CITY OF CHARLES TOWN

FINANCE COMMITEE
AGENDA • FEBRUARY 28, 2023

Special Meeting | **CITY HALL COUNCIL CHAMBERS** | **12:00 PM**

101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

2.1 : Update Banking Signature Cards

2.2 : FY2024 Budget Update - Preliminary Reviews Continued
FY 24 BUDGET WORKSHEET - OPERATING BUDGET 02-27-2023 (V3.0).pdf
FY24 Budget Worksheet - Coal Severance 02-27-2023 (v1.0).pdf
FY24_CAPITAL_RESERVE_DRAFT_-_ALL_REQUESTS_FUNDED_VS_ALL_NEEDS_FUNDED.pdf
FY2024_Capital_Budget_Requests_-_Needs_and_Wants.pdf
Grant_funds_worksheet_1-22-23.pdf

3. NEW BUSINESS

3.1 : CTPD CIP - Replacement of Weapons

3.2 : 2023 Investment Policy Statement for Residual Fund Fidelity Investments
2023 01 30 City of Charles Town Residual Fund IPS-unsigned.pdf

4. ADJOURNMENT

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

NOTICE: THE PUBLIC MAY ALSO ATTEND THE MEETING BY ACCESSING THE FOLLOWING ZOOM LINK: (HTTPS://US02WEB.ZOOM.US/J/83343490756?PWD=L1PWTE43AZLIM3K0L3HAWK02RVRIUT09 AND ENTERING THEPASSCODE: 594379); OR BY CALLING (301) 715-8592 AND ENTERING THE MEETING ID (833 4349 0756) AND PASSCODE (594379)

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/28/23
Department: Finance Commitee
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Update Banking Signature Cards

Finance Director Breanna Andrews has been facilitating the necessary update of adding City Manager John Barkley on the bank signature cards for the City's banks, and has the following status update:

Truist - memo requesting update has been sent to Charles Town Building Commission, waiting on review and approval at next Building Commission meeting before Truist will move forward with update. With new Building Commission member appointed, the next scheduled meeting is March 10.

United Bank - memo sent requesting update, received communication in December 2022 that this account needs to reflect the Police Pension Trustees board members, NOT council and City Manager. Working with PD admin to update account.

ATTACHMENTS:

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/28/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY2024 Budget Update - Preliminary Reviews Continued

Staff will continue the Committee discussion on the current status of budget preparations for FY24, including a more thorough review of the preliminary operating budget factoring in feedback from the February 14 meeting (see attached).

Notable points include:

- Hiring for a secondary Cashier/entry level Accounting Clerk to fill the Permit Tech seat at the front desk. This position would also provide operational support to City Hall, such as court assistance, meeting processes, light custodial services, and general office support.
- Hiring for a Code Enforcement position that would also be cross trained in building inspection services.
- Downtown Coordinator transitioned to Economic Development department from Planning & Zoning.
- One sworn officer position budgeted for in Contingencies line item, in order to offset cost of employee with COPS grant funding.
- Transition of IT/software operating expenses from Capital Reserve Fund to Operating Fund. Additional hiring in Police Department to fill three probationary officer vacancies.
- 8.4% COLA funding in the Contingencies line (5.6% 2022 CPI for region plus 2021 CPI portion of 2.8% not adjusted in FY23 pay scale).
- 457 Benefit Employer Match of up to 3% renewal.

Also attached is the unbalanced Capital Reserve Budget listing departmental funding requests and known projects/priorities; Mrs. Andrews is seeking feedback on funding priorities to balance and finalize budget. To aid in this discussion is the grants worksheet.

Also attached is the proposed FY2024 budget for the Coal Severance Fund.

Proposed Motion:

Recommend the attached General Fund and Coal Severance Fund budget documents be presented to Council at 03/06/2023 meeting with feedback/recommendations incorporated from this item's discussion. Recommend Finance Director begin the process of Public Hearing to advertise an increase in the levy rate to maximum 12.5 rate for Class I property.

Capital Reserve budget review to continue at Finance Committee March 7 meeting.

ATTACHMENTS:

- FY 24 BUDGET WORKSHEET - OPERATING BUDGET 02-27-2023 (V3.0).pdf
- FY24 Budget Worksheet - Coal Severance 02-27-2023 (v1.0).pdf
- FY24_CAPITAL_RESERVE_DRAFT_-_ALL_REQUESTS_FUNDED_VS_ALL_NEEDS_FUNDED.pdf
- FY2024_Capital_Budget_Requests_-_Needs_and_Wants.pdf
- Grant_funds_worksheet_1-22-23.pdf

the city of Charles Town, WV

FY2024 Proposed General Fund Operating Budget
02/28/2023 Finance Committee - Finance Department & City Manager Recs.

						2-27-2023 v3.0			
	REVENUES	**FY21 Actual**	**FY22 Actual**	**FY23 Approved 1-17-2023**	**FY23 Thru Dec. 2022**	**FY24 Proposed**	**$ Change FY23 to FY24**	**% Change FY23 to FY24**	
1	Carryover	$ 511,291	$ 419,851	$ 2,226,685	$ 2,226,685	2,842,544	615,859	28%	The ARPA balance as of 12/31/2022 $2,342,544 plus $500K / Could by $2,905,544 if no But-Fors are funded in FY23 and unspent $ rolls over into carryover
2	Taxes Ad Valorem	$ 1,190,161	$ 1,246,119	$ 1,305,380	$ 790,474	1,379,310	73,930	6%	*Using FY2023 valuation data with the class rate max rate of 12.5 (pre-emptively planning on hearing process to support additional funding needs for new position)
3	Supplemental Taxes	$ 25,751	$ 26,060	$ 25,000	$ 17,466	25,000	-	0%	
4	Tax Loss Restoration	$ -	$ 890	$ -	$ 297	-	-	0%	
5	Interest as Penalty - Ad Valorem	$ 8,274	$ 8,708	$ 9,500	$ 5,317	10,000	500	5%	
6	Gas & Oil Severance Tax	$ 12,055	$ 37,998	$ 12,000	$ -	12,000	-	0%	
7	Utility Tax	$ 253,637	$ 246,464	$ 250,000	$ 107,990	225,000	(25,000)	-10%	
8	B&O Tax	$ 743,099	$ 1,384,233	$ 1,100,000	$ 726,791	1,100,000	-	0%	Balance Through 2/11/2023
9	Liquor Tax	$ 19,986	$ 23,477	$ 10,000	$ 5,743	20,000	10,000	100%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
10	Animal Control Tax	$ 1,625	$ 1,617	$ 1,800	$ 1,517	1,600	(200)	-11%	
11	Hotel/Motel Tax	$ 127,208	$ 183,960	$ 125,000	$ 83,909	150,000	25,000	20%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)
12	Court Cost Fees	$ 245,790	$ 244,667	$ 250,000	$ 117,963	250,000	-	0%	
13	Parking Violations	$ 35,570	$ 37,590	$ 30,000	$ 14,620	29,000	(1,000)	-3%	Revised based on new program details and current year performance.
14	Business Licenses	$ 22,018	$ 21,387	$ 20,000	$ 20,120	22,000	2,000	10%	
15	Building Permits	$ 159,301	$ 248,671	$ 150,000	$ 119,307	150,000	-	0%	Building activity increasing/expected to remain strong through FY2024 with new development projects on the horizon and increases in the permit fee structure.
16	Franchise Tax	$ 81,769	$ 79,800	$ 80,000	$ 18,726	80,000	-	0%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
17	Interstate/International Registration Plan	$ 69,516	$ 69,604	$ 60,000	$ 29,754	60,000	-	0%	
18	Emergency Service Fees	$ 1,655	$ 1,672	$ 1,600	$ 854	1,700	100	6%	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	$ 1,655	$ 1,672	$ 1,600	$ 854	1,700	100	6%	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	$ 48,990	$ 43,227	$ 50,000	$ 29,052	50,000	-	0%	Based on new program details - including permits
21	Rent and Concession Revenue	$ 51,658	$ 49,111	$ 60,000	$ 22,906	50,000	(10,000)	-17%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
22	Zoning Fees	$ 2,495	$ 26,410	$ 7,500	$ 3,240	7,500	-	0%	
23	Street Fees	$ 129,103	$ 130,434	$ 125,000	$ 65,629	130,000	5,000	4%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
24	State Gov't Grants	$ 11,880	$ 5,940	$ 6,000	$ 2,970	6,000	-	0%	Substantial grants housed in Capital Reserve, as most grants relate to major Capital Projects/Improvements
26	Federal Grants	$ 37,924	$ -	$ 15,000	$ -	56,666	41,666	278%	$41.6K in COPS grant funds;
27	Contributions from Other Funds (Sales Tax)	$ 991,768	$ 1,557,615	$ 1,000,000	$ 700,000	1,600,000	600,000	60%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); FY23 approved number was $626.3K lower than actual collections due to surplus from other funding sources; FY2024 proposes using full Sales Tax Collection estimates to supplement operational revenues
28	Contribution from Other Funds (ARPA Revenue Loss Allowance)	$ -	$ 1,332,522	$ 1,332,523	$ 1,332,523	-	(1,332,523)	0%	
29	Transfers to the Rainy Day Fund	$ -	$ -			-	-	0%	
30	Gaming Income	$ 180,251	$ 260,183	$ 225,000	$ 105,803	250,000	25,000	11%	Revised up slightly to reflect current collections and recent trends - advise on status of road/bridge closures that may impact Casino traffic
31	Interest Income - Operating Acct	$ 11,662	$ 10,768	$ 10,000	$ 11,750	15,000	5,000	50%	
32	Misc. Reimbursements	$ 120,284	$ 111,872	$ 100,000	$ 56,018	110,000	10,000	10%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
33	Insurance Claims	$ 6,509	$ 3,248	$ -	$ 23,290	-	-	0%	2019 Ford CTPD Insurance Claim

34	Refunds and Rebates	$ 15,881	$ 3,844		$ 100	-	-	0%	
35	Filing Fees	$ 650	$ -	$ -	$ -	-	-	0%	$300 Collected January 2023
36	Video Lottery	$ 617,964	$ 782,893	$ 625,000	$ 303,019	675,000	50,000	8%	Revised up slightly to reflect current collections and recent trends - advise on status of road/bridge closures that may impact Casino traffic
37	Miscellaneous Rev	$ 8,778	$ 10,930	$ 35,000	$ 22,195	10,000	(25,000)	-71%	Special permit fees; miscellaneous revenue; sale of assets, etc. - CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
38	Special Events	$ 3,600	$ 30,614	$ -	$ 18,126	18,000	18,000	1%	
39	**Total Revenues**	**$ 5,746,159**	**$ 8,613,438**	**$ 9,249,588**	**$ 6,985,007**	**9,338,020**	88,432	8.4%	
40									
41	**DEPARTMENT LINE ITEMS**	**FY 21 Actual**	**FY 22**	**FY 23**	**FY23 Thru Dec.**	**FY24 Proposed**	**FY 23-24**	**FY 23-24**	**NOTES AND EXPLANATIONS**
42	**Economic Development - 402**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
43	Salaries	$ -	$ -	$ -	$ -	62,500	62,500	-	Recording DownTown Coordinator in Economic Development instead of lumped in with P&Z
44	FICA	$ -	$ -	$ -	$ -	4,800	4,800	-	
45	Group Insurance	$ -	$ -	$ -	$ -	8,000	8,000	-	
46	Retirement	$ -	$ -	$ -	$ -	5,600	5,600	-	
47	OPEB	$ -	$ -	$ -	$ -	2,000	2,000	-	
48	Telephone	$ -	$ -	$ -	$ -	750	750	-	
49	Travel	$ -	$ -	$ -	$ -	2,500	2,500	-	Mainstreet Conference, Economic Devlopment Conference Travel
50	Advertising/Legal Publications	$ -	$ -	$ -	$ -	500	500	-	
51	Training	$ -	$ -	$ -	$ -	2,500	2,500	-	Mainstreet Conference, Economic Devlopment Conference
52	Dues & Subscriptions	$ -	$ -	$ -	$ -	2,000	2,000	-	Adobe Cloud, Survey Subscription, Apple Music, WVEDC, LightTheCity
53	Professional Services	$ -	$ -	$ -	$ -	2,000	2,000	-	
54	Insurance and Bonds	$ -	$ -	$ -	$ -	4,500	4,500	-	
55	Departmental Supplies	$ -	$ -	$ -	$ -	1,000	1,000	-	
56	Auto Supplies	$ -	$ -	$ -	$ -	500	500	-	
57	**Total Economic Development**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 99,150**	**$ 99,150**	**-**	
58									
59	**Federal Grants - 403**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
60	Professional Services	$ -	$ -		$ -	-	-	-	Expenses included in city hall budget for grant writing services.
61	Departmental Supplies	$ -	$ -		$ -	-	-	-	
62	**Total Federal Grants**	**$ -**	**$ -**		**$ -**	**-**	**-**	**-**	
63									
64	**Mayor's Office - 409**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	
65	Salary	$ 4,800	$ 12,500	$ 12,500	$ 6,250	12,500	-	0.0%	
66	FICA	$ 367	$ 956	$ 1,000	$ 478	1,000	-	0.0%	
67	Telephone	$ -	$ -	$ -	$ -	-	-	-	
68	Travel	$ 177	$ 1,681	$ 2,000	$ 611	2,000	-	0.0%	WVML Participation, etc.
69	Training & Education	$ 105	$ 270	$ 1,000	$ 34	1,000	-	0.0%	WVML Participation, etc.
70	Advertising/Legal Publications	$ -	$ -	$ -	$ -	-	-	-	
71	Insurance & Bonds	$ 453	$ 911	$ 500	$ 489	1,000	500	100.0%	
72	Departmental Supplies	$ 8	$ 2,109	$ 200	$ -	250	50	25.0%	
73	Contracted Services	$ -	$ -		$ -	-	-	-	
74	Contributions	$ 1,405	$ -	$ 2,000	$ -	2,000	-	0.0%	Funding for Mayor's Community Sponsorship Program
75	**Total Mayor's Office**	**$ 7,316**	**$ 18,428**	**$ 19,200**	**$ 7,862**	**19,750**	**550**	2.9%	
76									
77	**Council - 410**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
78	Salaries	$ 19,200	$ 33,967	$ 34,800	$ 17,400	40,000	5,200	14.9%	8 Seats at $5K per member
79	FICA	$ 1,469	$ 2,598	$ 2,700	$ 1,331	3,100	400	14.8%	
80	Travel	$ 356	$ 462	$ 3,000	$ 1,444	5,000	2,000	66.7%	More interest in training and travel from current Council

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
81	Advertising/Legal Publications	$ 439	$ -	$ -	$ -	-	-	-	
82	Training & Education	$ -	$ 3,125	$ 3,000	$ 28	3,000	-	0.0%	More interest in training and travel from current Council
83	Professional Services	$ -	$ -		$ -	-	-	-	
84	Insurance & Bonds	$ 1,587	$ 2,376	$ 3,200	$ 1,361	3,200	-	0.0%	Travelers insurance;
85	Departmental Supplies	$ 358	$ 1,017	$ 1,000	$ 533	1,000	-	0.0%	
86	**Total Council**	**$ 23,409**	**$ 43,545**	**$ 47,700**	**$ 22,097**	**55,300**	**7,600**	**15.9%**	
87									
88	**City Manager - 412**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
89	Salaries	$ 155,536	$ 141,128	$ 195,530	$ 86,392	190,600	(4,930)	-2.5%	City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account)
90	FICA	$ 11,990	$ 10,705	$ 14,500	$ 5,570	14,600	100	0.7%	
91	Group Insurance	$ 11,133	$ 7,706	$ 12,000	$ 2,534	10,000	(2,000)	-16.7%	
92	Retirement	$ 15,422	$ 14,525	$ 15,100	$ 6,465	17,200	2,100	13.9%	
93	OPEB	$ 1,632	$ 731	$ 2,500	$ 852	2,000	(500)	-20.0%	
94	Telephone	$ 647	$ 330	$ 500	$ 31	500	-	0.0%	
95	Travel	$ -	$ 4,138	$ 1,500	$ 5,000	1,500	-	0.0%	WVML conferences, etc.
96	Advertising and Postage	$ 47	$ 2,244	$ 300	$ -	300	-	0.0%	
97	Training & Education	$ 454	$ 438	$ 1,500	$ -	1,500	-	0.0%	WV Municipal League
98	Dues & Subscriptions	$ 1,097	$ 1,194	$ 1,500	$ 95	1,500	-	0.0%	ICMA and WVML fees
99	Professional Services	$ 113	$ 524	$ 250	$ -	250	-	0.0%	
100	Insurance & Bonds	$ 23,719	$ 13,722	$ 15,000	$ 6,936	15,000	-	0.0%	
101	Contracted Services	$ -	$ -	$ -	$ -	-	-	-	
102	Departmental Supplies	$ 992	$ 169	$ 500	$ 307	750	250	50.0%	
103	Auto Supplies	$ -	$ 70	$ 100	$ -	100	-	0.0%	
104	**Total City Manager**	**$ 222,782**	**$ 197,623**	**$ 260,780**	**$ 114,183**	**255,800**	**(4,980)**	**-1.9%**	
105									
106	**Treasurer - 413**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
107	Salaries	$ 130,750	$ 138,793	$ 160,300	$ 82,093	216,800	56,500	35.2%	Finance Director and three (3) Accounting Clerks (removing permit tech from cashier seat and hiring low level/inexperienced cashier for general operations and assistance; payroll cost ~40.6K)
108	FICA	$ 10,084	$ 10,536	$ 11,600	$ 6,554	16,600	5,000	43.1%	
109	Group Insurance	$ 12,355	$ 20,522	$ 20,000	$ 11,975	25,000	5,000	25.0%	
110	Retirement	$ 12,952	$ 14,208	$ 13,600	$ 7,579	19,520	5,920	43.5%	
111	OPEB Other	$ 2,720	$ 2,207	$ 12,000	$ 1,810	5,000	(7,000)	-58.3%	
112	Telephone	$ -	$ -	$ 100	$ -	750	650	650.0%	Requesting cell phone for Finance Director
113	Travel	$ -	$ -	$ 1,000	$ -	1,000	-	0.0%	
114	Postage and Printing	$ 26	$ -	$ -	$ -	$ 50	$ 50	-	
115	Advertising/Legal Publications	$ 880	$ 1,172	$ 1,000	$ 626	1,000	-	0.0%	
116	Training & Education	$ 563	$ 288	$ 6,000	$ 1,585	5,000	(1,000)	-16.7%	GFOA Conferences and trainings, training for new hire
117	Dues & Subscriptions	$ 345	$ 191	$ 300	$ 276	500	200	66.7%	GFOA dues, Adobe Subscription
118	Professional Services	$ -	$ 1,151	$ 1,500	$ 1,900	2,500	1,000	66.7%	Police Pension Report, CWH Trial Balance services
119	Audit Costs	$ 34,270	$ 64,200	$ 40,000	$ -	40,000	-	0.0%	
120	Insurance & Bonds	$ 14,171	$ 10,872	$ 14,000	$ 5,924	14,000	-	0.0%	
121	Contracted Services	$ -	$ -	$ -	$ -	-	-	-	
122	Departmental Supplies	$ 420	$ 1,295	$ 1,500	$ 443	1,500	-	0.0%	
123	Auto Supplies	$ -	$ -	$ 100	$ -	-	(100)	-100.0%	
124	**Total Treasurer**	**$ 219,537**	**$ 265,434**	**$ 283,000**	**$ 120,765**	**349,220**	**66,220**	**23.4%**	**Estimated total cost for new hire cashier: $47,375 not including insurances**
125									
126	**Court Clerk - 415**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
127	Salaries	$ 48,700	$ 51,261	$ 57,767	$ 27,746	57,775	8	0.0%	Municipal Court Clerk position

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
128	FICA	$ 3,755	$ 3,892	$ 4,200	$ 2,123	4,450	250	6.0%	
129	Group Insurance	$ 10,302	$ 11,120	$ 10,700	$ 5,983	12,000	1,300	12.1%	
130	Retirement	$ 4,813	$ 5,245	$ 4,900	$ 2,453	5,200	300	6.1%	
131	OPEB	$ 1,632	$ 894	$ 3,000	$ 832	1,750	(1,250)	-41.7%	
132	Travel	$ -	$ 268	$ 1,500	$ -	1,000	(500)	-33.3%	Court clerk training
133	Advertising and Postage	$ 390	$ 440	$ 700	$ 465	700	-	0.0%	
134	Training & Education	$ 350	$ 555	$ 750	$ 540	800	50	6.7%	State and National Court Clerk's Association
135	Dues & Subscriptions	$ -	$ -	$ 100	$ -	100	-	0.0%	Election and Municipal Clerk membership dues
136	Professional Services	$ -	$ -	$ 100	$ -	100	-	0.0%	
137	Insurance & Bonds	$ 4,446	$ 4,479	$ 4,000	$ 2,235	4,500	500	12.5%	
138	Contracted Services	$ -	$ 25	$ -	$ 25	100	100	-	
139	Departmental Supplies	$ 1,106	$ 423	$ 1,000	$ 163	1,000	-	0.0%	
140	**Total Court Clerk**	**$ 75,493**	**$ 78,602**	**$ 88,717**	**$ 42,566**	**89,475**	**758**	**13.8%**	
141									
142	**Police Judges - 416**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
143	Salaries	$ 8,390	$ 18,662	$ 32,000	$ 12,662	32,000	-	0.0%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge
144	FICA	$ 642	$ 1,428	$ 2,400	$ 969	2,400	-	0.0%	
145	Travel	$ -	$ -	$ 500	$ -	500	-	0.0%	WV State mandated annual training for magistrates & judges
146	Training & Education	$ -	$ -	$ 500	$ -	1,000	500	100.0%	WV State mandated annual training for magistrates & judges
147	Dues and Subscriptions	$ -	$ -	$ 100	$ -	100	-	0.0%	
148	Professional Services	$ 14,788	$ 1,558	$ 2,100	$ -	1,000	(1,100)	-52.4%	Reduced because professional services now in salaries line item.
149	Insurance	$ 1,128	$ 1,607	$ 1,200	$ 1,251	2,500	1,300	108.3%	
150	Departmental Supplies	$ -	$ -	$ -	$ -	-	-	-	
151	**Total Police Judges**	**$ 24,947**	**$ 23,254**	**$ 38,800**	**$ 14,882**	**39,500**	**700**	**1.8%**	
152									
153	**City Attorney - 417**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
154	Professional Services	$ 137,588	$ 212,494	$ 200,000	$ 71,893	175,000	(25,000)	-12.5%	Cost for outside legal counsel; decreased to reflect current trends and needs (no forseeable new litigation)
155	**Total Attorney**	**$ 137,588**	**$ 212,494**	**$ 200,000**	**$ 71,893**	**175,000**	**(25,000)**	**-12.5%**	
156									
157	**Enforcement Agency - 425**	**FY 21 Actual**	**FY 22 Actual**	FY 23 Approved	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	Notes and Explanations
158	Salaries	$ -	$ -	$ -	$ -	48,755	48,755	-	New: Hiring a Code Enforcement Officer / Building Inspector Trainee
159	FICA	$ -	$ -	$ -	$ -	3,730	3,730	-	
160	Group Insurance	$ -	$ -	$ -	$ -	6,000	6,000	-	
161	Retirement	$ -	$ -	$ -	$ -	4,388	4,388	-	
162	OPEB	$ -	$ -	$ -	$ -	1,000	1,000	-	
163	Telephone	$ -	$ -	$ -	$ -	-	-	-	
164	Travel	$ -	$ -	$ -	$ -	-	-	-	
165	Advertising/Legal Publications	$ -	$ -	$ -	$ -	2,000	2,000	-	Vacant Property notifications/mailings
166	Training	$ -	$ -	$ -	$ -	2,500	2,500	-	Cross Training/Certifications in Inspection
167	Dues & Subscriptions	$ -	$ -	$ -	$ -	-	-	-	
168	Insurance and Bonds	$ -	$ -	$ -	$ -	3,800	3,800	-	
169	Contracted Services - Nuisance Property Expenses	$ -	$ -	$ -	$ -	50,000	50,000	-	Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses.
170	Departmental Supplies	$ -	$ -	$ -	$ -	2,000	2,000	-	
171	Auto Supplies	$ -	$ -	$ -	$ -	500	500	-	
172	**Total Enforcement Agency**	**$ -**	**$ -**	$ -	**$ -**	**124,673**	**124,673**	**-**	
173									
174	**Regional Dev Authority - 435**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
175	Dues & Subscriptions	$ 1,946	$ 1,946	$ 3,600	$ 3,524	5,500	1,900	52.8%	Fee increasing in FY23 per Region 9
176	**Total Regional Dev. Authority**	**$ 1,946**	**$ 1,946**	**$ 3,600**	**$ 3,524**	**5,500**	**1,900**	52.8%	
177	**Total City Administration**	**1,043,377**	**1,464,852**	**1,529,722**	**710,925**	**1,629,815**	**199,243**	**11.3%**	
178									
179	**Building Inspections - 436**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
180	Salaries	$ 34,953	$ 35,086	$ 34,900	$ 17,572	73,800	38,900	111.5%	Full Time Inspector Englebert
181	FICA	$ 2,694	$ 2,664	$ 2,700	$ 1,344	5,650	2,950	109.3%	
182	Group Insurance	$ 64	$ 62	$ 400	$ 55	500	100	25.0%	
183	Retirement	$ 3,466	$ 3,599	$ 3,140	$ 1,560	6,650	3,510	111.8%	
184	Telephone	$ 542	$ 344	$ 1,000	$ 32	750	(250)	-25.0%	
185	Travel	$ -	$ -	$ 500	$ -	500	-	0.0%	
186	R&M to Auto	$ -	$ -	$ 500	$ -	500	-	0.0%	
187	Advertising	$ 239	$ -	$ -	$ -	-	-	-	
188	Training & Education	$ -	$ -	$ 500	$ -	1,000	500	100.0%	Training to maintain licensing/accreditation; conference registrations
189	Dues & Subscriptions	$ -	$ -	$ 6,500	$ -	2,500	(4,000)	-61.5%	WV Building Officials annual dues; Adobe subscription
190	Professional Services	$ -	$ -	$ 500	$ -	500	-	-	
191	Insurance & Bonds	$ 3,779	$ 2,747	$ 3,000	$ 1,364	6,000	3,000	100.0%	
192	Departmental Supplies	$ -	$ -	$ 500	$ 85	4,000	3,500	700.0%	Inspection Equipment (Current Inspector using personal equipment)
193	Auto Supplies	$ -	$ -	$ 500	$ -	1,000	500	100.0%	Gas, oil, tires
194	Uniform	$ -	$ -	$ -	$ -	-	-	-	
195	**Total Building Inspections**	**$ 45,736**	**$ 44,502**	**$ 54,640**	**$ 22,013**	**103,350**	**48,210**	**89.1%**	
196									
197	**Planning & Zoning - 437**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
198	Salaries	$ 200,950	$ 175,930	$ 292,475	$ 98,505	210,000	(82,475)	-28.2%	Permits Technician; Community Development Director ; City Planner
199	FICA	$ 15,519	$ 13,220	$ 21,200	$ 7,536	16,500	(4,700)	-22.2%	
200	Group Insurance	$ 28,177	$ 26,131	$ 26,000	$ 12,175	25,000	(1,000)	-3.8%	
201	Retirement	$ 19,574	$ 17,955	$ 24,950	$ 8,593	18,900	(6,050)	-24.2%	
202	OPEB	$ 6,256	$ 3,397	$ 10,000	$ 2,487	6,000	(4,000)	-40.0%	
203	Telephone	$ 648	$ 290	$ 700	$ 18	500	(200)	-28.6%	
204	Travel	$ -	$ 1,671	$ 4,000	$ 2,072	2,000	(2,000)	-50.0%	State planning conferences
205	Postage	$ 43	$ 904	$ 750	$ 633	1,000	250	33.3%	
206	Advertising/Legal Publications	$ 2,174	$ 1,026	$ 3,000	$ 2,167	3,500	500	16.7%	
207	Training & Education	$ 1,284	$ 895	$ 4,000	$ 1,407	3,000	(1,000)	-25.0%	State planning conferences
208	Dues & Subscriptions	$ 1,643	$ 2,200	$ 1,500	$ 2,598	2,000	500	33.3%	APA annual dues; Adobe subscriptions; Property Software;
209	Professional Services	$ -	$ 2,650	$ 5,000	$ -	5,000	-	0.0%	
210	Insurance & Bonds	$ 10,392	$ 14,989	$ 15,000	$ 10,839	20,000	5,000	33.3%	
211	Contracted Services	$ 16,738	$ 29,661	$ 15,000	$ 24,643	30,000	15,000	100.0%	Comp plan implementation, VSB demolitions, Kimley-Horn Engineering Services ; etc.
212	Contracted Services - City Trees	$ 4,463	$ 6,152	$ 12,000	$ -	12,000	-	0.0%	
213	Departmental Supplies	$ 1,540	$ 5,023	$ 4,000	$ 3,047	4,000	-	0.0%	
214	Computer Software / Tech	$ -	$ -	$ -	$ -	11,000	11,000	-	MyPermitNow Monthly Fees (previously paid out of Capital Funding)
215	**Total Planning and Zoning**	**$ 309,401**	**$ 302,094**	**$ 439,575**	**$ 176,719**	**370,400**	**(69,175)**	**-15.7%**	
216	**Total City Bldg Inspection and P&Z**	**$ 355,138**	**$ 346,596**	**$ 494,215**	**$ 198,732**	**$ 697,573**	**$ 202,858**	**41.1%**	
217									
218	**Elections - 438**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
219	Printing	$ 2,590	$ -	$ -		-	-	-	

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
220	Advertising	$ 370	$ -	$ 750	$ -	-	(750)	-	Elections in spring of 2021 and 2023; no elections anticipated in FY2024 but subject to change with Charter conversations
221	Contracted Services	$ 4,490	$ -	$ 10,000	$ -	-	(10,000)	-	
222	Departmental Supplies	$ 1,874	$ -	$ 10,000	$ -	-	(10,000)	-	
223	**Total Elections**	**$ 9,325**	**$ -**	**$ 20,750**	**$ -**	**-**	**(20,750)**	**-**	
224									
225	**City Hall - 440**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
226	Salaries	$ -	$ 154,525	$ 115,000	$ 74,379	96,400	(18,600)	-16.2%	Funds Operations Director
227	FICA	$ -	$ 12,179	$ 12,300	$ 6,455	7,400	(4,900)	-39.8%	
228	Group Insurance	$ -	$ 22,361	$ 22,000	$ 10,150	12,600	(9,400)	-42.7%	
229	Retirement	$ -	$ 15,855	$ 14,500	$ 7,550	8,700	(5,800)	-40.0%	
230	OPEB	$ -	$ 1,788	$ 5,000	$ 2,040	4,000	(1,000)	-20.0%	
231	Telephone	$ 19,544	$ 21,391	$ 22,000	$ 10,386	22,000	-	0.0%	Server based phone system
233	Utilities	$ 18,861	$ 20,682	$ 19,000	$ 9,501	21,000	2,000	10.5%	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs
234	Travel	$ -	$ 316	$ 500	$ 481	750	250	50.0%	
235	R&M Building & Grounds	$ 948	$ 1,097	$ 1,500	$ 2,421	10,000	8,500	566.7%	Exterior Repairs, Security Upgrades (Cameras in lobby), minor interior upgrades to accommodate increased staffing with lack of office space
236	R&M Equipment	$ -	$ 878	$ 2,000	$ 137	1,000	(1,000)	-50.0%	Equipment rentals required for city hall maintenance
237	R&M Auto	$ -	$ -	$ 1,000	$ -	1,000	-	0.0%	Maintenance of city hall vehicles
238	Postage	$ 2,063	$ 2,982	$ 3,500	$ 1,326	3,500	-	0.0%	
239	Building & Equipment Rental	$ 184,296	$ 245,810	$ 240,125	$ 122,267	250,000	9,875	4.1%	Annual rent for CH ($120); monthly for CW Hall ($200,004 annual); and CTUB portion of 661 S. George ($30,600); another $20k for equipment rental (printers, postage machine).
240	Training and Education	$ -	$ 600	$ 500	$ -	500	-	0.0%	
241	Advertising/Legal Publications	5024.38	$ 4,900	$ 5,000	$ 1,738	5,000	-	0.0%	
242	Dues & Subscriptions	$ 3,276	$ 6,193	$ 4,000	$ 610	4,000	-	0.0%	Chamber of Commerce, Spirit Jefferson & the Journal; WVML Fees; Home Rule Board Fees; Amazon Fees
243	Professional Services	$ 383	$ 3,150	$ 2,000	$ 2,543	2,000	-	0.0%	
244	Insurance & Bonds	$ 4,626	$ 12,759	$ 15,000	$ 6,260	12,000	(3,000)	-20.0%	
245	Contracted Services	$ 59,821	$ 58,942	$ 70,000	$ 30,152	101,600	31,600	45.1%	Cleaning; grant/consulting services; Plan-It Payroll; IT Services previously paid from Capital Reserve ($50K); Equipment Maintenance Contract
246	Bank Charges	$ 5,211	$ 15,684	$ 20,000	$ 10,110	20,000	-	0.0%	Fees related to acceptance of credit cards and online payments
247	Other Fees/Taxes	$ 561	$ 1,224	$ 1,500	$ 993	2,000	500	33.3%	
248	Departmental Supplies	$ 9,537	$ 9,029	$ 11,000	$ 4,866	11,000	-	0.0%	
249	Computer Software/Tech	0	$ -	$ -	$ 4,112	43,320	43,320	-	**Tyle Tech/Incode Annual Fees; PSI Business License/B&O platform; Granicus Fees; Zoom Fees**
250	Special Emergency Expense	$ 16,209	$ 11,180	$ -	$ 4,680	-	-	-	
251	Auto Supplies	$ -	$ -	$ 500	$ -	500	-	0.0%	Oil, Gas for 2 City Vehicles
252	**Total City Hall**	**$ 330,359**	**$ 623,526**	**$ 587,925**	**$ 313,156**	**640,270**	**52,345**	**8.9%**	
253									
254	**Contributions/Transfers - 444**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
255	Contributions - "But For" Donations	$ 60,000	$ 60,000	$ 60,000	$ -	-	(60,000)	-100.0%	Annual But-For Donations issued January/February of each year; discuss change in process or funding level?

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
256	Contributions - Revive Grant	$ -	$ 10,000	$ 38,500	$ -	20,000	(18,500)	-48.1%	FIP and REVIVE grant historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses.
257	Contributions - Façade Improvement Program	$ 5,000	$ *11,500*	$ 20,000	$ 5,377	15,000	(5,000)	-25.0%	FIP and REVIVE grant historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
258	Contributions - Homeless Solutions	$ 25,000	$ -	$ 25,000	$ -	25,000	-	0.0%	Homelessness Solutions historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses.
259	Contributions - Sidewalk Improvement Program	$ 6,193	$ -	$ 20,000	$ 5,000	15,000	(5,000)	-25.0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
261	**Total Contributions/Transfers**	**$ 96,193**	**$ 81,500**	**$ 163,500**	**$ 10,377**	**75,000**	**(88,500)**	**-54.1%**	
262									
263	**Parking - 571**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
264	Salaries	$ 32,773	$ 33,011	$ 34,100	$ 19,222	36,100	2,000	5.9%	
265	FICA	$ 2,529	$ 2,504	$ 2,600	$ 1,470	2,800	200	7.7%	
266	Group Insurance	$ 10,218	$ 11,026	$ 11,000	$ 5,932	10,000	(1,000)	-9.1%	
267	Retirement	$ 3,178	$ 3,349	$ 3,100	$ 1,657	3,300	200	6.5%	
268	OPEB	$ 1,632	$ 894	$ 1,500	$ 517	1,500	-	0.0%	
269	Utilities	$ 1,013	$ 1,024	$ 1,000	$ 541	1,100	100	10.0%	
270	R&M Equipment	$ 2,689	$ -	$ 3,000	$ -	3,000	-	0.0%	
271	Advertising/Legal Publication	$ -	$ -	$ -	$ -	-	-	-	
272	Postage and Printing	$ 13	$ 116	$ 800	$ -	500	(300)	-37.5%	New parking brochure;
273	Building & Equipment Rental	$ 1,700	$ 1,700	$ 1,700	$ 1,700	1,700	-	0.0%	Rental fee for parking lot at the Legion; confirm final year of payment
274	Insurance & Bonds	$ 3,779	$ 2,614	$ 3,000	$ 1,333	3,000	-	0.0%	
275	Contracted Services	$ -	$ -	$ 800	$ -	500	(300)	-37.5%	
276	Departmental Supplies	$ 3,943	$ 1,866	$ 6,000	$ 2,249	6,000	-	0.0%	
277	Uniforms	$ -	$ -	$ 500	$ -	500	-	0.0%	
278	Computer Software/Tech	$ -	$ -	$ -	$ -	4,000	4,000	-	**United Public Safety Annual Fees**
279	**Total Parking**	**$ 63,467**	**$ 58,105**	**$ 69,100**	**$ 34,621**	**74,000**	**4,900**	**7.1%**	
280									
281	**Contingencies - 699**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
282	Other Contributions	$ -	$ 366,514	$ 429,433	$ -	418,456	(10,977)	-2.6%	Placeholders for 8.4% COLA ($228,083); 3% retirement benefit ($82,921); $50,000 is for emergency snow costs; and funding for one COPS grant position in CTPD ($57,452 payroll, taxes, retirement)
283	**Total Contingencies**	**$ -**	**$ 366,514**	**$ 429,433**	**$ -**	**418,456**	**(10,977)**	**-2.6%**	
284									
285	**Police Department - 700**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
286	Salaries	$ 1,221,797	$ 1,178,546	$ 1,336,995	$ 625,882	1,377,483	40,488	3.0%	17 sworn personnel (15 officers, 1 Chief, 1 SRO); and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item)
287	FICA	$ 30,883	$ 29,730	$ 32,500	$ 16,563	35,345	2,845	8.8%	
288	Group Insurance	$ 122,807	$ 128,536	$ 125,000	$ 62,215	135,000	10,000	8.0%	
289	Retirement	$ 133,818	$ 128,644	$ 114,000	$ 60,496	136,568	22,568	19.8%	
290	Police Pension	$ 69,661	$ 57,558	$ 75,000	$ 29,278	60,000	(15,000)	-20.0%	
291	Overtime	$ 81,387	$ 93,297	$ 138,000	$ 63,088	140,000	2,000	1.4%	Includes court/investigations/events/training/etc;
292	OPEB	$ 25,568	$ 13,444	$ 40,000	$ 18,721	35,000	(5,000)	-12.5%	
293	Telephone	$ 44,278	$ 45,955	$ 48,000	$ 20,277	45,000	(3,000)	-6.3%	4 cell phones; in car wifi/CAD; internet; fax; office phones
294	Utilities	$ 41,490	$ 40,453	$ 45,000	$ 16,724	42,500	(2,500)	-5.6%	Electric/power; cable/Comcast; water and sewer, etc.
295	Travel	$ 2,023	$ 4,387	$ 7,500	$ 1,664	5,000	(2,500)	-33.3%	CALEA accreditation, in-service training (16 sworn), Perdmin

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
296	R&M Building & Grounds	$ 1,841	$ 3,650	$ 2,000	$ 177	2,000	-	0.0%	
297	R&M Equipment	$ 517	$ 275	$ 5,000	$ -	3,500	(1,500)	-30.0%	In-car and body cameras; zebra printers; fire safety; etc.
298	R&M Auto	$ 31,962	$ 32,642	$ 32,500	$ 20,526	40,000	7,500	23.1%	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.
299	Postage	$ 832	$ 925	$ 1,500	$ 531	1,500	-	0.0%	Capias letters, parking late/boot notices, error notirces in traffic tickets, certified mail for evidence submission, etc.
300	Building & Equipment Rental	$ 66,503	$ 97,452	$ 97,500	$ 48,726	97,500	-	0.0%	Building rent calculated at $7,892 per month (another $2,500 per month is paid by CTUB and accounted for in the city hall budget); balance is for copier, etc.
301	Advertising/Legal Publications	$ 5,127	$ 5,438	$ 10,000	$ 1,982	7,500	(2,500)	-25.0%	Legal notices, asset forfeiture notices; possible officer vacancy.
302	Training & Education	$ 12,315	$ 16,490	$ 12,000	$ 6,350	14,000	2,000	16.7%	16 in-service hours (16 sworn = 256 hours)+ 8 hours supervisory (6 sworn = 48 hours); CALEA accreditation manager's training; Defense Tactics instructor, baton instructor, new detective crime scene management; tuition reimbursement
303	Dues & Subscriptions	$ 3,979	$ 3,857	$ 2,000	$ 190	5,500	3,500	175.0%	CALEA Accreditation Fee $4595, WVCOP Dues, IACP, SRO, Journel
304	Professional Services	$ 2,975	$ 11,397	$ 7,500	$ 550	7,500	-	0.0%	Miscellaneous legal services; hiring assistance; etc.
305	Insurance & Bonds	$ 107,700	$ 100,832	$ 110,000	$ 51,913	110,000	-	0.0%	Travelers
306	Contracted Services	$ 45,467	$ 46,722	$ 40,000	$ 21,328	92,500	52,500	131.3%	Alarm monitoring; cleaning; generator; pest control; $50K in IT monthly services
307	Bank Charges	$ 9	$ 25	$ -	$ 200	250	250	-	
308	Departmental Supplies	$ 18,760	$ 16,712	$ 32,500	$ 11,449	30,000	(2,500)	-7.7%	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.
309	Special Emergency Expense	$ 6,995	$ 6,628	$ -	$ 3,125	-	-	0.0%	
310	Auto Supplies	$ 46,219	$ 59,083	$ 50,000	$ 32,935	60,000	10,000	20.0%	Gas and tires only; increased by $10K to account for rising costs of fuel
311	Computer Software/Tech	$ -	$ -	$ 23,700	$ 12,666	25,000	1,300	5.5%	CAD maintenace; CALEA and PowerDMS, Guardian, PD website; $2500 for Report Beam (City's share); Police One Academy $1800; $3700 for body camera software licenses(bt)
312	Uniforms	$ 5,985	$ 11,364	$ 12,000	$ 5,965	15,000	3,000	25.0%	FY24 2 current officer/ 4 new hires $9000 Bullistic Vest (DOJ Bullet Proof Vest Grant 50% reimbursement), New hire uniforms Class A, Badges, Pins, Leather Gear, boots, Jackets, etc.
313	**Total Police Dept**	**$ 2,130,898**	**$ 2,134,042**	**$ 2,400,195**	**$ 1,133,520**	**2,523,646**	**123,451**	**5.1%**	
314									
315	**Police-Special Duty Crossing Guard - 704**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
316	Salaries	$ 21,108	$ 22,209	$ 23,000	$ 12,339	24,500	1,500	6.5%	Funding for 6 crossing guards; No COLA
317	FICA	$ 1,615	$ 1,699	$ 1,800	$ 944	2,000	200	11.1%	
318	Advertising/Legal Publications	$ -	$ -	$ -	$ -	-	-	-	
319	Insurance & Bonds	$ 1,841	$ 1,735	$ 1,500	$ 852	1,750	250	16.7%	
320	Departmental Supplies	$ -	$ 45	$ 150	$ 92	200	50	33.3%	Stop signs
321	Uniforms	$ 25	$ 61	$ 300	$ 125	300	-	0.0%	Reflective jackets and vests
322	**Total Police - Special Duty Crossing Guard**	**$ 24,589**	**$ 25,749**	**$ 26,750**	**$ 14,353**	**28,750**	**2,000**	**7.5%**	
323	**Total Police and Crossing Guards**	**$ 2,155,487**	**$ 2,159,790**	**$ 2,426,945**	**$ 1,147,873**	**2,552,396**	**125,451**	**5.2%**	
324									
325	**Dog Warden - 707**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
326	Contributions	$ 1,625	$ 1,617	$ 1,800	$ -	1,600	(200)	-11.1%	City passes along the dog tag fees to the County
327	**Total Dog Warden**	**$ 1,625**	**$ 1,617**	**$ 1,800**	**$ -**	**1,600**	**(200)**	**-11.1%**	
328									
329	**Streets - 750**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
330	Salaries	$ 234,489	$ 202,293	$ 224,650	$ 118,899	233,800	9,150	4.1%	Includes maintenance supervisor and three crew members
331	FICA	$ 18,094	$ 15,073	$ 16,300	$ 9,096	17,900	1,600	9.8%	
332	Group Insurance	$ 31,789	$ 18,250	$ 35,000	$ 9,562	25,000	(10,000)	-28.6%	
333	Retirement	$ 22,954	$ 20,461	$ 19,100	$ 10,409	21,500	2,400	12.6%	
334	OPEB	$ 5,984	$ 1,887	$ 8,000	$ 2,296	6,000	(2,000)	-25.0%	

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
335	Telephone	$ 3,879	$ 2,125	$ 3,500	$ 623	3,000	(500)	-14.3%	Field staff equipped with cell phones
336	Utilities	$ 92,702	$ 94,982	$ 100,000	$ 48,749	100,000	-	0.0%	Electric (street lights), water, sewer, and internet
337	Travel	$ -	$ -	$ 1,500	$ -	1,000	(500)	-33.3%	Maintain certifications; other skill enhancement training as required/proposed
338	R&M Buildings & Grounds	$ 13,550	$ 9,353	$ 15,000	$ 6,215	14,000	(1,000)	-6.7%	General maintenance of city buildings.
339	R&M Equipment	$ 10,400	$ 16,866	$ 15,000	$ 11,343	15,000	-	0.0%	Regular maintenance of fleet equipment.
340	R&M Auto	$ 9,966	$ 4,400	$ 7,500	$ 4,952	7,500	-	0.0%	Regular maintenance of department vehicles.
341	Building & Equipment Rental	$ -	$ -	$ 2,000	$ -	1,000	(1,000)	-50.0%	Equipment rented as required to maintain various city buildings.
342	Advertising/Legal Publications/Postage	$ 358	$ -	$ 500	$ -	250	(250)	-50.0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
343	Training & Education	$ 169	$ 1,050	$ 1,000	$ -	500	(500)	-50.0%	Maintain certifications; other skill enhancement training as required/proposed
344	Dues & Subscriptions	$ 191	$ 188	$ 500	$ 112	500	-	0.0%	
345	Professional Services	$ -	$ -	$ 100	$ -	-	(100)	-100.0%	
346	Insurance & Bonds	$ 18,757	$ 16,890	$ 19,000	$ 8,301	19,000	-	0.0%	
347	Contracted Services	$ 67,297	$ 39,170	$ 50,000	$ 14,512	50,000	-	0.0%	4-yr snow average is just over $33,100 (update for last year); recent high of $106,900 in FY14; additional $50k for snow held in reserve in the contingency account (699).
348	Departmental Supplies	$ 10,290	$ 22,272	$ 15,000	$ 2,224	12,000	(3,000)	-20.0%	
349	Computer Software / Tech	$ -	$ -	$ -	$ -	6,000	6,000	-	**GoGov Work Order Software cost**
350	Auto Supplies	$ 14,720	$ 24,333	$ 20,000	$ 13,966	23,000	3,000	15.0%	Other city vehicle maintenance.
351	Uniforms	$ 8,067	$ 8,400	$ 9,000	$ 4,742	10,000	1,000	11.1%	
352	**Total Streets**	**$ 563,656**	**$ 497,991**	**$ 562,650**	**$ 266,000**	**566,950**	**4,300**	**0.8%**	
353									
354	**Visitor's Center - 901**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
355	Utilities	$ 3,515	$ 3,659	$ 3,000	$ 1,455	3,000	-	0.0%	Utilities are for Rouss Hall, where Visitors Center was previously located.
356	R&M Building & Grounds	$ -	$ -	$ -	$ -	-	-	#DIV/0!	
357	Contracted Services	$ -	$ -	$ 1,000	$ -	-	(1,000)	-100.0%	
358	Contributions	$ 63,724	$ 85,900	$ 62,500	$ 53,316	75,000	12,500	20.0%	Includes half of hotel/motel collections. Another $18k in in-kind services provided as rent space in CW hall (non-cash expense).
359	**Total Visitor's Center**	**$ 67,239**	**$ 89,559**	**$ 66,500**	**$ 54,770**	**78,000**	**11,500**	**17.3%**	
360									
361	**Fairs/Festivals - 903**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
362	Bldg & Equip Rental	$ -	$ 986	$ -	$ 90	1,000	1,000	-	
363	Advertising/Legal Publications	$ 798	$ 1,566	$ -	$ 687	1,500	1,500	-	
364	Contracted Services	$ 3,058	$ 10,830	$ 30,000	$ 5,603	13,000	(17,000)	-57%	
365	Departmental Supplies	$ 3,259	$ 13,212	$ -	$ 11,961	15,000	15,000	-	
366	Contributions	$ -	$ 2,700	$ 5,000	$ 3,300	4,500	(500)	-10%	Car show contribution
367	**Total Fairs/Festivals**	**$ 7,115**	**$ 29,295**	**$ 35,000**	**$ 21,641**	**35,000**	**-**	**0%**	
368									
369	**Transfers - 960**	**FY 21 Actual**	**FY 22 Actual**	**FY 23 Approved**	**Thru Dec. '22**	**FY 24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**
370	Transfers to Capital Reserve - Table Games	$ 781,704	$ 1,052,463	$ 617,500	$ 474,991	575,680	(41,820)	-6.8%	FY21 - gaming/lottery transfer. FY22 - gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video); FY2024 proposed is the gaming/lottery estimated amounts less expenses previously paid in Capital Reserve (SIP, FIP, Revive, Nuisance, Homelessness, Software/Tech Operating fees and services).
371	Transfers to Capital Reserve - Repaving	$ 140,348	$ 129,567	$ 125,000	$ 54,572	130,000	5,000	4.0%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
372	Transfers Out - Primarily Parks & Rec	$ 106,224	$ 128,400	$ 100,000	$ 90,816	112,500	12,500	12.5%	Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming ($37.5K proposed supplemental for FY24).
373	**Total Transfers**	**$ 1,028,276**	**$ 1,310,430**	**$ 842,500**	**$ 620,379**	**818,180**	**(24,320)**	**-2.9%**	
374									
375	**General Government - 975**	**FY21 Actual**	**FY22 Actual**	**FY23 Approved**	**Thru Dec' 22**	**FY24 Proposed**	**$ Change**	**% Change**	**Notes and Explanations**

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
376	Contributions	$ -	$ -	$ 2,342,544	$ -	2,342,544	-	$ -	Unencumbered ARPA grant funding absorbed by General Fund due to revenue loss allowance. Balance of total ARPA award , less community grant payouts, will be held in the General Government expense item until encumberance occurs (at the recommendation of WVSAO staff). FY22 unencumbered funding of $1,010,022 plus FY23 second tranche transfer of $1,332,522. ***$1.5 million dedicated to grant matching, $842.5K is fully unencumbered.
377	Contribution - Community ARPA Awards	$ -	$ 322,500	$ -	$ -	$ -	-	-	Council Approved ARPA grant payouts for community grant requests in FY22 - Currently reviewing second round of community grant fundings, will need to do revision once ARPA Community payouts are approved with a solid total $ amount needed to fund said payouts
378	**Total General Government**	**$ -**	**$ 322,500**	**$ 2,342,544**	**$ -**	**$ 2,342,544**	**-**	**$ -**	
379									
380		**FY21 Actual**	**FY22 Actual**	**FY 23 Approved 1-17-2023**	**FY23 Thru Dec. 2022**	**FY24 Proposed**	**FY23 - 24 $ Change**	**FY23 - FY24 % Change**	**Provides for comparable year-over-year comparision of operating costs**
381	**Total Expenses**	**$ 5,390,898**	**$ 6,728,748**	**$ 8,984,659**	**$ 3,065,320**	**$ 9,289,514**	**$ 304,355**	**3.4%**	
382									
383	**Surplus or Deficit**	$ 355,261	$ 1,884,691	$ 264,929	$ 3,919,687	48,506	(216,424)	N/A	***FY24 Surplus could be $108,506 if FY23 But-Fors unfunded and $ carries over

the city of Charles Town, WV

FY2024 Coal Severance Budget Proposal (v1.0)
Finance Committee 2-28-2023

REVENUES	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDDGET	FY23 THRU DEC. 2022	FY24 PROPOSED	% CHANGE FY 23 - 24	FY 24 NOTES
Carryover	$ 62,353	$ 73,959	$ 94,112	$ 94,112	$ 104,112	10.6%	
Coal Severance	$ 11,606	$ 25,531	$ 10,000	$ 9,051	$ 15,000	50.0%	
Total Revenues	**$ 73,959**	**$ 99,490**	**$ 104,112**	**$ 103,163**	**$ 119,112**	**14.4%**	

DEPARTMENT LINE ITEMS	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDDGET	FY23 THRU DEC. 2022	FY24 PROPOSED	FY23-24	FY 24 NOTES AND EXPLANATIONS
Parks and Recreation					Proposed	% Change	Notes and Explanations
Parks and Recreation - Capital	$ -	$ -	$ -	$ -	$ -	-	Saving funds for new pool/splash pad or other park amenity
Total Parks and Recreation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	

Surplus	**$ 73,959**	**$ 99,490**	**$ 104,112**	**$ 103,163**	**$ 119,112**	**14.4%**	

the city of Charles Town, WV

FY 2024 Capital Reserve Proposed Budget
2/14/2023 Finance Committee Meeting
ALL REQUESTS FUNDED (NEEDS & WANTS)

REVENUES	FY21 ACTUAL	FY22 ACTUAL	FY23 Revised 1/17/2023	FY23 ACTUAL THRU 12-31-22	FY 24 Proposed	NOTES
Carryover	$ -		$ 873,478	$ 873,478	$ 299,928	In previous years, CIP carryover has not been calculated. Propose to implement carryover to create better records of excess funding, starting with FY23 balance (FY22 Revenues less expenses in Capital Fund); FY24 proposed carryover is FY23 surplus (cell g104)
Developer Fees	$ 8,083	$ 96,100	*$ 26,720*	$ 26,720	$ -	No approved budget, but have collected $26,270 as of Dec 31, 2022; will provide estimated collections once developer fee updates take place if applicable
Repaving Fees (XFRD from General Fund)	$ 140,348	$ 129,567	$ 125,000	$ 43,985	$ 130,000	Street Fees Remitted by CTUB then XFRD to Capital Reserve Fund
Lottery / Gaming Revenue (XFRD from General Fund)	$ 781,704	$ 1,068,975	$ 850,000	$ 256,664	$ 557,680	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund (less expenses previously funded by Capital Fund but moved to GenFund for FY23)
Grant Revenue - LWCF SKATE PARK	$ 29,092	$ 49,320	*$ 5,480*	$ 5,480	$ -	All funds received from SkatePark grant; project completed and reimbursed fully as of October 2022
Grant Revenue RCVBLE - NPS First Free School / Star Lodge	$ 39,891	$ 78,609	$ -	$ -	$ -	NPS grant for First Free School / Star Lodge Renovations ; work completed, funds received January 2023
Grant Revenue - WVDOH TAP grant Augustine Avenue Design	*$ -*	*$ -*	*$ -*	*$ 60,326*	*$ 560,000*	*Design grant expected to be complete by close of FY23; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K rgant funds with $140K match)*
Vehicle Disposal	$ -	$ -	$ 18,750	$ -	$ -	PD Vehicle Disposal Revenues to offset vehicle acquisition cost - revised to actual $ received
Insurance Claim Payout	$ -	$ -	$ 20,000	$ -	$ -	PD Vehicle Accident Insurance Claim funding to offset vehicle disposition
ARPA Revenue designated for Grant Matching	*$ -*	*$ -*	*$ 1,500,000*	*$ -*	*$ 1,500,000*	*Per Council, $1.5 million of ARPA award has been designated as grant match funding source; ARPA funds budgeted in General Fund, so will XFR funds to Capital Reserve account as grants are completed via interfund reimbursement process.*
Grant Revenue - COPS Grant	*$ -*	*$ -*	*$ -*	*$ -*	*$ 400,000*	*PD Equipment Grant of $400K; will update number once award details provided (stretching $400K over X amount of award years)*
Grant Revenue - EARMARK - Liberty Street Flooding	*$ -*	*$ -*	*$ -*	*$ -*	*$ 375,000*	*Senator Earmark to mediate Liberty St6reet Flooding; requires $75Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24*
Grant Revenue - TAP George St Sidewalk	*$ -*	*$ -*	*$ -*	*$ -*	*$ 408,984*	*TAP Grant for the construction of George St Sidewalk; requires $81.7Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24*
Grant Revenue - LWCF JMP Pool	*$ -*	*$ -*	*$ -*	*$ -*	*$ 250,000*	*LWCF Grant for the renovation of JMP Pool; requires $250K match; will include the grant in revenues once award details concrete and City commits to renovations in FY24*
Interest on Bank Accounts	$ 9,662	$ 11,100	*$ 5,166*	$ 18,788	$ 35,000	3 interest bearing accounts
Total Revenues	**$ 1,111,339**	**$ 1,463,082**	**$ 1,887,228**	**$ 1,285,440**	**$ 1,022,608**	***$ 4,516,592.00*** *including grant revenues identified above*

DEPARTMENT LINE ITEMS	FY21 ACTUAL	FY22 ACTUAL	FY23 Revised 1/17/2023	FY23 ACTUAL	FY24 Proposed	FY 23 NOTES AND EXPLANATIONS
General Government						

Technology Upgrades	$ 206,385	$ 127,592	$ 100,000	$ 82,657	$ 105,000	Staff to develop a more detailed equipment replacement plan; FY24 Requests are $100K for general upgrades, $5K for vacant structure software
Finance Software Upgrades	$ -	$ -	$ -	$ -	$ 80,000	Current Finance Software (Incode 9) will become incompatible with continually updated windows platforms in near term future; requesting funding to upgrade to Incode 10 or pursue new software.
Public Arts District	$ -	$ 6,000	$ 10,000	$ 4,500	$ 100,000	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)
General Grant Matching Funds	$ 97,975	$ 70,000	$ 50,000	$ -	$ -	Proposed funding individual project matches on separate line than just general match line
City Hall Vehicles	$ 21,133	$ -	$ -	$ -	$ 45,000	CDD REQUEST: to purchase additional vehicle for code enforcement/building inspection staff, but Chevy Trax available for use currently
Totals	*$ 336,686*	*$ 215,092*	*$ 160,000*	*$ 87,157*	*$ 330,000*	
Public Safety						
Vehicles & Outfitting's	$ 110,790	$ 111,386	$ 288,800	$ 94,517	$ 67,500	FY24 Vehicles purchased in FY23; funding requested: $54,500 for equipment covered under DOJ COPS EQUIP grant, $13,000 for Vehicle Labor and Graphics Cost not covered by DOJ grant
Equipment	$ 16,197	$ 27,285	$ 56,000	$ 35,152	$ 108,112	funding requested: $81,600 for equipment covered under DOJ COPS EQUIP grant ($13.6K for pursuit stop stick, $34K for trauma kits, $34K for ballistic shields), $5,512 for taser not covered by DOJ grant, $21,000 in reserve funding for future FY equipment purchases
Parking Meters	$ -	$ 3,828	$ 5,000	$ -	$ -	Replace parking meters in the downtown parking district
Totals	*$ 126,987*	*$ 142,499*	*$ 349,800*	*$ 129,669*	*$ 175,612*	
Public Works						
Basic Stormwater Improvements	$ -	$ 1,336	$ 50,000	$ -	$ 25,000	ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - JW project); fix Paradise Alley storm drain; design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
Charles Street Flooding & Arts District Design	$ -	$ -	$ 75,000	$ -	$ 50,000	Matching funds for pending? green infrastructure grant to begin planning and redesign ; CDD REQUEST $50k General improvements Charles St
Streep Paving / Improvements	$ -	$ 12,400	$ 300,000	$ 301,834	$ 300,000	FY24 Paving expenses anticipated at $300K; will have better estimation once bid process starts
Sidewalk Improvements - George Street, Higgs/W. Liberty St	$ 16,935	$ 12,716	$ 300,000	$ 25,731	$ 106,800	Complete design for sidewalk to 661; fund grant match for construction ($81.8K); design sidewalks connections at Higgs/W. Liberty ($25K)
Mordington Avenue Sidewalk Design	$ -	$ -	$ -	$ -	$ 110,000	CDD REQUEST Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St (request related to 2023 Happy Retreat ARPA Request)
Security Fence / Shop Improvements	$ -	$ -	$ 25,000	$ -	$ 25,000	Install perimeter fence along Evitts Run; feasability study on shop upgrades or construction (can be combined with City Hall Renovation study)
Parking Lot Improvements		$ 9,775	$ -	$ -	$ -	Repaving and sealing completed in FY22
Equipment Purchases	$ 3,135	$ 6,155	$ 52,500	$ -	$ 235,000	Maintenance Supervisor Requests: NEEDS - Leaf Vacuum & Box ($85K); Tractor/Backhoe ($100k); Truck ($50K);
Equipment Purchases CONT.					$ 250,000	Maintenance Supervisor Requests: WANTS Street Sweeper $250000
Liberty Street Stormwater Construction - Green Infrastructure	$ 156,008	$ -	$ -	$ -	$ 350,000	Project estimate for City portion of work - $680.7K in 2021; grant procured of $375k with $93.75K match; $350K request covers matching requirements and unfunded project balance of $212K per 2021 estimate
General Infrastructure Improvements	$ -	$ 14,818	$ -	$ -	$ 30,000	FY22 expense - Brooke Street Sinkhole remediation; FY24 includes City Hall security upgrades ($25K) and minor City Hall renovation for additional office spaces to accommodate CDD staff ($5K)

Totals	*$ 176,078*	*$ 57,199*	*$ 802,500*	*$ 327,566*	*$ 1,481,800*	
Parks						
Amenities & Replacements / Park Upgrades	$ -	$ -	$ 50,000	$ -	$ 40,000	CDD REQUEST: Master planning for parks; plan/design additional tennis/pickleball court; install disc golf; picnic tables; pavilion repair, etc.
Master Park Planning	$ -	$ -	$ 50,000	$ -	$ 75,000	CDD REQUEST: Undertake formal master planning effort for parks system (Depot District?), including identifying new parks, ball fields, and other needs (tennis, pickleball, disc golf, etc.)
Walking Bridges at Happy Retreat and Evitts Run Park	$ -	$ -	$ 25,000	$ -	$ 25,000	Plan for bridges over Evitts Run
Pool Renovation	$ 5,970	$ 3,980	$ -	$ -	$ 2,700,000	CDD REQUEST: engineering costs and construction of new pool, renovations of poolhouse
Depot Park Land Acquisition					$ 360,000	CDD REQUEST: Funds to purchase Depot Park land if available in FY24 from APUS
Totals	*$ 5,970*	*$ 3,980*	*$ 125,000*	*$ -*	*$ 3,200,000*	
Other Projects						
City Hall Renovations	$ -	$ -	$ 125,000	$ -	$ 50,000	Planning and design fees for City Hall renovations (none of FY23 appropriation spent on design services yet); FY24 proposed amount to fund space and feasability study for current and future needs of all City buildings
Augustine Avenue Trail Design & Construction	$ -	$ -	$ 25,000	$ 81,448	$ -	Matching funds for Phase II design (ACTIVE GRANT OF $145k, $116k FUNDED THROUGH WVDOH, CITY PORTION $29k); anticipate completing design in FY23
Augustine Avenue Trail Construction	$ -	$ -	$ -	$ -	$ 420,000	Next Phase is construction pending funding by TAP II grant and Senator earmark with estimated match of $420K
Totals	*$ -*	*$ 23,993*	*$ 150,000*	*$ 81,448*		
RECENTLY COMPLETED PROJECTS						
Police Staffing		$ 40,775	$ -	$ 3,250	$ -	Study to evaluate current and future staffing needs completed in FY22
Developer Fee Study		$ 48,143	$ -	$ -	$ -	Study to update developer fees completed in FY22
First Free School / Star Lodge Renovations	$ 69,391	$ 97,080		$ -	$ -	Grant project completed in FY22 - still waiting on funds from NPS
Skate Park	$ 83,893	$ 27,964		$ -	$ 40,000	Grant project completed in FY22 - CDD REQUEST for additions to skate park
Paving Analysis	$ 55,872	$ 2,880		$ -		Paving Assessment completed in FY21 and presented in FY22
Liberty Street Stormwater Study - Green Infrastructure	$ 156,008	$ -	$ -	$ -		Design work has been completed by Greenway Engineering and construction drawings received in FY21; next step is to pursue grant money and match to install the project
Total CIP	**$ 854,876**	**$ 589,604**	**$ 1,587,300**	**$ 629,089**	**$ 5,697,412**	

Surplus	**$ 256,463**	**$ 873,478**	**$ 299,928**	**$ 656,351**	**$ (4,674,804)**	**$ (1,180,820.00)**

the city of Charles Town, WV

FY 2024 Capital Reserve Proposed Budget
2/14/2023 Finance Committee Meeting
ALL NEEDS FUNDED

REVENUES	FY21 ACTUAL	FY22 ACTUAL	FY23 Revised 1/17/2023	FY23 ACTUAL THRU 12-31-22	FY 24 Proposed	NOTES
Carryover	$ -		$ 873,478	$ 873,478	$ 299,928	In previous years, CIP carryover has not been calculated. Propose to implement carryover to create better records of excess funding, starting with FY23 balance (FY22 Revenues less expenses in Capital Fund); FY24 proposed carryover is FY23 surplus (cell g104)
Developer Fees	$ 8,083	$ 96,100	*$ 26,720*	$ 26,720	$ -	No approved budget, but have collected $26,270 as of Dec 31, 2022; will provide estimated collections once developer fee updates take place if applicable
Repaving Fees (XFRD from General Fund)	$ 140,348	$ 129,567	$ 125,000	$ 43,985	$ 130,000	Street Fees Remitted by CTUB then XFRD to Capital Reserve Fund
Lottery / Gaming Revenue (XFRD from General Fund)	$ 781,704	$ 1,068,975	$ 850,000	$ 256,664	$ 557,680	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund (less expenses previously funded by Capital Fund but moved to GenFund for FY23)
Grant Revenue - LWCF SKATE PARK	$ 29,092	$ 49,320	*$ 5,480*	$ 5,480	$ -	All funds received from SkatePark grant; project completed and reimbursed fully as of October 2022
Grant Revenue RCVBLE - NPS First Free School / Star Lodge	$ 39,891	$ 78,609	$ -	$ -	$ -	NPS grant for First Free School / Star Lodge Renovations ; work completed, funds received January 2023
Grant Revenue - WVDOH TAP grant Augustine Avenue Design	*$ -*	*$ -*	*$ -*	*$ 60,326*	*$ 560,000*	*Design grant expected to be complete by close of FY23; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K rgant funds with $140K match)*
Vehicle Disposal	$ -	$ -	$ 18,750	$ -	$ -	PD Vehicle Disposal Revenues to offset vehicle acquisition cost - revised to actual $ received
Insurance Claim Payout	$ -	$ -	$ 20,000	$ -	$ -	PD Vehicle Accident Insurance Claim funding to offset vehicle disposition
ARPA Revenue designated for Grant Matching	*$ -*	*$ -*	*$ 1,500,000*	*$ -*	*$ 1,500,000*	*Per Council, $1.5 million of ARPA award has been designated as grant match funding source; ARPA funds budgeted in General Fund, so will XFR funds to Capital Reserve account as grants are completed via interfund reimbursement process.*
Grant Revenue - COPS Grant	*$ -*	*$ -*	*$ -*	*$ -*	*$ 400,000*	*PD Equipment Grant of $400K; will update number once award details provided (stretching $400K over X amount of award years)*
Grant Revenue - EARMARK - Liberty Street Flooding	*$ -*	*$ -*	*$ -*	*$ -*	*$ 375,000*	*Senator Earmark to mediate Liberty St6reet Flooding; requires $75Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24*
Grant Revenue - TAP George St Sidewalk	*$ -*	*$ -*	*$ -*	*$ -*	*$ 408,984*	*TAP Grant for the construction of George St Sidewalk; requires $81.7Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24*
Grant Revenue - LWCF JMP Pool	*$ -*	*$ -*	*$ -*	*$ -*	*$ 250,000*	*LWCF Grant for the renovation of JMP Pool; requires $250K match; will include the grant in revenues once award details concrete and City commits to renovations in FY24*
Interest on Bank Accounts	$ 9,662	$ 11,100	*$ 5,166*	$ 18,788	$ 35,000	3 interest bearing accounts
Total Revenues	**$ 1,111,339**	**$ 1,463,082**	**$ 1,887,228**	**$ 1,285,440**	**$ 1,022,608**	***$ 4,516,592.00*** *including grant revenues identified above*

DEPARTMENT LINE ITEMS	FY21 ACTUAL	FY22 ACTUAL	FY23 Revised 1/17/2023	FY23 ACTUAL	FY24 Proposed	FY 23 NOTES AND EXPLANATIONS
General Government						

Technology Upgrades	$ 206,385	$ 127,592	$ 100,000	$ 82,657	$ 105,000	Staff to develop a more detailed equipment replacement plan; FY24 Requests are $100K for general upgrades, $5K for vacant structure software
Finance Software Upgrades	$ -	$ -	$ -	$ -	$ -	Current Finance Software (Incode 9) will become incompatible with continually updated windows platforms in near term future; requesting funding to upgrade to Incode 10 or pursue new software.
Public Arts District	$ -	$ 6,000	$ 10,000	$ 4,500	$ -	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)
General Grant Matching Funds	$ 97,975	$ 70,000	$ 50,000	$ -	$ -	Proposed funding individual project matches on separate line than just general match line
City Hall Vehicles	$ 21,133	$ -	$ -	$ -	$ -	CDD REQUEST: to purchase additional vehicle for code enforcement/building inspection staff, but Chevy Trax available for use currently
Totals	*$ 336,686*	*$ 215,092*	*$ 160,000*	*$ 87,157*	*$ 105,000*	
Public Safety						
Vehicles & Outfitting's	$ 110,790	$ 111,386	$ 288,800	$ 94,517	$ 67,500	FY24 Vehicles purchased in FY23; funding requested: $54,500 for equipment covered under DOJ COPS EQUIP grant, $13,000 for Vehicle Labor and Graphics Cost not covered by DOJ grant
Equipment	$ 16,197	$ 27,285	$ 56,000	$ 35,152	$ 108,112	funding requested: $81,600 for equipment covered under DOJ COPS EQUIP grant ($13.6K for pursuit stop stick, $34K for trauma kits, $34K for ballistic shields), $5,512 for taser not covered by DOJ grant, $21,000 in reserve funding for future FY equipment purchases
Parking Meters	$ -	$ 3,828	$ 5,000	$ -	$ -	Replace parking meters in the downtown parking district
Totals	*$ 126,987*	*$ 142,499*	*$ 349,800*	*$ 129,669*	*$ 175,612*	
Public Works						
Basic Stormwater Improvements	$ -	$ 1,336	$ 50,000	$ -	$ 25,000	ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - JW project); fix Paradise Alley storm drain; design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
Charles Street Flooding & Arts District Design	$ -	$ -	$ 75,000	$ -	$ -	Matching funds for pending? green infrastructure grant to begin planning and redesign ; CDD REQUEST $50k General improvements Charles St
Streep Paving / Improvements	$ -	$ 12,400	$ 300,000	$ 301,834	$ 300,000	FY24 Paving expenses anticipated at $300K; will have better estimation once bid process starts
Sidewalk Improvements - George Street, Higgs/W. Liberty St	$ 16,935	$ 12,716	$ 300,000	$ 25,731	$ 106,800	Complete design for sidewalk to 661; fund grant match for construction ($81.8K); design sidewalks connections at Higgs/W. Liberty ($25K)
Mordington Avenue Sidewalk Design	$ -	$ -	$ -	$ -	$ -	CDD REQUEST Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St (request related to 2023 Happy Retreat ARPA Request)
Security Fence / Shop Improvements	$ -	$ -	$ 25,000	$ -	$ 25,000	Install perimeter fence along Evitts Run; feasability study on shop upgrades or construction (can be combined with City Hall Renovation study)
Parking Lot Improvements		$ 9,775	$ -	$ -	$ -	Repaving and sealing completed in FY22
Equipment Purchases	$ 3,135	$ 6,155	$ 52,500	$ -	$ 235,000	Maintenance Supervisor Requests: NEEDS - Leaf Vacuum & Box ($85K); Tractor/Backhoe ($100k); Truck ($50K);
Equipment Purchases CONT.					$ -	Maintenance Supervisor Requests: WANTS Street Sweeper $250000
Liberty Street Stormwater Construction - Green Infrastructure	$ 156,008	$ -	$ -	$ -	$ 350,000	Project estimate for City portion of work - $680.7K in 2021; grant procured of $375k with $93.75K match; $350K request covers matching requirements and unfunded project balance of $212K per 2021 estimate
General Infrastructure Improvements	$ -	$ 14,818	$ -	$ -	$ 30,000	FY22 expense - Brooke Street Sinkhole remediation; FY24 includes City Hall security upgrades ($25K) and minor City Hall renovation for additional office spaces to accommodate CDD staff ($5K)

Totals	*$ 176,078*	*$ 57,199*	*$ 802,500*	*$ 327,566*	*$ 1,071,800*	
Parks						
Amenities & Replacements / Park Upgrades	$ -	$ -	$ 50,000	$ -	$ 40,000	CDD REQUEST: Master planning for parks; plan/design additional tennis/pickleball court; install disc golf; picnic tables; pavilion repair, etc.
Master Park Planning	$ -	$ -	$ 50,000	$ -	$ 75,000	CDD REQUEST: Undertake formal master planning effort for parks system (Depot District?), including
Walking Bridges at Happy Retreat and Evitts Run Park	$ -	$ -	$ 25,000	$ -	$ -	Plan for bridges over Evitts Run
Pool Renovation	$ 5,970	$ 3,980	$ -	$ -	$ 2,700,000	CDD REQUEST: engineering costs and construction of new pool, renovations of poolhouse
Depot Park Land Acquisition					$ 360,000	CDD REQUEST: Funds to purchase Depot Park land if available in FY24 from APUS
Totals	*$ 5,970*	*$ 3,980*	*$ 125,000*	*$ -*	*$ 3,175,000*	
Other Projects						
City Hall Renovations	$ -	$ -	$ 125,000	$ -	$ -	Planning and design fees for City Hall renovations (none of FY23 appropriation spent on design services yet); FY24 proposed amount to fund space and feasability study for current and future needs of all City buildings
Augustine Avenue Trail Design & Construction	$ -	$ -	$ 25,000	$ 81,448	$ -	Matching funds for Phase II design (ACTIVE GRANT OF $145k, $116k FUNDED THROUGH WVDOH, CITY PORTION $29k); anticipate completing design in FY23
Augustine Avenue Trail Construction	$ -	$ -	$ -	$ -	$ 420,000	Next Phase is construction pending funding by TAP II grant and Senator earmark with estimated match of $420K
Totals	*$ -*	*$ 23,993*	*$ 150,000*	*$ 81,448*	*$ 420,000*	
RECENTLY COMPLETED PROJECTS						
Police Staffing		$ 40,775	$ -	$ 3,250	$ -	Study to evaluate current and future staffing needs completed in FY22
Developer Fee Study		$ 48,143	$ -	$ -	$ -	Study to update developer fees completed in FY22
First Free School / Star Lodge Renovations	$ 69,391	$ 97,080		$ -	$ -	Grant project completed in FY22 - still waiting on funds from NPS
Skate Park	$ 83,893	$ 27,964		$ -	$ -	Grant project completed in FY22 - CDD REQUEST for additions to skate park
Paving Analysis	$ 55,872	$ 2,880		$ -		Paving Assessment completed in FY21 and presented in FY22
Liberty Street Stormwater Study - Green Infrastructure	$ 156,008	$ -	$ -	$ -		Design work has been completed by Greenway Engineering and construction drawings received in FY21; next
Total CIP	**$ 854,876**	**$ 589,604**	**$ 1,587,300**	**$ 629,089**	**$ 4,947,412**	

Surplus	**$ 256,463**	**$ 873,478**	**$ 299,928**	**$ 656,351**	**$ (3,924,804)**	**$ (430,820.00)**

Charles Town Capital Budget Departmental Requests - Wants



Department: Community Development Division

Budget Year: 2024

WANTED Capital Purchases Ranked by Priotity	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc.)
Vehicles and/or Equipment:			
#1Building Official Vehicle	Suv/Truck	$45K	to allow for the Building Official/inspector to have her own vehicle and prevent use of personal vehicle while the Code Enforcement uses the current city ve
#2			
#3			
#4			
#5			
Projects/Committee Priorities:			
#1Park Upgrades	Happy Retreat/Skate Park	$65K	Additions to Skate Park - trail paint/design around park; Installation of 2 footbridges at 1) Happy Retreat and 2) Evitts Run to promote trail connectivity.
#2Mordington Avenue	Sidewalk Design	$110K	Design and provide construction documents needed for Mordington Avenue sidewalk from S. George to S. West Street
#3			
Technology/Software:			
#1			
#2			
#3			
Land/Building Upgrades:			
#1 Wayfinding Implementation	Signage	$100K	1st year $100K toward Wayfinding implementation - to be phased over 3 years.
#2 Arts/Culture Distrcit - S. Charles	S. Charles St	$50K	S. Charles Street improvements
#3			
Other:			

Please return the completed request form for your department's desired capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

Department Head Signature

1-30-23

Date Submitted

Charles Town Capital Budget Departmental Requests - NEEDS



Department: Community Development

Budget Year: 2024

Needed Capital Purchases Ranked by Priotity	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc.
Vehicles and/or Equipment:			
#1			
#2			
#3			
#4			
#5			
Projects/Committee Priorities:			
#1 Parks and Rec	Pool - Engineering docs/construct	2.7 m	Compile engineering docs for pool and pool house and fund construction of new pool and poolhouse renovation.
#2 Parks and Rec	Master Parks Plan/Study	$75K	Secure firm to generate a master parks plan for all City-owned parkland.
# Parks Amenities & Upgrades		$40K	Pavilion repair; routine park maintenance;
Technology/Software:			
#1 Vacant Structures software		$5K	Software to manage/track vacant properties and Code Enforcement properties.
#2			
#3			
Land/Building Upgrades:			
#1 City Hall P&Z Renovation	Office partition/divider	$5K	Utilize the maintenance staff to renovate Building Official's office space and build out 2 separate spaces to accommodate Code Enforcement and B.O
#2 Depot Park Land Acquisition		$360K	Funds to purchase the Depot Park land if it becomes available in 2024 to purchase from APUS/APEI.
#3			
Other:			
Nuisance Property storage	Store subject's nuisance property	$15K	This will be the third year storing the items associated with the Witteried's nuisance case that is in continued litigation.

Please return the completed request form for your department's necessary capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

Department Head Signature

1-30-23

Date Submitted

Charles Town Capital Budget Departmental Requests - Wants



Department: Maintenance

Budget Year: 2024

WANTED Capital Purchases Ranked by Priotity	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc.)
Vehicles and/or Equipment:			
#1 Street Sweeper	unit sweeps the Streets	$250,000	Current unit has a lot of hours on it and is constantly down for Repairs
#2			
#3			
#4			
#5			
Projects/Committee Priorities:			
#1			
#2			
#3			
Technology/Software:			
#1			
#2			
#3			
Land/Building Upgrades:			
#1 Maintenance Facility	indoor shop	$120,000	Current Shop is n't climate controlled and lacks storage ↳ New facility on current property if possible
#2			
#3			
Other:			

Please return the completed request form for your department's desired capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

John J Wysong II
Department Head Signature

1-26-23
Date Submitted

Charles Town Capital Budget Departmental Requests - NEEDS



Department: Maintenance

Budget Year: 2024

Needed Capital Purchases Ranked by Priotity	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc.
Vehicles and/or Equipment:			
#1 Leaf vac + Box	Picksup leaves	$85000	Current unit was built in the 60's and is unreliable
#2 Tractor/back hoe	Digsholes-Yardwaste	$100,000	Current unit is warn out
#3 Pick up truck	Transport-SpreadingSalt	$50 000	Bed in current truck has a large hole in it from Rust
#4			
#5			
Projects/Committee Priorities:			
#1			
#2			
#3			
Technology/Software:			
#1			
#2			
#3			
Land/Building Upgrades:			
#1			
#2			
#3			
Other:			

Please return the completed request form for your department's necessary capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

John J. Wyons II
Department Head Signature

1-26-23
Date Submitted

Charles Town Capital Budget Departmental Requests - NEEDS



Department: Operations/City Hall

Budget Year: FY24

Needed Capital Purchases Ranked by Priority	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc
Vehicles and/or Equipment:			
#1 None Expected			
#2			
#3			
#4			
#5			
Projects/Committee Priorities:			
#1 Stormwater Project	Liberty Street Project Match	$350,000	Earmark Funds recieved will require the City's Match Expected to be completed in FY24
#2 Asphalt Maintenance	Continued Asphalt Maint. Project	$300,000	Continued project funded at a similar level to the FY23 expendature
#3			
Technology/Software:			
#1 IT Upgrades	Continued IT Investment	$100,000	Workstation Replacement, Software Upgrades, Security Upgrades, Phone System Upgrade
#2			
#3			
Land/Building Upgrades:			
#1 Security Upgrades	City Hall Security	25000	Camera system and Access Control for existing facility
#2			
#3			
Other:			

Please return the completed request form for your department's necessary capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

Department Head Signature

1-24-23
Date Submitted

Charles Town Capital Budget Departmental Requests - Wants



Department: Operations/City Hall

Budget Year: FY 24

WANTED Capital Purchases Ranked by Priotity	Item Description	Estimated Cost	Details on Request (reason for purchase, project period, benefit, useful life, etc.)
Vehicles and/or Equipment:			
#1 None Expected			
#2			
#3			
#4			
#5			
Projects/Committee Priorities:			
#1			
#2			
#3			
Technology/Software:			
#1 Finance Software Upgrade	Incode 10 Upgrade	80,000	Current software will become incompatable with continually updated windows platforms in the next few years.
#2			
#3			
Land/Building Upgrades:			
#1 City Hall	Renovation of Existing Facility	50,000	Initial Step for this item would be a space and facility use study to determine current and future needs. This request funds the study.
#2			
#3			
Other:			

Please return the completed request form for your department's desired capital expenditures (purchases over $5,000) to the Finance Department for processing and consideration at the City Council budget discussion.

Department Head Signature

1-24-23
Date Submitted

Breanna Andrews

From: Chris Kutcher
Sent: Thursday, January 26, 2023 9:33 AM
To: Breanna Andrews
Cc: Bob Trainor
Subject: FY24 CIP Request
Attachments: RE: Funding for Charles Town PD / April 10 deadline; CTPD_Budget_CIP_FY23.xlsx; FY24 Vehicle Purchase Request_rmt_.pdf

Breanna,

Please see the attached CIP plan for the PD. Need to update current CIP Plan with Mayor, you and Matt Ward to reflect DOJ grand funds received and any purchases in FY24-FY27.

400K DOJ Grant Equipment FY24:

Pursuit Stop Sticks	$13,600	
AED and First Aid/Trauma Kits		$34,000
Ballistic Shields	$34,000	
Vehicle Equipment (Lights, Radios, Computer mounts, Cameras, etc.)	$54,500 (2) 2023 Chev Tahoe - See attached FY24 Vehicle Purchase Request for current equipment pricing. I don't believe DOJ grant will cover labor and graphics costs. If DOJ grant falls through then we will need to find another funding source such Capital or Seizure funds in FY24 to equip vehicles.	

Build the remaining money into CIP Plan "Vehicles" for equipment FY25-FY27.

FY24 City Pays for Labor and Equipment cost:

Vehicle Labor and Graphics Cost for the above vehicles $13,000
Taser $551
2
Other equipment (BWC, Transfer Station, Portable Radio, Weapons, Lidar Laser, Radar, etc.) $21,000 - CIP Plan calls for setting money aside each year to make future purchases from FY23-FY27. Not sure if this is happening from previous years. Idea of setting money aside is so we don't have to come up with large sums to make some of these purchases in the future.)

Seizure Account FY23 Payment for Outfitting below vehicle:

1 Unmarked 2023 Tahoe PPV $16,500
(Not figured in to the DOJ grant/Replacement vehicle.)

Let me know if you have questions…

Thanks,

Christopher A. Kutcher
Chief of Police
Charles Town Police Department
661 South George Street, Suite 100
Charles Town, WV 25414
Phone: (304)725-2714
Email: ckutcher@charlestownwv.us

Project Title	Funding Sources	Estimated Cost	Funding Sources					
			Grant	Match	Pending	Total	Balance	Purpose
Augustine Ave Trail		**$ 2,570,000**					$ 2,570,000	
TAP I			$ 116,000	$ 29,000	$ -	$ 145,000	$ 2,425,000	Design
TAP II			$ 560,000	$ 140,000	$ 140,000	$ 700,000	$ 1,725,000	Phase I Construction
Earmark - Sen Capito			$ 1,400,000	$ 350,000	$ 350,000	$ 1,750,000	$ (25,000)	Phase II & III Construction
			$ 2,076,000	$ 519,000	$ 490,000	$ 2,595,000		
	Total Pending				$ 490,000			
	ARPA Grant Fund Account				$ 420,000			
	CAP Reserve				$ -			
	Balance				$ 70,000			
George Street Sidewalk		**$ 550,000**					$ 550,000	
City Funded				$ 30,000		$ 30,000	$ 520,000	Design
TAP Grant			$ 408,984	$ 102,246	$ 102,246	$ 511,230	$ 8,770	Construction
				$ 132,246	$ 102,246	$ 541,230		
	Total Pending				$ 111,016			
	FY-2023 CIP Budget (CAP Reserve)				$ 111,016			
	Balance				$ -			
Liberty St Flooding (CT Green Infrastructur		**$ 846,733**					$ 846,733	
DEP Grant			$ 102,559	$ 63,400		$ 165,959	$ 680,774	Design
Earmark - Sen Capito			$ 375,000	$ 93,750	$ 93,750	$ 468,750	$ 212,024	Construction
				$ 157,150	$ 93,750	$ 634,709		
	ARPA Grant Fund Account				$ 93,750			
	CAP Reserve				$ 212,024			
	Balance				$ -			

Project Title	Funding Sources	Estimated Cost	Funding Sources Grant	Match	Pending	Total	Balance	Purpose
Memorial Pool		**$ 2,500,000**					$ 2,500,000	
Land & Water Conservation Grant			$ 250,000	$ 250,000		$ 500,000	$ 2,000,000	
	ARPA Grant Match			$ 250,000				
	Coal Severance			$ 102,000				
	Parks CIP			$ 50,000				
	Balance			$ 1,848,000				
CTPD Equipment		$ 400,000					$ 400,000	
COPS Grant			$ 400,000	$ -		$ 400,000	$ -	Equipment
Revive Grant			$ 250,000	$ -		$ 250,000		
No Match Required								

POSSIBLE FUNDING ALLOCATIONS

Sales Tax Account	$	1,825,000	ARPA Grant Func	$	1,500,000	CAP Reserve	$	1,477,178	ARPA (Less $1.5M	$	842,000
			AA Trail	$	490,000	Liberty Street	$	212,024			
			LS Flooding	$	93,750	George St Sidewalk	$	111,016			
			Pool	$	250,000						
Total	$	-	Total	$	833,750	Total	$	323,040	Total		0
Remaining	$	1,825,000	Remaining	$	666,250	Remaining	$	1,154,138	Remaining	$	842,000

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/28/23
Department: Finance Commitee
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

CTPD CIP - Replacement of Weapons

Chairman Trainor will update the Finance Committee on the Police Department's intention to replace firearms, as prescribed in the CTPD CIP, using CTPD Seizure Funds.

The account balances for Seizure funding accounts as of 02/27/2023 are:

Investigation Account - $43,858
Federal Equitable Account - $93,096

Proposed Motion:
None - Info only

ATTACHMENTS:

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 02/28/23
Department: Finance Commitee
Category: Information Only
Initiator:

AGENDA ITEM (ID #)

2023 Investment Policy Statement for Residual Fund Fidelity Investments

Attached is the updated Investment Policy Statement for the Residual Fund, to replace the outdated IPS.

Proposed Motion:
Sign updated IPS for manager ratification.

ATTACHMENTS:

- 2023 01 30 City of Charles Town Residual Fund IPS-unsigned.pdf

INVESTMENT POLICY STATEMENT

Prepared on: 1/30/2023
Prepared for: City of Charles Town Residual Fund

This Investment Policy Statement ("IPS" or "the Statement") is not a contract. This IPS is intended to be a summary of an investment philosophy and the procedures that may provide guidance for the client and the advisor. The investment policies described in this IPS should be dynamic and reflect the client's current investment philosophy regarding the investment of the portfolio assets. These policies will be reviewed and revised periodically to reflect any changes in the portfolio assets, to the client or the capital markets. Any material change to these policies should be communicated in writing and on a timely basis to all investment fiduciaries associated with the portfolio and others who are associated with the portfolio and use the IPS to meet their responsibilities. If any term or condition of this Investment Policy Statement conflicts with any service agreement, the service agreement shall control, as long as such term or condition is consistent with the law.

It is understood that there can be no guarantee about the attainment of the goals, investment performance or investment objectives outlined herein.

Purpose

The purpose of this Investment Policy Statement (IPS) is to establish a clear understanding between the Investor “You” and the Advisor as to the investment goals and objectives and management policies applicable to the Client’s investment portfolio (“Portfolio”) and that the Portfolio shall be managed according to the fiduciary duties of loyalty and care applicable to an investment advisor registered under the Investment Advisers Act of 1940.

Statement of Objectives

Background

Assets to be considered under this IPS include:

ACCOUNT NAME	ACCOUNT TYPE	ASSETS
City of Charles Town Residual Fund	Individual *Brokerage Account*	$670,309
TOTAL ASSETS		**$670,309**

The authorized decision makers(s) for this portfolio is the City of Charles Town finance committee.

The Residual Fund was establish many years ago and there are no immediate needs for the funds.

The Client’s primary objective for this investment portfolio is to generate investment income and growth for future use.

Time Horizon

For the purposes of this IPS, “Time Horizon” is defined as that period of time between now and when withdrawals become so significant that the nature of the portfolio structure is likely to need modification in response to the withdrawal requirement. In other words, how long will the portfolio remain substantially as it is designed in this IPS?

Withdrawals are not expected to be needed from this portfolio any time soon.

Capital values fluctuate, especially so over shorter periods of time. You recognize that the possibility of capital loss does exist. However, historical data suggests that the risk of principal loss can be minimized if the long-term investment mix employed under this Investment Policy Statement is maintained over a holding period of at least three to five years.

Tax Policy

The Client has indicated that no federal taxes will need paid.The Client has indicated that no state taxes will need paid.

The following tax considerations should be considered in the management of this portfolio:

No tax considerations were specified.

Liquidity Needs

Some Clients want or need a specific portion of their assets to remain safe and easily accessible as cash, so it can be used at any time. The Client has indicated that no liquidity needs exist for this portfolio.

Constraints

You have indicated the following portfolio limitations and restrictions;

Fixed income investments should be government, agency and corporate investment grade bonds.

Risk Tolerance

Investment theory and historical capital market return data suggest that, over long periods of time, there is a relationship between the level of investment risk assumed and the level of return that can be expected. In general, in order to attain higher returns one must accept higher risk (e.g. volatility of return). Given this relationship between risk and return, a fundamental step in determining this investment policy is the determination of the amount of risk the Investor can tolerate.

The portfolio's long time horizon, current financial condition, and several other factors suggest collectively some interim fluctuations in market value and rates of return may be tolerated in order to achieve the longer term objectives. The Investor desires long-term investment performance sufficient to meet the objectives. The Investor understands that to achieve such performance the portfolio may experience periods of decline. The Investor further understands that in a severe market, the potential recovery period could be extensive.

For the purposes of determining how the investments under this policy statement should be invested, your stated risk tolerance is moderate.

Asset Allocation and Modeled Return

Academic research offers considerable evidence that the asset allocation decision far outweighs security selection and market timing in its impact on portfolio variability and performance. After reviewing the long-term performance and risk characteristics of various asset classes and considering your investment objectives and indicated risk tolerance, the asset classes set forth in Appendix A of this IPS have been selected to achieve the objectives of your Portfolio.

The asset allocation reflected in Appendix A includes a target allocation showing the percent of total assets that will typically be invested in each asset class. This target allocation is consistent with your Risk Tolerance shown in the section above. It is also consistent with a projected average annual return of 6.5% based upon a statistical model known as portfolio optimization. This modeled return is a rough estimate of an expected long-term average annual return without considering investment expenses and taxes. The actual returns you will realize will vary based upon market and economic conditions and other factors that cannot be accurately predicted in advance. Periods of extreme uncertainty and market volatility can produce extreme results, either good or bad. Future returns could differ significantly and capital loss is possible. This Investment Policy Statement shall not be construed as offering a guarantee.

Updated Allocations

Over time, it may be desirable to amend the basic allocation. When such changes are made, updates will be considered part of this Investment Policy Statement and shall only be made with your concurrence.

Rebalancing Procedures

The percentage allocation to each peer group may vary depending upon market conditions. Please reference Appendix A of this IPS for the lower and upper rebalancing thresholds for each asset class.

When necessary and/or available, cash inflows/outflows will be deployed in a manner consistent with the strategic asset allocation and allocation ranges of the portfolio. If there are no cash flows, the allocation of the portfolio will be reviewed quarterly. If cash flows are insufficient to bring the portfolio within the target allocation

ranges, the Advisor shall decide when and whether to effect transactions to bring the allocation of portfolio assets within the threshold ranges.

Duties and Responsibilities

Investment Advisor

The Investment Advisor has been hired to assist the client in managing the portfolio. The advisor's primary duties are described below. The Investment Advisor will acknowledge fiduciary responsibility for the purposes of providing you investment advice and/or discretionary investment management. In accordance with your investment policies and objectives, the primary duties under this role include:

i. Retaining (i) a registered investment adviser; (ii) a broker-dealer, (iii) a bank; or (iv) an insurance company (a "Prudent Expert") to make the investment decisions that fall within their purview under this IPS or other governing documents. (These experts may provide investment advice directly, through a separate account, or through a pooled investment vehicle, such as a collective fund or a registered investment company (including both mutual funds and exchange-traded funds.)
ii. Select a range of investments to appropriately and effectively implement the portfolio's asset allocation
iii. Select and monitor the investments in the portfolio for conformance to the guidelines set forth in Appendix C to this IPS
iv. Determine whether to maintain, remove or replace the investments in the portfolio
v. Meet with the client on a periodic basis to discuss investment reports and decisions
vi. Review at least annually all costs (direct and indirect) associated with the portfolio to determine if they are fair and reasonable. This includes the investment option fees and the selection of appropriate share classes.

Refer to the advisory service agreement for specific details.

The Custodian

The custodian shall provide you with monthly statements for each account subject to this Investment Policy Statement. Such reports shall show values for each asset and all transactions affecting assets within the portfolio, including additions and withdrawals.

The Client

You shall be responsible for:

i. The oversight of the Portfolio.
ii. Defining the investment objectives and policies of the Portfolio.
iii. Directing Advisor to make changes in investment policy and to oversee and to approve or disapprove Advisor's recommendations with regards to policy, guidelines, and objectives on a timely basis.
iv. Providing Advisor with all relevant information on your financial conditions and risk tolerances and shall notify Advisor promptly of any changes to this information.
v. Reading and understanding the custodial statements
vi. Being responsible for exercising all rights, including voting rights, as are acquired through the purchase of securities.

Advisor Philosophy

This portfolio will be managed using a combination of both active and passive management styles, based on the belief that while passive (index-based) investment management is well-diversified and effective in some parts of the markets, not all parts of all markets are well suited to the passive approach. In those areas Advisor deems as less efficient, the advisor may pick stocks and bonds or choose to select managers who have successful track records in their peer group. Client understands that actual results may range from above to below market average results based on the skill of selection as well as the

overall market conditions.

The basic tenets under which this Policy will be managed include the following:

i. Modern Portfolio Theory, as recognized by the 1990 Nobel Prize, will be the philosophical foundation for how the portfolio will be structured and how subsequent decisions will be made. The underlying concepts of Modern Portfolio Theory include:
    i. Clients are risk averse. The only acceptable risk is that which is adequately compensated by potential portfolio returns.
    ii. Markets are generally efficient. It is virtually impossible to anticipate the future direction of the market. It is, therefore, unlikely that any portfolio will succeed in consistently "beating the market".
    iii. The design of the portfolio as a whole is more important than the selection of any particular security within the portfolio. The appropriate allocation of capital among asset classes (stocks, bonds, cash, etc.) will have far more influence on long-term portfolio results than the selection of individual securities. Investing for the long term (preferably longer than ten years) becomes critical to investment success because it allows the long term characteristics of the asset classes to surface.
    iv. For a given risk level, an optimal combination of asset classes will maximize returns. Diversification helps reduce investment volatility. The proportional mix of asset classes determines the long-term risk and return characteristics of the portfolio as a whole.
    v. Portfolio risk can be decreased by increasing diversification of the portfolio and by lowering the correlation of market behavior among the asset classes selected. (Correlation is the statistical term for the extent to which two asset classes move in tandem or opposition to one another).
ii. Investing globally helps to minimize overall portfolio risk due to the imperfect correlation between economies of the world. Investing globally has also been shown historically to enhance portfolio returns, although there is no guarantee that it will do so in the future.
iii. Equities offer the potential for higher long-term investment returns than cash or fixed income investments. Equities are also more volatile in their performance. Clients seeking higher rates of return must increase the proportion of equities in their portfolio, while at the same time accepting greater variation of results (including occasional declines in value).

Given these tenets, the underlying approach to managing this Policy shall be to optimize the risk-return relationship appropriate to your needs and goals. The Policy will be diversified globally employing a variety of asset classes. Mutual funds or managed portfolios will be employed to implement the portfolio and the chosen asset classes will be periodically re-balanced to maintain a more consistent risk/reward profile.

Investment Selection

Each investment shall be managed by a Prudent Expert. When selecting a new investment, the Advisor will evaluate the possible alternatives against the due diligence criteria set forth in Appendix C of this IPS. When warranted due to unique potential benefits relative to other available investments, options for which the due diligence criteria set forth in Appendix C of this IPS are not available may be considered. In those instances, alternative prudent selection criteria to those set forth in Appendix C of this IPS will be used to evaluate the appropriateness of each investment. After any selection of investments for which alternative prudent selection criteria were used, those alternative criteria will be added to Appendix C of this IPS.

Investment Monitoring

Benchmarks

Performance benchmarks will be established for each investment. Manager performance will be evaluated in terms of an appropriate market index (e.g. the S&P 500 stock index for large cap domestic equity manager) and the relevant peer group (e.g. the large cap growth mutual fund universe for a large cap growth mutual fund). The performance benchmarks will be set forth in Appendix B of this IPS.

Performance Objectives

The Advisor acknowledges fluctuating rates of return characterize the securities markets, particularly during short term time periods. Recognizing that short term fluctuations may cause variations in performance, the Advisor intends to evaluate investment performance from a long term perspective.

The Advisor is aware the ongoing review and analysis of the investments is just as important as the due diligence and selection process. The performance of the investments will be monitored on an ongoing basis, and it is at the Advisor's discretion to take corrective action by replacing an Investment Manager if they deem it appropriate at any time.

Periodically, but not less than annually, the Advisor will review with you whether each investment continues to be an appropriate representative of the applicable asset class. Specifically, but without limitation, the Advisor will consider:

i. The investment's adherence to the Watch List Criteria set forth in Appendix C to this IPS;
ii. Material changes in the investment's organization, investment philosophy and/or personnel; and,
iii. Any legal, SEC and/or other regulatory agency proceedings actually or potentially affecting the investment's future performance or suitability.

Watch List Criteria

The decision to retain or terminate an investment cannot be made by a formula. It is the Advisor's confidence in an investment's ability to perform in the future that ultimately determines the retention of an investment. To assist the Advisor in determining when an investment should be considered for termination, the Advisor has adopted the due diligence criteria set forth in Appendix C of this IPS. The Advisor shall be responsible for monitoring the investments against the Watch List Criteria on a quarterly basis.

Replacement of an Investment

Should the Advisor determine that an investment should be replaced, the investment will be removed as soon as practical and a replacement investment provided into which all assets will be moved.

Identifying, Evaluating, and Containing Costs

The Advisor will review, at least annually, all investment costs (direct and indirect) to determine if they are reasonable. The costs considerations to be reviewed will include (although not necessarily be limited to):

i. Expense ratios of each investment option and the use of appropriate share classes
ii. Investment management fees, soft dollar and other special fee arrangements when utilizing separate account managers.
iii. Brokerage commissions and trading costs of separate accounts and individual securities.
iv. Administrative fees or costs to administer the Portfolio
    i. All parties receiving revenue sharing payments such as 12b-1 fees and finder's fee will be identified and such costs shall be quantified and evaluated.

Investment Policy Review

This IPS will be reviewed periodically to determine whether stated investment objectives are still relevant and the continued feasibility of achieving the same. It is not expected that the IPS will change frequently. In particular, short term changes in the financial markets should not require adjustments to the IPS.

You recognize that all investments go through cycles and, therefore, there will be periods of time in which the investment objectives are not met or when specific managers fail to meet their expected performance expectations. You accept the principle that, in the absence of specific circumstances requiring immediate action, patience and a longer-term perspective will be employed when evaluating investment performance.

Any change to these policies should be communicated in writing and on a timely basis to all investment fiduciaries associated with the plan and others who are associated with the plan and use the IPS to meet their responsibilities.

Adoption

Adopted by the below signed:

Date: _____

Client:

_____

_____

_____

Advisor:

_____

Appendix A: Asset Allocation

PEER GROUP	MIN	THRESHOLD	MAX
U.S. Equity	**-**	**37.50%**	**-**
Large Growth	8%	**12.5%**	17%
Large Value	8%	**12.5%**	17%
Mid-Cap Blend	3%	**7.5%**	11%
Small Blend	2%	**5%**	5%
International Equity	**-**	**12.50%**	**-**
Diversified Emerging Mkts	2%	**5%**	8%
Foreign Large Blend	3%	**7.5%**	11%
Taxable Bond	**-**	**45.00%**	**-**
Corporate Bond	15%	**25%**	35%
Intermediate Government	5%	**10%**	15%
Short Government	5%	**10%**	15%
Money Market	**-**	**5.00%**	**-**
Money Market Taxable	2%	**5%**	15%

Appendix B: Asset class benchmarks

PEER GROUP	BENCHMARK INDEX
U.S. Equity	
Large Growth	Russell 1000 Growth TR USD
Large Value	Russell 1000 Value TR USD
Mid-Cap Blend	Russell Mid Cap TR USD
Small Blend	Russell 2000 TR USD
International Equity	
Diversified Emerging Mkts	MSCI EM NR USD
Foreign Large Blend	MSCI ACWI Ex USA NR USD
Taxable Bond	
Corporate Bond	BBgBarc US Corp Bond TR USD
Intermediate Government	BBgBarc US Government TR USD
Short Government	BBgBarc Government 1-5 Yr TR USD
Money Market	
Money Market Taxable	ICE BofAML USD 3M Dep OR CM TR USD

Appendix C: Due Diligence Criteria

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