's annual conference and was appointed to the Board of Directors. The City of Charles Town won the All-Star Community Award for Enrichment for our African American Cemetery project.

2026-1845: A Proclamation Honoring the Retirement and Distinguished Career of Patricia Kelican

Mayor George read the Proclamation Honoring the Distinguished Career of Patricia Kelican.

6. COMMITTEE REPORTS

2026-1823: Finance Committee Meeting - August 11, 2026

Mr. Tester reviewed the Finance Committee Meeting Report.

2026-1824: Charles Town Board of Parks and Recreation Report - August 13, 2026

Mr. Roth presented an oral report about the Board of Parks and Recreation meeting.

7. CITY MANAGER REPORT

2026-1825: City Manager Report - August 17, 2026

Ms. Meeks reviewed the City Manager Report.

8. POLICE CHIEF REPORT

Chief Kutcher reviewed the July Police Department Statistical Report. He reported that there were no incidents during the African American Heritage Parade.

DRAFT

9. UNFINISHED BUSINESS

There was no unfinished business.

10. NEW BUSINESS

2026-1811: TXA2026-01: Text Amendment - Old Town Mixed-Use Commercial Automotive Uses - First Read

Mr. Hynes moved to approve the first reading of the Proposed Use Table 1322.04. Mr. Roth seconded the motion, and it passed by a 6-1 vote.

RESULT:	**APPROVED [6-1]**
MOVER:	Jeff Hynes
SECONDER:	Alden Roth
AYES:	George, Kratovil, Ricketts, Hynes, Roth, Smith
NAYS:	Tester
ABSENT:	Hartman, Sugrue

2026-1812: BR2026-05 - Bond Initiation - Augustine Manor

Mr. Kratovil moved to approve the bond initiation request by Vinton Investments LLC, for Phase 1 of Augustine Manor for both performance and land disturbance requirements in the amount of $13,393,400.64. Mr. Hynes seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Jeff Hynes
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1813: BR2026-06 - Bond Initiation - Thomfair Storage Facility

Mr. Kratovil moved to approve the bond initiation request by Thomfair LLC for both performance and land disturbance requirements in the amount of $1,519,818.82. Mr. Hynes seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Jeff Hynes
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1817: Tree Removal from Sidewalk

Mr. Hynes moved to Table this agenda item until the September 8, 2026, council meeting. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1826: Charles Town Tree Board Appointment - Term Ending December 2027

Mr. Hynes moved to appoint Mr. Greg Vickers to the Charles Town Tree Board with a term ending December 2027. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1837: Interim City Manager Stipend - Possible Executive Session

Mr. Hynes moved to instruct the Finance Director to apply a monthly stipend of $3,286.00 paid out each pay period to the Interim City Manager beginning August 1, 2026, and concluding two months after a new city manager is hired. Mr. Roth seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Alden Roth
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1838: City Manager Advertisement and Recruitment Process

Mr. Hynes moved to direct staff to set aside an amount not to exceed $50,000.00 for the city manager's search. Ms. Smith seconded the motion, and it passed by a 6-1 vote.

RESULT:	**APPROVED [6-1]**
MOVER:	Jeff Hynes
SECONDER:	Julie Smith
AYES:	George, Kratovil, Ricketts, Hynes, Roth, Smith
NAYS:	Tester
ABSENT:	Hartman, Sugrue

Mr. Hynes moved to reconsider the prior vote on the FY2027 General Fund Revision #2. Mr. Kratovil seconded the motion, and it passed by unanimous vote.

DRAFT

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	James Kratovil
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

Mr. Hynes moved to approve moving $50,000.00 from Account #699-568 Other Contributions to Account #412-233 Professional Services for the city manager search and approve the FY2027 General Fund Budget Revision #2. Mayor George seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Micheal George
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1840: FY2027 Capital Budget Revision #1

Mr. Kratovil moved to approve the FY2027 Capital Budget Revision #1. Mr. Hynes seconded the motion, and it passed by 6-1.

RESULT:	**APPROVED [6-1]**
MOVER:	James Kratovil
SECONDER:	Jeff Hynes
AYES:	George, Kratovil, Hynes, Tester, Roth, Smith
NAYS:	Ricketts
ABSENT:	Hartman, Sugrue

2026-1839: FY2027 General Fund Revision #2

Ms. Nice reviewed the changes to the FY2027 General Fund Budget and reported that since agenda item #2026-184: Cloud Data Storage Discussion was Tabled the $12,000.00 in Account #700-353 Computer Software/Tech would need to be returned to contingencies which would decrease the change in Account #699-568 Other Contributions to $24,500.00.

Mr. Kratovil moved to approve FY2026 General Fund Revision #2 with the changes. Mr. Hynes seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Jeff Hynes
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

2026-1841: Cloud Data Storage Discussion

Mr. Kratovil moved to Table this agenda item until the October 8, 2026, council meeting. Mr. Hynes seconded the motion, and it passed by a 5-2 vote.

RESULT:	**TABLED [5-2]**
MOVER:	James Kratovil
SECONDER:	Jeff Hynes
AYES:	Kratovil, Ricketts, Hynes, Roth, Smith
NAYS:	George, Tester
ABSENT:	Hartman, Sugrue

2026-1842: Resolution to Adopt Employee Benefits Plan and ERISA Wrap Summary Plan Description

Mr. Hynes moved to approve the Resolution to Adopt Employee Benefits Plan and ERISA Wrap Summary Plan Description. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

11. REFERRALS TO COMMITTEES/COMMISSIONS

2026-1844: Referral to Ordinance Committee - Article 201 Citations for External Sanitation Violations and Common Nuisance Violations, Article 1101 Nuisances, and Article 1705 West Virginia State Building Code

Mr. Hynes moved to refer Article 201, 1101 and 1705 to the Ordinance Committee. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

12. APPROVAL OF BILLS

2026-1828: Payment of Bills - August 17, 2026

Mr. Kratovil moved to approve the bills for payment. Mayor George seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Micheal George
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Roth, Smith
ABSENT:	Hartman, Sugrue

13. ADJOURNMENT

Mayor George asked if there was any other business to come before the council. Hearing none, he adjourned the meeting.

14. INFORMATION ONLY - NEXT MEETING, Tuesday, September 8, 2026, at 7:00PM

2026-1830: Federal Transportation Funding Letters to WV Representatives - Signed

2026-1831: Letter of Support for Jefferson County Community Ministries - Signed

2026-1832: School Resources Officer Agreement - Signed

2026-1835: Article 522 Private Outdoor Designated Area (PODA) - signed

2026-1836: Article 1759 Vacant Buildings - signed

2026-1843: FY2027 General Fund Revision #1

2026-1846: May and June CTPD Statistical Reports

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DRAFT

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1866: City Manager's Report - September 8, 2026

ATTACHMENTS:

- City Manager's Report - September 8 2026.pdf

City of Charles Town

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

MEMORANDUM TO THE MAYOR AND CITY COUNCIL

FROM: Alissa Meeks, Interim City Manager
SUBJECT: City Manager's Report
DATE: September 8, 2026

This report is designed to provide information on substantive issues and meaningful project updates on items of importance to the Mayor and City Council.

PARKS AND RECREATION

Clean Parks Initiative: The Clean Parks Task Force, comprised of members of the WVRC/BRWC/Friends of the Shenandoah, and staff convened and discussed next steps on procurement of monitoring equipment, RFP distribution and next steps for stakeholder engagement for the project.

Day of Caring: The United Way of the Eastern Panhandle will hold the 32nd annual Day of Caring on Tuesday, September 15, 2026. We'll have participants conducting cleanup endeavors at JMP and Happy Retreat.

Happy Retreat Bridge Dedication: Stay tuned for more details and a date surrounding the Chet Hines Bridge Dedication.

ADMINISTRATION, MAINTENANCE, AND OPERATIONS

Operations Director Position: Mr. Steve Galleher starts Monday, September 21

Maintenance Position: Mr. Carter Ray starts Monday, September 21

Rouse Hall Roof: Cleaning and product coating of Rouse Hall roof is completed.

COMMUNITY AND ECONOMIC DEVELOPMENT

Car Show: Many thanks to the Marcus Family, volunteers, staff, and participants who made this car show another successful city event.

Walks about Nothing: This past Wednesday, the 2-Year Anniversary of Walks about Nothing was celebrated at the Depot District. Congratulations to Liz Cook and the dedicated walkers who show up on a regular basis to grow and build community.

Augustine Trail Phase 3: All Right-of-Way documentation has been obtained and the City awaits the Change Order documentation and Supplemental Funding Agreement provided by Division of Highways.

Charles Street Design: Kimley-Horn and staff had the kick-off meeting for the Charles Street Design Project. Triad Engineering will begin their sub-services and utilities investigation late September through mid-October. CTUB contacts have all been provided to the engineers for direct CTUB coordination.

FINANCE

Accounting Position Interviews: Applicants for the Accounting I position will begin to be interviewed over the next two weeks.

Financial Audit: See Attached Audit Report

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1870: FY2025 City of Charles Town Audit

ATTACHMENTS:

- FY 2025 Charles Town Audit.pdf

PERRY
& Associates CPAs
PASSION Beyond the Numbers

MUNICIPALITY OF CHARLES TOWN
JEFFERSON COUNTY
REGULAR AUDIT
FOR THE YEAR ENDED JUNE 30, 2025

RFP #24-347

Municipality of Charles Town, West Virginia
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Municipality of Charles Town, West Virginia
SCHEDULE OF FUNDS INCLUDED IN REPORT
June 30, 2025

GOVERNMENTAL FUND TYPES

Major Funds

General Fund

Coal Severance Fund

Capital Reserve Fund

Residual Fund

Sales Tax Fund

Bond Escrow Fund

Nonmajor Funds

Parks and Recreation Fund

Community Development Fund

Law Enforcement Fund

ARPA Fund

Opioid Fund

FIDUCIARY FUND TYPES

Policemen's Pension and Relief

COMPONENT UNITS

Municipality of Charles Town Building Commission

Charles Town Utility Board

Municipality of Charles Town, West Virginia
CITY OFFICIALS
June 30, 2025

Elected Officials:

Mayor	Michael George	06/01/2025-06/01/2029
City Council	Nate Hartman	06/01/2025-06/01/2029
	Jeff Hynes	06/01/2025-06/01/2029
	James Kratovil	06/01/2023-06/01/2027
	Elizabeth Ricketts	06/01/2025-06/01/2029
	Kevin Tester	06/01/2023-06/01/2027
	Alden Roth	07/01/2025-06/01/2027
	Julie Smith	09/01/2025-06/01/2027
	Andie Sugrue	06/01/2025-06/01/2029

Appointed Officials:

City Clerk	Brent Manuel
City Manager	Brent Manuel

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INDEPENDENT AUDITOR'S REPORT

Municipality of Charles Town
Jefferson County
101 East Washington Street
Charles Town, West Virginia 25414

To the Members of Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the **Municipality of Charles Town**, Jefferson County, West Virginia (the Municipality), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Municipality of Charles Town, Jefferson County, West Virginia as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Municipality, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required budgetary comparison schedules, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Municipality's basic financial statements. The Combining Statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Schedule of Funds Included in Report and City Officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2026, on our consideration of the Municipality's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Municipality's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Municipality's internal control over financial reporting and compliance.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

August 20, 2026

The discussion and analysis of the Municipality of Charles Town's financial performance provides an overview and analysis of the Municipality's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the accompanying financial statements. The Charles Town Utility Board, component unit of the Municipality of Charles Town, has presented a Management's Discussion and Analysis in its separately issued financial statements.

FINANCIAL HIGHLIGHTS

Net position of the governmental activities increased by $3.4 million to $26.1 million at June 30, 2025. Revenues increased $0.2 million and expenses increased $0.5 million compared to the previous year.

During 2025, significant changes in revenues included general property taxes increases of $0.2 million, business and occupation tax decreases of $0.3 million and developer fee increases of $0.3 million.

During the year, the Municipality had expenses for governmental programs that were $6.7 million more than the $0.9 million generated by governmental program revenues, intergovernmental aid, and other grants and contributions. The remaining cost of governmental activities was financed with general revenues, which totaled $10.1 million this year.

The governmental funds ended the year with a fund balance of $20.9 million which is an increase of $2.0 million from 2024.

Municipality revenues increased $0.2 million because of general property tax increases and increases in developer fees. Expenses increased $0.5 million because of increases in the general, public safety, and highways and streets functional expense categories.

The Municipality's contractual payments to pension and other benefit plans was $0.4 million for both 2025 and 2024. Unfunded liabilities of the plans are considered financially sustainable. Beginning in 2024, the Municipality contributed to the West Virginia Municipal Police Officers and Firefighters Retirement System. In addition, the Municipality contributes to a deferred compensation plan administered through the West Virginia State Treasurer's Office.

The Municipality had capital projects in the design phase during 2025 and 2024 consisting of the Connected Communities Project and other smaller projects.

During 2025, the Municipality had $1.8 million of capital additions compared to $0.7 million for 2024.

The Municipality did not issue any new debt obligations during 2025 and 2024.

The Municipality did not enter into any new lease obligations during 2025 and 2024.

The Municipality adopted GASB Statement No. 101, *Compensated Absences*, during 2025 which required the initial accrual of sick pay in the amount of $0.3 million.

MUNICIPALITY AS A WHOLE

One of the most important questions asked about the Municipality's finances is, "Is the Municipality as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Municipality as a whole and about its activities in a way that helps answer this question. These statements include all governmental assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Municipality's net position and changes to it. You can think of the Municipality's net position-the difference between assets and deferred outflows and liabilities and deferred inflows - as one way to measure the Municipality's financial health or financial position. Over time, increases or decreases in the Municipality's net position, is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Municipality's property tax base, debt structure and the condition of the Municipality's infrastructure, to assess the overall health of the Municipality.

In the Statement of Net Position and the Statement of Activities, the Municipality reports the Governmental Activities and Component Units. The business-type activities are found in the Municipality's component units, the Municipality of Charles Town Building Commission and the Charles Town Utility Board. The Charles Town Utility Board issues separate financial statements.

Governmental activities-Most of the Municipality's basic services are reported here, including the police, streets, culture and recreation, social services, and general administration. Taxes, licenses and permits, fees, fines and forfeits, lottery and table gaming revenues, and general revenues finance most of these activities.

MUNICIPALITY AS A WHOLE (continued)

Reporting the Municipality's Most Significant Funds

The fund financial statements provide detailed information about the most significant funds-not the Municipality as a whole. Some funds are required to be established by State law and by bond covenants. However, the Municipality Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Municipality uses the governmental fund types.

Governmental funds -The majority of the Municipality's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Municipality's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Municipality's programs.

The Municipality as Trustee

The Municipality is the trustee for the policeman's pension and relief fund. The Municipality's fiduciary activities related to this pension fund are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position. These activities are excluded from the Municipality's other financial statements because the Municipality cannot use these assets to finance its operations. The Municipality is responsible for ensuring that the assets reported in this fund are used to provide pension benefits to eligible participants.

MUNICIPALITY AS A WHOLE (continued)

Net Position and Activities

The Municipality's combined net position increased $3.4 million ($26.1 million for 2025, $22.7 million for 2024) compared to the prior year. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased from $18.2 million at June 30, 2024, to $19.7 million at the end of this year. Reviewing the net position and changes in net position of governmental activities provides more detail about this change. The analyses below focus on the net position and changes in net position of the Municipality's governmental activities.

Statements of Net Position
June 30, 2025 and 2024
(in Millions)

	Governmental Activities	
	2025	Restated 2024
Current and other assets	$ 26.5	$ 24.3
Capital assets	6.0	4.7
Deferred outflows of resources	0.6	0.4
Total assets and deferred outflows	$ 33.1	$ 29.4
Long-term liabilities	$ 5.7	$ 5.6
Other liabilities	0.6	0.6
Deferred inflows of resources	0.7	0.5
Total liabilities and deferred inflows	7.0	6.7
Net investment in capital assets	5.5	4.2
Restricted	0.9	0.3
Unrestricted	19.7	18.2
Total net position	26.1	22.7
Total liabilities, deferred inflows, and net position	$ 33.1	$ 29.4

MUNICIPALITY AS A WHOLE (continued)

Net Position and Activities (continued)

Statements of Activities
For the years ended June 30, 2025 and 2024
(in Millions)

	Governmental Activities	
	2025	Restated 2024
Revenues		
Program revenues:		
Charges for services	$ 0.3	$ 0.3
Operating grants and contributions	0.1	0.3
Capital grants and contributions	0.6	0.6
General revenues:		
Taxes	6.4	6.4
Licenses and permits	1.0	0.9
Fines, forfeits and confiscated property	0.3	0.4
Fees	0.7	0.4
Interest and investment earnings (loss)	0.4	0.3
Table gaming	0.2	0.2
Video lottery	0.8	0.8
Reimbursements	0.1	0.1
Other general revenues	0.1	0.1
Total revenues	11.0	10.8
Expenses		
General government	3.2	3.1
Public safety	3.1	2.8
Highways and streets	1.0	0.8
Culture and recreation/social services	0.3	0.4
Total expenses	7.6	7.1
Change in net position	$ 3.4	$ 3.7

Revenues for the Municipality's governmental activities increased by 2 percent ($0.2 million), while total expenses increased by $0.5 million or 7 percent. The factors driving these results include the following:

a) The Municipality's governmental revenue sources continued to increase with significant increases in general property taxes, licenses and permits, and developer fees.

b) The Municipality's governmental expenses increased ($0.5 million) because of increases in the general government, public safety and highways and streets functional expenses categories.

MUNICIPALITY AS A WHOLE (continued)

Net Position and Activities (continued)

The cost of all governmental activities this year was $7.6 million. As shown in the Statement of Activities, the amount that taxpayers ultimately financed for these activities through general revenues was $6.7 million because some of the cost was paid by those who directly benefitted from the programs ($0.3 million) or by other governments, organizations, and entities that subsidized certain programs with grants and contributions ($0.2 million).

Governmental Funds

As the Municipality completed the year, the governmental funds (as presented in the balance sheet) reported a combined fund balance of $20.9 million, which is an increase of $2.0 million from the previous year.

General Fund Budgetary Highlights

Over the course of the year, the Municipality's Council made occasional revisions to the Municipality budget. These budget amendments were made to reflect anticipated funding changes in the Municipality's operations.

The Municipality's general fund actual revenues were $0.8 million over budgeted revenues. General fund expenditures were less than budgeted expenditures by $0.6 million.

CAPITAL ASSETS, DEBT, AND LONG-TERM LIABILITY ADMINISTRATION (in Millions)

Capital Assets

Capital assets of the Governmental Activities consisted of the following:

	Governmental Activities	
	2025	2024
Land	$ 1.2	$ 0.7
Land improvements	5.6	5.4
Buildings and improvements	2.6	2.5
Leasehold improvements	0.1	0.1
Equipment and vehicles	4.2	3.6
Construction in progress	0.8	0.4
Total	14.5	12.7
Accumulated depreciation	(8.5)	(8.0)
Capital assets, net of accumulated depreciation	$ 6.0	$ 4.7

CAPITAL ASSETS, DEBT, AND LONG-TERM LIABILITY ADMINISTRATION (in Millions) (continued)

Capital Assets (continued)

Capital assets of the Governmental Activities (continued)

This year's major additions included:

	2025
Connected Communities Project	$ 0.4
Stormwater projects	0.2
Equipment	0.3
Vehicles including outfitting	0.3
Depot District land	0.5
City Hall roof	0.1
Total	$ 1.8

This year's major dispositions included:	2025
None	$ -

Capital assets of the Building Commission consisted of the following:

	Building Commission	
	2025	2024
Land	$ 1.7	$ 1.7
Buildings and improvements	5.1	5.1
Land improvements	0.1	0.1
Roads	1.0	1.0
Equipment	0.3	0.3
Total	8.2	8.2
Accumulated depreciation	(2.7)	(2.5)
Capital assets, net of accumulated depreciation	$ 5.5	$ 5.7

This year's major additions included:	2025
None	$ -

This year's major dispositions included:	2025
None	$ -

CAPITAL ASSETS, DEBT, AND LONG-TERM LIABILITY ADMINISTRATION (in Millions) (continued)

Debt and Long-Term Liabilities

The governmental activities had no fixed debt obligations at June 30, 2025 and 2024. Other long-term liabilities consisted of the following:

	Governmental Activities	
	2025	Restated 2024
Accrued compensated absences	$ 0.5	$ 0.2
Collective net pension liability	0.4	0.5
Leases payable	4.8	4.9
Total	$ 5.7	$ 5.6

The Charles Town Building Commission fixed debt consisted of the following at June 30, 2025 and 2024:

	Building Commission	
	2025	2024
Series 2015A and 2015B Lease Revenue Bonds (Charles Washington Hall)	$ 3.1	$ 3.2
Series 2017A Lease Revenue Bonds (Municipal Annex)	1.7	1.7
Total	$ 4.8	$ 4.9

The Charles Town Building Commission had no long-term liabilities except fixed debt.

ECONOMIC FACTORS

The Municipality's elected and appointed officials considered many factors when setting the fiscal-year 2025 budget and tax rates. Factors consisted of the economy and services to be provided. The County's population has a direct impact on the Municipality's economic growth.

The Municipality of Charles Town is optimistic about its potential for economic growth in the future. The increasing population, infrastructure improvements, annexations, and procurement of grants and other funding sources are all positive indicators for continued economic growth in the Municipality of Charles Town.

CONTACTING THE MUNICIPALITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, and investors and creditors with a general overview of the Municipality's finances and to show the Municipality's accountability for the money its receives. If you have questions about this report or need additional financial information, contact the City Manager at City Hall 101 E. Washington Street, Charles Town, West Virginia.

Municipality of Charles Town, West Virginia
STATEMENT OF NET POSITION
June 30, 2025

	PRIMARY GOVERNMENT	DISCRETELY PRESENTED COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUILDING COMMISSION	UTILITY BOARD
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and cash equivalents	$ 17,611,083	$ 336,568	$ 5,848,309
Restricted cash	638,356	-	19,852,735
Accounts receivable	1,638,062	-	182,123
Accrued interest receivable	-	12,009	-
Accrued revenue	-	-	1,062,340
Due from primary government/component units	22,032	38,997	-
Due from associated entity	5,021	-	-
Inventory	-	-	211,485
Investments	779,150	-	-
Restricted investments	381,444	-	-
Loan to Charles Town Utility Board	461,371	-	-
Development fee receivable	-	718,615	-
Prepaid insurance	-	-	50,358
Capital assets not being depreciated	1,975,162	1,740,739	4,364,315
Capital assets being depreciated, net	4,036,258	3,729,490	79,929,495
Right to use assets, net	4,205,827	-	603,972
Leases receivable			
Due within one year	17,216	158,616	273,776
Due in more than one year	373,021	4,594,118	5,252,919
Prepaid bond insurance	-	-	225,576
Net pension assets	312,715	-	190,622
Total assets	32,456,718	11,329,152	118,048,025
Deferred outflows of resources:			
Defined benefit pension plan contributions	271,869	-	216,736
Other post employment plan contributions	10,574	-	12,807
Collective deferred outflows related to pensions	315,943	-	262,849
Collective deferred outflows related to other post employment plan	2,960	-	3,091
Unamortized amounts from refunding of debt	-	-	25,007
Total deferred outflows	601,346	-	520,490
Total assets and deferred outflows	$ 33,058,064	$ 11,329,152	$ 118,568,515
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable	$ 128,361	$ -	$ 1,044,832
Accrued expenses	242,305	-	109,000
Accrued interest	12,009	12,009	143,075
Customer advances for construction	-	-	10,284,713
Due to primary government/component units	38,997	22,032	-
Customer deposits	35,190	-	341,447
Developer bonds held	117,157	-	-
Compensated absences	493,152	-	242,804
Loan from City of Charles Town	-	-	461,371
Net pension liabilities	417,221	-	-
Leases payable:			
Due within one year	158,616	-	21,678
Due in more than one year	4,594,118	-	389,621
Subscription liability:			
Due within one year	-	-	92,048
Due in more than one year	-	-	80,450
Long-term debt:			
Due within one year	-	158,616	2,330,251
Due in more than one year	-	4,594,119	36,064,398
Total liabilities	6,237,126	4,786,776	51,605,688
Deferred inflows of resources:			
Collective deferred inflows related to other post employment benefit plan	14,080	-	13,169
Collective deferred inflows related to pensions	360,497	-	245,458
Deferred inflows related to leases receivable	354,161	4,205,827	4,668,725
Total deferred inflows	728,738	4,205,827	4,927,352
Total liabilities and deferred inflows	6,965,864	8,992,603	56,533,040
NET POSITION			
Net investment in capital assets	5,464,513	717,494	34,622,661
Restricted by debt/construction	-	-	19,368,242
Restricted by donor intent	520,558	-	-
Restricted by regulations	382,085	-	-
Unrestricted	19,725,044	1,619,055	8,044,572
Total net position	26,092,200	2,336,549	62,035,475
Total liabilities, deferred inflows and net position	$ 33,058,064	$ 11,329,152	$ 118,568,515

See accompanying notes.

Municipality of Charles Town, West Virginia
STATEMENT OF ACTIVITIES
For the year ended June 30, 2025

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES	NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION: DISCRETELY PRESENTED COMPONENT UNITS: BUILDING COMMISSION	NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION: DISCRETELY PRESENTED COMPONENT UNITS: UTILITY BOARD
PRIMARY GOVERNMENT							
Governmental activities:							
General government	$ 3,247,925	$ -	$ 82,564	$ -	$ (3,165,361)	$ -	$ -
Public safety	3,087,136	-	12,699	215,120	(2,859,317)	-	-
Streets and transportation	963,940	233,242	-	-	(730,698)	-	-
Culture and recreation	327,951	37,186	2,970	361,411	73,616	-	-
Total governmental activities	$ 7,626,952	$ 270,428	$ 98,233	$ 576,531	(6,681,760)	-	-
DISCRETELY PRESENTED COMPONENT UNITS							
Building Commission	$ 375,458	$ 192,149	$ -	$ -	-	(183,309)	-
Utility Board	13,565,804	12,737,511	-	5,817,331	-	-	4,989,038
Total discretely presented component units	$ 13,941,262	$ 12,929,660	$ -	$ 5,817,331		(183,309)	4,989,038
General revenues:							
Taxes					6,399,050	-	-
Licenses and permits					993,703	-	-
Fines and forfeits					322,930	-	-
Fees					763,716	-	-
Lease revenues					21,171	-	383,114
Interest and investment earnings (loss)					391,356	172,724	1,004,788
Table gaming					239,900	-	-
Video lottery					790,464	-	-
Reimbursements					168,782	-	-
Short-term rentals and concessions					54,722	-	65,707
Confiscated property					37,088	-	-
Gain (loss) on sale of property					-	-	(172,246)
Miscellaneous					75,797	-	44,987
Contribution to component unit (from primary government)					(142,000)	142,000	-
Total general revenues					10,116,679	314,724	1,326,350
Change in net position					3,434,919	131,415	6,315,388
Net position at beginning of year, as adjusted					22,657,281	2,205,134	55,720,087
Net position at end of year					$ 26,092,200	$ 2,336,549	$ 62,035,475

See accompanying notes.

Municipality of Charles Town, West Virginia
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL FUND	COAL SEVERANCE FUND	CAPITAL RESERVE FUND	RESIDUAL FUND	SALES TAX FUND	BOND ESCROW FUND	OTHER GOVERNMENTAL FUNDS	TOTALS
ASSETS								
Cash	$ 1,866,510	$ 179,610	$ 10,172,568	$ 1,063,039	$ 4,224,799	$ -	$ 104,557	$ 17,611,083
Restricted cash	-	-	-	-	-	125,040	513,316	638,356
Investments	-	-	-	779,150	-	-	-	779,150
Restricted investments	-	-	-	-	-	-	381,444	381,444
Receivables, net of allowances:								
Taxes	964,213	6,413	-	-	504,265	-	-	1,474,891
Accounts	73,924	-	-	-	-	-	-	73,924
Due from other funds	62,162	-	151,602	-	-	-	1,422	215,186
Due from component unit			22,032	-	-	-	-	22,032
Due from associated entity	5,021	-	-	-	-	-	-	5,021
Loan to Charles Town Utility Board	-	-	-	461,371	-	-	-	461,371
Total assets	$ 2,971,830	$ 186,023	$ 10,346,202	$ 2,303,560	$ 4,729,064	$ 125,040	$ 1,000,739	$ 21,662,458
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 109,516	$ -	$ 18,546	$ -	$ -	$ -	$ 299	$ 128,361
License fees and deposits	35,190	-	-	-	-	-	-	35,190
Other accrued expenses	242,305	-	-	-	-	-	-	242,305
Developer bonds held	-	-	-	-	-	117,157	-	117,157
Due to other funds	151,915	-	50,860	-	-	-	12,411	215,186
Due to component units	38,997	-	-	-	-	-	-	38,997
Total liabilities	577,923	-	69,406	-	-	117,157	12,710	777,196
Fund balances:								
Restricted	-	-	-	-	-	7,883	894,760	902,643
Committed	-	-	10,276,796	2,303,560	4,729,064	-	-	17,309,420
Assigned	2,393,907	186,023	-	-	-	-	93,269	2,673,199
Total fund balances	2,393,907	186,023	10,276,796	2,303,560	4,729,064	7,883	988,029	20,885,262
Total liabilities and fund balances	$ 2,971,830	$ 186,023	$ 10,346,202	$ 2,303,560	$ 4,729,064	$ 125,040	$ 1,000,739	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital and right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.	10,217,247
Other long-term assets are not available to pay for current period expenditures and therefore not reported in the funds.	792,196
Deferred inflows and outflows of resources related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level.	227,315
Deferred inflows and outflows of resources related to other post employment benefit plan activity are not required to be reported in the funds but are required to be reported at the government-wide level.	(543)
Deferred inflows related to leases receivable are not required to be reported in the funds but are required to be reported at the government-wide level.	(354,161)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(5,675,116)
Net position of governmental activities.	$ 26,092,200

See accompanying notes.

Municipality of Charles Town, West Virginia

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the year ended June 30, 2025

	GENERAL FUND	COAL SEVERANCE FUND	CAPITAL RESERVE FUND	RESIDUAL FUND	SALES TAX FUND	BOND ESCROW FUND	OTHER GOVERNMENTAL FUNDS	TOTALS
REVENUES								
Taxes (including interest and penalties)	$ 4,350,165	$ -	$ -	$ -	$ 2,030,248	$ -	$ -	$ 6,380,413
Licenses and permits	993,703	-	-	-	-	-	-	993,703
Intergovernmental:								
Federal	-	-	215,120	-	-	-	-	215,120
State	2,970	21,246	-	-	-	-	-	24,216
Grants and contributions	27,699	-	-	-	-	-	407,729	435,428
Charges for services	155,304	-	-	-	-	-	37,186	192,490
Fines and forfeits	322,930	-	-	-	-	-	-	322,930
Street paving fees	163,260	-	-	-	-	-	-	163,260
Franchise fees	62,026	-	-	-	-	-	-	62,026
Interest	21,077	1,585	137,142	36,592	47,733	1,196	6,833	252,158
Dividends	-	-	-	8,360	-	-	1,183	9,543
Gain (loss) on investments	-	-	-	49,543	-	-	66,137	115,680
Video lottery	790,464	-	-	-	-	-	-	790,464
Gaming income	239,900	-	-	-	-	-	-	239,900
Fees	133,494	-	568,196	-	-	-	-	701,690
Reimbursements	168,782	-	-	-	-	-	-	168,782
Confiscated property	-	-	-	-	-	-	37,088	37,088
Miscellaneous	69,718	-	3,837	-	-	-	1,302	74,857
Total revenues	7,501,492	22,831	924,295	94,495	2,077,981	1,196	557,458	11,179,748
EXPENDITURES								
General government	3,084,726	-	367,956	7,783	-	-	-	3,460,465
Public safety	2,850,913	-	509,709	-	-	-	370	3,360,992
Streets and transportation	678,213	-	318,196	-	-	-	-	996,409
Culture and recreation	128,009	-	974,255	-	-	-	115,259	1,217,523
Total expenditures	6,741,861	-	2,170,116	7,783	-	-	115,629	9,035,389
Excess (deficiency) of revenues over expenditures	759,631	22,831	(1,245,821)	86,712	2,077,981	1,196	441,829	2,144,359
Other financing sources (uses):								
Transfers from other funds	1,377,134	-	4,918,581	263,319	-	-	107,518	6,666,552
Transfers to other funds	(5,280,462)	-	-	-	(1,300,000)	-	(86,090)	(6,666,552)
Transfers to component unit	-	-	-	-	(142,000)	-	-	(142,000)
Total other financing sources (uses)	(3,903,328)	-	4,918,581	263,319	(1,442,000)	-	21,428	(142,000)
Net change in fund balance	(3,143,697)	22,831	3,672,760	350,031	635,981	1,196	463,257	2,002,359
Fund balance at beginning of year	5,537,604	163,192	6,604,036	1,953,529	4,093,083	6,687	524,772	18,882,903
Fund balance at end of year	$ 2,393,907	$ 186,023	$ 10,276,796	$ 2,303,560	$ 4,729,064	$ 7,883	$ 988,029	$ 20,885,262

See accompanying notes.

Municipality of Charles Town, West Virginia
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the year ended June 30, 2025

Net change in fund balance - total governmental funds.		$ 2,002,359
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays.	$ 1,875,164	
Depreciation expense.	525,050	
Amount capital outlays exceeded depreciation expense.		1,350,114
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Deferred revenues decreased by this amount in the current period.		18,641
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB No. 68.		
Amount of pension expenditures at fund modified level.	293,217	
Amount of pension expense recognized at government-wide level.	62,154	
Amount pension contractual payments exceeded pension expense in the current period.		231,063
Certain other post employment benefit expense in the statement of activities is recognized on the accrual basis of accounting in accordance with GASB No. 75.		
Amount of other post employment benefit expenditures at fund level.	10,574	
Amount of other post employment benefit expense (offset) recognized at government -wide level.	(6,955)	
Amount that other post employment benefit payments exceeded other post employment benefit expense (offset) in the current period.		17,529
Expenses in the statement of activities that do not require the use of current financial resources are not reported as expenditures in governmental funds. Accrued compensated absences increased by this amount in current period.		(149,906)
Certain leases in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB No. 87.		
Amount of lease revenues (including interest) recognized on the accrual basis of accounting in accordance with GASB No. 87.	35,146	
Amount of lease revenues recognized on the modified accrual basis.	30,600	
Amount that lease revenues under the accrual basis exceeded lease revenues under the modified accrual basis.		4,546
Amount of lease expenses recognized under the modified accrual basis.	324,696	
Amount of lease expenses (including interest) recognized on the accrual basis of accounting in accordance with GASB No. 87.	364,123	
Amount that lease expenses under the accrual basis of accounting exceeded lease expenses under the modified accrual basis of accounting.		(39,427)
Change in net position of governmental activities.		$ 3,434,919

See accompanying notes.

Municipality of Charles Town, West Virginia
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

	Policemen's Pension and Relief
ASSETS	
Cash	$ 64,844
Investments	521,728
Total assets	$ 586,572
LIABILITIES AND NET POSITION	
Liabilities:	
Due to general fund	$ 5,021
Net position:	
Restricted for pension benefits	581,551
Total liabilities and net position	$ 586,572

See accompanying notes.

Municipality of Charles Town, West Virginia

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended June 30, 2025

	Policemen's Pension and Relief
ADDITIONS	
Contributions:	
Employer	$ 21,348
State of West Virginia	62,620
Total contributions	83,968
Investment income:	
Realized and unrealized gains (losses)	28,490
Interest and dividends	15,228
Investment expense	(5,334)
Net investment income	38,384
Other income:	
Accident reports	6,095
Total other income	6,095
Total additions	128,447
DEDUCTIONS	
Benefits	93,929
Administrative expense	1,994
Total deductions	95,923
Change in net position	32,524
Net position restricted for pension benefits:	
Beginning of year	549,027
End of year	$ 581,551

See accompanying notes.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Municipality of Charles Town, West Virginia ("Municipality") is a municipal corporation in which citizens elect the mayor at large and eight council members. The Municipality engages in a comprehensive range of services, including general government administration, public safety, administration of justice, water and sewer services, transportation, planning, community development, recreation, cultural and historic activities, and social services.

The accounting policies and the presentation of the financial report of the Municipality has been designed to conform to generally accepted accounting principles as applicable to government units, in accordance with the Governmental Accounting Standards Board (GASB).

The Municipality follows the Governmental Accounting Standards Board (GASB) Standards for financial reporting. Certain significant components of the Standards include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Municipality's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Municipality's activities.
- Fund financial statements that focus on major funds.

These financial statements present all fund types of the City and its discretely presented component units.

Individual Component Unit Disclosure

The criteria for including component units consists of identification of legally separate organizations for which the elected officials of the Municipality are financially accountable. This criteria also includes identification of organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

The Municipality had no blended component units as of and for the year ended June 30, 2025.

The Municipality of Charles Town Building Commission ("Building Commission") and the Charles Town Utility Board ("Utility Board") are governed by boards appointed by the Municipality's Council. While legally separate from the Municipality, they are reported as part of the reporting entity under the discretely presented method because the Municipality's elected officials are financially accountable for the Building Commission and the Utility Board. The Municipality Council has the power to approve, disapprove, or modify budgets and financial operations of the Building Commission and the Utility Board. Separate financial information can be obtained from the Building Commission and the Utility Board.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Parks and Recreation Fund

The Parks and Recreation fund is not a legally separate organization but does have a separate board of directors and federal employer identification number. The fund relies on financial support from the City and daily operations are managed by City employees. The fund does not meet the criteria to be considered a component unit.

Related Organizations

The Municipality's officials are also responsible for appointing the members of the boards of various organizations, but the Municipality's accountability for these organizations does not significantly extend beyond making the appointments. The Municipality is not financially accountable for the organizations to which these appointments are made.

Government-wide and Fund Financial Statements

The financial statements include both government-wide (based on the Municipality as a whole) and fund financial statements. Under this reporting model, the focus is on both the Municipality as a whole and the fund financial statements, including the major funds of the governmental and business-type categories, as well as the fiduciary funds, (by fund type) and the component units. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type, as applicable. In the government-wide Statement of Net Position, both the governmental and business-type activities columns, as applicable, (a) are presented on a consolidated basis by column, and (b) are reflected in a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general government, public safety, highways and streets, culture and recreation, etc.) that are otherwise being supported by general government revenues (property, business and occupation taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants and contributions. The program revenues must be directly associated with the function (general government, public safety, highways and streets, culture and recreation, etc.) or a business-type activity, as applicable. Program revenues include 1) charges to customers for applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported as general revenues. The Municipality does not allocate indirect expenses. The operating grants include operating - specific and discretionary (either operating or capital) grants while the capital grants column reflects capital - specific grants and contributions.

In the fund financial statements, financial transactions and accounts of the Municipality are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are presented on a current financial resources and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-wide and Fund Financial Statements (continued)

The emphasis in fund financial statements is on major funds in the governmental categories. Non-major funds by category are summarized into a single column. GASB Standards set forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental categories combined) for the determination of major funds.

Municipality management may electively add funds as major funds, when it is determined the funds have specific community or management focus. The coal severance fund has been electively added as a major fund.

The Municipality's fiduciary funds are presented in the fund financial statements by type (pension). Since, by definition, these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government - wide statements.

The following is a brief description of the specific funds used by the Municipality:

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within a current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Municipality considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

General Fund

The general fund is the primary operating fund of the Municipality. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, interest, and other income.

Special Revenue Funds

Special revenue funds account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities. The special revenue funds, except for the coal severance fund, capital reserve fund, residual fund, sales tax fund, and bond escrow fund are considered non-major funds for reporting purposes. The coal severance fund is used to account for the funds received from the State of West Virginia that are derived from the coal severance tax. The capital reserve fund is used to administer the capital grant and bond and loan monies received for capital improvements. The sales tax fund is used to account for the Municipality's 1% sales tax including allowable uses of sales tax revenue. The bond escrow fund is used to administer developer bonds held. The residual fund is used for municipal stabilization purposes.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-wide and Fund Financial Statements (continued)

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Municipality in a trustee capacity for individuals, private organizations and other governments. The fiduciary fund of the Municipality is a pension trust fund. For accounting measurement purposes, the pension trust fund accounts for the assets of the Municipality's police pension plan. Fiduciary funds are not included in the government-wide financial statements.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of the governmental funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net position and statements of activities and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are either included on the statement of net position or on the statement of activities as increases (e.g. revenues) decreases (e.g. expenses) in net position.

The statement of net position, statement of activities, and financial statements of the fiduciary funds are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned, and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

When both restricted and unrestricted resources are available for use, it is the Municipality's policy to use restricted resources first, and then the unrestricted resources as needed.

Budgets and Budgetary Accounting

All municipalities within West Virginia are required by statute to prepare annual budgets (levy estimates) on prescribed forms and submit these for approval to the West Virginia State Auditor's office. These budgets are prepared in accordance with the following procedures:

1. The governing body of the Municipality is required to hold a meeting or meetings between the seventh and twenty-eighth days of March to ascertain the financial condition of the Municipality and to prepare the levy estimate (budget) for the fiscal year commencing July 1.

2. The budget is then forthwith submitted to the West Virginia State Auditor's office for approval.

3. The governing body then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The annual budget for the General Fund is prepared on a basis generally consistent with U.S. generally accepted accounting principles.

Revisions are authorized only with the prior written approval of the West Virginia State Auditor's office. The budgeted amounts reflected in the accompanying financial statements represent those adopted by the Municipality's Council and approved by the West Virginia State Auditor's office.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Encumbrances

Encumbrance accounting, under which purchase orders are issued but are not considered expenditures until liabilities for payments are incurred, is not employed as an extension of the formal budgetary process.

Collateralization of Deposits

All deposits of the Municipality are maintained in accounts collateralized in accordance with the West Virginia Security for Public Deposits Act, §12-1B-5 and §12-1B-7 et. seq. of the *Code of West Virginia* or covered by the Federal Deposit Insurance Corporation (FDIC). Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the West Virginia State Treasurer. Financial institutions may choose between two collateralization methodologies: the Dedicated Single Bank Method and the Multibank Pooled Method. Depending upon the collateralization method used, pledge collateral shall range between 50% and 102% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Restricted Assets

Restricted cash and investments of the primary government consist of the following:

Law enforcement funds held in investigation and evidence accounts whose use is limited by state law and regulation.	$ 180,367
Developer bonds held in accordance with Municipality requirements to assure development project completion.	125,040
Grant funds to be used to mitigate the Opioid crisis	193,835
Contributions to Parks & Recreation restricted as to purpose.	520,558
Total	$ 1,019,800

Restricted cash assets of the Utility Board consists of the following:

Debt service funds and debt service reserve funds represent funds required by debt covenants under the various debt ordinances. These funds are to be used to pay bond interest and principal.	$ 988,070
Construction funds represent funds held by banks under the bond ordinances or developer agreements. These funds are to be used solely for payment of costs associated with the Utility Board's ongoing construction projects.	341,418
Capacity improvement funds are established by ordinance. The capacity improvement fund is to be kept apart from all other funds and shall be invested and reinvested in accordance with applicable regulation. Withdrawals and disbursements may be made for replacements, emergency repairs, improvements, and upgrades to the system.	16,664,163
The repair and replacement fund represents funds held by a bank under the Utility Board's bond ordinances. Withdrawals may be made for replacement and emergency repairs.	1,859,084
Total	$ 19,852,735

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Securities - Governmental and Fiduciary Funds

Investments are carried at fair value. Realized gains and losses on sales of securities are recognized based on the cost of specified securities sold and are included in revenue. Fair values are determined by quoted market prices. Changes in fair values are included in the determination of changes in net position.

Market Risks - Governmental and Fiduciary Funds

Investments are exposed to various risks, such as interest rate, market, currency and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would affect investment assets reported in the financial statements.

Accounts Receivable

Primary Government

The Municipality uses the reserve method of providing for possible losses in the collection of its accounts receivable. Management believes all accounts are materially collectible and the allowance of $15,000 is adequate at June 30, 2025.

Utility Board

The Utility Board's management periodically analyzes delinquent accounts of the water and sewer funds and uses the allowance method for accounting for bad debts. No allowance was deemed necessary by management at June 30, 2025. At June 30, 2025, accounts receivable amounted to $182,123. Revenue accrued but not billed amounted to $1,062,340 at June 30, 2025.

Building Commission

The Building Commission's management considers all accounts receivable to be collectible. Amounts due from the primary government amounted to $38,997 at June 30, 2025.

Inventories

Primary Government

The Municipality considers inventories of materials and supplies utilized in governmental fund type operations as expended at the time of purchase. Therefore, they do not appear in the Municipality's financial statements.

Utility Board

Inventories consist of expendable supplies and are accounted for on a first-in first-out basis. Inventories are valued at cost and approximate fair market value at June 30, 2025.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

Capital outlays are recorded as expenditures of the general and special revenue funds and as assets in the government-wide financial statements including the component units. The capitalization threshold is $15,000 for the governmental funds and Building Commission and $15,000 for the Utility Board. Depreciation is recorded using the straight-line method and the following estimated useful lives:

Primary Government	
Buildings	25-50 years
Improvements	10-20 years
Equipment	3-10 years
Utility Board	
Utility Plant	5-50 years
Building Commission	
Buildings	40 years
Improvements	40 years
Roads	20 years

All assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair market value on the date donated.

Expenditures for repairs and upgrading which materially add to the value or life of an asset are capitalized. Other maintenance and repair costs are expensed as incurred.

The depreciation/amortization of assets acquired under financed purchases or in excess of predecessor book value are included in depreciation expense.

Bond Issue Costs

Bond issue costs are expensed as incurred except for those costs related to prepaid insurance.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position and or balance sheets will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred amounts resulting from advance refunding of debt and elements of the Municipality's defined benefit pension plans and other post employment benefit plan qualifies for reporting in this category.

In addition to liabilities, the statements of net position and or balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows related to lease receivables and elements of the Municipality's defined benefit pension plans and other post employment benefit plans qualify for reporting in this category.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advance Refunding of Debt

Deferred amounts resulting from advance refunding of debt are being amortized by the straight-line method over the life of the new debt.

Compensated Absences

The Municipality's policy is to permit employees to accumulate earned but unused vacation and sick benefits subject to annual carryover limits. The Municipality fully recognizes the liability related to compensated absences. At June 30, 2025, compensated absences amounted to $493,152 and $242,804 for the Municipality and Utility Board, respectively. Vacation leave is paid out at employment separation. Sick leave is not paid out at employment separation.

Interfund Charges

All interfund services provided and used are reported as due to/due from asset and liability accounts.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Nonexchange Transactions

GASB Standards establish accounting and reporting guidelines for government entities that gives (or receives) value without directly receiving (or giving) equal value in return is followed. Voluntary nonexchange transactions from developer and customer donations of cash, property, lines and improvements are received. In addition, various capital grants are received from federal and state agencies. These donations are considered capital contributions in the government-wide financial statements.

Customer Utility Deposits

Customer utility deposits are refunded after bills for service have been paid on time for twelve consecutive months.

Fund Balances

In accordance with GASB Standards, the Municipality classifies governmental fund balances within the following categories: Nonspendable fund balance, which includes amounts that cannot be spent because it is not in spendable form; restricted fund balance, which includes amounts constrained for specific purposes that are externally imposed by the resource providers; committed fund balance, which includes amounts constrained for specific purposes that are internally imposed through formal action of the City Council; assigned fund balance, which includes amounts intended to be used for specific purposes that are neither restricted or committed, however, assigned by non-formal action of City Council or finance department; and unassigned fund balance, which is the residual classification for amounts in the general fund that have not been classified within the other categories and special revenue funds with deficit fund balances.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net Position is classified as follows:

Net investment in capital assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted net position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted net position - This amount is net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

Pensions

For purposes of measuring the net pension assets and deferred outflows/inflows of the resources related to the pensions, and pension expense, information about the fiduciary net position of the Municipality's Public Employee Retirement System (PERS) and Municipal Police Officer's and Firefighters Retirement System (MPFRS) and additions to/deductions from the Plans' fiduciary net positions have been determined on the same basis as they are reported by the PERS and MPFRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB asset and deferred outflows/inflows of the resources related to OPEB, and OPEB expense (offset), information about the fiduciary net position of the West Virginia Retiree Health Benefits Trust (RHBT) and additions to/deductions from the RHBT's fiduciary net position have been determined on the same basis as they are reported by the RHBT. RHBT recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2: NEW ACCOUNTING PRONOUNCEMENT ADOPTED

The Municipality has adopted the following GASB Pronouncements during the fiscal year ended June 30, 2025:

GASB Statement No. 101, *Compensated Absences*: This statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures.

GASB Statement No. 102, *Certain Risk Disclosures*: This statement defines and requires governments to disclose the risks related to concentrations of inflows of outflows of resources.

NOTE 3: NEW ACCOUNTING PRONOUNCEMENTS

The Municipality will adopt the following new accounting standards issued by GASB by the required effective dates:

GASB Statement No. 103, *Financial Reporting Model Improvements*: This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability as well as addresses certain application issues. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 105, *Disclosure of Certain Capital Assets*: This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. Lease assets and intangible right-to-use assets should be disclosed separately by major class. Subscription assets recognized should also be separately disclosed. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

The Municipality has not yet determined the effect these Statements will have on its financial statements.

NOTE 4: PROPERTY TAXES

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July. There is no lien denominated as such on personal property. However, statutes provide that the sheriff of a county may distrain for delinquent taxes any goods and chattels belonging to a person assessed. All current taxes assessed on real and personal property may be paid in two installments: the first installment is payable on September first of the year for which the assessment is made and becomes delinquent on October first: the second installment is payable on the first day of the following March and becomes delinquent on April first. Taxes paid on or before the date when they are due, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

All municipalities within the state are authorized to levy taxes not in excess of the maximum levies per $100 of assessed valuation. In addition, municipalities may provide for an election to lay an excess levy, the rates not to exceed fifty percent of such authorized maximum levies, provided that at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the Municipality per $100 of assessed valuation are as follows:

Class of Property	Assessed Valuations For Tax Purposes	Current Expense
Class I	$ -	11.78¢
Class II	$ 391,990,900	23.56¢
Class IV	$ 190,051,541	47.12¢

NOTE 5: CASH

Unrestricted cash and cash equivalents at June 30, 2025 were as follows:

	Primary Government	Utility Board	Building Commission
Cash in checking and savings accounts	$ 17,610,033	$5,848,009	$ 336,568
Cash on hand	1,050	300	-
Total cash and cash equivalents	$ 17,611,083	$5,848,309	$ 336,568

NOTE 6: INVESTMENTS - POLICEMEN'S PENSION AND RELIEF FUND, RESIDUAL FUND, AND PARKS AND RECREATION FUND

The Municipality uses a fair value hierarchy established by GAAP that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the assets or liabilities.

Level 3 - Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (that is, the inputs are supported by little or no market activity).

- A financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

Policemen's Pension and Relief Fund

The Plan's investments are as follows at June 30, 2025:

	Fair Value	Cost	Appreciation (Depreciation)	Hierarchy
Stocks and bonds	$ 521,728	$ 407,204	$ 114,524	Level 1

The components of investment income for the year ended June 30, 2025 are as follows:

Interest and dividends	$ 15,228
Realized and unrealized gain	28,490
Investment expense	(5,334)
Net investment income	$ 38,384

Residual Fund

The Fund's investments are as follows at June 30, 2025:

	Fair Value	Cost	Appreciation (Depreciation)	Hierarchy
Stocks and bonds	$ 779,150	$ 572,298	$ 206,852	Level 1

The components of investment income for the year ended June 30, 2025 are as follows:

Interest and dividends	$ 44,952
Realized and unrealized gain	49,543
Investment expenses	(7,783)
Net investment income	$ 86,712

NOTE 6: INVESTMENTS - POLICEMEN'S PENSION AND RELIEF FUND, RESIDUAL FUND, AND PARKS AND RECREATION FUND (continued)

Parks and Recreation Fund

The Fund's investments are as follows at June 30, 2025:

	Fair Value	Cost	Appreciation (Depreciation)	Hierarchy
Stocks and bonds	$ 381,444	$ 237,993	$ 143,451	Level 1

The components of investment income for the year ended June 30, 2025 are as follows:

Interest and dividends	$ 3,111
Realized and unrealized gain	66,137
Investment expense	(735)
Net investment income	$ 68,513

NOTE 7: INTERNAL BALANCES AND TRANSFERS

The composition of internal balances as of June 30, 2025 is as follows:

Governmental funds/component units:

Receivable Fund/CU	Payable Fund/CU	Amount	Nature
Residual Fund	CT Utility Board	$ 461,371	Loan (loan to CT Utility Board)
Capital Reserve Fund	General Fund	151,602	Table gaming and video lottery revenue (due to/from)
CT Building Commission	General Fund	38,997	Charles Washington Hall rental income (due to/from)
General Fund	Capital Reserve Fund	49,751	Fund reclassification
Capital Reserve Fund	CT Building Commission	22,032	Fund reclassification
General Fund	Parks and Recreation Fund	12,411	Expense reimbursement
General Fund	Police Pension Fund	5,021	Pension plan contribution overpayment
Investigative Services Fund	Capital Reserve Fund	1,108	Fund reclassification
Parks and Recreation	General Fund	314	Fund reclassification
		$ 742,607	

These balances represent timing differences due to routine transfers and capital contributions. Internal receivables and payables are expected to be paid by year end except for the Utility Board to Residual Fund, which represents financing of water and sewer assets.

The Residual Fund advanced the Utility Board $640,795 to finance certain construction projects. The advance bears no interest and is generally being repaid over a 50 year term. For the year ended June 30, 2025, $12,816 was repaid.

NOTE 7: INTERNAL BALANCES AND INTERFUND TRANSFERS (continued)

Internal transfers for the year ended June 30, 2025, consisted of the following:

Transfer to (Fund/CU)	Transfer from (Fund/CU)	Amount	Nature
General Fund	Sales Tax Fund	$ 1,300,000	Annual budgeted contribution
Capital Reserve Fund	General Fund	166,346	Street paving fees
Capital Reserve Fund	General Fund	4,743,278	Lottery and table gaming revenue transfers
Parks and Recreation Fund	General Fund	107,518	Hotel and motel tax allocation
Residual Fund	General Fund	263,319	Contribution to Residual Fund
Capital Reserve Fund	ARPA Fund	8,957	Closing of ARPA Fund - residual balance
General Fund	Opioid Fund	75,000	Funding of Opioid Fund program through General Fund
CT Building Commission	Sales Tax Fund	142,000	Contribution to Building Commission
General Fund	Investigative Services Fund	2,134	Closing of Employee PD Fund - residual balance
		$ 6,808,552	

NOTE 8: CHANGES IN CAPITAL ASSETS

The following is a summary of the changes in capital assets of governmental activities during the year:

	Balance at June 30, 2024	Additions	Reductions	Balance at June 30, 2025
Capital assets not being depreciated:				
Land	$ 727,662	$ 506,765	$ -	$ 1,234,427
Construction in progress	363,115	558,720	(181,100)	740,735
Total capital assets not being depreciated	1,090,777	1,065,485	(181,100)	1,975,162
Capital assets being depreciated:				
Buildings and improvements	2,463,579	121,522	-	2,585,101
Leasehold improvements	109,375	-	-	109,375
Land improvements	5,383,207	229,843	-	5,613,050
Equipment	1,800,439	323,236	-	2,123,675
Vehicles	1,766,884	316,179	-	2,083,063
Total	11,523,484	990,780	-	12,514,264
Less accumulated depreciation	(7,952,955)	(525,051)	-	(8,478,006)
Total capital assets being depreciated, net	3,570,529	465,729	-	4,036,258
Governmental activities capital assets, net	$ 4,661,306	$ 1,531,214	$ (181,100)	$ 6,011,420

Depreciation was charged to functions as follows:

Governmental activities:	
General government	$ 67,674
Public safety	219,958
Highways and streets	206,766
Culture and recreation	30,653
Total government activities depreciation expense	$ 525,051

NOTE 8: CHANGES IN CAPITAL ASSETS (continued)

The following is a summary of the changes in capital assets of the Utility Board during the year:

	Balance at June 30, 2024	Other Additions	Reductions	Balance at June 30, 2025
Capital Assets Not Depreciated				
Land and land rights	$ 2,009,377	$ -	$ -	$ 2,009,377
Construction in progress	11,139,585	3,538,237	(12,322,884)	2,354,938
Total Capital Assets Not Depreciated	13,148,962	3,538,237	(12,322,884)	4,364,315
Capital Assets Depreciated				
Utility plant in service	119,553,237	13,590,753	(1,390,470)	131,753,520
Less accumulated depreciation	(48,595,761)	(4,578,860)	1,350,596	(51,824,025)
Net Capital Assets Depreciated	70,957,476	9,011,893	(39,874)	79,929,495
Total Capital Assets	$84,106,438	$ 12,550,130	$ (12,362,758)	$ 84,293,810
Depreciation Expense	$ 4,578,860			

NOTE 8: CHANGES IN CAPITAL ASSETS (continued)

The following is a summary of changes in capital assets of the Building Commission during the year:

	Balance at June 30, 2024	Additions	Reductions	Balance at June 30, 2025
Capital assets not being depreciated:				
Land	$ 1,740,739	$ -	$ -	$ 1,740,739
Total capital assets not being depreciated	1,740,739	-	-	1,740,739
Capital assets being depreciated:				
Buildings and improvements	5,088,754	-	-	5,088,754
Roads and improvements	979,119	-	-	979,119
Land improvements	82,192	-	-	82,192
Equipment and furnishings	284,492	-	-	284,492
Total capital assets being depreciated	6,434,557	-	-	6,434,557
Less accumulated depreciation	(2,527,575)	(177,492)	-	(2,705,067)
Total capital assets being depreciated, net	3,906,982	(177,492)	-	3,729,490
Building Commission capital assets, net	$ 5,647,721	$ (177,492)	$ -	$ 5,470,229
Depreciation expense	$ 177,492			

NOTE 9: RIGHT TO USE ASSETS

Changes in right to use assets as of June 30, 2025 are as follows:

Municipality

	Balance 6/30/2024	Increase	Decrease	Balance 6/30/2025
Right to use assets				
Office facility	$ 2,100,000	$ -	$ -	$ 2,100,000
Charles Washington Hall	3,893,350	-	-	3,893,350
Total right to use assets	5,993,350	-	-	5,993,350
Less: accumulated amortization	(1,595,374)	(192,149)	-	(1,787,523)
Total net right to use assets	$ 4,397,976	$ (192,149)	$ -	$ 4,205,827

Amortization expense amounted to $192,149 for the year ended June 30, 2025.

NOTE 9: RIGHT TO USE ASSETS (continued)

Utility Board

Changes in right to use asset as of June 30, 2025 is as follows:

	Balance 6/30/2024	Increase	Decrease	Balance 6/30/2025
Right to use assets - office facility	$ 484,082	$ -	$ -	$ 484,082
- equipment	-	27,732	-	27,732
- software subscriptions	-	341,440	-	341,440
Less: accumulated amortization	(108,750)	(140,532)	-	(249,282)
Total net right to use asset	$ 375,332	$ 228,640	$ -	$ 603,972

Amortization expense amounted to $140,532 for the year ended June 30, 2025.

NOTE 10: PERFORMANCE BONDS

Bond Escrow Fund

The Municipality periodically holds developer performance bonds based on Municipality requirements. The performance bonds are refunded to the developers based on satisfactory completion of related developer project construction.

NOTE 11: LONG-TERM LIABILITIES

Primary Government - Governmental Activities

Governmental Activities Changes in Long-Term Liabilities (Assets)

	Balance (Restated) June 30, 2024	Additions	Reductions	Balance June 30, 2025
Accrued compensated absences	$ 343,247	$ 149,905	$ -	$ 493,152
Leases payable	4,905,373	-	152,639	4,752,734
Collective net pension liability (asset) -PERS/MPFRS	(5,918)	365,017	671,814	(312,715)
Collective net pension liability -PPRF	497,464	16,754	96,997	417,221
Net other post employment benefit liability (asset)	(35,016)	54,558	19,542	-
	$ 5,705,150	$ 586,234	$ 940,992	$ 5,350,392

Building Commission (Component Unit)

Series 2015A and Series 2015B Lease Revenue Bonds

The Series 2015A and Series 2015B Lease Revenue Bonds were issued to the United States Department of Agriculture (USDA) on March 4, 2015 in the aggregate amount of $3,893,950 to finance improvements and renovations to Charles Washington Hall. The term of the bonds is for 36 years at 3.75% interest per annum. . The 2015 Series A Lease Revenue Bonds were issued for $2,999,950 and had an outstanding balance of $2,370,100 at June 30, 2025. The 2015 Series B Lease Revenue Bonds were issued for $894,000 and had an outstanding balance of $749,068 at June 30, 2025. Monthly interest and principal payments are $12,840 for the 2015 Series A Bonds and $3,827 for the Series B Bonds. The bonds are secured by a Credit Line Leasehold Deed of Trust, Security Agreement and a lease assignment made to the bondholder by the Building Commission.

Scheduled maturities of the bonds for the years succeeding June 30, 2025 are as follows:

Year	Principal	Interest	Total
2026	$ 84,477	$ 115,527	$ 200,004
2027	87,700	112,304	200,004
2028	91,046	108,958	200,004
2029	94,520	105,484	200,004
2030	98,126	101,878	200,004
2031-2035	549,722	450,298	1,000,020
2036-2040	662,897	337,123	1,000,020
2041-2045	799,373	200,647	1,000,020
2046-2050	639,312	47,752	687,064
2051	11,995	77	12,072
	$ 3,119,168	$ 1,580,048	$ 4,699,216

NOTE 11: LONG-TERM LIABILITIES (continued)

Building Commission (Component Unit) (continued)

Series 2017A Lease Revenue Bonds

The Series 2017A Lease Revenue Bonds were issued to a financial institution on May 30, 2017, in the aggregate amount of $2,100,000 to purchase land and finance the construction of a municipal annex at 661 South George Street. The term of the bonds is for 25 years at 3.16% interest per annum. Monthly interest and principal payments of $10,391 are required to bond maturity. The outstanding balance of the bonds was $1,633,567 at June 30, 2025. The bonds are secured by a credit line deed of trust and a lease assignment made to the bondholder by the Building Commission.

Scheduled maturities of the bonds for the years succeeding June 30, 2025 are as follows:

Year	Principal	Interest	Total
2026	$ 74,139	$ 50,553	$ 124,692
2027	76,516	48,176	124,692
2028	78,969	45,723	124,692
2029	81,501	43,191	124,692
2030	84,114	40,578	124,692
2031-2035	462,794	160,665	623,459
2036-2040	541,896	81,563	623,459
2041-2043	233,638	7,515	241,153
	$ 1,633,567	$ 477,964	$ 2,111,531

Changes in Long-Term Liabilities

Building Commission changes in long-term debt for the year ended June 30, 2025 are as follows:

	Balance June 30, 2024	Additions	Payments	Balance June 30, 2025	Due Within One Year
2015A Bond	$ 2,433,992	$ -	$ 63,892	$ 2,370,100	$ 66,333
2015B Bond	766,543	-	17,475	749,068	18,144
2017A Bond	1,704,838	-	71,271	1,633,567	74,139
Total	$ 4,905,373	$ -	$ 152,638	$ 4,752,735	$ 158,616

NOTE 11: LONG-TERM LIABILITIES (continued)

Utility Board (Component Unit)

Bonds Payable - Water Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2024	Additions	Payments	Balance June 30, 2025	Due Within One Year
1987B	2026	0.00%	$ 32,654	$ -	$ 10,885	$ 21,769	$ 10,885
1988B	2028	0.00%	71,528	-	14,308	57,220	14,308
1989B	2029	0.00%	18,075	-	3,012	15,063	3,012
2002A	2039	5.80%	746,387	-	29,555	716,832	31,269
2002B	2042	0.00%	1,683,117	-	93,506	1,589,611	93,507
2010A	2031	2.00%	349,412	-	48,843	300,569	49,828
2010B	2031	2.00%	38,293	-	5,353	32,940	5,461
2016A	2046	1.60%-4.50%	6,355,000		185,000	6,170,000	190,000
2018A-7	2046	0.50%	713,049	-	31,884	681,165	32,044
2020A	2043	2.00%-2.25%	1,659,100	-	171,550	1,487,550	173,900
2022A	2033	0.63%-1.63%	2,434,550	-	419,750	2,014,800	416,100
Total Bonds Payable			$ 14,101,165	$ -	$ 1,013,646	13,087,519	$ 1,020,314
				Unamortized Premiums/ Discounts, Net		14,052	
						$ 13,101,571	

Maturities of water bonds payable for years succeeding June 30, 2025, are as follows:

Year	Principal	Interest	Total
2026	$ 1,020,314	$ 343,292	$ 1,363,606
2027	1,004,150	327,419	1,331,569
2028	935,632	309,928	1,245,560
2029	904,274	290,674	1,194,948
2030	681,526	272,826	954,352
2031-2035	2,958,905	1,106,721	4,065,626
2036-2040	2,708,892	686,115	3,395,007
2041-2045	2,449,989	303,454	2,753,443
2046	423,837	15,053	438,890
	$ 13,087,519	$ 3,655,482	$ 16,743,001

NOTE 11: LONG-TERM LIABILITIES (continued)

Utility Board (Component Unit) (continued)

Bonds Payable - Sewer Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2024	Additions	Payments	Balance June 30, 2025	Due Within One Year
1988B	2028	0.00%	$ 37,924	$ -	$ 7,588	$ 30,336	$ 7,588
2010C	2041	0.00%	708,316	-	41,668	666,648	41,668
2010D	2041	0.00%	283,316	-	16,668	266,648	16,668
2011A	2041	0.00%	4,256,336	-	250,373	4,005,963	250,373
2013A	2044	0.50%	409,229	-	19,252	389,977	19,348
2014A	2046	0.50%	3,002,654	-	131,014	2,871,640	131,670
2016B	2046	1.50%-4.00%	3,610,000	-	50,000	3,560,000	55,000
2018A-1	2029	0.00%	54,589	-	10,917	43,672	10,917
2018A-3	2038	1.00%	499,810	-	33,430	466,380	33,765
2018A-4	2030	0.00%	72,519	-	12,612	59,907	12,612
2018A-5	2032	0.00%	288,720	-	38,496	250,224	38,496
2018A-6	2039	0.00%	969,064	-	66,832	902,232	66,832
2018B	2033	2.25%-3.50%	2,160,000	-	195,000	1,965,000	205,000
2020A	2043	2.00%-2.25%	1,870,900	-	193,450	1,677,450	196,100
2022A	2033	0.63%-1.63%	900,450	-	155,250	745,200	153,900
2022B	2052	4.00%-4.375%	5,620,000	-	-	5,620,000	-
2022C	2036	4.40%-5.50%	1,715,000	-	70,000	1,645,000	70,000
2024A	2065	0.25%	-	237,336	-	237,336	-
Total Bonds Payable			$ 26,458,827	$ 237,336	$ 1,292,550	$ 25,403,613	$ 1,309,937
				Unamortized Premiums/ Discounts, Net		(110,535)	
						$ 25,293,078	

Maturities of sewer bonds payable for years succeeding June 30, 2025, are as follows:

Year	Principal	Interest	Total
2026	$ 1,309,937	$ 571,124	$ 1,881,061
2027	1,360,990	556,906	1,917,896
2028	1,428,785	541,238	1,970,023
2029	1,424,760	520,231	1,944,991
2030	1,352,808	496,408	1,849,216
2031-2035	6,026,475	2,051,026	8,077,501
2036-2040	5,099,657	1,482,913	6,582,570
2041-2045	3,941,136	995,338	4,936,474
2046-2050	2,499,065	472,667	2,971,732
2051-2052	960,000	59,811	1,019,811
	$ 25,403,613	$ 7,747,662	$ 33,151,275

NOTE 11: LONG-TERM LIABILITIES (continued)

Utility Board (Component Unit) (continued)

Certain of the water and sewer revenue bonds require administrative and service fees to be paid to the governmental issuers and/or the Municipal Bond Commission. Administrative and service fees amounted to $5,294 and $50,224 for the water and sewer funds, respectively, for the year ended June 30, 2025. Administrative and service fees are not considered interest expense for rate establishment purposes and are not included in the above maturity schedules.

The water and sewer bond issues are secured by a lien on the revenues derived from the system and a statutory mortgage lien on the system.

The covenants contained in the water and sewer bond issues include a required debt service coverage ratio of 115%. The Utility Board met the required coverage for the year ended June 30, 2025.

The water and sewer bond issues require monthly deposits to the renewal and replacement fund equal to 2-1/2% of monthly gross revenues. The Utility Board's deposits, including necessary expenditures for renewals and replacements, exceeded this requirement for the year ended June 30, 2025.

Changes in Long-Term Liabilities Other Than Bonds

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025
Subscription liability	$ -	$ 341,439	$ 168,941	$ 172,498
Leases	406,860	27,732	23,293	411,299
Loan from Charles Town	474,187	-	12,816	461,371
Accrued compensated absences	123,397	119,407	-	242,804
Collective net pension liability (asset)	(4,788)	537,776	723,610	(190,622)
Net other post employment benefit liability (asset)	(36,562)	74,112	37,550	-
Total	$ 963,094	$ 1,100,466	$ 966,210	$ 1,097,350

NOTE 12: FINANCED PURCHASES

Utility Board (Component Unit)

The Charles Town Utility Board had financed various equipment and vehicles under financed purchase agreements. All of the agreements had expired on or before June 30, 2025. The assets and liabilities under the financed purchases were recorded at their present value of the minimum purchase payments.

NOTE 13: LEASE COMMITMENTS

Municipality of Charles Town (Lessor) and Charles Town Utility Board (Lessee)

The Utility Board entered into a facility lease agreement with the Municipality of Charles Town on April 1, 2019, which expires on June 1, 2042. Monthly rental payments of $2,550 are required during the term of the lease including principal and interest at 3.5%. The related liability under the lease was $390,237 at June 30, 2025. The Utility Board recognized $13,975 of interest expense during the year ended June 30, 2025.

During the year ended June 30, 2025, the Utility Board entered into lease agreements for a plotter and copier. Annual rental payments of $6,924 are due under the leases through the year ended June 30, 2029 and include both principal and imputed interest at 10-11%. The related liability under the leases was $21,062 at June 30, 2025. The Utility Board recognized $255 of interest expense for the year ended June 30, 2025.

The following is a schedule of future minimum lease payments under the lease:

Year	Principal	Interest	Total
2026	$ 21,678	$ 15,847	$ 37,525
2027	22,787	14,737	37,524
2028	23,976	13,548	37,524
2029	25,248	12,276	37,524
2030	19,799	10,801	30,600
2031-2035	110,074	42,926	153,000
2036-2040	131,091	21,909	153,000
2041-2042	56,646	2,004	58,650
	$ 411,299	$ 134,048	$ 545,347

Building Commission (Lessor) and Municipality of Charles Town (Lessee)

The Municipality and the Building Commission entered into a lease agreement dated March 2, 2015, whereby the Municipality leases from the Building Commission the Charles Washington Hall facilities. The lease is for a 36 year term reflecting the same term as the bond financing used to fund the Charles Washington Hall improvements and renovation. The Municipality is required to pay sufficient lease rentals to accumulate sums necessary to promptly pay principal and interest due on the Building Commission's Series 2015A and Series 2015B Lease Revenue Bonds. The lease is a net lease therefore the Municipality is responsible for all operation and maintenance costs associated with the leased property.

Monthly rental payments of $16,667 are required during the term of the lease including principal and interest at 3.75%. The Building Commission lease asset and Municipality lease liability were $3,119,168 at June 30, 2025. The Municipality recognized $108,149 of amortization of right to use assets and $118,420 of interest expense during the year ended June 30, 2025. The Building Commission recognized $108,149 of lease revenue and $118,420 of interest income during the year ended June 30, 2025. Building Commission collective deferred inflows related to the lease amounted to $2,784,827 at June 30, 2025. The deferred inflows are being recognized on a straight-line basis over the term of the lease.

NOTE 13: LEASE COMMITMENTS (continued)

Building Commission (Lessor) and Municipality of Charles Town (Lessee) (continued)

The following is a schedule of future minimum lease payments under the lease:

Year	Principal	Interest	Total
2026	$ 84,477	$ 115,527	$ 200,004
2027	87,700	112,304	200,004
2028	91,046	108,958	200,004
2029	94,520	105,484	200,004
2030	98,126	101,878	200,004
2031-2035	549,722	450,298	1,000,020
2036-2040	662,897	337,123	1,000,020
2041-2045	799,373	200,647	1,000,020
2046-2050	639,312	47,752	687,064
2051	11,995	77	12,072
	$ 3,119,168	$ 1,580,048	$ 4,699,216

The Municipality and the Building Commission entered into a lease agreement dated May 30, 2017, whereby the Municipality leases from the Building Commission the Municipal Annex Facilities. The lease is for a 25 year term reflecting the same term as the bond financing used to fund the Municipal Annex land purchase and building construction. The Municipality is required to pay sufficient rentals to accumulate sums necessary to promptly pay principal and interest due on the Building Commission's Series 2017A Lease Revenue Bonds. The lease is a net lease therefore the Municipality is responsible for all operation and maintenance costs associated with the leased property.

Monthly rental payments of $10,391 are required during the term of the lease including principal and interest at 3.16%. The Building Commission lease asset and Municipality lease liability were $1,633,567 at June 30, 2025. The Municipality recognized $84,000 of amortization of right to use assets and $53,555 of interest expense during the year ended June 30, 2025. The Building Commission recognized $84,000 of lease revenue and $53,555 of interest income during the year ended June 30, 2025. Building Commission collective deferred inflows related to the lease amount to $1,421,000 at June 30, 2025. The deferred inflows are being recognized on a straight-line method over the term of the lease.

The following is a schedule of future minimum lease payments under the lease:

Year	Principal	Interest	Total
2026	$ 74,139	$ 50,553	$ 124,692
2027	76,516	48,176	124,692
2028	78,969	45,723	124,692
2029	81,501	43,191	124,692
2030	84,114	40,578	124,692
2031-2035	462,794	160,665	623,459
2036-2040	541,896	81,563	623,459
2041-2043	233,638	7,515	241,153
	$ 1,633,567	$ 477,964	$ 2,111,531

NOTE 13: LEASE COMMITMENTS (continued)

Utility Board Cellular Leases

Beginning in the year ended June 30, 2016, the Utility Board has entered into multiple cellular equipment right to use agreements for space on the Utility Board's water standpipes. The remaining terms of the lease agreements range from 2025-2050. Payments required under the lease agreements are variable based on the specific terms contained in the agreements. Minimum payments due the Utility Board for the next five years are as follows:

Year	Amount
2026	$ 467,210
2027	480,618
2028	494,965
2029	509,177
2030	523,810
	$ 2,475,780

Leases receivable were calculated using a discount rate of 3.5%. Leases receivable amounted to $5,526,605 at June 30, 2025. Collective deferred inflows related to the leases amount to $4,668,725 at June 30, 2025. The deferred inflows are being recognized in nonoperating revenues based on the terms of the leases using the straight-line method. The Utility Board recognized $383,114 of lease revenue and $202,794 of interest income on leases during the year ended June 30, 2025, which is included in nonoperating revenues in the Statement of Revenues, Expenses, and Changes in Financial Position.

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS

Plan Descriptions, Contribution Information, and Funding Policies

The Municipality participates in state-wide, cost-sharing, multiple-employer defined benefit plans on behalf of Municipality employees. The systems are administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

All of the Municipality's cost sharing, multi-employer plans are administered by the Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Public Employees Retirement System (PERS)

Eligibility to participate:	All Municipality full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions:	West Virginia Code Section 5-10d
Tier 1 Plan member's contribution rate:	4.50% (Employees hired before July 1, 2015)
Tier 2 Plan member's contribution rate:	6.00% (Employees hired after July 1, 2015)
Municipality's contribution rate:	9.00% for fiscal year 2025
Period required to vest:	5 years for Tier 1 and 10 years for Tier 2
Benefits and eligibility for distribution:	
	Tier 1 A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. Tier 2 Qualification for normal retirement is age 62 with 10 years of service or at least age 55 plus service years equal to 80 or greater. The final average salary is the average of the five consecutive highest annual earnings years out of the last fifteen years. The final average salary times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion:	No
Provisions for:	
Cost of living	No
Death benefits	Yes

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Plan Descriptions, Contribution Information, and Funding Policies (continued)

Municipal Police Officers and Firefighters Retirement System (MPFRS)

Eligibility to participate	Municipality public safety employees not covered under other pension plans employed after 6/1/2011
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	8.50%
Municipality's contribution rate	8.50%
Period required to vest	Five years
Benefits and eligibility for distribution	A MPFRS member is eligible for "normal" retirement when one of the following occurs: •Attainment of age 50 and the completion of 20 years of contributory service; or •Attainment of age 50 when age plus contributory service equals 70 while still in covered employment; or •Attainment of age 60 and completion of 10 years contributory service while still in covered employment; or •Attainment of age 62 and completion of 5 years of contributory service. The final average salary or FAS (5 highest consecutive years in the last 10 years of service) times the years of service times the benefit percentage equals the annual retirement benefit. The accrued benefit on behalf of any member is calculated as follows: 2.6% x FAS x Years of Credited Service for years 1-20 2.0% x FAS x Years of Credited Service for years 21-25 1.0% x FAS x Years of Credited Service for years 26-30
Deferred retirement portion	No
Provision for:	
Cost of living	No
Death benefits	Yes
Disability benefits	Yes

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Plan Descriptions, Contribution Information, and Funding Policies (continued)

Trend Information

Public Employees Retirement Systems (PERS)			Municipal Police Officers and Firefighters Retirement System (MPFRS)		
Fiscal Year	Annual Pension Cost	Percentage Contributed	Fiscal Year	Annual Pension Cost	Percentage Contributed
2025	$ 219,496	100%	2025	$ 52,373	100%
2024	207,101	100%	2024	29,791	100%
2023	210,533	100%	2023	N/A	N/A

Pension Assets, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Municipality reported the following assets for its proportionate share of the net pension assets. The net pension assets were measured as of June 30, 2024 and the total pension liabilities used to calculate the net pension assets were determined by actuarial valuations as of that date. The Municipality's proportions of the net pension assets were based on projections of the Municipality's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined.

At June 30, 2025, the Municipality reported the following proportions:

	PERS	MPFRS
Amount for proportionate share of net pension asset	$204,520	$108,195
Percentage for proportionate share of net pension asset	0.124607 %	0.829399%
Increase/(decrease) % from prior proportion measured	(0.007423)%	N/A

For the year ended June 30, 2025, the Municipality recognized the following pension expenses (offset):

	PERS	MPFRS
Pension expense (offset)	$ 108,865	$ (449)

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Pension Assets, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

The Municipality reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Public Employees Retirement System (PERS)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ -	$ 18,725
Net difference between projected and actual earnings on pension plan investments	-	238,089
Difference between expected and actual experience	277,859	-
Changes in proportion and differences between Municipality contributions and proportionate share of contributions	7,594	68
Municipality contributions subsequent to the measurement date	219,496	-
	$ 504,949	$ 256,882

The amount reported as deferred outflows of resources related to the pension plan resulting from Municipality contributions subsequent to the measurement date will be recognized as a increase of the net pension asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension plan will be recognized in pension expense as follows:

Year ended June 30	
2026	$ 43,181
2027	31,185
2028	(45,795)
Total	$ 28,571

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Pension Assets, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

Municipal Police Officers and Firefighters Retirement System (MPFRS)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 5,366	$ -
Net difference between projected and actual earnings on pension plan investments	-	6,411
Difference between expected and actual experience	20,362	605
Changes in proportion and differences between Municipality contributions and proportionate share of contributions	-	96,599
Municipality contributions subsequent to the measurement date	52,373	-
	$ 78,101	$ 103,615

The amount reported as deferred outflows of resources related to the pension plan resulting from Municipality contributions subsequent to the measurement date will be recognized as a increase of the net pension asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension plan will be recognized in pension expense as follows:

Year ended June 30	
2026	$ (4,057)
2027	$ (17,283)
2028	$ (15,919)
2029	$ (10,964)
2030	$ (12,159)
2031	(12,815)
2032	(4,690)
Total	$ (77,887)

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Actuarial Assumptions

The total pension liabilities were determined by actuarial valuations as of July 1, 2023, and rolled forward to June 30, 2024, which is the measurement date, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System (PERS)

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Market value
Amortization method	Level dollar, fixed period
Amortization period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%, net of investment expense
Projected salary increases:	
State	2.75% - 5.55%
Nonstate	3.60% - 6.75%
Inflation rate	2.75%
Discount rate	7.25%
Mortality rates	*Active* - 100% of Pub-2010 General Employees Table, below-median, headcount weighted, projected generationally with scale MP-2018 *Healthy Male Retirees* - 108% of Pub-2010 General Retiree Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018 *Healthy Female Retirees* - 122% of Pub-2010 General Retiree Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018 *Disabled Males* - 118% of Pub-2010 General/Teachers Disabled Male Table, headcount weighted, projected generationally with scale MP-2018 *Disabled Females* - 117% of Pub-2010 General/Teachers Disabled Female Table, headcount weighted, projected generationally with scale MP-2018 *Beneficiary Males* - 112% of Pub-2010 Contingent Survivor Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018 *Beneficiary Females* - 115% of Pub-2010 Contingent Survivor Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018
Withdrawal rates:	
State	2.28% - 45.63%
Non-state	2.50% - 35.88%
Disability rates	0.005% - 0.540%
Retirement rates	12% - 100%
Date range in most recent experience study	2015-2020 - Economic assumptions; 2013-2018 - All other assumptions

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Actuarial Assumptions

Municipal Police Officers and Firefighters Retirement System (MPFRS)

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization Period	-
Investment rate of return	7.25%, net of investment expense
Projected salary increases	By age from 4.75% at age 30 declining to 3.25% at age 65
Inflation rate	2.75%
Discount rate	7.25%
Mortality rates	*Active*-100% of Pub-2010 Safety Employee Table, Amount-weighted, projected generationally with Scale MP-2020 *Healthy Male Retirees*-98% of Pub-2010 Safety Retiree Male Table, Amount-weighted, projected generationally with Scale MP-2020 *Healthy Female Retirees*-99% of Pub-2010 Safety Retiree Female Table, Amount-weighted, projected generationally with Scale MP-2020 *Disabled Males*-124% of PUB-2010 Safety Disable Male Table, Amount-weighted, projected generationally with Scale MP-2020 *Disabled Females*-100% of Pub-2010 Safety Disabled Female Table, Amount-weighted, projected generationally with Scale MP-2020 *Beneficiary Males*-111% of Pub-2010 Contingent Survivor Male Table, Median, Amount-weighted, projected generationally with Scale MP-2020 *Beneficiary Females*-109% of Pub-2010 Contingent Survivor Female Table, Median, Amount-weighted, projected generationally with Scale MP-2020
Withdrawal rates	3.00%-21.00%
Disability rates	0.03%-0.40%
Retirement rates	25%-100%
Date range in most recent experience study	2015-2020

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Actuarial Assumptions (continued)

Based upon a determination of the appropriate risk tolerance, the Board adopted the following broad asset allocation guidelines for the assets managed for PERS and MPFRS. Base and Strategic Allocations are established on a fair value basis.

Asset Class	PERS Base Allocation	PERS Strategic Allocation	MPFRS Base Allocation	MPFRS Strategic Allocation
Equity	60.00%	45.00%	60.00%	45.00%
Fixed Income	40.00%	15.00%	40.00%	15.00%
Private Credit and Income	0.00%	6.00%	0.00%	6.00%
Private Equity	0.00%	12.00%	0.00%	12.00%
Real Estate	0.00%	12.00%	0.00%	12.00%
Hedges Funds	0.00%	10.00%	0.00%	10.00%
Total	100.00%	100.00%	100.00%	100.00%

Discount Rate

The discount rate used to measure the total pension liabilities was 7.25 percent for the defined benefit plans. The projection of cash flows used to determine the discount rate assumed that employee/employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position for the defined benefit pension plans was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of the plans.

The following chart presents the sensitivity of the net pension asset (liability) to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension asset (liability) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
Municipality's proportionate share of PERS's net pension asset (liability)	$ (1,040,804)	$ 204,520	$ 1,256,177
Municipality's proportionate share of MPFRS's net pension asset (liability)	$ (33,192)	$ 108,195	$ 164,876

Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained by writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue SE, Charleston, WV 25304.

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Utility Board (Component Unit)

Information regarding the Utility Board's West Virginia Public Employee pension benefits can be found in the separately issued Utility Board audited financial statements.

Policemen's Pension and Relief Fund

The Municipality participates in one single employer, public employee retirement system. Assets are held separately and may be used only for the payment of benefits to the members of the plan.

The Policemen's Pension Relief Fund (PPRF) provides retirement benefits for certain retired police employees and their beneficiaries. The PPRF's Board consists of a chairman which is the Mayor and four members from the municipal police department. The Municipality is authorized in accordance with State Code §8-22 to establish and maintain this plan. Unless otherwise indicated, PPRF information in this Note is provided as of the latest actuarial valuation, July 1, 2023 and projected to the measurement date of June 30, 2025.

Actuarial valuations are required to be performed bi-annually.

The investment policies of the PPRF are restricted by State Code and may be restricted further as determined by the Board. For additional information relating to basis of accounting and reported investment values, see Notes 1 and 6. There were no significant changes in the investment policies for the current year.

Membership of the plan is as follows:

Group	Participants
Active Employees	0
Inactive, Non-Retired Members	0
Retirees and Beneficiaries Currently Receiving Benefits	4
Total	4

This plan is a defined benefit plan. The following is a summary of funding policies, contribution methods, and benefit provisions.

Determination of Contribution Requirements	Actuarially determined
Employer	Contributes annually an amount which, together with contributions from the members and others, and the allocable portion of the State premium tax fund, will be sufficient to meet the normal cost of the fund and amortize any actuarial deficiency over a period of not more than forty years in accordance with West Virginia State code §8-22-10.
Plan Members	7% of covered payroll (currently not applicable)
Period Required to Vest	No vesting occurs. If separation from employment occurs the member is entitled to a refund of his/her contributions only.

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Policemen's Pension and Relief Fund (continued)

Post-Retirement Benefit Increases	Cost of living adjustment after two years of retirement. Adjustment calculated on the first $15,000 of the total annual benefit in the first year and then the cumulative index for the preceding year. The supplemental pension benefit shall not exceed four percent.
Eligibility for Distribution	20 years of credited service or age 65; whichever comes first. Must be at least age 50.
Provisions for:	
Disability Benefits	Yes
Death Benefits	Yes

Actuarial Assumptions and Rate of Return

The total pension liability was determined by an actuarial valuation as of July 1, 2023 and projected to the measurement date of June 30, 2025, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial Assumptions:

Inflation	2.50%
Salary increases	Rates vary by years of service
Single discount rate (BOY)	5.75%
Single discount rate (EOY)	5.75%
Investment rate of return (BOY)	5.75% , net of pension plan investment expense, including inflation
Investment rate of return (EOY)	5.75% , net of pension plan investment expense, including inflation
Long-term municipal bond rate (BOY)	3.97%
Long-term municipal bond rate (EOY)	4.81%
Mortality	SOA PubS-2010(B) with generational projection using Scale MP-2021
Year Fund is project to be fully funded	2030
Year assets are expected to be depleted for a closed plan	N/A

Investment Rate of Return

For the year ended June 30, 2025, the annual investment rate of return on pension plan investments (excluding cash equivalents), net of pension plan investment expense including inflation was 7.66%.

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Policemen's Pension and Relief Fund (continued)

Rate of Return (continued)

The long-term expected rate of return on pension plan investments is 5.75% and target asset allocation as of June 30, 2025, is summarized in the following chart:

Asset Class	Target Allocation
U.S. Large Cap Growth	10.00%
U.S. Large Cap Value	10.00%
U.S. Mid-Cap Blend	5.00%
U.S. Small Value Blend	3.00%
International Equity	7.00%
Taxable Blend	60.00%
Money Market	5.00%
	100.00%

Net Pension Liability, Reserves and Discount Rate

The current year net pension liability is shown below. The annual required contributions were made in accordance with State Code.

Reserves

There are no assets legally reserved for purposes other than the payment of plan members benefits.

Net Pension Liability

The Municipality's net pension liability is as follows:

Total pension liability	$ 998,772
Plan fiduciary net position	(581,551)
Net pension liability	$ 417,221
Plan fiduciary net position as a percentage of the total pension liability	58.23%

NOTE 14: EMPLOYEES' RETIREMENT SYSTEMS AND PLANS (continued)

Policemen's Pension and Relief Fund (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2025, The Municipality reported deferred outflows of resources and deferred inflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 4,762	$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30	
2026	$ 11,751
2027	(2,267)
2028	(3,327)
2029	(1,395)
Total	$ 4,762

Discount Rate

The discount rate used to measure the total pension liability was 5.75% and the municipal bond rate used was 3.97% (BOY) and 4.81% (EOY). The projection of cash flows used to determine these discount rates assumed that the plans sponsor would make the statutory required contribution as defined by the funding policy. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the single discount rate of 5.75% was applied to all periods of projected benefit payments to determine the total pension liability.

The following chart presents the sensitivity of the net pension liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease 4.75%	Current Discount Rate 5.75%	1% Increase 6.75%
PPRF's net pension liability	$ 494,961	$ 417,221	$ 348,937

NOTE 15: WEST VIRGINIA PLUS DEFERRED COMPENSATION PLAN

The Municipality has adopted a Section 457(B) deferred compensation plan for all eligible employees. The plan is administered by the West Virginia State Treasurer's Office. The Municipality contributes 1% of an eligible employee's base wages to the Plan. In addition, the Municipality matches up to 3% (including the 1% initial contribution) of employee base wage contributions. The Municipality's contributions for the year ended June 30, 2025 amounted to $67,748..

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan Description

The Municipality contributes to the West Virginia Other Postemployment Benefit Plan (The Plan), a cost-sharing, multiple-employer defined benefit other postemployment benefit plan that covers the retirees of State agencies, colleges and universities, county boards of education and other government entities as set forth in the West Virginia Code Section 5-16D-2 (The Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by the PEIA and the RHBT management with approval of the Finance Board.

The Finance Board is comprised of ten members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary, or designee, serves as Chairman of the Board and is a voting member. One member represents the hospitals, one member represents the non-hospital health care providers, four members represent labor, education, public employees and public retirees and the four remaining members represent the public at large.

The Plan had approximately 43,000 policyholders and 62,000 covered lives at June 30, 2024.

Active employees who retire are eligible for the PEIA health and life benefits, provided they meet the minimum eligibility requirements of the applicable State retirement system and if their last employer immediately prior to retirement: is a participating employer under the Consolidated Public Retirement Board (CPRB) and, as of July 1, 2008 forward, is a participating employer with the PEIA. Active employees who, as of July 1, 2008 have ten years or more of credited service in the CPRB and whose employer at the time of their retirement does participate with CPRB, but does not participate with the PEIA will be eligible for PEIA retiree coverage provided: they otherwise meet all criteria under this heading and their employer agrees, in writing, upon a form prescribed by the PEIA, that the employer will pay to the PEIA the non-participating retiree premium on behalf of the retiree or retirees, or that the retiree agrees to pay the entire unsubsidized premium themselves. Active employees who are members of the Teacher's Defined Contribution Retirement plan must be either: 55 years of age and have 12 or more years of credited service; or be at least 60 years of age with five years of service; and their last employer immediately prior to retirement must be a participating employer under that, or the CPRB system to qualify to continue PEIA insurance benefits upon retirement. Employees who participate in non-State retirement systems by are CPRB system affiliated, contracted, or approved (such as TIAA-CREF and similar plans), or are approved, in writing, by the PEIA Director must, in the case of education employees, meet the minimum eligibility requirements of the State Teacher's Retirement System and in all other cases meet the minimum eligibility requirements of the Public Employees Retirement System to be eligible for PEIA benefits as a retiree.

For additional financial information, which may be used for disclosure by participating employers, please refer to the audited financial statements of the RHBT. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. If you have any questions about this report or need additional information, contact the RHBT Controller, Jennifer Priddy, at 304-352-0298, ext. 20298. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, SE, Suite 2, Charleston WV 25304.

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Benefits Provided

The Plan provides medical, prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

Contributions

Employer contributions were from the RHBT billing system, called Web Contribution System, for fiscal year ended June 30, 2024. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters including billing adjustments.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. In fiscal year 2024, there was no subsidization of the retirees' healthcare from paygo premiums. RHBT had significant savings with the Humana contract renewal beginning fiscal years 2022 through 2025. In addition to the Humana contract savings, RHBT experienced favorable investment returns in fiscal year 2021, resulting in an excess in the premium stabilization reserve. RHBT passed on these savings to PEIA active employers by not billing paygo in fiscal year 2024. The 5 year financial plan, which was passed by the Board in December 2021, originally had paygo to be billed at $20M for fiscal year 2024. The prior year paygo rate for fiscal year 2023 was $70 per active health policy per month.

Contributions to the OPEB plan from the Municipality were as follows:

Year	Total
2025	$ 10,574
2024	$ -

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010, pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010, pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree's date of hire and years of service at retirement as described below:

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contributions.
- Members hired from July 1, 1988 to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the Municipality reported an asset of $0 for its proportionate share of the net OPEB asset. The net OPEB asset, deferred inflows and outflows of resources, and OPEB expense (offset) were determined by an actuarial valuation date as of June 30, 2023, rolled forward to June 30, 2024, which is the measurement date. The Municipality's proportion of the net OPEB asset was based on a projection of the Municipality's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the Municipality's proportionate share was 0.00%, which was a decrease of 0.022126869% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Municipality recognized OPEB expense (offset) of $(7,539).

The Municipality reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between Municipality contributions and proportionate share of contributions	$ 2,960	$ 14,080
Municipality contributions subsequent to the measurement date	10,574	-
	$ 13,534	$ 14,080

The amount reported as deferred outflows of resources related to OPEB resulting from Municipality contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as follows:

Year ended June 30	
2026	$ (6,945)
2027	(3,632)
2028	(543)
Total	$ (11,120)

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Actuarial Assumptions

The total OPEB asset, deferred inflows of resources, deferred outflows of resources and OPEB expense were determined by an actuarial valuation as of June 30, 2023, and was based on a measurement date of June 30, 2024:

Inflation rate	2.50%
Wage inflation	2.75%
Investment rate of return	7.40%, net of OPEB plan investment expense, including inflation
Asset valuation method	Market value
Actuarial cost method	Entry age normal cost method
Amortization Method	Level percentage of payroll over a 20-year closed period beginning June 30, 2017
Salary increases	Rates based on 2015-2020 OPEB experience study and dependent on pension plan participation and attained age, and range from 2.75% to 5.18%, including inflation. Rates were first applied to the 2020 valuation.
Retirement age	Rates based on 2015-2020 OPEB experience study and vary by pension plan participation and age/service at retirement. Rates first applied to the 2020 valuation.
Aging factors	Based on the 2013 SOA Study "Health Care Costs-From Birth to Death"
Mortality	Post Retirement: TRS: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2021. PERS: Pub-2010 General Below-Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021. Troopers A and B: Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021. Pre Retirement: TRS: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021. PERS: Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021. Troopers A and B: Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021.
Healthcare cost trend rates	Trend rate for pre-Medicare and Medicare per capita costs of 5.0% medical and 8.0% drug. The trends increase over four years to 7.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.50% is reached in plan year end 2033.
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Actuarial Assumptions (continued)

The actual assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

The long-term expected rate of return of 7.40% was determined by a combination of expected long-term rate of return of 7.60% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.75% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 45% equity, 15% fixed income, 6% private credit and income, 12% private equity, 10% hedge fund and 12% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI.

The long-term rates of return on OPEB plan investments are determined using a building-block method in which best estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA), and forecast returns were provided by the Plan's investment advisors, including West Virginia Management Board (WVIMB). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WVBTI) was estimated based on WVIMB assumed inflation of 2.50% plus a 25 basis point spread.

The estimates of annualized log-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	Long-Term Expected Real Rate of Return
Equity	7.4%
Fixed Income	3.9%
Private Credit and Income	7.4%
Private Equity	10.0%
Real Estate	7.7%
Hedge Funds	4.5%

Discount Rate

A single discount rate of 7.40% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability

NOTE 16: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Sensitivity of the Municipality's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following chart presents the Municipality's proportionate share of the net OPEB asset, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 6.40%	Discount Rate 7.40%	1% Increase 8.40%
Net OPEB Asset	$ -	$ -	$ -

Sensitivity of the Municipality's Proportionate Share of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates

The following chart presents the Municipality's proportionate share of the net OPEB asset, as well as what the proportionate share of the net OPEB asset would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates described in the actuarial assumptions:

	1% Decrease	Cost Trend Rates	1% Increase
Net OPEB Asset	$ -	$ -	$ -

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at peia.wv.gov. That information can also be obtained by writing to the West Virginia Public Employee Insurance Agency, 601 57th Street, Suite 2, Charleston, WV 25304.

Utility Board (Component Unit)

Information regarding the Utility Board's postemployment benefits other than pensions can be found in the separately issued Utility Board audited financial statements.

NOTE 17: RISK MANAGEMENT

The Municipality is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries umbrella (general liability) insurance for these various risks.

The Municipality provides insurance coverage to employees for job-related injuries through Travelers Insurance Company and offers health insurance to all eligible employees through Public Employees Insurance Agency (PEIA).

Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 18: COMMITMENTS AND CONTINGENCIES

Litigation

The Municipality is routinely a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the Municipality, when considered in relation to insurance coverage in force.

Federal and State Grants

In the normal course of operations, the Municipality receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE 19: CHARLES WASHINGTON HALL HISTORIC TAX CREDITS

Improvements were made in prior years to the Charles Washington Hall facility representing qualified rehabilitation expenditures for purposes of claiming Federal And State Historic Tax Credits. The Federal and State Historic Tax Credits represent 20% and 10% of qualified rehabilitation expenditures, respectively. Because the Municipality and Building Commission are tax exempt entities, the Municipality entered into a partnership, Charles Washington Hall Landlord, LLC, with a private investor to enable the Building Commission to receive a financial benefit from the federal and state tax credits. During the year ended June 30, 2017, tax credits were sold at a discount to the private investor through Charles Washington Hall Landlord, LLC. The Building Commission, as the property owner and developer, is due a $718,616 developer fee from the partnership. The developer fee has not been paid as of June 30, 2025 and is contingent on Charles Washington Hall Landlord, LLC cash flows as defined by the Charles Washington Hall Landlord, LLC operating agreement. The Building Commission received, through a wholly owned Municipal entity (Charles Washington Hall Manager, LLC), $395,717 from the sale of State Historic Tax Credits during the year ended June 30, 2017.

Both the developer fee and the proceeds from the sale of state tax credits were offset against the book value of the Charles Washington Hall facility.

There are various rights and restrictions contained in lease agreements, operating agreements, a developer agreement, contribution agreements, and other agreements that pertain to the leasing operations of Charles Washington Hall during the existence of Charles Washington Hall Landlord, LLC which is generally for a 40 year period.

During the year ended June 30, 2024, the Municipality acquired the private investor’s partnership interest in Charles Washington Hall Landlord, LLC and currently holds 100% ownership interest in the partnership.

NOTE 20: FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Municipality is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Coal Severance	Capital Reserve Fund	Sales Tax Fund	Residual Fund	Bond Escrow Fund	Other
Nonspendable:							
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted for:							
Law enforcement	-	-	-	-	-	-	180,367
Developer bond repayment	-	-	-	-	-	7,883	-
Parks and recreation	-	-	-	-	-	-	520,558
Opioid crisis mitigation	-	-	-	-	-	-	193,835
Committed for:							
Capital outlays/debt service on capital projects	-	-	10,276,796	4,729,064	2,303,560	-	-
Assigned for:							
Carryover for fiscal year June 30, 2026 budget	2,393,907	-	-	-	-	-	-
Community development	-	-	-	-	-	-	67,683
Law enforcement	-	-	-	-	-	-	1,109
Parks and Recreation	-	186,023	-	-	-	-	24,477
Total fund balance	$ 2,393,907	$ 186,023	$10,276,796	$ 4,729,064	$ 2,303,560	$7,883	$ 988,029

NOTE 21: RESTATEMENT OF BEGINNING NET POSITION

For the year ended June 30, 2025, the Municipality adopted GASB Statement No. 101, *Compensated Absences*, which requires that sick leave more likely than not to be used and paid out at a future point in time be recognized as a liability. Implementation resulted in a decreasing restatement to beginning net position of $200,000.

A reconciliation of the restatement is as follows:

	Net Position
Beginning amount as previously reported	$ 22,857,281
Implementation of GASB 101	(200,000)
Beginning amount as restated	$ 22,657,281

NOTE 22: SUBSEQUENT EVENTS

The Municipality has evaluated all subsequent events through August 20, 2026, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Municipality of Charles Town, West Virginia

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

For the year ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
REVENUES				
Taxes (including interest and penalties):				
General property tax	$ 1,734,544	$ 1,734,544	$ 1,786,814	$ 52,270
Business and occupation tax	1,700,000	1,995,000	1,992,073	(2,927)
Alcoholic beverages tax	25,000	25,000	30,771	5,771
Utility services tax	200,000	200,000	354,172	154,172
Hotel/motel tax	200,000	200,000	166,370	(33,630)
Other taxes	34,600	34,800	19,965	(14,835)
Total taxes	3,894,144	4,189,344	4,350,165	160,821
Licenses and permits	597,000	597,000	993,703	396,703
Intergovernmental:				
Federal	41,667	41,667	-	(41,667)
State	-	-	2,970	2,970
Other grants and donations	-	22,400	27,699	5,299
Charges for services	104,000	104,000	155,304	51,304
Fines and forfeits	300,000	300,000	322,930	22,930
Street paving fees	135,000	195,000	163,260	(31,740)
Franchise fees	75,000	75,000	62,026	(12,974)
Interest	35,000	35,000	21,077	(13,923)
Video lottery	600,000	675,000	790,464	115,464
Gaming income	250,000	250,000	239,900	(10,100)
Fees	73,400	73,400	133,494	60,094
Reimbursements	110,000	110,000	168,782	58,782
Miscellaneous	31,125	31,125	69,718	38,593
Total revenues	6,246,336	6,698,936	7,501,492	802,556
EXPENDITURES				
General government	2,968,192	3,308,346	3,084,726	223,620
Public safety	2,799,401	2,984,201	2,850,913	133,288
Streets and transportation	622,191	738,771	678,213	60,558
Culture and recreation	262,100	265,300	128,009	137,291
Total expenditures	6,651,884	7,296,618	6,741,861	554,757
Excess (deficiency) of revenues over expenditures	(405,548)	(597,682)	759,631	1,357,313
Other financing sources (uses):				
Transfers from other funds	1,000,000	1,125,000	1,377,134	252,134
Transfers to other funds	(1,794,452)	(5,251,771)	(5,280,462)	(28,691)
Total other financing sources (uses)	(794,452)	(4,126,771)	(3,903,328)	223,443
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,200,000)	(4,724,453)	(3,143,697)	1,580,756
Fund balance at beginning of year	1,200,000	4,724,453	5,537,604	813,151
Fund balance at end of year	$ -	$ -	$ 2,393,907	$ 2,393,907

See accompanying notes to the required supplementary information.

Municipality of Charles Town, West Virginia
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the year ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Favorable (Unfavorable)
REVENUES				
Intergovernmental:				
State	$ 30,000	$ 20,000	$ 21,246	$ 1,246
Interest	-	-	1,585	1,585
Total revenues	30,000	20,000	22,831	2,831
EXPENDITURES				
Culture and Recreation	200,702	175,792	-	175,792
Total expenditures	200,702	175,792	-	175,792
Excess (deficiency) of revenues over expenditures	(170,702)	(155,792)	22,831	178,623
Fund balance at beginning of year	170,702	155,792	163,192	7,400
Fund balance at end of year	$ -	$ -	$ 186,023	$ 186,023

See accompanying notes to the required supplementary information.

Municipality of Charles Town, West Virginia
SCHEDULE OF THE MUNICIPALITY'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY (ASSET)
June 30, 2025

Public Employees Retirement System
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Municipality's proportionate share of the net pension liability (asset) (%)	0.124607%	0.132030%	0.138275%	0.131956%	0.130185%	.133383%	.123702%	.135038%	.130821%	.123718%
Municipality's proportionate share of the net pension liability (asset) ($)	$ (204,520)	$ (5,918)	$ 205,918	$ (1,158,489)	$ 688,250	$ 286,791	$ 319,464	$ 582,885	$ 1,202,400	$ 690,846
Municipality's covered-employee payroll	$ 2,438,844	$ 2,301,122	$ 2,339,256	$ 2,079,870	$2,161,770	$2,021,340	$1,904,760	$1,935,009	$ 1,853,925	$ 1,706,834
Municipality's proportionate share of net pension liability (asset) as a % of its covered-employee payroll	-8.39%	-0.26%	8.80%	-55.70%	31.84%	14.19%	16.77%	30.12%	64.86%	40.48%
Plan fiduciary net position as a percentage of the total pension liability	101.85%	100.05%	98.17%	111.07%	92.89%	96.99%	96.33%	99.56%	86.11%	91.29%

Note: The amounts presented for each fiscal year were determined as of June 30th.

Municipal Police Officers and Firefighters Retirement System
Last Fiscal Year

	2025
Municipality's proportionate share of the net pension liability (asset) (%)	0.829399%
Municipality's proportionate share of the net pension liability (asset) ($)	$ (108,195)
Municipality's covered-employee payroll	$ 616,153
Municipality's proportionate share of net pension liability (asset) as a % of its covered-employee payroll	-17.56%
Plan fiduciary net position as a percentage of the total pension liability	138.69%

Note: The amounts presented for each fiscal year were determined as of June 30th.

This data will be presented prospectively until ten years is accumulated.

See accompanying notes to the required supplementary information.

Municipality of Charles Town, West Virginia
SCHEDULE OF THE MUNICIPALITY'S PENSION PLAN CONTRIBUTIONS
June 30, 2025

Public Employees Retirement System
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 219,496	$ 207,101	$ 210,533	$ 207,987	$ 216,177	$ 202,135	$ 190,476	$ 212,851	$ 222,471	$ 243,364
Contributions in relation to the contractually required contribution	(219,496)	(207,101)	(210,533)	(207,987)	(216,177)	(202,135)	(190,476)	(212,851)	(222,471)	(243,364)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Municipality's covered-employee payroll	$ 2,438,844	$ 2,301,122	$ 2,339,256	$ 2,079,870	$ 2,161,770	$ 2,021,340	$ 1,904,760	$ 1,935,009	$ 1,853,925	$ 1,802,696
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%	11.0%	12.0%	13.5%

Note: The amounts presented for each fiscal year were determined as of June 30th.

Municipal Police Officers and Firefighters Retirement System
Last Fiscal Year

	2025
Contractually required contribution	$ 52,373
Contributions in relation to the contractually required contribution	(52,373)
Contribution deficiency (excess)	$ -
Municipality's covered-employee payroll	$ 616,153
Contributions as a percentage of covered-employee payroll	8.5%

Note: The amounts presented for each fiscal year were determined as of June 30th.

This data will be presented prospectively until ten years is accumulated.

See accompanying notes to the required supplementary information.

SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	57,473	55,640	55,649	57,067	58,317	61,494	61,897	63,310	72,157	73,313
Changes of benefit items	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(11,263)	82,642	38,485	7,553	36,391	(39,065)	17,892	(150,063)	(8,200)	9,315
Changes of assumptions	-	(10,626)	-	-	(181,402)	-	-	-	-	152,520
Benefit payments, including refunds of member contributions	(93,929)	(97,637)	(90,928)	(87,652)	(86,681)	(85,250)	(90,457)	(92,708)	(105,358)	(109,553)
Net change in total pension liability	(47,719)	30,019	3,206	(23,032)	(173,375)	(62,821)	(10,668)	(179,461)	(41,401)	125,595
Total pension liability - beginning	1,046,491	1,016,472	1,013,266	1,036,298	1,209,673	1,272,494	1,283,162	1,462,623	1,504,024	1,378,429
Total pension liability - ending (a)	$ 998,772	$ 1,046,491	$ 1,016,472	$ 1,013,266	$ 1,036,298	$ 1,209,673	$ 1,272,494	$ 1,283,162	$ 1,462,623	$ 1,504,024
Plan fiduciary net position										
Contributions - employer (including Premium Tax Allocation)	$ 83,968	$ 73,416	$ 68,769	$ 74,215	$ 85,666	$ 91,540	$ 90,338	$ 98,960	$ 98,049	$ 85,871
Contributions - members	-	-	-	-	-	-	-	-	-	-
Net investment income	38,384	39,548	24,288	(37,415)	54,622	13,087	14,901	17,325	17,191	5,562
Benefits payment, including refunds of member contributions	(93,929)	(97,637)	(90,928)	(87,652)	(86,681)	(85,250)	(90,457)	(92,708)	(105,358)	(109,553)
Administrative expenses	(1,994)	(1,099)	(1,178)	(1,014)	(987)	(993)	-	(920)	(4,793)	(2,478)
Other	6,095	4,480	5,795			-	(1,212)	5,219	11,119	5,390
Net change in plan fiduciary net position	32,524	18,708	6,746	(51,866)	52,620	18,384	13,570	27,876	16,208	(15,208)
Plan fiduciary net position - beginning	549,027	530,319	523,573	575,439	522,819	504,435	490,865	462,989	490,535	462,469
Plan fiduciary net position - ending (b)	$ 581,551	$ 549,027	$ 530,319	$ 523,573	$ 575,439	$ 522,819	$ 504,435	$ 490,865	$ 506,743	$ 447,261
Employer's net pension liability - ending (a) - (b)	$ 417,221	$ 497,464	$ 486,153	$ 489,693	$ 460,859	$ 686,854	$ 768,059	$ 792,297	$ 955,880	$ 1,056,763
Plan fiduciary net position as a percentage of the total pension liability	58.23%	52.46%	52.17%	51.67%	55.53%	43.22%	39.64%	38.25%	34.65%	29.74%
Covered payroll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employer's net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected average remaining service years of all participants	1.00	1.00	1.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

Benefit changes: There were no changes for FY2025

Changes in assumptions: There were no changes for FY2025

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 82,367	$ 73,416	$ 68,769	$ 68,885	$ 81,636	$ 85,216	$ 84,833	$ 98,960	$ 98,048	$ 85,057
Contributions in relation to the actuarially determined contribution										
Employer provided	21,348	60,248	58,937	62,888	73,691	80,081	80,229	85,506	83,965	73,086
State provided	62,620	13,168	9,832	11,327	11,975	11,459	10,109	13,454	14,084	12,785
Contribution deficiency (excess)	$ (1,601)	$ -	$ -	$ (5,330)	$ (4,030)	$ (6,324)	$ (5,505)	$ -	$ (1)	$ (814)
Covered payroll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTES TO SCHEDULE

Valuation date

Actuarially determined contribution amounts are calculated as of the beginning of the fiscal year (July 1) for the year immediately following the fiscal year. The assumptions below are those used in the 7/1/2023 actuarial valuation to calculate the FY2025 ADC. Assumptions used to determine all contributions in the past would not have been the same.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar
Remaining amortization period	7 to 15 years
Asset valuation method	4-year smoothed market
Inflation	2.50 percent
Salary increases	Rates vary by years of service
Investment rate of return	5.75%, net of pension plan investment expense, including inflation
Retirement age	Rates vary by age
Mortality	SOA PubS-2010(B) with generational projection using Scale MP-2019

Municipality of Charles Town, West Virginia
SCHEDULE OF THE MUNICIPALIITY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
For the year ended June 30, 2025
Public Employees Insurance Agency

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Municipality's proportion of the net OPEB liability (asset)	0.000000000%	0.022126869%	0.025256948%	0.029304950%	0.027900310%	0.025465208%	0.025465208%	0.024077117%	0.030681644%
Municipality's proportionate share of the net OPEB liability (asset)	$ -	$ (35,016)	$ 28,111	$ (8,714)	$ 123,233	$ 546,340	$ 546,340	$ 592,054	$ 761,925
Municipality's covered-employee payroll	$ 3,054,997	$ 2,301,122	$ 2,339,256	$ 2,079,870	$ 2,161,770	$ 2,021,340	$ 1,817,062	$ 1,806,825	$ 1,996,927
Municipality's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	-1.52%	1.20%	-0.42%	5.70%	27.03%	30.07%	32.77%	38.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	102.19%	109.66%	93.59%	101.81%	73.49%	30.98%	30.98%	25.10%	21.64%

*Applicable information was available for nine years for this schedule.
The amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information.

Municipality of Charles Town, West Virginia
SCHEDULE OF THE MUNICIPALITY OPEB PLAN CONTRIBUTIONS
For the year ended June 30, 2025
Public Employees Insurance Agency

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	$ 10,574	$ -	$ 60,866	$ 23,453	$ 45,424	$ 55,248	$ 55,248	$ 52,038	$ 49,454
Contributions in relation to the contractually required contribution	(10,574)	-	(60,866)	(23,453)	(45,424)	(55,248)	(55,248)	(52,038)	(49,454)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Municipality's covered-employee payroll	$ 3,054,997	$ 2,301,122	$ 2,339,256	$ 2,079,870	$ 2,161,770	$ 2,021,340	$ 1,817,062	$ 1,806,825	$ 1,996,927
Contributions as a percentage of covered-employee payroll	0.35%	0.00%	2.60%	1.13%	2.10%	2.73%	3.04%	2.88%	2.48%

*Applicable information was available for nine years for this schedule.
The amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information.

PENSION DATA

PERS

A. Changes in Assumptions

Experience studies are performed at least once in every 5-year period. This valuation was prepared on the basis of assumptions that were recommended to and adopted by the Board based on the experience study covering the period from July 1, 2013, to June 30, 2018. These assumptions will remain in effect for valuation purposes until such time as the Board adopts revised demographic assumptions.

The valuation reflects economic assumptions, which include a rate of investment return of 7.25% per annum, as adopted by the Board, and assumed future salary increases, which were based on the findings presented in the July 1, 2015 - June 30, 2020, Experience Study. These assumptions will remain in effect for valuation purposes until the Board adopts revised economic assumptions.

B. Net Pension Liability

The components of the net pension liability as of June 30, 2024, are as follows (in thousands):

Total Pension Liability	$ 8,898,186
Plan Fiduciary Net Position	(9,062,803)
Net Pension (Asset) Liability	$ (164,617)
Plan Fiduciary Net Position as a percentage of the total pension liability	101.85%

OPEB DATA

A. Net OPEB Liability

The components of the net OPEB asset as of June 30, 2024, are as follows:

Total OPEB Liability	$ 1,903,880,796
Plan Fiduciary Net Position	1,945,516,893
Net OPEB (Asset) Liability	$ (41,636,097)
Plan Fiduciary Net Position as a percentage of the total OPEB liability	102.19%

OTHER SUPPLEMENTARY INFORMATION

Municipality of Charles Town, West Virginia
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Parks and Recreation Fund	Community Development Fund	Law Enforcement Fund	ARPA Fund	Opioid Fund	Totals
ASSETS						
Cash	$ 36,874	$ 67,683	$ -	$ -	$ -	$ 104,557
Restricted cash	139,114	-	180,367	-	193,835	513,316
Restricted investments	381,444	-	-	-	-	381,444
Due from other funds	313	-	1,109	-	-	1,422
Total assets	$ 557,745	$ 67,683	$ 181,476	$ -	$ 193,835	$ 1,000,739
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 299	$ -	$ -	$ -	$ -	$ 299
Due to other funds	12,411	-	-	-	-	12,411
Total liabilities	12,710	-	-	-	-	12,710
Fund balances:						
Restricted	520,558	-	180,367	-	193,835	894,760
Assigned	24,477	67,683	1,109	-	-	93,269
Total fund balances	545,035	67,683	181,476	-	193,835	988,029
Total liabilities and fund balances	$ 557,745	$ 67,683	$ 181,476	$ -	$ 193,835	$ 1,000,739

Municipality of Charles Town, West Virginia
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the year ended June 30, 2025

	Parks and Recreation Fund	Community Development Fund	Law Enforcement Fund	ARPA Fund	Opioid Fund	Totals
REVENUES						
Charges for services	$ 37,186	$ -	$ -	$ -	$ -	$ 37,186
Interest	1,940	2,026	1,233	-	1,634	6,833
Dividends	1,171	-	-	12	-	1,183
Gain (loss) on investments	66,137	-	-	-	-	66,137
Grants and contributions	340,165	-	-	-	67,564	407,729
Confiscated property	-	-	37,088	-	-	37,088
Other	-	-	1,302	-	-	1,302
Total revenues	446,599	2,026	39,623	12	69,198	557,458
EXPENDITURES						
Public safety	-	-	370	-	-	370
Culture and recreation	115,259	-	-	-	-	115,259
Total expenditures	115,259	-	370	-	-	115,629
Excess (deficiency) of revenues over expenditures	331,340	2,026	39,253	12	69,198	441,829
Other financing sources (uses):						
Transfers from other funds	107,518	-	-	-	-	107,518
Transfer to other funds	-	-	(2,134)	(8,956)	(75,000)	(86,090)
Total other financing sources (uses)	107,518	-	(2,134)	(8,956)	(75,000)	21,428
Net change in fund balance	438,858	2,026	37,119	(8,944)	(5,802)	463,257
Fund balance at beginning of year	106,177	65,657	144,357	8,944	199,637	524,772
Fund balance at end of year	$ 545,035	$ 67,683	$ 181,476	$ -	$ 193,835	$ 988,029

PERRY
& Associates CPAs

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Municipality of Charles Town
Jefferson County
101 East Washington Street
Charles Town, West Virginia 25414

To the Members of Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the **Municipality of Charles Town**, Jefferson County, (the Municipality) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements and have issued our report thereon dated August 20, 2026.

Report on the Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Municipality's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Municipality's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Municipality's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Municipality's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Municipality's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

August 20, 2026

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1848 - Public Hearing: *TXA2026-01*: Text Amendment - Old Town Mixed-Use Commercial Automotive Uses

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1862 - Second Reading: *TXA2026-01*: Text Amendment - Old Town Mixed-Use Commercial Automotive Uses

Proposed Motion: Approve the second reading to update Table 1322.04, Zoning District Use Table of the City's Zoning Ordinance.

ATTACHMENTS:

- 1332 Automotive Businesses.pdf
- 1. Report.pdf

CITY OF CHARLES TOWN
WEST VIRGINIA

AN ORDINANCE AMENDING, CHANGING, AND MODIFYING THE ZONING ORDINANCE SO THAT ARTICLE 1332 SHALL BE MODIFIED TO CHANGE THE PERMITTED USES IN THE OLD TOWN MIXED-USE COMMERCIAL ZONING DISTRICT

WHEREAS, the City desires to enhance the desirability of its downtown;

WHEREAS, the City's 2040 Comprehensive Plan Objective 4.1 Strategy 4.1.2 calls for the City to "*Continuously examine and where appropriate implement Best Management Practices for land use planning concepts*";

WHEREAS, City is better served by increased scrutiny of land use categories;

WHEREAS, pursuant to Sections 1321.12(A) City's Zoning Ordinance, the proposed amendment is being made pursuant to a public hearing;

WHEREAS, the City's Planning Commission also held a public hearing for this request on their meeting on July 27 2026, and recommended approval of the proposed changes;

NOW, CITY COUNCIL FINDS AND DECLARES, that notice required under the City's Zoning Ordinance regarding the proposed amendment was duly given;

FURTHER FINDS AND DECLARES, that notice required under the City's Zoning Ordinance regarding a public hearing before City Council on the proposed amendment was duly given and such public hearing was duly held at a regular meeting of City Council held on September 8, 2026;

FURTHER FINDS AND DECLARES, that the requested amendment is consistent with the City's Comprehensive Plan,

FURTHER FINDS AND DECLARES, that the proposed amendment will benefit and promote the general welfare of the public by restricting land uses not complementary with the downtown core and OT-MUC Zoning District

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHARLES TOWN, that the Zoning Ordinance be amended, changed, and modified so that automobile uses shall not be permitted within the OT-MUC Zoning District.

This Ordinance shall take effect upon enactment.

First Reading: _____, 2026

DRAFT

Public Hearing: _____, 2026

Passed on Second
Reading: _____, 2026

Enacted this _____ day of _____, 2026

CITY OF CHARLES TOWN

_____
Michael George
Mayor

Attest:

_____
Carolyn Vezzosi
Assistant City Clerk

DRAFT

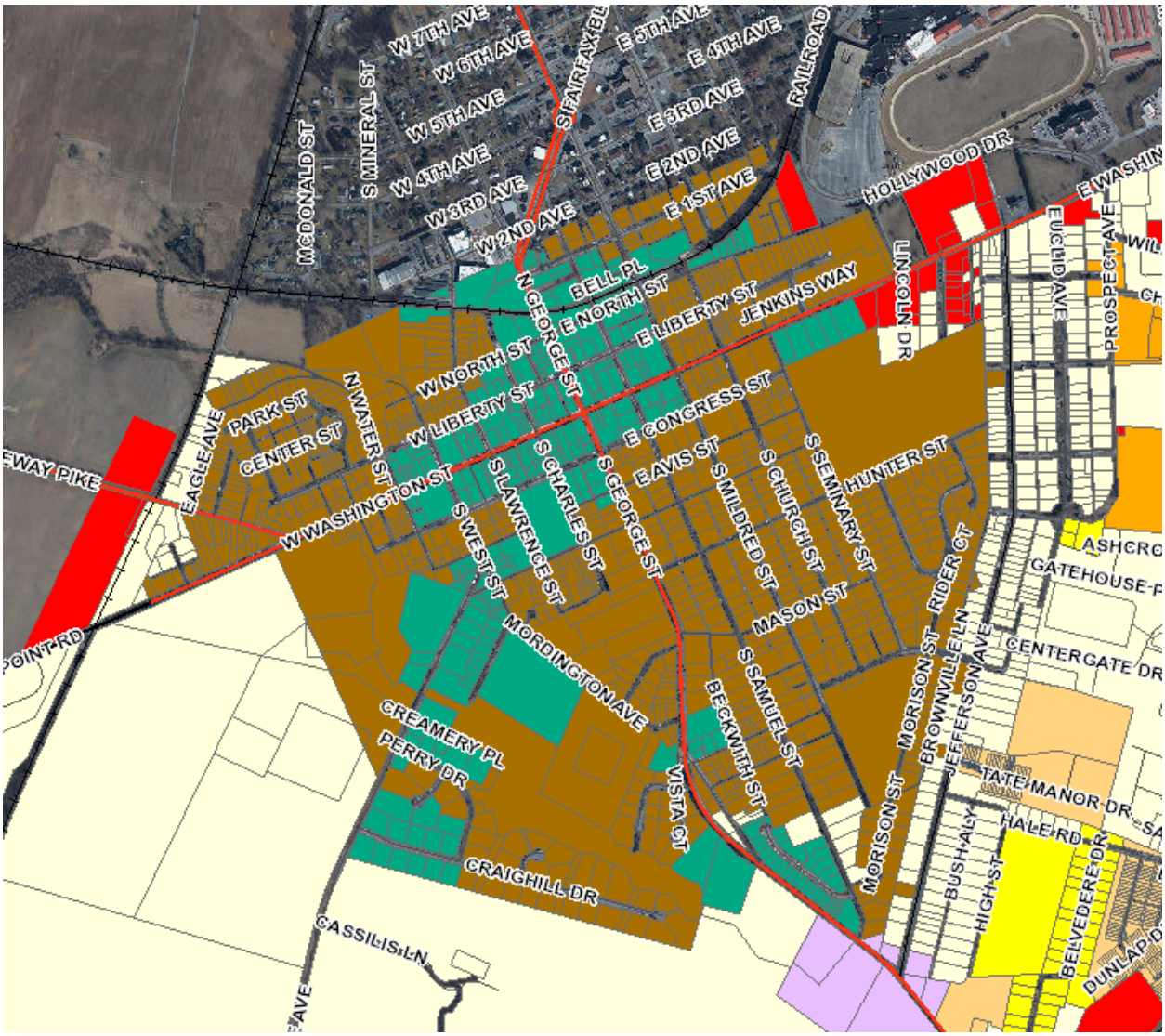
TXA2026-01

OT-MUC Permitted Uses

Date: For the September 8, 2026 City Council meeting
Report by: James Newman, City Planner, Zoning/Subdivision Administrator.

OLD TOWN MIXED-USE COMMERCIAL ZONING OVERVIEW

The City's Old Town Mixed-Use Commercial (OT-MUC) Zoning District covers a large portion of downtown and its key access points. The Zoning Map below shows the OT-MUC District **in green:**



The purpose of the District is to:

Recognize the diversity of existing Uses and **provide for a wide range of Uses** in a manner that **strengthens** Charles Town's **urban core**, **contributes** to its **historic character**, **minimizes impacts** on adjacent land Uses, and provides connections to annexed properties. The OT-MUC District shall include the areas formerly consisting of NC, OR, GC, CBD, and I Districts. The OT-MUC District will accommodate the Uses previously allowed in the individual districts because the OT-MUC District is designed to provide the flexibility and variety in one Zoning District that was previously provided by five districts.

The OT-MUC District furthermore fosters a greater opportunity for creative Infill Development and Redevelopment by encouraging **a mix of Uses compatible with existing** and **neighboring properties** and providing housing and business Uses in locations where City services are available. The intent is also to encourage interaction among activities located within the OT-MUC District, to enhance business vitality, **reduce vehicular traffic**, **increase access to** and **the use of transit** services, provide employment opportunities for residents close to home, **ensure the compatibility with each of the Commercial and residential Uses**, ensure that the **appearance** and **effects** of Buildings and **Uses are harmonious with the character of the area** in which they are located by:

1. Allowing a diversity of Uses in close proximity in the OT-MUC District within a limited area, including residential, retail, office, and industrial;

2. Preserving and restoring the overall character of the OT-MUC District;

3. Promoting a balance of land Uses;

4. Promoting the opportunity for people to work, interact, shop, dine, and utilize business and public services in the vicinity of their residences;

5. Providing opportunities for the development of affordable housing;

6. Providing opportunities for a mixture of Uses in the same Building;

7. Promoting a positive pedestrian environment in the OT-MUC District;

8. Facilitating integrated physical design;

9. Promoting a high level of design quality;

10. Encouraging the development of flexible space for small and emerging businesses;

11. Facilitating development proposals responsive to current and future market conditions; and

12. Encouraging the development of Open Spaces and Parks within the OT-MUC District to accommodate workers, residents, pedestrians and shoppers;

ISSUE

In the past few months the Community Development Department has received inquiries from automobile related business looking to set up in the OT-MUC District. These automotive related uses are not compatible with the purpose of the District as such uses:

1. Do not strengthen the historic urban core. The founding of the City predates the invention of the automobile;

2. Have a negative impact on neighboring land uses due to vehicle volume, traffic, visual blight, noise, and fumes;

3. By their very nature they increase, rather than reduce, vehicular traffic.

4. Are not harmonious with the desired live/work retail character of the District as a whole.

CITY COUNCIL

On June 1, 2026 voted to initiate the text amendment process by referring this to the Planning Commission.

EXISTING USE TABLE

Table 1322.04, Zoning District Use Table

CHARLES TOWN ZONING ORDINANCE DISTRICT USE TABLE Key: P – Permitted Use S – Special Exception Use PA – Permitted Accessory Use SA – Special Exception Accessory Use		ZONING DISTRICTS						
		Residential Low Density	Residential Medium-High Density	Neighborhood Residential	Neighborhood Commercial	General Commercial	Old Town Mixed Use Commercials	Old Town Residential
ITE Code	Land Use	R-3	R-15	NR	NC	GC	OT-MUC	OT-R
841	Automobile Sales					P	P	
941	Quick Lube Vehicle Shop					P	P	
942	Automobile Care Center					P	P	
943	Automobile Parts and Service Center					P	P	
944	Gasoline/Service Station				P	P	P	
945	Gasoline/Service Station with Convenience Market			P	P	P	P	
946	Gasoline/Service Station with Convenience Market and Car Wash				P	P	P	
947	Self-Service Car Wash					P	P	
948	Automated Car Wash					P	P	

PROPOSED USE TABLE

Table 1322.04, Zoning District Use Table

CHARLES TOWN ZONING ORDINANCE DISTRICT USE TABLE Key: P – Permitted Use S – Special Exception Use PA – Permitted Accessory Use SA – Special Exception Accessory Use		ZONING DISTRICTS						
		Residential Low Density	Residential Medium-High Density	Neighborhood Residential	Neighborhood Commercial	General Commercial	Old Town Mixed Use Commercials	Old Town Residential
ITE Code	Land Use	R-3	R-15	NR	NC	GC	OT-MUC	OT-R
841	Automobile Sales					P		
941	Quick Lube Vehicle Shop					P		
942	Automobile Care Center					P		
943	Automobile Parts and Service Center					P		
944	Gasoline/Service Station				P	P		
945	Gasoline/Service Station with Convenience Market			P	P	P		
946	Gasoline/Service Station with Convenience Market and Car Wash				P	P		
947	Self-Service Car Wash					P		
948	Automated Car Wash					P		

DEFINITIONS

AUTOMOBILE SALES – A dealership, typically located along major arterial streets characterized by abundant commercial development. Leasing and used car sales may also be areas of focus. May offer services and sale of parts.

QUICK LUBE VEHICLE SHOP – A business where the primary activity is to perform oil change services for vehicles. May also offer ancillary services such as preventative maintenance. Vehicle repair is generally not performed.

AUTOMOBILE CARE CENTER – A center which houses numerous businesses that provided automobile-related services. These service may include repair and servicing, upholstering, and stereo installation.

AUTOMOBILE PARTS AND SERVICE CENTER - Facility focused on the sale of automobile parts for maintenance and repair, and also provide a full array of auto repair services. Material sold may include oil and batteries, and a wide array of automobile parts

GASOLINE/SERVICE STATION – Business with a primary focus on fueling vehicles. May offer some ancillary repair services. Sale of goods is limited or non-existent. Does not have a car wash facility.

GASOLINE/SERVICE STATION WITH CONVENIENCE MARKET – Business with a primary focus on fueling vehicles. May offer some ancillary repair services. May sell a limited selection of food, beverages, and consumer goods. Does not have a car wash facility.

EXISTING AUTOMOBILE RELATED USES IN DISTRICT

Citgo Gas Station at 222 N. George Street.

Liberty Gas Station at 321 S. West Street.

Amigos Auto Sales is at 130 Augustine Avenue.

Bobby's Used Cars is at 155 Augustine Avenue.

Creamers Auto Repair at 200/208 E. North Street.

All of these uses would become legally non-conforming if the amendment is adopted as proposed. The NAPA Auto Parts at 213 E. North St. was previously included on this list, but upon review by the Planning Commission, was removed. They do not meet the requirements for any of the proposed uses as they only sell auto parts and do not offer any services, and would not be affected by this text amendment.

In regards to legally non-conforming uses that are damaged, "Nothing in these regulations shall prevent the restoration … of a Building or Structure destroyed by fire, windstorm, explosion, flood, act of public enemy, accident, or other casualty while a Legally Nonconforming Use, or prevent the continuance of the Use thereof as it existed at the time of such destruction provided that **a Zoning Permit is obtained and restoration begun within one (1) year of said destruction**"

ZONING UPDATE

The Zoning and Subdivision Ordinance Committee is in the process of overhauling both Ordinances. While not yet ready for public review and comment (as both Ordinances are still in the draft phase), the changes proposed by this text amendment are in accordance with the changes proposed under the re-write.

PLANNING COMMISSION

The Planning Commission held a public hearing for this item at their July 27, 2026 meeting. There were no public comments. The Commission voted to recommend approval of the Ordinance, subject to removing NAPA Auto Parts from the list of affected businesses, which has been done for this report.

CITY COUNCIL

Council held a first read of this item at their August 17, 2026 meeting and voted to proceed to a public hearing and second read.

RECOMMENDATION

Approval of the 2nd read.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1864: Depot Land Discussion

This agenda item was Tabled at the July 20, 2026, meeting.

ATTACHMENTS:
- SKM_C360i26072010240.pdf
- Article 138.pdf

CONRAD LUTTRELL LLP
158 CRIMSON CIRCLE
MARTINSBURG WV 25403-6609

Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202500002212
02/24/2025 @ 09:23:27 AM
DEED
Book 1340 @ Page 468
Pages Recorded 7
Recording Cost $ 34.00

THIS INSTRUMENT PREPARED BY:

O'Rourke, Hogan, Fowler & Dwyer, LLC
10 S. LaSalle St., Suite 3700
Chicago, Illinois 60603

RECORDER'S STAMP

SPECIAL WARRANTY DEED

AMERICAN PUBLIC UNIVERSITY SYSTEM, INC., a West Virginia corporation, whose address is c/o American Public Education, Inc., 303 West 3rd Avenue, Ranson, West Virginia 25438 ("Grantor"), for and in consideration of the sum of Ten and 00/100 Dollars and other good and valuable consideration in hand paid by The City of Charles Town, West Virginia, whose address is 101 East Washington Street, Charles Town, West Virginia 25414 ("Grantee"), receipt of which is hereby acknowledged, hereby GRANTS, BARGAINS, SELLS, REMISES, RELEASES, ALIENS and CONVEYS to Grantee the Property situated in the City of Charles Town, County of Jefferson, State of West Virginia and described in Exhibit A attached hereto and made a part hereof, together with all of Grantor's right, title and interest, if any, in and to all rights-of-way, easement rights, access rights, privileges, hereditaments and appurtenances appertaining to such Property (the "Property").

And the Grantor, for itself, and its successors and assigns, does covenant, promise and agree, to and with the Grantee, its successors and assigns, that during the period that Grantor has owned title to the Property, it has not done or suffered to be done anything whereby the Property hereby granted are, or may be, in any manner encumbered or charged, except as set forth on Exhibit B attached hereto and made a part hereof; and that the Grantor will warrant and forever defend the Property against all persons lawfully claiming by, through or under the Grantor, but not otherwise.

PROPERTY ADDRESS: The Property is part of property commonly known as vacant lots on Valley Place and East First Avenue, as applicable, in Charles Town, West Virginia.

TO HAVE AND TO HOLD the Property unto Grantee, its successors and assigns, forever.

DECLARATION OF CONSIDERATION OR VALUE: The Grantors hereby declare that the total consideration paid for the property transferred by this Deed is FIVE HUNDRED THOUSAND AND NO/100 DOLLARS ($500,000.00). Pursuant to West Virginia Code § 11-22-1, this transaction is exempt from transfer tax.

DECLARATION OF EXEMPTION FROM WITHHOLDING UPON DISPOSITION OF WEST VIRGINIA REAL ESTATE: The Grantor hereby claims exemption from the tax withholding requirements of West Virginia Code § 11-21-71b because it is a resident entity of the State of West Virginia.

IN WITNESS WHEREOF, Grantor has caused this Special Warranty Deed to be duly executed as of the day and year written below.

AMERICAN PUBLIC UNIVERSITY SYSTEM, INC., a West Virginia corporation

By: _____
Name: Nuno Fernandes
Its: President

STATE OF Florida)
) SS:
COUNTY OF Miami-Dade)

The foregoing instrument was acknowledged before me this 14 day of February, 2025, by Nuno Fernandes, the President of AMERICAN PUBLIC UNIVERSITY SYSTEM, INC., a West Virginia corporation, on behalf of the company.

JAVIER ADRIAN MOLANO
Notary Public-State of Florida
Commission # HH 529144
My Commission Expires
May 20, 2028

_____
Notary Public

Serial Number, if any: 529144

[SEAL]

My commission expires on: 05/20/2028

NAME & ADDRESS OF TAXPAYER:

City of Charles Town, West Virginia
101 East Washington Street
Charles Town, West Virginia 25414
Attn: City Manager

WHEN RECORDED MAIL TO:

City of Charles Town, West Virginia
101 East Washington Street
Charles Town, West Virginia 25414
Attn: Stephanie Grove, City Attorney

Exhibit B

Permitted Encumbrances

1. Taxes and assessments for 2025 and subsequent years that are a lien, but that arenot yet billed, or are billed but are not yet delinquent, and any assessments not shown on the public record.
2. Any laws, regulations or ordinances (including, without limitation, zoning, building and environmental matters) as to the use, occupancy, subdivision or improvement of the Property adopted or imposed by any governmental agency.
3. Acts done or suffered by, through or under, or judgments against, Grantee.
4. Rights of the public to use that portion of the Property within legal highways/roadway.
5. Plat matters recorded in Book X, Page 1.
6. 10 foot sewer line easement to the City of Charles Town in Deed Book 325, Page 276.
7. Plat matters recorded in Deed Book 939, Page 578.
8. Utility easement in Deed Book 1009, Page 697.
9. Right of way for electric lines in Deed Book 183, Page 139.
10. 10 foot sewer line easement to the City of Charles Town in Deed Book 325, Page 273.
11. Plat matters recorded in Deed Book 235, Page 356.
12. Plat matters recorded in Deed Book 164, Page 382.
13. Plat matters recorded in Plat Book 12, Page 2.
14. Plat matters recorded in Deed Book 253, Page 180.

Exhibit A

Legal Description

1. PT LTS BLK 65 Parcel 42x168 03 2 0050 0000 0000
DB 1129-419

all that certain lot or parcel of real estate, with the improvements and appurtenances thereunto belonging, situate in the City of Charles Town, Jefferson County, West Virginia, more particularly described as follows:

That parcel of real estate in the City of Charles Town, Jefferson County, West Virginia, at the northwest corner (previously incorrectly identified as the "southwest corner") of North Samuel Street and Valley Place, fronting about 42' on the southwest side of Samuel Street and about 168.4' on the northwest side of Valley Place, being part of several lots in Block 65 on the plat of the Lands of The Charles Town Mining, Manufacturing and Improvement Company plat of record in the Office of the Clerk of the County Commission of said County in Deed Book X at Page 1, to which plat reference is made for a more particular description of said. real estate. District: 03-Charles Town Corporation. Tax Map: 2, Parcel 0050 0000 0000. Postal Address: 330 N. Samuel Street, Charles Town, West Virginia 25414.

2. PT LTS #7, 8, 9, 10, 11, 12, 13, BLK 65 N Samuel St 03 2 0051 0000 0000
DB 1130-386

all that certain lot or parcel of real estate, with the improvements and appurtenances thereunto belonging, situate in the City of Charles Town, Jefferson County, West Virginia, more particularly described as follows:

A certain lot or parcel of land, improved by a brick dwelling thereon, situate on the southwest corner of North Samuel Street and First Avenue in Charles Town, Jefferson County, West Virginia, described as follows, to-wit: BEGINNING at the southwest corner of Samuel Street and First Avenue; thence with the line of First Avenue S. 70° 00' W. 168.4 feet to a stake; thence, S. 20° 00' E. 45.7 feet to a stake, corner to J. J. Pittman; thence N. 70° 45' E. 168.4 feet, more or less, to Samuel Street; thence with Samuel Street N. 20° 00' W. 48 feet to the beginning. District 03, Tax Map 2, Parcel 0051 0000 0000. Postal Address: 332 N. Samuel Street, Charles Town, WV 25414.

3. 1 1/2 LTS Railroad Ave – Mill 03 2 0049 0000 0000
DB 1110-85

all those certain lots or parcels of real estate, with the improvements and appurtenances thereunto belonging, situated in the Charles Town Corporation, Jefferson County, West Virginia, being more particularly bounded and described as follows: ***[This language precedes, and applies to, all of the parcels conveyed by DB 1110-85]***

PARCEL NINE: That certain lot or parcel of land with mill, elevator and storage buildings and other improvements thereon, situated in Charles Town, in Jefferson County, West Virginia, at the north west corner of North Samuel Street and the Baltimore & Ohio Railroad, bounded on the east 185 ft. by North Samuel Street, on the north 206 ft. by Valley Place, on the west 150 ft. by the Miley coal yard property, and on the south approximately 210 ft by said railroad

property, being the same conveyed to Joseph A. Warrenfeltz by West Virginia Mills by deed dated October 31, 1938, and recorded in said Clerk's Office in Deed book 149, at page 40.

4. TS #7, 8, 9, 10, PT #6 BLK 66 — 03 2 0068 0000 0000
DB 1110-85

PARCEL ONE: Beginning at the corner of North Samuel Street and First Avenue in said town; thence with the southerly side of First Avenue eastwardly 125 feet to a point; thence by a new line southwardly, parallel to Samuel Street, 130 feet to a point in the line of the other property of Grantor; thence with the same westwardly, parallel to First Avenue, 55feet; thence northwardly, parallel to Samuel Street, 25 feet; thence westwardly, parallel to First Avenue,70 feet to a point in the eastern line of N. Samuel Street; thence with the eastern line of N. Samuel Street in a northerly direction 105 feet to the beginning; comprising all of Lots Nos. 7, 8, 9 and 10, and a portion of Lot No. 6, all in Block No. 66, as shown on the plat of Charles Town Mining, Manufacturing and Improvement Company, which is of record in the Clerk of the County Commission of Jefferson County, West Virginia, in Deed Book X, at page 1.

5. LTS #2, 3, 4, 5 BLK 66 — 03 2 0069 0000 0000
DB 1110-85

PARCEL TWO: That certain lot or parcel of land situate in Charles Town in Jefferson County, West Virginia, at the northeast corner of North Samuel Street and Bell Place, with office, storage and machine shop building, paint-spraying building, chicken house and other improvements thereon, bounded as follows, to-wit: Beginning at the northeast corner of North Samuel Street and Bell Place, thence northwardly with the east line of North Samuel Street, 120 feet to corner of C.C. Bush, thence eastwardly with said Bush parallel with Bel Place 70 feet, thence southwardly with said Bush parallel with North Samuel Street 25 feet, thence eastwardly with said Bush parallel with Bel Place 116 feet to the west line of an alley, thence southwardly with the west line of said alley 95 feet, to the north line of Bel Place, thence westwardly with the north line of Bel Place 186 feet, to the beginning, consisting of four (4) parcel conveyed to said Joseph A. Warrenfeltz by C.C. Bush and wife by Deed Book 160, page 544 and deed dated March 4, 1946, recorded in said County Clerk's Office in Deed Book 164, page 381, and deed dated March 11, 1949, recorded in said County Clerk's Office in Deed Book 175, page 533. Reference is also made to that certain plat of the aforesaid property in the aforesaid Clerk's Office in Deed Book 235, page 356.

6. 1 LT Coalyard – Miley — 03 2A 0010 0000 0000
DB 1110-85

PARCEL SIX: That certain real estate generally known as the "Miley Coal Yard Property" lying on the east side of North George Street and described as beginning at a point in the east line of North George Street 45 feet southward from its intersection with the south line of Valley Place; thence northeastward 25.4 feet to a point which is 20.5 feet eastward of the said east line of North George Street, in the Miley residence lot south line and 30 feet southward from the said south line of Valley Place, thence with said Miley residence lot line eastwardly and parallel to the said south line of Valley Place 107.5 feet to a point in the west line of the former West Virginia Mill property; thence with the same southwardly 120 feet to the right-of-way line of the Baltimore and Ohio Railroad; thence with the same westwardly 130 feet to said east line of North George Street; thence northwardly with the east line of North George Street 74.5 feet to the point of beginning.

7. 1 LT N George St
DB 1110-70 03 2A 0009 0000 0000

all that certain lot or parcel of real estate, with the improvements and appurtenances thereunto belonging, situate in the City of Charles Town, Jefferson County, West Virginia, more particularly described as follows:

All of that certain lot or parcel of real estate, with the easements and rights of way appurtenant thereto, improved by a brick dwelling house, etc., thereon, fronting on the east side of North George Street in Charles Town, Jefferson County, West Virginia, a distance of 45 feet, and running back along the line of Valley Place a distance of approximately 107 feet, more or less, to the west line of the former West Virginia Mills Property (said frontage including an offset fronting 15 feet on said George Street next to the Ebersole Coal Yard property, formerly Miley's) it being part of the same property which was conveyed to C. E. Miley, Sr. and C. P. Miley by deed from T. C. Bowling, et ux., dated December 10, 1913, and recorded in the Office of the Clerk of the County Commission of Jefferson County, West Virginia, in Deed Book 110, Page 89, and being the same real estate conveyed to Roy W. Hooe, Sr., et ux., by deed from Charles Edward Miley, Jr., et ux., et al., dated August 1, 1951, and recorded in the aforesaid Clerk's Office in Deed Book 184, Page 309, and conveyed by Roy E. Hooe, Sr., et ux., by deed to Earl S. Rowe and Charlotte C. Rowe, his wife, dated June 1, 1961, and recorded in the aforesaid Clerk's Office in Deed Book 246, Page 522, to which deed and the references therein contained, reference is made.

8. #1, 2, 3, 4, 5, 6, PT #7 N George St, BLK 65
DB 1110-75 03 2A 0008 0000 0000

all that certain lot or parcel of real estate, with the improvements and appurtenances thereunto belonging, situate in the City of Charles Town, Jefferson County, West Virginia, more particularly described as follows:

Fronting on the east side of George Street, bounded on the north by First Avenue and on the south by Valley Place, consisting of all of Lot Nos. 1, 2, 3, 4, 5, 6 and a part of Lot 7 in Block 65 of the Charles Town Mining, Manufacturing and Improvement Company as shown on a plat thereof recorded in the office of the Clerk of the County Commission of Jefferson County, West Virginia, in Deed Book X at Page 1.

9. 1 LT First Avenue BLK 66
DB 1122-688 03 2 0067 0000 0000

all that certain lot or parcel of real estate, with the improvements and appurtenances thereunto belonging, situate in the City of Charles Town, Jefferson County, West Virginia, more particularly described as follows:

All that certain lot or parcel of land, improved by a two-story brick dwelling, fronting 61 feet on the south side of First Avenue in Charles Town, Jefferson County, West Virginia, and extending back southwardly of even width 130 feet, more or less, being bounded on the east by a 20-foot alley, and on the south and west by property of Peoples Supply Farm Machinery, Inc., and/or Peoples Supply, Inc., being a portion of Block No. 66 as shown on the plat of the lands of the Charles Town Mining, Manufacturing & Improvement Company, recorded in the Office of the Clerk of the County Commission of Jefferson County, West Virginia, in Deed Book X, at Page 1, and a part also (the residue after several out-conveyances) of the real estate

conveyed to the late C. C. Bush by Forrest W. Brown, et al., Special Commissioners, by deed dated April 11, 1927, and recorded in the aforesaid Clerk's Office in Deed Book No. 128, Page 474. Said C. C. Bush died testate in the year 1952, and by his last will and testament, duly probated and recorded in the aforesaid Clerk's Office in Will Book I, Page 406, devised all of his real estate to his wife, Daisy Wheatly Engle Bush.

ARTICLE 138

Board of Park and Recreation Commissioners

138.01 Purpose.
138.02 Definitions.
138.03 Establishment of Board of Park and Recreation Commissioners.
138.04 Powers and duties.
138.05 **Severability.**

CROSS REFERENCES
Applicable West Virginia State Codes to this Article include: WV Code 8-21.

138.01 PURPOSE.

The purpose of this article is to establish a Parks and Recreation Ordinance together with a Board of Parks and Recreation Commissioners of Charles Town, West Virginia in accordance with West Virginia State Code §8-21-1 et seq. The Board of Parks and Recreation Commissioners is established for the purpose of constructing, improving, extending, developing, maintaining, and operating a City public parks and recreation system.
(Ord. 2020-012. Passed 8-3-20.)

138.02 DEFINITIONS.

(a) "City" is the City of Charles Town, West Virginia.
(b) "City Council" is the City of Charles Town City Council.
(c) "Director" is a person so designated and in charge of the Parks and Recreation Department.
(d) "Park" is a park, playground, natural area, recreation center, or any other area in the City owned by the City or the Board of Parks and Recreation Commissioners, or used by and through a contract or agreement, and devoted to active or passive recreation.
(e) "Board" is the seven-member public corporate body established to effectuate the purposes and provisions of this ordinance.
(f) "Commissioners" are appointed members of the Board by the City Council.
(Ord. 2020-012. Passed 8-3-20.)

138.03 ESTABLISHMENT OF BOARD OF PARK AND RECREATION COMMISSIONERS.

(a) The Board herein created will be a public corporate body, with perpetual existence and common seal. It will have the power to purchase, hold, sell and convey real or personal property; receive gift, grant, donation, bequest or devise; sue and be sued; contract and be contracted with; and do any and all things and acts which may be necessary, appropriate, convenient or incidental to carry out and effectuate the purposes and provisions of this Ordinance.
(b) The Board will consist of seven voting Commissioners. Commissioners will be residents of the City of Charles Town. Commissioners will be appointed by City Council.
(c) Appointment of membership will consist of seven Commissioners with not more than two Commissioners of the City Council. The term of any City Council member appointed to serve on the Board will run concurrent with the member's term on the council.
(d) No officer or employee of the City, other than an appointed Commissioner(s) of the City Council, whether holding a paid or unpaid office, is eligible for appointment to the Board.
(e) The terms of other appointed Commissioners will be for six years and until their successors have been duly appointed and qualified.
(f) The Commissioners of the Board will qualify by taking and filing with the City Clerk, the oath prescribed by law for public officials.
(g) At the first meeting of each calendar year, or as needed to accommodate vacancies, the Commissioners of the Board will organize by electing one of their number president, and another vice president, and by electing a secretary who need not be a Commissioner of the Board. The secretary will keep an accurate record of the fiscal affairs of the Board and will keep a certified or approved written record of the Board's proceedings which will be available for inspection as are other municipal records. The City Treasurer will be ex officio Treasurer of said Board and will take the oath prescribed by law and will furnish such bond as may be required by said Board.
(h) Commissioners will serve without compensation. Commissioners will be entitled to reimbursement for all reasonable and necessary expenses actually incurred in the performance of their duties as Commissioners. They will not be personally interested, directly or indirectly, in any contract entered into by said Board, or hold any remunerative position in connection with the establishment, construction, improvement, extension, development, maintenance or operation of any of the property under their control.
(i) The Charles Town City Manager, or designee as appointed by the City Council, will be the Director of the Parks and Recreation Department and will be an ex-officio Commissioner of the Board, with the responsibility to participate in discussions, but without the right to vote.
(j) Each Commissioner will be subject to removal by City Council by the recorded vote of a majority of City Council after a public hearing thereon. The decision of City Council as to such removal will be final and not subject to review by any court, arbitrator, or other body, and each Director accepting such appointment will acknowledge the finality of such decision.
(Ord. 2020-012. Passed 8-3-20.)

138.04 POWERS AND DUTIES.

The Board will have the following powers and perform the following duties:

(a) Act in an advisory capacity to the City Council in all matters pertaining to parks and recreation; will acquaint itself with and make a continuous study and review of the complete parks and recreation services of the City; and will advise with City Council from time to time as to the present and future maintenance, operation, planning, acquisition, development, enlargement, and use policies of the City's parks and recreation services; and

(b) Using the authority granted under West Virginia State Code §8-21-7, work in conjunction with the Director of Parks and Recreation as to the policy direction of the Parks and Recreation Department. The supervisory powers of the Board to manage and operate the City's parks system will be delegated to the Director of Parks and Recreation. The Board will review the proposed budget for the Parks and Recreation Department and make recommendations to the City Council through the Director as it deems necessary; and

(c) Study and encourage the development of park and recreation areas and study and encourage the development of wholesome recreation for all residents of the City of Charles Town; and

(d) After concurrence by the City Council, acquire in its name by purchase, lease, parkland dedication, by exercise of the power of eminent domain, or otherwise, such land or lands as it will determine to be necessary, appropriate, convenient or incidental to the establishment, construction, improvement, extension, development, maintenance or operation of a system of public parks, parkways, playgrounds, athletic fields, stadiums, arenas, and other public parks and recreational facilities for the City; and

(e) Consult with the Parks and Recreation Department Director on problems of development of recreation areas, facilities, programs, and improved recreational services; and

(f) Recommend the adoption of standards, areas, facilities, program, and financial support; and

(g) Establish and periodically review a master planning guide for parks and recreation and become familiar with such plan and its relation to existing and proposed facilities and will become aware of any revision or updating thereof; and

(h) Advise and recommend to the City Council on the development of long-range capital improvement programs and, when in its opinion the need exists for additional parks and recreational facilities, grounds, premises, or equipment, it will make appropriate recommendations to the City Council; and

(i) Using the authority granted in West Virginia State Code §8-21-9 to take title to real and personal property and after concurrence by the City Council, convey real property to the Board by public bodies; sell and convey real property by the Board and execute deeds; and

(j) Using the authority granted in West Virginia Code §8-21-10 as to general powers, enactment and enforcement of rules and general counsel, provided however, develop for City Council review and adoption, rules and regulations as may be prescribed by the Board for use of parks and recreational facilities and enforcement therein; and

(k) From time to time recommend to the City Council amendments to or changes in this Ordinance; and

(l) Through its President, make both an oral and written report annually to the City Council concerning its activities during the past year and its proposals for the coming year; and

(m) Develop and recommend written policies and procedures for the Parks and Recreation Department Director to follow for the use of parks and recreational facilities and for the conduct of all recreational activities which policies and procedures will be subject to approval by the City Council; and

(n) Develop for City Council approval a set of by-laws and governing rules of procedure for their meetings and operation; and

(o) Have the power to charge for use of recreational facilities and use those funds accordingly on behalf of the City of Charles Town as prescribed in West Virginia State Code §8-21-11; and

(p) Receive and disburse for such purposes, any moneys appropriated to it by the City Council, together with any other funds which may come into its hands by gift, grant, donation, bequest, devise, or from its own operation, or otherwise. The City and the Board will comply with West Virginia State Code §8-21-13 for public parks and recreation bonds; and

(q) All powers and duties prescribed and delegated herein are delegated to the Board as a unit and all action hereunder will be of the Board acting as a whole. No action of an individual Commissioner is authorized except through the Board.

(Ord. 2020-012. Passed 8-3-20.)

138.05 SEVERABILITY.

If any provision of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality will not otherwise affect or invalidate the other provisions hereto, all of which are hereby declared, and will be construed, to be separate and severable.

(Ord. 2020-012. Passed 8-3-20.)

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1865: Tree Removal from Sidewalk

This agenda item was Tabled at the August 17, 2026, meeting.

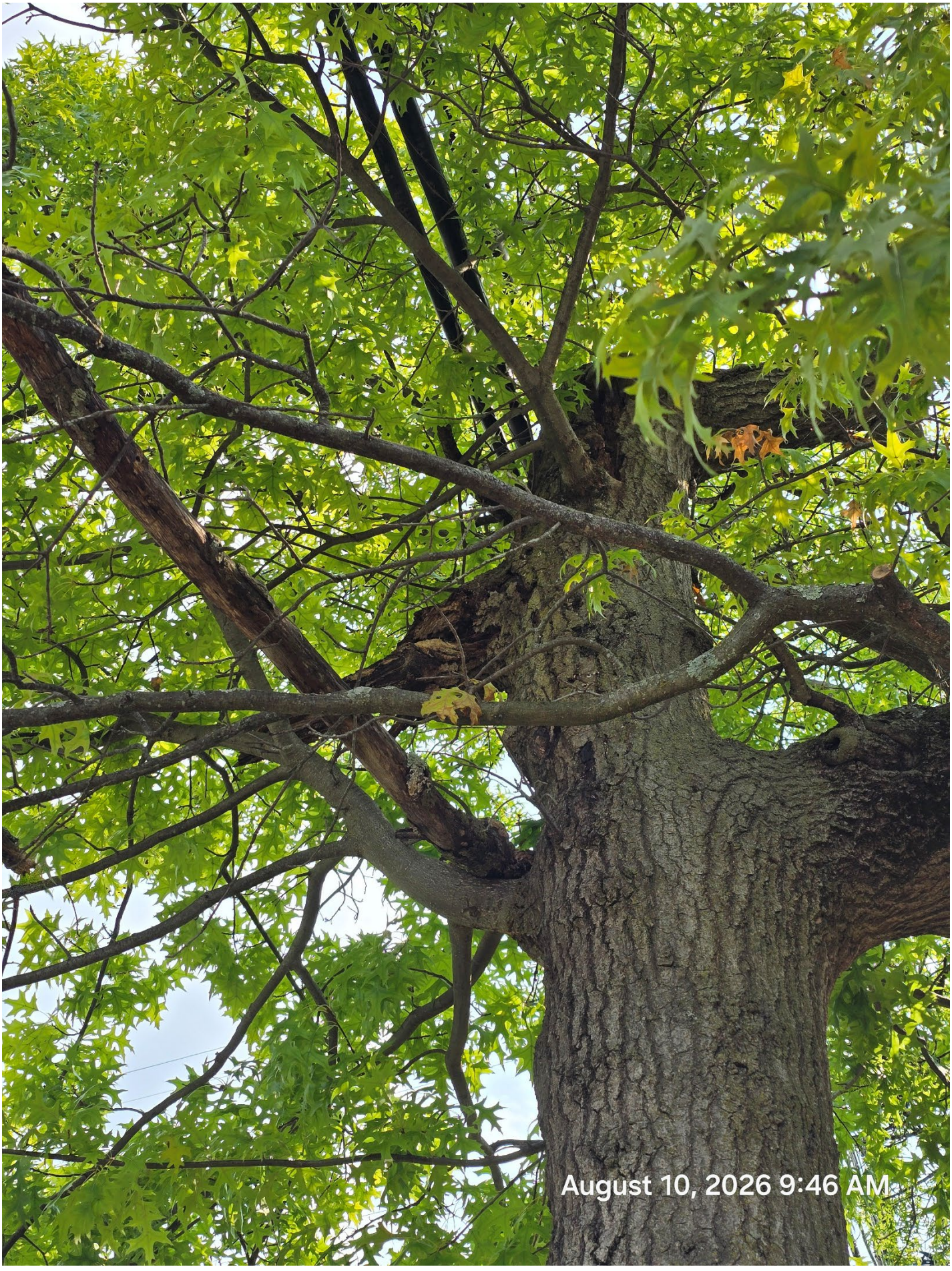
The Tree Board voted to approve a resident's request to remove a tree from the center of a sidewalk so the homeowner can replace the sidewalk. Resident is seeking approval to remove the tree.

ATTACHMENTS:
- 419 E Liberty tree removal request.pdf


F150
95Y 674
DECK & FENCE
304-535-2179
August 10, 2026 9:39 AM


August 10, 2026 9:39 AM


August 10, 2026 9:39 AM


August 10, 2026 9:46 AM


August 10, 2026 9:46 AM

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1881: Hill Farm Property Pre-Annexation Agreement - Possible Executive Session

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1867: Sergeant Jason Newlin Civil Service Discussion

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1868: Police and Firemen's Pension Annual Report

ATTACHMENTS:

- Annual Report 2026 City of Charles Town Police.pdf

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)

Pension Fund	Board of Trustees of the Policemen's Pension and Relief Fund
Treasurer	Alissa Meeks
Municipality	City of Charles Town
Fiscal Year (July 1 - June 30)	2026

Actuarial Funding Method

X	Standard Funding Method
	Optional Funding Method
	Optional-II Funding Method
	Alternative Funding Method (107%)
	% Necessary to Maintain Plan Solvency for 15 Years

PART I - Asset Reconciliation from Beginning of Fiscal Year to End of Fiscal Year				
Item				Amount
Beginning Fair Value of Pension Plan	**July 1 (cash value)**			**$ 581,551.42**
a. Prior year net receivable/payable				
Beginning Fair Value of Pension Plan	**July 1 (accrued value)**			**$ 581,551.42**
I. Revenue During Fiscal Year				
1. Employee Contributions				
a. For Employees hired prior to Jan. 1, 2010		Percent of Gross Salary	0.00%	$ -
b. For Employees hired on or after Jan. 1, 2010		Percent of Gross Salary	9.50%	$ -
c. Total Employee Contributions				$ -
2. Government Contributions				
a. From Parent Local Government	Required employer contributions from your municipality			$ 1,196.00
b. Overpayment Authorized by City Council Pursuant to §WV Code 8-22-27A(d)				$ -
c. Additional Employer Contributions From Your Municipality				$ -
d. From State Government	Municipal Pensions Oversight Board (premium surcharges on fire and casualty insurance)			$ 98,837.25
e. Total Government Contributions				$ 100,033.25
3. Receivable Contributions				
a. Employee Contributions				
b. Local Government Contributions				
c. State Government Contributions				
d. Other Contributions				
e. Total Receivable Contributions				$ -
4. Earnings on Investments				
a. Net Appreciation/(Depreciation) of Fair Value of Investments				
b. Net Realized Gain/(Loss) on Sale/Exchange				$ 38,553.56
c. Interest and Dividends				$ 18,559.98
d. Other Income				
e. Investment Expenses **(enter as negative)**				$ (5,744.42)
f. Receivable Investment Income				
g. Payable Investment Expenses **(enter as negative)**				
h. Total Earnings on Investments				$ 51,369.12
5. All Other Revenues				
Please Specify	Donation by the City of Charles Town (monies collected for copies of accident reports)			$ 5,740.00
Total Revenues	**The sum of items I.1. through I.7.**			**$ 157,142.37**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)

Item			Amount
II Expenditures During Fiscal Year	Does not include Investment Expenses, see I.4.e. and I.4.g. on first page.		
1. Benefits Paid			
Retirement, disability, survivor and any other benefits.			$ 92,366.43
2. Withdrawals			
Amount paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment			
3. Administration Expenses			
Administrative expenses and other costs or payments not representing benefit payments or withdrawals.			
a. Municipal Administration	Municipal administration fees.	$ 1,169.01	
b. Other Administration	Example: Pension Secretary expenses; Rent; etc.		
c. Total Administration Expenses			$ 1,169.01
4. Payables			
Monies payable after the end of the fiscal year			
a. Benefit Payments			
b. Withdrawals			
c. Administration Expenses			
d. Total Payables			$ -
Total Expenditures	**The sum of items II.1. through II.4**		**$ 93,535.44**
Net Income/(Loss)			**$ 63,606.93**
Ending Fair Value of Pension Plan	**June 30 (cash value)**		**$ 645,158.35**
a. Net receivable/payable			**$ -**
Ending Fair Value of Pension Plan	**June 30 (accrued value)**		**$ 645,158.35**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)

PART II - Asset Allocation at End of Fiscal Year

1. Cash and Cash Equivalents - Short Term		Percent of Total Assets	**10.66%**	
Financial Institution or Money Manager		Type of Account	Fair Value	
a.		Checking	$ 37,393.13	
b.		Treasury Bills		
c.		Savings or Money Market Account	$ 31,362.86	
d.		Short Term Investment Funds		
e.		Re-Purchase Agreements		
f.		Commercial Paper		
g.		CDs and Bankers' Acceptances		
				Fair Value
Total Cash and Cash Equivalents	The sum of items 1.a. through 1.g.			**$ 68,755.99**

2. Fixed Income - Long Term		Percent of Total Assets	**54.11%**	
Financial Institution or Money Manager		Type of Account	Fair Value	
a.		US Govt Agencies & Instruments	$ 180,058.68	
b.		Foreign Govt, Subdivisions,Agencies or Enterprise		
c.		International agencies or supranational entities		
d.		Mortgage-related or others asset back securities		
e.		Corporate Debt Securities	$ 169,038.15	
f.		Corporate Inflation-index bonds		
g.		Bank CD's, fixed time deposits, Bankers Acceptance		
h.		State & Local Govt Debt Securities		
i.		Mutual Funds (Bonds)		
j.		International Mutual Funds - Bonds		
k.		Exchange Traded Funds (ETF) - Bonds		
l.		International Exchange Traded Funds (ETF) - Bonds		
				Fair Value
Total Fixed Income (at fair value)	The sum of items 2.a. through 2.l.			**$ 349,096.83**

3. Equity Investments		Percent of Total Assets	**35.25%**	
Financial Institution or Money Manager		Type of Account	Fair Value	
a.		Individual Stocks Held		
b.		Mutual Fund Shares (Equities)		
c.		Exchange Traded Funds (ETF)	$ 227,441.73	
d.		International Stocks Held		
e.		International Mutual Funds - Equities		
f.		International Exchange Traded Funds (ETF)		
				Fair Value
Total Equity Investments (at fair value)	The sum of items 3.a. through 3.f.			**$ 227,441.73**

4. Alternative Investments		Percent of Total Assets	**0.00%**	
Financial Institution or Money Manager		Type of Account	Fair Value	
a.		Real Estate Investment Trust		
b.		Private Equity Fund		
c.		Hedge Funds		
d.		Other Alternative Investments		
				Fair Value
Total Alternative Investments (at fair value)	The sum of items 4.a. through 4.d.			**$ -**

5. Receivables and Payables		Percent of Total Assets	**-0.02%**	
		Type	Fair Value	
a.		Receivable Contributions		
b.		Receivable Investment Income		
c.		Payable Investment Expense		
d.		Payable Benefits, Withdrawals, and Admin Expenses	$ (136.20)	
				Fair Value
Net Receivable/(Payable)	The sum of items 5.a. through 5.d.			**$ (136.20)**

Total Assets	**Sum of 1. through 5.**	**$ 645,158.35**

6. Total return on investments for the period of July 1 thru June 30	(Obtain from financial institution or money manager)	9.14%

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)

PART III - Membership and Beneficiaries

*** Please report the figures requested below, for the fiscal year reported on page 1. To figure the Average Monthly Number of Persons, add figures for each month and divide by 12. Please round to two decimal places. An employee must have been paid for 100 hours in any month to be included in that month.**

**** Please report the total number of disability applications received during the fiscal year, the status of each application at the end of the fiscal year, the total applications granted and denied, and the percentage of disability benefit recipents to the total number of active members of the fund. This requirement satisfies §8-22-23a(a) of the WV Code if the report is submitted to the Municipal Pensions Oversight Board prior to August 1st of each year.**

Item		Avg. Monthly #
I. Members of your Pension Fund	Exclude Beneficiaries	
1. Active Members	Current number of employees contributing to the pension fund	
2. Inactive Members	Non-active vested members and employees on extended leave without pay	
II. Beneficiaries Receiving Periodic Benefit Payments During Fiscal Year		
1. Retirees		1.00
2. Disability Retirees	Includes the new applications approved during reporting period	
a. Number of Disability Applications received during the fiscal year		
b. Status of each Disability Application at end of fiscal year - please attach separate sheet with details		
(1.) Disability Applications Approved during Fiscal Year		
(2.) Disability Applications Denied during Fiscal Year		
3. Percentage of Disability Benefit Recipients to the Total of Active Members in the fund		0.00%
4. Survivors (of Deceased Members) Drawing Benefits		2.00

PART IV - Legal Thresholds for Investments

	(1)	(2)	(3)
	%	**Maximum % and $**	**(Over) Under**
Equity Investments	35%	75%	40%
International Securities	0%	30%	30%
Alternative Investments	0%	25%	25%
Cash/Cash Equivalents and		25%	-40%
Fixed Income (Low 25%; High 75%)	65%	75%	10%
Short Term Investment - (90 days of expenses)		$ 23,383.86	$ (45,372.13)

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1869: Discussion on HB 2014 Data Center Guardrails

ATTACHMENTS:

- Keys Email.pdf

From: Cara Keys <cara.a.keys@jeffcowv.gov>
Sent: Thursday, 20 August 2026 09:42:50
To: Jeff Hynes <jhynes@charlestownwv.us>
Subject: Working Together on HB 2014 Jefferson County Good Neighbor Data Center Guardrails

Dear Council member Hynes,

I hope you are doing well. I am writing to express my growing frustration with the lack of clearly codified local guardrails available under HB 2014. While the law has significant implications for our municipalities, our county, and the residents we serve, there remains too little clarity about how local governments can proactively protect community interests and ensure constituents retain a meaningful voice in decisions that affect them.
I believe this is an issue best addressed through a coordinated regional effort. Charles Town, Harpers Ferry, Bolivar, Shepherdstown, Ranson, and Jefferson County each have distinct needs and responsibilities, but we also share the obligation to protect public health, safety, quality of life, infrastructure, natural resources, and the character of our communities.

I would like to host a joint workshop involving representatives from each municipality, the County Commission, planning staff, legal counsel as appropriate, and members of the public. The purpose would be to develop a set of shared **Jefferson County Good Neighbor Guardrails** that could guide local decision-making, inform future ordinances or policies, and present a unified position for both our county and municipalities.

To make the workshop productive, I respectfully ask that each council submit comments, concerns, recommended protections, and questions in advance. Receiving those comments beforehand would allow me to prepare a preliminary draft framework for discussion rather than beginning with a blank page.
At the in-person workshop, I hope we can:

- Review the preliminary draft of proposed Jefferson County Good Neighbor Guardrails.
- Hear public comment from residents, businesses, and community organizations before the workshop begins.
- Discuss municipal and county-specific concerns.
- Refine the document collaboratively.
- Identify practical next steps for adopting, advancing, or presenting a unified regional plan to the State.

I hope this workshop will be received and approached as a good-faith effort to bring our local governments together for the common good of Jefferson County. This is not intended to create division or diminish any municipality's autonomy; it is an opportunity to listen to one another, identify shared concerns, and work collaboratively toward practical protections that reflect the values and needs of the communities we serve. My hope is not to override the authority or perspective of any municipality. Rather, it is to create a

constructive process that brings all of our local governments together before decisions are made for us. Our constituents deserve a meaningful opportunity to be heard, especially when they feel that voice has been diminished or lost through broader state-level action.

I have not yet brought this proposal forward for a vote of the County Commission, but I wanted to place it on your radar because I intend to advocate for it as an agenda item at our September 3meeting. If supported, the process would likely require a special meeting later in September. That meeting could also be structured to allow a quorum of each municipality's governing body to attend, if that is desired by your individual councils and handled in accordance with applicable open-meetings requirements.

The most important objective is to quickly develop an informed, concise two-page *Jefferson County Good Neighbor Data Center Guardrails* document so that we can act proactively and provide a unified local voice before anything is formally approved or advanced in our county. Please let me know whether your council would be willing to participate and, if so, who should serve as your primary point of contact. I would appreciate receiving preliminary written comments by **September 17** so that a draft can be circulated before the proposed workshop.

Please also provide several dates and times when your council members would be available to attend a joint workshop. If possible, I would appreciate receiving those availability dates before **September 3** so that, when I bring this proposal forward to the County Commission, I can present meeting options that fairly accommodate all participating councils. Tentatively, I am hopeful that a special meeting could be scheduled during one of the following windows: **September 21–22** (daytime or evening), **September 28–30** (daytime or evening), or, if needed, **October 5–7** (daytime or evening). Please share which of these options may work best for your council, along with any conflicts or preferred meeting times, pending commission approval September 3rd. Please remember that we will have five municipalities along with the county commission schedule. I will make every effort to be as fair as possible. My number one priority is to ensure that everyone is represented and this effort is collaborative.

Thank you for your consideration and for your continued service to our shared communities.

Kind regards,
Cara Keys
Jefferson County Commissioner
cara.a.keys@jeffcowv.gov
681.597.9117
393 N. Lawrence Street
Charles Town, WV 25414

Beware - This email comes from outside the City of Charles Town.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1871: Jefferson County Commission's Housing Summit - Discussion on Participating

ATTACHMENTS:

- Housing Summit Email.pdf

Alissa Meeks

From: Edwina Benites <Edwina.C.BenitesLM@jeffcowv.gov>
Sent: Friday, August 28, 2026 12:13 PM
To: Alissa Meeks
Cc: Todd <twilt@ransonwv.us>; Laura Whittington; Pat Morse; Gino Sisco (gsisco@shepherdstown.gov); Paul Mantello
Subject: Re: Housing Summit Information

Alissa-

The Commission is planning to host a summit focused on "Addressing Residential Growth and Public Facilities Needs." We plan to invite representatives from all of the municipalities, other local stakeholders, and Jefferson County's delegation to the West Virginia House and Senate.

I'm currently working through potential dates. At this point, we are looking at October 4 or 5, or sometime between October 14 and 27.

As I understand the Commission's goal, the summit would provide an opportunity to hear from local governments and stakeholders about residential growth and its impact on public facilities and services, and then discuss opportunities for collaboration in addressing those challenges.

I called to see if there are any dates we should avoid and whether you—or someone who can speak on behalf of the City—would be interested in participating.

I'm also adding Todd, Gino, Laura, and Pat for the other municipalities, as well as Paul for the water utility, so we can begin coordinating schedules and participation.

Thanks,
Eddie

Edwina Benites-LM
County Administrator

Jefferson County Commission
393 N. Lawrence Street
Charles Town, West Virginia 25414
(304 728-3284

To sign up for county news, agendas, jobs, and register to receive request for proposal announcements, please see here.
Website LinkedIn YouTube Facebook

From: Alissa Meeks <AMeeks@charlestownwv.us>
Sent: Friday, August 28, 2026 10:53 AM
To: Edwina Benites <Edwina.C.BenitesLM@jeffcowv.gov>
Subject: Housing Summit Information

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

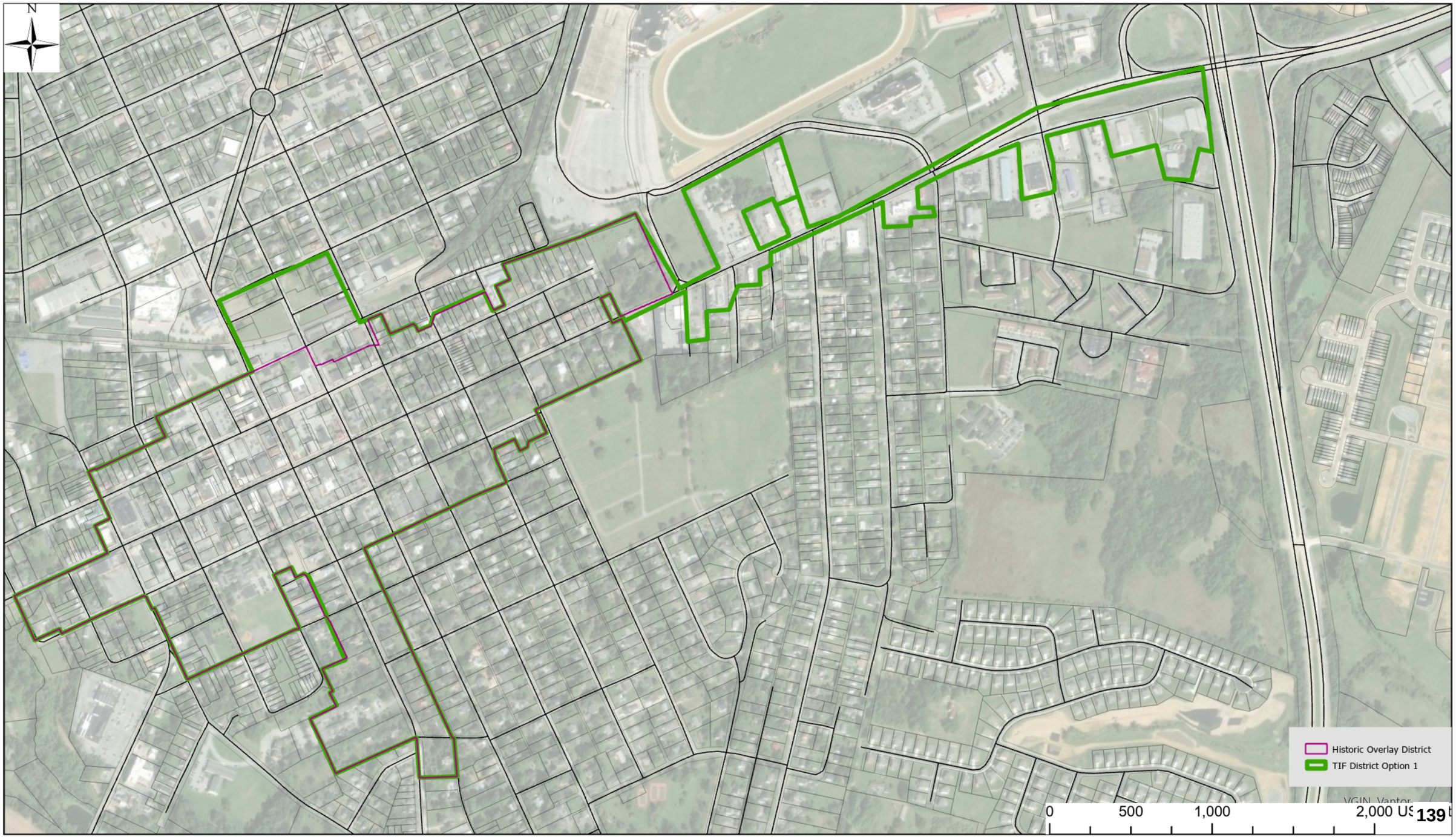
AGENDA ITEM (ID #)

2026-1872: TIF District Discussion

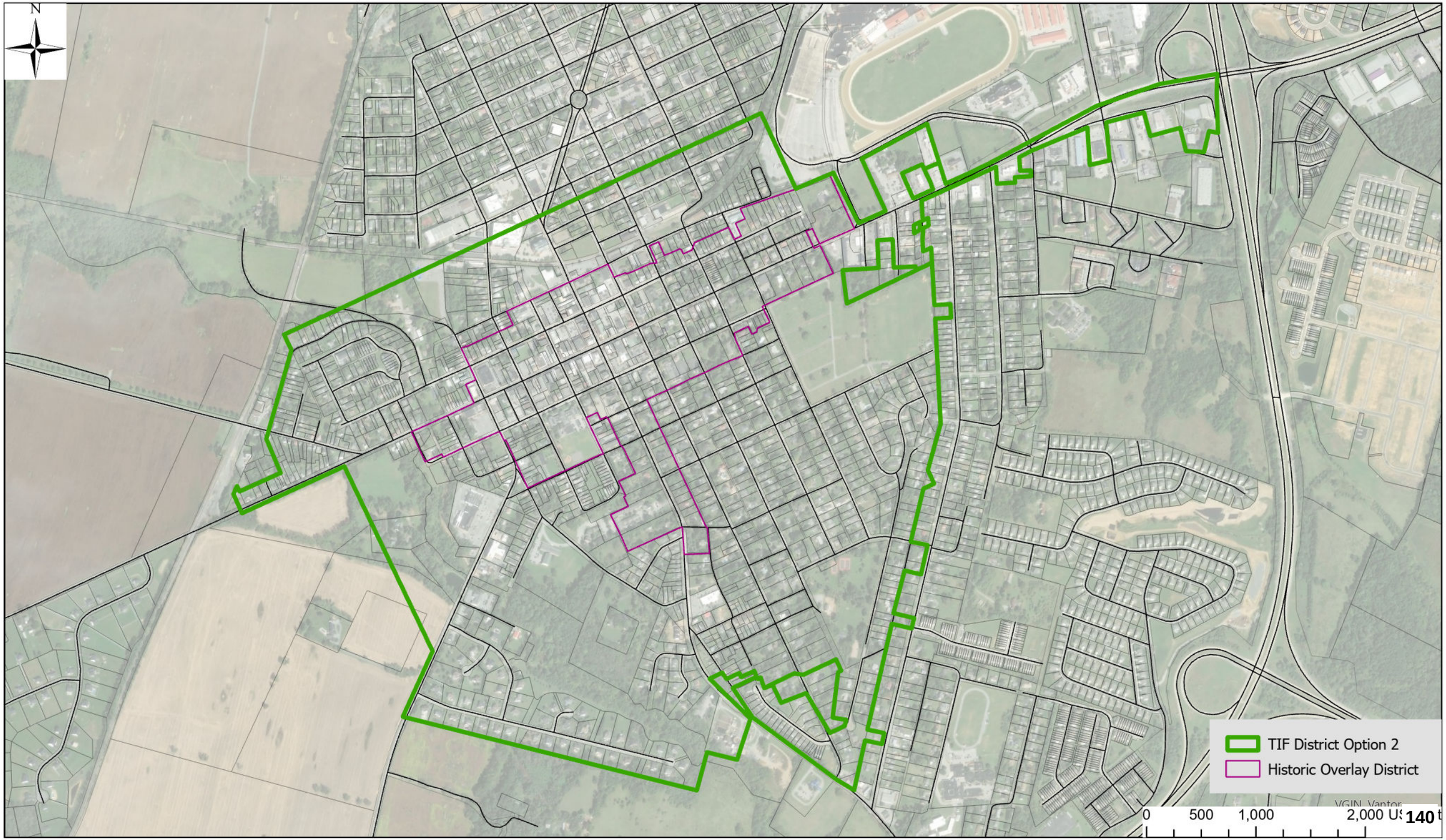
ATTACHMENTS:

- TIF Option 1.pdf
- TIF Option 2.pdf
- TIF Option 3.pdf
- TIF Option 4.pdf

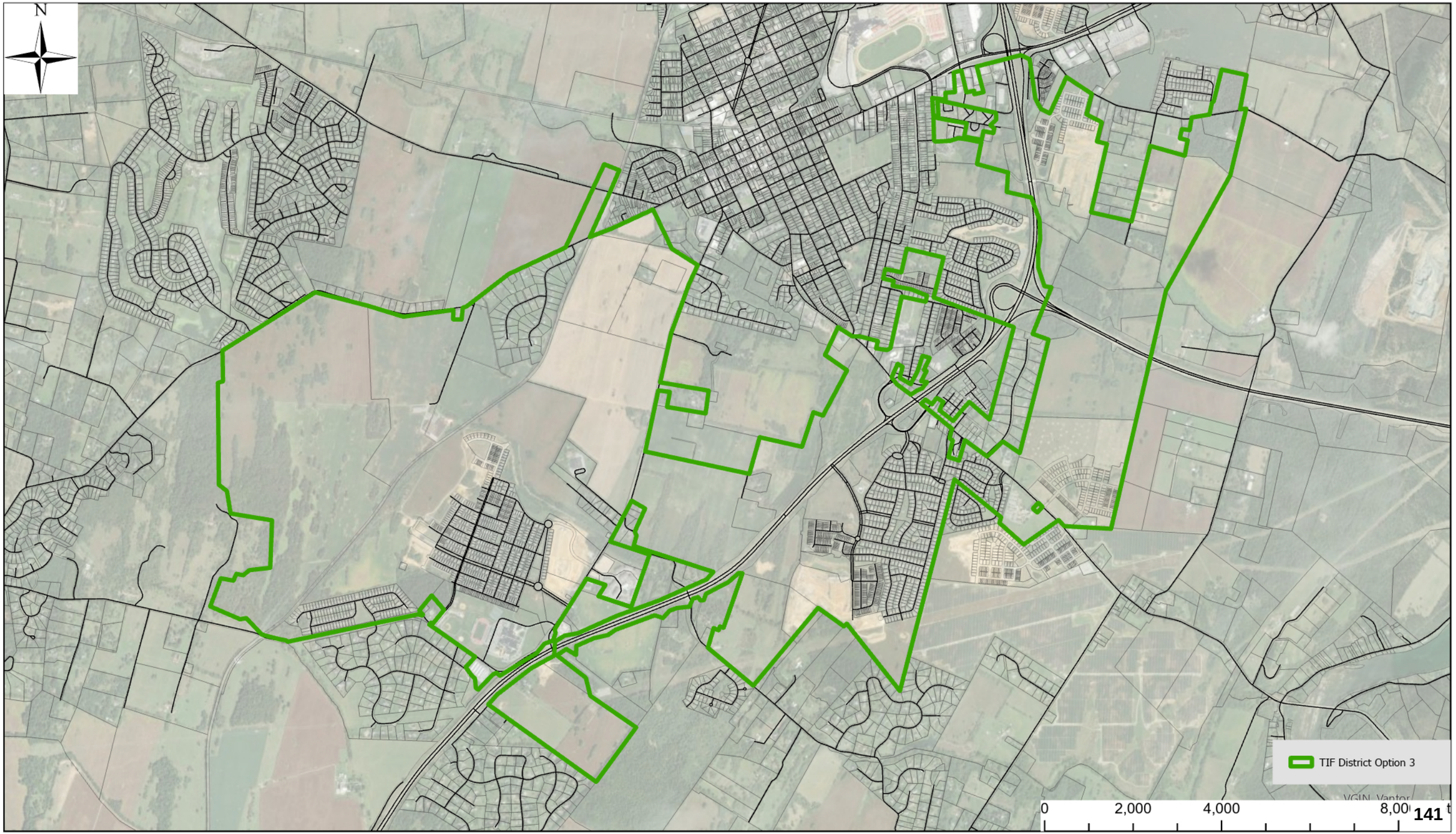
Tax Increment Financing District - Option 1: Historic District and E. Washington St - Total Assessed Value of Land and Buildings: $101,709,800



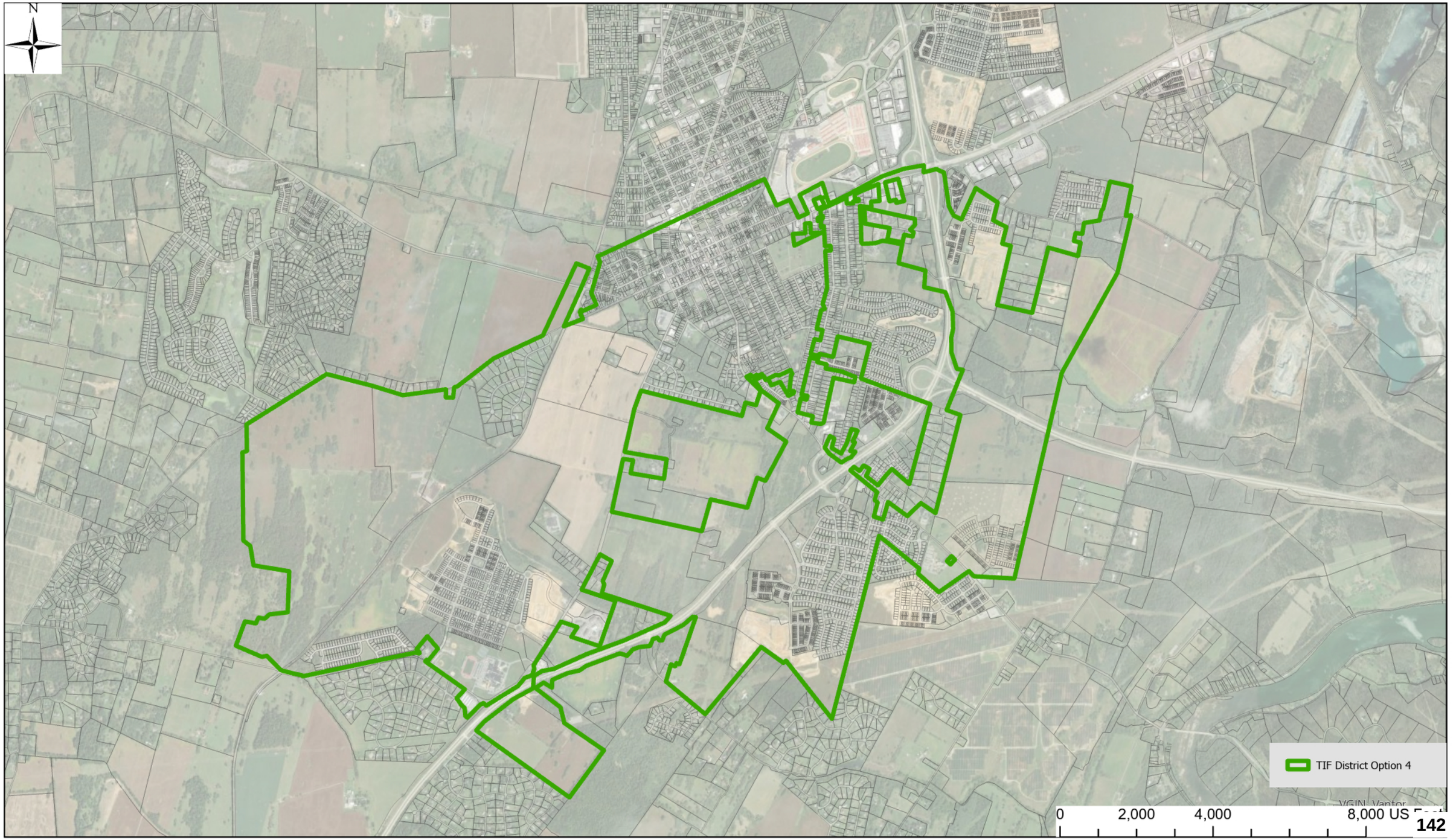
Tax Increment Financing District - Option 2: Expanded Old Town - Total Assessed Value of Land and Buildings: $260,223,600



Tax Increment Financing District - Option 3: Properties outside of the Historic Downtown, including Parcels which may be Annexed - Total Assessed Value of Land and Buildings: $515,981,200



Tax Increment Financing District - Option 4: All Properties in the City except for Windmill Crossing, and including Parcels which may be Annexed - Total Assessed Value of Land and Buildings: $773,943,100



City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Resolution
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1873: Resolution to Update the Comprehensive Plan

ATTACHMENTS:

- Comprehesive Plan Update.docx
- TIMELINE-Historically Hip Charles Town-V2.pdf

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

RESOLUTION AUTHORIZING AND DIRECTING THE UPDATE OF THE HISTORICALLY HIP CHARLES TOWN 2040 COMPREHENSIVE PLAN

WHEREAS, the City of Charles Town, WV is committed to responsible growth, sound planning, and the continued enhancement of the quality of life for its residents, businesses, and visitors; and

WHEREAS, the City's Comprehensive Plan serves as the official policy and planning document to guide future land use, development, transportation, infrastructure, economic development, housing, parks and recreation, community facilities, environmental stewardship, and other matters impacting the future of the City for short, mid, and long-term durations;

WHEREAS, changing conditions, population growth, development patterns, infrastructure needs, economic conditions, community priorities, legal requirements, recent state legislation, and other factors necessitate a periodic review and update of the Comprehensive Plan to ensure that it continues to reflect the current and anticipated needs of the City; and

WHEREAS, the City Council recognizes the importance of establishing a clear, coordinated, and forward-looking vision for the future growth and development of Charles Town; and

WHEREAS, the City Council desires that the Comprehensive Plan update incorporate meaningful opportunities for public participation and input from residents, property owners, businesses, community organizations, regional partners, and other interested stakeholders; and

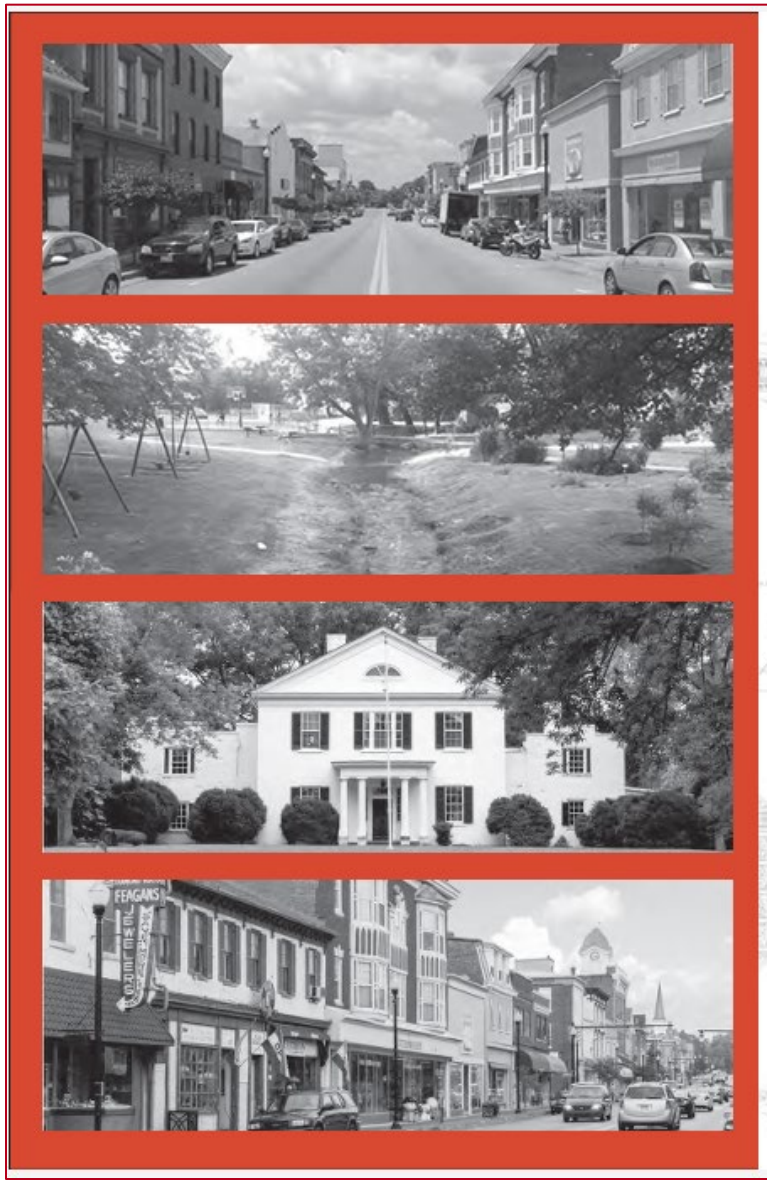
WHEREAS, the City Council strives to maintain compliance with West Virginia State Code regulations §8A-3-11 which outline the details of updating the Comprehensive Plan post adoption.

NOW, THEREFORE, BE IT RESOLVED, The City Council hereby authorizes and directs the Planning Commission to begin the initiation of and prepare the documents for the amended update to the City of Charles Town Comprehensive Plan in accordance with all applicable laws.

Adopted the 8th day of September 2026.

Attest:

_____	_____
Micheal George	Carolyn Vezzosi
Mayor	Deputy City Clerk



Historically Hip Charles Town 2040 Comprehensive Plan

February 2018

Historically Hip Charles Town 2040 Comprehensive Plan

2026-2028 Update Timeline

WHY A SHORT UPDATE?

- ❑ WV Code §8A-3-11. Amending comprehensive plan after adoption.
- ❑ Recent WV State Session Legislative Actions
- ❑ Document and Publish your successes
- ❑ General clean up of document
  - ❑ Outdated references
  - ❑ Plans and Studies updated
  - ❑ Updated Maps
  - ❑ Typos, misspellings, etc.
  - ❑ Clarification within document
- ❑ **TIME CONSTRAINTS**





Historically Hip Charles Town 2040 Comprehensive Plan

2026-2028 Update Timeline

⟵ ONE YEAR ⟶

2018 February

Step 1 -
2018 Update Adopted

- ❑ *10-year timeline begins to anticipate update by February 2028*

2026 September 08

Step 2 –
Recommend Update/Actions

- ❑ *Staff recommends update*
- ❑ *Mayor & Council sends written request to Planning Commission for update*
- ❑ *Within 120- days of written request from Mayor & Council, the Planning Commission holds public hearing – **January 18, 2027?***
  - ❑ **Is this a kick-off Public Hearing?**
  - ❑ **Is this a present first draft Public Hearing?**
- ❑ *Further Actions throughout the following 7 months*

2027 September 20

Step 3 –
Planning Commission/Staff presents to Mayor & Council

- ❑ ***Sept 07, 2027** - City Council Regular Meeting- Presentation to Recommend Comprehensive Plan Update*
- ❑ *Mayor and Council have 90-days or 3 scheduled meetings to recommend adoption, rejection or amendments –* ***Due Dec 06, 2027***
- ❑ *Mayor & Council recommend adoption*
- ❑ *Prepare /issue Public Notice for Public Hearing-* ***Due Dec 13, 2027***

2028 January 03

Step 4 –
First Reading

- ❑ ***Jan 03, 2028** - City Council Regular Meeting- Update on Agenda to Adopt – First Reading*
- ❑ *Minor Revisions/Typo corrections between 1st & 2nd Reading*

2028 February 07

Step 5 -
Adopt

- ❑ ***Feb 07, 2028** - City Council Regular Meeting- Update on Agenda to Adopt – Second and Final Reading*
- ❑ ***Feb 17, 2028** – Within 10-days- Signed by Mayor and Council*
- ❑ ***Feb 21, 2028** – Filed with Clerk of County Commission*

WHAT IMMEDIATE ACTIONS?

- ❑ City Council to approve and send written request to Planning Commission.
- ❑ Planning Commission accepts written request.
- ❑ Planning Commission requests Staff to begin update
- ❑ Series of workshops/meetings/small focus groups/charettes held. Data gathered.
- ❑ Amended 2040 Comp Plan presented to Planning Commission
- ❑ Planning Commission holds Public Hearing within 120 days from receipt of written request from City Council.



Historically Hip Charles Town 2040 Comprehensive Plan

- 2026-2028 Update Timeline

- ❑ Questions?
- ❑ Concerns?
- ❑ Ready?

Roberta N. Meade-Curry, AICP
Long-Range Planner

City of Charles Town
101 E. Washington Street
Charles Town, WV 25414

Phone: 304-725-2311
Direct: 304-724-3235
Email: rmeade-curry@charlestownwv.us

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1874: Check Signature Authorization

Proposed Motion: Move to remove Brent Manuel and designate Interim City Manager Alissa Meeks, Jeff Hynes, Nate Hartman, and Kevin Tester as the signers on all city bank accounts, except Parks and Recreation, Building Commission, Police Investigation Account, and Police Federal Equitable Account.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1875: Charles Town Utility Board (CTUB) General Manager Update - Possible Executive Session

General Manager Paul Mantello will update the Council on the following:

- PSC case ruling (25-0263-w-3)
- Huntfield tree root intrusion issue and next steps
- Meeting on August 27, 2026, with WV American Water
- DEP investigation

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1876: Payment of Bills - September 8, 2026

Proposed Motion: Approve the September 8, 2026, bills for payment.

ATTACHMENTS:

- GEN FUND COUNCIL REPORT 2026-09-08.pdf
- PARKS N REC COUNCIL REPORT 2026-09-08.pdf
- CAPITAL RESERVE COUNCIL REPORT 2026-09-08.pdf
- BOND ESCROW 2026-09-08.pdf

Expense Approval Report

Charles Town, WV

By Fund

Payment Dates 8/17/2026 - 9/4/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 001 - GENERAL FUND						
NVA	4486227	09/01/2026	Sept 26 Employee Vision Insurance Contributi	001-225-010		67.58
SUN LIFE	INV0002353	09/01/2026	Sept 26 Employee Dental Insurance Contribu	001-225-010		245.61
						313.19
Department: 402 - ECONOMIC DEVELOPMENT						
Ryan Baker	INV0002313	08/31/2026	Walks About Nothing Anniversary Event	001-402-223		200.00
NVA	4486227	09/01/2026	Sept 26 ED Vision Insurance Contribution	001-402-105		7.72
SUN LIFE	INV0002353	09/01/2026	Sept 26 ED Dental Insurance Contribution	001-402-105		94.91
T-MOBILE	INV0002357	09/01/2026	Aug 26 ED Cell Service	001-402-211		33.38
					Department 402 - ECONOMIC DEVELOPMENT Total:	**336.01**
Department: 409 - MAYOR'S OFFICE						
T-MOBILE	INV0002357	09/01/2026	Aug 26 Mayor Cell Service	001-409-211		47.71
					Department 409 - MAYOR'S OFFICE Total:	**47.71**
Department: 410 - CITY COUNCIL						
JEFFERSON COUNTY CHAMBE	10963	09/01/2026	K. Tester 26 Leadership Jefferson Tuition	001-410-221		1075.00
					Department 410 - CITY COUNCIL Total:	**1075.00**
Department: 412 - CITY MANAGER'S OFFICE						
NVA	4486227	09/01/2026	Sept 26 CMO Vision Insurance Contributions	001-412-105		15.43
SUN LIFE	INV0002353	09/01/2026	Sept 26 CMO Dental Insurance Contribution	001-412-105		210.94
WV MUNICIPAL LEAGUE	INV0002375	09/01/2026	CA WV Municipal League Conference	001-412-221		300.00
					Department 412 - CITY MANAGER'S OFFICE Total:	**526.37**
Department: 413 - TREASURER'S OFFICE						
PERRY & ASSOCIATES	137597	09/01/2026	FY25 Audit Preparation	001-413-224		16725.00
WV STATE AUDITOR'S OFFICE	24800	09/01/2026	FY25 Financial Audit Costs	001-413-224		1338.00
J.C. KUNKLE & ASSOCIATES, A.	26-336	09/01/2026	FY26 Accounting Review Services/ Police Pen	001-413-223		2100.00
NVA	4486227	09/01/2026	Sept26 TR Vision Insurance Contributions	001-413-105		7.73
Cynthia D Osorio	INV0002351	09/01/2026	Refund Cancelled CWHall Reservation 10/17/	001-413-238		600.00
SUN LIFE	INV0002353	09/01/2026	Sept 26 TR Dental Insurance Contribution	001-413-105		128.48
					Department 413 - TREASURER'S OFFICE Total:	**20899.21**
Department: 415 - CITY CLERK'S OFFICE						
NVA	4486227	09/01/2026	Sept 26 CK Vision Insurance Contributions	001-415-105		15.43
Logan Layer	INV0002345	09/01/2026	Reimbursement/ Dismissal 26001581 due Co	001-415-238		161.59
SUN LIFE	INV0002353	09/01/2026	Sept 26 CK Dental Insurance Contribution	001-415-105		124.86
					Department 415 - CITY CLERK'S OFFICE Total:	**301.88**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Department: 417 - CITY ATTORNEY						
NVA	4486227	09/01/2026	Sept26 CA Vision Insurance Contributions	001-417-105		15.43
SUN LIFE	INV0002353	09/01/2026	Sept 26 CA Dental Insurance Contribution	001-417-105		122.73
T-MOBILE	INV0002357	09/01/2026	Aug 26 CA Cell Service	001-417-211		19.24
					Department 417 - CITY ATTORNEY Total:	**157.40**
Department: 425 - ENFORCEMENT AGENCY						
NVA	4486227	09/01/2026	Sept26 CE Vision Insurance Contributions	001-425-105		7.72
SUN LIFE	INV0002353	09/01/2026	Sept 26 CE Dental Insurance Contribution	001-425-105		81.66
T-MOBILE	INV0002357	09/01/2026	Aug 26 CE Cell Service	001-425-211		19.24
					Department 425 - ENFORCEMENT AGENCY Total:	**108.62**
Department: 436 - BUILDING INSPECTION						
NVA	4486227	09/01/2026	Sept26 BI Vision Insurance Contributions	001-436-105		15.43
SUN LIFE	INV0002353	09/01/2026	Sept 26 BI Dental Insurance Contribution	001-436-105		141.00
					Department 436 - BUILDING INSPECTION Total:	**156.43**
Department: 437 - PLANNING & ZONING						
NVA	4486227	09/01/2026	Sept26 PZ Vision Insurance Contributions	001-437-105		33.35
Noelia Navarro	INV0002349	09/01/2026	Refund of 2 Plan Review Fees	001-437-238		100.00
SUN LIFE	INV0002353	09/01/2026	Sept 26 PZ Dental Insurance Contribution	001-437-105		383.42
T-MOBILE	INV0002357	09/01/2026	Aug 26 PZ Cell Service	001-437-211		62.85
					Department 437 - PLANNING & ZONING Total:	**579.62**
Department: 440 - CITY HALL						
MARLIN LEASING CORPORATI	42632740	09/01/2026	Sept 26 CH 2nd Flr Copier Lease	001-440-219		308.79
FIRST-CITIZENS BANK & TRUS	149660848	09/01/2026	Sept 26 CH 2nd Flr Plotter Lease	001-440-219		506.12
FIRST-CITIZENS BANK & TRUS	149665375	09/01/2026	Sept 26 CH 1st Floor Copier Lease	001-440-219		239.68
FIRST-CITIZENS BANK & TRUS	149736295	09/01/2026	Sept26 CH 3rd Flr Copier	001-440-219		110.00
SUSTAINABLE STRATEGIES DC	5150	09/01/2026	Aug26 Grant Retainer	001-440-230		5000.00
POTOMAC EDISON COMPANY	INV0002308	09/01/2026	Aug 26 Visitor Center Electricity	001-440-213		2676.39
POTOMAC EDISON COMPANY	INV0002311	09/01/2026	Aug 26 106 N George 2nd Floor Electricity	001-440-213		201.61
POTOMAC EDISON COMPANY	INV0002312	09/01/2026	Aug26 CWHall Electricity	001-440-213		1310.72
FRONTIER COMMUNICATIONS	INV0002338	09/01/2026	August 26 CH Elevator Alarm Service	001-440-211		96.29
T-MOBILE	INV0002357	09/01/2026	Aug 26 CH Cell Service	001-440-211		33.38
TEK ADVISORS	4030	09/03/2026	Aug 26 CH & PD Tech Service	001-440-230		9550.10
					Department 440 - CITY HALL Total:	**20033.08**
Department: 571 - PARKING						
MACKAY METERS INC	1072584	09/01/2026	Pk Meter Domes X 50 and Gasket X 100	001-571-341		335.00
NVA	4486227	09/01/2026	Sept 26 Parking Vision Insurance Contributior	001-571-105		7.72
SUN LIFE	INV0002353	09/01/2026	Sept 26 PK Dental Insurance Contribution	001-571-105		65.97
					Department 571 - PARKING Total:	**408.69**
Department: 700 - POLICE DEPARTMENT						
AUTOZONE, INC.	01114462217	09/01/2026	Car#12 Motor Oil	001-700-343		12.73
George Joseph Bradley	1012	09/01/2026	Polygraph Mason Chambers	001-700-223		450.00
MOTOROLA SOLUTIONS, INC.	1411268345	09/01/2026	FY27 Video Manager License	001-700-353		487.50

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
MARLIN LEASING CORPORATI	42632740	09/01/2026	Sept26 PD Copier Lease	001-700-219		569.05
NVA	4486227	09/01/2026	Sept26 PD Vision Insurance Contributions	001-700-105		138.65
JEFFERSON COUNTY EMERGEI	661	09/01/2026	FY27 Smart Export Life Suscription	001-700-353		718.00
KENT PARSONS FORD, INC	80838	09/01/2026	Car#26 Repair Rear Differential Leak	001-700-217		3847.97
Kevin Francisco	INV0002336	09/01/2026	Per Diem Francisco PD Academy 8/17-18	001-700-214		102.00
Kevin Francisco	INV0002337	09/01/2026	Per Diem Francisco PD Academy 8/23	001-700-214		51.00
FRONTIER COMMUNICATIONS	INV0002339	09/01/2026	Sept 26 PD Alarm Service	001-700-211		200.03
SUN LIFE	INV0002353	09/01/2026	Sept 26 PD Dental Insurance Contribution	001-700-105		1875.17
DOUGLAS BOWMAN	INV0002354	09/01/2026	Car#28 Body Repairs	001-700-217		4031.21
DOUGLAS BOWMAN	INV0002355	09/01/2026	Car#28 Rear Bumper Repairs	001-700-217		973.38
T-MOBILE	INV0002357	09/01/2026	Aug 26 PD Cell Service	001-700-211		145.66
WINCHESTER PSYCHOLOGICA	20260825-01	09/03/2026	M Chambers Pre-employment Psychological E	001-700-223		500.00
CHARLES TOWN UTILITY BOAI	8312026	09/03/2026	Aug 26 PD Water Delivery	001-700-341		234.33
BOLAND TRANE SERVICES INC	MCC00141712	09/03/2026	Sept 26 661 S George HVAC Service	001-700-230		471.00
					Department 700 - POLICE DEPARTMENT Total:	**14807.68**
Department: 750 - STREETS & HIGHWAYS						
ECONO SIGNS LLC	10-1004506	09/01/2026	TRAFFIC SIGNS	001-750-341		1656.20
NVA	4486227	09/01/2026	Sept 26 MD Vision Insurance Contributions	001-750-105		17.92
SUN LIFE	INV0002353	09/01/2026	Sept 26 MD Dental Insurance Contribution	001-750-105		282.41
T-MOBILE	INV0002357	09/01/2026	Aug 26 MD Cell Service	001-750-211		110.76
KONE INC.	1159148109	09/03/2026	CH Elevator Hydraulic Leak Repair	001-750-215		2417.35
					Department 750 - STREETS & HIGHWAYS Total:	**4484.64**
Department: 751 - STREET LIGHT UTILITIES						
POTOMAC EDISON COMPANY	INV0002309	09/01/2026	Aug26 Depot District #2 Electricity	001-751-213		11.02
POTOMAC EDISON COMPANY	INV0002310	09/01/2026	Aug26 Depot District # 1 Electricity	001-751-213		11.02
					Department 751 - STREET LIGHT UTILITIES Total:	**22.04**
Department: 900 - PARKS & REC						
NVA	4486227	09/01/2026	Sept 26 P&R Vision Insurance Contributions	001-900-105		7.72
SUN LIFE	INV0002353	09/01/2026	Sept 26 P&R Dental Insurance Contribution	001-900-105		79.40
T-MOBILE	INV0002357	09/01/2026	Aug 26 P&R Cell Service	001-900-211		47.71
					Department 900 - PARKS & REC Total:	**134.83**
Department: 903 - FAIR ASSOC/FESTIVAL						
FREDRICK CHESHIRE	INV0002314	08/31/2026	26 Car Show EMCEE	001-903-230		500.00
CITY OF CHARLES TOWN PETT	INV0002315	08/31/2026	26 Car Show Petty Cash	001-903-341		500.00
JEFFERSON HIGH SCHOOL AIR	INV0002316	08/31/2026	26 Car Show Proceeds JROTC	001-903-568		500.00
NATIONS CAPITAL MODEL T F	INV0002317	08/31/2026	26 Car Show Model T Demonstration	001-903-230		600.00
STAGECOACH PRODUCTION S	INV0002318	08/31/2026	26 Car Show Sound System	001-903-230		2500.00
					Department 903 - FAIR ASSOC/FESTIVAL Total:	**4600.00**
					Fund 001 - GENERAL FUND Total:	**68992.40**
					Grand Total:	**68992.40**

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	68992.40
Grand Total:	**68992.40**

Account Summary

Account	Account Name	Payment Amount
001-225-010	Dental & Vision Payable	313.19
001-402-105	ECONOMIC DEV - GROUP INSURANCE	102.63
001-402-211	ECONOMIC DEV - TELEPHONE	33.38
001-402-223	ECO DEV - PROFESSIONAL SERVICE	200.00
001-409-211	Mayor Telephone	47.71
001-410-221	CITY CO Training & Education	1075.00
001-412-105	CMO Group Insurance	226.37
001-412-221	CMO Training & Education	300.00
001-413-105	TREAS Group Insurance	136.21
001-413-223	TREAS Professional Services	2100.00
001-413-224	TREAS Audit Costs	18063.00
001-413-238	TREAS Refunds	600.00
001-415-105	CLERK Group Insurance	140.29
001-415-238	REFUNDS	161.59
001-417-105	ATTORNEY INSURANCE	138.16
001-417-211	ATTORNEY TELEPHONE	19.24
001-425-105	ENFORCEMENT AG - GROUP INSURAN	89.38
001-425-211	ENFORCEMENT AG -	19.24
001-436-105	BI Group Insurance	156.43
001-437-105	P&Z Group Insurance	416.77
001-437-211	P&Z Telephone	62.85
001-437-238	P&Z REFUNDS OF DEPOSITS	100.00
001-440-211	CH Telephone	129.67
001-440-213	CH Utilities	4188.72
001-440-219	CH Buildings & Equipment Rents	1164.59
001-440-230	CH Contracted Services	14550.10
001-571-105	PARKING Group Insurance	73.69
001-571-341	PARKING Departmental Supplies	335.00
001-700-105	PD GROUP INSURANCE	2013.82
001-700-211	PD TELEPHONE	345.69
001-700-214	PD TRAVEL EXPENSE	153.00
001-700-217	PD R&M AUTO	8852.56
001-700-219	PD BLDG & EQUIPMENT RENTAL	569.05
001-700-223	PD PROFESSIONAL SERVICES	950.00
001-700-230	PD CONTRACTED SERVICES	471.00

Account Summary

Accoun	Account Name	Payment Amount
001-700-341	PD DEPARTMENTAL SUPPLIES	234.33
001-700-343	PD AUTO SUPPLIES (GAS OIL TIRE	12.73
001-700-353	PD COMPUTER SOFTWARE/TECH	1205.50
001-750-105	STREETS GROUP INSURANCE	300.33
001-750-211	STREETS TELEPHONE	110.76
001-750-215	STREETS R&M BLDG AND GROUNDS	2417.35
001-750-341	STREETS DEPARTMENT SUPPLIES	1656.20
001-751-213	STREET LIGHT UTILITIES	22.04
001-900-105	P&R Group Insurance	87.12
001-900-211	P&R Telephone	47.71
001-903-230	FAIR/FESTIVAL Contracted Svcs	3600.00
001-903-341	FAIR/FESTIVAL Department Suppy	500.00
001-903-568	FAIR/FEST CONTRIBUTIONS/TRANS	500.00
	Grand Total:	**68992.40**

Project Account Summary

Project Account I	Payment Amount
None	68992.40
Grand Total:	**68992.40**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Expense Approval Report

Charles Town, WV

By Fund

Payment Dates 9/4/2026 - 9/4/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 207 - PARKS & REC						
Department: 900 - PARKS & REC						
Johnnies Restaurant & Hotel S	123745	09/01/2026	JMP Pool Concession Ice Cream Mix	207-900-342		188.10
Johnnies Restaurant & Hotel S	124050	09/01/2026	JMP Pool Granita MIx	207-900-342		108.50
Jonathan Hartzell	INV0002369	09/01/2026	Hartzell Reimbursement Lifeguard Class	207-900-221		363.00
Camila Montero	INV0002372	09/01/2026	Montero Lifeguard Class Reimbursement	207-900-221		363.00
WV DHHR BUREAU FOR PUBLI	WAT27-498	09/01/2026	JMP Pool Water Bacteriological Test	207-900-230		23.00
					Department 900 - PARKS & REC Total:	**1045.60**
					Fund 207 - PARKS & REC Total:	**1045.60**
					Grand Total:	**1045.60**

Report Summary

Fund Summary

Fund		yment Amount
207 - PARKS & REC		1045.60
	Grand Total:	**1045.60**

Account Summary

Account	Account Name		yment Amount
207-900-221	TRAINING		726.00
207-900-230	CONTRACTED SERVICES		23.00
207-900-342	POOL CONCESSIONS		296.60
		Grand Total:	**1045.60**

Project Account Summary

Project Account Ke		yment Amount
None		1045.60
	Grand Total:	**1045.60**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Expense Approval Report

Charles Town, WV

By Fund

Payment Dates 9/4/2026 - 9/4/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 200 - CAPITAL RESERVE						
Department: 975 - GENERAL GOVERNMENT						
TYLER TECHNOLOGIES, INC	025-563749	09/01/2026	7/26 Migration to Tyler 10	200-975-459		250.00
					Department 975 - GENERAL GOVERNMENT Total:	**250.00**
Department: 976 - PUBLIC SAFETY						
MACKAY METERS INC	1072580	09/01/2026	Coin Receptacles for PK Meters X21	200-976-462		4824.00
WITMER PUBLIC SAFETY GROU	INV942634	09/01/2026	Law Enforcement Baton for New Officer	200-976-460		37.26
					Department 976 - PUBLIC SAFETY Total:	**4861.26**
Department: 977 - STREETS & TRANSPORTATION						
GREENWAY ENGINEERING, IN	INV0002359	09/01/2026	July26 Liberty St Stormwater Infrastructure	200-977-461		3064.50
GREENWAY ENGINEERING, IN	INV0002360	09/01/2026	Aug 26 Liberty St Stormwater Infrastructure	200-977-461		15169.50
					Department 977 - STREETS & TRANSPORTATION Total:	**18234.00**
Department: 979 - CULTURE & RECREATION						
PALMER CONSTRUCTION CON	INV0002362	09/01/2026	7/31 JMP Pool Construction II	200-979-458		82160.09
PALMER CONSTRUCTION CON	INV0002363	09/01/2026	6/30 JMP Pool Construction II	200-979-458		350974.50
PALMER CONSTRUCTION CON	INV0002364	09/01/2026	6/30 JMP Pool House Construction I	200-979-458		92513.13
PALMER CONSTRUCTION CON	INV0002365	09/01/2026	7/31 JMP Pool House Construction I	200-979-458		91433.51
UNITED STATES TREASURY	INV0002367	09/01/2026	Aug 20 Augustine Av Phase 3 Surveying, Eng/Con Doc	200-979-458		22393.84
					Department 979 - CULTURE & RECREATION Total:	**639475.07**
					Fund 200 - CAPITAL RESERVE Total:	**662820.33**
					Grand Total:	**662820.33**

Report Summary

Fund Summary

Fund		yment Amount
200 - CAPITAL RESERVE		662820.33
	Grand Total:	**662820.33**

Account Summary

Account	Account Name		yment Amount
200-975-459	Gen Gov Capital Outlay-Technol		250.00
200-976-460	Pub Safety CapOutlay Equipment		37.26
200-976-462	Public Safety - Parking Meters		4824.00
200-977-461	STREETS & TRANS. - SW PROJECT		18234.00
200-979-458	Culture & Rec Cap Outlay Impro		639475.07
		Grand Total:	**662820.33**

Project Account Summary

Project Account K		yment Amount
None		662820.33
	Grand Total:	**662820.33**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Expense Approval Report

Charles Town, WV

By Fund

Payment Dates 9/4/2026 - 9/4/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 900 - BOND ESCROW					
Mike Thomas	INV0002374	09/01/2026	THOMFAIR STORAGE ESCROW REFUND	900-201-000	1861.00
					1861.00
				Fund 900 - BOND ESCROW Total:	**1861.00**
				Grand Total:	**1861.00**

Report Summary

Fund Summary

Fund	ıyment Amount
900 - BOND ESCROW	1861
Grand Total:	**1861**

Account Summary

Account	Account Name	ıyment Amount
900-201-000	ACCOUNTS PAYABLE	1861
	Grand Total:	**1861**

Project Account Summary

Project Account Ke	ıyment Amount
None	1861
Grand Total:	**1861**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1877: Charles Town Police Department July Statistical Report

ATTACHMENTS:

- July 2026 CTPD Stats.pdf

Charles Town Police Department
Monthly Stat Report

July 2026

911 Hangup	17	Livestock Complaint	4
Abandoned Vehicle	15	Motorist Assist	5
Alarm	24	MVA Fluids Only	
Animal Complaint	2	MVA Hit and Run	3
Assault	1	MVA Hit and Run w/ Injury	
BOLO	2	MVA No Injury	22
Breaking and Entering	1	MVA Pedestrian Struck	
Breaking and Entering Vehicle		MVA w/ Injury	3
Building Check	18	Nuisance	
Business Engagement	13	Open Door	
Capias Recall by Court	17	Out of Car (Investigation/Mtg/Court)	9
Capias Service	11	Overdose	
Child Abuse/Neglect	1	Overdose-Death	
Citizen Assist	2	Panhandling	2
Community Engagement	6	Parking Complaint	12
Court/Bailiff Duty	3	Public Assist (In Person Contact)	35
Destruction of Property	2	Public Service (Phone Contact)	72
DHHR Referral	4	Pursuit	1
Directed Patrol	183	Reckless Driver	5
Disabled Vehicle	17	Road Patrol	14
Disturbance	31	Sexual Assault	
Dog Locked in Vehicle		Shoplifting	
Domestic Battery	2	Special Event/Detail	4
Drug Activity	10	Suspicious Activity	9
DUI	5	Suspicious Person	5
EMS Assist	16	Suspicious Vehicle	6
Fingerprinting	9	Theft	1
Fire Assist	2	Threats	
Fireworks Complaint	16	Traffic Hazzard	5
Follow Up	15	Transport	2
Foot Patrol	16	Trespassing	7
Found Property	4	Unattended Death	1
Fraud	3	VIN Verification	5
Harassment	1	Wanted Person	1
Hardcopy Check	5	Warrant Service	6
Illegal Dumping	1	Welfare Check	21
Intoxicated Person	1	Wildlife Complaint	4
Juvenile Complaint	2	**Total calls of service**	**742**

Assists/Back-Ups:	Ranson	**12**	Sheriffs Dept.	**33**	
	Harpers Ferry		State Police	**3**	
	Shepherdstown		Other (not including CTPD)		
			Total Assists	**48**	

	Male	Female	Caucasian	African American	Hispanic	Asian	Other/ Unknown	Total
Defendants:	25	13	26	9	2	0	1	**38**
Total Charges	38	18	39	14	2	0	1	**56**
Citations:								**206**
- Moving								**93**
- Nonmoving								**92**
- Criminal								**18**
- S Ticket (Parking)								**3**
Stops	105	73	126	28	21	3	0	**178**
Warnings:								**143**
Stops	90	53	102	19	14	5	3	**143**
Total	220	139	**254**	**56**	**37**	**8**	**4**	
Incident Report								**71**
Parking								
- Citations								**170**
-Warnings								**14**

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

July 2026

	Male	Female	Caucasian	African American	Hispanic	Asian	Unknown
PART I OFFENSE							
Burglary (Daytime)							
Burglary (Nighttime)							
Entering without Breaking							
Grand Larceny							
Malicious Assault							
Malicious Wounding							
Attempted Murder 1st Degree							
Murder 1st Degree							
Petit Larceny							
Robbery - Attempted							
Robbery 1st Degree							
Robbery 2nd Degree							
Sexual Assault 1st Degree							
Shoplifting							
Shoplifting 2nd Offense							
Shoplifting 3rd Offense							
Strangulation							
TOTAL	0	0	0	0	0	0	0
PART II OFFENSE							
Assault	2		2				
Assault of Police Officer							
Attempted Escape from Custody							
Battery							
Battery on EMS	1		1				
Bond Revocation							
Breaking and Entering	2		1	1			
Capias Served	7	3	5	3	2		
Child Abuse Resulting in Injury							
Child Neglect Creating Risk of Injury		1	1				
Conspiracy							
Conspiracy to Commit Felony							
Conspiracy to Distribute MDMA							
Criminal Invasion of Privacy							
Cultivation of Marijuana							
Deadly Weapon on School Property							
Delivery of Controlled Substance							
Destruction of Property	1		1				
Destruction of Property - Felony							
Disorderly Conduct							
Distribution of Crack Cocaine							
Disturbing the Peace							
Domestic Assault							
Domestic Battery		1	1				
Domestic Battery 2nd Offense	3		1	2			
Domestic Battery 3rd Offense							
Driving Revoked for DUI		2	1	1			
Driving Revoked for DUI 2nd							
Driving Revoked for DUI 3rd							
DUI	3	1	4				
DUI 2nd	1		1				
DUI 3rd							
DUI Aggravated							

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

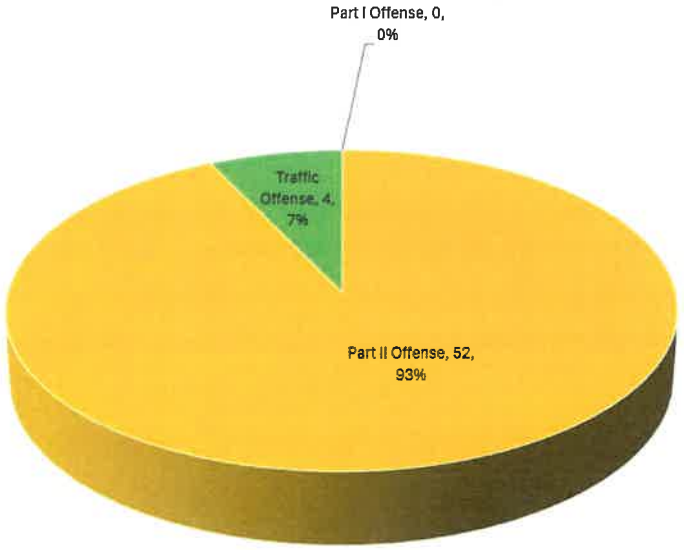
DUI Causing Bodily Injury							
DUI - Drugs							
DUI - Drugs 2nd Offense							
DUI w/ Minor							
Embezzlement							
Failure to Identify (Self)							
False Alarm of Fire							
False Reporting Child Abuse							
Felon Concealing Firearm							
Felon in Possession of Firearm							
Fingerprint Refusal	1		1				
Fleeing in Vehicle							
Fleeing on Foot							
Fleeing with Reckless Indifference							
Fraudulent Registration							
Fraudulent MVI							
Fraudulent Use of Access Device							
Fugitive from Justice		1	1				
Harassment							
Keeping Vicious Dog							
Obscene, Harassing Telephone Calls							
Obstructing an Officer	1		1				
Obtain Money, Property, Services by False Pretense							
Open Container							
Open Container in Vehicle	1	1	2				
Persuading Minor to Film Sexually Explicit Conduct							
Phone Harassment							
Pimping							
Possession Deadly Weapon by Minor							
Possession of Acetaminophen/Oxycodone Hydrocodone	1			1			
Possession of Cocaine							
Possession of Crack Cocaine	1		1				
Possession of Gabapentin		1		1			
Possession of Marijuana	4	4	6	1			1
Possession of Oxycodone	1	1		2			
Possession of Tramadol		1		1			
Possession of Vape Product under 18							
Possession of Stolen Property							
Possession w/ Intent to Deliver Buprenorphine and Naloxone							
Possession w/ Intent to Deliver Crack Cocaine							
Possession w/ Intent to Deliver Fentanyl							
Possession w/ Intent to Deliver MDMA (Molly)							
Probation Revocation							
Prohibited Person in Poss of Firearm							
Prostitution							
Prostitution 2nd Offense							
Providing Alcohol to Under 21							
Public Intoxication	1		1				
Reckless Driving							
Resisting Arrest							
Sexual Abuse 1st Degree							
Terrorist Threats							
Trespassing	2		2				
Threats by Communication Device							
Unlawful Restraint	2		2				
Wanton Endangerment							
TOTAL	**35**	**17**	**36**	**13**	**2**	**0**	**1**

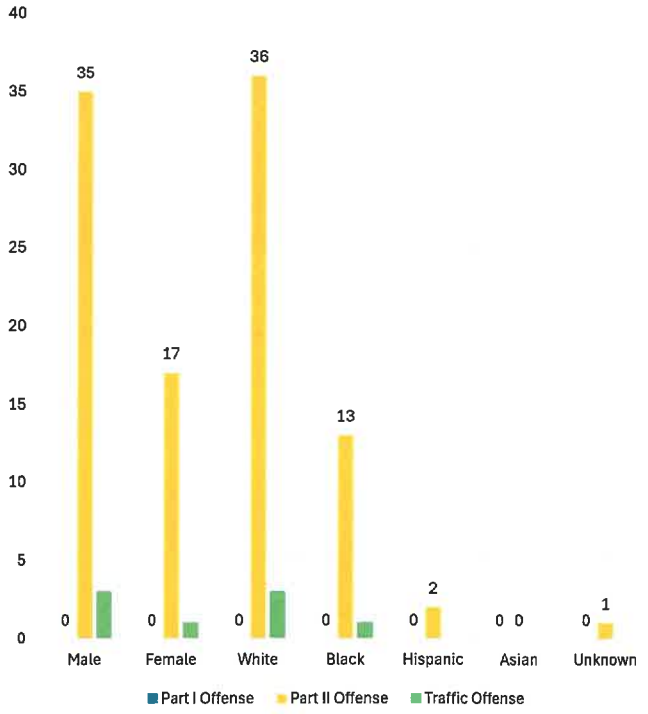
Charles Town Police Department

Monthly Stat Report

Charges by Offense/Gender/Race

TRAFFIC OFFENSE							
Cell Phone Violation							
Defective Equipment							
Driving Suspended		1	1				
Driving Suspended 2nd Offense							
Driving Suspended 3rd Offense							
Driving Too Fast for Conditions							
Exp/No MVI	1		1				
Expired/No Operators							
Expired/No Registration							
Fail to Keep Right							
Fail to Maintain Control	1		1				
Fail to Obey Traffic Control Device							
Fail to Obtain WV Operators							
Fail to Report Accident							
Failure to Yield At Intersection							
Failure to Yield to Emergency Vehicle							
Improper Passing on the Right							
Improper Registration							
Leaving the Scene of Accident with Damage							
Left of Center							
No Insurance/No Proof of Insurance							
No Seatbelt							
One Way Violation							
Passing on Right							
Red Light Violation							
Speeding	1			1			
Wrong Way Violation							
TOTAL	3	1	3	1	0	0	0
TOTAL CHARGES	**38**	**18**	**39**	**14**	**2**	**0**	**1**





Charles Town Police Department

Community Policing Monthly Report

Downtown Charles Town / Residential Developments / Parks

July 2026

INVOLVEMENTS:	NUMBER
Building Check	1
Directed Patrol	9
Downtown Foot Patrol*	3
Special Event/Detail (see specifics in Notes section)	4
Community Contact (talking with residents and visitors)	6
Business Contact (talking with business owners and employees)	9
Park patrol (Jefferson Memorial/Evitts Run/Skate Park, Willingham Knolls/Happy Retreat)	18
TOTAL INVOLVEMENTS	**50**

Officer Notes/Misc. Information:

Attend: Weekly Farmer's Market

*NOTE: Foot patrols always include multiple business contacts.

Charles Town Police Department

Total Traffic Citation Report, by Violation

Violation	Description	Total
1102.11(c)(1)	Dog Running At Large	1
17A-3-15	Improper Display Of Registration	1
17A-3-16	Expired Registration	41
17A-9-2	No Or Expired Registration	9
17B-2-1	No Operators	7
17B-2-12	Expired Operators	2
17B-4-3(b)	Driving Revoked For DUI/2nd/3rd	2
17B-4-3a	Driving Suspended or Revoked	6
17C-12-5	Stop Sign Violation	5
17C-13-3	Parking Violation	3
17C-14-14	Littering From Motor Vehicle	1
17C-14-15	Use Handheld Communication Device	2
17C-16-9	No Or Expired MVI	11
17C-3-4	Fail To Obey Traffic Control Device	3
17C-3-5	Fail To Obey Traffic Light	3
17C-4-2	Leaving The Scene Of An Accident	1
17C-5-2(e)	Basic DUI <.15	4
17C-5-2(l)	DUI 2nd Offense	1
17C-5-3	Reckless Driving	1
17C-5D-3	Open container in vehicle	4
17C-5D-3(b)	Possess Open Container In Vehicle	1
17C-6-1a	Failure To Maintain Control	2
17C-6-1b	Speeding	61
17C-9-1	Fail Yield At Intersection	2
17C-9-5	Fail To Yield-Emergency Vehicle	1
17D-2A-3	No Insurance	5
17D-2A-4	No Proof Of Insurance	9
60-6-9(a)(1)	Public Intoxication	1
CTPD171.07	Failure To Appear For Trial (CAPIAS)	8
CTPD531.03	Possession Of Marijuana <15gms	6
ctpd521.06(a)(6)	Open Container In Public	2

Report Totals **206**

Report Includes:
All dates of issue between `00:00:00 07/01/26` and `23:59:59 07/31/26`, All agencies matching `CTPD`, All issuing officers, All areas, All courts, All offense codes, All dispositions, All citation/warning types

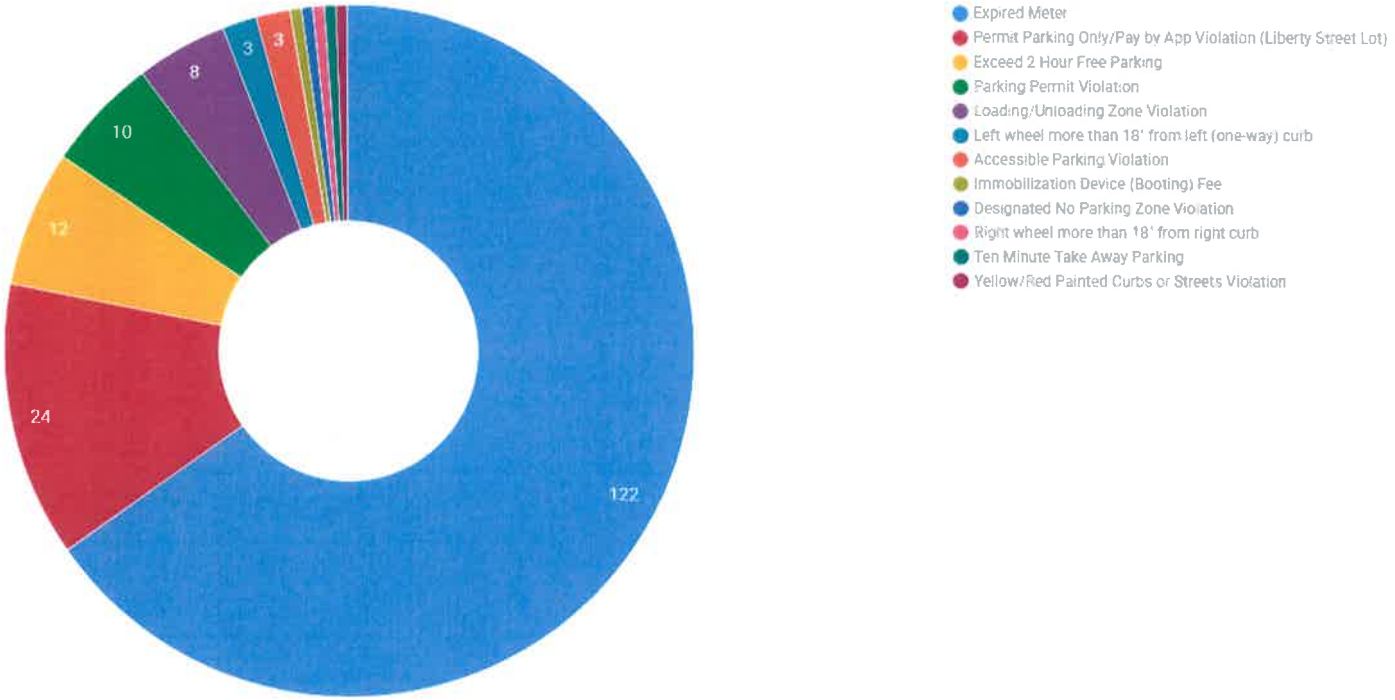
Charles Town Police Department

Total Traffic Warning Report, by Violation

Violation	Description	Total
17A-3-15	Improper Display Of Registration	1
17A-3-16	Expired Registration	31
17A-9-3	Improper Registration	1
17C-12-5	Stop Sign Violation	6
17C-12-6	Fail To Stop Exiting Private Drive	1
17C-14-2	Improper Backing	1
17C-15-1	Unsafe-Improperly Equipped Vehicle	8
17C-15-5	Tail Lamp Requirements	1
17C-16-9	No Or Expired MVI	1
17C-17-6	Loads To Be Securely Fastened	1
17C-3-4	Fail To Obey Traffic Control Device	10
17C-3-5	Fail To Obey Traffic Light	11
17C-3-5(c)	Right on Red	3
17C-6-1a	Failure To Maintain Control	7
17C-6-1b	Speeding	38
17C-7-1	Fail to Keep Right	1
17C-7-10	Following Too Closely	1
17C-7-4	Passing On Right-Off Road	5
17C-7-6	Left of Center	3
17C-7-9	Improper Lane Change	2
17C-7-9(3)	Improper Use Of Turn Lane	1
17C-8-8	Improper Stopping/Turning/Signaling	2
17C-9-1	Fail Yield At Intersection	1
17C-9-3	Fail To Yield-Thru Highway	1
CTPD333.03	Hazardous Driving	1
CTPD349.15	Shortcutting Traffic Control Device	4
	Report Totals:	**143**

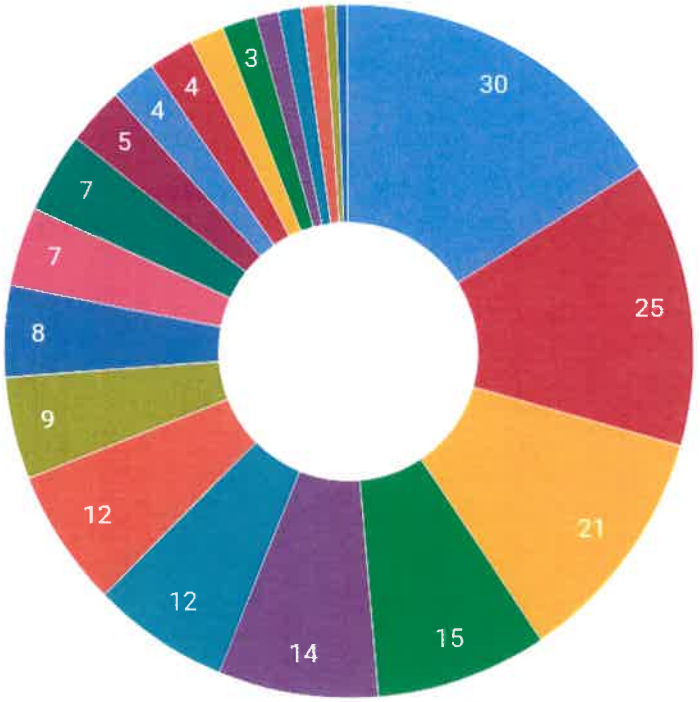
Report Includes:
All dates between `00:00:00 07/01/26` and `23:59:59 07/31/26`, All agencies matching `CTPD`, All issuing officers, All areas, All violations

City of Charles Town - Tickets By Violation (Jul. 2026)



Data as of 8/17/2026, 12:00:00 AM

City of Charles Town - Tickets By Location (Jul. 2026)

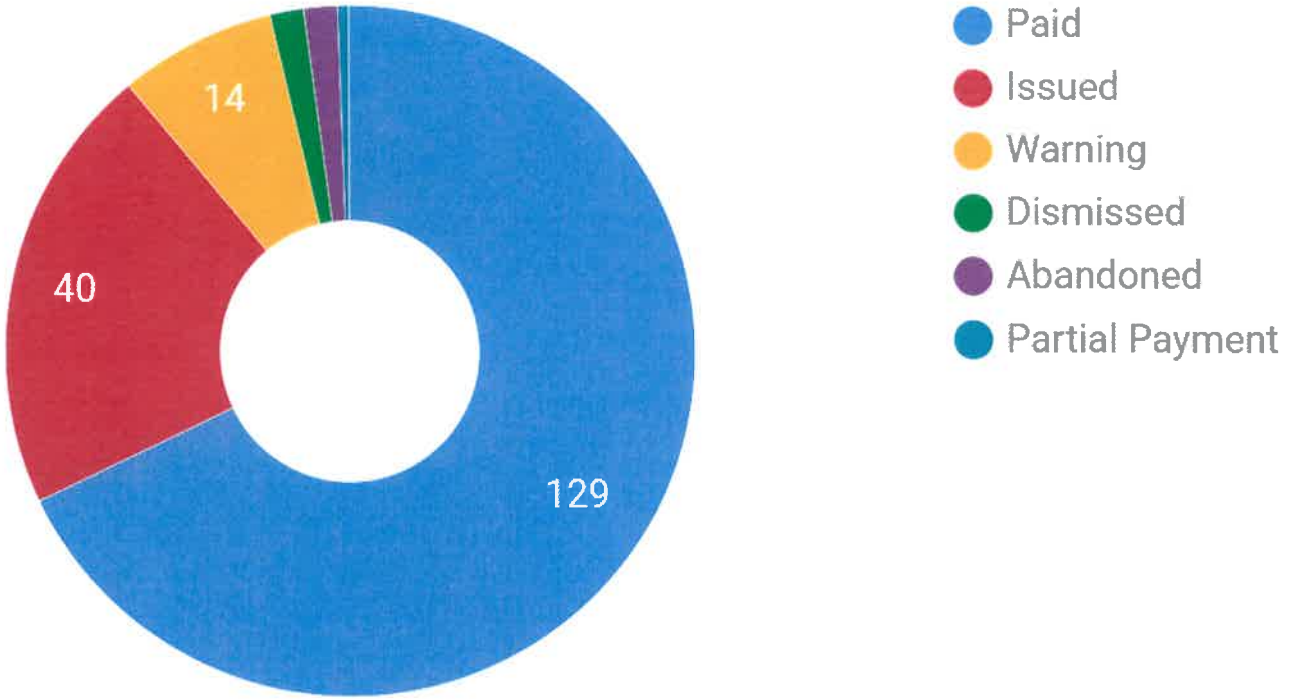


- 100 BLOCK NORTH CHARLES STREET
- LIBERTY STREET PARKING LOT
- 100 BLOCK WEST LIBERTY STREET
- 100 BLOCK SOUTH CHARLES STREET
- 200 BLOCK NORTH GEORGE STREET
- CHARLES STREET PARKING LOT
- 200 BLOCK WEST LIBERTY STREET
- 100 BLOCK EAST LIBERTY STREET
- 100 BLOCK WEST CONGRESS STREET
- 100 BLOCK NORTH SAMUEL STREET
- 200 BLOCK WEST WASHINGTON STREET
- 100 BLOCK WEST WASHINGTON STREET
- 100 BLOCK NORTH LAWRENCE STREET
- 200 BLOCK NORTH CHARLES STREET
- LAWRENCE STREET PARKING LOT
- 100 BLOCK SOUTH LAWRENCE STREET

1/2

Data as of 8/17/2026, 12:00:00 AM

City of Charles Town - Tickets By Status (Jul. 2026)



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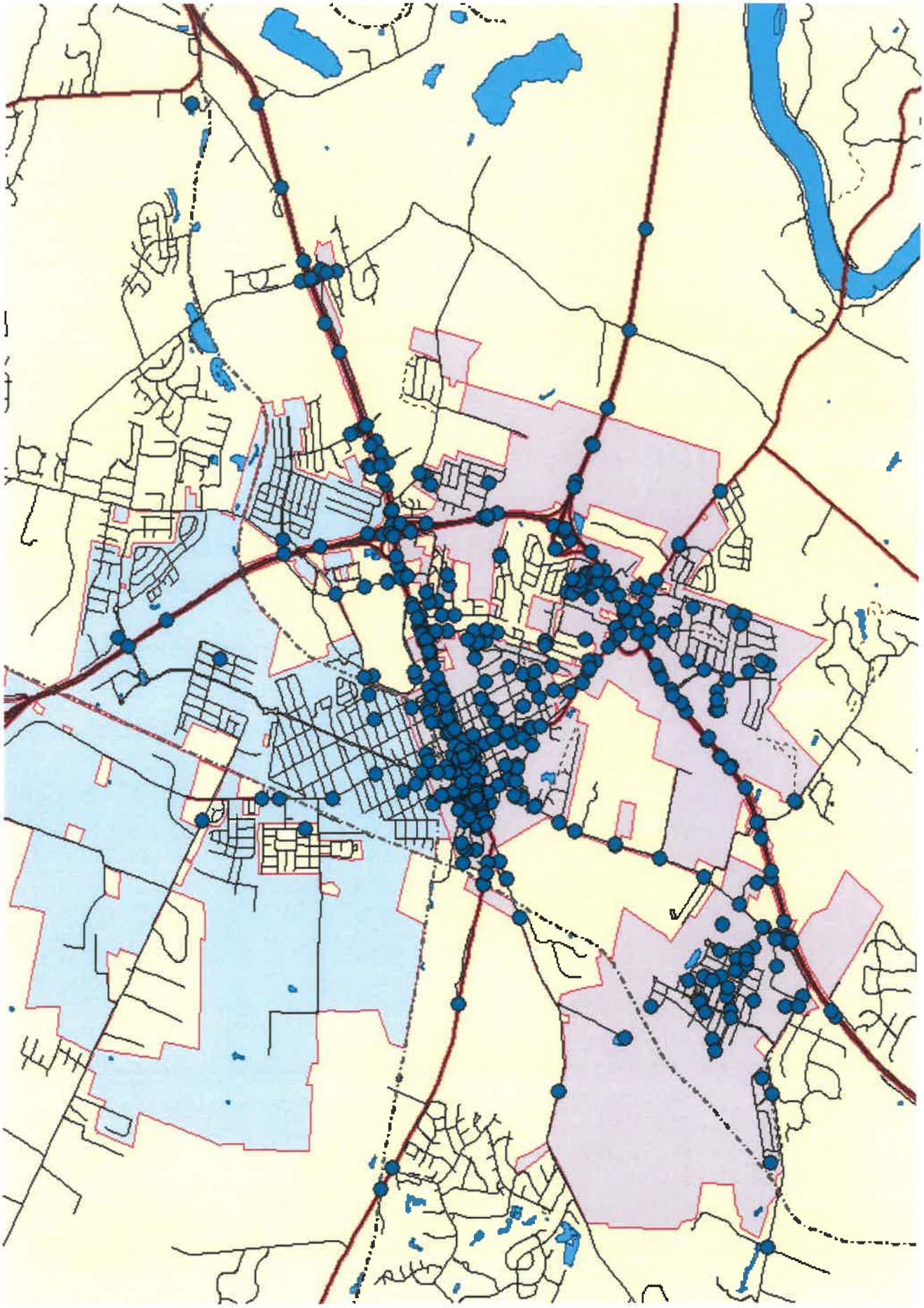
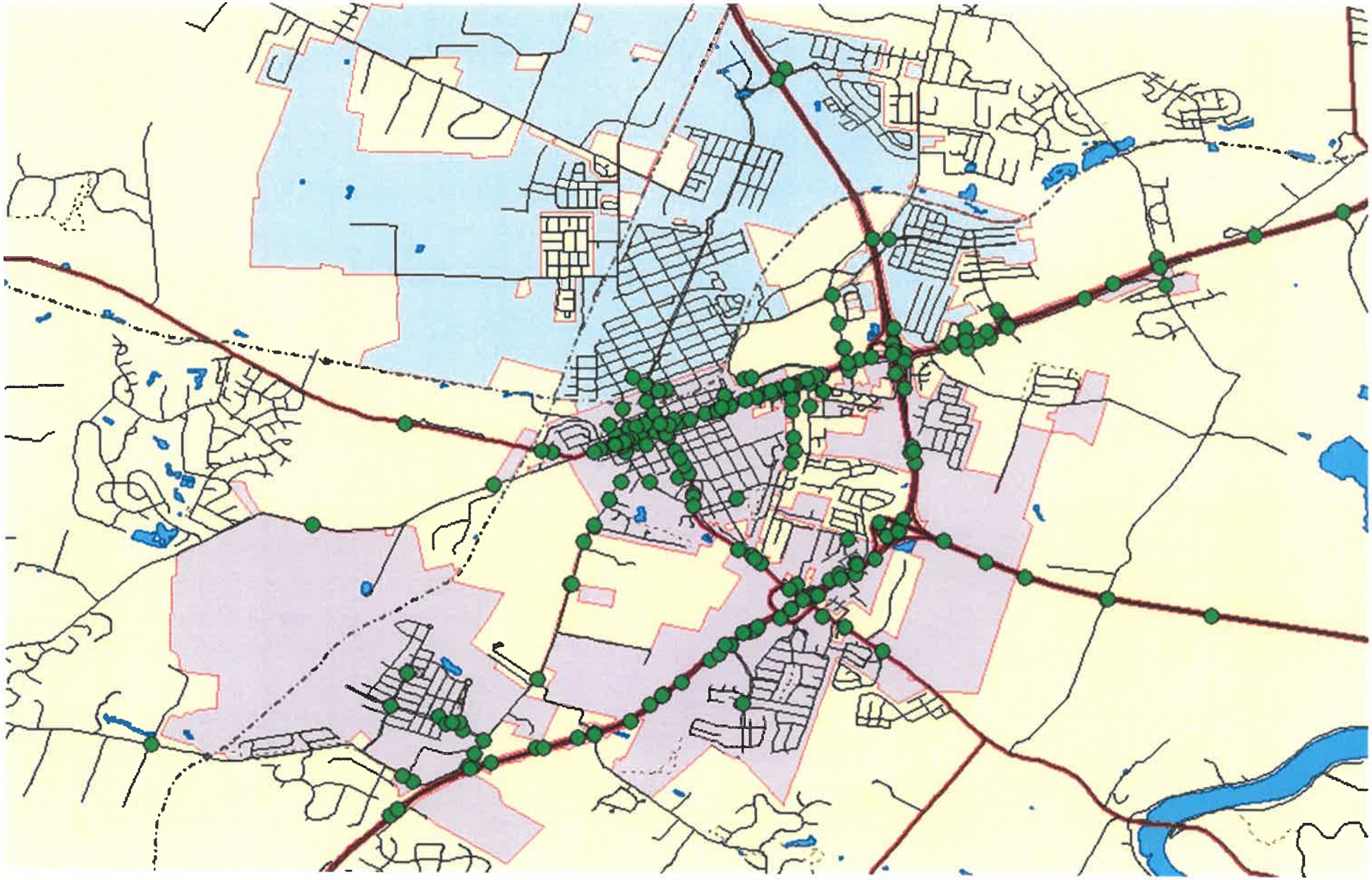


July 2026 – All CTPD Calls

July 2026 – All CTPD Traffic Stops



City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1878: Charles Town Parks and Recreation June and July Meeting Minutes

ATTACHMENTS:

- June_2026_Meeting_Minutes_Approved.pdf
- July 2026 Meeting Minutes - Approved.pdf

City of Charles Town
Parks and Recreation Commission Report
June 2026
June 11, 2026 / 6:00 PM / City Hall

I. CALL TO ORDER: 6:00 PM

Persons Present:

Commissioners Present: Alden Roth, Elizabeth Ricketts, Nick Zaglifa, Trudy Roth, Mike Slover, Kevin Derr, Steven Galleher

Staff: Gavin Bailey

Guests: Matt Ward, Nancy Schafer

II. APPROVAL OF MINUTES:

2026-1600: Approval of Minutes

Motion to approve May 14, 2026 minutes with amendments: A. Roth

Motion to approve May 21, 2026 special meeting minutes: A. Roth

III. UNFINISHED BUSINESS

2026-1588: Jefferson Memorial Park Pool Update

Staff provided an update on the Jefferson Memorial Park pool project.

No Action.

2026-1589: Pool Operations Discussion

The Board discussed admissions pricing, swim lessons, and staffing challenges.

Motion: to cancel swim lessons this year

Motion: M. Slover; 2nd: N. Zaglifa

Unanimous

2026-1590: Liberty Street Parcel (next to 414 W. Liberty Street) Discussion - Possible Executive Session

Motion: to direct staff to contact the real estate broker

Motion: E. Ricketts; 2nd: S. Galleher

Unanimous

2026-1591: Public-Private Partnership Between Charles Town and Ranson Community Gardens Discussion

Motion: to remove the item from the table

APPROVED

Motion: E. Ricketts; 2nd: K. Derr

Unanimous

The Board discussed proposed amendments to the MOU, including:

- Section 1 (Parties): Separate "City" and "Board" to clarify roles
- Section 4 (Authorized Activities): Change "City" to "Board"
- Replace "City" with "Board" throughout, except in Section 9 (Liability)
- Section 3 (Scope): Remove redundant second sentence
- Clarify appendix to note east side of Evitts Run by the skatepark

Staff was directed to create edits and present the revised MOU at the next board meeting.

2026-1592: CLEAN Parks Initiative

Matt Ward reintroduced the CLEAN Parks project to the Board. The Quality Assurance Project Plan (QAPP) has been completed. Contracts with WV Rivers, Blue Ridge Watershed Coalition, and Fisherman's Hall have been executed. Staff and Mr. Ward are drafting the Request for Proposals (RFP).

The Board discussed holding a special meeting for CLEAN Parks, potentially on-site. Staff was directed to provide the Board with previous master planning information, including the previous estimate, the comprehensive 2040 plan, the strategic plan, Evitts Run Corridor maps, West End information, and the Kimley-Horn land swap maps. Staff will circulate the land swap map to the Board.

The goal for the next meeting is to reach a firm decision on the scope to include in the RFP.

No Action.

2026-1593: FY2027 Budget

Staff presented an updated budget with edits that were discussed in last session.

Motion: to pass the budget as presented

Motion: M. Slover; 2nd: S. Galleher

Unanimous

2026-1594: Happy Retreat MOU Special Meeting

The Board directed staff to explore signage options for Happy Retreat, including directional signage to the bridge and to Happy Retreat, and to price out options. Staff was directed to clarify what events require two certificates of insurance at Happy Retreat and to inquire about their events. Staff will ask Maintenance Director Jim Wysong about mulch being moved from Happy Retreat and provide updates in next month's Manager's Report.

No Action.

APPROVED

IV. NEW BUSINESS

2026-1595: Parks Master Plan

No Action.

2026-1596: Pickleball Courts Grand Opening

The Commission discussed plans for a ribbon cutting ceremony in the near future and a tournament in the fall.

No Action.

2026-1597: Happy Retreat Bridge Dedication

The Commission expressed a preference for a weekend dedication and a desire to plan sooner rather than later. The item will be revisited in July.

No Action.

2026-1598: Manager's Report

Staff was directed to check trash receptacles at Jefferson Memorial Park, relocate bins that are close to the road, and determine whether additional pickups or additional cans are needed.

No Action.

2026-1599: Park Updates: Happy Retreat, Evitts Run Park, Willingham Knolls, Skate Park, Jefferson Memorial Park, Craighill Estates, Other Parkland, Public Comment

Nancy Schafer thanked the Parks Manager for assistance with an issue she had previously voiced. Another member of the public, Mary, raised concerns about bikes, scooters, and e-bikes on sidewalks and park paths. President Roth reported that core-boring is being conducted at Willingham Knolls. Mr. Zaglifa reported seeing increased use of the Augustine Trail.

No Action.

V. ADJOURNMENT: 8:27 PM

VI. NEXT MEETING: July 9th, 2026 at 6PM

APPROVED

City of Charles Town

Parks and Recreation Commission Report

July 9, 2026 / 6:00 PM / City Hall

APPROVED

I. CALL TO ORDER: 6:03 PM

Persons Present:

Commissioners Present: Alden Roth, Elizabeth Ricketts, Nick Zaglifa (remote), Trudy Roth, Mike Slover, Kevin Derr, Steven Galleher

Staff: Gavin Bailey

II. APPROVAL OF MINUTES:

2026-1675: Approval of Minutes

June 2026 Minutes - Approved

Motion: E. Ricketts; 2nd: K. Derr

Unanimous

III. OLD BUSINESS

2026-1676: Jefferson Memorial Park Pool Update

Staff provided an update on pool construction. Construction cleaners are scheduled for the 16th and 17th, with a walkthrough to take place soon. Pool decking is to be installed on the 16th, with concession inspection on the 17th. Staff reported several possible opening timelines depending on staffing, ranging from the 18th to the weekend of the 25th, with a target of the 20th.

No Action.

2026-1677: Pool Operations Discussion

The board discussed ongoing staffing challenges, including limited staff and limited availability.

The board discussed the possibility of a soft opening.

The board discussed a public communications approach.

The board granted the Parks Manager full flexibility on operating hours.

The board discussed a potential ribbon cutting.

Motion: I motion to authorize parks manager to make an announcement about pool opening as soon as it is operationally feasible (day of), and to make a general public announcement saying we will be opening soon, having the P&R president review and approve the verbiage of the announcement prior to arrival

Motion: K. Derr; 2nd: N. Zaglifa

Unanimous

2026-1678: Liberty Street Parcel (next to 414 W. Liberty Street) Discussion - Possible Executive Session

Motion: to enter executive session (8:07 PM) Motion: E. Ricketts

Motion: to exit executive session (8:14 PM)

No Action.

2026-1679: Public-Private Partnership Between Charles Town and Ranson Community Gardens Discussion

Staff presented the revised MOU with requested edits. The board requested additional revisions.

Motion: to direct staff to make edits with the assistance of the City Attorney and return the draft to the Board at the next meeting

Motion: E. Ricketts; 2nd: M. Slover

Unanimous

2026-1680: CLEAN Parks Initiative

The board discussed which areas to include in the green infrastructure master planning. There were no updates from Matt Ward. The board identified the following sections of Evitts Run for special consideration:

- West Liberty Street bridge by Evitts Run Park
- Coordination with Phase 3 of the Augustine Trail (behind Save-A-Lot)
- New bridge by the skate park, all along the Evitts Run Creek corridor, to where Evitts Run Creek meets Augustine Ave.
- Mt. Parvo Avenue, where it is closed to street traffic
- Gravel lot next to Perry Fields

Staff directed to coordinate with the CLEAN Parks board and Matt Ward for next steps.

No Action.

2026-1680: Parks Master Plan

Staff is currently working on the RFP, though drafting has been delayed due to pool-related responsibilities and other duties. The board discussed the amount approved for master planning, structures of master plans, and the outcome of previous master plans that have been made.

No Action.

APPROVED

2026-1681: Pickleball Courts Grand Opening

The board discussed planning a grand opening event for the pickleball courts. A ribbon cutting was planned to take place during the next Walks About Nothing on July 15th.

No Action.

2026-1683: Happy Retreat Bridge Dedication

The board discussed a bridge dedication event honoring Chet Hines. Staff will speak with Matt Ward regarding the plaque and request dates from Happy Retreat, ensuring the plaque is ready and its placement is determined. Staff was also directed to reach out to the Friends of Happy Retreat about viable days for a bridge dedication ceremony.

No Action.

2026-1684: Charles Town Parks & Recreation Maintenance Plan

Kevin Derr's maintenance plan draft was presented. This will be a recurring item for ongoing iteration.

No Action.

IV. NEW BUSINESS

2026-1685: Skatepark Bridge Vandalism

Staff presented photos of vandalism at the skatepark bridge. The board discussed options for the light post vandalism, including removing the lights or finding sturdy, low-profile alternatives. The board directed staff to remove the lights, repair the cabling and check the mounting point, install no cameras, and check the bridge with an update at the next meeting.

No Action.

2026-1686: Trail Maintenance at Happy Retreat

Board discussed maintenance plans for the trails at Happy Retreat. The plan is to let the trails grow except for previously outlined areas, with intent to revisit once they grow. Tree blazes will be posted on the trails that are currently being mowed. Staff was directed to use story walk signage to create temporary directional signs before next meeting.

No Action.

2026-1687: Manager’s Report

Happy Retreat MOU Special Meeting

Staff reported that directional signage and certificates of insurance have not yet been addressed due to workload constraints. Regarding mulch, Mr. Hines used some, and the remainder was either spread out or disposed of. Staff spoke with Friends of Happy Retreat about CBP billing. Staff will verify that CBP is not billing the City for Happy Retreat mowing.

APPROVED

Illegal Dumping at Evitts Run Park

Staff reported that decals have been placed at Evitts Run and Willingham Knolls Parks and have withstood the heat. Two individuals were caught dumping at Evitts Run by city staff before the decals were placed, and police issued a warning in June.

No Action.

2026-1688: Park Updates: Happy Retreat, Evitts Run Park, Willingham Knolls, Skate Park, Jefferson Memorial Park, Craighill Estates, Other Parkland, Public Comment

The board discussed the potential need for a yield sign at Jefferson Memorial Park. Staff will replace the email on the tennis court sign with a general inquiry email address.

No Action.

VII. ADJOURNMENT 8:12pm

VIII. NEXT MEETING: Thursday August 13, 2026 at 6pm

APPROVED

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1879: FY2027 General Fund Revision #2

ATTACHMENTS:

- FY 2027 GF Revision #2.pdf

FY 2026-2027
General Fund Budget

(Includes 2.7% COLA & 2.5% Merit Salary Increases)

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
REVENUES										
300-050 Unassigned Fund Balance (Carryover)	650,000	1,558,120		2,208,120	2,208,120	(0)	100%	Estimated carryover balance for fiscal year ending 2026	Increased carryover to reflect actual balance as of 6/30/26	
301-010 Taxes - Ad Valorem	2,021,996			2,021,996	-	2,021,996	0%	Property taxes		
301-060 Supplemental Taxes	40,000			40,000	-	40,000	0%	Property taxes owed from previous years, but paid in the current fiscal year		
302-000 Interest and Penalty	10,000			10,000	-	10,000	0%	Interest and penalties on property taxes		
303-000 Gas & Oil Severance Tax	20,000			20,000	-	20,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas		
304-000 Utility Tax (2%)	300,000			300,000	1,120	298,880	0%	Public utility services taxes		
305-000 Business & Occupation (B&O) Tax	2,056,946			2,056,946	662,026	1,394,920	32%	B&O taxes as well as estimated receipts from HDL collections service efforts		
306-000 Liquor Tax	25,000			25,000	8,176	16,824	33%	Tax on purchase of intoxicating liquors		
307-000 Animal Control Tax	1,600			1,600	-	1,600	0%	This is donated back to the county each year under Dog Warden		
308-000 Hotel/Motel Tax	175,000			175,000	14,714	160,286	8%	3 traditional hotels (Rodeway Inn, Days Inn, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)		
320-000 Court Costs, Fees & Charges	260,000			260,000	18,181	241,819	7%			
321-000 Parking Violation Penalties	40,000			40,000	2,920	37,080	7%			
325-000 Business License Revenue	45,000			45,000	5,780	39,220	13%			
326-000 Building Permit Fees	750,000			750,000	68,133	681,867	9%	Building activity increasing/expected to remain strong through FY2027 with new development projects on the horizon and increases in permit fee structure		
328-000 Franchise Tax	65,000			65,000	-	65,000	0%	Cable Franchise		
329-000 Rental Registration Fees	1,000			1,000	-	1,000	0%			
330-000 International Registration Plan (IRP) Fees	70,000			70,000	12,836	57,164	18%	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		
339-000 Emergency Service Fee	1,700			1,700	-	1,700	0%	Revenue from utility bills for EMS (5 cents)		
340-000 Parks & Rec Fee	1,700			1,700	-	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)		
342-000 Parking Meter Revenues	50,000			50,000	6,597	43,403	13%	Revenue from parking meters and parking permits including ParkMobile ap		
345-000 Rents & Concessions	60,000			60,000	5,730	54,270	10%	CTUB rental of 661 space ($30,000); CWH tenant rental ($30,000) Rouss Hall tenant rental ($5000)		
353-000 Zoning Fee	20,000			20,000	14,429	5,571	72%	Planning Commission zoning application fees		
355-000 Street Improvement Fee	150,000			150,000	-	150,000	0%	Revenue from utility bills for street improvements ($4 per month)		
365-040 Federal Government Grants	41,700	189,000		230,700	-	230,700	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years	Remaining HUD grant funds from FY 2026	
366-000 State Government Grants	3,000			3,000	-	3,000	0%	Fairs and Festivals grant for WV Fest and Christmas Parade		
367-000 Other Grants				-	-	-		Donations to police department and Tree Board		
369-000 Contributions from Other Funds - Sales Tax ($1,600,000); Housing Rehab ($68,000); Vacant Structures ($24,000); OPIOID ($75,000)	1,767,000			1,767,000	400,000	1,367,000	23%	Ordinance requires sales tax contribution first pays debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $500,000 or $2,000,000 annually. Housing Rehab supports Code Enforcement nuisance properties contracted services. Vacant Structures supports Code Enforcement vacant structures contracted services. OPIOID supports Police social worker services contracted services.		
376-000 Gaming Income	250,000			250,000	20,606	229,394	8%	Gaming receipts average $19K to $23K per month		
379-000 Gain/Loss - Sale of Fixed Assets				-	250	(250)				
380-000 Interest Income (Operating Acct)	25,000			25,000	-	25,000	0%	Interest on checking accounts		
381-000 Reimbursements	130,000			130,000	1,345	128,655	1%	SRO reimbursement ($60,000); crossing guards ($40,000); police overtime reimbursements ($10,000); Fuel Refunds ($9600); Pcard Rebate ($6000); Alarm Calls ($2000)		
381-000 Lein Reimbursements				-	-	-				
382-000 Refunds - Overpayments	500			500	17,195	(16,695)	3439%			
386-000 Insurance Claims				-	-	-				
392-000 Property Rehabilitation	7,500			7,500	-	7,500	0%	Vacant Structures Fees		
387-000 Filing Fees	200			200	-	200	0%	Filing Fees Revenue - Election in FY 2027. 1% of annual salary per person		
397-000 Video Lottery	700,000			700,000	24,043	675,957	3%	Video lottery receipts average $13.4K to $22.2K per week		
399-000 Misc Revenue	7,500			7,500	693	6,807	9%	Yard waste stickers and fingerprints		
399-020 Special Events - WV Fest	15,000			15,000	-	15,000	0%	Vendor registration fees and sponsors for WV Fest		
399-030 Special Events - General	1,000			1,000	100	900	10%	Special activities fees		
399-040 Special Events - CW Hall	15,000			15,000	2,200	12,800	15%	CW Hall public rental fees		
399-070 Special Events - Car Show	7,500			7,500	1,155	6,345	15%	Car show registration and sponsors		
TOTAL REVENUES	**9,785,842**	**1,747,120**	**-**	**11,532,962**	**3,496,347**	**8,036,614**	30%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
EXPENSES										
ECONOMIC DEVELOPMENT - 402										
402-103 Salaries	83,000			83,000	9,062	73,938	11%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement		
402-104 FICA	6,600			6,600	693	5,907	11%	FICA @ 7.65%		
402-105 Group Insurance	10,000	1,000		11,000	947	10,053	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
402-106 Retirement	7,000			7,000	816	6,184	12%	PERS I & II Employer Contribution 8%		
402-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
402-110 Fringe Benefits	1,800			1,800	181	1,619	10%	457(b) Deferred Compensation Employer Contribution (3%)		
402-211 Telephone	500			500	33	467	7%	Cell phone		
402-214 Travel	3,000			3,000	-	3,000	0%	2 National Conferences; airfare, lodging, per-diem		
402-220 Advertising/Legal Publications	500			500	-	500	0%			
402-221 Training & Education	2,500			2,500	-	2,500	0%	Economic Development Certifications		
402-222 Dues & Subscriptions	3,100			3,100	-	3,100	0%	IEDC Membership (400), Music Subscription ($250); QR Code Subscriptions ($180); Map Ap Subscription ($2100); Imagine AI ($100)		
402-223 Professional Services	3,000			3,000	-	3,000	0%	Engineering services, appraisals, renderings		
402-341 Departmental Supplies	5,000			5,000	1,000	4,000	20%	Promotional items for events and City marketing and other departmental supplies. Welcome bags for new residents ($1,000)		
TOTAL ECONOMIC DEVELOPMENT	**126,250**	**1,400**	**-**	**127,650**	**12,782**	**114,868**	10%			
MAYOR'S OFFICE - 409										
409-101 Salary	12,500			12,500	1,000	11,500	8%	Mayor's Salary		
409-104 FICA Tax Expense	1,000			1,000	77	924	8%	FICA @ 7.65%		
409-211 Telephone	600			600	48	552	8%	Cell phone		
409-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League conference & other trainings		
409-221 Training & Education	1,000			1,000	-	1,000	0%	WV Municipal League conference & other trainings		
409-341 Departmental Supplies	500	2,500		3,000	2,475	526	82%	Ceremonial Keys to the City and Coins	Allowance for purchase of ceremonial coins	
409-568 Community Contributions	2,000			2,000	-	2,000	0%			
TOTAL MAYOR'S OFFICE	**19,600**	**2,500**	**-**	**22,100**	**3,599**	**18,501**	16%			
COUNCIL - 410										
410-101 Salaries	40,000			40,000	3,333	36,667	8%	Eight Council Members at $5,000 annual salary		
410-104 FICA Tax Expense	3,100			3,100	255	2,845	8%	FICA @ 7.65%		
410-214 Travel Expense	5,000			5,000	-	5,000	0%	WV Municipal League conference & other trainings		
410-221 Training & Education	3,000	1,100		4,100	-	4,100	0%	WV Municipal League Conference Registration ($450 per registration) & other trainings	Allowance for participation in Leadership Jefferson program	
410-341 Departmental Supplies	1,000			1,000	-	1,000	0%			
TOTAL COUNCIL	**52,100**	**1,100**	**-**	**53,200**	**3,588**	**49,612**	7%			
CITY MANAGER - 412										
412-103 Salaries	205,000			205,000	22,857	182,143	11%			
412-104 FICA Tax Expense	18,000			18,000	1,749	16,251	10%	FICA Tax @ 7.65%		
412-105 Group Insurance	23,000			23,000	2,131	20,869	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
412-106 Retirement	18,000			18,000	2,057	15,943	11%	PERS I & II Employer Contribution 8%		
412-108 Overtime	2,500			2,500	-	2,500	0%			
412-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
412-110 Fringe Benefits	6,200			6,200	683	5,517	11%	457(b) Deferred Compensation Employer Contribution (3%)		
412-211 Telephone	550			550	-	550	0%	Cell phone service		
412-214 Travel Expense	1,500			1,500	-	1,500	0%	WVML Trip, City Clerk Election Training		
412-220 Advertising	1,500			1,500	-	1,500	0%	Job advertising		
412-221 Training & Education	1,000			1,000	-	1,000	0%	WVML Conference, City Clerk Election Training		
412-222 Dues & Subscriptions	1,000			1,000	85	915	9%	ICMA and WVML Fees.		
412-223 Professional Services	500		50,000	50,500	-	50,500	0%	Background checks for City Manager candidates.		Allowance for City Manager recruiting.
412-341 Departmental Supplies	750			750	-	750	0%	Office Supplies		
TOTAL CITY MANAGER	**279,750**	**400**	**50,000**	**330,150**	**29,612**	**300,538**	9%			
TREASURER - 413										
413-103 Salaries	275,000			275,000	25,531	249,469	9%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.		
413-104 FICA Tax Expense	23,000			23,000	2,055	20,945	9%	FICA Tax @ 7.65%		
413-105 Group Insurance	40,000			40,000	3,650	36,350	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
413-106 Retirement	25,000			25,000	2,062	22,938	8%	PERS I & II Employer Contribution 8%		
413-108 Overtime	3,700			3,700	1,334	2,366	36%			
413-109 OPEB	750	1,100		1,850	150	1,700	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
413-110 Fringe Benefits	7,100			7,100	725	6,375	10%	457(b) Deferred Compensation Employer Contribution (3%)		
413-214 Travel Expense	1,500			1,500	-	1,500	0%	Biannual Director & Acct. Clerk III - WV Government Finance Officers Association Training		
413-218 Postage	2,000			2,000	-	2,000	0%	Certified Mailings for collections communications		
413-220 Advertising/Legal Pubs	2,500			2,500	-	2,500	0%	Financial statement publication $625, Levy Estimate $425 and job advertising.		
413-221 Training & Education	1,000			1,000	-	1,000	0%	GFOA bi-annual trainings.		
413-222 Dues & Subscriptions	1,000			1,000	750	250	75%	GFOA memberships for Finance Director and Accounting Clerk III		
413-223 Professional Services	2,500			2,500	-	2,500	0%	Police pension annual report ($2100) Background Checks for New Hires ($100)		
413-224 Audit Costs	50,000	22,000		72,000	-	72,000	0%	Perry & Associates and J.C. Kunkle FY26 Compilation and Preparation of Audit	Allowance for FY 2025 audit expenses	
413-230 Contracted Services - B&O Collections	20,000			20,000	-	20,000	0%	Fees for collection services		
413-238 Refunds	50,000			50,000	-	50,000	0%			
413-341 Departmental Supplies	1,500			1,500	33	1,467	2%	Office Supplies		
413-353 Computer Software/Tech		45,000		45,000	35,294	9,707	78%	Tyler Technologies - Incode Annual License Fee ($35,000 for ERPRO 10 & $10,000 for ERPRO 9)		
TOTAL TREASURER	**506,550**	**68,100**	**-**	**574,650**	**71,585**	**503,065**	12%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
COURT CLERK - 415										
415-103 Salaries	72,000			72,000	8,026	63,974	11%	Court Clerk Salary, 2.5% merit, and holiday supplement		
415-104 FICA	5,900			5,900	614	5,286	10%	FICA Tax @ 7.65%		
415-105 Group Insurance	21,000			21,000	1,859	19,141	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
415-106 Retirement	6,000			6,000	722	5,278	12%	PERS I & II Employer Contribution 8%		
415-108 Overtime	1,000			1,000	-	1,000	0%			
415-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
415-110 Fringe Benefits	2,300			2,300	235	2,065	10%	457(b) Deferred Compensation Employer Contribution (3%)		
415-214 Travel	500			500	-	500	0%	Court Clerk training		
415-218 Postage	500			500	-	500	0%	Certified mailings for court communications		
415-220 Advertising/Legal Publications				-	-	-				
415-221 Training & Education	750			750	-	750	0%	WVML training and Election training.		
415-230 Contracted Services	25			25	-	25	0%	Flu shot		
415-238 Refunds	1,000			1,000	-	1,000	0%			
415-341 Departmental Supplies	750			750	-	750	0%	Ink cartridges, paper stock		
TOTAL COURT CLERK	**111,975**	**400**	**-**	**112,375**	**11,507**	**100,868**	10%			
POLICE JUDGES - 416										
416-103 Salaries	44,000			44,000	3,250	40,750	7%	Two Municipal Court judges ($6000); three magistrates ($18,000); two prosecuting attorneys($13,000); extra $2000 for special judge, and holiday supplements ($1750).		
416-104 FICA	3,600			3,600	249	3,351	7%	FICA Tax @ 7.65%		
416-214 Travel	500			500	-	500	0%	WV State mandated annual training for magistrates & judges		
416-221 Training & Education	1,000			1,000	-	1,000	0%	WV State mandated annual training for magistrates & judges		
416-223 Professional Services	1,000			1,000	280	720	28%	Fees for translator.		
TOTAL POLICE JUDGES	**50,100**	**-**	**-**	**50,100**	**3,779**	**46,321**	8%			
CITY ATTORNEY - 417										
417-103 Salaries	170,000			170,000	18,883	151,117	11%	Attorney salary plus 2.5% merit and holiday supplement		
417-104 FICA	13,600			13,600	1,445	12,155	11%	FICA @ 7.65%		
417-105 Group Insurance	1,700	300		2,000	333	1,667	17%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
417-106 Retirement	15,000			15,000	1,699	13,301	11%	PERS I & II Employer Contribution 8%		
417-109 OPEB	-			-	-	-		RHBT Insurance		
417-110 Fringe Benefits	5,500			5,500	566	4,934	10%	457(b) Deferred Compensation Employer Contribution (3%)		
417-211 Telephone	250			250	19	231	8%	Cell phone service		
417-214 Travel	2,000			2,000	-	2,000	0%	Travel allowance for WVML and various trainings.		
417-221 Training & Education	2,000			2,000	-	2,000	0%	WVML and other CLE registrations.		
417-222 Dues & Subscriptions	6,000			6,000	-	6,000	0%	Bar license and West Law legal research database subscription. IMLA membership.		
417-223 Professional Services	50,000			50,000	-	50,000	0%	Cost for outside legal council		
417-341 Departmental Supplies	750			750	-	750	0%	Office supplies		
TOTAL CITY ATTORNEY	**266,800**	**300**	**-**	**267,100**	**22,946**	**244,154**	9%			
ENFORCEMENT AGENCY - 425										
425-103 Salaries	65,000			65,000	7,539	57,461	12%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance		
425-104 FICA	5,200			5,200	577	4,623	11%	FICA @ 7.65% of Salary		
425-1.05 Group Insurance	10,000	1,000		11,000	921	10,079	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
425-106 Retirement	5,500			5,500	637	4,863	12%	PERS I & II Employer Contribution 8%		
425-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
425-110 Fringe Benefits	2,200			2,200	212	1,988	10%	457(b) Deferred Compensation Employer Contribution (3%)		
425-211 Telephone	500			500	19	481	4%	Cell phone service		
425-214 Travel	3,000			3,000	-	3,000	0%	International Code Council Conferences		
425-218 Postage	1,500			1,500	-	1,500	0%	Certified Mailings		
425-220 Advertising/Legal Publications	500			500	-	500	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices		
425-221 Training & Education	2,000			2,000	-	2,000	0%	International Code Council Conferences		
425-222 Dues & Subscriptions	500			500	-	500	0%	ICC Membership ($170), WV Code Official Dues ($40), Code Inspection License ($75), International Property Maintenance Code		
425-230 Contracted Services	25,000			25,000	-	25,000	0%			
425-230 Nuisance Properties - Contracted Services	68,000			68,000	-	68,000	0%	Nuisance Properties cleanup and demos. Supported by Rehab Funds.		
425-330 Nuisance Properties Relocation - Contracted Services	5,000			5,000	-	5,000	0%	Nuisance Properties housing relocation		
425-330 Vacant Properties - Contracted Services	24,000			24,000	-	24,000	0%	Allowance for vacant structures costs pertaining to Article 1759 Vacant Buildings. Supported by Vacant Structures Funds.		
425-341 Departmental Supplies	2,500			2,500	-	2,500	0%	Code books, door hangers, office supplies		
425-345 Uniforms	1,500			1,500	-	1,500	0%	Jackets & shirts		
TOTAL ENFORCEMENT AGENCY	**222,150**	**1,400**	**-**	**223,550**	**9,955**	**213,595**	4%			
REGIONAL DEVELOPMENT AUTHORITY - 435										
435-222 Dues & Subscriptions	11,500			11,500	11,304	196	98%	Region 9 Assessment		
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**-**	**11,500**	**11,304**	**196**	98%			
TOTAL CITY ADMINISTRATION	**2,699,525**	**76,000**	**70,500**	**2,846,025**	**470,119**	**2,375,906**	17%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
BUILDING INSPECTIONS - 436										
436-103 Salaries	93,000			93,000	10,713	82,287	12%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance		
436-104 FICA	7,500			7,500	820	6,681	11%	FICA @ 7.65% of Salary		
436-105 Group Insurance	1,310	790		2,100	370	1,730	18%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
436-106 Retirement	8,000			8,000	923	7,077	12%	PERS I & II Employer Contribution 8%		
436-109 OPEB	-			-	-	-		RHBT Insurance		
436-110 Fringe Benefits	3,000			3,000	307	2,693	10%	457(b) Deferred Compensation Employer Contribution (3%)		
436-211 Telephone	500			500	20	480	4%	Hot spot for tablet		
436-214 Travel	3,000			3,000	-	3,000	0%	ICC Conference; lodging, meals, gas		
436-220 Advertising/Legal Publications	500			500	-	500	0%	Job posting ads		
436-221 Training & Education	2,000			2,000	-	2,000	0%	ICC conferences and WV State Code Conference.		
436-222 Dues & Subscriptions	500			500	-	500	0%	ICC membership dues and Commercial & Residential Building inspection license		
436-223 Professional Services	50,000			50,000	1,750	48,250	4%	To cover expenses associated with inspections; compliance.		
436-341 Departmental Supplies	2,500			2,500	-	2,500	0%	Office supplies and code books		
436-345 Uniforms	1,500			1,500	-	1,500	0%	Jackets & shirts		
436-353 Computer Software/Tech	500			500	-	500	0%	Blue Beam-Plan review software		
TOTAL BUILDING INSPECTIONS	**173,810**	**790**	**-**	**174,600**	**14,902**	**159,698**	9%			
PLANNING & ZONING - 437										
437-103 Salaries	361,000			361,000	31,480	329,520	9%	Assistant City Manager/Director of Community Development, Zoning Administrator, Permit Tech, and Long-Range Planner salaries, 2.5% merit, and holiday supplements		
437-104 FICA	29,000			29,000	2,408	26,592	8%	FICA @ 7.65% of Salary		
437-105 Group Insurance	54,000	19,000		73,000	4,733	68,267	6%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
437-106 Retirement	30,000			30,000	2,833	27,167	9%	PERS I & II Employer Contribution 8%		
437-108 Overtime	1,000			1,000	-	1,000	0%			
437-109 OPEB	750	1,700		2,450	150	2,300	6%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
437-110 Fringe Benefits	10,000			10,000	661	9,339	7%	457(b) Deferred Compensation Employer Contribution (3%)		
437-211 Telephone	1,000			1,000	63	937	6%	Director's department cell phone		
437-214 Travel	4,000			4,000	-	4,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference		
437-218 Postage	1,000			1,000	-	1,000	0%	Certified mailings, legal notices, and yard sign postings		
437-220 Advertising/Legal Publications	4,500			4,500	215	4,285	5%	Advertising of BZA & public hearings for Planning Commission meetings; hearing placards; job posting ads		
437-221 Training & Education	5,000			5,000	-	5,000	0%	ICMA Gettysburg Leadership Institute ($1800), MGO Conference, Annual Conferences		
437-222 Dues & Subscriptions	3,500			3,500	-	3,500	0%	James AICP Membership ($550); Wendy ICC membership ($170); Alissa ICMA membership ($800) & WV Code Officials ($40); Adobe subscription ($1260).		
437-223 Professional Services	5,000			5,000	-	5,000	0%	GIS Aerial imagery, Background Checks		
437-230 Contracted Services	45,000			45,000	-	45,000	0%	Engineering and routine plan review; bond assessments		
437-238 Refunds	1,500			1,500	-	1,500	0%	Permit Refunds		
437-341 Departmental Supplies	3,250			3,250	48	3,202	1%	Public hearing signs, office supplies, and promotional supplies		
437-353 Computer Software / Tech	11,000			11,000	-	11,000	0%	MyPermit Now Monthly Fees (10,000), ArcGIS ($1000)		
TOTAL PLANNING & ZONING	**570,500**	**20,700**	**-**	**591,200**	**42,592**	**548,608**	7%			
TOTAL BUILD INSPECTION, P&Z, & ENFORCEMENT AGENCY	**$ 966,460**	**$ 22,890**	**$ -**	**$ 989,350**	**$ 67,449**	**$ 921,901**	7%			
ELECTIONS - 438										
438-220 Advertising/Legal Publications	500			500	-	500	0%	Publish ballot multiple times		
438-230 Contracted Services	5,000			5,000	-	5,000	0%	Poll workers compensation for early voting and day of election.		
438-341 Departmental Supplies	3,000			3,000	-	3,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers		
TOTAL ELECTIONS	**8,500**	**-**	**-**	**8,500**	**-**	**8,500**	0%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
CITY HALL - 440										
440-103 Salaries	110,000			110,000	-	110,000	0%	Director of Operations Salary, 2.5% merit, and holiday supplement		
440-104 FICA Taxes	8,800			8,800	-	8,800	0%	FICA @ 7.65%		
440-105 Group Insurance	22,000			22,000	-	22,000	0%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
440-106 Retirement	9,000			9,000	1	8,999	0%	PERS I & II Employer Contribution 8%		
440-109 OPEB	250	400		650	-	650	0%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
440-110 Fringe Benefits	3,700			3,700	-	3,700	0%	457(b) Deferred Compensation Employer Contribution (3%)		
440-211 Telephone	15,000			15,000	1,104	13,896	7%	WebEx Phone Services ($5,500), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($3,200), CWH Fire Alarm Phone Service ($2,000), City Hall Elevator & Fire Phone Service ($3000)		
440-213 Utilities	65,000			65,000	2,054	62,946	3%	City Hall Oil ($9000), City Hall Electric ($18,000), Rouss Hall Water & Electric ($4200), CW Hall Electric ($16,000), CW Hall Internet ($2000) & CH Internet ($12,000)		
440-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference		
440-215 Repair & Main. Bldg & Grounds	5,000			5,000	-	5,000	0%	City Hall, Rouss Hall, & CW Hall elevator services inspections and certifications.		
440-218 Postage	6,000			6,000	35	5,965	1%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.		
440-219 Bldg & Equipment Rental	250,000			250,000	20,667	229,333	8%	CWH Loan ($200,000), CTUB Rent ($30,600), Postage Lease($1500), City Copier Rental, Plat Printer		
440-220 Advertising/Legal Publications	6,000			6,000	209	5,792	3%	American Legal Publishing online ordinance updates, job postings, and board vacancy advertisements		
440-221 Training & Education	1,000			1,000	-	1,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference		
440-222 Dues & Subscriptions	6,500			6,500	275	6,225	4%	Jefferson County Chamber of Commerce ($275), WVML Annual Dues ($2,400), The Journal ($170), ICMA ($200), Amazon Prime ($130), Survey Monkey ($1650), Zoom ($1050)		
440-223 Professional Services	25,000			25,000	3,600	21,400	14%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.		
440-226 Insurance & Bonds	220,000		20,000	240,000	232,252	7,748	97%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial		Allowance for additional auto insurance for new vehicles and workers comp adjustment due to audit.
440-230 Contracted Services	235,000			235,000	2,263	232,737	1%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $5700 per year for 5 years Pest Control Services - $1000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $15,000 Payroll Processing Base Fees - $12,000 Tek Advisors - $130,000 per year. Shredding Services - $500 Rouss Hall & CW Hall Alarm Services - $3500		
440-232 Bank Charges	30,000			30,000	10,299	19,701	34%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees		
440-237 Other Fees/Taxes	1,500			1,500	77	1,423	5%	Ambulance fees		
440-341 Departmental Supplies	15,000			15,000	440	14,560	3%	City wide office supplies, toiletries, kitchen supplies, and water		
440-353 Computer Software / Tech	16,000		500	16,500	16,188	312	98%	Granicus Annual License - $10,000 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VCS - $5000		Adjustment for increase in Granicus license.
TOTAL CITY HALL	**1,052,750**	**400**	**20,500**	**1,073,650**	**289,463**	**784,187**	27%			
CONTRIBUTIONS/TRANSFERS - 444										
444-568 Contributions - Community Partnership Grants	100,000			100,000	-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.		
444-568 Community Grants		98,000		98,000	-	98,000	0%	Grant program for local non-profit organizations	Allowance for community grants for non-profit organizations	
444-568 Contributions - Annexation Support		103,000		103,000	-	103,000	0%		Contribution to support annexation costs	
444-568 Contributions - Revive Grant	30,000	229,000		259,000	25,000	234,000	10%	Revive! Program for small business commercial building upgrades in the downtown district.	$40,000 City Revive! grant funds awarded from FY 2026 and $189,000 remaining HUD grant from FY 2026	
444-568 Contributions - Façade Improvement Program	30,000	24,500		54,500	4,442	50,058	8%	Grant program to assist property owners and tenants in the Historic Overlay District to beautify property fronts	Grant funds awarded in FY 2026	
444-568 Contributions - Jefferson County P&R (Fireworks)	4,000			4,000	-	4,000	0%			
444-568 Contributions - Sidewalk Improvement Program	30,000	5,000		35,000	-	35,000	0%	Grant program to assist property owners with sidewalk repairs	Grant funds awarded in FY 2026	
TOTAL CONTRIBUTIONS/TRANSFERS	**194,000**	**459,500**	**-**	**653,500**	**29,442**	**624,058**	5%			
PARKING - 571										
571-103 Salaries	49,000			49,000	5,186	43,814	11%	Parking Enforcement Officer salary, 2.5% merit, holiday supplement, and clothing allowance		
571-104 FICA Tax Expense	3,900			3,900	415	3,485	11%	FICA @ 7.65%		
571-105 Group Insurance	750	10,250		11,000	952	10,048	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
571-106 Retirement Expense	4,500			4,500	298	4,202	7%	PERS I & II Employer Contribution 8%		
571-108 Overtime	1,000			1,000	233	767	23%			
571-109 OPEB		650		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
571-110 Fringe Benefits	1,700			1,700	142	1,558	8%	457(b) Deferred Compensation Employer Contribution (3%)		
571-113 Utilities				-	-	-		Electric Service for parking lot - moved to Street Lights		
571-116 Repair & Main - Equipment	1,000			1,000	-	1,000	0%	Parking meter repairs and maintenance		
571-218 Postage	500			500	-	500	0%			
571-219 Bldg & Equipment Rental	500			500	-	500	0%			
571-220 Advertising / Legal Publications	500			500	-	500	0%	Job advertising		
571-230 Contracted Services	500			500	-	500	0%	Flu shot		
571-341 Departmental Supplies	5,000			5,000	2,845	2,155	57%	Office supplies, batteries, handheld printer paper		
571-345 Uniforms	750			750	-	750	0%	Jacket, shirts, patches, badge, etc.		
571-353 Computer Software/Tech	3,500		500	4,000	3,828	172	96%	United Public Safety/T2 annual fees		Allowance for UpSafety Hardware Care Program
TOTAL PARKING	**73,100**	**10,900**	**500**	**84,500**	**13,948**	**70,552**	17%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
TRANSFERS - 698										
698-590 Transfers to Capital Reserve - Repaving	150,000			150,000	16,049	133,951	11%	Monthly Street Fee Remittance from CTUB is transferred to Capital Reserve for future street repaving expenditures		
698-591 Transfers to Capital Reserve - One Time Funding		880,730		880,730	-	880,730	0%		Transfer to Capital Fund to support capital projects	
698-592 Transfers to Residual Fund		250,000		250,000	-	250,000	0%		Transfer to Residual Fund to build up Rainy Day savings	
698-591 Transfers to Capital Reserve - Table Games	950,000			950,000	44,648	905,352	5%	Transfer of race track lottery, limited video lottery, table games, and Greenbrier table games received in the general fund to the capital fund.		
TOTAL TRANSFERS	**1,100,000**	**1,130,730**	**-**	**2,230,730**	**60,697**	**2,170,033**	3%			
CONTINGENCIES - 699										
699-568 Other Contributions	450,000		(74,500)	375,500	-	375,500	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. $150,000 for salary, FICA, and retirement increases based on salary study. (SAO caps this amount at 10% of receipts.)		
TOTAL CONTINGENCIES	**450,000**	**-**	**(74,500)**	**375,500**	**-**	**375,500**	0%			
POLICE DEPARTMENT - 700										
700-103 Salaries	1,765,000			1,765,000	187,979	1,577,021	11%	Base Salaries plus contingency, 2.5% merit, longevity, sign-on bonus, shift differential, clothing allowance, holiday supplement for (8) Patrolman/PFC, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain, (1) Chief (3) Administrative personnel		
700-104 FICA	157,000			157,000	12,672	144,328	8%	FICA Tax at 7.65%		
700-105 Group Insurance	300,000	(35,000)		265,000	19,991	245,009	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Reduction in insurance costs due to changes in personnel	
700-106 Retirement	215,000			215,000	17,879	197,121	8%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)		
700-107 Police Pension	2,500			2,500	-	2,500	0%	Legacy CTPD Retirement System		
700-108 Overtime	200,000			200,000	29,274	170,726	15%	Shift coverage, late arrest/call out, special events, school events, court, etc.		
700-109 OPEB	5,000	6,000		11,000	752	10,248	7%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
700-110 Fringe Benefits	55,000			55,000	5,141	49,859	9%	457(b) Deferred Compensation Employer Contribution (3%)		
700-211 Telephone	12,000			12,000	852	11,148	7%	(4) department cell phones ($1750), WebEx phone services ($6300), Alarm phone line ($1350)		
700-213 Utilities	60,000			60,000	1,912	58,088	3%	Electric ($35,000), Internet Service ($12,000), MiFi/Cradle Points ($10,000)		
700-214 Travel	9,000			9,000	880	8,120	10%	Training, Conferences,etc. - (CALEA Conference 2nd Award - Omaha)		
700-215 R&M Building & Grounds	1,500			1,500	-	1,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries		
700-216 R&M Equipment	10,000			10,000	-	10,000	0%	Generator service; radio & camera repair		
700-217 R&M Auto	50,000			50,000	16,649	33,351	33%	Air filters, vehicle repairs, state inspections, vehicle maintenance (brakes/rotors, tire repair/rotation, etc.)		
700-218 Postage	2,000			2,000	164	1,836	8%	Stamps, certified mail, UPS/FedEx, etc.		
700-219 Building & Equipment Rental	100,000			100,000	8,357	91,643	8%	661 Mortgage & copy machine leases		
700-220 Advertising/Legal Publications	5,500			5,500	963	4,537	18%	New Hire Ads 3-6 ads in local paper		
700-221 Training & Education	15,000			15,000	-	15,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.		
700-222 Dues & Subscriptions	7,000			7,000	-	7,000	0%	WVCOP Dues, IACP, SRO, Journal, CALEA Annual Continuation Fee ($4,595)		
700-223 Professional Services	8,000	20,000		28,000	-	28,000	0%	Polygraph exams, psychological exam, physical exams, diagnostic imaging	Allowance for policy revision & CALEA Compliance	
700-223 Professional Services - Social Worker Services	75,000			75,000	-	75,000	0%	Third party social worker services		
700-230 Contracted Services	30,000			30,000	2,144	27,856	7%	Cleaning Fees ($12,000), HVAC Service Maintenance 661 George St. ($5500), Alarm service ($6400)		
700-237 Other Fees & Taxes	250			250	-	250	0%	661 George St. Ambulance Fees		
700-341 Departmental Supplies	35,000			35,000	-	35,000	0%	Ammunition, office Supplies, cleaning supplies, water delivery		
700-343 Auto Supplies	70,000	30,000		100,000	325	99,675	0%	Gas, oil changes and tires for police vehicles	Allowance for increase in fuel prices	
700-345 Uniforms	35,000			35,000	3,801	31,199	11%	Class A, BDU, duty gear, insignia, ballistic vests ($4000 each), coats, etc.		
700-353 Computer Software/Tech	47,000			47,000	3,441	43,559	7%	Motorola - CAD ($12,200), Lexipole - Police One Academy ($1700), PowerDMS - Accreditation Documents ($4200), Motorola - In-Car & Body Camera Systems ($7000), RCN Technologies - Cradle Points Licensing ($3000), Target Solutions - Guardian Tracking - ($1350), TLO - Investigative Research ($1320), All Traffic Solutions - Speed trailer software ($1500), Magnetic Forensics - cell phone download ($12,000)		
TOTAL POLICE DEPARTMENT	**3,271,750**	**21,000**	**-**	**3,292,750**	**313,177**	**2,979,573**	10%			
POLICE-SPECIAL DUTY CROSSING GUARDS - 704										
704-103 Salaries	40,000			40,000	-	40,000	0%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA or merit. Holiday supplements.		
704-104 FICA Tax Expense	2,600			2,600	-	2,600	0%	FICA @ 7.65%		
704-341 Departmental Supplies	250			250	-	250	0%	Stop signs		
704-345 Uniforms	500			500	-	500	0%	Reflective jackets and vests		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**43,350**	**-**	**-**	**43,350**	**-**	**43,350**	0%			
Total Police and Crossing Guards	**$ 3,315,100**	**$ 21,000**	**$ -**	**$ 3,336,100**	**$ 313,177**	**$ 3,022,923**	9%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
DOG WARDEN - 707										
707-567 Contributions	1,800			1,800	-	1,800	0%	City donates the dog tag fees to the County Animal Control.		
TOTAL DOG WARDEN	**1,800**	-	-	**1,800**	-	**1,800**	0%			
MAINTENANCE - 750										
750-103 Salaries	327,057			327,057	33,649	293,409	10%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.		
750-104 FICA Tax Expense	30,000			30,000	2,589	27,411	9%	FICA @ 7.65%		
750-105 Group Insurance	42,000	13,000		55,000	2,865	52,135	5%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
750-106 Retirement	28,000			28,000	2,880	25,120	10%	PERS I & II Employer Contribution 8%		
750-108 Overtime	20,000			20,000	190	19,810	1%			
750-109 OPEB	750	1,100		1,850	100	1,750	5%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
750-110 Fringe Benefits	9,000			9,000	826	8,174	9%	457(b) Deferred Compensation Employer Contribution (3%)		
750-211 Telephone	2,000			2,000	111	1,889	6%	Field staff equipped with cell phones		
750-213 Utilities	10,000			10,000	106	9,894	1%	Maintenance building electric ($5000), water & sewer ($1500), and internet ($1200)		
750-214 Travel Expense	1,500			1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed		
750-215 R&M Buildings and Grounds	70,000	7,000		77,000	1,047	75,954	1%	General maintenance and repairs of all city buildings.	Allowance for HVAC repair at PD from FY 2026	
750-216 R&M Equipment	20,000			20,000	-	20,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs.		
750-217 R&M Auto	10,000			10,000	-	10,000	0%	Regular maintenance of maintenance department and City vehicles		
750-219 R&M Bldg and Equip Rental	1,000			1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.		
750-220 Advertising	500			500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required. Job advertising.		
750-221 Training & Education	5,000			5,000	-	5,000	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection ($1000), ASE ($500), Certified Pool Operators ($2000), Arborist training ($1000).		
750-222 Dues & Subscriptions	500			500	-	500	0%	Camera subscription and CDL license fees		
750-223 Professional Services	500			500	-	500	0%	CDL physicals		
750-230 Contracted Services	50,000			50,000	-	50,000	0%	Trash service, box rental fees, snow removal and salt		
750-230 Contracted Services - Trees	20,000			20,000	1,379	18,621	7%	Tree services		
750-341 Departmental Supplies	40,000			40,000	-	40,000	0%	General maintenance supplies, Christmas decorations ($10,000), and light poles.		
750-343 Auto Supplies (Gas, Oil & Tires)	25,000	5,000		30,000	-	30,000	0%	Gas, oil changes and tires for maintenance department and City vehicles.	$4000 allowance for increase in fuel prices & $1000 allowance for Bobcat tires from FY 2026	
750-345 Uniforms	5,000			5,000	-	5,000	0%	Reflective jacket, shirts, vests, and pants		
TOTAL MAINTENANCE	**717,807**	**26,100**	-	**743,907**	**45,740**	**698,168**	6%			
STREET LIGHTS - 751										
751-213 Utilities	135,000			135,000	-	135,000	0%	Street lights electric (Increase for allowance of Stone Spring street lights)		
TOTAL STREET LIGHTS	**135,000**	-	-	**135,000**	-	**135,000**	0%			
P&R - 900										
900-103 Salaries	61,000			61,000	6,738	54,262	11%	Parks Manager salary, 2.5% merit, holiday supplement.		
900-104 FICA	5,000			5,000	515	4,485	10%	FICA @ 7.65%		
900-105 Group Insurance	10,000	1,000		11,000	966	10,034	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
900-106 Retirement	5,000			5,000	606	4,394	12%	PERS I & II Employer Contribution 8%		
900-109 OPEB	250	400		650	-	650	0%	RHBT Insurance	Allowance for anticipated retirement insurance increase.	
900-110 Fringe Benefits	2,000			2,000	202	1,798	10%	457(b) Deferred Compensation Employer Contribution (3%)		
900-211 Telephone	600			600	48	552	8%			
900-214 Travel Expense			2,000	2,000	-	2,000	0%			Lodging, gas, meals, airfare for training conferences.
900-221 Training & Education			1,500	1,500	-	1,500	0%			NRPA National Conference
900-341 Departmental Supplies	750			750	-	750	0%	Office supplies		
900-566 Contributions	107,500			107,500	-	107,500	0%	50% Hotel/Motel tax revenue to support Pool/Tennis/Park expenses in the Parks & Rec budget. Additional $20,000 donation from the City to the P&R for these expenses.		
TOTAL P&R	**$ 192,100**	**$ 1,400**	**$ 3,500**	**$ 197,000**	**$ 9,076**	**$ 187,924**	5%			
VISITOR'S CENTER - 901										
901-567 Contributions	87,500			87,500	-	87,500	0%	50% of Hotel/Motel Tax Revenue Contribution to Jefferson County Visitor's Center.		
TOTAL VISITOR'S CENTER	**87,500**	-	-	**87,500**	-	**87,500**	0%			
FAIRS/FESTIVALS - 903										
903-220 Advertising/Legal Publications	2,000			2,000	-	2,000	0%	Event Advertising		
903-230 Contracted Services	35,000			35,000	-	35,000	0%	Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) and other miscellaneous entertainment. **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)		
903-238 Refunds	100			100	-	100	0%			
903-341 Departmental Supplies	25,000			25,000	-	25,000	0%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Art Supplies ($800), Chairs & Railing ($1,000), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)		
903-568 Contributions	5,000			5,000	-	5,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.		
TOTAL FAIRS/FESTIVALS	**67,100**	-	-	**67,100**	-	**67,100**	0%			
TOTAL EXPENSES	**9,785,842**	**1,747,120**	-	**11,532,962**	**999,692**	**10,533,270**	9%			
REVENUES OVER EXPENSES	$ 0	$ (0)	$ -	$ (0)	$ 2,496,655					

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1880: Proclamation Honoring the Distinguished Career of Patricia Kelican - signed

ATTACHMENTS:

- A Proclamation Honoring Patricia Kelican - signed.pdf

A PROCLAMATION
HONORING THE DISTINGUISHED CAREER OF PATRICIA KELICAN

WHEREAS, Patricia "Ms. Patsy" Kelican began her career as a Mutuel Teller at Charles Town Races in 1966 and, in 2026, is celebrating her sixtieth year of service and approaching the extraordinary milestone of sixty years of continuous service at the same historic racetrack; and

WHEREAS, throughout six decades of dedicated service, Ms. Patsy has welcomed and assisted generations of horseplayers, horsemen, guests, coworkers, and members of our community, becoming a familiar and beloved presence at Charles Town Races; and

WHEREAS, Ms. Patsy's remarkable career has spanned an extraordinary period in the history of horse racing in our community, from the era of Shenandoah Downs and handwritten wagering tickets to the modern operations of Hollywood Casino at Charles Town Races; and

WHEREAS, through each generation and every period of change, Ms. Patsy has exemplified the values of dedication, dependability, hospitality, and service, demonstrating the profound impact that one individual can have through a lifetime of commitment to her profession and community; and

WHEREAS, sixty years of continuous service to a single organization represents a rare and exceptional achievement worthy of recognition, and Ms. Patsy's career has become intertwined with the history and tradition of horse racing in Charles Town and the surrounding community; and

WHEREAS, on August 28, 2026, as our community gathers for Charles Town Classic Day, colleagues, friends, horsemen, guests, and community members will gather to recognize Ms. Patsy and celebrate her extraordinary career and approaching sixty-year milestone;

NOW, THEREFORE, I, Michael George, Mayor of the City of Charles Town, on behalf of our City Council and residents, do hereby recognize and honor Patricia "Ms. Patsy" Kelican for her extraordinary service, congratulate her as she approaches this historic sixty-year milestone, and express our sincere appreciation for the lasting contribution she has made to Charles Town Races and to our greater community.

FURTHERMORE, in recognition of this remarkable achievement and the generations of people whose lives have been touched by her warmth, dedication, and service, I do hereby proclaim

AUGUST 28, 2026
"MS. PATSY DAY"

in the City of Charles Town, and encourage our citizens to join in celebrating Patricia "Ms. Patsy" Kelican, her distinguished career, and her approaching sixty-year anniversary of service.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the City of Charles Town to be affixed this 28th day of August 2026.

Michael George
Mayor, City of Charles Town

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/08/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1892: Charles Town Tree Board Oath - Greg Vickers

ATTACHMENTS:

- G Vickers Oath - Sept. 2026.pdf

CITY OF CHARLES TOWN, WEST VIRGINIA
CHARLES TOWN TREE BOARD
OATH OF OFFICE

I, **GREG VICKERS,** do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of West Virginia, and the laws of the City of Charles Town.

I, **GREG VICKERS,** do solemnly swear that I will faithfully discharge and perform the duties of the position of Board Member for the City of Charles Town Tree Board to the best of my skill, ability, and judgment according to law.

Greg Vickers

The above oath was taken and subscribed before the Deputy City Clerk of Charles Town on this 1st day of September 2026.

Carolyn Vezzosi
Deputy City Clerk