CITY OF CHARLES TOWN

CITY COUNCIL

AGENDA • APRIL 21, 2026

Revised - 4/16/2026

Regular Session **COUNCIL CHAMBERS** **7:00 PM**

101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

: **2026-1397:** City Council Meeting Minutes - April 6, 2026

3. PUBLIC COMMENT

4. WARD REPORTS

5. MAYOR'S REPORT

: **2026-1398:** Mayor's Report - April 21, 2026

6. COMMITTEE REPORTS

: **2026-1399:** Charles Town Board of Parks and Recreation Minutes - March 12, 2026

: **2026-1400:** Personnel Committee Report - April 13, 2026

: **2026-1401:** Finance Committee Report - April 14, 2026

: **2026-1402:** Ordinance Committee Report - April 16, 2026

7. CITY MANAGER REPORT

: **2026-1403:** City Manager Report - April 21, 2026

8. POLICE CHIEF REPORT

9. UNFINISHED BUSINESS

: **2026-1404:** Request for Support - Leadership Jefferson Project
Memo - Request for Support - Leadership Jefferson Community Project.pdf
class project.png
Sponsorship Levels.jpeg

: **2026-1414:** Legal Updates - Possible Executive Session

: **2026-1415:** WV Legislative Update

10. NEW BUSINESS

: **2026-1405:** National Small Business Week Proclamation

: **2026-1406:** Approval of FY2027 Levy Rate

: **2026-1407:** Traffic Calming Curb and Pavement Painting on S. George Street.

: **2026-1408:** Increase to the City's Medical Percentage Coverage

: **2026-1410:** Charles Town Tree Board Budget

: **2026-1416:** FY2026 General Fund Revision #5

: **2026-1417:** FY2026 Capital Budget Revision #9

: **2026-1418:** JCDA Childcare Study Presentation

: **2026-1419:** A Resolution Expressing Support for the Continuation of all Middle School Athletic and Band Programs Within Jefferson County Schools

: **2026-1422:** Draft Public Comment Letters to the Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) on Their Long-Range Transportation Plan (LRTP)

: **2026-1423:** TIF Discussion and Retainer of Bond Counsel to Assist with the TIF.

11. REFERRALS TO COMMITTEES/COMMISSIONS

: **2026-1420:** Referral to Ordinance Committee - Expansion of PODA District to Include the Depot Park

12. APPROVAL OF BILLS

: **2026-1411:** Payment of Bills - April 21, 2026

13. ADJOURNMENT

14. INFORMATION ONLY - NEXT MEETING, Monday, May 4, 2026, at 7:00PM

: **2026-1412:** Article 741 - Municipal License Tax - signed

: **2026-1312:** Augustine Avenue Phase 3 Agreement - signed

: **2026-1421:** Historic Landmark Commission Oath of Office - Matthew Printz

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

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1397: City Council Meeting Minutes - April 6, 2026

ATTACHMENTS:

- City Council Meeting Minutes - April 6, 2026 draft.pdf

CITY OF CHARLES TOWN

CITY COUNCIL

MINUTES • April 6, 2026

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

101 East Washington Street, Charles Town, WV 25414

CALL TO ORDER

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

Mr. Brent Manuel, City Manager; Ms. Alissa Meeks, Assistant City Manager; Ms. Stephanie Grove, City Attorney; Ms. Cindy Rezmer, Operations Director; Ms. Lori Nice, Finance Director; and Captain Jim Knott, Charles Town Police Department (CTPD) were also in attendance.

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

2026-1336: City Council Meeting Minutes - March 16, 2026

There being no corrections, additions, or changes to the minutes, Mayor Pro Tem Hynes declared the minutes approved.

2026-1337: City Council Special Meeting Minutes - March 24, 2026

The following correction was made to the Special Meeting Minutes:

Packet Page 12, Agenda Item 2026-1304: Congressional Directed Spending (Earmarks) Update and Discussion - Removed "Hynes, Hartman, and Roth" from the AYES list in the voter block and kept their names in the NAYS list.

3. PUBLIC COMMENT

No one signed up for public comment.

4. WARD REPORTS

Ward 1

Mr. Kratovil read the obituary of Ruth Elizabeth McDaniels, who was a City of Charles Town councilmember from 2007-2011 and a poll worker for the city elections.

DRAFT

Ms. Ricketts had nothing to report.

Ward 2

Mr. Hynes had nothing to report.

Mr. Tester had nothing to report.

Ward 3

Mr. Roth had nothing to report.

Ward 4

Ms. Smith had nothing to report.

Ms. Sugrue reported that Betts and Coops is closing their store front in the downtown and wished them well.

5. MAYOR'S REPORT

2026-1338: Mayor's Report - April 6, 2026

There was no mayor's report this meeting.

6. COMMITTEE REPORTS

2026-1339: Infrastructure Committee Report - March 23, 2026

Ms. Rickett's reviewed the Infrastructure Committee report.

2026-1340: Ordinance Committee Report - March 26, 2026

Mr. Tester reviewed the Ordinance Committee report.

7. CITY MANAGER REPORT

2026-1344: City Manager's Report - April 6, 2026

Mr. Manuel reviewed the City Manager's report.

8. POLICE CHIEF REPORT

There was no report at this meeting.

9. UNFINISHED BUSINESS

2026-1341: Public Hearing for Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part Seven Business Regulation and Taxation Code, Chapter 3 Taxes and Services Charges, Article 741 Municipal License Tax

Mr. Kratovil moved to open the public hearing. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	James Kratovil
SECONDER:	Kevin Tester
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

DRAFT

No one signed up for the public hearing.

Mr. Kratovil moved to close the public hearing. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	James Kratovil
SECONDER:	Kevin Tester
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1342: Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part Seven Business Regulation and Taxation Code, Chapter 3 Taxes and Services Charges, Article 741 Municipal License Tax

Mr. Kratovil moved to approve the Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part Seven Business Regulation and Taxation Code, Chapter 3 Taxes and Services Charges, Article 741 Municipal License Tax. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	James Kratovil
SECONDER:	Kevin Tester
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1346: Legal Updates - Possible Executive Session

There were no updates to this agenda item, and the council did not go into Executive Session.

10. NEW BUSINESS

2026-1312: Augustine Avenue Phase 3 Agreement

Ms. Ricketts moved to approve the Augustine Avenue Phase 3 Agreement. Mr. Kratovil seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	Elizabeth Ricketts
SECONDER:	James Kratovil
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1343: Request for Support - Leadership Jefferson Project

Mr. Kratovil moved to Table this agenda item until the requester can be present. Mr. Roth seconded the motion, and it passed by unanimous vote.

DRAFT

RESULT:	**TABLED**
MOVER:	James Kratovil
SECONDER:	Alden Roth
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1350: Appointment to the Personnel Committee

Ms. Ricketts moved to appoint Mr. Kratovil to the Personnel Committee. Ms. Sugrue seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	Elizabeth Ricketts
SECONDER:	Andie Sugrue
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1351: A Resolution Opposing Federal Proposals that Would Increase Truck Size and Weight Limits

Ms. Ricketts moved to approve the Resolution Opposing Federal Proposals that Would Increase Truck Size and Weight Limits. Ms. Sugrue seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	Elizabeth Ricketts
SECONDER:	Andie Sugrue
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

2026-1355: Charles Town Personnel Handbook Revision - Section 6.08

This agenda item was placed on the agenda in error.

11. REFERRALS TO COMMITTEES/COMMISSIONS

2026-1347: Referral to the Finance Committee - Jefferson County Parks and Recreation Department Fireworks Event Request

Mr. Tester moved to refer to the Finance Committee the Jefferson County Parks and Recreation Department Fireworks Event request. Ms. Sugrue seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	Kevin Tester
SECONDER:	Andie Sugrue
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

DRAFT

12. APPROVAL OF BILLS

2026-1352: Payment of Bills - April 6, 2026

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

RESULT:	**APPROVED**
MOVER:	James Kratovil
SECONDER:	Kevin Tester
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

13. ADJOURNMENT

Mr. Kratovil moved to adjourn the meeting. Ms. Sugrue seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED**
MOVER:	James Kratovil
SECONDER:	Andie Sugrue
AYES:	Kratovil, Ricketts, Hynes, Tester, Roth, Smith, Sugrue
ABSENT:	George, Hartman

14. INFORMATION ONLY - NEXT MEETING, Tuesday, April 21, 2026, at 7:00PM

2026-1348: Charles Town Police Department's February Statistical Report

2026-1349: Written Public Comment - Mr. Michael Tolbert

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

DRAFT

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1398: Mayor's Report - April 21, 2026

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1399: Charles Town Board of Parks and Recreation Minutes - March 12, 2026

ATTACHMENTS:

- March Parks Minutes Report FINAL2.pdf

City of Charles Town

Parks and Recreation Commission Report

March 2026

12th March 2026 / 6:00 PM / City Hall

APPROVED

I. CALL TO ORDER: 6:02 PM

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

Staff: Alissa Meeks, Gavin Bailey

Guest: None

II. APPROVAL OF MINUTES:

2026-1248: Charles Town Parks and Recreation Meeting Report - February 2026

Approved - Motion: A. Roth

Unanimous

III. UNFINISHED BUSINESS

2026-1249: Jefferson Memorial Park Pool Update

The contractor requested an extension. The estimated pool opening is early July, with a target date of July 4th, though the date is not confirmed.

No Action.

2026-1250: Parks Master Plan Discussion

Discussion was tabled pending review of the Capital Budget item. See agenda item 2026-1258 for further details.

No Action.

2026-1251: Tennis Staffing Discussion

The Commission discussed maintaining the current tennis staffing structure and pay rates.

Motion: keep the 2026 pay rates for the head instructor and supporting staff the same as last year. Namely $30hr and $12.75 respectively.

Motion: K. Derr; 2nd: N. Zaglifa

Mr. Slover - Abstain; All others - Aye

2026-1252: Pool Operations Discussion

The Commission discussed pool operation policies.

Motion: children 2 and under receive free admission

Motion: M. Slover; 2nd: K. Derr

Ms. Ricketts - Nay; All others - Aye

Motion: To set general admission price at $5, seniors (defined as people 60 and over) $4

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

Unanimous

2026-1253: Liberty Street Parcel (next to 414 W. Liberty Street) Discussion

Discussion held.

No Action.

IV. NEW BUSINESS

APPROVED

2026-1254: Discussion About 415 W. Liberty Street Parcel

Discussion held.

No Action.

2026-1255: New Mowing Contracts Discussion

The Commission discussed the current status of mowing contracts.

Motion: to establish a designated path that connects the grounds behind Happy Retreat to the footbridge over Evitts run, and then loops back around to the rear grounds of Happy retreat, and to Authorize Gavin with pre-approval for up to $330 specifically for Happy Retreat, and the other mowing quotes for the other parks as provided to this board by the Parks Manager. Parks Manager will also inform board of any change to quoted price.

Motion: K. Derr; 2nd: M. Slover

Unanimous

2026-1256: Discussion of Happy Retreat MOU Special Meeting

The Commission authorized the Parks Manager to coordinate with Friends of Happy Retreat to schedule a special meeting to discuss the MOU.

Motion: to authorize coordination of special meeting

Motion: K. Derr ; 2nd: M. Slover

Unanimous

2026-1257: Seasonal Parks Maintenance Plan Discussion

The Commission discussed playground mulch maintenance.

Motion: to have the Parks Manager draw up a mulch maintenance plan for the mulch at the playgrounds, and to pre-authorize up to $3500 for immediate mulch needs, to be paid out of the building and grounds portion of the budget.

APPROVED

.

Motion: K. Derr; 2nd: M. Slover

Unanimous

2026-1258: Preliminary Capital Budget Discussion

The Commission discussed capital budget priorities for FY2027. The Commission identified the Parks Master Plan and pavilion roof repairs as likely priorities.

Motion: to ask staff to prepare proposals for Charles Town capital budget to include funding for master planning and pavilion roof replacement.

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

Unanimous

2026-1259: Pool Opening Event Planning

Discussion was tabled.

No Action.

2026-1260: Arbor Day Tree Planting Site Discussion

The Arbor Day tree planting is scheduled for April 25, 2026 at 2:00 PM.

Motion: to approve Arbor Day tree planting of two trees at Evitts Run Park.

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

Unanimous

2026-1261: Parks and Recreation Manager's Report

Parks Manager Bailey provided updates.

No Action.

APPROVED

2026-1262: Park Updates: Happy Retreat, Evitts Run Park, Willingham Knolls, Skate Park, Jefferson Memorial Park, Craighill Estates, Other Parkland. Public Comment

Staff reported on the CTUB collection system project. A corroded sewage pipe along Evitts Run has been discovered. The pipe pulled out and corroded, potentially allowing sewage leaks into the creek. The Commission discussed the need for warning signage in the area.

No Action.

V. ADJOURNMENT: 8:34 PM

VI. NEXT MEETING: 9th April 2026

APPROVED

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1400: Personnel Committee Report - April 13, 2026

ATTACHMENTS:

- Personnel Committee Report 4-13-26.pdf

City of Charles Town
Personnel Committee Report

April 13, 2026, Meeting

---

1. **CALL TO ORDER**

   Meeting was called to order at 5:35pm. Persons present: Councilmember Andie Sugrue, Councilmember Kevin Tester, Councilmember Jim Kratovil, City Manager Brent Manuel, Chief of Police Chris Kutcher, Operations Director Cindy Rezmer, Karin Campbell and Rick Campbell from Paypoint HR via Zoom.

2. **UNFINISHED BUSINESS**

   2026-1142: Total Compensation Study Update

   Karin Campbell and Rick Campbell from Paypoint HR led the committee through the draft salary report for the City. The committee reviewed both the salary report and benefit report and asked for additional information from Paypoint to determine what, if any, changes will be made at our next Personnel meeting.

   The committee voted to bring to next council the following urgent change due to open enrollment beginning on April 27th:

   - Increase of the City's medical percentage coverage from 85% to 90% to align with CTUB's current percentage.

3. **NEW BUSINESS**

4. **ADJOURNMENT – 6:29PM**

5. **Next regularly scheduled Personnel Committee meeting is May 11, 2026, at 5:00pm.**

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1401: Finance Committee Report - April 14, 2026

ATTACHMENTS:

- FinanceCommitteeReport_14_April_2026_rmt.pdf

City of Charles Town Finance Committee Report
14 April 2026 Meeting

Drafted by: Jeff Hynes - Chair

Call to Order 12:02PM

1. **Persons present:** Finance Committee Members: Councilman Nate Hartman (Remote), Councilman Jeff Hynes; City Manager Brent Manuel, City Attorney Stephanie Grove; Finance Director Lori Nice, Accounting Clerk Kristy Grove, Rob Hoxton, Archie Hoxton, Joseph Nassif (Remote)

2. Unfinished Business

2026-1376: HdL Update

Staff provided the Committee with an updated status on HdL's activities.

Recommendations to the City Council: None, information only

2026-1177: Finance Policy Discussion

Committee voted unanimously to direct staff to do an RFP for a firm to consult/re-write the City's finance policy. These values will serve as a basis for a Capital Budget request for FY27.

Recommendations to the City Council: None, information only

3. New Business

2026-1378: Hoxton Planning and Management Presentation

Rob and Archie Hoxton provided a brief overview of the City's investment performance and the outlook for the year ahead. Despite some turbulence our investments remain positive. The outlook for FY27 is less clear due to a number of market factors.

Recommendations to the City Council: None, information only

2026-1379: TIF Presentation

Mr. Joseph Nassif, Managing Director with Piper Sandler, gave a presentation on the next steps for the development of a TIF district for the City of Charles Town.

Recommendations to the City Council: Create a process to identify a geographic area for the proposed TIF a list of all possible projects to be included in a TIF application and instruct to start the process to hire an attorney to support this process.

2026-1380: License Fee Waiver Request

This Item and New Business item #2026-1381 were discussed in executive session.

2026-1381: B&O Waiver Request

This item and New Business item# 2026-1380 were discussed in executive session.

The committee voted unanimously to enter executive session at 2:13pm

After Executive Session (2:24pm), Councilman Hartman moved the following:

Vendor Account Numbers	Committee Action	Remarks
8693	**Approve All But $300 License Fee Waiver** **Approve All But $50 B&O Waiver**	
8492	**Approve All But $50 License Fee Waiver** **Approve All But $50 B&O Waiver**	
8223	**Approve All License Fee Waiver** **Approve All B&O Waiver**	
8494	**Approve All But $50 License Fee Waiver**	

Councilman Hynes seconded the motion, and it passed by unanimous vote – 2 to 0.

Recommendations to the City Council: None, information only

2026-1382: General Fund Revision #5

On agenda for discussion/action later in meeting

Recommendations to the City Council: Approve General Fund Revision #5

2026-1383: Capital Revision #5

On agenda for discussion/action later in the meeting

Recommendations to the City Council: Approve Capital Revision #9

4. Finance Director Report

2026-1048: January 2026 General Fund Budget Update

Director Nice reviewed the most recent budget figures. Overall, the budget is doing well. Attention must be paid to the Hotel/Motel revenue in FY27 as it is running considerably behind projections.

Recommendations to the City Council: None, information only

2026-1047: January 2026 Capital Fund Budget Update

Director Nice provided the most recent budget figures. Aside from the revision to be discussed later in the meeting there are no concerns.

Recommendations to the City Council: None, information only

2026-1040: December 2025 P&R Budget Update

Recommendations to the City Council: None, information only

2026-1043: December 2025 Account Balance Update

Recommendations to the City Council: None, information only

5. **Chairman's Report**
6. **Meeting adjourned 2:30PM**
7. **Next Scheduled Finance Committee meeting March 10, 2026, 12:00PM.**

HdL Credit Worksheet
March 31, 2026

Beginning Credit Balance	$	49,750.00
Less: October 2024 15% Refund	$	6,089.36
Less: November 2024 15% Refund	$	730.26
Less: December 2024 15% Refund	$	1,903.23
Less: January 2025 15% Refund	$	1,820.96
Less: February 2025 15% Refund	$	1,389.66
Less: March 2025 15% Refund	$	3,727.09
Less: April & May 2025 15% Refund	$	3,381.38
Less: June 2025 15% Refund	$	1,106.74
Less: July 2025 15% Refund	$	3,307.60
Less: August 2025 15% Refund	$	95.13
Less: September 2025 15% Refund	$	58.68
Less: October 2025 15% Refund	$	670.41
Less: November 2025 15% Refund	$	374.42
Less: December 2025 15% Refund	$	1,347.68
Less: January 2026 15% Refund	$	2,788.31
Less: February 2026 15% Refund	$	168.24
Less: March 2026 15% Refund	$	1,688.17
Remaining Credit Balance	**$**	**19,102.69**

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1402: Ordinance Committee Report - April 16, 2026

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1403: City Manager Report - April 21, 2026

ATTACHMENTS:

- CMR 21 April 2026.pdf

City of Charles Town

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

Memorandum to Mayor and City Council

From: Brent T. Manuel, City Manager
Subject: City Manager's Report
Date: 21April 2026

- Participation in Liberty Street bi-weekly progress meeting.
- Attendance at Board of Parks and Recreation meeting.
- Attendance at event at Happy Retreat and ribbon cutting at Augustine Avenue Trail – Phase One.
- Attendance at Personnel Committee meeting.
- Attendance at Finance Committee meeting.
- Participation for retirement sendoff for Ms. Rezmer
- Attendance at CTUB Regular Meeting at which time the board appointed a new utility manager.
- Participation in agenda meeting
- Following up on various Tree Board inquiries and requests.
- Follow up on inquiries on applications to serve on boards and commissions.
- Continuous communication with a resident on a crosswalk request.
- Staff continue to evaluate opportunities for the facilitation of future annexations.
- Staff are scheduling a meeting to further compile the strategic goals of the city prior to the CIP discussions.
- Staff continue to work with the coordination of bidding phase three of Augustine Trail.
- Communications with representatives from DarkSky.
- Following up on constituent request for street lighting in a developed neighborhood.
- Continue to monitor progress with various city projects, to include:
    - Pool & Splash Pad at JMP
    - Liberty Street SWMP

- Approval of various special events permits.
- Coordination with CTUB on PSC complaint.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1404: Request for Support - Leadership Jefferson Project

This agenda item was Tabled at the April 6, 2026, council meeting.

ATTACHMENTS:

- Memo - Request for Support - Leadership Jefferson Community Project.pdf
- class project.png
- Sponsorship Levels.jpeg

Brent Manuel

From: Leah Brooks <pourchoices.wv@gmail.com>
Sent: Wednesday, March 11, 2026 11:32 AM
To: Brent Manuel
Cc: Kevin Tester; Jeff Hynes; Elizabeth Ricketts; Micheal George; Andie Sugrue; Nathaneal Hartman; James Kratovil; Julie Smith; Alden Roth; Alissa Meeks
Subject: Request for Support--Leadership Jefferson Community Project
Attachments: d5e8761a-6251-43aa-ba7f-5752777f6306 (1).jpeg; class project.png

Dear Mayor, City Council Members, and City Manager,

I hope this message finds you well. I'm writing on behalf of Leadership Jefferson Class XIX to share an update on our community project and to request the City of Charles Town's consideration for financial support.

Our class is partnering with CASA of the Eastern Panhandle and Jefferson County Parks and Rec on a project that will enhance outdoor spaces while also helping establish a scholarship fund to further support CASA's mission of advocating for children and families in our community. Recently, we were fortunate to be awarded a grant for 24 trees, which has allowed us to make meaningful progress toward the environmental portion of the project.

I am aware that the City currently has a grant opportunity open for community initiatives, and we truly appreciate the City's commitment to supporting projects that benefit Charles Town residents. Unfortunately, due to the timeline associated with our existing tree grant and the schedule required to complete the project, we are unable to wait for the full grant application and award process.

Because of this timing challenge, I am reaching out to respectfully ask whether the City might consider supporting this project through a direct contribution. As you know, Leadership Jefferson and Leadership West Virginia have long been programs that develop community-minded leaders, and many City employees and public servants have participated in these programs over the years. Our class is proud to continue that tradition by working on a project that creates a lasting positive impact within our community.

Any level of support the City may be able to provide would help us complete this project successfully and ensure that the benefits reach the children and families served by CASA.

Thank you for your continued commitment to strengthening Charles Town, Jefferson County and for considering this request. I would be happy to provide additional details or answer any questions about the project.

Warm regards,

Leah Brooks
Leadership Jefferson Class XIX
Owner/Manager
Pour Choices

130 W Washington St
Charles Town, WV 25414
C: 704.930.8644

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


LEADERSHIP JEFFERSON
CLASS XIX
ROOTS OF HOPE
Friday, June 5
JOIN US AT JAMES HITE PARK!
25-45 Hite Rd, Kearneysville, WV 25430
Roots of Hope brings new life to Jefferson County's James Hite Park by planting trees, enhancing shared green spaces, and inspiring future leaders—creating a lasting environmental legacy that supports education, stewardship, and community growth through a scholarship partnership with Jefferson County Parks and Recreation. The initiative also proudly supports CASA of the Eastern Panhandle, advocating for abused and neglected children in the court system and helping ensure every child has a voice and a brighter future.
IN PARTNERSHIP WITH:
Leadership Jefferson
Jefferson County Parks & Recreation
FOR MORE INFORMATION, PLEASE SCAN HERE!
Please consider donating today to help cultivate a healthier Jefferson County.

LEADERSHIP JEFFERSON
CLASS XIX
ROOTS OF HOPE

SPONSORSHIP LEVELS

DONATIONS OF ANY AMOUNT ARE GREATLY APPRECIATED

GOLD $2000+

- PERMANENT BENCH W/ PERSONALIZED NAME PLAQUE
- RECOGNITION ON SPONSORSHIP PLAQUE
- NAME FEATURED ON PROJECT T-SHIRTS
- SPONSOR HIGHLIGHT ON SOCIAL MEDIA AND EMAIL

SILVER $1,000

- RECOGNITION ON SPONSORSHIP PLAQUE
- NAME FEATURED ON PROJECT T-SHIRTS
- SPONSOR HIGHLIGHT ON SOCIAL MEDIA AND EMAIL

BRONZE $500

- NAME FEATURED ON PROJECT T-SHIRTS
- SPONSOR HIGHLIGHT ON SOCIAL MEDIA AND EMAIL

PLEASE MAKE ALL DONATIONS BY FRIDAY, MAY 15



SCAN HERE TO DONATE

Please consider donating today to help cultivate a healthier Jefferson County.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1414: Legal Updates - Possible Executive Session

** DR Acquisitions, LLC v. City of Charles Town Planning Commission Jefferson County Circuit Court Case No. 2026-AA-1
** Madison Greens, LLC v. City of Charles Town and CTUB, WV PSC Case No. 25-1000-LRR-WS-c
** Summit Point Water Service Issue

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1415: WV Legislative Update

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Proclamation
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1405: National Small Business Week Proclamation

ATTACHMENTS:

- Small Business Proclamation.pdf

National Small Business Week Proclamation

WHEREAS, small businesses are the engine of the American economy and the foundation of a free and prosperous nation, accounting for more than 99 percent of all private sector employers and creating nearly two out of every three new jobs nationwide; and

WHEREAS, from our farms and factory floors to the frontiers of technology, small businesses drive innovation, strengthen local economies, and provide the products and services that keep America competitive, secure, and strong; and

WHEREAS, in recent years, small business owners and workers endured an inflation crisis marked by rising prices and declining purchasing power, yet under President Donald J. Trump, inflation has come under control, real wages have begun to rise, and America's entrepreneurs are once again operating with confidence and optimism; and

WHEREAS, the America First economic resurgence has produced more than 500,000 new jobs, driven small-business optimism above its 52-year historical average, secured over $20 trillion in foreign investment commitments, and delivered strong GDP growth; and

WHEREAS, our nation now stands at the threshold of a new golden era for Main Street — built on common sense, pro-growth policies that put our people, our workers, and our job creators first; and

WHEREAS, prioritizing energy independence, secure borders, and fair trade is restoring economic strength, self-reliance, and opportunity; and

WHEREAS, the enactment of the Working Families Tax Cuts makes the 199A small business deduction permanent, allows 100 percent expensing for new factories and equipment, expands Opportunity Zones, eliminates taxes on tips and overtime, and delivers meaningful tax relief that strengthens small businesses, empowers entrepreneurs, and fuels job creation in communities across West Virginia; and

WHEREAS, West Virginia, shares the Trump Administration's commitment to cutting red tape, keeping taxes low, and fighting for the hardworking entrepreneurs who power our economy from the ground up; and

WHEREAS, National Small Business Week has been proclaimed by the President of the United States since 1963, honoring the vital role of small businesses in creating jobs, growing the economy, and anchoring our communities; and

WHEREAS, in 2026, the United States will commemorate the 250th anniversary of the signing of the Declaration of Independence, known as Freedom 250, marking a historic opportunity to reflect on our nation's founding principle of free enterprise.

NOW, THEREFORE, I, Micheal George, Mayor of the City of Charles Town, WV, do hereby proclaim **May 3–9, 2026, as NATIONAL SMALL BUSINESS WEEK** and encourage all citizens to support small businesses and celebrate their many achievements.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Charles Town to be affixed this 21st day of April 2026.

_____

Micheal George, Mayor
City of Charles Town

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1406: Approval of FY2027 Levy Rate

ATTACHMENTS:

- FY 2027 Ad Valorem Documents.pdf
- Levy Order and Rate Sheet.pdf
- FY27 BUDGET.pdf
- FY27 Budget Worksheet - Coal Severance.pdf
- Charles Town.pdf

STC 12:40 (01/02)

CERTIFICATE OF VALUATION

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

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

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year **2026**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property			0		0
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	521,638,660		521,638,660	6,020,000	515,618,660
Personal Property			0		0
Total Class II	521,638,660	0	521,638,660	6,020,000	515,618,660
Class III					
Real Estate			0		0
Personal Property			0		0
Public Utility Property			0		0
Total Class III	0	0	0		0
Class IV					
Real Estate	175,890,500	95,026,950	270,917,450		175,890,500
Personal Property	41,543,550		41,543,550		41,543,550
Public Utility Property	9,065,619		9,065,619		9,065,619
Total Class IV	226,499,669	95,026,950	321,526,619		226,499,669
TOTAL FOR LEVYING BODY	748,138,329	95,026,950	843,165,279	6,020,000	742,118,329

Given under our hands this **27th** day of **February**, **2026**

Jacqueline Wade
County Clerk

Angela M Banks
Assessor

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

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

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

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

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

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

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BAC LEVY RATE for the assessment year 2026

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing V alue	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TI Col A Minus Col B and C
Class I				
Personal Property	0			0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	515,618,660	33,769,800		481,848,860
Personal Property	0			0
Total Class II	515,618,660	33,769,800	0	481,848,860
Class III				
Real Estate	0			0
Personal Property	0			0
Public Utility Property	0			0
Total Class III	0	0	0	0
Class IV				
Real Estate	175,890,500	8,614,100		167,276,400
Personal Property	41,543,550	2,716,770		38,826,780
Public Utility Property	9,065,619	0		9,065,619
Total Class IV	226,499,669	11,330,870	0	215,168,799
TOTAL FOR LEVYING BODY	742,118,329	45,100,670	0	697,017,659

Given under our hands this **27th** day of **February**, **2026**

Jacqueline C Shadle
County Clerk

Angela L Banks
Assessor

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

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

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

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

DECLARATION OF NEED

SUBMISSION PAGE

I, Angela L. Banks Assessor of JFFERSON County, West Virginia, hereby declare that my valuation fund needs for the Fiscal Year 2026 - 2027 will be 1.90% (enter percent) of the total proceeds from the regular levies of the county commission, county school board, and municipalities within the county.

This document and the attached written justification represents my projected expenditure budget for my valuation fund for the ensuing fiscal year as required to be submitted no later than December 15 each year by Section 8(b), Article 1C, Chapter 11 of the West Virginia Code. The following represents the number of real estate accounts and personal property accounts within JFFERSON County.

Real Property		Personal Property		Grand Total	
Total Accounts: (Real Property)	34,067	Total Accounts: (Per. Property)	20,937	Accounts: (Real & Per. Property)	55,004

Respectfully Submitted: Angela L. Banks

Signature of Assessor

12/9/2025

Date

MUNICIPALITY OF CHARLES TOWN
CERTIFICATE OF VALUATION
2026 - 2027

	Column A Assessed Value Including Back Tax And New Property	Column B All Other Exempt Value	Column C Gross Assessed	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes
Class I					
Personal Property	$ 0	$ 0	$ 0		$ 0
Public Utility	0	0	0		0
Total Class I	$ 0	$ 0	$ 0		$ 0
Class II					
Real Estate	$ N/A	$ N/A	$ N/A	$ N/A	$ 515,618,660
Personal Property	N/A	N/A	N/A	N/A	
Total Class II	$	$	$	$	$ 515,618,660
Class IV					
Real Estate	$ N/A	$ N/A	$ N/A		$ 175,890,500
Personal Property	N/A	N/A	N/A		41,543,550
Public Utility	N/A	N/A	N/A		9,065,619
Total Class IV	$	$	$		$ 226,499,669
TOTAL FOR LEVYING BODY	$	$	$	$	$ 742,118,329

MUNICIPALITY OF CHARLES TOWN
ASSESSED VALUES FOR CALCULATING REDUCED (ROLL BACK) LEVY RATES
2026 - 2027

	Column A Assessed Valuation For Tax Purposes	Column B New Property Back Tax Property	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property Back Tax Property & Tif
Class I				
Personal Property	$ 0	$ 0	$ 0	$ 0
Public Utility	0	0	0	0
Total Class I	$ 0	$ 0	$ 0	$ 0
Class II				
Real Estate	$ N/A	$ N/A	$	$ 481,848,860
Personal Property	N/A	N/A		
Total Class II	$	$	$ 0	$ 481,848,860
Class IV				
Real Estate	$ N/A	$ N/A	$	$ 167,276,400
Personal Property	N/A	N/A		38,826,780
Public Utility	N/A	N/A		9,065,619
Total Class IV	$	$	$ 0	$ 215,168,799
TOTAL FOR LEVYING BODY	$	$	$ 0	$ 697,017,659

MUNICIPALITY OF CHARLES TOWN
SUPPLEMENTAL INFORMATION FOR THE BUDGET
2026 - 2027

Percentage approved for Assessor.	1.90%
Percentage for Delinquencies and Exonerations.	3.00%
Percentage for Tax Discounts.	2.50%
2025 - 2026 Total Projected Tax Revenue (Before Deductions).	1,995,166

(2025 - 2026 Total Projected Revenue from 'Rate & Levy page' calculation BEFORE Tax Discounts, Delinquencies, & Assessor's Percentages - found in your 2025 - 2026 budget information)

MUNICIPALITY OF CHARLES TOWN
CALCULATING REDUCED LEVY RATE
2026 - 2027

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class I	$ 0	X	0.01	=	$ 0
Class 2	481,848,860	X	0.02	=	9,636,977
Class 4	215,168,799	X	0.04	=	8,606,752
Total All Classes	$ 697,017,659		(Total WAV)		$ 18,243,729

Previous year's projected tax revenue X 101% + % for Assessor 1.90%

$ 1,995,166 102.90% % $ 2,053,026

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ 0.1125

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **11.25**

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

Class 1 Rate	11.25	¢	X 2	=	Class 2 Rate: 22.50
Class 1 Rate	11.25	¢	X 4	=	Class 3 & 4 Rate: 45.00

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1125

Maximum Class 1 Levy Rate WITHOUT a public hearing. 11.25

Maximum Class 1 Levy Rate WITH a public hearing. 12.23

MUNICIPALITY OF CHARLES TOWN
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2026 - 2027

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	11.25	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 515,618,660	22.50	$ 1,160,142
Personal Property	0		0
Total Class II	$ 515,618,660		$ 1,160,142
Class IV			
Real Estate	$ 175,890,500	45.00	$ 791,507
Personal Property	41,543,550		186,946
Public Utility	9,065,619		40,795
Total Class IV	$ 226,499,669		$ 1,019,248
Total Value & Projected Revenue	$ **742,118,329**		$ **2,179,390**
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	65,382
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.50%	52,850
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
Total Projected Property Tax Collection		.....	**2,061,158**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.90%**	39,162
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		.....	$ **2,021,996**

MUNICIPALITY OF CHARLES TOWN
LEVY ORDER AND RATE SHEET
2026 - 2027

The following is a true copy from the record of orders entered by this entity on the 21 day of April, 2026.

SIGNATURE: Brent T. Mann

Municipal Clerk or Recorder

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0	11.250	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 515,618,660	22.500	$ 1,160,142
Personal Property	0		0
Total Class II	$ 515,618,660		$ 1,160,142
Class IV			
Real Estate	$ 175,890,500	45.000	$ 791,507
Personal Property	41,543,550		186,946
Public Utility	9,065,619		40,795
Total Class IV	$ 226,499,669		$ 1,019,248
Total Value & Projected Revenue	$ **742,118,329**		$ **2,179,390**
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	65,382
Less Tax Discounts		2.50%	52,850
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			**2,061,158**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.90%**	39,162
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			$ **2,021,996**

FY 2026-2027
General Fund Budget

(Includes 2.7% COLA & 2.5% Merit Salary Increases)

ACCOUNT		FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
REVENUES											
30005	Unassigned Fund Balance (Carryover)	$ 511,291		-				750,000	650,000	-13%	Estimated carryover balance for fiscal year ending 2026
30101	Taxes - Ad Valorem	$ 1,206,295	$ 1,259,467	1,312,504	1,543,130	1,725,898	1,111,301	1,851,076	2,021,996	9%	Property taxes
30106	Supplemental Taxes	$ 25,751	$ 26,060	33,672	34,264	51,937	33,049	30,000	40,000	33%	Property taxes owed from previous years, but paid in the current fiscal year
30200	Interest and Penalty	$ 8,274	$ 8,708	9,130	8,165	14,237	8,405	8,000	10,000	25%	Interest and penalties on property taxes
30300	Gas & Oil Severance Tax	$ 12,055	$ 37,978	50,094	66,792	24,053	16,290	30,000	20,000	-33%	5% severance tax on gross receipts at the well head of oil and natural gas.
30400	Utility Tax (2%)	$ 253,637	$ 246,745	261,234	296,074	375,894	156,209	250,000	300,000	20%	Public utility services taxes
30500	Business & Occupation (B&O) Tax	$ 743,099	$ 1,384,233	1,696,956	2,182,323	2,169,567	857,041	2,032,082	2,052,946	1%	B&O taxes as well as estimated receipts from HDL collections service efforts
30600	Liquor Tax	$ 19,986	$ 23,477	24,255	25,258	29,611	16,232	25,000	25,000	0%	Tax on purchase of intoxicating liquors
30700	Animal Control Tax	$ 1,625	$ 1,617	1,642	1,698	1,733	1,733	1,600	1,600	0%	This is donated back to the county each year under Dog Warden
30800	Hotel/Motel Tax	$ 127,208	$ 183,960	197,713	188,559	175,036	73,674	200,000	175,000	-13%	3 traditional hotels (Rodeway Inn, Days Inn, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)
32000	Court Costs, Fees & Charges	$ 245,790	$ 244,667	250,521	289,931	267,429	119,635	260,000	260,000	0%	
32100	Parking Violation Penalties	$ 35,570	$ 37,590	38,138	76,948	43,411	25,250	40,000	40,000	0%	
32500	Business License Revenue	$ 22,018	$ 21,369	22,038	56,023	147,684	56,244	35,000	45,000	29%	
32600	Building Permit Fees	$ 159,301	$ 248,671	495,102	931,222	863,713	417,273	550,000	750,000	36%	Building activity increasing/expected to remain strong through FY2027 with new development projects on the horizon and increases in permit fee structure
32800	Franchise Tax	$ 81,769	$ 79,800	74,230	66,559	63,022	29,680	65,000	65,000	0%	Cable Franchise
32900	Rental Registration Fees					40	460		1,000		
33000	International Registration Plan (IRP) Fees	$ 69,516	$ 69,604	70,232	84,735	68,668	32,090	70,000	70,000	0%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions
33900	Emergency Service Fee	$ 1,655	$ 1,672	1,719	1,878	2,253	954	1,700	1,700	0%	Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	$ 1,655	$ 1,672	1,719	1,878	2,253	954	1,700	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	$ 48,990	$ 43,227	48,085	64,930	74,524	28,050	45,000	50,000	11%	Revenue from parking meters and parking permits including ParkMobile ap
34500	Rents & Concessions	$ 51,658	$ 49,111	33,947	53,875	85,322	44,646	60,000	60,000	0%	CTUB rental of 661 space ($30,000); CWH tenant rental ($30,000) Rouss Hall tenant rental ($5000)
35300	Zoning Fee	$ 2,495	$ 26,410	28,456	25,727	63,256	19,942	20,000	20,000	0%	Planning Commission zoning application fees
35500	Street Improvement Fee	$ 129,103	$ 130,434	134,056	146,436	176,064	74,437	135,000	150,000	11%	Revenue from utility bills for street improvements ($4 per month)
36504	Federal Government Grants	$ 37,924	$ 14,490	-		-	41,157	291,667	41,700	-86%	DOJ/COPS grant for additional police officer. $125,000 across 3 years
36600	State Government Grants	$ 5,940		-	82,562	2,970		-	3,000		Fairs and Festivals grant for WV Fest and Christmas Parade
36700	Other Grants					5,299	2,518	-			Donations to police department and Tree Board
36900	Contributions from Other Funds - Sales Tax ($1,600,000); Housing Rehab ($68,000); Vacant Structures ($24,000); OPIOID ($75,000)	$ 37,924		1,000,000	1,600,000	1,125,000	750,000	1,500,000	1,767,000	18%	Ordinance requires sales tax contribution first pays debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $500,000 or $2,000,000 annually. Housing Rehab supports Code Enforcement nuisance properties contracted services. Vacant Structures supports Code Enforcement vacant structures contracted services. OPIOID supports Police social worker services contracted services.
37600	Gaming Income	$ 180,251	$ 260,183	262,630	245,213	239,321	125,909	250,000	250,000	0%	Gaming receipts average $19K to $23K per month
37900	Gain/Loss - Sale of Fixed Assets	$ 3,266	$ 12,615	18,750		-	-	-			
38007	Interest Income (Operating Acct)	$ 11,662	$ 10,768	36,192	64,515	21,077	10,433	35,000	25,000	-29%	Interest on checking accounts
38100	Reimbursements	$ 120,283	$ 84,734	130,068	175,096		77,130	110,000	130,000	18%	SRO reimbursement ($60,000); crossing guards ($40,000); police overtime reimbursements ($10,000); Fuel Refunds ($9600); Pcard Rebate ($6000); Alarm Calls ($2000)
38100	Lein Reimbursements										
38200	Refunds - Overpayments	$ 15,881	$ 3,844	100	8,101	15,527	(2,343)	500	500	0%	
38600	Insurance Claims	$ 6,509	$ 3,248	23,638	1,710	4,866	3,995	-			
39200	Property Rehabilitation	$ 200	$ 225	5,300	500	100	5,100	-	7,500		Vacant Structures Fees
38700	Filing Fees			300		675		300	200	-33%	Filing Fees Revenue - Election in FY 2027. 1% of annual salary per person
39700	Video Lottery	$ 617,964	$ 782,893	833,341	797,387	788,112	322,062	600,000	700,000	17%	Video lottery receipts average $13.4K to $22.2K per week
39900	Misc Revenue	$ 650	$ 10,136	5,664	12,234	9,474	3,945	5,000	7,500	50%	Yard waste stickers and fingerprints
39902	Special Events - WV Fest		$ 3,370	25,430	18,200	17,800		10,000	15,000	50%	Vendor registration fees and sponsors for WV Fest
39903	Special Events - General	$ 8,778	$ 15,304	15,411	17,746	1,275	450	1,000	1,000	0%	Special activities fees
39904	Special Events - CW Hall	$ 3,600		-	5,250	11,300	3,200	5,000	15,000	200%	CW Hall public rental fees
39907	Special Events - Car Show	$ 3,600	$ 868	-	-	10,555	10,681	5,000	7,500	50%	Car show registration and sponsors
TOTAL REVENUES		**$ 4,805,973**	**$ 5,329,152**	**7,143,235**	**9,174,920**	**8,678,956**	**4,477,786**	**9,274,625**	**9,781,842**	**5%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
EXPENSES										
ECONOMIC DEVELOPMENT - 402										
03 Salaries	$ -			67,702	72,645	38,173	77,000	83,000	8%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement
04 FICA	$ -			5,179	5,557	2,920	6,200	6,600	6%	FICA @ 7.65%
05 Group Insurance	$ -			7,345	8,531	4,921	9,300	10,000	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ -			5,573	6,569	3,445	7,000	7,000	0%	PERS I & II Employer Contribution 8%
09 OPEB	$ -			1,238	1,675	61	2,000	250	-88%	RHBT Insurance
10 Fringe Benefits						695		1,800		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ -			32	366	164	500	500	0%	Cell phone
14 Travel	$ -			1,688	2,123	98	3,000	3,000	0%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	$ -					-	500	500	0%	
21 Training & Education	$ -					-		2,500		Economic Development Certifications
22 Dues & Subscriptions	$ -			564	2,759	460	2,000	3,100	55%	IEDC Membership (400), Music Subscription ($250); QR Code Subscriptions ($180); Map Ap Subscription ($2100); Imagine AI ($100)
23 Professional Services	$ -				2,960		1,000	3,000	200%	Engineering services, appraisals, renderings
41 Departmental Supplies	$ -			-	2,310	610	3,000	5,000	67%	Promotional items for events and City marketing and other departmental supplies. Welcome bags for new residents ($1,000)
TOTAL ECONOMIC DEVELOPMENT	**$ -**		**-**	**89,321**	**105,495**	**51,547**	**111,500**	**126,250**	13%	
MAYOR'S OFFICE - 409										
01 Salary	$ 4,800	$ 12,500	12,500	12,500	12,459	6,000	12,500	12,500	0%	Mayor's Salary
04 FICA Tax Expense	$ 367	$ 956	956	956	953	458	1,000	1,000	0%	FICA @ 7.65%
11 Telephone	$ -		-			-		600		Cell phone
14 Travel Expense	$ 177	$ 1,681	881				2,000	2,000	0%	WV Municipal League conference & other trainings
21 Training & Education	$ -	$ 270	284				1,000	1,000	0%	WV Municipal League conference & other trainings
41 Departmental Supplies	$ 8	$ 2,109	65	727	36		500	500	0%	Ceremonial Keys to the City and Coins
68 Community Contributions	$ -	$ -	-	-	696		2,000	2,000	0%	
TOTAL MAYOR'S OFFICE	**$ 5,352**	**$ 17,517**	**14,685**	**14,183**	**14,144**	**6,458**	**19,000**	**19,600**	3%	
COUNCIL - 410										
01 Salaries	$ 19,200	$ 33,967	34,800	39,167	38,126	18,749	40,000	40,000	0%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	$ 1,469	$ 2,598	2,662	2,996	2,916	1,434	3,100	3,100	0%	FICA @ 7.65%
14 Travel Expense	$ 356	$ 462	1,956	4,568		2,274	4,800	5,000	4%	WV Municipal League conference & other trainings
21 Training & Education	$ -	$ 3,125	2,128	3,850	2,149		3,200	3,000	-6%	WV Municipal League Conference Registration ($450 per registration) & other trainins
41 Departmental Supplies	$ 1,587	$ 1,017	549	291	136	193	700	1,000	43%	
TOTAL COUNCIL	**$ 22,612**	**$ 41,169**	**42,095**	**50,872**	**43,327**	**22,650**	**51,800**	**52,100**	1%	
CITY MANAGER - 412										
03 Salaries	$ 155,536	$ 143,763	233,724	171,205	196,536	89,345	215,000	205,000	-5%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement
04 FICA Tax Expense	$ 11,990	$ 10,907	16,041	12,179	15,220	6,889	17,500	18,000	3%	FICA Tax @ 7.65%
05 Group Insurance	$ 11,133	$ 7,706	5,616	6,417	1,924	7,404	20,000	23,000	15%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 15,422	$ 14,525	12,145	12,842	15,742	7,821	19,000	18,000	-5%	PERS I & II Employer Contribution 8%
08 Overtime					2,416	711	1,200	2,500	108%	
09 OPEB	$ 1,632	$ 731	1,846	4,247	4,867	41	6,500	250	-96%	RHBT Insurance
10 Fringe Benefits						1,880		6,200		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 647	$ 330	205	373	487	178	550	550	0%	Cell phone service
14 Travel Expense	$ -	$ 4,138	5,701	2,063			1,500	1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	$ 47	$ 2,244	1,761			-	2,000	1,500	-25%	Job advertising
21 Training & Education	$ 454	$ 438	-		7,677	2,265	20,000	1,000	-95%	WVML Conference, City Clerk Election Training
22 Dues & Subscriptions	$ 1,097	$ 1,194	180	127		50	1,000	1,000	0%	ICMA and WVML Fees.
23 Professional Services	$ 113	$ 524	1,510	453	12,500	14,544	500	500	0%	Background checks for City Manager candidates.
41 Departmental Supplies	$ -	$ 169	572	950	332	187	750	750	0%	Office Supplies
TOTAL CITY MANAGER	**$ 198,071**	**$ 186,669**	**279,300**	**210,857**	**257,701**	**131,315**	**305,500**	**279,750**	-8%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
TREASURER - 413										
03 Salaries	$ 130,750	$ 147,319	159,457	290,217	231,730	129,144	260,000	275,000	6%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	$ 10,084	$ 11,188	12,473	14,628	18,006	10,012	22,000	23,000	5%	FICA Tax @ 7.65%
05 Group Insurance		$ 20,522	21,986	22,824	26,102	18,503	21,000	40,000	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 12,355	$ 14,208	14,795	14,097	20,118	11,877	24,000	25,000	4%	PERS I & II Employer Contribution 8%
08 Overtime					3,638	1,737	3,500	3,700	6%	
09 OPEB	$ 12,952	$ 2,207	3,499	3,064	6,148	184	8,000	750	-91%	RHBT Insurance
10 Fringe Benefits						3,205		7,100		457(b) Deferred Compensation Employer Contribution (3%)
14 Travel Expense	$ -		-		745	992	1,500	1,500	0%	Biannual Director & Acct. Clerk III - WV Government Finance Officers Association Training
18 Postage	$ 26		-					2,000		Certified Mailings for collections communications
20 Advertising/Legal Pubs	$ 880	$ 1,172	1,280	2,269	1,466	1,244	2,500	2,500	0%	Financial statement publication $625, Levy Estimate $425 and job advertising.
21 Training & Education	$ 563	$ 288	1,585			-	-	1,000		GFOA bi-annual trainings.
22 Dues & Subscriptions	$ 345	$ 191	382	422		125	500	1,000	100%	GFOA memberships for Finance Director and Accounting Clerk III
23 Professional Services	$ -	$ 1,151	1,900	3,190	3,064	2,925	2,500	2,500	0%	Police pension annual report ($2100) Background Checks for New Hires ($100)
24 Audit Costs	$ 34,270	$ 64,200	41,700	25,500	17,400	49,320	42,000	50,000	19%	Perry & Associates and J.C. Kunkle FY26 Compilation and Preparation of Audit
30 Contracted Services - B&O Collections					104,456	9,506	75,000	20,000	-73%	Fees for collection services
38 Refunds				450	150,842	87,394	10,000	50,000	400%	
41 Departmental Supplies	$ 420	$ 1,295	738	337	3,698	1,640	1,500	1,500	0%	Office Supplies
53 Computer Software/Tech								45,000		Tyler Technologies - Incode Annual License Fee ($35,000 for ERPRO 10 & $10,000 for ERPRO 9)
TOTAL TREASURER	**$ 219,537**	**$ 263,740**	**259,796**	**376,998**	**587,413**	**327,808**	**474,000**	**506,550**	7%	
COURT CLERK - 415										
03 Salaries	$ 48,700	$ 54,252	53,404	60,384	63,605	33,070	67,000	72,000	7%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	$ 3,755	$ 4,121	4,085	4,657	4,909	2,545	5,500	5,900	7%	FICA Tax @ 7.65%
05 Group Insurance	$ 10,302	$ 11,120	10,990	15,717	17,205	9,722	19,000	21,000	11%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 4,813	$ 5,245	4,868	4,967	5,504	2,986	6,000	6,000	0%	PERS I & II Employer Contribution 8%
08 Overtime					570	198	1,200	1,000	-17%	
09 OPEB	$ 1,632	$ 894	1,656	1,130	1,542	61	2,000	250	-88%	RHBT Insurance
10 Fringe Benefits						595		2,300		457(b) Deferred Compensation Employer Contribution (3%)
14 Travel	$ -	$ 268	-	329	380		500	500	0%	Court Clerk training
18 Postage			-		35	-	100	500	400%	Certified mailings for court communications
20 Advertising/Legal Publications	$ 390	$ 440	465							
21 Training & Education	$ 350	$ 555	540	789		-		750		WVML training and Election training.
30 Contracted Services	$ -	$ 25	25		25	757	25	25	0%	Flu shot
38 Refunds					845	638		1,000		
41 Departmental Supplies	$ 1,106	$ 423	536	114	927	122	600	750	25%	Ink cartridges, paper stock
TOTAL COURT CLERK	**$ 71,048**	**$ 77,344**	**76,569**	**88,087**	**95,546**	**50,694**	**101,925**	**111,975**	10%	
POLICE JUDGES - 416										
03 Salaries	$ 8,390	$ 19,382	24,397	24,362	23,924	13,036	32,000	44,000	38%	Two Municipal Court judges ($6000); three magistrates ($18,000); two prosecuting attorneys($13,000); extra $2000 for special judge, and holiday supplements ($1750).
04 FICA	$ 642	$ 1,483	1,866	1,864	1,830	966	2,400	3,600	50%	FICA Tax @ 7.65%
14 Travel	$ -		-			263	500	500	0%	WV State mandated annual training for magistrates & judges
21 Training & Education	$ -		-		240	690	1,000	1,000	0%	WV State mandated annual training for magistrates & judges
23 Professional Services	$ 14,788	$ 1,558	-				1,000	1,000	0%	Fees for translator.
TOTAL POLICE JUDGES	**$ 23,819**	**$ 22,422**	**26,263**	**26,225**	**25,994**	**14,955**	**36,900**	**50,100**	36%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CITY ATTORNEY - 417										
03 Salaries	$ -		-		129,341	79,192	160,000	170,000	6%	Attorney salary plus 2.5% merit and holiday supplement
04 FICA	$ -		-		9,895	6,058	13,000	13,600	5%	FICA @ 7.65%
05 Group Insurance	$ -		-		1,280	942	1,000	1,700	70%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ -		-		10,714	7,260	15,000	15,000	0%	PERS I & II Employer Contribution 8%
09 OPEB	$ -		-		3,687	359	6,000	-	-100%	RHBT Insurance
10 Fringe Benefits						1,818		5,500		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ -		-		194	94	250	250	0%	Cell phone service
14 Travel	$ -		-				1,000	2,000	100%	Travel allowance for WVML and various trainings.
21 Training & Education	$ -		-					2,000		WVML and other CLE registrations.
22 Dues & Subscriptions	$ -		-			1,983	5,100	6,000	18%	Bar license and West Law legal research database subscription. IMLA membership.
23 Professional Services	$ -	$ 212,494	200,505	216,114	23,531		50,000	50,000	0%	Cost for outside legal council
41 Departmental Supplies	$ -	$ -	-		226	11	1,000	750	-25%	Office supplies
TOTAL CITY ATTORNEY		**$ 212,494**	**200,505**		**178,868**	**97,717**	**252,350**	**266,800**	6%	
ENFORCEMENT AGENCY - 425										
03 Salaries	$ -		-	47,174	56,315	29,677	61,000	65,000	7%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance
04 FICA	$ -		-	3,572	4,308	2,270	4,900	5,200	6%	FICA @ 7.65% of Salary
05 Group Insurance	$ -		-	767	8,042	4,763	9,000	10,000	11%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ -		-	3,845	4,784	2,647	5,400	5,500	2%	PERS I & II Employer Contribution 8%
09 OPEB	$ -		-	493	1,855	61	2,500	250	-90%	RHBT Insurance
10 Fringe Benefits						794		2,200		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ -		-	1,006	2,034	94	500	500	0%	Cell phone service
14 Travel	$ -		-	323		2,045	3,000	3,000	0%	International Code Council Conferences
18 Postage	$ -		-	110	1,591	193	1,500	1,500	0%	Certified Mailings
20 Advertising/Legal Publications	$ -		-	45		53	500	500	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices
21 Training & Education	$ -		-	2,448		-		2,000		International Code Council Conferences
22 Dues & Subscriptions	$ -		-		360	170	1,000	500		ICC Membership ($170), WV Code Official Dues ($40), Code Inspection License ($75), International Property Maintenance Code
30 Contracted Services	$ -		-	13,761			25,000	25,000	0%	Kimley-Horn Engineering Services
30 Nuisance Properties - Contracted Services					13,302	21,730	45,000	68,000	51%	Nuisance Properties cleanup and demos. Supported by Rehab Funds.
30 Nuisance Properties Relocation - Contracted Services							5,000	5,000	0%	Nuisance Properties housing relocation
30 Vacant Properties - Contracted Services						221		24,000		Allowance for vacant structures costs pertaining to Article 1759 Vacant Buildings. Supported by Vacant Structures Funds.
41 Departmental Supplies	$ -		-	978	2,502	458	2,000	2,500	25%	Code books, door hangers, office supplies
45 Uniforms						525	2,000	1,500	-25%	Jackets & shirts
TOTAL ENFORCEMENT AGENCY	**$ -**		**-**	**74,522**	**95,093**	**65,701**	**168,300**	**222,150**	32%	
REGIONAL DEVELOPMENT AUTHORITY - 435										
22 Dues & Subscriptions	$ 1,946	$ 1,946	3,524	5,336	6,142	11,304	11,500	11,500	0%	Region 9 Assessment
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**$ 1,946**	**$ 1,946**	**3,524**	**5,336**	**6,142**	**11,304**	**11,500**	**11,500**	0%	
Total City Administration	**919,367**	**823,300**	**1,474,111**	**861,878**	**2,105,223**	**1,142,899**	**2,212,775**	**2,699,525**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436										
03 Salaries	$ 34,953	$ 36,286	24,658	79,427	66,414	43,562	88,000	93,000	6%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance
04 FICA	$ 2,694	$ 2,755	1,886	6,076	5,081	3,333	7,000	7,500	7%	FICA @ 7.65% of Salary
05 Group Insurance	$ 64	$ 62	56	1,361	948	785	1,500	1,310	-13%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 3,466	$ 3,559	2,053	6,517	5,523	3,929	8,000	8,000	0%	PERS I & II Employer Contribution 8%
09 OPEB	$ -		-	1,448	1,643		3,000	-	-100%	RHBT Insurance
10 Fringe Benefits						1,178		3,000		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 542	$ 344	81	1,621	689	80	1,000	500	-50%	Hot spot for tablet
14 Travel	$ -		-	1,816	1,070	468	3,000	3,000	0%	ICC Conference; lodging, meals, gas
20 Advertising/Legal Publications	$ 239		-	1,216	1,278		1,000	500	-50%	Job posting ads
21 Training & Education	$ -		-		-	-		2,000		ICC conferences and WV State Code Conference.
22 Dues & Subscriptions	$ -		-		665	440	1,000	500	-50%	ICC membership dues and Commercial & Residential Building inspection license
23 Professional Services	$ -		-	11,315	84,700	13,175	50,000	50,000	0%	To cover expenses associated with inspections; compliance.
41 Departmental Supplies	$ -	$ -	462	488	2,691	385	2,000	2,500	25%	Office supplies and code books
45 Uniforms						500	2,000	1,500	-25%	Jackets & shirts
53 Computer Software/Tech								500		Blue Beam-Plan review software
TOTAL BUILDING INSPECTIONS	**$ 42,196**	**$ 43,006**	**29,196**	**111,285**	**170,702**	**67,835**	**167,500**	**173,810**	4%	
PLANNING & ZONING - 437										
03 Salaries	$ 200,950	$ 184,321	268,224	227,402	248,879	150,560	407,000	361,000	-11%	Assistant City Manager/Director of Community Development, Zoning Administrator, Permit Tech, and Long-Range Planner salaries, 2.5% merit, and holiday supplements
04 FICA	$ 15,519	$ 13,862	21,319	18,314	19,122	11,518	33,000	29,000	-12%	FICA @ 7.65% of Salary
05 Group Insurance	$ 28,177	$ 26,131	26,391	25,699	22,596	18,826	68,000	54,000	-21%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 19,574	$ 17,955	24,203	18,491	21,087	13,633	38,000	30,000	-21%	PERS I & II Employer Contribution 8%
08 Overtime					1,081		1,500	1,000	-33%	
09 OPEB	$ 6,256	$ 3,397	6,543	3,758	4,868	163	12,500	750	-94%	RHBT Insurance
10 Fringe Benefits						2,998		10,000		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 648	$ 290	106	143	522	444	250	1,000	300%	Director's department cell phone
14 Travel	$ -	$ 1,671	4,053	1,091		3,241	8,000	4,000	-50%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
18 Postage	$ 43	$ 904	856	59			1,000	1,000	0%	Certified mailings, legal notices, and yard sign postings
20 Advertising/Legal Publications	$ 2,174	$ 1,026	3,594	4,204	1,329	826	4,500	4,500	0%	Advertising of BZA & public hearings for Planning Commission meetings; hearing placards; job posting ads
21 Training & Education	$ 1,284	$ 895	1,899	2,139		-		5,000		ICMA Gettysburg Leadership Institute ($1800), MGO Conference, Annual Conferences
22 Dues & Subscriptions	$ 1,643	$ 2,200	4,908	2,282	956	106	3,000	3,500	17%	James AICP Membership ($550); Wendy ICC membership ($170); Alissa ICMA membership ($800) & WV Code Officials ($40); Adobe subscription ($1260).
23 Professional Services	$ -	$ 2,650	2,627		3,756	4,493	5,000	5,000	0%	GIS Aerial imagery, Background Checks
30 Contracted Services	$ 16,738	$ 29,661	38,156	29,533	67,954	9,642	44,000	45,000	2%	Engineering and routine plan review; bond assessments
38 Refunds					1,584	220	1,000	1,500	50%	Permit Refunds
41 Departmental Supplies	$ 1,540	$ 5,023	4,717	3,749	3,483	1,022	4,000	3,250	-19%	Public hearing signs, office supplies, and promotional supplies
53 Computer Software / Tech	$ -	$ -	-	-	8,779	4,953	10,000	11,000	10%	MyPermit Now Monthly Fees (10,000), ArcGIS ($1000)
TOTAL PLANNING & ZONING	**$ 294,547**	**$ 289,986**	**407,596**	**336,864**	**405,996**	**222,645**	**640,750**	**570,500**	-11%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**$ 336,743**	**$ 332,992**	**$ 436,792**	**$ 522,670**	**$ 671,791**	**$ 356,181**	**$ 976,550**	**$ 966,460**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
ELECTIONS - 438										
20 Advertising/Legal Publications	$ 370		199		315			500		Publish ballot multiple times
30 Contracted Services	$ 4,490		4,340		4,080			5,000		Poll workers compensation for early voting and day of election.
41 Departmental Supplies	$ 1,874		2,158		3,325			3,000		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**$ 6,734**		**6,697**		**7,720**	-	-	**8,500**		
CITY HALL - 440										
3 Salaries	$ -	$ 165,745	102,390	68,795	95,946	50,591	103,000	110,000	7%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	$ -	$ 13,039	8,598	5,265	7,340	3,870	8,300	8,800	6%	FICA @ 7.65%
5 Group Insurance	$ -	$ 22,361	14,123	11,617	17,892	9,897	20,000	22,000	10%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
6 Retirement	$ -	$ 15,855	10,101	5,557	8,316	5,034	9,000	9,000	0%	PERS I & II Employer Contribution 8%
9 OPEB	$ -	$ 1,788	3,128	1,836	3,056	52	4,000	250	-94%	RHBT Insurance
10 Fringe Benefits						1,558		3,700		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 19,544	$ 21,391	21,708	24,571	17,229	5,686	20,000	15,000	-25%	WebEx Phone Services ($5,500), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($3,200), CWH Fire Alarm Phone Service ($2,000), City Hall Elevator & Fire Phone Service ($3000)
13 Utilities	$ 18,861	$ 20,682	20,038	36,573	40,665	20,201	40,000	65,000	63%	City Hall Oil ($9000), City Hall Electric ($18,000), Rouss Hall Water & Electric ($4200), CW Hall Electric ($16,000), CW Hall Internet ($2000) & CH Internet ($12,000)
14 Travel Expense	$ 948	$ 316	517		370		2,000	2,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference
15 Repair & Main. Bldg & Grounds	$ 948	$ 1,097	9,202	7,009	3,239	3,448	10,000	5,000	-50%	City Hall, Rouss Hall, & CW Hall elevator services inspections and certifications.
18 Postage	$ 2,063	$ 2,982	2,561	1,858	5,292	1,310	4,000	6,000	50%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	$ 184,296	$ 245,810	244,756	251,889	247,784	135,608	250,000	250,000	0%	CWH Loan ($200,000), CTUB Rent ($30,600), Postage Lease($1500), City Copier Rental, Plat Printer
20 Advertising/Legal Publications	5024.38	4900.09	3,820	5,064	3,470	418	4,000	6,000	50%	American Legal Publishing online ordinance updates, job postings, and board vacancy advertisements
21 Training & Education		$ 600	300	145	-	-		1,000		WV Municipal League Election Training in Charleston, WV and annual HR conference
22 Dues & Subscriptions	$ 3,276	$ 6,193	3,010	2,913	2,351	3,343	3,500	6,500	86%	Jefferson County Chamber of Commerce ($275), WVML Annual Dues ($2,400), The Journal ($170), ICMA ($200), Amazon Prime ($130), Survey Monkey ($1650), Zoom ($1050)
23 Professional Services	$ 383	$ 3,150	2,813	6,761	20,467	14,029	25,000	25,000	0%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	$ 4,626	$ 12,759	11,155	9,919	17,582	12,551	15,000	220,000	1367%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	$ 59,821	$ 58,942	68,021	136,634	196,682	109,200	287,000	235,000	-18%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $5700 per year for 5 years Pest Control Services - $1000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $15,000 Payroll Processing Base Fees - $12,000 Tek Advisors - $130,000 per year. Shredding Services - $500 Rouss Hall & CW Hall Alarm Services - $3500
32 Bank Charges	$ 5,211	$ 16,684	24,728	55,758	78,336	29,076	15,000	30,000	100%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	561.01	1223.91	1,337	1,005	75	940	1,500	1,500	0%	Ambulance fees
41 Departmental Supplies	9536.92	9028.84	8,951	14,517	12,738	6,608	12,000	15,000	25%	City wide office supplies, toiletries, kitchen supplies, and water
53 Computer Software / Tech		0	9,982	25,163	11,763	15,031	15,000	16,000	7%	Granicus Annual License - $10,000 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VCS - $5000
TOTAL CITY HALL	**$ 376,982**		**571,374**		**790,593**	**428,451**	**848,300**	**1,052,750**	24%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444										
68 Contributions - Community Partnership Grants	$ 60,000		92,268		60,000		100,000	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
68 Community Grants					4,000	-				Grant program for local non-profit organizations
68 Contributions - Revive Grant	$ -		-			25,000	270,000	30,000	-89%	Revive! Program for small business commercial building upgrades in the downtown district.
68 Contributions - Façade Improvement Program	$ 5,000		-		5,000	7,012	15,000	30,000	100%	Grant program to assist property owners and tenants in the Historic Overlay District to beautify property fronts
68 Contributions - Sidewalk Improvement Program	$ 6,193		-		9,436	5,000	15,000	30,000	100%	Grant program to assist property owners with sidewalk repairs
TOTAL CONTRIBUTIONS/TRANSFERS	**$ 71,193**		**92,268**		**78,436**	**37,012**	**400,000**	**190,000**	-53%	
PARKING - 571										
03 Salaries	$ 32,404	$ 35,000	31,586	37,959	32,464	22,755	46,000	49,000	7%	Parking Enforcement Officer salary, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	$ 2,529	$ 2,656	2,416	2,904	2,535	1,769	3,700	3,900	5%	FICA @ 7.65%
05 Group Insurance	$ 10,218	$ 11,026	8,232	7,776	477	303	750	750	0%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement Expense	$ 3,178	$ 3,349	2,814	2,933	2,942	2,042	4,000	4,500	13%	PERS I & II Employer Contribution 8%
08 Overtime					680	369	1,000	1,000	0%	
09 OPEB	$ 1,632	$ 894	990	1,014	953		1,500		-100%	RHBT Insurance
10 Fringe Benefits						599		1,700		457(b) Deferred Compensation Employer Contribution (3%)
13 Utilities	$ 1,013	$ 1,024	1,099	876	1,396		1,400		-100%	Electric Service for parking lot - moved to Street Lights
16 Repair & Main - Equipment	$ 2,689		-				1,000	1,000	0%	Parking meter repairs and maintenance
18 Postage	$ 13	$ 116	126	136	8		500	500	0%	
19 Bldg & Equipment Rental	$ 1,700	$ 1,700	1,700				500	500	0%	
20 Advertising / Legal Publications			1,271				500	500	0%	Job advertising
30 Contracted Services			-		571	27	500	500	0%	Flu shot
41 Departmental Supplies	$ 3,943	$ 1,866	3,515	5,048	4,453	452	5,000	5,000	0%	Office supplies, batteries, handheld printer paper
45 Uniforms		$ -	1,906	400	1,318	202	500	750	50%	Jacket, shirts, patches, badge, etc.
53 Computer Software/Tech		$ -	-	-	3,408		4,000	3,500	-13%	United Public Safety/T2 annual fees
TOTAL PARKING	**$ 59,320**	**$ 57,631**	**55,655**	**59,046**	**51,205**	**28,518**	**70,850**	**73,100**	3%	
TRANSFERS - 698										
01 Transfers to Capital Reserve - Repaving	$ 140,348	$ 129,567	133,401	120,367	153,530	76,509	135,000	150,000	11%	Monthly Street Fee Remittance from CTUB is transferred to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding			-		3,714,452	427,386				
04 Transfers to Residual Fund				1,368	263,319	200,000				
11 Transfers to Capital Reserve - Table Games	$ 781,704	$ 1,068,975	1,095,521	2,519,459	890,040	513,654	810,000	950,000	17%	Transfer of race track lottery, limited video lottery, table games, and Greenbrier table games received in the general fund to the capital fund.
TOTAL TRANSFERS	**$ 922,052**	**$ 1,198,542**	**1,228,923**	**2,641,193**	**5,021,341**	**1,217,549**	**945,000**	**1,100,000**	16%	
CONTINGENCIES - 699										
Other Contributions	$ -	$ 26,420	-			254,996	308,000	450,000	46%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. $150,000 for salary, FICA, and retirement increases based on salary study. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	**$ -**		**-**		**-**	**254,996**	**308,000**	**450,000**	46%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700										
03 Salaries	$ 1,159,197	$ 1,245,783	1,226,018	1,429,210	1,461,876	790,346	1,640,000	1,765,000	8%	Base Salaries plus contingency, 2.5% merit, longevity, sign-on bonus, shift differential, clothing allowance, holiday supplement for (8) Patrolman/PFC, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain, (1) Chief (3) Administrative personnel
04 FICA	$ 30,883	$ 31,510	32,225	50,374	84,170	48,472	110,000	157,000	43%	FICA Tax at 7.65%
05 Group Insurance	$ 122,807	$ 128,536	115,935	173,988	207,654	122,753	289,000	300,000	4%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 133,818	$ 128,644	119,464	126,182	136,942	74,541	145,000	215,000	48%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	$ 69,661	$ 57,558	58,937	60,115	20,179	1,196	30,000	2,500	-92%	Legacy CTPD Retirement System
08 Overtime	$ 75,805	$ 98,992	117,090	155,599	228,786	110,779	160,000	200,000	25%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	$ 25,568	$ 13,444	38,560	33,972	43,694	1,071	60,000	5,000	-92%	RHBT Insurance
10 Fringe Benefits						19,955		55,000		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 44,278	$ 45,955	45,307	45,372	29,150	19,012	48,500	12,000	-75%	(4) department cell phones ($1750), WebEx phone services ($6300), Alarm phone line ($1350)
13 Utilities	$ 41,490	$ 40,453	32,937	59,945	34,512	19,436	48,000	60,000	25%	Electric ($35,000), Internet Service ($12,000), MiFi/Cradle Points ($10,000)
14 Travel	$ 2,023	$ 4,387	2,712	1,249	3,982	672	4,000	9,000	125%	Training, Conferences,etc. - (CALEA Conference 2nd Award - Omaha)
15 R&M Building & Grounds	$ 1,841	$ 3,650	534	1,418	358		2,500	1,500	-40%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	$ 517	$ 275	-	2,525	4,398	4,621	5,000	10,000	100%	Generator service; radio & camera repair
17 R&M Auto	$ 31,962	$ 32,642	39,438	33,241	40,039	21,329	50,000	50,000	0%	Air filters, vehicle repairs, state inspections, vehicle maintenance (brakes/rotors, tire repair/rotation, etc.)
18 Postage	$ 832	$ 925	1,208	1,250	1,205	679	1,300	2,000	54%	Stamps, certified mail, UPS/FedEx, etc.
19 Building & Equipment Rental	$ 66,503	$ 97,452	97,488	96,701	97,809	42,839	100,000	100,000	0%	661 Mortgage & copy machine leases
20 Advertising/Legal Publications	$ 5,127	$ 5,438	5,022	5,172	4,938	2,180	5,500	5,500	0%	New Hire Ads 3-6 ads in local paper
21 Training & Education	$ 12,315	$ 16,490	14,425	14,208	5,677	1,494	20,000	15,000	-25%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	$ 3,979	$ 3,857	638	5,055	1,612	590	2,000	7,000	250%	WVCOP Dues, IACP, SRO, Journal, CALEA Annual Continuation Fee ($4,595)
23 Professional Services	$ 2,975	$ 11,397	550	1,412	81,747	2,320	5,000	8,000	60%	Polygraph exams, psychological exam, physical exams, diagnostic imaging
23 Professional Services - Social Worker Services								75,000		Third party social worker services
30 Contracted Services	$ 38,471	$ 40,094	42,208	51,022	23,328	17,430	48,000	30,000	-38%	Cleaning Fees ($12,000), HVAC Service Maintenance 661 George St. ($5500), Alarm service ($6400)
37 Other Fees & Taxes	$ 18,760		200	200		400	250	250	0%	661 George St. Ambulance Fees
41 Departmental Supplies	$ 18,760	$ 16,712	18,012	24,028	23,775	10,335	40,000	35,000	-13%	Ammunition, office Supplies, cleaning supplies, water delivery
43 Auto Supplies	$ 46,219	$ 59,083	53,950	54,158	60,263	36,868	65,000	70,000	8%	Gas, oil changes and tires for police vehicles
45 Uniforms	$ 5,985	$ 11,364	11,051	14,302	19,976	16,634	30,000	35,000	17%	Class A, BDU, duty gear, insignia, ballistic vests ($4000 each), coats, etc.
53 Computer Software/Tech	$ -	$ 6,628	16,074	68,127	32,865	25,100	29,000	47,000	62%	Motorola - CAD ($12,200), Lexipole - Police One Academy ($1700), PowerDMS - Accreditation Documents ($4200), Motorola - In-Car & Body Camera Systems ($7000), RCN Technologies - Cradle Points Licensing ($3000), Target Solutions - Guardian Tracking - ($1350), TLO - Investigative Research ($1320), All Traffic Solutions - Speed trailer software ($1500), Magnetic Forensics - cell phone download ($12,000)
TOTAL POLICE DEPARTMENT	**$ 1,959,785**	**$ 2,101,796**	**2,089,983**	**2,508,826**	**2,648,935**	**1,391,052**	**2,938,050**	**3,271,750**	11%	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704										
03 Salaries	$ 18,346	$ 22,209	26,208	28,866	30,300	14,541	35,000	40,000	14%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA or merit. Holiday supplements.
04 FICA Tax Expense	$ 1,615	$ 1,699	2,005	2,208	2,318	1,112	2,600	2,600	0%	FICA @ 7.65%
41 Departmental Supplies	$ 1,841	$ 45	492			324	250	250	0%	Stop signs
45 Uniforms	$ -	$ 61	125	109		118	500	500	0%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**$ 21,801**	**$ 24,014**	**28,831**	**31,183**	**32,618**	**16,095**	**38,350**	**43,350**	13%	
Total Police and Crossing Guards	**$ 1,981,587**	**$ 2,125,810**	**$ 2,118,814**	**$ 2,540,009**	**$ 2,681,553**	**$ 1,407,147**	**$ 2,976,400**	**$ 3,315,100**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
DOG WARDEN - 707										
Contributions	$ 1,625	$ 1,617	-		1,733		1,600	1,800	13%	City donates the dog tag fees to the County Animal Control.
TOTAL DOG WARDEN	**$ 1,625**	**$ 1,617**	**-**		**1,733**	**-**	**1,600**	**1,800**	13%	
MAINTENANCE - 750										
03 Salaries	$ 197,739	$ 214,784	223,135	247,895	252,439	146,051	330,000	327,057	-1%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
04 FICA Tax Expense	$ 18,094	$ 16,028	17,070	18,964	20,303	11,717	27,000	30,000	11%	FICA @ 7.65%
05 Group Insurance	$ 31,789	$ 18,250	17,594	24,580	24,563	17,420	47,000	42,000	-11%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement	$ 22,954	$ 20,461	20,091	20,406	22,649	13,285	29,000	28,000	-3%	PERS I & II Employer Contribution 8%
08 Overtime					12,960	7,118	20,000	20,000	0%	
09 OPEB	$ 5,984	$ 1,887	4,644	3,669	6,399	153	8,000	750	-91%	RHBT Insurance
10 Fringe Benefits						2,813		9,000		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ 3,879	$ 2,125	1,363	1,998	2,650	1,049	3,000	2,000	-33%	Field staff equipped with cell phones
13 Utilities	$ 92,702	$ 94,982	100,137	91,197	135,389	2,017	15,000	10,000	-33%	Maintenance building electric ($5000), water & sewer ($1500), and internet ($1200)
14 Travel Expense	$ -		-	155			1,500	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
15 R&M Buildings and Grounds	$ 13,550	$ 9,353	7,970	4,294	48,897	33,929	55,000	70,000	27%	General maintenance and repairs of all city buildings.
16 R&M Equipment	$ 10,400	$ 16,886	24,217	6,853	3,427	11,022	15,000	20,000	33%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs.
17 R&M Auto	$ 9,966	$ 4,400	5,406	6,463	5,591	1,134	10,000	10,000	0%	Regular maintenance of maintenance department and City vehicles
19 R&M Bldg and Equip Rental	$ -		-		329	-	1,000	1,000	0%	Equipment rented as required to maintain various city buildings.
20 Advertising	$ 358		-	65		-	500	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required. Job advertising.
21 Training & Education	$ 169	$ 1,050	-	400		-	2,500	5,000	100%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection ($1000), ASE ($500), Certified Pool Operators ($2000), Arborist training ($1000).
22 Dues & Subscriptions	$ 191	$ 188	138		292		500	500	0%	Camera subscription and CDL license fees
23 Professional Services	$ -		220	1,027	224	165	500	500	0%	CDL physicals
30 Contracted Services	$ 67,297	$ 39,170	36,776	61,585	56,442	27,877	60,000	50,000	-17%	Trash service, box rental fees, snow removal and salt
30 Contracted Services - Trees								20,000		Tree services
41 Departmental Supplies	$ 10,290	$ 22,272	6,072	9,082	25,341	18,134	35,000	40,000	14%	General maintenance supplies, Christmas decorations ($10,000), and light poles.
43 Auto Supplies (Gas, Oil & Tires)	$ -	$ 24,333	22,289	21,323	21,096	9,625	25,000	25,000	0%	Gas, oil changes and tires for maintenance department and City vehicles.
45 Uniforms	$ 14,720	$ 8,400	9,862	12,941	12,399		5,000	5,000	0%	Reflective jacket, shirts, vests, and pants
TOTAL MAINTENANCE	**$ 500,081**	**$ 494,567**	**496,985**	**532,898**	**651,390**	**303,509**	**690,500**	**717,807**	4%	
STREET LIGHTS - 751										
13 Utilities						60,218	130,000	135,000	4%	Street lights electric (Increase for allowance of Stone Spring street lights)
TOTAL STREET LIGHTS							**130,000**	**135,000**	4%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL DEC 2025	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
P&R - 900										
03 Salaries								61,000		Parks Manager salary, 2.5% merit, holiday supplement.
04 FICA								5,000		FICA @ 7.65%
05 Group Insurance								10,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
06 Retirement								5,000		PERS I & II Employer Contribution 8%
09 OPEB								250		RHBT Insurance
10 Fringe Benefits								2,000		457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone								600		
41 Departmental Supplies								750		Office supplies
66 Contributions	$ 106,224	$ 128,400	135,071	141,355	107,518	58,092	120,000	107,500	-10%	50% Hotel/Motel tax revenue to support Pool/Tennis/Park expenses in the Parks & Rec budget. Additional $20,000 donation from the City to the P&R for these expenses.
TOTAL P&R	**$ 106,224**	**$ 128,400**	**$ 135,071**	**$ 141,355**	**$ 107,518**	**$ 58,092**	**$ 120,000**	**$ 192,100**		
VISITOR'S CENTER - 901										
66 Contributions	$ 63,724	$ 85,900	93,571	99,855	87,518	38,092	100,000	87,500	-13%	50% of Hotel/Motel Tax Revenue Contribution to Jefferson County Visitor's Center.
TOTAL VISITOR'S CENTER	**$ 67,239**	**$ 89,559**	**97,955**	**103,312**	**87,518**	**38,092**	**100,000**	**87,500**	-13%	
FAIRS/FESTIVALS - 903										
20 Advertising/Legal Publications	$ 798	$ 1,566	1,447	1,456	549		2,000	2,000	0%	Event Advertising
30 Contracted Services	$ 3,058	$ 10,830	18,644	29,373	19,730	4,897	36,000	35,000	-3%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) and other miscellaneous entertainment. **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)
38 Refunds					85		100	100	0%	
41 Departmental Supplies	$ 3,259	$ 13,212	14,558	28,813	10,834	4,645	25,000	25,000	0%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Art Supplies ($800), Chairs & Railing ($1,000), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)
68 Contributions	$ -	$ 2,700	3,300	3,300	4,025	3,300	4,000	5,000	25%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**$ 7,115**	**$ 28,309**	**37,949**	**62,942**	**35,223**	**12,842**	**67,100**	**67,100**	0%	
TOTAL EXPENSES	**4,979,280**	**5,280,728**	**6,181,221**	**7,465,302**	**11,500,650**	**4,856,837**	**8,868,775**	**9,781,842**	**10%**	
REVENUES OVER EXPENSES	$ (173,307)	$ 48,424	$ 962,014	$ 1,709,618	$ (2,821,694)	(379,051)	$ 405,850	$ 0		

CITY COUNCIL APPROVED PAY SCALE - CITY, PD AND CTUB JULY 2026 with 2.7% COLA increase (FY 2027 BUDGET)

2027 PD	2027 CTUB	2027 CITY	Minimum Pay 2027	Min. Hourly Rate	Maximum Pay	Max. Hourly Rate	Title	Step 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	1	1	$38,439.81	$18.48	$61,452.00	$29.54	Admin Asst I /Acct Clerk I /Parking Meter Attendant/ Utility Worker I/City Maintenance I	$38,440.00	$39,401.00	$40,386.00	$41,396.00	$42,431.00	$43,492.00	$44,579.00	$45,693.00	$46,835.00	$48,006.00	$49,206.00	$50,436.00	$51,697.00	$52,989.00	$54,314.00	$55,672.00	$57,064.00	$58,491.00	$59,953.00	$61,452.00	$62,988.00	$64,563.00	$66,177.00	$67,831.00	$69,527.00
								$18.481	*$18.943*	*$19.416*	*$19.902*	*$20.400*	*$20.910*	*$21.432*	*$21.968*	*$22.517*	*$23.080*	*$23.657*	*$24.248*	*$24.854*	*$25.475*	*$26.113*	*$26.765*	*$27.435*	*$28.121*	*$28.824*	*$29.544*	*$30.283*	*$31.040*	*$31.816*	*$32.611*	*$33.426*
2	2	2	$44,200.00	$21.25	$70,659.00	$33.97	Admin Asst II / Acct Clerk II / Utility Worker II / Class I Operator/City Maintenance II	$44,200.00	$45,305.00	$46,438.00	$47,599.00	$48,789.00	$50,009.00	$51,259.00	$52,540.00	$53,854.00	$55,200.00	$56,580.00	$57,995.00	$59,445.00	$60,931.00	$62,454.00	$64,015.00	$65,615.00	$67,255.00	$68,936.00	$70,659.00	$72,425.00	$74,236.00	$76,092.00	$77,994.00	$79,944.00
								$21.250	*$21.781*	*$22.326*	*$22.884*	*$23.456*	*$24.043*	*$24.644*	*$25.260*	*$25.891*	*$26.538*	*$27.202*	*$27.882*	*$28.579*	*$29.294*	*$30.026*	*$30.776*	*$31.546*	*$32.334*	*$33.142*	*$33.971*	*$34.820*	*$35.690*	*$36.583*	*$37.497*	*$38.435*
3	3	3	$48,630.40	$23.38	$77,742.00	$37.38	Admin Asst III / Acct Clerk III / Utility Worker III / Class II Operator/City Maintenance III/Court Clerk/ Permit Tech	$48,630.00	$49,846.00	$51,092.00	$52,369.00	$53,678.00	$55,020.00	$56,396.00	$57,806.00	$59,251.00	$60,732.00	$62,250.00	$63,806.00	$65,401.00	$67,036.00	$68,712.00	$70,430.00	$72,191.00	$73,996.00	$75,846.00	$77,742.00	$79,686.00	$81,678.00	$83,720.00	$85,813.00	$87,958.00
								$23.380	*$23.964*	*$24.563*	*$25.177*	*$25.807*	*$26.452*	*$27.113*	*$27.791*	*$28.486*	*$29.198*	*$29.928*	*$30.676*	*$31.443*	*$32.229*	*$33.035*	*$33.861*	*$34.707*	*$35.575*	*$36.464*	*$37.376*	*$38.311*	*$39.268*	*$40.250*	*$41.256*	*$42.288*
PD 4	-	CITY 4	$57,574.00	$27.68	$92,041.00	$44.25	Non-Certified Patrolman/ Patrolman/Planner I/ Code Compliance Officer	$57,574.00	$59,013.00	$60,488.00	$62,000.00	$63,550.00	$65,139.00	$66,767.00	$68,436.00	$70,147.00	$71,901.00	$73,699.00	$75,541.00	$77,430.00	$79,366.00	$81,350.00	$83,384.00	$85,469.00	$87,606.00	$89,796.00	$92,041.00	$94,342.00	$96,701.00	$99,119.00	$101,597.00	$104,137.00
								$27.680	*$28.372*	*$29.081*	*$29.808*	*$30.553*	*$31.317*	*$32.100*	*$32.902*	*$33.725*	*$34.568*	*$35.432*	*$36.318*	*$37.226*	*$38.157*	*$39.111*	*$40.088*	*$41.091*	*$42.118*	*$43.171*	*$44.250*	*$45.357*	*$46.491*	*$47.653*	*$48.845*	*$50.066*
PD 5	-	CITY 5	$59,010.00	$28.37	$94,336.00	$45.35	PFC/Planner II/Long Range Planner/ Downtown Coordinator/Building Inspector/ PD Office Manager/ Parks & Rec Manager	$59,010.00	$60,485.00	$61,997.00	$63,547.00	$65,136.00	$66,764.00	$68,433.00	$70,144.00	$71,898.00	$73,695.00	$75,537.00	$77,425.00	$79,361.00	$81,345.00	$83,379.00	$85,463.00	$87,600.00	$89,790.00	$92,035.00	$94,336.00	$96,694.00	$99,111.00	$101,589.00	$104,129.00	$106,732.00
								$28.370	*$29.079*	*$29.806*	*$30.551*	*$31.315*	*$32.098*	*$32.900*	*$33.723*	*$34.566*	*$35.430*	*$36.316*	*$37.224*	*$38.154*	*$39.108*	*$40.086*	*$41.088*	*$42.115*	*$43.168*	*$44.248*	*$45.354*	*$46.488*	*$47.650*	*$48.841*	*$50.062*	*$51.313*
PD 6	4	CITY 6	$60,486.00	$29.08	$96,696.00	$46.49	Master Patrolman / Crew Leader / Class III Operator/Maintenance Superintendent	$60,486.00	$61,998.00	$63,548.00	$65,137.00	$66,765.00	$68,434.00	$70,145.00	$71,899.00	$73,696.00	$75,538.00	$77,426.00	$79,362.00	$81,346.00	$83,380.00	$85,465.00	$87,602.00	$89,792.00	$92,037.00	$94,338.00	$96,696.00	$99,113.00	$101,591.00	$104,131.00	$106,734.00	$109,402.00
	UE5 and UE6							*$29.080*	*$29.807*	*$30.552*	*$31.316*	*$32.099*	*$32.901*	*$33.724*	*$34.567*	*$35.431*	*$36.316*	*$37.224*	*$38.155*	*$39.109*	*$40.087*	*$41.089*	*$42.116*	*$43.169*	*$44.249*	*$45.355*	*$46.488*	*$47.650*	*$48.842*	*$50.063*	*$51.314*	*$52.597*
PD 7	UE7	CITY 7	$63,502.00	$30.53	$101,517.00	$48.81	Corporal	$63,502.00	$65,090.00	$66,717.00	$68,385.00	$70,095.00	$71,847.00	$73,643.00	$75,484.00	$77,371.00	$79,305.00	$81,288.00	$83,320.00	$85,403.00	$87,538.00	$89,726.00	$91,969.00	$94,268.00	$96,625.00	$99,041.00	$101,517.00	$104,055.00	$106,656.00	$109,322.00	$112,055.00	$114,856.00
								$30.530	*$31.293*	*$32.075*	*$32.877*	*$33.700*	*$34.542*	*$35.405*	*$36.290*	*$37.198*	*$38.127*	*$39.081*	*$40.058*	*$41.059*	*$42.086*	*$43.138*	*$44.216*	*$45.321*	*$46.454*	*$47.616*	*$48.806*	*$50.026*	*$51.277*	*$52.559*	*$53.873*	*$55.219*
PD 8	UE8	CITY 8	$66,685.00	$32.06	$106,605.00	$51.25	Sgt / Accountant / Engineering Tech / IT Tech	$66,685.00	$68,352.00	$70,061.00	$71,813.00	$73,608.00	$75,448.00	$77,334.00	$79,267.00	$81,249.00	$83,280.00	$85,362.00	$87,496.00	$89,683.00	$91,925.00	$94,223.00	$96,579.00	$98,993.00	$101,468.00	$104,005.00	$106,605.00	$109,270.00	$112,002.00	$114,802.00	$117,672.00	$120,614.00
								$32.060	*$32.862*	*$33.683*	*$34.525*	*$35.388*	*$36.272*	*$37.180*	*$38.109*	*$39.062*	*$40.038*	*$41.039*	*$42.065*	*$43.117*	*$44.195*	*$45.300*	*$46.432*	*$47.593*	*$48.783*	*$50.002*	*$51.252*	*$52.534*	*$53.847*	*$55.193*	*$56.573*	*$57.988*
-	-		$70,013.00	$33.66	$111,927.00	$53.81		$70,013.00	$71,763.00	$73,557.00	$75,396.00	$77,281.00	$79,213.00	$81,193.00	$83,223.00	$85,304.00	$87,437.00	$89,623.00	$91,864.00	$94,161.00	$96,515.00	$98,928.00	$101,401.00	$103,936.00	$106,534.00	$109,197.00	$111,927.00	$114,725.00	$117,593.00	$120,533.00	$123,546.00	$126,635.00
PD 9	UE9	CITY 9	$71,677.00	$34.46	$114,587.00	$55.09	LT / Accounting Manager / Chief Operator / Admin Manager	$71,677.00	$73,469.00	$75,306.00	$77,189.00	$79,119.00	$81,097.00	$83,124.00	$85,202.00	$87,332.00	$89,515.00	$91,753.00	$94,047.00	$96,398.00	$98,808.00	$101,278.00	$103,810.00	$106,405.00	$109,065.00	$111,792.00	$114,587.00	$117,452.00	$120,388.00	$123,398.00	$126,483.00	$129,645.00
								$34.460	*$35.322*	*$36.205*	*$37.110*	*$38.038*	*$38.989*	*$39.963*	*$40.963*	*$41.987*	*$43.036*	*$44.112*	*$45.215*	*$46.345*	*$47.504*	*$48.691*	*$49.909*	*$51.156*	*$52.435*	*$53.746*	*$55.090*	*$56.467*	*$57.879*	*$59.326*	*$60.809*	*$62.329*
PD 10	UE10	CITY 10	$75,254.00	$36.18	$120,305.00	$57.84	Captain/Director of Community Development/Director of Finance/Director of Operations/ Director of Maintenance	$75,254.00	$77,135.00	$79,063.00	$81,040.00	$83,066.00	$85,143.00	$87,272.00	$89,454.00	$91,690.00	$93,982.00	$96,332.00	$98,740.00	$101,209.00	$103,739.00	$106,332.00	$108,990.00	$111,715.00	$114,508.00	$117,371.00	$120,305.00	$123,313.00	$126,396.00	$129,556.00	$132,795.00	$136,115.00
								$36.180	*$37.084*	*$38.011*	*$38.962*	*$39.936*	*$40.934*	*$41.958*	*$43.007*	*$44.082*	*$45.184*	*$46.313*	*$47.471*	*$48.658*	*$49.875*	*$51.121*	*$52.399*	*$53.709*	*$55.052*	*$56.428*	*$57.839*	*$59.285*	*$60.767*	*$62.287*	*$63.844*	*$65.440*
PD 11	UE11	CITY 11	$92,186.00	$44.32	$147,375.00	$70.85	Assistant City Manager/ PD Deputy Chief/ Assistant Utility Manager	$92,186.00	$94,491.00	$96,853.00	$99,274.00	$101,756.00	$104,300.00	$106,908.00	$109,581.00	$112,321.00	$115,129.00	$118,007.00	$120,957.00	$123,981.00	$127,081.00	$130,258.00	$133,514.00	$136,852.00	$140,273.00	$143,780.00	$147,375.00	$151,059.00	$154,835.00	$158,706.00	$162,674.00	$166,741.00
								$44.320	*$45.428*	*$46.564*	*$47.728*	*$48.921*	*$50.144*	*$51.398*	*$52.683*	*$54.000*	*$55.350*	*$56.734*	*$58.152*	*$59.606*	*$61.097*	*$62.624*	*$64.189*	*$65.794*	*$67.439*	*$69.125*	*$70.853*	*$72.625*	*$74.440*	*$76.301*	*$78.209*	*$80.164*
PD 12	UE12	CITY 12	$106,018.00	$50.97	$169,489.00	$81.49	City Manager/Police Chief/Utility Manager/ Attorney	$106,018.00	$108,668.00	$111,385.00	$114,170.00	$117,024.00	$119,950.00	$122,949.00	$126,023.00	$129,174.00	$132,403.00	$135,713.00	$139,106.00	$142,584.00	$146,149.00	$149,803.00	$153,548.00	$157,387.00	$161,322.00	$165,355.00	$169,489.00	$173,726.00	$178,069.00	$182,521.00	$187,084.00	$191,761.00

*The red is where you plug the COLA into the payscale.

the city of Charles Town, WV

FY 2027 COAL SEVERANCE BUDGET

DEPARTMENT LINE ITEMS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 ACTUAL THRU 2/28/2026	FY 2026 BUDGET	FY 2027 PROPOSED BUDGET	FY 2027 NOTES & EXPLANATIONS
REVENUES							
Carryover (As of June 30th)	$ 94,112	$ 155,792	$ 179,101	$ 186,026	$ 170,000	$ 180,000	
Coal Severance	$ 32,261	$ 20,783	$ 21,246	$ 15,635	$ 20,000	$ 20,000	Coal Severance distribution is averaging $5000 a quarter.
Interest			$ 1,588	$ 1,741		$ 2,000	
Total Revenues	**$ 126,373**	**$ 176,574**	**$ 201,935**	**$ 203,403**	**$ 190,000**	**$ 202,000**	

DEPARTMENT LINE ITEMS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY2026 ACTUAL THRU 2/28/2026	FY 2026 BUDGET	FY 2027 PROPOSED BUDGET	FY 2027 NOTES & EXPLANATIONS
EXPENSES							
Parks and Recreation							**Notes and Explanations**
Parks and Recreation - Capital	$ -	$ -		$ -	$ 190,000	$ 202,000	Funds designated to outfitting the pool.
Total Parks and Recreation	$ -	$ -	$ -	$ -	**$ 190,000**	**$ 202,000**	
Surplus	**$ 126,373**	**$ 176,574**	**$ 201,935**	**$ 203,403**	$ -	$ -	

State of West Virginia
Mark A. Hunt
State Auditor

Office of the State Auditor
Local Government Services
PO Box 1063
Clarksburg, WV 26302

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

April 18, 2026

NOTICE OF A CONDITIONAL APPROVAL OF THE LEVY ESTIMATE
(BUDGET)

To: Municipality of Charles Town

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby conditionally approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2026.

HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.

In processing your budget, we have noted that you allocated $650,000 to accounts #295 - #299, which based on your previous year's carryover, appears to be an understated amount. The proposed budget is published to inform the citizens of the financial position of your entity. Withholding or underestimating revenues is understating the financial condition of your entity. You should reflect the actual amount that you can conservatively expect to carry over and include that amount in fund balance accounts as well as in the expenditure accounts to which the funds should be allocated.

Please take whatever corrective action is necessary to remedy these problems and notify this office of your intentions. **Your immediate attention to these matters will be greatly appreciated.**

With this written conditional approval, the levying body shall meet on the third Tuesday in April (April 21) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact our office at: LGS@wvsao.gov or 304-627-2415.

Sincerely,
Mark A. Hunt
WV State Auditor



By: Ora L. Ash
Deputy State Auditor
Local Government Services

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1407: Traffic Calming Curb and Pavement Painting on S. George Street.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1408: Increase to the City's Medical Percentage Coverage

The Personnel Committee is suggesting that the City's medical percentage coverage increase from 85% to 90% to align with CTUB's current percentage.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1410: Charles Town Tree Board Budget

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1416: FY2026 General Fund Revision #5

ATTACHMENTS:

- FY 2026 GF Revision #5.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
REVENUES										
001-300-050 Unassigned Fund Balance (Carryover)	750,000	1,056,186		1,787,911	1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.	Increased carryover to reflect actual balance as of 6/30/25.	
001-301-010 Taxes - Ad Valorem	1,851,076			1,851,076	1,767,292	83,784	95%			
001-301-060 Supplemental Taxes	30,000			30,000	46,978	(16,978)	157%	Property taxes owed from previous years, but paid in the current fiscal year.		
001-302-000 Interest as Penalty	8,000			8,000	11,646	(3,646)	146%			
001-303-000 Gas & Oil Severance Tax	30,000			30,000	16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.		
001-304-000 Utility Tax (2%)	250,000			250,000	309,891	(59,891)	124%			
001-305-000 Business & Occupation (B&O) Tax	2,032,082			2,032,082	1,995,367	36,715	98%	Included estimated B&O receipts from HDL collections services.		
001-306-000 Liquor Tax	25,000			25,000	25,124	(124)	100%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.		
001-307-000 Animal Control Tax	1,600			1,600	1,782	(182)	111%	This is donated back to the county each year under Dog Warden.		
001-308-000 Hotel/Motel Tax	200,000			200,000	98,698	101,302	49%	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)		
001-320-000 Court Costs, Fees & Charges	260,000			260,000	177,818	82,182	68%			
001-321-000 Parking Violation Penalties	40,000			40,000	33,960	6,040	85%			
001-325-000 Business License Revenue	35,000			35,000	69,490	(34,490)	199%			
001-326-000 Building Permit Fees	550,000			550,000	649,531	(99,531)	118%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.		
001-328-000 Franchise Tax	65,000			65,000	43,131	21,869	66%	Two Cable Franchisees		
001-329-100 Rental Registration Fees					460					
001-331-000 International Registration Plan (IRP) Fees	70,000			70,000	43,682	26,318	62%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.		
001-339-000 Emergency Service Fee	1,700			1,700	1,560	140	92%	Revenue from utility bills for EMS (5 cents)		
001-340-000 Parks & Rec Fee	1,700			1,700	1,560	140	92%	Revenue from utility bills for parks and recreation (5 cents)		
001-342-000 Parking Meter Revenues	45,000			45,000	35,018	9,982	78%	Revenue from parking meters and parking permits including ParkMobile app.		
001-345-000 Rents & Concessions	60,000			60,000	65,225	(5,225)	109%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)		
001-353-000 Zoning Fee	20,000			20,000	39,099	(19,099)	195%	Zoning applications		
001-355-000 Street Improvement Fee	135,000			135,000	121,635	13,365	90%	Revenue from utility bills for street improvements ($4 per month)		
001-365-000 Federal Government Grants	291,667			291,667	41,157	250,510	14%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000		
001-366-000 State Government Grants	-			-	2,970	(2,970)				
001-367-000 Other Grants	-			2,268	2,518	(250)				
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,500,000			1,586,155	1,125,000	461,155	71%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.		
001-376-000 Gaming Income	250,000			250,000	186,272	63,728	75%	Gaming receipts average $19K to $23K per month.		
001-379-000 Gain/Loss - Sale of Fixed Assets	-			-	-	-				
001-380-000 Interest Income (Operating Acct)	35,000			35,000	16,765	18,235	48%			
001-381-000 Reimbursements	110,000			110,000	135,471	(25,471)	123%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.		
001-381-000 Lein Reimbursements				-	-	-				
001-382-000 Refunds - Overpayments	500			500	(5,109)	5,609	-1022%			
001-386-000 Insurance Claims	-			-	6,559	(6,559)				
001-387-000 Filing Fees	300			300	-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.		
001-392-000 Property Rehabilitation	-			-	6,400	(6,400)				
001-397-000 Video Lottery	600,000			600,000	555,288	44,712	93%	Video lottery receipts average $13.4K to $22.2K per week.		
001-399-000 Misc Revenue	5,000			5,000	5,227	(227)	105%	Yard waste stickers and fingerprints		
001-399-020 Special Events - WV Fest	10,000			10,000	8,635	1,365	86%			
001-399-030 Special Events - General	1,000			1,000	1,005	(5)	101%	Special activities fees		
001-399-040 Special Events - CW Hall	5,000			5,000	7,600	(2,600)	152%			
001-399-070 Special Events - Car Show	5,000			5,000	10,681	(5,681)	214%	Car show registration and sponsors.		
TOTAL REVENUES	**9,274,625**	**1,056,186**	**-**	**10,400,959**	**9,449,588**	**951,831**	91%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
EXPENSES										
ECONOMIC DEVELOPMENT - 402										
001-402-103 Salaries	77,000			77,000	58,888	18,112	76%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.		
001-402-104 FICA	6,200			6,200	4,505	1,695	73%	FICA @ 7.65%		
001-402-105 Group Insurance	9,300		1,000	10,300	7,470	2,830	73%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for additional health insurance.
001-402-106 Retirement	7,000			7,000	5,042	1,958	72%	PERS II Employer Contribution 9%		
001-402-109 OPEB	2,000			200	92	108	46%	RHBT Insurance		
001-402-110 Fringe Benefits				1,800	1,049	751	58%	Deferred Compensation Employer Contribution 3%		
001-402-211 Telephone	500			500	263	237	53%	Cell phone		
001-402-214 Travel	3,000		(1,000)	2,000	98	1,902	5%	2 National Conferences; airfare, lodging, per-diem		Transfer to Economic Dev. Group Insurance.
001-402-220 Advertising/Legal Publications	500			500	-	500	0%			
001-402-221 Training & Education				-	-	-		$2,500 rolled under City Manager's office.		
001-402-222 Dues & Subscriptions	2,000			2,000	1,981	19	99%	IEDC Membership, Survey Subscription, Adobe subscription		
001-402-223 Professional Services	1,000			1,000	-	1,000	0%	Engineering Services		
001-402-226 Insurance and Bonds	5,000			5,585	5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-402-230 Contracted Services	1,000			1,000	-	1,000	0%			
001-402-341 Departmental Supplies	3,000			3,000	1,005	1,995	33%	Promotional items for events and City marketing and other departmental supplies.		
001-402-343 Auto Supplies				-	-	-		Under Maintenance budget		
TOTAL ECONOMIC DEVELOPMENT	**117,500**	**-**	**-**	**118,085**	**85,962**	**32,123**	73%			
MAYOR'S OFFICE - 409										
001-409-101 Salary	12,500			12,500	9,000	3,500	72%	Mayor's Salary		
001-409-104 FICA Tax Expense	1,000			1,000	688	312	69%			
001-409-211 Telephone				-	-	-				
001-409-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League		
001-409-220 Advertising/Legal Publication				-	-	-				
001-409-221 Training & Education	1,000			1,000	-	1,000	0%			
001-409-222 Dues & Subscriptions				-	-	-				
001-409-226 Insurance & Bonds	1,000			1,100	1,090	10	99%			
001-409-341 Departmental Supplies	500			500	458	42	92%	$453.00 - Ceremonial Keys to the City and Coins		
001-409-568 Community Contributions	2,000			2,000	-	2,000	0%			
TOTAL MAYOR'S OFFICE	**20,000**	**-**	**-**	**20,100**	**11,236**	**8,864**	56%			
COUNCIL - 410										
001-410-101 Salaries	40,000			40,000	28,749	11,251	72%	Eight Council Members at $5,000 annual salary		
001-410-104 FICA Tax Expense	3,100			3,100	2,199	901	71%			
001-410-214 Travel Expense	4,800			4,800	2,274	2,526	47%	Conferences		
001-410-221 Training & Education	3,200		(100)	2,975	103	2,872	3%	WV Municipal League Conference Registration ($450 per registration)		Transfer to Council Supplies.
001-410-226 Insurance & Bonds	3,200			3,500	3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
001-410-341 Departmental Supplies	700		100	925	881	44	95%			Increase for City apparel.
TOTAL COUNCIL	**55,000**	**-**	**-**	**55,300**	**37,696**	**17,604**	68%			
CITY MANAGER - 412										
001-412-103 Salaries	215,000			215,000	143,302	71,698	67%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)		
001-412-104 FICA Tax Expense	17,500			17,500	10,962	6,538	63%	FICA Tax @ 7.65%		
001-412-105 Group Insurance	20,000			20,000	12,420	7,580	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-412-106 Retirement	19,000			19,000	11,941	7,059	63%	9% Employer Contribution PERS I and II		
001-412-108 Overtime	1,200	1,300		2,500	1,560	940	62%		Increased to match actual overtime in	
001-412-109 OPEB	6,500			500	71	429	14%	RHBT Insurance		
001-412-110 Fringe Benefits				6,000	3,224	2,776	54%	Deferred Compensation Employer Contribution 3%		
001-412-211 Telephone	550			550	178	372	32%	Mobile phone service		
001-412-214 Travel Expense	1,500			1,500	-	1,500	0%	WVML Trip, City Clerk Election Training		
001-412-220 Advertising	2,000			2,000	-	2,000	0%			
001-412-221 Training & Education	20,000			20,000	5,300	14,700	26%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500		
001-412-222 Dues & Subscriptions	1,000			1,000	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.		
001-412-223 Professional Services	500	37,500		38,000	14,544	23,456	38%	Background checks for City Manager candidates.	City Manager recruiter expenses carried over from FY 2025.	
001-412-226 Insurance & Bonds	15,000			15,280	15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
001-412-230 Contracted Services				-	-	-				
001-412-341 Departmental Supplies	750			750	246	504	33%	Misc. Office Supplies		
001-412-343 Auto Supplies (Gas & Oil)				-	-	-		Gas is covered under travel expenses.		
TOTAL CITY MANAGER	**320,500**	**38,800**	**-**	**359,580**	**219,069**	**140,511**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
TREASURER - 413										
001-413-103 Salaries	260,000			260,000	199,153	60,847	77%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.		
001-413-104 FICA Tax Expense	22,000			22,000	15,420	6,580	70%	FICA Tax @ 7.65%		
001-413-105 Group Insurance	21,000			38,000	27,486	10,514	72%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-413-106 Retirement	24,000			24,000	17,338	6,662	72%	9% Employer Contribution PERS I and II		
001-413-108 Overtime	3,500			3,500	2,416	1,084	69%			
001-413-109 OPEB	8,000			500	275	225	55%	RHBT Insurance		
001-413-110 Fringe Benefits				7,500	4,733	2,767	63%	Deferred Compensation Employer Contribution 3%		
001-413-211 Telephone	-			-	-	-		Director of Finance Cell Phone		
001-413-214 Travel Expense	1,500			1,500	992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training		
001-413-218 Postage				-	-	-		Transfer cost to City Hall and Pitney Bowes machine.		
001-413-220 Advertising/Legal Pubs	2,500			2,500	1,244	1,256	50%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.		
001-413-221 Training & Education	-			-	-	-		$4,000 Rolled into City Manager's budget		
001-413-222 Dues & Subscriptions	500		500	1,000	865	135	87%	Adobe subscription for Director & Accounting Clerk III		Allowance for Tyler University Subscription.
001-413-223 Professional Services	2,500			3,000	2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)		
001-413-224 Audit Costs	42,000	48,000		90,000	49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	Allowance for FY 2024 audit expenses.	
001-413-226 Insurance & Bonds	15,000			19,200	19,184	16	100%	General Liability, Worker's Compensation, Umbrella		
001-413-230 Contracted Services	25,000			25,000	12,499	12,501	50%	Tyler Technologies - Incode Annual License Fee		
001-413-230 B&O Collections - Contracted Services	75,000		(4,500)	42,000	13,524	28,476	32%			$500 transferred to 413-222 Treasurer Dues & Subscriptions. $4000 transferred to 444-568 Contributions to Jefferson Co. P&R.
001-413-238 Refunds	10,000	65,000		103,000	88,552	14,448	86%			
001-413-341 Departmental Supplies	1,500	1,000		2,500	1,719	781	69%	Misc. Office Supplies	Allowance for purchase of desk scanners for	
TOTAL TREASURER	**514,000**	**114,000**	**(4,000)**	**645,200**	**457,646**	**187,554**	71%			
COURT CLERK - 415										
001-415-103 Salaries	67,000			67,000	51,312	15,688	77%	Court Clerk Salary, 2.5% merit, and holiday supplement		
001-415-104 FICA	5,500			5,500	3,959	1,541	72%	FICA Tax @ 7.65%		
001-415-105 Group Insurance	19,000			19,000	14,515	4,485	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-415-106 Retirement	6,000			6,000	4,414	1,586	74%	9% Employer Contribution PERS I and II		
001-415-108 Overtime	1,200			1,200	441	759	37%			
001-415-109 OPEB	2,000			200	92	108	46%	RHBT Insurance		
001-415-110 Fringe Benefits				1,800	979	821	54%	Deferred Compensation Employer Contribution 3%		
001-415-214 Travel	500			500	-	500	0%	Court Clerk training and Election training		
001-415-218 Postage	100			100	-	100	0%			
001-415-220 Advertising/Legal Publications				-	-	-				
001-415-221 Training & Education				-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.		
001-415-222 Dues & Subscriptions				-	-	-				
001-415-223 Professional Services				-	-	-				
001-415-226 Insurance & Bonds	4,500			5,105	5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella		
001-415-230 Contracted Services	25	1,000		1,025	757	268	74%	Flu shot	Allowance for cost of appeals.	
001-415-238 Refunds				1,000	720	280	72%			
001-415-341 Departmental Supplies	600			600	193	407	32%	Ink cartridges, paper stock		
TOTAL COURT CLERK	**106,425**	**1,000**	**-**	**109,030**	**82,484**	**26,546**	76%			
POLICE JUDGES - 416										
001-416-103 Salaries	32,000			32,000	18,686	13,314	58%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.		
001-416-104 FICA	2,400			2,400	1,341	1,059	56%			
001-416-214 Travel	500			500	263	237	53%	WV State mandated annual training for magistrates & judges		
001-416-221 Training & Education	1,000			1,000	690	310	69%	WV State mandated annual training for magistrates & judges		
001-416-222 Dues and Subscriptions	100			100	-	100	0%			
001-416-223 Professional Services	1,000			1,000	625	375	62%			
001-416-226 Insurance & Bonds	2,500			2,800	2,791	9	100%			
TOTAL POLICE JUDGES	**39,500**	**-**	**-**	**39,800**	**24,395**	**15,405**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
CITY ATTORNEY - 417										
001-417-103 Salaries	160,000			160,000	122,088	37,912	76%	Attorney salary plus 2.5% merit and holiday supplement.		
001-417-104 FICA	13,000			13,000	9,340	3,660	72%	FICA @ 7.65%		
001-417-105 Group Insurance	1,000		200	1,750	1,324	426	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for life insurance.
001-417-106 Retirement	15,000			15,000	10,563	4,437	70%	PERS II Employer Contribution 9%		
001-417-109 OPEB	6,000			400	359	41	90%	RHBT Insurance		
001-417-110 Fringe Benefits				5,600	2,928	2,672	52%	Deferred Compensation Employer Contribution 3%		
001-417-211 Telephone	250			250	150	100	60%			
001-417-214 Travel	1,000			1,000	-	1,000	0%	Travel allowance for various trainings.		
001-417-220 Advertising/Legal Publications				-	-	-		Allowance for legal publications.		
001-417-221 Training & Education				-	-	-		Rolled under City Manager's office.		
001-417-222 Dues & Subscriptions	5,100			5,100	3,617	1,483	71%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.		
001-417-223 Professional Services	50,000			50,000	-	50,000	0%	Cost for outside legal council.		
001-417-226 Insurance and Bonds	12,000		(200)	3,705	2,263	1,442	61%			Transfer to Attorney Group Insurance.
001-417-341 Departmental Supplies	1,000			1,000	107	893	11%			
TOTAL CITY ATTORNEY	**264,350**	**-**	**-**	**256,805**	**152,739**	**104,066**	59%			
ENFORCEMENT AGENCY - 425										
001-425-103 Salaries	61,000			62,500	47,285	15,215	76%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.		
001-425-104 FICA	4,900			4,900	3,617	1,283	74%	FICA @ 7.65% of Salary		
001-425-105 Group Insurance	9,000		500	9,500	7,084	2,416	75%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for additional health insurance.
001-425-106 Retirement	5,400			5,400	3,888	1,512	72%	PERS II Employer Contribution 9%		
001-425-109 OPEB	2,500			200	92	108	46%	RHBT Insurance		
001-425-110 Fringe Benefits				2,300	1,208	1,092	53%	Deferred Compensation Employer Contribution 3%		
001-425-211 Telephone	500			500	150	350	30%			
001-425-214 Travel	3,000			3,000	2,373	627	79%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas		
001-425-218 Postage	1,500			1,500	251	1,249	17%	Certified Mailings		
001-425-220 Advertising/Legal Publications	500			500	53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.		
001-425-221 Training & Education				-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)		
001-425-222 Dues & Subscriptions	1,000			1,000	310	690	31%	ICC Membership ($160/yr)		
001-425-226 Insurance and Bonds	4,000			4,365	4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-425-230 Contracted Services	25,000			25,000	-	25,000	0%	Kimley-Horn Engineering Services		
001-425-230 Nuisance Properties-Contracted Services	45,000			112,880	21,730	91,150	19%	Nuisance Properties cleanup and demos.		
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000			5,000	-	5,000	0%	Nuisance Properties housing reallocation.		
001-425-230 Vacant Properties-Contracted Services				18,275	221	18,054				
001-425-341 Departmental Supplies	2,000			2,000	864	1,136	43%	Building safety month supplies and code books		
001-425-343 Auto Supplies				-	-	-		Under Maintenance budget		
001-425-345 Uniforms	2,000		(500)	1,500	525	975	35%	Jackets & shirts.		Transfer to Enforcement Group Insurance.
TOTAL ENFORCEMENT AGENCY	**172,300**	**-**	**-**	**260,320**	**94,011**	**166,309**	36%			
REGIONAL DEVELOPMENT AUTHORITY - 435										
001-435-222 Dues & Subscriptions	11,500			11,500	11,304	196	98%	Region 9 Assessment - Fees are going up		
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**-**	**11,500**	**11,304**	**196**	98%			
Total City Administration	**2,297,075**	**173,800**	**(4,000)**	**2,489,200**	**1,730,613**	**758,587**	70%			
BUILDING INSPECTIONS - 436										
001-436-103 Salaries	88,000			92,400	71,398	21,002	77%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.		
001-436-104 FICA	7,000			7,000	5,462	1,538	78%	FICA @ 7.65% of Salary		
001-436-105 Group Insurance	1,500			1,500	1,100	400	73%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-436-106 Retirement	8,000			8,000	5,735	2,265	72%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods		
001-436-109 OPEB	3,000			150	-	150	0%	RHBT Insurance		
001-436-110 Fringe Benefits				2,850	1,781	1,069	62%	Deferred Compensation Employer Contribution 3%		
001-436-211 Telephone	1,000			1,000	160	840	16%	Two lines; one is a hot spot. One is a cell phone.		
001-436-214 Travel	3,000			3,000	1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas		
001-436-217 R&M Auto				-	-	-		Under Maintenance budget		
001-436-218 Postage	1,000			1,000	-	1,000	0%	Certified mailings for property Notice of Violations		
001-436-220 Advertising/Legal Publications	1,000			1,000	-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.		
001-436-221 Training & Education				-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.		
001-436-222 Dues & Subscriptions	1,000			1,000	440	560	44%	ICC membership dues; WICA subscription		
001-436-223 Professional Services	50,000			50,000	14,300	35,700	29%	To cover expenses associated with inspections; compliance.		
001-436-226 Insurance & Bonds	6,000			6,575	6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-436-230 Contracted Services				-	-	-				
001-436-341 Departmental Supplies	2,000			2,000	808	1,192	40%	Building safety month supplies and code books.		
001-436-343 Auto Supplies				-	-	-		Under Maintenance budget		
001-436-345 Uniforms	2,000			2,000	500	1,500	25%	Jackets & shirts.		
TOTAL BUILDING INSPECTIONS	**174,500**	**-**	**-**	**179,475**	**109,808**	**69,667**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
PLANNING & ZONING - 437										
001-437-103 Salaries	407,000			401,100	237,997	163,103	59%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.		
001-437-104 FICA	33,000			33,000	18,207	14,793	55%	FICA @ 7.65% of Salary		
001-437-105 Group Insurance	68,000			68,000	28,731	39,269	42%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-437-106 Retirement	38,000			38,000	20,374	17,626	54%	PERS II Employer Contribution (9%)		
001-437-108 Overtime	1,500			1,500	-	1,500	0%			
001-437-109 OPEB	12,500			500	255	245	51%	RHBT Insurance		
001-437-110 Fringe Benefits				12,000	4,691	7,309	39%	Deferred Compensation Employer Contribution 3%		
001-437-211 Telephone	250		150	1,150	773	377	67%	Director's department cell phone		Allowance for additional telephone expense.
001-437-214 Travel	8,000		(150)	7,850	3,467	4,383	44%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference		Transfer to P&Z telephone.
001-437-218 Postage	1,000			1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings		
001-437-220 Advertising/Legal Publications	4,500			4,500	1,215	3,285	27%	Advertising of BZA and public hearings for P/C meetings; hearing placards		
001-437-221 Training & Education				-	-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders Code conference $550; Kim MGO Conference reg; $600; James AICP reg $500		
001-437-222 Dues & Subscriptions	3,000			3,000	2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.		
001-437-223 Professional Services	5,000			25,000	4,493	20,507	18%	GIS Aerial imagery, Background Checks		
001-437-226 Insurance & Bonds	20,000			20,000	18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-437-230 Contracted Services	44,000			44,000	13,767	30,233	31%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;		
001-437-231 Contracted Services - Tree Board				-	-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.		
001-437-238 Refunds	1,000			1,000	295	705	30%			
001-437-341 Departmental Supplies	4,000			4,000	1,552	2,448	39%	Public hearing signs, office supplies, promotional supplies		
001-437-353 Computer Software / Tech	10,000	3,000		13,000	6,913	6,087	53%	MyPermit Now Monthly Fees	Allowance for additional Rental Registration	
TOTAL PLANNING & ZONING	**660,750**	**3,000**	**-**	**678,600**	**363,874**	**314,726**	54%			
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,007,550**	**3,000**	**-**	**1,118,395**	**567,693**	**550,702**	51%			
ELECTIONS - 438										
001-438-220 Advertising/Legal Publications				-	-	-		Publish ballot multiple times		
001-438-223 Professional Services				-	-	-				
001-438-230 Contracted Services				-	-	-		Poll workers for early voting and day of election.		
001-438-341 Departmental Supplies				-	-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers		
TOTAL ELECTIONS	-	-	-	-	-	-				

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
CITY HALL - 440										
001-440-103 Salaries	103,000			103,000	78,318	24,682	76%	Director of Operations Salary, 2.5% merit, and holiday supplement		
001-440-104 FICA Taxes	8,300			8,300	5,991	2,309	72%	FICA @ 7.65%		
001-440-105 Group Insurance	20,000			20,000	14,764	5,236	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-440-106 Retirement	9,000			9,000	7,271	1,729	81%	9% Employer Contribution		
001-440-109 OPEB	4,000			200	83	117	41%	RHBT Insurance		
001-440-110 Fringe Benefits				3,800	2,270	1,530	60%	Deferred Compensation Employer Contribution 3%		
001-440-211 Telephone	20,000			20,000	15,706	4,294	79%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).		
001-440-213 Utilities	40,000		10,000	50,000	39,280	10,720	79%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric		Adjustment to cover utility expenses for the remainder of the year.
001-440-214 Travel Expense	2,000			2,000	286	1,714	14%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD		
001-440-215 Repair & Main. Bldg & Grounds	10,000			10,000	3,628	6,372	36%	Elevator Services and City Hall maintenance.		
001-440-218 Postage	4,000		3,500	7,500	3,236	4,264	43%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.		Adjustment to cover postage expenses for the remainder of the year.
001-440-219 Bldg & Equipment Rental	250,000			250,000	189,521	60,479	76%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer		
001-440-220 Advertising/Legal Publications	4,000			4,000	548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements		
001-440-221 Training & Education				-	-	-		$2,000 transferred to City Manager's budget		
001-440-222 Dues & Subscriptions	3,500		2,500	6,000	5,780	220	96%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)		Adjustment for FY2027 Municipal League dues paid in FY2026.
001-440-223 Professional Services	25,000			25,000	19,429	5,571	78%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.		
001-440-226 Insurance & Bonds	15,000			15,000	13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial		
001-440-230 Contracted Services	287,000		(51,000)	236,000	173,593	62,407	74%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.		$10,000 transfer to City Hall Utilities. $3500 transfer to City Hall Postage. $2500 transfer to City Hall Dues. $35,000 transfer to City Hall Bank Charges.
001-440-232 Bank Charges	15,000	20,000	35,000	70,000	48,898	21,102	70%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for additional credit card merchant fees due to delay in software upgrade.	Adjustment to cover credit card provider fees for the remainder of the year.
001-440-237 Other Fees/Taxes	1,500			1,500	998	502	67%	Late fees/Ambulance fees.		
001-440-341 Departmental Supplies	12,000		3,000	15,000	10,282	4,718	69%			Adjustment to cover Supplies for the remainder of the year.
001-440-353 Computer Software / Tech	15,000		(3,000)	17,500	15,046	2,454	86%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year		Transfer to City Hall Supplies.
TOTAL CITY HALL	**848,300**	**20,000**	**-**	**873,800**	**648,083**	**225,717**	74%			
CONTRIBUTIONS/TRANSFERS - 444										
001-444-568 Contributions - Community Partnership Grants	100,000			100,000	100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.		
001-444-568 Community Grants		50,000		50,000	-	50,000	0%		Allowance for community grants for non-profit organizations.	
001-444-568 Contributions - Revive Grant	270,000	20,000		290,000	25,000	265,000	9%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.	Grant funds brought forward from FY25 into FY26 that were allocated but not spent.	
001-444-568 Contributions - Façade Improvement Program	15,000	10,000		40,000	7,012	32,988	18%		Grant funds brought forward from FY25 into FY26 that were allocated but not spent.	
001-444-568 Contributions - Homeless Solutions	25,000	(25,000)		-	-	-		County Homelessness position funding commitment	County Homelessness position has been dissolved.	
001-444-568 Contributions - Charles Town Now		70,000		70,000	30,000	40,000	43%		Contribution to support Washington Street redevelopment study.	
001-444-568 Contributions - Jefferson County P&R			4,000	4,000	-	4,000	0%			Contribution for County 2026 Fireworks.
001-444-568 Contributions - Jefferson County Community Ministries				20,000	5,000	15,000	25%			
001-444-568 Contributions - Sidewalk Improvement Program	15,000	35,000		65,000	5,000	60,000	8%	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	Grant funds brought forward from FY25 into FY26 that were allocated but not spent.	
TOTAL CONTRIBUTIONS/TRANSFERS	**425,000**	**160,000**	**4,000**	**639,000**	**172,012**	**466,988**	27%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
PARKING - 571										
001-571-103 Salaries	46,000			46,000	34,430	11,570	75%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance		
001-571-104 FICA Tax Expense	3,700			3,700	2,662	1,038	72%	FICA @ 7.65%		
001-571-105 Group Insurance	750			750	411	339	55%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-571-106 Retirement Expense	4,000			4,000	2,889	1,111	72%	9% Employer Retirement Contribution		
001-571-108 Overtime	1,000			1,000	369	631	37%	RHBT Insurance		
001-571-109 OPEB	1,500			100	-	100	0%	Deferred Compensation Employer Contribution 3%		
001-571-110 Fringe Benefits				1,400	881	519	63%			
001-571-213 Utilities	1,400			1,400	-	1,400	0%	Electric Service		
001-571-216 Repair & Main - Equipment	1,000			1,000	-	1,000	0%	Parking meter repairs and maintenance		
001-571-218 Postage	500			500	-	500	0%			
001-571-219 Bldg & Equipment Rental	500			500	-	500	0%			
001-571-220 Advertising / Legal Publications	500			500	-	500	0%			
001-571-226 Insurance & Bonds	3,000			3,240	3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp		
001-571-230 Contracted Services	500			500	27	473	5%			
001-571-341 Departmental Supplies	5,000			5,000	1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper		
001-571-343 Auto Supplies (Gas/Oil)	500			500	-	500	0%			
001-571-345 Uniforms	500			500	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.		
001-571-353 Computer Software/Tech	4,000			4,000	-	4,000	0%	United Public Safety/T2 Annual Fees		
TOTAL PARKING	**74,350**	**-**	**-**	**74,590**	**46,305**	**28,285**	62%			
CONTINGENCIES - 699										
001-699-568 Other Contributions	308,000	42,000	(100,000)	121,125	-	121,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)	Increase to allow for payment of unexpected expenses.	$70,000 transfer to PD overtime. $30,000 transfer to Maintenance Buildings Repair & Maintenance.
TOTAL CONTINGENCIES	**308,000**	**42,000**	**(100,000)**	**121,125**	**-**	**121,125**	0%			
POLICE DEPARTMENT - 700										
001-700-103 Salaries	1,640,000			1,640,000	1,190,146	449,854	73%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.		
001-700-104 FICA	110,000			110,000	73,961	36,039	67%	FICA Tax at 7.65%		
001-700-105 Group Insurance	289,000			289,000	178,602	110,398	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-700-106 Retirement	145,000			145,000	107,257	37,743	74%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)		
001-700-107 Police Pension	30,000		(10,000)	7,250	1,196	6,054	16%	Legacy CTPD Retirement System		Transfer to PD Auto Supplies.
001-700-108 Overtime	160,000		70,000	230,000	182,166	47,834	79%	Shift coverage, late arrest/call out, special events, school events, court, etc.		Adjustment to cover overtime for the remainder of the year.
001-700-109 OPEB	60,000			5,000	1,581	3,419	32%	RHBT Insurance		
001-700-110 Fringe Benefits				55,000	29,648	25,352	54%	Deferred Compensation Employer Contribution 3%		
001-700-211 Telephone	48,500		(15,000)	33,500	16,984	16,517	51%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.		$14,000 transfer to PD Auto Supplies. $500 transfer to PD Equipment Repairs & Maintenance. $500 transfer to PD Postage.
001-700-213 Utilities	48,000			48,000	32,353	15,647	67%	Electric and Internet Service, increase in FY25.		
001-700-214 Travel	4,000		5,000	9,000	1,008	7,992	11%	Training, Conferences,etc.		Allowance for CALEA Conference in Omaha.
001-700-215 R&M Building & Grounds	2,500			2,500	54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries		
001-700-216 R&M Equipment	5,000		500	5,500	5,098	402	93%	Generator Service		Allowance for radio repairs.
001-700-217 R&M Auto	50,000			50,000	32,603	17,397	65%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.		
001-700-218 Postage	1,300		500	1,800	1,217	583	68%	Stamps, USPS Certified Mail, UPS/Fedex, etc.		Adjustment to cover postage for the remainder of the year.
001-700-219 Building & Equipment Rental	100,000			100,000	75,835	24,165	76%			
001-700-220 Advertising/Legal Publications	5,500			5,500	3,389	2,111	62%	New Hire Ads 3-6 ads in local paper		
001-700-221 Training & Education	20,000		(5,000)	15,000	5,009	9,991	33%	WVSP Academy, 16 hours in-service/8 supervisor hours.		Transfer to PD Travel.
001-700-222 Dues & Subscriptions	2,000			2,000	1,432	568	72%	WVCOP Dues, IACP, SRO, Journal		
001-700-223 Professional Services	5,000		2,000	7,000	4,260	2,740	61%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging		Allowance for testing for 2 officers.
001-700-226 Insurance & Bonds	110,000			122,550	122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance		
001-700-230 Contracted Services	48,000		(2,500)	45,500	23,736	21,764	52%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.		$2000 transferd to PD Proffesional Services. $500 transferred to PD Computer Software.
001-700-237 Other Fees & Taxes	250			450	400	50	89%	661 George St. Ambulance Fees		
001-700-341 Departmental Supplies	40,000		(2,500)	38,500	14,514	23,986	38%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery		Transferred to PD Computer Software.
001-700-343 Auto Supplies	65,000		24,000	89,000	63,375	25,625	71%	Gas, oil changes and tires for Police Vehicles		Adjustment to cover fuel expenses for the remainder of the year due to increase in gas prices.
001-700-345 Uniforms	30,000			30,000	17,094	12,906	57%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.		
001-700-353 Computer Software/Tech	29,000		3,000	29,800	29,426	374	99%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).		Adjustment to cover Computer Software expenses for the remainder of the year due to increases in subscriptions.
TOTAL POLICE DEPARTMENT	**3,048,050**	**-**	**70,000**	**3,116,850**	**2,214,832**	**902,018**	71%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
POLICE-SPECIAL DUTY CROSSING GUARDS - 704										
001-704-103 Salaries	35,000			35,000	21,271	13,729	61%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.		
001-704-104 FICA Tax Expense	2,600			2,600	1,627	973	63%			
001-704-226 Insurance & Bonds	1,750			2,295	2,292	3	100%			
001-704-341 Departmental Supplies	250			350	324	26	92%	Stop signs		
001-704-345 Uniforms	500			400	118	282	29%	Reflective jackets and vests		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	**-**	**-**	**40,645**	**25,631**	**15,014**	63%			
Total Police and Crossing Guards	**3,088,150**	**-**	**70,000**	**3,157,495**	**2,240,463**	**917,032**	71%			
DOG WARDEN - 707										
001-707-567 Contributions	1,600			1,600	-	1,600	0%	City passes along the dog tag fees to the County		
TOTAL DOG WARDEN	**1,600**	**-**	**-**	**1,600**	**-**	**1,600**	0%			
MAINTENANCE - 750										
001-750-103 Salaries	330,000			330,000	229,761	100,239	70%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.		
001-750-104 FICA Tax Expense	27,000			27,000	18,403	8,597	68%	FICA @ 7.65%		
001-750-105 Group Insurance	47,000			47,000	26,996	20,004	57%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-750-106 Retirement	29,000			29,000	19,748	9,252	68%	9% Employer Contribution		
001-750-108 Overtime	20,000			20,000	10,805	9,195	54%			
001-750-109 OPEB	8,000			500	245	255	49%	RHBT Insurance		
001-750-110 Fringe Benefits				7,500	4,522	2,978	60%	3% Deferred Compensation Employer Contribution		
001-750-211 Telephone	3,000			3,000	1,578	1,422	53%	Field staff equipped with cell phones		
001-750-213 Utilities	15,000		(5,000)	10,000	3,536	6,464	35%	Maintenance building electric, water, sewer, and internet		Transfer to Maintenance Equipment R&M.
001-750-214 Travel Expense	1,500			1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed		
001-750-215 R&M Buildings and Grounds	55,000		30,000	85,000	70,357	14,643	83%	General maintenance of city buildings.		Increase due to elevator repair and CWH HVAC repair.
001-750-216 R&M Equipment	15,000		5,000	20,000	12,176	7,824	61%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.		Allowance for anticipated Sweeper repair.
001-750-217 R&M Auto	10,000			25,000	17,890	7,111	72%	Regular maintenance of department and City vehicles		
001-750-219 R&M Bldg and Equip Rental	1,000			1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.		
001-750-220 Advertising	500			500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.		
001-750-221 Training & Education	2,500			2,500	-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.		
001-750-222 Dues & Subscriptions	500			500	406	94	81%	Camera subscription and CDL License Fees		
001-750-223 Professional Services	500			500	290	210	58%	CDL physicals		
001-750-226 Insurance & Bonds	19,000			19,000	18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance		
001-750-230 Contracted Services	60,000			61,268	50,617	10,651	83%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt		
001-750-341 Departmental Supplies	35,000			38,000	25,098	12,902	66%	General maintenance annual supplies. Christmas decorations, and light poles.		
001-750-343 Auto Supplies (Gas, Oil & Tires)	25,000		3,000	28,000	17,880	10,120	64%	Gas, oil changes and tires for maintenance and City vehicles.		Adjustment to cover fuel expenses for the remainder of the year due to increase in gas prices.
001-750-345 Uniforms	5,000		(3,000)	2,000	1,236	764	62%			Transfer to Maintenance Auto Supplies.
TOTAL MAINTENANCE	**709,500**	**-**	**30,000**	**758,768**	**529,549**	**229,218**	70%			
STREET LIGHTS - 751										
001-751-213 Utilities	130,000			130,000	91,115	38,885	70%	Street lights electric.		
TOTAL STREET LIGHTS	**130,000**	**-**	**-**	**130,000**	**91,115**	**38,885**	70%			
VISITOR'S CENTER - 901										
001-901-567 Contributions	100,000			100,000	51,313	48,688	51%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.		
TOTAL VISITOR'S CENTER	**100,000**	**-**	**-**	**100,000**	**51,313**	**48,688**	51%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
FAIRS/FESTIVALS - 903										
001-903-220 Advertising/Legal Publications	2,000			2,000	157	1,843	8%			
001-903-230 Contracted Services	36,000			36,000	7,441	28,559	21%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)		
001-903-238 Refunds	100			100	-	100	0%			
001-903-341 Departmental Supplies	25,000			25,000	5,902	19,098	24%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)		
001-903-353 Computer Software	1,300			1,300	-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.		
001-903-568 Contributions	4,000			4,000	3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.		
TOTAL FAIRS/FESTIVALS	**68,400**	**-**	**-**	**68,400**	**16,800**	**51,600**	25%			
TRANSFERS - 960/698 SAO										
001-698-590 Transfers to Capital Reserve - Repaving	135,000			135,000	124,409	10,591	92%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures		
001-698-591 Transfers to Capital Reserve - One Time Funding		427,386		427,386	427,386	-	100%		Transfer to Capital Fund to support capital	
001-698-593 Transfers Out - Parks & Rec	120,000			120,000	71,312	48,688	59%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.		
001-698-592 Transfers to Residual Fund		200,000		200,000	200,000	-	100%		Transfer to Residual Fund to build up Rainy	
001-698-591 Transfers to Capital Reserve - Table Games	810,000			810,000	919,905	(109,905)	114%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.		
001-698-595 Transfers to Sales Tax		50,000		50,000	50,000	-	100%		Reimbursement to Sales Tax from FY25	
TOTAL TRANSFERS	**1,065,000**	**677,386**	**-**	**1,742,386**	**1,793,013**	**(50,627)**	103%			
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**-**	**10,400,959**	**7,238,876**	**3,162,083**	**70%**			
REVENUES OVER EXPENSES	**-**	**-**	**-**	**-**	**2,210,712**					

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1417: FY2026 Capital Budget Revision #9

ATTACHMENTS:
- Capital Budget 9th Revision.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
CAPITAL BUDGET REVENUES													
Capital Reserve Carryover		$ 5,572,904	$ 3,002,355				$ 8,575,259	$ 8,567,259	$ 8,000	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	Adjust carry over amount to actual balanace as of June 30 2025	
36800 Contributions from GF			$ 427,386				$ 427,386	$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)		
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000					$ 810,000	$ 839,422	$ (29,422)	104%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.		
36880 Contributions from Building Commission							$ 578,395	$ 578,395	$ -	100%			
33000 Developer Fees		$ 150,000					$ 150,000	$ 213,308	$ (63,308)	142%	Developer Proffer fees.		
38000 Interest on Bank Accounts & Other Sources		$ 80,000					$ 80,000	$ 93,187	$ (13,187)	116%			
38600 Insurance Claims							$ -	$ 26,612	$ (26,612)				
TOTAL REVENUES	**$ -**	**$ 6,612,904**	**$ 3,429,741**	**$ -**			**$ 10,621,040**	**$ 10,745,569**	**$ (124,529)**	**101%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
CAPITAL BUDGET EXPENSES													
975 GENERAL GOVERNMENT													
Information Technology													
City Hall WIFI Replacements - 975-59 General Government Capital Outlay		$ 10,000		$ (7,000)			$ 3,000	$ 2,629	$ 371	88%			Transfer to 977-57 City Hall Interior Repair/Maintenance.
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 15,000					$ 15,000	$ 1,804	$ 13,196	12%	Computer replacement program for all General Government departments. (5 replacements are planned.)		
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 15,000				$ (10,100)	$ 4,900	$ 3,158	$ 1,742	64%			Transfer $3600 to 977-57 City Hall Interior Repair/Maintenance and $6500 to City Hall Front office Desks.
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000					$ 71,000	$ 14,192	$ 56,809	20%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)		
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 111,000**	**$ -**	**$ (7,000)**	**$ -**	**$ (10,100)**	**$ 93,900**	**$ 21,783**	**$ 72,117**	**23%**			
Other - General Government													
Drone - 975-15 General Government Capital Outlay Equipment			10,000				$ 10,000	$ 4,470	$ 5,530	45%		Supports advertising, event coverage, photography, structural inspections, damage assessment, police search and rescue, hostile environment response, and fire and disaster management.	
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay		$ 140,000					$ 140,000	$ -	$ 140,000	0%	$140,000 carried over from FY25.		
Salary Study - 975-23 General Government Professional Services			$ 30,000				$ 30,000	$ 40,031	$ (10,031)	133%		Investing in initiatives to track and retain talent. Improving performance, and reducing long-term costs associated with turnover. To ensure we can identify high-performing individuals, support growth, and build a workforce committed to long-term success.	
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 246,000					$ 246,000	$ 58,239	$ 187,761	24%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encimbered in FY25.)		
Front Office Desks - 975-59 General Government Equipment						$ 6,500	$ 6,500						Allowance for new desks in City Hall front office reception area.
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 386,000**	**$ 40,000**	**$ -**	**$ -**	**$ 6,500**	**$ 432,500**	**$ 102,740**	**$ 323,260**	**24%**			
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 497,000**	**$ 40,000**	**$ (7,000)**	**$ -**	**$ (3,600)**	**$ 526,400**	**$ 124,523**	**$ 395,377**	**24%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
976 PUBLIC SAFETY													
Equipment													
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment		$ 18,500	$ -	$ 1,160			$ 19,660	$ 19,657	$ 3	100%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)		Additional funds needed for chargers.
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment			$ 21,000				$ 21,000	$ 20,223	$ 777	96%		The current trailer is outdated. The new equipment allows the PD to remotely monitor vehicle speeds and provides the ability to electronically notify residents of road closures and broadcast community event information. This enhanced functionality ensures more effective communication and public safety outreach.	
TOTAL EQUIPMENT		**$ 18,500**	**$ 21,000**	**$ 1,160**			**$ 40,660**	**$ 39,880**	**$ 780**	**98%**			
Information Technology													
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 52,000		$ (1,160)			$ 50,840	$ 47,886	$ 2,954	94%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)		Transfer to 976-60 Officer Equipment.
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD		$ 27,000					$ 27,000	$ 18,288	$ 8,712	68%	Possible grant funding.		
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.		$ 18,500					$ 18,500	$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.		
Uninterruptible Power Supply System Repair - 975-60 General Government Capital Outlay Technology PD				$ 50,000			$ 50,000	$ -	$ 50,000	0%			The UPS System that supports the City and PD servers is failing. This repair is essential to ensuring that the City and the PD repain operational.
TOTAL INFORMATION TECHNOLOGY		**$ 97,500**	**$ -**	**$ 48,840**			**$ 146,340**	**$ 80,348**	**$ 65,992**	**55%**			
Vehicles													
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 118,000					$ 118,000	$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.		
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 12,000					$ 12,000	$ 9,732	$ 2,268	81%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.		
Police Cars #19 - 976-59 Public Safety Capital Outlay Vehicles			$ 60,000				$ 60,000	$ 61,163	$ (1,163)	102%		Replace vehicle due to fire loss	
Police Vehicle Upfit Costs #19 - 976-59 Public Safety Capital Outlay Vehicles			$ 45,000				$ 45,000	$ 33,026	$ 11,974	73%		Replacement Vehicle uplift cost due to fire loss	
TOTAL VEHICLES	**$ -**	**$ 130,000**	**$ 105,000**	**$ -**			**$ 235,000**	**$ 220,775**	**$ 14,225**	**94%**			
Parking													
Parking Meters - 976-62 Public Safety		$ 16,000					$ 16,000	$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.		
TOTAL PARKING	**$ -**	**$ 16,000**	**$ -**	**$ -**			**$ 16,000**	**$ 4,923**	**$ 11,077**	31%			
TOTAL PUBLIC SAFETY	**$ -**	**$ 262,000**	**$ 126,000**	**$ 50,000**			**$ 438,000**	**$ 345,927**	**$ 92,073**	**79%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
977 STREETS & TRANSPORTATION													
Buildings													
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings				$ (8,000)	$ (210,000)		$ 360,395	$ 11,232	$ 349,163	3%			**Revision #7** - Transfer to 977-57 City Hall Interior Repair/Maintenance. **Revision #8** - Transfer to Rouss Hall Window Sill Repair.
Charles Washington Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			22,500				$ 50,000	$ -	$ 50,000	0%		This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a usefull life of 30 years.	
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings			8,000				$ 8,000	$ 641	$ 7,359	8%		Repainting of stairway walls, stage face, upper balcony ledge, and doors and trim.	
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings			10,000				$ 10,000	$ -	$ 10,000	0%		Replacement of ballroom floor, steps, elevator ramp and bathroom landing.	
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings			20,000				$ 20,000	$ 14,795	$ 5,205	74%		Replacement of ballroom blinds.	
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings		$ 25,000	$ 30,000				$ 55,000	$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	Replacement of 2 City Hall rooftop AC units	
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings		$ 55,000	$ 50,000	$ 21,000		$ 3,600	$ 129,600	$ 127,609	$ 1,991	98%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	Additional funds needed for engineering costs, asbestos removal, ceiling tiles, and relocation of 1st floor wall.	**Revision #7** - Additional funds needed to level 2nd floor, refinish back staircase and labor to move furniture. **Revision #9** - Funds to cover City Hall Interior Repair overage of $1600. Also $2000 allocated for kitchen countertop.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings			$ 25,000				$ 25,000	$ 16,246	$ 8,754	65%		2nd Floor water damage repair, including brick repointing, asbestos removal, and interior renovation.	
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings		$ 150,000					$ 150,000	$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)		
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings		$ 80,000	$ 170,000				$ 250,000	$ 29,323	$ 220,677	12%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	Council requests that a study be conducted for the best location of the Maintenance Yard along with associated engineering.	
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings							$ 14,000	$ 13,800	$ 200	99%			
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings			$ 80,000		$ 210,000		$ 290,000	$ 24	$ 289,976	0%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.	Additional funds needed to replace windows and the sills. The condition was such that they were beyond repair.
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings			$ 25,000				$ 25,000	$ 26	$ 24,974	0%		Replacement of 1st floor Art Gallery Floor including construction of ADA compliant ramp.	
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			$ 42,500				$ 42,500	$ 11,247	$ 31,253	26%		The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a usefull life of 10 years.	
TOTAL BUILDINGS	**$ -**	**$ 310,000**	**$ 483,000**	**$ 13,000**	**$ -**	**$ 3,600**	**$ 1,429,495**	**$ 234,213**	**$ 1,195,282**	**16%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
Streets/Infrastructure													
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements			80,000				$ 80,000	$ -	$ 80,000	0%		Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications.	
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements			50,000				$ 50,000	$ -	$ 50,000	0%		Design for potential uses and amenities of the City's new town square.	
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000					$ 60,000	$ 54,757	$ 5,243	91%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)		Transfer to 977-57 City Hall Interior Repair/Maintenance.
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000					$ 204,000	$ 33,589	$ 170,411	16%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)		
Sinkhole Repair - 977-58 Streets & Transportation Capital Outlay Other Improvements					$ 100,000		$ 100,000	$ -	$ 100,000	0%			Allowance to repair sinkhole on Belvedere Dr.
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 264,000**	**$ 130,000**	**$ -**	**$ 100,000**	**$ -**	**$ 494,000**	**$ 88,346**	**$ 405,654**	**18%**			
Vehicles													
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 175,000					$ 175,000	$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)		
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 90,000					$ 90,000	$ 84,819	$ 5,181	94%			
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000					$ 65,000	$ 59,057	$ 5,943	91%			
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ -**	**$ -**			**$ 330,000**	**$ 143,876**	**$ 186,124**	**44%**			
Other - Streets & Transportation													
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 5,000	$ 13,000				$ 18,000	$ 16,574	$ 1,426	92%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	An initiative to replace the aging flower pedestals along Washington Street. This aims to enhance the overall aesthetic appeal of the downtown area by systematically replacing outdated or deteriorating pedestals with durable, visually consistent alternatives.	
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 66,000		$ (6,000)			$ 60,000	$ 59,970	$ 30	100%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)		Transfer to 977-57 City Hall Interior Repair/Maintenance.
TOTAL OTHER - STREETS & TRANSPORTATION	**$ -**	**$ 71,000**	**$ 13,000**	**$ (6,000)**			**$ 78,000**	**$ 76,544**	**$ 1,456**	98%			
TOTAL STREETS & TRANSPORTATION		**$ 975,000**	**$ 626,000**	**$ 7,000**	**$ 100,000**	**$ 3,600**	**$ 2,331,495**	**$ 542,980**	**$ 1,788,515**	**23%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
979 CULTURE & RECREATION													
Parks & Recreation													
Bridges at Happy Retreat & Skate Park - 979-58 Culture & Recreation Other Improvements		$ 92,000		$ 920			$ 92,920	$ 92,916	$ 4	100%	$84,000 carried over from FY25.		Increase for bridges overage.
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements		$ 14,200		$ 25			$ 14,225	$ 14,224	$ 1	100%			Increase for slide overage.
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements			$ 65,000				$ 65,000	$ 16	$ 64,984	0%		Allowance for 60 X 60 paved court, 4 ft. chain link fence around the court, resurfacing in 2 colors, and 2 portable pickle ball nets	
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements		$ 5,000					$ 5,000	$ 5,000	$ -	100%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)		
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment		$ 50,000		$ (945)			$ 49,055	$ 33,880	$ 15,175	69%	This truck will be for the use of the Parks Manager.		$8920 transferred to 979.58 Bridges at Happy Retreat & Skate Park. $25 transferred to 979-59 JMP Slide.
Skate Park Paving from entrance to skate ramp - 977-58 Culture & Recreation Other Improvements							$ 10,000	$ 9,400	$ 600	94%			
TOTAL PARKS & RECREATION	**$ -**	**$ 161,200**	**$ 65,000**	**$ -**			**$ 236,200**	**$ 155,436**	**$ 80,764**	**66%**			
Culture													
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements			$ 6,000				$ 6,000	$ -	$ 6,000	0%		Installation of lights at Charles Street and Art Alley for safety and City beautification. This will complete the 2nd half of Charles Street.	
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements			$ 60,000				$ 60,000	$ 27,003	$ 32,997	45%		Outfitting the Depot Square with Christmas decorations and the beginning stages of holiday marketplace implementation. (Electric to the Depot Square 25,000; five marketplace huts $20,000; lights and Christmas decorations 15,000)	
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 17,000					$ 17,000	$ 1,621	$ 15,379	10%			
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment			$ 15,000				$ 15,000	$ 1,800	$ 13,200	12%		25 X 14 movie screen with inflatable frame for event use.	
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 100,000	$ 197,400					$ 197,400	$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)		
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements			$ 6,000				$ 6,000	$ 3,268	$ 2,732	54%		Basketball Shootout and Football Blitz blowup games for use at Festivals and P&R events. This will help save money with rental expenses during WV Fest.	
TOTAL CULTURE	**$ 100,000**	**$ 214,400**	**$ 87,000**	**$ -**			**$ 301,400**	**$ 33,692**	**$ 267,708**	**11%**			
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 375,600**	**$ 152,000**	**$ -**			**$ 537,600**	**$ 189,128**	**$ 348,472**	**35%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
Contingencies		$ 166,000	$ 2,485,741	$ (50,000)	$ (300,000)		$ 2,240,641	$ -	$ 2,240,641	0%	This amount will be adjusted in the 1st Revision in July 2025.		**Revision #7** - Transfer to 975-60 Uninterruptible Power Supply System. **Revision #8** - Transfer $200,000 to Liberty Street Flooding Mitigation Grant 977-61. Transer $100,000 to Sinkhole Repair 977-58.
Encumberances for Subsequent Years		$ 350,000					$ 350,000	$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project		
Transfer to Grant Projects		$ 3,987,304			$ 200,000		$ 4,196,904	$ -	$ 4,196,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.		Transfer to Liberty Street Grant
TOTAL EXPENSES	**$ 100,000**	**$ 6,612,904**	**$ 3,429,741**	**$ -**	**$ -**	**$ -**	**$ 10,621,040**	**$ 1,202,558**	**$ 9,411,982**	**11%**			
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,543,012**					

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1418: JCDA Childcare Study Presentation

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Resolution
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1419: A Resolution Expressing Support for the Continuation of all Middle School Athletic and Band Programs Within Jefferson County Schools

Proposed Motion: Approve the Resolution Expressing Support for the Continuation of all Middle School Athletic and Band Programs Within Jefferson County Schools

ATTACHMENTS:

- Jefferson County School Extracurricular Activity Resolution.pdf

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

A RESOLUTION EXPRESSING SUPPORT FOR THE CONTINUATION OF ALL MIDDLE SCHOOL ATHLETIC AND BAND PROGRAMS WITHIN JEFFERSON COUNTY SCHOOLS.

WHEREAS, the City of Charles Town recognizes and values that Jefferson County Schools play a vital role in shaping the academic, social, and emotional development of the youth within our community; and

WHEREAS, extracurricular activities, including middle school athletics and music/band programs, are essential components of a well-rounded education, offering students opportunities to develop discipline, teamwork, leadership, and time-management skills; and

WHEREAS, participation in athletic programs has been shown to improve physical health, reduce stress, increase academic performance, and foster a sense of belonging and school pride among students; and

WHEREAS, music and band programs provide students with creative outlets that enhance cognitive development, improve academic achievement, and cultivate lifelong appreciation for the arts, while also building confidence, collaboration skills, and cultural awareness; and

WHEREAS, middle school and high school is a critical period in a young person's development, and access to extracurricular activities during this time helps students stay engaged in school, reduces the likelihood of risky behaviors, and strengthens positive peer relationships; and

WHEREAS, these programs serve as a foundation for high school participation and future opportunities, including scholarships, career pathways, and continued community involvement; and

WHEREAS, eliminating or reducing these programs would disproportionately impact students who rely on school-based activities as their primary opportunity for enrichment, mentorships, and personal growth; and

WHEREAS, the Charles Town community benefits directly from strong youth programs that promote civic pride, unity, and the development of future leaders;

NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CHARLES TOWN, WEST VIRGINIA: that the Charles Town City Council hereby expresses its strong support for the Jefferson County Board of Education in maintaining and fully funding all middle school athletic programs and band programming across Jefferson County Schools; and

BE IT FURTHER RESOLVED that the City Council urges the Jefferson County Board of Education to carefully consider the long-term educational, social, and community impacts of any proposed reductions to these programs; and

BE IT FURTHER RESOLVED that the Charles Town City Council stands ready to advocate for and collaborate with community stakeholders to preserve opportunities that enrich the lives of Jefferson County's youth; and

DRAFT

BE IT FUTHER RESOLVED that a copy of this Resolution be transmitted to the Jefferson County Board of Education, the Superintendent of Jefferson County Schools, and other relevant stakeholders.

Approved this 21st day of April 2026.

_____
Micheal George, Mayor

By Council:

_____ _____
James Kratovil, Ward 1 Elizabeth Ricketts, Ward 1

_____ _____
Jeff Hynes, Ward 2 Kevin Tester, Ward 2

_____ _____
Nate Hartman, Ward 3 Alden Roth, Ward 3

_____ _____
Julie Smith, Ward 4 Andie Sugrue, Ward 4

_____
Brent Manuel, City Clerk

DRAFT

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1422: Draft Public Comment Letters to the Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) on Their Long-Range Transportation Plan (LRTP)

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1423: TIF Discussion and Retainer of Bond Counsel to Assist with the TIF.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Referral
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1420: Referral to Ordinance Committee - Expansion of PODA District to Include the Depot Park

ATTACHMENTS:

- 2025-006 - Article 522 Private Outdoor Designated Areas (PODA).pdf
- 2024PODAMap with labels.pdf

ARTICLE 522
Private Outdoor Designated Areas

522.01 Purpose and intent.

522.02 Definitions.

522.03 Permit required.

522.04 Containers.

522.05 Signage and prohibitions.

522.06 Public health, safety and sanitation.

522.07 Revocation of City Manager approval; and general policy authority.

522.08 Suspension of private outdoor designated area.

522.09 Penalties.

522.10 Creation and boundaries.

522.11 Days and hours of operation.

522.12 Personnel needed.

522.13 Appeals process.

522.01 PURPOSE AND INTENT.

Pursuant to the provisions of West Virginia Code §§ 8-12-26,60-7-8g, and 60-7-8h one or more private outdoor designated areas may be created within the City.

522.02 DEFINITIONS.

(a) PODA Permit means the permit issued by the City to qualified license holders as outlined in West Virginia Code § 60-7-8g and § 60-7-8h, allowing them to participate in the Private Outdoor Designated Area and to apply for an S4 or S4N license from the West Virginia Alcohol Beverage Control Administration (WVABCA).

(b) Private Outdoor Designated Area means public property that has become a legally demarcated area established by a municipal ordinance as set forth in W. Va. Code § 8-12-26 for the consumption of liquor, wine, non-intoxicating beer, and non-intoxicating craft beer.

522.03 PERMIT REQUIRED.

(a) Any qualified license holder under W. Va. Code § 60-7-1,et seq. .that operates within the boundaries of a private outdoor designated area may apply for a PODA Permit to participate in the Private Outdoor Designated Area by submitting an application to the City Manager on such forms as he shall prescribe. The City Manager shall review the application to

ensure it is complete and meets the following requirements:

(1) The applicant is located in an established private outdoor designated area, pursuant to this article, with a front door in compliance with all building and fire codes for the safe ingress and egress of members, patrons, and guests to and from the private outdoor designated area.

(2) The applicant has a valid City and state business license and is in good standing with the City.

(3) The applicant is a qualified permit holder meeting the requirements of either W.Va. Code § 60-7-8g or § 60-7-8h.

(b) Once the PODA Permit is granted by the City Manager, the license holder may apply to the West Virginia Alcohol Beverage Control Administration ("WVABCA") for a special Class S4 or Class S4N permit, as detailed in W. Va. Code § 60-7-8g or W.Va. Code § 60-7-8h, to participate in a private outdoor designated area, as further detailed in this article, in the West Virginia Code, and in any applicable rules of the WVABCA. Upon approval by the WVABCA, the Class S4 permit holder shall notify the city manager's office. Any business that receives the approval of the City Manager and a Class S4 permit from the WVABCA may participate in a private outdoor designated area.

(c) Participation in a private outdoor designated area does not provide a business with any authority to operate outdoor dining on the public right-of-way. Any business interested in participating in outdoor dining shall follow the requirements the requirements of Article 907 and 909 of this Code. A business with an approved outdoor dining area that is within a private outdoor designated area may operate its outdoor dining area simultaneously with its participation in a private outdoor designated area.

522.04 CONTAINERS.

All beverages served from valid Class S4 or S4N permit holders for consumption in a private outdoor designated area shall be served in a non-glass container not greater than sixteen (16) fluid ounces, which has been approved by the City Manager and the WVABCA.

522.05 SIGNAGE AND PROHIBITIONS.

(a) Prior to the operation of a private outdoor designated area, the City shall erect conspicuous signage. The signs shall be located at every reasonable point where a pedestrian may exit the private outdoor designated area by way of a public sidewalk. The signs shall clearly state "No alcohol beyond this point." and provide clear notice that a person is leaving the private outdoor designated area.

(b) A person may not leave a private outdoor designated area while possessing an open container of liquor, wine, non-intoxicating beer, or non-intoxicating craft beer.

(c) Nothing in this Article shall be construed to permit a person to possess an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer, that contains liquid while being in, on, or operating a motor vehicle within a private outdoor designated area.

(d) Businesses in the private outdoor designated area may choose to allow or prohibit alcohol consumption in their business. Liquor, wine, non-intoxicating beer, or non-intoxicating craft beer may only be brought into structures or businesses that have indicated by a posted sign that they are participating in the private outdoor designated area.

(e) Special event sponsors that have been granted a special event permit to operate on a City Street that is included in the PODA area may choose to allow or prohibit alcohol consumption on that portion of the City street during the special event.

522.06 PUBLIC HEALTH, SAFETY, AND SANITATION.

(a) All private outdoor designated areas shall be operated in a manner consistent with all state and municipal laws. The Charles Town Police Department shall be responsible for ensuring compliance and may issue citations within the private outdoor designated areas as necessary. The Charles Town Police Department shall provide a copy of any citation issued within a private outdoor designated area to the WVABCA.

(b) In addition to any public restrooms in a private outdoor designated area, participating Class S4 permit holders shall make available adequate restroom facilities, whether permanent or portable, to serve their members and guests during all hours of operation of the private outdoor designated area.

(c) All businesses operating within a private outdoor designated area shall comply with all requirements of the Jefferson County Health Department.

(d) All S4 or S4N permit holders, when they are open for business and serving customers within a private outdoor designated area, shall make waste receptacles available during the operating hours of the private outdoor designated area in a number sufficient to contain the waste generated within the area and which are emptied regularly by each participating business as needed to ensure availability.

522.07 REVOCATION OF CITY MANAGER APPROVAL; AND GENERAL POLICY AUTHORITY.

(a) The City Manager or Mayor may revoke the letter of approval of any Class S4 or Class S4N permit holder when doing so is in the interest of public safety by sending a revocation letter to both the permit holder and the WVABCA.

(b) The City Manager is authorized to create policies and procedures as necessary for the efficient operation of the private outdoor designated areas, including, but not limited to, signage language approval, container approval, identification of participating businesses and non-participating businesses, review of security plans proposed to the WVABCA, the interaction and interplay between a fair or festival and the private outdoor designated areas, and the duties and responsibilities of all participating businesses with respect to clean up and other sanitation matters.

522.08 SUSPENSION OF PRIVATE OUTDOOR DESIGNATED AREA.

(a) The City Manager or Mayor has the authority to suspend the operation of a private outdoor designated area immediately when in the interest of public safety by providing notice

to all Class S4 and S4N permit holders within the private outdoor designated area, City Council, any business association participating in the marketing or advertising of the private outdoor designated area, and the WVABCA.

522.09 PENALTIES.

(a) An individual who violates any provision of this article relating to private outdoor designated areas is guilty of a misdemeanor and, upon conviction, shall be fined not more than one hundred dollars ($100.00).

(b) Any person who owns or operates a business that is a PODA permittee or is employed by such a business and who violates any provision of this article is guilty of a misdemeanor and, upon conviction, shall be fined not less than five dollars ($5.00) and not more than one thousand dollars ($1,000.00). Any owner, operator, or employee who violates a provision of this article and is convicted of a third such offense, upon conviction, may be confined for up to thirty (30) days. These penalties for owners, operators, and employees of private outdoor designated areas are in addition to any penalty from the WVABCA.

522.10 CREATION AND BOUNDARIES.

(a) City Council for the City of Charles Town hereby establishes a private outdoor designated area known as "City Center PODA," which shall have the boundary as stated in subsection (b) of this section and which shall meet all of the requirements of this article and applicable West Virginia Code.

(b) The City Center PODA shall begin at the southwestern corner of the intersection of S. West Street and W. Washington Street, then continue along West Street in a northerly direction to W. Liberty Street, then continue in an easterly direction along Liberty Street to N. Goerge Street, including the 200 block of N Charles Street and Opera House Way., then continue north to a point perpendicular with the intersection of N. Samuel Street and Bell Place, then east along that perpendicular line to the intersection of Bell Place and N. Mildred Street then south to the intersection of N. Mildred Street and E. Washington Street, continue westerly to the southwestern corner of the intersection of S. West Street and W. Washington Street.

(c) The attached map of the City Center PODA is incorporated by reference herein and made a part of this article.

(d) The area within the City Center PODA is in a zoning area that allows for the sale and consumption of liquor, wine, nonintoxicating beer and nonintoxicating craft beer, and is in compliance with the City's zoning ordinance.

522.11 DAYS AND HOURS OF OPERATION.

The City Center PODA may operate year-round on any Saturday and Sunday from 10:00 a.m. until 10:00 p.m., and Monday through Friday from 5:00 p.m. until 10:00 p.m.. Drinks may not be sold in PODA cups or consumed within the City Center PODA outside of the hours of operation.

522.12 PERSONNEL NEEDED.

The PODA district is regularly patrolled by the Charles Town City Police Department, and the City Council anticipates that these police officers will be working their regular shifts.

522.13 APPEALS PROCESS.

(a) Any S4 or S4N permit holder may appeal to the City Council the suspension of the entire PODA district or the permit holder's individual suspension.

(b) Any denial of a PODA permit application may be appealed to the City Council.

(c) Any appeal must be filed in writing with the City Clerk within fifteen (15) calendar days of the adverse action.

(d) Suspensions lasting less than seven (7) calendar days are not subject to appeal.

(e) The City Manager shall place consideration of the appeal on the City Council's agenda within thirty (30) days after receipt of an appeal.

(f) The City Council will issue a decision within thirty (30) days after consideration of appeal.

(g) All decisions of the City Council will be final and not subject to further appeal.

First Reading: August 4, 2025

Second Reading: September 2, 2025

Micheal George
Mayor

Brent Manuel
City Clerk


N. Mildred St
S. Mildred St
Bell Place
N. Samuel St
N. Samuel St
S. Samuel St
E. North St
E. Liberty St
E. Washington St
E. Congress St
N. George St
N. George St
S. George St
Opera House Way
W. Congress St
N. Charles St
N. Charles St
S. Charles St
W. Liberty St
W. Washington St
Alcohol Coming Soon
Alcohol Establishment
Boundary Signage
N. Lawrence St
N. Lawrence St
S. Lawrence St
S. Fritts Way
N. West St
S. West St

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1411: Payment of Bills - April 21, 2026

ATTACHMENTS:

- GEN FUND COUNCIL REPORT 2026-04-21.pdf
- COUNCIL REPORT PCARD 04-21-26.pdf
- CAPITAL RESERVE COUNCIL REPORT 2026-04-21.pdf
- PARKS N REC COUNCIL REPORT 2026-04-21.pdf
- 04-21-26 Table Drop 4-21 Car#18 Body Repairs Correction.pdf

Charles Town, WV

Expense Approval Report

By Fund

Post Dates 4/6/2026 - 4/17/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 001 - GENERAL FUND						
US BANK	INV0000594	04/06/2026	March26 AP Pcard Payment	001-201-110		33,421.80
POTOMAC EDISON COMPAN...	INV0000757	04/09/2026	March26 PD & CTUB Electrici...	001-114-020		1,458.54
US BANK	INV0000770	04/10/2026	March26 Fleet Pcard Payment	001-201-110		6,831.83
US BANK	INV0000802	04/13/2026	March26 CH & PD PCard Pa...	001-201-110		12,559.75
PEIA	INV0000651	04/15/2026	March26 Employee PEIA Ins...	001-225-000		5,783.37
PEIA	INV0000653	04/15/2026	March26 Retiree RHBT Contr...	001-114-000		127.70
PEIA	INV0000653	04/15/2026	March26 Employee RHBT Co...	001-225-000		54.00
SUN LIFE	INV0000856	04/16/2026	May26 Employee Dental Insu...	001-225-010		643.42
						60,880.41
Department: 402 - ECONOMIC DEVELOPMENT						
PEIA	INV0000651	04/15/2026	March26 ED PEIA Insurance ...	001-402-105		704.08
PEIA	INV0000653	04/15/2026	March26 ED RHBT Contributi...	001-402-111		10.20
SUN LIFE	INV0000856	04/16/2026	May26 ED Dental Insurance ...	001-402-105		84.07
					Department 402 - ECONOMIC DEVELOPMENT Total:	**798.35**
Department: 412 - CITY MANAGER'S OFFICE						
WV CODE OFFICIALS ASSOCI...	INV0000844	04/14/2026	Lewis & Dunn WVCOA Summ...	001-412-221		300.00
PEIA	INV0000651	04/15/2026	March26 CMO PEIA Insuranc...	001-412-105		1,556.91
PEIA	INV0000653	04/15/2026	March26 CMO RHBT Contrib...	001-412-111		10.20
SUN LIFE	INV0000856	04/16/2026	May26 CMO Dental Insuranc...	001-412-105		160.75
					Department 412 - CITY MANAGER'S OFFICE Total:	**2,027.86**
Department: 413 - TREASURER'S OFFICE						
HDL COMPANIES INC	03312026	04/14/2026	March26 Collection Service	001-413-230		4,331.61
PEIA	INV0000651	04/15/2026	March26 TR PEIA Insurance ...	001-413-105		2,666.72
PEIA	INV0000653	04/15/2026	March26 TR RHBT Contributi...	001-413-111		30.60
SUN LIFE	INV0000856	04/16/2026	May26 TR Dental Insurance ...	001-413-105		295.71
					Department 413 - TREASURER'S OFFICE Total:	**7,324.64**
Department: 415 - CITY CLERK'S OFFICE						
PEIA	INV0000651	04/15/2026	March26 CK PEIA Insurance ...	001-415-105		1,512.43
PEIA	INV0000653	04/15/2026	March26 CK RHBT Contributi...	001-415-111		10.20
SUN LIFE	INV0000856	04/16/2026	May26 CK Dental Insurance ...	001-415-105		77.07
					Department 415 - CITY CLERK'S OFFICE Total:	**1,599.70**
Department: 417 - CITY ATTORNEY						
PEIA	INV0000651	04/15/2026	March26 CA PEIA Insurance ...	001-417-105		1.98
SUN LIFE	INV0000856	04/16/2026	May26 CA Dental Insurance...	001-417-105		117.37
					Department 417 - CITY ATTORNEY Total:	**119.35**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Department: 425 - ENFORCEMENT AGENCY						
PEIA	INV0000651	04/15/2026	March26 CE PEIA Insurance ...	001-425-105		704.08
PEIA	INV0000653	04/15/2026	March26 CE RHBT Contributi...	001-425-111		10.20
SUN LIFE	INV0000856	04/16/2026	May26 CE Dental Insurance ...	001-425-105		61.53
					Department 425 - ENFORCEMENT AGENCY Total:	**775.81**
Department: 436 - BUILDING INSPECTION						
PEIA	INV0000651	04/15/2026	March26 BI PEIA Insurance ...	001-436-105		1.98
SUN LIFE	INV0000856	04/16/2026	May26 BI Dental Insurance ...	001-436-105		94.96
					Department 436 - BUILDING INSPECTION Total:	**96.94**
Department: 437 - PLANNING & ZONING						
KIMLEY-HORN AND ASSOCIA...	35352840	04/14/2026	March26 Planning and Site R...	001-437-230		7,062.59
PEIA	INV0000651	04/15/2026	March26 PZ PEIA Insurance ...	001-437-105		2,922.57
PEIA	INV0000653	04/15/2026	March26 PZ RHBT Contributi...	001-437-111		30.60
SUN LIFE	INV0000856	04/16/2026	May26 PZ Dental Insurance ...	001-437-105		347.45
					Department 437 - PLANNING & ZONING Total:	**10,363.21**
Department: 440 - CITY HALL						
POTOMAC EDISON COMPAN...	INV0000645	04/07/2026	March26 CWH Electricity	001-440-213		1,202.64
POTOMAC EDISON COMPAN...	INV0000646	04/07/2026	March26 RH 2nd Floor	001-440-213		177.84
POTOMAC EDISON COMPAN...	INV0000650	04/07/2026	March26 RH Electricity	001-440-213		816.49
SUSTAINABLE STRATEGIES DC	4910	04/10/2026	March26 Grant Retainer	001-440-230		5,000.00
KONICA MINOLTA BUSINESS ...	820082938	04/10/2026	April26 CH & PD Webex Servi...	001-440-211		443.78
PITNEY BOWES BANK INC PU...	INV0000805	04/10/2026	March26 Postage Refill	001-440-218		202.25
FRONTIER, INC.	INV0000813	04/14/2026	April26 CWH Firealarm #1	001-440-211		71.07
FRONTIER, INC.	INV0000814	04/14/2026	April26 RH Fire Alarm #1&2	001-440-211		196.25
CINDY REZMER	INV0000842	04/14/2026	Bernie Training Hotel, Parking..	001-440-214		913.80
JOHNSON CONTROLS US HO...	42328805	04/15/2026	1st Quarter RH Alarm Service	001-440-230		414.60
MILLENIUM INSURANCE GR...	COC 5.2026	04/15/2026	May26 Insurance Broker Reta..	001-440-223		1,800.00
PEIA	INV0000651	04/15/2026	March26 CH PEIA Insurance ...	001-440-105		1,512.43
PEIA	INV0000653	04/15/2026	March26 CH RHBT Contributi...	001-440-111		10.20
SUN LIFE	INV0000856	04/16/2026	May26 CH Dental Insurance ...	001-440-105		101.98
					Department 440 - CITY HALL Total:	**12,863.33**
Department: 444 - CONT/TRNSFR 2 OTHR FUNDS						
John McIlroy	INV0000840	04/14/2026	FIP2025-04 121 S Samuel St	001-444-568		4,054.75
					Department 444 - CONT/TRNSFR 2 OTHR FUNDS Total:	**4,054.75**
Department: 571 - PARKING						
SUN LIFE	INV0000856	04/16/2026	May26 PK Dental Insurance ...	001-571-105		-34.04
					Department 571 - PARKING Total:	**-34.04**
Department: 700 - POLICE DEPARTMENT						
POTOMAC EDISON COMPAN...	INV0000757	04/09/2026	March26 PD & CTUB Electrici...	001-700-213		2,961.29
KONICA MINOLTA BUSINESS ...	820082938	04/10/2026	April26 CH & PD Webex Servi...	001-700-211		508.29
AUTOZONE, INC.	01114341594	04/14/2026	Car#12 Oil	001-700-343		12.24
WINCHESTER PSYCHOLOGIC...	20260402-01	04/14/2026	Dix Pre-employent Psych Eva...	001-700-223		500.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
JEFFERSON COUNTY EMERG...	633	04/14/2026	Jan26 CAD/Mobile Data & Cr...	001-700-211	725.87
DOUGLAS BOWMAN	INV0000843	04/14/2026	Car#18 Repairs Ins Claim F8J...	001-700-217	8,354.04
PEIA	INV0000651	04/15/2026	March26 PD PEIA Insurance ...	001-700-105	16,525.72
PEIA	INV0000653	04/15/2026	March26 PD RHBT Contributi...	001-700-111	163.20
SUN LIFE	INV0000856	04/16/2026	May26 PD Dental Insurance ...	001-700-105	1,493.57
				Department 700 - POLICE DEPARTMENT Total:	**31,244.22**
Department: 750 - STREETS & HIGHWAYS					
KENT PARSONS FORD, INC	77271	04/10/2026	P17 Fuel Pump & Drive Modu...	001-750-217	1,793.39
JEFFERSON COUNTY SOLID ...	8255	04/15/2026	Residential Waste and TVs	001-750-230	60.00
PEIA	INV0000651	04/15/2026	March26 MD PEIA Insurance...	001-750-105	2,861.65
PEIA	INV0000653	04/15/2026	March26 MD RHBT Contribut...	001-750-111	30.60
DIVISION OF HIGHWAYS	AG26000058	04/16/2026	Dec25 & Jan 26 Salt Brine and...	001-750-341	2,558.75
SUN LIFE	INV0000856	04/16/2026	May26 MD Dental Insurance...	001-750-105	306.33
				Department 750 - STREETS & HIGHWAYS Total:	**7,610.72**
Department: 751 - STREET LIGHT UTILITIES					
POTOMAC EDISON COMPAN...	INV0000644	04/07/2026	March26 Crosswinds Electrici...	001-751-213	177.47
POTOMAC EDISON COMPAN...	INV0000647	04/07/2026	March26 Depot District #1 El...	001-751-213	11.02
POTOMAC EDISON COMPAN...	INV0000648	04/07/2026	March26 Depot District #1 El...	001-751-213	11.02
POTOMAC EDISON COMPAN...	INV0000649	04/07/2026	March26 Depot District #2 El...	001-751-213	11.02
				Department 751 - STREET LIGHT UTILITIES Total:	**210.53**
Department: 901 - VISITORS CENTER					
JEFFERSON COUNTY CONVE...	INV0000816	04/14/2026	March26 Hotel-Motel Tax Col...	001-901-567	4,775.26
				Department 901 - VISITORS CENTER Total:	**4,775.26**
				Fund 001 - GENERAL FUND Total:	**144,711.04**
Fund: 207 - PARKS & REC					
Department: 900 - PARKS & REC					
JEFFERSON COUNTY SOLID ...	8255	04/15/2026	Residential Waste and TVs	207-900-230	70.69
				Department 900 - PARKS & REC Total:	**70.69**
				Fund 207 - PARKS & REC Total:	**70.69**
				Grand Total:	**144,781.73**

Report Summary

Fund Summary

Fund		Payment Amount
001 - GENERAL FUND		144,711.04
207 - PARKS & REC		70.69
	Grand Total:	**144,781.73**

Account Summary

Account Number	Account Name	Payment Amount
001-114-000	Due From Pension Fund	127.70
001-114-020	DUE FROM WATER DEPT	1,458.54
001-201-110	PCARD PAYABLE	52,813.38
001-225-000	Insurance Contributions …	5,837.37
001-225-010	Dental & Vision Payable	643.42
001-402-105	ECONOMIC DEV - GROUP..	788.15
001-402-111	ECONOMIC DEV - OPEB	10.20
001-412-105	CMO Group Insurance	1,717.66
001-412-111	CMO OPEB	10.20
001-412-221	CMO Training & Educati…	300.00
001-413-105	TREAS Group Insurance	2,962.43
001-413-111	TREAS OPEB Other	30.60
001-413-230	TREAS Contracted Servic…	4,331.61
001-415-105	CLERK Group Insurance	1,589.50
001-415-111	CLERK OPEB	10.20
001-417-105	ATTORNEY INSURANCE	119.35
001-425-105	ENFORCEMENT AG - GR…	765.61
001-425-111	ENFORCEMENT AG - OP…	10.20
001-436-105	BI Group Insurance	96.94
001-437-105	P&Z Group Insurance	3,270.02
001-437-111	P&Z OPEB	30.60
001-437-230	P&Z Contracted Services	7,062.59
001-440-105	CH Group Insurance	1,614.41
001-440-111	CH OPEB-OTHER POST EE..	10.20
001-440-211	CH Telephone	711.10
001-440-213	CH Utilities	2,196.97
001-440-214	CH Travel Expense	913.80
001-440-218	CH Postage	202.25
001-440-223	CH Professional Services	1,800.00
001-440-230	CH Contracted Services	5,414.60
001-444-568	COMMUNITY CONTRIBU…	4,054.75
001-571-105	PARKING Group Insuran…	-34.04
001-700-105	PD GROUP INSURANCE	18,019.29
001-700-111	PD OPEB	163.20

Account Summary

Account Number	Account Name	Payment Amount
001-700-211	PD TELEPHONE	1,234.16
001-700-213	PD UTILITIES	2,961.29
001-700-217	PD R&M AUTO	8,354.04
001-700-223	PD PROFESSIONAL SERV…	500.00
001-700-343	PD AUTO SUPPLIES (GAS…	12.24
001-750-105	STREETS GROUP INSUR…	3,167.98
001-750-111	STREETS OPEB	30.60
001-750-217	STREETS R&M AUTO	1,793.39
001-750-230	STREETS CONTRACTED S…	60.00
001-750-341	STREETS DEPARTMENT …	2,558.75
001-751-213	STREET LIGHT UTILITIES	210.53
001-901-567	VISITOR CTR CONTRIBUT…	4,775.26
207-900-230	CONTRACTED SERVICES	70.69
	Grand Total:	**144,781.73**

Project Account Summary

Project Account Key	Payment Amount
None	144,781.73
Grand Total:	**144,781.73**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Charles Town, WV

Expense Approval Report

By Fund

Post Dates 3/1/2026 - 3/31/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 001 - GENERAL FUND						
CHARLES TOWN UTILITY BO...	INV0000255	03/04/2026	CTUB Water Service	001-114-020		86.24
						86.24
Department: 381 - 381						
Chick-Fil-A	INV0000484	03/16/2026	Palmer Personal	001-381-000		2.99
					Department 381 - 381 Total:	**2.99**
Department: 402 - ECONOMIC DEVELOPMENT						
AMAZON	INV0000798	03/05/2026	Cardstock Supplies	001-402-341		37.09
ZOOM.US	inv344511609	03/06/2026	March26 Online Meeting Sub...	001-402-222		52.43
APPLE	INV0000513	03/09/2026	March26 Music Subscription	001-402-222		21.35
AMAZON	INV0000799	03/10/2026	Vests and Cards Walks abt N...	001-402-341		96.99
AMAZON	INV0000800	03/19/2026	ED Folders New Businesses	001-402-341		124.32
VITAL SIGNS PLUS, INC.	11096	03/30/2026	ED buttons & P&R Car Decal ...	001-402-341		120.00
					Department 402 - ECONOMIC DEVELOPMENT Total:	**452.18**
Department: 410 - CITY COUNCIL						
JEFFERSON COUNTY CONVE...	INV0000640	03/09/2026	Tester 26 Tourism Summit A...	001-410-221		103.25
					Department 410 - CITY COUNCIL Total:	**103.25**
Department: 412 - CITY MANAGER'S OFFICE						
Coursera	INV0000511	03/02/2026	Bauer Adobe Suite Training	001-412-221		52.43
ICMA	INV0000654	03/02/2026	Gettysburg Leadership Institu...	001-412-221		1,795.00
					Department 412 - CITY MANAGER'S OFFICE Total:	**1,847.43**
Department: 413 - TREASURER'S OFFICE						
AMAZON	113-7922878-6251428	03/18/2026	TR Calculator Ink & Calendar	001-413-341		11.83
					Department 413 - TREASURER'S OFFICE Total:	**11.83**
Department: 415 - CITY CLERK'S OFFICE						
AMAZON	113-9956560-6437812	03/04/2026	CH & CK Headsets	001-415-341		28.04
					Department 415 - CITY CLERK'S OFFICE Total:	**28.04**
Department: 417 - CITY ATTORNEY						
THOMSON REUTERS	853318169	03/25/2026	Feb26 Westlaw Subscription	001-417-222		444.19
WVPass	INV0000771	03/25/2026	Research Legal Document	001-417-341		6.75
WVPass	INV0000772	03/25/2026	Research Legal Document	001-417-341		17.25
					Department 417 - CITY ATTORNEY Total:	**468.19**
Department: 425 - ENFORCEMENT AGENCY						
INTERNATIONAL CODE COU...	INV0000777	03/12/2026	Code Enforcement and Permi...	001-425-341		383.50
					Department 425 - ENFORCEMENT AGENCY Total:	**383.50**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Department: 436 - BUILDING INSPECTION					
MATTHEW ANDERSON, PE, P...	25235	03/04/2026	BI 3/27 Commercial Inspecti...	001-436-223	125.00
DAYS INN	INV0000596	03/09/2026	Dunn COA Spring Training H...	001-436-214	235.90
AMAZON	113-1365567-2766610	03/16/2026	BI office Cork Tiles	001-436-341	176.70
VERIZON WIRELESS	6137805934	03/16/2026	Feb26 BI Hotspot	001-436-211	20.02
				Department 436 - BUILDING INSPECTION Total:	**557.62**
Department: 437 - PLANNING & ZONING					
HOME DEPOT INC	INV0000655	03/06/2026	Meeks Office Wallpaper	001-437-341	117.94
DAYS INN	INV0000510	03/09/2026	Lewis COA Spring Training Ho...	001-437-214	225.90
JEFFERSON PUBLISHING CO...	73261	03/13/2026	COA26-02 213 W Washing & ...	001-437-220	33.26
HOME DEPOT INC	INV0000656	03/16/2026	Meeks Office Wallpaper	001-437-341	163.65
AMERICAN PLANNING ASSOC...	INV0000515	03/23/2026	Newman APA & AICP Membe...	001-437-222	610.00
AMAZON	113-0348597-5529829	03/24/2026	PZ Computer/Phone Charger	001-437-341	52.48
				Department 437 - PLANNING & ZONING Total:	**1,203.23**
Department: 440 - CITY HALL					
MARLIN LEASING CORPORAT...	41547454-1	03/02/2026	Feb26 CH & PD Copier Lease	001-440-219	330.28
GOOGLE	5503098180	03/02/2026	Feb26Google Workspace Sub...	001-440-222	14.98
HOME DEPOT INC	INV0000639	03/02/2026	WIndow Film CH 2nd Flr Bath...	001-440-341	24.98
EXPEDIA.COM	INV0000603	03/03/2026	Rezmer Flight Protection Plan...	001-440-214	19.45
AMAZON	113-9956560-6437812	03/04/2026	CH & CK Headsets	001-440-341	28.04
PATTON BUILDING SERVICES ...	136078	03/04/2026	Feb26 CH&CWH& PD Cleani...	001-440-230	933.50
PATTON BUILDING SERVICES ...	136078	03/04/2026	Feb26 CH&CWH& PD Cleani...	001-440-230	125.00
CHARLES TOWN UTILITY BO...	INV0000255	03/04/2026	CH Water Service	001-440-213	119.52
CHARLES TOWN UTILITY BO...	INV0000255	03/04/2026	RH Water Service	001-440-213	94.68
UNITED AIRLINES	INV0000604	03/04/2026	Rezmer Bernie Training Flight...	001-440-214	266.79
STAPLES ADVANTAGE INC	7676059568	03/06/2026	CH Coffee & Hot Chocolate	001-440-341	73.88
AMAZON	113-0842781-7418652	03/09/2026	CH Soap	001-440-341	39.96
COMCAST CORPORATION	INV0000389	03/10/2026	March26 CWH Internet Servi...	001-440-213	153.85
US POSTAL SERVICE	INV0000390	03/10/2026	Stamps 03/09	001-440-218	2.34
US POSTAL SERVICE	INV0000396	03/11/2026	Stamps 03/10	001-440-218	3.90
US POSTAL SERVICE	INV0000426	03/12/2026	Stamps 03/11	001-440-218	1.56
JEFFERSON PUBLISHING CO...	73262	03/13/2026	Community Grant Advertise...	001-440-220	25.90
SAVE-A-LOT	INV0000685	03/13/2026	CH Water Bottles	001-440-341	47.45
STAPLES ADVANTAGE INC	7676678662	03/16/2026	Ch Paper Ream	001-440-341	42.49
HOME DEPOT INC	INV0000686	03/16/2026	CH X 2 & MD X 1 Water Bottl...	001-440-341	17.96
AMAZON	113-1183996-8597016	03/17/2026	CH index & letter card stock	001-440-341	35.50
ENVIRO-TECH PEST SERVICES ...	485567	03/18/2026	March 26 CWH Pest Service	001-440-230	125.19
ENVIRO-TECH PEST SERVICES ...	485570	03/18/2026	Rouss Hall Pest Service	001-440-230	79.18
ENVIRO-TECH PEST SERVICES ...	485574	03/18/2026	March 26 CH Pest Service	001-440-230	77.04
AMAZON	113-8650462-9920255	03/20/2026	Front Desk Air Purifier Filters	001-440-341	118.10
SPECIALTY PRINTING	36029	03/23/2026	CH 2000 Window Envelopes	001-440-341	400.00
SHENTEL BUSINESS	INV0000526	03/24/2026	April26 CH & PD Internet Serv...	001-440-213	950.00
STAPLES ADVANTAGE INC	7677431826	03/27/2026	CH Bathroom and Cleaning S...	001-440-341	838.53

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AMAZON	113-6169942-8323420	03/30/2026	CH Electric Stapler	001-440-341	28.96
HOME DEPOT INC	INV0000688	03/30/2026	Ch Water Bottles X 6	001-440-341	53.88
				Department 440 - CITY HALL Total:	**5,072.89**
Department: 700 - POLICE DEPARTMENT					
GALLS, LLC	033937726	03/02/2026	S Smith CT PD Logo and Long...	001-700-345	59.63
MARLIN LEASING CORPORAT...	41547454-1	03/02/2026	Feb26 CH & PD Copier Lease	001-700-219	600.20
BP	INV0000359	03/02/2026	Car#4 Fuel 03/01	001-700-343	67.48
LIBERTY GET N GO	INV0000360	03/02/2026	Car#29 Fuel 02/28	001-700-343	35.49
SHEETZ	INV0000363	03/02/2026	Car#17 Fuel 02/27	001-700-343	40.00
SHEETZ	INV0000364	03/02/2026	Car#17 Fuel 02/28	001-700-343	24.00
7-ELEVEN	INV0000365	03/02/2026	Car#17 Fuel 03/01	001-700-343	18.00
SHEETZ	INV0000368	03/02/2026	Car#25 Fuel 02/28	001-700-343	36.84
SHEETZ	INV0000369	03/02/2026	Car 25 Fuel 03/01	001-700-343	38.97
SHEETZ	INV0000370	03/02/2026	Car#28 Fuel 02/27	001-700-343	20.95
SHEETZ	INV0000371	03/02/2026	Car#28 Fuel 03/01	001-700-343	40.00
SHEETZ	INV0000372	03/02/2026	Car#28 Fuel 03/01	001-700-343	48.98
7-ELEVEN	INV0000373	03/02/2026	Car#14 Fuel 03/01	001-700-343	49.00
TOWN MART CITGO	INV0000375	03/02/2026	Car#12 Fuel 02/27	001-700-343	55.53
TOWN MART CITGO	INV0000376	03/02/2026	Car#12 Fuel 02/28	001-700-343	50.16
SHEETZ	INV0000379	03/02/2026	Car#26 02/28	001-700-343	26.09
TOWN MART CITGO	INV0000380	03/02/2026	Car#26 Fuel 02/27	001-700-343	33.39
BP	INV0000385	03/02/2026	Car#7 Fuel 02/27	001-700-343	57.46
TOWN MART CITGO	INV0000387	03/02/2026	Car#11 Fuel 02/27	001-700-343	20.65
TRANSUNION	6707023-202602-1	03/03/2026	Feb26 Investigations Subscrip..	001-700-222	110.00
LIBERTY GET N GO	INV0000361	03/03/2026	Car#29 Fuel 03/01	001-700-343	30.00
BP	INV0000377	03/03/2026	Car#3 Fuel 03/02	001-700-343	79.98
PATTON BUILDING SERVICES ...	136078	03/04/2026	Feb26 CH&CWH& PD Cleani...	001-700-230	933.50
CREAMERS AUTO SERVICE C...	149718	03/04/2026	Car#29 Oil service	001-700-343	91.82
NEOGOV (GOVERNMENTJOB...	154468	03/04/2026	FY27 PD HR Management Sof...	001-700-353	4,325.41
CHARLES TOWN UTILITY BO...	INV0000255	03/04/2026	PD Water Service	001-700-213	175.10
7-ELEVEN	INV0000374	03/04/2026	Car#14 Fuel 03/03	001-700-343	68.00
MARTINS FUEL	INV0000384	03/04/2026	Car#15 Fuel 03/03	001-700-343	38.80
SHEETZ	INV0000599	03/04/2026	Car#29 Fuel 03/03	001-700-343	40.62
MARTINS FUEL	INV0000606	03/04/2026	Car#1 Fuel 03/03	001-700-343	66.51
GALLS, LLC	034102316	03/05/2026	A Gerstell Long Sleeve Unifo...	001-700-345	114.60
BP	INV0000358	03/05/2026	Car#4 Fuel 03/04	001-700-343	84.75
SHEETZ	INV0000366	03/05/2026	Car#16 Fuel 03/04	001-700-343	71.29
BP	INV0000378	03/05/2026	Car#3 Fuel 03/04	001-700-343	36.03
SHEETZ	INV0000437	03/06/2026	Car#17 Fuel 03/05	001-700-343	29.00
SHEETZ	INV0000441	03/06/2026	Car#25 Fuel 03/05	001-700-343	47.68
SHEETZ	INV0000448	03/06/2026	Car#14 Fuel 03/05	001-700-343	54.00
SHEETZ	INV0000459	03/06/2026	Car#7 Fuel 03/05	001-700-343	67.58
TOWN MART CITGO	INV0000460	03/06/2026	Car#11 Fuel 03/04	001-700-343	36.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SHEETZ	INV0000435	03/09/2026	Car#29 Fuel 03/08	001-700-343	49.15
SHEETZ	INV0000438	03/09/2026	Car#17 Fuel 03/06	001-700-343	28.00
SHEETZ	INV0000439	03/09/2026	Car#17 Fuel 03/07	001-700-343	20.00
SHEETZ	INV0000440	03/09/2026	Car#17 Fuel 03/08	001-700-343	33.00
SHEETZ	INV0000442	03/09/2026	Car#25 Fuel 03/06	001-700-343	55.95
SHEETZ	INV0000443	03/09/2026	Car#28 Fuel 03/08	001-700-343	46.00
EXXON MOBILE	INV0000444	03/09/2026	Car#28 Fuel 03/06	001-700-343	28.00
BFS	INV0000450	03/09/2026	Car#12 Fuel 03/05	001-700-343	60.17
TOWN MART CITGO	INV0000451	03/09/2026	Car#12 Fuel 03/07	001-700-343	58.72
7-ELEVEN	INV0000456	03/09/2026	Car#26 Fuel 03/07	001-700-343	39.28
ROYAL FARMS	INV0000457	03/09/2026	Car#26 Fuel 03/05	001-700-343	37.45
BP	INV0000458	03/09/2026	Car#6 Fuel 03/08	001-700-343	71.00
BP	INV0000461	03/09/2026	Car#11 Fuel 03/06	001-700-343	39.50
CREAMERS AUTO SERVICE C...	149837	03/10/2026	Car#6 4 new tires mount& ba...	001-700-343	218.35
TOWN MART CITGO	INV0000445	03/10/2026	Car#28 Fuel 03/08	001-700-343	59.00
7-ELEVEN	INV0000449	03/10/2026	Car#14 Fuel 03/09	001-700-343	66.60
TIMOTHY R. CROSS	0011	03/11/2026	Car#26 Detailing	001-700-217	180.00
SHEETZ	INV0000436	03/11/2026	Car#29 Fuel 03/10	001-700-343	52.21
BP	INV0000463	03/12/2026	Car#4 Fuel 03/09/2026	001-700-343	84.78
SHEETZ	INV0000464	03/12/2026	Car#17 Fuel 03/11	001-700-343	47.00
SHEETZ	INV0000465	03/12/2026	Car#25 Fuel 03/11	001-700-343	55.29
SHEETZ	INV0000466	03/12/2026	Car#14 Fuel 03/11	001-700-343	57.17
LIBERTY GET N GO	INV0000467	03/12/2026	Car#3 Fuel 03/10	001-700-343	71.10
SHEETZ	INV0000468	03/12/2026	Car#26 Fuel 03/11	001-700-343	39.99
BP	INV0000469	03/12/2026	Car#6 Fuel 03/10	001-700-343	61.50
MARTINS FUEL	INV0000470	03/12/2026	Car#15 Fuel 03/11	001-700-343	48.40
SHEETZ	INV0000657	03/12/2026	Car#24 Fuel 03/11	001-700-343	24.01
CREAMERS AUTO SERVICE C...	149854	03/13/2026	Car#9 Oil Service	001-700-343	91.82
ENVIRO-TECH PEST SERVICES ..	485184	03/13/2026	661 S George Pest Service	001-700-230	91.49
SHEETZ	INV0000474	03/13/2026	Car#17 Fuel 03/12	001-700-343	34.00
LIBERTY GET N GO	INV0000475	03/13/2026	Car#2 Fuel 03/11	001-700-343	49.94
SHEETZ	INV0000476	03/13/2026	Car#25 Fuel 03/12	001-700-343	4.02
SHEETZ	INV0000477	03/13/2026	Car#25 Fuel 03/12	001-700-343	51.65
7-ELEVEN	INV0000478	03/16/2026	Car#27 Fuel 03/14	001-700-343	55.89
7-ELEVEN	INV0000479	03/16/2026	Car#29 Fuel 03/15	001-700-343	47.53
SHEETZ	INV0000480	03/16/2026	Car#17 Fuel 03/14	001-700-343	29.00
SHEETZ	INV0000481	03/16/2026	Car#17 Fuel 03/14	001-700-343	30.00
SHEETZ	INV0000482	03/16/2026	Car#16 Fuel 03/13	001-700-343	70.91
SHEETZ	INV0000483	03/16/2026	Car#25 Fuel 03/13	001-700-343	52.44
SHEETZ	INV0000485	03/16/2026	Car#28 Fuel 03/15	001-700-343	46.00
SHEETZ	INV0000486	03/16/2026	Car#28 Fuel 03/15	001-700-343	56.01
EXXON MOBILE	INV0000487	03/16/2026	Car#28 Fuel 03/13	001-700-343	28.00
7-ELEVEN	INV0000488	03/16/2026	Car#14 Fuel 03/15	001-700-343	60.53
TOWN MART CITGO	INV0000489	03/16/2026	Car#12 Fuel 03/13	001-700-343	65.76

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SHEETZ	INV0000490	03/16/2026	Car#26 Fuel 03/13	001-700-343	35.19
BP	INV0000491	03/16/2026	Car#11 Fuel 03/13	001-700-343	47.74
MARTINS FUEL	INV0000607	03/16/2026	Car#1 Fuel 03/13	001-700-343	77.54
BP	INV0000492	03/17/2026	Car#14 Fuel 03/16	001-700-343	88.33
BP	INV0000494	03/17/2026	Car#3 Fuel 03/15	001-700-343	72.71
BP	INV0000495	03/17/2026	Car#6 Fuel 03/15	001-700-343	91.50
SHEETZ	INV0000496	03/18/2026	Car#29 Fuel 03/17	001-700-343	33.73
SHEETZ	INV0000497	03/18/2026	Car#14 Fuel 03/17	001-700-343	57.51
MARTINS FUEL	INV0000498	03/18/2026	Car#15 Fuel 03/17	001-700-343	41.20
SHEETZ	INV0000516	03/19/2026	Car#17 Fuel 03/18	001-700-343	33.00
SHEETZ	INV0000517	03/19/2026	Car#25 Fuel 03/18	001-700-343	54.30
7-ELEVEN	INV0000518	03/19/2026	Car#14 Fuel 03/18	001-700-343	66.01
SHEETZ	INV0000519	03/19/2026	Car#26 Fuel 03/18	001-700-343	37.40
BP	INV0000520	03/19/2026	Car#7 Fuel 03/18	001-700-343	74.71
BP	INV0000521	03/19/2026	Car#11 Fuel 03/18	001-700-343	45.46
DONALD B RICE TIRE CO INC	14137670	03/20/2026	Car#6 4 New Tires	001-700-343	728.00
10-42 TACTICAL LLC	7549	03/20/2026	Pair Lieutenant Collar Bars	001-700-345	45.40
BP	INV0000522	03/20/2026	Car#4 Fuel 03/18	001-700-343	89.47
7-ELEVEN	INV0000523	03/20/2026	Car#21 Fuel 03/19	001-700-343	41.24
TOWN MART CITGO	INV0000524	03/20/2026	Car#12 Fuel 03/18	001-700-343	67.41
BP	INV0000525	03/20/2026	Car#3 Fuel 03/18	001-700-343	72.39
SHEETZ	INV0000527	03/23/2026	Car#29 Fuel 03/22	001-700-343	55.64
SHEETZ	INV0000531	03/23/2026	Car#25 Fuel 03/20	001-700-343	57.73
SHEETZ	INV0000532	03/23/2026	Car#25 Fuel 03/21	001-700-343	61.36
SHEETZ	INV0000533	03/23/2026	Car#28 Fuel 03/21	001-700-343	64.00
EXXON MOBILE	INV0000534	03/23/2026	Car#28 Fuel 03/22	001-700-343	49.00
TOWN MART CITGO	INV0000535	03/23/2026	Car#12 Fuel 03/20	001-700-343	64.38
TOWN MART CITGO	INV0000536	03/23/2026	Car#12 Fuel 03/21	001-700-343	45.85
SHEETZ	INV0000537	03/23/2026	Car#26 Fuel 03/20	001-700-343	41.86
BP	INV0000538	03/23/2026	Car#11 Fuel 03/20	001-700-343	42.14
SHEETZ	INV0000546	03/23/2026	Car#17 Fuel 03/20	001-700-343	37.00
SHEETZ	INV0000547	03/23/2026	Car#17 Fuel 03/21	001-700-343	35.00
SHEETZ	INV0000608	03/23/2026	Car#1 Fuel 03/22	001-700-343	74.23
Vital Source	INV0000658	03/23/2026	Book for Promotional Testing	001-700-341	89.99
7-ELEVEN	INV0000659	03/23/2026	Car#18 Fuel 03/20	001-700-343	56.50
pearsonplus.com	INV0000660	03/23/2026	Book for Promotional Testing...	001-700-341	84.96
pearsonplus.com	INV0000661	03/23/2026	Book for Promotional Testing...	001-700-341	84.96
pearsonplus.com	INV0000662	03/23/2026	Book for Promotional Testing...	001-700-341	84.96
AMAZON	INV0000663	03/23/2026	PD Cardstock & Shredder Bags	001-700-341	64.65
SHENTEL BUSINESS	INV0000526	03/24/2026	April26 CH & PD Internet Serv..	001-700-213	950.00
SHEETZ	INV0000540	03/24/2026	Car#14 Fuel 03/23	001-700-343	59.00
TOWN MART CITGO	INV0000541	03/24/2026	Car#26 03/22	001-700-343	45.27
BP	INV0000542	03/24/2026	Car#7 Fuel 03/23	001-700-343	71.85
CREAMERS AUTO SERVICE C...	150021	03/25/2026	Car#1 State Inspect & Oil Serv..	001-700-217	18.67

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CREAMERS AUTO SERVICE C...	150021	03/25/2026	Car#1 State Inspect & Oil Serv..	001-700-343	115.58
GLOCK PROFESSIONAL	381017	03/25/2026	Knott Training Armorer	001-700-221	300.00
BP	INV0000544	03/25/2026	Car#4 Fuel 03/23	001-700-343	94.75
BP	INV0000545	03/25/2026	Car#29 Fuel 03/24	001-700-343	53.82
BP	INV0000551	03/25/2026	Car#6 Fuel 03/24	001-700-343	64.00
7-ELEVEN	INV0000602	03/25/2026	Car#14 Fuel 03/24	001-700-343	68.25
CREAMERS AUTO SERVICE C...	149980	03/26/2026	Car#7 Oil Service	001-700-343	105.84
WAWA	INV0000549	03/26/2026	Car#14 Fuel 03/25	001-700-343	58.66
BP	INV0000550	03/26/2026	Car#3 Fuel 03/24	001-700-343	95.79
MARTINS FUEL	INV0000552	03/26/2026	Car#15 Fuel 03/25	001-700-343	48.00
BP	INV0000553	03/26/2026	Car#11 Fuel 03/25	001-700-343	53.54
BP	INV0000554	03/27/2026	CAR#4 fUEL 03/26	001-700-343	99.74
SHEETZ	INV0000555	03/27/2026	Car#17 Fuel 03/26	001-700-343	25.00
SHEETZ	INV0000557	03/27/2026	Car#25 Fuel 03/26	001-700-343	55.95
CREAMERS AUTO SERVICE C...	150041	03/30/2026	Car#26 Tire mountx1	001-700-343	33.60
TEAM ONE	26541	03/30/2026	Ciampa Training Firearm Inst...	001-700-221	995.00
SHEETZ	INV0000556	03/30/2026	Car#17 Fuel 03/26	001-700-343	51.00
SHEETZ	INV0000575	03/30/2026	Car#17 Fuel 03/27	001-700-343	29.00
SHEETZ	INV0000576	03/30/2026	Car#17 Fuel 03/28	001-700-343	40.00
TOWN MART CITGO	INV0000577	03/30/2026	Car#11 Fuel 03/28	001-700-343	46.46
BP	INV0000578	03/30/2026	Car#7 Fuel 03/27	001-700-343	82.42
WAWA	INV0000579	03/30/2026	Car#26 Fuel 03/27	001-700-343	46.82
7-ELEVEN	INV0000580	03/30/2026	Car#26 Fuel 03/29	001-700-343	43.98
TOWN MART CITGO	INV0000581	03/30/2026	Car#12 Fuel 03/25	001-700-343	68.76
TOWN MART CITGO	INV0000582	03/30/2026	Car#12 Fuel 03/27	001-700-343	60.10
7-ELEVEN	INV0000583	03/30/2026	Car#14 Fuel 03/29	001-700-343	51.00
SHEETZ	INV0000584	03/30/2026	Car#28 Fuel 03/29	001-700-343	64.00
EXXON MOBILE	INV0000585	03/30/2026	Car#28 Fuel 03/27	001-700-343	62.01
SHEETZ	INV0000586	03/30/2026	Car#25 Fuel 03/28	001-700-343	60.29
LIBERTY GET N GO	INV0000597	03/31/2026	Car#29 Fuel 03/29	001-700-343	55.82
7-ELEVEN	INV0000598	03/31/2026	Car#29 Fuel 03/30	001-700-343	31.44
SHEETZ	INV0000600	03/31/2026	Car#16 Fuel 03/30	001-700-343	73.55
SHEETZ	INV0000601	03/31/2026	Car#14 Fuel 03/30	001-700-343	59.01
MARTINS FUEL	INV0000609	03/31/2026	Car#1 Fuel 03/30	001-700-343	88.06
				Department 700 - POLICE DEPARTMENT Total:	**17,740.58**
Department: 750 - STREETS & HIGHWAYS					
TOWN MART CITGO	INV0000681	03/02/2026	D12 Fuel 02/26	001-750-343	30.33
LIBERTY GET N GO	INV0000689	03/02/2026	P16 Fuel 02/26	001-750-343	93.21
LIBERTY GET N GO	INV0000701	03/02/2026	P25 Fuel 02/26	001-750-343	66.86
SHERWIN - WILLIAMS	INV0000268	03/03/2026	Paint for 661 S George	001-750-215	185.81
SHEETZ	INV0000509	03/03/2026	CE Trax Fuel 03/02	001-750-343	32.35
HARBOR FREIGHT	INV0000710	03/03/2026	Torch Head	001-750-216	44.99
APPLE VALLEY WASTE SERVI...	0006903636	03/04/2026	MD Trash Service	001-750-230	695.51

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ALTEC INDUSTRIES, INC	5197011	03/04/2026	B34 Repairs Dec25	001-750-217	15,926.06
CHARLES TOWN UTILITY BO...	INV0000255	03/04/2026	MD Water Service	001-750-213	72.85
COMCAST CORPORATION	INV0000256	03/04/2026	March26 MD Internet Service	001-750-213	105.81
SHERWIN - WILLIAMS	INV0000670	03/04/2026	Paint Trays, liners & Rollers	001-750-341	16.64
TOWN MART CITGO	INV0000682	03/04/2026	P12 Fuel 03/02	001-750-343	53.00
WALMART INC	INV0000683	03/04/2026	MD Coffee	001-750-341	26.85
HOME DEPOT INC	INV0000711	03/04/2026	CH Plumbing Parts	001-750-215	187.09
SHEETZ	INV0000367	03/05/2026	BI Jeep Fuel 03/04	001-750-343	47.87
LIBERTY GET N GO	INV0000671	03/05/2026	P17 Fuel 03/03	001-750-343	68.84
7-ELEVEN	INV0000672	03/05/2026	D12 Fuel 03/04	001-750-343	85.64
HOME DEPOT INC	INV0000703	03/05/2026	Blacktop Patch & Utility Knife	001-750-341	199.73
HOME DEPOT INC	INV0000712	03/06/2026	CH Toilet and Wax Ring	001-750-215	204.98
TOWN MART CITGO	INV0000673	03/09/2026	Gas Jug 03/06	001-750-343	6.44
HOME DEPOT INC	INV0000691	03/09/2026	CH Toilet Supply Line	001-750-215	27.44
HOME DEPOT INC	INV0000693	03/11/2026	MD Drill Bit Set	001-750-341	49.97
LIBERTY GET N GO	INV0000680	03/12/2026	Foulks Fuel 03/10	001-750-343	51.11
LIBERTY GET N GO	INV0000694	03/12/2026	P16 Fuel 03/10	001-750-343	113.73
HOME DEPOT INC	INV0000695	03/12/2026	CH Toilet	001-750-215	229.00
LIBERTY GET N GO	INV0000713	03/12/2026	P23 Fuel 03/10	001-750-343	111.78
DEPARTMENT OF ENVIRON...	00521368	03/13/2026	Augustine Trl & Liberty Grnd...	001-750-222	300.00
TOWN MART CITGO	INV0000684	03/13/2026	P12 Fuel 03/11	001-750-343	83.18
HOME DEPOT INC	CM0000020	03/16/2026	Toilet Line	001-750-215	-7.63
HOME DEPOT INC	INV0000686	03/16/2026	CH X 2 & MD X 1 Water Bottl...	001-750-341	8.98
LIBERTY GET N GO	INV0000704	03/16/2026	P25 Fuel 03/12	001-750-343	103.45
HOME DEPOT INC	INV0000705	03/16/2026	CH Toilet Tank Gasket	001-750-215	8.48
HOME DEPOT INC	INV0000715	03/16/2026	CH Toilet and Wax Ring	001-750-215	204.98
HOME DEPOT INC	INV0000716	03/16/2026	Nuts, Bolts Washers for Stree...	001-750-341	122.91
HOME DEPOT INC	INV0000717	03/16/2026	CH Toilets Seals and Bolts	001-750-215	49.68
HOME DEPOT INC	INV0000718	03/16/2026	CH Toilet Line	001-750-215	7.63
HOME DEPOT INC	INV0000719	03/16/2026	CH Toilet Line	001-750-215	6.97
JEFFERSON RENTALS	92606	03/17/2026	Chainsaw oil, String & File	001-750-341	35.89
7-ELEVEN	INV0000493	03/17/2026	BI Jeep Fuel 03/16	001-750-343	33.68
NAPA	972949	03/18/2026	Conveyor Blade P12	001-750-217	10.74
NAPA	972967	03/18/2026	Wiper Fluid	001-750-217	3.29
HOME DEPOT INC	INV0000721	03/18/2026	CH Toilet Line	001-750-215	6.97
GENUINE PARTS COMPANY -...	973009	03/19/2026	CH19 Battery	001-750-217	130.08
LIBERTY GET N GO	INV0000675	03/20/2026	Foulk Fuel 03/18	001-750-343	70.26
7-ELEVEN	INV0000697	03/20/2026	P16 Fuel 03/19	001-750-343	108.40
SHEETZ	INV0000548	03/23/2026	BI Jeep Fuel 03/20	001-750-343	39.44
LIBERTY GET N GO	INV0000706	03/23/2026	BH 23 Fuel 03/19	001-750-343	130.36
LIBERTY GET N GO	INV0000677	03/25/2026	P15 Fuel 03/23	001-750-343	35.00
CVS	INV0000679	03/25/2026	MD Batteries	001-750-341	61.76
TOWN MART CITGO	INV0000687	03/25/2026	P12 Fuel 03/23	001-750-343	96.84
HOME DEPOT INC	CM0000022	03/27/2026	CH Toilet Seals	001-750-215	-19.96

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
HOME DEPOT INC	CM0000024	03/27/2026	CH Copper Line	001-750-215		-108.00
HARBOR FREIGHT	INV0000323	03/27/2026	MD Boxes & Strap	001-750-341		55.97
LIBERTY GET N GO	INV0000723	03/27/2026	P23 Fuel 03/25	001-750-343		124.60
VITAL SIGNS PLUS, INC.	11096	03/30/2026	ED buttons & P&R Car Decal ...	001-750-341		190.00
WASTE MANAGEMENT INC	3462375-2413-4	03/30/2026	April 26 MD Waste Service	001-750-230		321.45
GENUINE PARTS COMPANY -...	973594	03/30/2026	M19 Oil/Filter	001-750-343		24.34
LIBERTY GET N GO	INV0000707	03/30/2026	S590 Fuel 03/27	001-750-343		104.98
GENUINE PARTS COMPANY -...	973656	03/31/2026	M19 Oil/ Filter	001-750-343		1.75
SHEETZ	INV0000595	03/31/2026	BI Jeep Fuel 03/30	001-750-343		47.65
7-ELEVEN	INV0000708	03/31/2026	Fuel Can 03/30	001-750-343		20.45
7-ELEVEN	INV0000709	03/31/2026	M19 Fuel 03/30	001-750-343		32.25
					Department 750 - STREETS & HIGHWAYS Total:	**21,180.71**
Department: 903 - FAIR ASSOC/FESTIVAL						
FACEBOOK.COM	INV0000801	03/20/2026	WV Fest Ad 02/17-03/17	001-903-220		68.66
					Department 903 - FAIR ASSOC/FESTIVAL Total:	**68.66**
					Fund 001 - GENERAL FUND Total:	**49,207.34**
Fund: 200 - CAPITAL RESERVE						
Department: 977 - STREETS & TRANSPORTATION						
HOME DEPOT INC	INV0000664	03/02/2026	Weather Shld lumber CH 2nd...	200-977-457		9.18
HOME DEPOT INC	INV0000665	03/02/2026	Poplar Board CH 2nd flr Wate...	200-977-457		37.62
HOME DEPOT INC	INV0000690	03/02/2026	Pine board&screws&nails CH...	200-977-457		63.14
HOME DEPOT INC	CM0000018	03/04/2026	Ceiling Tile CH 2nd Flr Water...	200-977-457		-58.32
HOME DEPOT INC	INV0000667	03/04/2026	Ceiling Tile CH 2nd Flr Water...	200-977-457		58.32
HOME DEPOT INC	INV0000668	03/04/2026	Ceiling Tile & razor CH 2nd Fl...	200-977-457		68.29
HOME DEPOT INC	INV0000669	03/04/2026	2X4 Boards CH 2nd Flr Water...	200-977-457		116.64
HOME DEPOT INC	INV0000692	03/09/2026	Paint supplies & dust Ctrol CH..	200-977-457		134.89
SHERWIN - WILLIAMS	INV0000696	03/17/2026	Shoe Mold Paint CH Renovat...	200-977-457		53.93
HOME DEPOT INC	INV0000698	03/20/2026	Roof Cement CH Water Dam...	200-977-457		75.12
HOME DEPOT INC	INV0000699	03/23/2026	Caulk for Gutter CH Water D...	200-977-457		23.98
					Department 977 - STREETS & TRANSPORTATION Total:	**582.79**
Department: 979 - CULTURE & RECREATION						
Sweetwater Sound	INV0000605	03/25/2026	Sound System for Movie Scr...	200-979-459		1,799.99
					Department 979 - CULTURE & RECREATION Total:	**1,799.99**
					Fund 200 - CAPITAL RESERVE Total:	**2,382.78**
Fund: 207 - PARKS & REC						
Department: 900 - PARKS & REC						
APPLE VALLEY WASTE SERVI...	0006903636	03/04/2026	JMP Trash Service	207-900-230		553.14
HOME DEPOT INC	INV0000702	03/04/2026	JMP Gate Latch	207-900-215		25.94
AC &T CO., INC	55890K	03/10/2026	Feb26 PT Service Willingham...	207-900-230		115.00
AC &T CO., INC	55891K	03/11/2026	FEB26 PT Service Skate Park	207-900-230		178.00
AC &T CO., INC	10072EL	03/16/2026	Feb26 JMP PT Service	207-900-230		289.00
WALMART INC	INV0000610	03/18/2026	Junior Tennis Supplies- Tenni...	207-900-341		118.92

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
HOME DEPOT INC	INV0000724	03/27/2026	Marking Paint & String Line	207-900-341	17.75
VITAL SIGNS PLUS, INC.	11096	03/30/2026	ED buttons & P&R Car Decal …	207-900-341	85.00
				Department 900 - PARKS & REC Total:	**1,382.75**
				Fund 207 - PARKS & REC Total:	**1,382.75**
				Grand Total:	**52,972.87**

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	49,207.34
200 - CAPITAL RESERVE	2,382.78
207 - PARKS & REC	1,382.75
Grand Total:	**52,972.87**

Account Summary

Account Number	Account Name	Payment Amount
001-114-020	DUE FROM WATER DEPT	86.24
001-381-000	Reimbursements	2.99
001-402-222	ECONOMIC DEV - DUES …	73.78
001-402-341	ECONOMIC DEV - DEPT. …	378.40
001-410-221	CITY CO Training & Educ…	103.25
001-412-221	CMO Training & Educati…	1,847.43
001-413-341	TREAS Departmental Su…	11.83
001-415-341	CLERK Departmental Su…	28.04
001-417-222	ATTORNEY DUES & SUB…	444.19
001-417-341	DEPARTMENT SUPPLIES	24.00
001-425-341	ENFORCEMENT AG - DE…	383.50
001-436-211	BI Telephone	20.02
001-436-214	BI Travel Expense	235.90
001-436-223	BI PROFESSIONAL SERVI…	125.00
001-436-341	BI Departmental Supplies	176.70
001-437-214	P&Z Travel Expense	225.90
001-437-220	P&Z Advertising/Legal P…	33.26
001-437-222	P&Z Dues & Subscriptions	610.00
001-437-341	P&Z Departmental Suppl…	334.07
001-440-213	CH Utilities	1,318.05
001-440-214	CH Travel Expense	286.24
001-440-218	CH Postage	7.80
001-440-219	CH Buildings & Equipme…	330.28
001-440-220	CH Advertising & Legal P…	25.90
001-440-222	CH Dues & Subscriptions	14.98
001-440-230	CH Contracted Services	1,339.91
001-440-341	CH Departmental Suppli…	1,749.73
001-700-213	PD UTILITIES	1,125.10
001-700-217	PD R&M AUTO	198.67
001-700-219	PD BLDG & EQUIPMENT …	600.20
001-700-221	PD TRAINING & EDUCAT…	1,295.00
001-700-222	PD DUES AND SUBSCRIPT..	110.00
001-700-230	PD CONTRACTED SERVIC…	1,024.99

Account Summary

Account Number	Account Name	Payment Amount
001-700-341	PD DEPARTMENTAL SUP…	409.52
001-700-343	PD AUTO SUPPLIES (GAS…	8,432.06
001-700-345	PD UNIFORMS	219.63
001-700-353	PD COMPUTER SOFTWA…	4,325.41
001-750-213	STREETS UTILITIES	178.66
001-750-215	STREETS R&M BLDG AND..	983.44
001-750-216	STREETS R&M EQUIPME…	44.99
001-750-217	STREETS R&M AUTO	16,070.17
001-750-222	STREETS DUES & SUBSCR…	300.00
001-750-230	STREETS CONTRACTED S…	1,016.96
001-750-341	STREETS DEPARTMENT …	768.70
001-750-343	STREETS AUTO SUPPLIES…	1,817.79
001-903-220	FAIR/FESTIVAL ADVERTIS…	68.66
200-977-457	Streets Cap Outlay Build…	582.79
200-979-459	Culture & Rec Cap Outlay..	1,799.99
207-900-215	R & M - BUILDINGS & G…	25.94
207-900-230	CONTRACTED SERVICES	1,135.14
207-900-341	DEPARTMENTAL SUPPLI…	221.67
	Grand Total:	**52,972.87**

Project Account Summary

Project Account Key	Payment Amount
None	52,972.87
Grand Total:	**52,972.87**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Charles Town, WV

Expense Approval Report

By Fund

Payment Dates 4/13/2026 - 4/17/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 200 - CAPITAL RESERVE					
Department: 975 - GENERAL GOVERNMENT					
TYLER TECHNOLOGIES, INC	025-548887	04/10/2026	Accounts Receivable Migrati...	200-975-459	720.00
TYLER TECHNOLOGIES, INC	025-549604	04/14/2026	CRM Migration Services	200-975-459	960.00
				Department 975 - GENERAL GOVERNMENT Total:	**1,680.00**
Department: 977 - STREETS & TRANSPORTATION					
CT Carpet One	CG600055	04/10/2026	RH New Gallery Floors (1st ha..	200-977-457	11,267.03
Master Flooring	INV0000807	04/10/2026	CWH Floor refinishing	200-977-457	7,595.00
GREENWAY ENGINEERING, I...	62104	04/14/2026	04/05 Liberty Drainage Const...	200-977-461	2,822.50
KABLE EXCAVATING, LLC	7407	04/14/2026	Belvedere Dr Sinkhole Remed..	200-977-458	15,355.00
				Department 977 - STREETS & TRANSPORTATION Total:	**37,039.53**
				Fund 200 - CAPITAL RESERVE Total:	**38,719.53**
				Grand Total:	**38,719.53**

Report Summary

Fund Summary

Fund	Payment Amount
200 - CAPITAL RESERVE	38,719.53
Grand Total:	**38,719.53**

Account Summary

Account Number	Account Name	Payment Amount
200-975-459	Gen Gov Capital Outlay-...	1,680.00
200-977-457	Streets Cap Outlay Build...	18,862.03
200-977-458	Streets CapOutlay Other ...	15,355.00
200-977-461	STREETS & TRANS. - SW ...	2,822.50
Grand Total:		**38,719.53**

Project Account Summary

Project Account Key	Payment Amount
None	38,719.53
Grand Total:	**38,719.53**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Charles Town, WV

Expense Approval Report

By Fund

Payment Dates 4/8/2026 - 4/8/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 207 - PARKS & REC					
Department: 900 - PARKS & REC					
POTOMAC EDISON COMPAN...	INV0000761	04/09/2026	March26 JMP Electricity Serv...	207-900-213	11.89
				Department 900 - PARKS & REC Total:	**11.89**
				Fund 207 - PARKS & REC Total:	**11.89**
				Grand Total:	**11.89**

Report Summary

Fund Summary

Fund	Payment Amount
207 - PARKS & REC	11.89
Grand Total:	**11.89**

Account Summary

Account Number	Account Name	Payment Amount
207-900-213	UTILITIES	11.89
	Grand Total:	**11.89**

Project Account Summary

Project Account Key	Payment Amount
None	11.89
Grand Total:	**11.89**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Charles Town, WV

Expense Approval Report

By Fund

Payment Dates 4/17/2026 - 4/17/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 001 - GENERAL FUND					
Department: 700 - POLICE DEPARTMENT					
DOUGLAS BOWMAN	INV0000843	04/14/2026	Car#18 Repairs Ins Claim F8J...	001-700-217	8,354.04
DOUGLAS BOWMAN	INV0000857	04/20/2026	Table Drop 4/21 Car#18 Body...	001-700-217	632.14
				Department 700 - POLICE DEPARTMENT Total:	**8,986.18**
				Fund 001 - GENERAL FUND Total:	**8,986.18**
				Grand Total:	**8,986.18**

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	8,986.18
Grand Total:	**8,986.18**

Account Summary

Account Number	Account Name	Payment Amount
001-700-217	PD R&M AUTO	8,986.18
	Grand Total:	**8,986.18**

Project Account Summary

Project Account Key	Payment Amount
None	8,986.18
Grand Total:	**8,986.18**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1412: Article 741 - Municipal License Tax - signed

ATTACHMENTS:

- #2026-001 - Article 741 - Municipal License Tax - signed.pdf

ARTICLE 741
Municipal License Tax

741.01 LEGISLATIVE FINDINGS; PURPOSE.

Council hereby finds that in order to provide essential Municipal services, City revenue needs require the imposition of the following license taxes upon the businesses and commercial ventures listed in this article.

741.02 DEFINITIONS.

(a) "Annual gross revenue" means the total gross receipts or gross income actually received by the person from all of the business activity carried on within the corporate limits of the City during the calendar year preceding the license year. The term includes income received in cash or in-kind and with reduction for expenses or cost of goods sold.

(b) "Fee" and "tax" may be used interchangeably to refer to the charges imposed under this article.

(c) " Independent contractor" means a natural person who provides labor, services, or materials to another for compensation and:

(1) Is not treated as an employee for purposes of federal income tax withholding;

(2) Is issued an Internal Revenue Service Form 1099 for such services; and

(3) Retains control over the manner and means of performing the work, consistent with Internal Revenue Service guidance and common law agency principles.

(d) "Natural person" means an individual human being and excludes legal entities such as corporations.

(e) "Permanent physical location" means any fixed place of business within the corporate limits of the City at which the person regularly conducts business, including but not limited to a commercial office, retail store, warehouse, workshop, or dedicated space within a residence.

(f) "Person" includes, wherever the context will permit, not only natural persons, but all other legal entities such as partnerships, corporations, business trusts and the like.

(g) "Sole proprietor" means someone who owns an unincorporated business by themselves.

741.03 PAYMENT AND TERM OF LICENSE.

Except as otherwise specified in this article, the entirety of any license fee designated as an annual fee shall be billed on or about June 1 in each year, and shall be paid within thirty

days of the bill being sent. All annual licenses provided for by this article shall be issued for a term of one year beginning on July 1 and ending on the next succeeding June 30.

741.04 FEES TO CONSTITUTE DEBTS DUE THE CITY.

The fees provided for in this article shall constitute debts due to the City and may be collected by the City Treasurer by an appropriate action in either the circuit courts or magistrate courts of West Virginia.

741.05 LICENSE REQUIRED; LEVY OF LICENSE TAXES.

(a) No person required to obtain a business registration certificate from the State Tax Commissioner of the State of West Virginia pursuant to West Virginia Code Section 11-12-1 et seq., nor any person engaging in business activity as defined in West Virginia Code Section 11-12-2(b)(2) shall engage in or prosecute any business activity within the City of Charles Town without first obtaining a municipal business license and paying the fee therefor; provided that no municipal business license shall be required for an independent contractor or sole proprietor who (i) earns less than twenty five hundred dollars ($2,500) in annual gross revenue, and (ii) who does not maintain a permanent physical location within the corporate boundaries of the City. Any person exempt from obtaining a municipal license by this Section shall also be exempt from any other provisions of this Code that would otherwise require the person to have a municipal business license in order to conduct business in the City, but all other requirements applicable to the person and/or operations shall remain in effect. Persons engaging in or prosecuting business activities in the City may also be subject to other provisions of this Code, which must be satisfied before commencing or while engaging in a business activity in the City.

(b) Any person engaging in business within the City of Charles Town shall pay an annual general municipal business license tax of fifteen dollars ($15.00); provided that, where a separate business license tax or fee has been established for a particular type of municipal business license by the West Virginia Code or this Code, that tax or fee shall apply in lieu of the general municipal business license tax.

(c) A business license will be required for the following locations and activities:

(1) A separate business license is required for each fixed business location from which property or services are offered for sale or lease to the public at a class, or to a limited portion of the public; or at which customer accounts may be opened, closed or serviced.

(2) A separate business license is not required for each coin-operated machine.

(3) A business license is required by subsection (a) of this section for every person engaging in purposeful revenue generating activity in the City. If the activity conducted at one location includes activity subject to the general municipal business license and activity subject to a separate business license required by this Code or West Virginia Code, a separate license is required for each type of activity conducted.

741.06 ACTS PROHIBITED.

Whenever a license tax is imposed by this article, no person shall engage in the activity or occupation upon which the fee is levied, nor own or operate any device upon which the fee is levied, without first paying the tax and acquiring the license provided for under this article.

741.07 LICENSE APPLICATION; ISSUANCE; FEE.

(a) Each person shall apply for and obtain a business license prior to engaging in or prosecuting any business activity within the City.

(b) Application for a business license shall be made on forms issued by the City Treasurer.

(c) The business license will only be issued upon satisfaction of the following conditions:

(1) Payment of the prescribed business license fee together with payment of all outstanding fees or taxes owed to the City by the applicant and any related entity;

(2) A determination that the business is operated, or will be operated, in compliance with all applicable laws of the City; provided, however, that the issuance of the business license shall not operate as a determination that such business activity is lawful nor sanction the conduct of otherwise illegal activity;

(3) Proof that the applicant has all licenses and permits necessary to the conduct of the business, including, without limitation, a valid business registration certificate issued by the Tax Commissioner of the State of West Virginia.

(d) The license issued pursuant to this article shall be in the form of a certificate prepared by the City Treasurer and shall issue to the applicant upon satisfaction of all applicable conditions of this Code.

(e) The City Treasurer may provide a one-time waiver for a maximum sixty (60) days of subsection (c)(3) of Section741.08 of this Article. Any extension beyond sixty (60) days requires the approval of the Finance Committee.

741.08 DUTIES AND POWERS OF CITY TREASURER.

The City Treasurer or his/her designated agent shall have authority necessary to implement and accomplish the provisions of this Ordinance, including the power to prepare forms and examine activities and locations of each business to determine compliance with this article.

741.09 CHANGE IN NAME OR PARTNERS.

A change in the name under which a person does business shall not require the person to seek, any new license for any activity licensed under a prior name; nor shall the withdrawal

or addition of partners to a partnership require the partnership to obtain a new license, provided that the partnership always retains at least one partner who was a member of the firm at the time the license was granted.

741.10 OTHER TAXES.

The City Treasurer may refuse to issue any license required by this article to any person, firm or corporation delinquent in the payment of any tax or fee due the City under any ordinance or tariff until such delinquent tax or fee is paid.

741.11 DISPLAY OF CERTIFICATE.

The licenses provided for in this article shall be evidenced by license certificates. The holder of a license shall display the license certificate in a prominent place at or near the location of the licensed activity or device and shall make the license certificate available for inspection by City police, the City Treasurer or his designated agent.

741.12 PENALTY.

(a) Whoever engages in any activity contrary to the provisions of this article, whether without obtaining a license required therefor before commencing the same or by continuing the same after the termination of the effective period of any such license, shall, in addition to paying the license tax, be subject to a penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of the license tax. It shall be the duty of the City Treasurer to collect the full amount of the license tax and penalty imposed. Any waiver of the penalty herein provided for shall have the approval of the Finance Committee. The penalty may be paid after the committee reviews the waiver request. Only one request will be considered in a three-year period.

(b) In addition to the foregoing and except as may herein be otherwise expressly provided, whoever violates any provision under this article during any one twelve month period shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($500.00), and whoever shall commit multiple violations of this article during more than one twelve month period, whether or not said periods shall be consecutive and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than thirty days or both. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(c) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more application shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars

($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

First Reading: March 2, 2026

Passed on Second Reading: April 6, 2026

Micheal George
Mayor

Brent Manuel
City Clerk

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Contract
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1312: Augustine Avenue Phase 3 Agreement - signed

ATTACHMENTS:

- Augustine Avenue Phase 3 - signed.pdf

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

WEST VIRGINIA

DEPARTMENT OF TRANSPORTATION

DIVISION OF HIGHWAYS

AGREEMENT

STATE PROJECT: U319-CHA/RL-6. 00

FEDERAL PROJECT: TAP-2025(159)D DESIGN

PROGRAM: 2025190014

CHARLES TOWN AUGUSTINE AVENUE PHASE III

TRANSPORTATION ALTERNATIVES

CONGRESSIONALLY DIRECTED SPENDING

JEFFERSON COUNTY

THIS AGREEMENT, made and entered into this _____ day of _____, 20____, by and between the **WEST VIRGINIA DEPARTMENT OF TRANSPORTATION, DIVISION OF HIGHWAYS,** hereinafter called **"DEPARTMENT"** and the **CITY OF CHARLES TOWN,** hereinafter called **"SPONSOR".**

WITNESSETH that,

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

WHEREAS, DEPARTMENT and **SPONSOR** have determined that a project for the design of Augustine Avenue Phase III Americans with Disabilities Act (ADA) compliant multi-use path in Charles Town is an eligible project for funding under the Transportation Alternatives (TA) as appropriated in the Infrastructure Investment and Jobs Act (IIJA); and

WHEREAS, the **CITY OF CHARLES TOWN** has received a Transportation Alternatives (TA) Grant Award for Federal Fiscal Year (FFY) 2023 for Liberty Street Sidewalk Upgrade that has reallocated for the Design of Augustine Avenue Phase III, the Construction Phase will be funded using Congressionally Directed Spending (CDS) funds and will be covered under a separate Agreement; and

WHEREAS, DEPARTMENT desires to cooperate with **SPONSOR** in accomplishing the project; and

NOW THEREFORE, it is mutually agreed as follows:

A. That **SPONSOR**, shall contract with a qualified consultant, through applicable state and federal consultant procurement procedures, for the following work elements:

1. **SPONSOR'S** consultant will develop design plans and provide to **DEPARTMENT** and **SPONSOR** for review;
2. **SPONSOR'S** consultant will develop entire design plans, specifications and estimate (PS&E) package (and any other bid related documentation) and submit to the **DEPARTMENT** for review and Federal Highway Administration (FHWA) approval;

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

3. **SPONSOR'S** consultant will prepare construction documents that will include construction cost opinion for the project area upon the completion of the design development stage. The construction documents shall include existing conditions, demolition, layout, grading, site utilities (primarily storm drainage), details for construction; and
4. **SPONSOR'S** consultant will provide other relevant project scope of work activities included in the contract with **DEPARTMENT**.

B. That **SPONSOR'S** consultant shall submit such designs to **DEPARTMENT** and **SPONSOR** for review and written approval. The **SPONSOR** shall commit to the future construction of those project elements approved within the design plan under this Agreement along with a resolution from the **SPONSOR** in no more than ten (10) years, which may include:

1. Design of an ADA compliant 10' wide multi-use path that is approximately 2700 linear feet that connects Washington High School to the adjacent neighborhood;
2. Design of an ADA compliant 10' wide multi-use path that is approximately 1500 linear feet along Evitts Run Creek, from Perry Pond to West Washington Street;
3. Design to rehabilitate an existing ADA compliant 10' wide multi-use path that is approximately 2200 linear feet to connect the Perry Fields Trail to the Ranson Civic Center;
4. Design of minor drainage elements shall also be included, as related to the walking path construction.

The above described scope of work for design is to hereafter be referred to as **"PROJECT".**

C. The total eligible project cost for the Design Phase set forth in this agreement is one hundred seventy-five thousand dollars ($175,000.00). Of this amount, one hundred

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

seventy-five thousand dollars ($175,000.00) will come from federal funds at one hundred percent (100%). The **DEPARTMENT** will utilize toll credits for the sponsor matching funds. (See financial breakdown on attachment titled **Table 1.0**)

The **SPONSOR** shall also be responsible, at the one hundred percent (100%) level, for any and all costs in excess of the total eligible project costs as set by this Agreement. The **SPONSOR** shall provide supervision and oversight of all phases of this project including the future maintenance and upkeep of the project.

A financial breakdown for the project is presented in **Table 1.0**.

D. That using funds from Transportation Alternatives (TA) or Recreational Trails Programs (RTP) for the design of the project, **SPONSOR** must agree that the design plans will be utilized in the construction of a completed project within ten (10) years of the design funding authorization. The United States Code of Federal Regulations 23 CFR 630.112(c)(2) requires repayment of all federal funds used in the design and development of a project where construction has not been initiated within ten (10) years of authorization of funds used for design.

E. That the following attachment(s) is incorporated herein and made a part hereof as though fully set out herein: Attachment A-1 – "Transportation Alternatives Grant Program General Clauses and Covenants (May 14, 2025)" and FHWA-1273 "Required

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

Contract Provisions Federal-Aid Construction Contracts". **DEPARTMENT** and **FEDERAL HIGHWAY ADMINISTRATION** attachment guidelines shall apply if applicable.

IN WITNESS WHEREOF, the parties hereto have caused their respective names to be signed by their duly authorized officers.

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION, DIVISION OF HIGHWAYS

Secretary of Transportation/Commissioner of Highways

(signature) *(title)*

CITY OF CHARLES TOWN

Mayor

(signature) *(title)*

Distribution:
City of Charles Town
Planning Division
Legal Division

APPROVED AS TO FORM ON

3/25/2026

ATTORNEY LEGAL DIVISION
WEST VIRGINIA DEPARTMENT
OF TRANSPORTATION.
DIVISION OF HIGHWAYS

Signed by:
Christopher Amos
C3B74AA22EF0454...

NUMBER: 2603095

Docusign Envelope ID: D29175C9-7732-4883-96D7-56D8F4268710

TABLE 1.0 CHARLES TOWN AUGUSTINE AVENUE PHASE III
FUNDING BREAKDOWN
FFY 2023
STATE PROJECT: U319-CHA/RL-6. 00
FEDERAL PROJECT: TAP-2025(159)D (DESIGN)
PROGRAM: 2025190014

FUNDING TYPE	FEDERAL FUNDS	MATCHING FUNDS	TOTAL FUNDING
DESIGN PHASE TAP-2025(159)D			
FFY 2023 TA Grant Funds	$140,000.00	n/a	$140,000.00
Supplemental TA Funds	$35,000.00	n/a	$35,000.00
Toll Credits	n/a	$35,000.00	n/a
Total Design Funds	$175,000		

Notes:
Toll Credits will be utilitized for the sponsor match, however they can NOT be used as available funding for the project. Engineering Phase has $175,000.00 of available funds.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/21/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1421: Historic Landmark Commission Oath of Office - Matthew Printz

ATTACHMENTS:

- Oath - Printz 2026.pdf

CITY OF CHARLES TOWN, WEST VIRGINIA
HISTORIC LANDMARKS COMMISSION
OATH OF OFFICE

I, **MATTHEW PRINTZ,** do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of West Virginia, and the laws of the City of Charles Town.

I, **MATTHEW PRINTZ,** do solemnly swear that I will faithfully discharge and perform the duties of the position of Member of the Charles Town Historic Landmarks Commission, to the best of my skill and judgment and according to law.

Matthew Printz

The above oath was taken and subscribed before Brent Manuel, City Clerk for the City of Charles Town, on this 9th day of March 2026.

Brent T. Manuel
City Clerk