# CITY OF CHARLES TOWN

**FINANCE COMMITTEE**
**AGENDA • FEBRUARY 5, 2025**

**Committee Meeting** **COUNCIL CHAMBERS** **1:00 PM**
**101 E Washington Street, Charles Town, WV 25414**

**1. CALL TO ORDER**

**2. UNFINISHED BUSINESS**

: **2025-144:** HdL Update

: **2025-145:** License Fee Waiver Request - Possible Executive Session

: **2025-146:** B&O Waiver Requests - Possible Executive Session

**3. NEW BUSINESS**

: **2025-147:** License Fee Waiver Request - Possible Executive Session

: **2025-148:** B&O Waiver Requests - Possible Executive Session

: **2025-149:** Budget Process Timeline
Budget Calendar of Events.pdf

: **2025-180:** Contract B&O Waiver Request
CT Waiver Request.pdf

**4. FINANCE DIRECTOR REPORT**

: **2025-150:** Invoice Payment Process Update

: **2025-151:** December Operation Budget Update
GF December Financials.pdf

: **2025-152:** December Capital Budget Update
December 2024 Capital Financials.pdf

: **2025-153:** Parks and Recreation Commission Budget Update
P&R December 2025 Financials.pdf

: **2025-154:** Account Balance Update
12-24 Bank and Investment Account Balances.pdf

**5. CHAIRMAN'S REPORT**

: **2025-181:** Grant Funding Discussion

**6. ADJOURNMENT**

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

**https://www.charlestownwv.us/government/agendas-and-minutes/**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-144: HdL Update

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

**SCHEDULED**

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**AGENDA ITEM (ID # )**

## 2025-145: License Fee Waiver Request - Possible Executive Session

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

**SCHEDULED**

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

## AGENDA ITEM (ID # )

### 2025-146: B&O Waiver Requests - Possible Executive Session

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-147: License Fee Waiver Request - Possible Executive Session

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-148: B&O Waiver Requests - Possible Executive Session

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

**SCHEDULED**

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

## AGENDA ITEM (ID # )

# 2025-149: Budget Process Timeline

**ATTACHMENTS:**

- Budget Calendar of Events.pdf

# Calendar of Events

## January

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

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

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

## February

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

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

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

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

## March

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

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

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

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

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

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

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

## April

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

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

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

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

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

## June

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

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

## July

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

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

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

## August

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

## September

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

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

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

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

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-180: Contract B&O Waiver Request

**ATTACHMENTS:**

- CT Waiver Request.pdf

# Charles Town
## Utility Board

661 S. George Street, Suite 101 Charles Town, WV 25414
Phone: (304) 725-2316 ♦ Fax: (304) 725-7150 ♦ Web: www.ctubwv.com



**UTILITY BOARD**

CHAIRMAN
*City of Charles Town City Manager John Nissel*

VICE CHAIRMAN
*City of Ranson Mayor Duke Pierson*

SECRETARY
*Ashley Stottlemyer*

*Board Member Heidi Parker*

*Board Member John Maxey*

*Board Member Patrick Kratovil*

UTILITY MANAGER
*Kristen Stolipher*


January 29, 2025

Charles Town City Council
101 E. Washington Street
Charles Town, West Virginia 25414

Honorable Mayor and Council:

At the Charles Town Utility Board (CTUB) Meeting on January 8, 2025, the Board of Directors voted to forward a letter to the City of Charles Town Council in support of a Business and Occupation (B&O) Tax Waiver for the CTUB 2022 Sewer Collection System Project (Project). The project has been awarded to HRI, Inc. in the amount of $6,074,000. Ultimately the B&O tax is included within the project costs and will be paid through customer rates to fulfill bond debt. A waiver of the B&O Tax will allow CTUB to utilize the savings in this current project for other future projects. As the project is vital to the community and will vastly improve reliable sewer service to a significant number of CTUB customers, the Board fully supports a waiver of the B&O Tax for the portions of the project within the City of Charles Town Municipal limits.

Attached hereto, you will find the formal request from the HRI, Inc. that is subject to the B&O Tax for the project.

Should you have any questions, please do not hesitate to contact me at (304) 724-7080 or kstolipher@ctubvw.com.

Regards,

Kristen Stolipher

HRI, INC.

A COLAS COMPANY

1/13/2025

To: Charles Town Utility Board (CTUB) | Owner
661 South George Street, Charles Town, WV 25414

CC: Gwin Dobson & Foreman, Inc. (GD&F) | Project Representative
3121 Fairway Drive, Altoona, PA 16602

Subject: 2022 Collection System Project
CWSRF NO. C-544686
IJDC NO. 2021S-2041

Re: **B&O Tax Exemption for Charles Town and Ranson, WV**

To Whom it May Concern,

HRI, Inc. is requesting exemption for all applicable Business and Occupancy (B&O) Taxes associated with the 2022 Collection System Project. The contract documents and associated addenda provided by RK&K at time of bid did not provide enough information for HRI to accurately account for the tax amount.

Though not explicitly mentioned in the project specifications, it was noted in Addendum #1 that B&O Tax applies through certain portions of project. B&O rates for Charles Town and Ranson were not provided, nor did the documents provide enough information for the contractor to know which sites would be applicable to which city's B&O Tax.

Because of this, HRI made the decision to not include B&O taxes in our bid price, as there was concern that attempting to calculate and include the taxes from limited information could have negatively affected our total bid number, and did not want this to be the sole reason that HRI was not low bidder.

After the preconstruction meeting, GD&F provided HRI a marked-up drawing prepared by CTUB, that outlined which sites / portions of the project were applicable to Ranson B&O Tax, and which were applicable to Charles Town B&O Tax. Using this map, HRI estimated B&O taxes based upon the contract bid items, not including the Flowing Springs Pump Station Add/Alt, as it was determined this would no longer be a part of this project.

HRI, INC.

A COLAS COMPANY

A summary of HRI's B&O tax calculations and CTUB's B&O Tax Map can be found attached to the end of this letter.

In all, HRI is requesting exemption for a total of $121,480.00 in B&O taxes for this project. As previously stated, this was not accounted for in our bid price, and providing exemption to HRI will save CTUB and its taxpayers the aforementioned amount.

We appreciate your understanding and cooperation as we work together to get this project started. Should there be any questions or concerns, please reach out to HRI.

Regards,



Joshua Kutz
Project Manager
HRI, Inc.

CC: Ronald Ritter; Lonnie Nolen, Will Sarraf – HRI




**BIDDING PLANS**

| | | | | | | |
|---|---|---|---|---|---|---|
| RK&K<br>P: 304.788.3370<br>159 Plaza Drive \| Keyser, WV 26726<br>Engineers \| Construction Managers \| Planners \| Scientists<br>www.rkk.com<br>Responsive People \| Creative Solutions | PROJECT NO. 19339.019<br>DATE August 29, 2024<br>DESIGNED RAD<br>DRAWN RAS<br>CHECKED JWC | REVISIONS | CHARLES TOWN UTILITY BOARD<br>661 S. GEORGE ST.<br>CHARLES TOWN, WV 25414 | 2022 COLLECTION SYSTEM PROJECT | INDEX SHEET | SHEET NO. 4 OF 110<br>DRAWING NO. G-4 |

| Client # | Description | Bid Quantity | Unit | Bid Price | Bid Total | % of Work | | | | Total $ | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Charles Town | Ranson | Ranson UC | Total | CT$ | Ranson$ | Total$ |
| 1 | MOBILIZATION | 1.000 | LS | $ 272,980.00 | $ 272,980.00 | 27.50 | 72.50 | | 100 | $ 75,069.50 | $ 197,910.50 | $ 272,980.00 |
| 2 | TRAFFIC CONTROL | 1.000 | LS | $ 15,000.00 | $ 15,000.00 | 27.50 | 72.50 | | 100 | $ 4,125.00 | $ 10,875.00 | $ 15,000.00 |
| 3 | AUDIO VISUAL TAPING | 1.000 | LS | $ 5,200.00 | $ 5,200.00 | 27.50 | 72.50 | | 100 | $ 1,430.00 | $ 3,770.00 | $ 5,200.00 |
| 4 | EROSION AND SEDIMENTATION CONTROL | 1.000 | LS | $ 142,000.00 | $ 142,000.00 | 27.50 | 72.50 | | 100 | $ 39,050.00 | $ 102,950.00 | $ 142,000.00 |
| 5 | BURR EAST PUMP STATION DEMO | 1.000 | LS | $ 22,000.00 | $ 22,000.00 | | 100.00 | | 100 | $ - | $ 22,000.00 | $ 22,000.00 |
| 6 | MOOSE LODGE PUMP STATION DEMO | 1.000 | LS | $ 22,000.00 | $ 22,000.00 | | 100.00 | | 100 | $ - | $ 22,000.00 | $ 22,000.00 |
| 7 | JETT'S FARM PUMP STATION DEMO | 1.000 | LS | $ 22,000.00 | $ 22,000.00 | | 100.00 | | 100 | $ - | $ 22,000.00 | $ 22,000.00 |
| 9 | FORREST ST PUMP STATION DEMO | 1.000 | LS | $ 33,000.00 | $ 33,000.00 | | 100.00 | | 100 | $ - | $ 33,000.00 | $ 33,000.00 |
| 10 | 11TH AVE PUMP STATION DEMO | 1.000 | LS | $ 33,000.00 | $ 33,000.00 | | 100.00 | | 100 | $ - | $ 33,000.00 | $ 33,000.00 |
| 11 | BURR EAST PUMP STATION | 1.000 | LS | $ 495,000.00 | $ 495,000.00 | | 100.00 | | 100 | $ - | $ 495,000.00 | $ 495,000.00 |
| 12 | MOOSE LODGE PUMP STATION | 1.000 | LS | $ 305,000.00 | $ 305,000.00 | | 100.00 | | 100 | $ - | $ 305,000.00 | $ 305,000.00 |
| 13 | JETTS FARM PUMP STATION | 1.000 | LS | $ 335,000.00 | $ 335,000.00 | | 100.00 | | 100 | $ - | $ 335,000.00 | $ 335,000.00 |
| 15 | LAKELAND PUMP STATION | 1.000 | LS | $1,125,000.00 | $1,125,000.00 | | 100.00 | | 100 | $ - | $1,125,000.00 | $1,125,000.00 |
| 16 | GRINDER PUMP 1 | 1.000 | LS | $ 23,000.00 | $ 23,000.00 | | 100.00 | | 100 | $ - | $ 23,000.00 | $ 23,000.00 |
| 17 | GRINDER PUMP 2 | 1.000 | LS | $ 23,000.00 | $ 23,000.00 | | 100.00 | | 100 | $ - | $ 23,000.00 | $ 23,000.00 |
| 18 | BYPASS PUMP - BURR EAST PS | 1.000 | LS | $ 45,000.00 | $ 45,000.00 | | 100.00 | | 100 | $ - | $ 45,000.00 | $ 45,000.00 |
| 19 | BYPASS PUMP JETT'S FARM PS | 1.000 | LS | $ 36,000.00 | $ 36,000.00 | | 100.00 | | 100 | $ - | $ 36,000.00 | $ 36,000.00 |
| 20 | BYPASS PUMP - SAMUEL ST PS | 1.000 | LS | $ 15,000.00 | $ 15,000.00 | 100.00 | | | 100 | $ 15,000.00 | $ - | $ 15,000.00 |
| 22 | BYPASS PUMP - FORREST AVE PS | 1.000 | LS | $ 13,000.00 | $ 13,000.00 | | 100.00 | | 100 | $ - | $ 13,000.00 | $ 13,000.00 |
| 23 | BYPASS PUMP - 11TH AVE PS | 1.000 | LS | $ 13,000.00 | $ 13,000.00 | | 100.00 | | 100 | $ - | $ 13,000.00 | $ 13,000.00 |
| 24 | BYPASS PUMP - EVITT'S RUN INTERCEPTOR | 1.000 | LS | $ 100,000.00 | $ 100,000.00 | 100.00 | | | 100 | $ 100,000.00 | $ - | $ 100,000.00 |
| 25 | PUMP/HAUL - MOOSE LODGE PUMP STATION | 1.000 | LS | $ 48,000.00 | $ 48,000.00 | | 100.00 | | 100 | $ - | $ 48,000.00 | $ 48,000.00 |
| 26 | PUMP/HAUL - EVITTS RUN INTERCEPTOR | 1.000 | LS | $ 7,500.00 | $ 7,500.00 | 100.00 | | | 100 | $ 7,500.00 | $ - | $ 7,500.00 |
| 27 | PUMP/HAUL - MAGNOLIA SPRINGS PUMP STATION | 1.000 | LS | $ 7,500.00 | $ 7,500.00 | 100.00 | | | 100 | $ 7,500.00 | $ - | $ 7,500.00 |
| 28 | PUMP/HAUL - CLARENCE DR PUMP STATION | 1.000 | LS | $ 7,500.00 | $ 7,500.00 | 100.00 | | | 100 | $ 7,500.00 | $ - | $ 7,500.00 |
| 29 | 4" SDR35 SEWER | 100.000 | LF | $ 194.00 | $ 19,400.00 | | 100.00 | | 100 | $ - | $ 19,400.00 | $ 19,400.00 |
| 30 | 6" SDR35 SEWER 0-8' DP | 20.000 | LF | $ 92.00 | $ 1,840.00 | 100.00 | | | 100 | $ 1,840.00 | $ - | $ 1,840.00 |
| 31 | 8" SDR35 SEWER 0-8' DP | 1,100.000 | LF | $ 135.00 | $ 148,500.00 | 1.5 | 98.50 | | 100 | $ 2,227.50 | $ 146,272.50 | $ 148,500.00 |
| 32 | 8" SDR35 SEWER 8-12' DP | 200.000 | LF | $ 192.00 | $ 38,400.00 | | 100.00 | | 100 | $ - | $ 38,400.00 | $ 38,400.00 |
| 33 | 8" SDR35 SEWER 12'+ DP | 200.000 | LF | $ 284.00 | $ 56,800.00 | | 100.00 | | 100 | $ - | $ 56,800.00 | $ 56,800.00 |
| 34 | 10" SDR35 SEWER 0-8' DP | 600.000 | LF | $ 174.00 | $ 104,400.00 | | 100.00 | | 100 | $ - | $ 104,400.00 | $ 104,400.00 |
| 35 | 12" SDR PVC SEWER | 80.000 | LF | $ 235.00 | $ 18,800.00 | 100.00 | | | 100 | $ 18,800.00 | $ - | $ 18,800.00 |
| 36 | 30" SDR PVC SEWER | 2,000.000 | LF | $ 305.00 | $ 610,000.00 | 100.00 | | | 100 | $ 610,000.00 | $ - | $ 610,000.00 |
| 37 | 6" C900 CL165 PVC FORCE MAIN | 2,200.000 | LF | $ 135.00 | $ 297,000.00 | 100.00 | | | 100 | $ 297,000.00 | $ - | $ 297,000.00 |
| 38 | 4" C900 CL165 PVC FORCE MAIN | 2,800.000 | LF | $ 115.00 | $ 322,000.00 | | 100.00 | | 100 | $ - | $ 322,000.00 | $ 322,000.00 |
| 39 | 2" SDR9 HDPE FORCE MAIN (SLIP LINE) | 1,400.000 | LF | $ 55.00 | $ 77,000.00 | | 100.00 | | 100 | $ - | $ 77,000.00 | $ 77,000.00 |
| 40 | 1.5" SDR9 HDPE FORCE MAIN (SLIP LINE) | 900.000 | LF | $ 54.00 | $ 48,600.00 | | 100.00 | | 100 | $ - | $ 48,600.00 | $ 48,600.00 |
| 41 | 1.25" SDR9 HDPE FORCE MAIN | 1,200.000 | LF | $ 75.50 | $ 90,600.00 | | 100.00 | | 100 | $ - | $ 90,600.00 | $ 90,600.00 |
| 42 | 4' DIA MANHOLE 0-6' DP | 20.000 | EA | $ 8,500.00 | $ 170,000.00 | 58 | 42.00 | | 100 | $ 98,600.00 | $ 71,400.00 | $ 170,000.00 |
| 43 | 4" DIA MANHOLE EXTENSION | 50.000 | VF | $ 650.00 | $ 32,500.00 | 63.5 | 36.50 | | 100 | $ 20,637.50 | $ 11,862.50 | $ 32,500.00 |
| 44 | 4' DIA DOGHOUSE MANHOLE 0-6' DP | 10.000 | EA | $ 8,100.00 | $ 81,000.00 | 40.00 | 60.00 | | 100 | $ 32,400.00 | $ 48,600.00 | $ 81,000.00 |
| 45 | MANHOLE FRAME AND COVER - HIGHWAY | 26.000 | EA | $ 1,500.00 | $ 39,000.00 | 38.5 | 61.50 | | 100 | $ 15,015.00 | $ 23,985.00 | $ 39,000.00 |
| 46 | MANHOLE FRAME AND COVER - WATERTIGHT | 5.000 | EA | $ 1,700.00 | $ 8,500.00 | 100.00 | | | 100 | $ 8,500.00 | $ - | $ 8,500.00 |
| 47 | INSIDE DROP CONNECTION | 10.000 | EA | $ 1,500.00 | $ 15,000.00 | 50.00 | 50.00 | | 100 | $ 7,500.00 | $ 7,500.00 | $ 15,000.00 |
| 48 | CONNECT TO EXISTING | 10.000 | EA | $ 2,000.00 | $ 20,000.00 | 30.00 | 70.00 | | 100 | $ 6,000.00 | $ 14,000.00 | $ 20,000.00 |
| 49 | MAINLINE CLEANOUT | 5.000 | EA | $ 4,300.00 | $ 21,500.00 | 60.00 | 40.00 | | 100 | $ 12,900.00 | $ 8,600.00 | $ 21,500.00 |
| 50 | AIR RELEASE/VACUUM COMBO VALVE ASSEMBLY | 4.000 | EA | $ 12,500.00 | $ 50,000.00 | 25.00 | 75.00 | | 100 | $ 12,500.00 | $ 37,500.00 | $ 50,000.00 |
| 51 | FLUSHING VALVE | 4.000 | EA | $ 9,000.00 | $ 36,000.00 | | 100.00 | | 100 | $ - | $ 36,000.00 | $ 36,000.00 |
| 52 | BURR EAST FORCE MAIN CONNECTION | 1.000 | LS | $ 21,000.00 | $ 21,000.00 | | 100.00 | | 100 | $ - | $ 21,000.00 | $ 21,000.00 |
| 53 | JETT'S FARM FORCE MAIN CONNECTION | 1.000 | LS | $ 11,000.00 | $ 11,000.00 | | 100.00 | | 100 | $ - | $ 11,000.00 | $ 11,000.00 |
| 54 | MANHOLE RISER EXTENSION | 5.000 | VF | $ 1,300.00 | $ 6,500.00 | | 100.00 | | 100 | $ - | $ 6,500.00 | $ 6,500.00 |
| 55 | INTERNAL MANHOLE LINING | 90.000 | VF | $ 100.00 | $ 9,000.00 | 62.5 | 37.50 | | 100 | $ 5,625.00 | $ 3,375.00 | $ 9,000.00 |
| 56 | 6" SDR35 PVC LATERAL | 200.000 | LF | $ 102.00 | $ 20,400.00 | | 100.00 | | 100 | $ - | $ 20,400.00 | $ 20,400.00 |
| 57 | RECONNECT LATERAL SERVICE CONNECTION | 16.000 | EA | $ 1,400.00 | $ 22,400.00 | 12.5 | 87.50 | | 100 | $ 2,800.00 | $ 19,600.00 | $ 22,400.00 |
| 58 | 8"X6" WYE | 14.000 | EA | $ 420.00 | $ 5,880.00 | | 100.00 | | 100 | $ - | $ 5,880.00 | $ 5,880.00 |
| 59 | 12" STEEL CASING - OPEN CUT | 200.000 | LF | $ 200.00 | $ 40,000.00 | | 100.00 | | 100 | $ - | $ 40,000.00 | $ 40,000.00 |
| 60 | 16" STEEL CASING - OPEN CUT | 80.000 | LF | $ 250.00 | $ 20,000.00 | | 100.00 | | 100 | $ - | $ 20,000.00 | $ 20,000.00 |
| 61 | 48" STEEL CASING - OPEN CUT | 80.000 | LF | $ 1,600.00 | $ 128,000.00 | 100.00 | | | 100 | $ 128,000.00 | $ - | $ 128,000.00 |
| 62 | TEST PIT EXCAVATION AND BACKFILL | 7.000 | EA | $ 5,000.00 | $ 35,000.00 | 28.5 | 71.50 | | 100 | $ 9,975.00 | $ 25,025.00 | $ 35,000.00 |
| 63 | LAUNCHING/RECEIVING PIT | 7.000 | EA | $ 9,000.00 | $ 63,000.00 | | 100.00 | | 100 | $ - | $ 63,000.00 | $ 63,000.00 |
| 64 | ASPHALT TRENCH PATCH (BASE) | 80.000 | TN | $ 400.00 | $ 32,000.00 | 86.5 | 13.50 | | 100 | $ 27,680.00 | $ 4,320.00 | $ 32,000.00 |
| 65 | ASPHALT TRENCH PATCH (WEARING) | 60.000 | TN | $ 350.00 | $ 21,000.00 | 88.5 | 11.50 | | 100 | $ 18,585.00 | $ 2,415.00 | $ 21,000.00 |
| 66 | AGGREGATE FOR BACKFILL | 700.000 | CY | $ 92.00 | $ 64,400.00 | 53 | 47.00 | | 100 | $ 34,132.00 | $ 30,268.00 | $ 64,400.00 |
| 67 | FLOWABLE FILL | 50.000 | CY | $ 400.00 | $ 20,000.00 | | 100.00 | | 100 | $ - | $ 20,000.00 | $ 20,000.00 |
| 68 | REMOVE MANHOLE | 13.000 | EA | $ 1,300.00 | $ 16,900.00 | 100.00 | | | 100 | $ 16,900.00 | $ - | $ 16,900.00 |
| 69 | CONCRETE CURB REPAIR | 10.000 | LF | $ 200.00 | $ 2,000.00 | 100.00 | | | 100 | $ 2,000.00 | $ - | $ 2,000.00 |
| 70 | CONCRETE DRIVEWAY REPAIR | 10.000 | CY | $ 1,800.00 | $ 18,000.00 | | 100.00 | | 100 | $ - | $ 18,000.00 | $ 18,000.00 |
| 71 | MISC DIP FITTINGS | 500.000 | LB | $ 20.00 | $ 10,000.00 | 50.00 | 50.00 | | 100 | $ 5,000.00 | $ 5,000.00 | $ 10,000.00 |
| 72 | CLASS B CONCRETE | 50.000 | CY | $ 500.00 | $ 25,000.00 | 50.00 | 50.00 | | 100 | $ 12,500.00 | $ 12,500.00 | $ 25,000.00 |
| 73 | SHORING/STABILIZATION AUGSUTINE AVE | 1.000 | LS | $ 10,000.00 | $ 10,000.00 | 100.00 | | | 100 | $ 10,000.00 | $ - | $ 10,000.00 |
| | | | | | $6,074,000.00 | | | | | CT$ | Ranson$ | Total$ |
| | | | | | | | | | Total $ | 1,674,291.50 | 4,399,708.50 | $6,074,000.00 |
| | | | | | | | | | | 27.56% | 72.44% | |
| | | | | | | | | | BO Tax % | 2.00% | 2.00% | 2.00% |
| | | | | | | | | | Total BO$ | 33,485.83 | 87,994.17 | $ 121,480.00 |

C1 - PUBLIC: Free distribution.

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

**SCHEDULED**

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

## AGENDA ITEM (ID # )

### 2025-150: Invoice Payment Process Update

**ATTACHMENTS:**

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-151: December Operation Budget Update

**ATTACHMENTS:**

- GF December Financials.pdf

the city of Charles Town, WV

# General Fund December 2024 Budget to Actual

| | REVENUES | Current Budget | December 2024 | FY 2025 YTD Actual | FY 2025 Budget Balance | % Over/Under Budget | Approved Budget Notes and Explanations |
|---|---|---|---|---|---|---|---|
| | 30005 Unassigned Fund Balance (Carryover) | 4,724,453 | | 4,724,453 | (0) | 100% | $500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance |
| | 30101 Taxes - Ad Valorem | 1,688,544 | 19,119 | 1,014,525 | 674,019 | 60% | |
| | 30106 Supplemental Taxes | 36,000 | 2,716 | 24,886 | 11,114 | 69% | Property taxes owed from previous years, but paid in the current fiscal year. |
| | 30200 Interest as Penalty | 10,000 | 597 | 8,568 | 1,432 | 86% | |
| | 30300 Gas & Oil Severence Tax | 33,000 | | 24,053 | 8,947 | 73% | 5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received. |
| | 30400 Utility Tax (2%) | 200,000 | 13,800 | 161,046 | 38,954 | 81% | |
| | 30500 Business & Occupation (B&O) Tax | 1,995,000 | 36,069 | 1,100,532 | 894,468 | 55% | $459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance. |
| | 30600 Liquor Tax | 25,000 | | 13,481 | 11,519 | 54% | Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year. |
| | 30700 Animal Control Tax | 1,600 | 27 | 1,582 | 18 | 99% | |
| | 30800 Hotel/Motel Tax | 200,000 | 14,108 | 101,986 | 98,014 | 51% | 4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network) |
| | 32000 Court Costs, Fees & Charges | 260,000 | 17,937 | 126,877 | 133,123 | 49% | |
| | 32100 Parking Violation Penalties | 40,000 | 3,730 | 18,531 | 21,469 | 46% | Revised based on new program details and current year performance. |
| | 32500 Business License Revenue | 30,000 | 9,590 | 86,924 | (56,924) | 290% | |
| | 32600 Building Permit Fees | 550,000 | 33,489 | 303,976 | 246,024 | 55% | Building activity increasing/expected to remain strong through FY2025 with new development projects on the horizon and increases in permit fee structure. |
| | 32800 Franchise Tax | 75,000 | 110 | 31,979 | 43,021 | 43% | Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance |
| | 33000 International Registration Plan (IRP) Fees | 70,000 | | 31,953 | 38,047 | 46% | The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions. |
| | 33900 Emergency Service Fee | 1,700 | | 681 | 1,019 | 40% | Revenue from utility bills for EMS (5 cents) |
| | 34000 Parks & Rec Fee | 1,700 | | 681 | 1,019 | 40% | Revenue from utility bills for parks and recreation (5 cents) |
| | 34200 Parking Meter Revenues | 44,000 | 208 | 39,110 | 4,890 | 89% | Revenue from parking meters and parking permits including ParkMobile app. |
| | 34500 Rents & Concessions | 60,000 | 12,589 | 46,107 | 13,893 | 77% | CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues |
| | 35300 Zoning Fee | 17,000 | 1,710 | 10,393 | 6,607 | 61% | Zoning applications |
| | 35500 Street Improvement Fee | 135,000 | | 53,441 | 81,559 | 40% | Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council |
| | 36504 Federal Government Grants | 41,667 | | - | 41,667 | 0% | DOJ/COPS grant for additional police officer. $125,000 across 3 years. |
| | 36600 State Government Grants | - | | 2,970 | (2,970) | | |
| | 36700 Other Grants | - | 100 | 1,329 | (1,329) | | |
| | 36900 Contributions from Other Funds - Sales Tax | 1,000,000 | | 500,000 | 500,000 | 50% | Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets). |
| | 37600 Gaming Income | 250,000 | 19,898 | 115,417 | 134,583 | 46% | Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024. |
| | 37900 Gain/Loss - Sale of Fixed Assets | - | | - | - | | |
| | 38007 Interest Income (Operating Acct) | 35,000 | | 7,924 | 27,076 | 23% | |
| | 38100 Reimbursements | 110,000 | 2,616 | 80,071 | 29,929 | 73% | SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc. |
| | 38200 Refunds - Overpayments | 400 | 70 | 1,490 | (1,090) | 373% | |
| | 38600 Insurance Claims | - | | 2,500 | (2,500) | | |
| | 39200 Property Rehabilitation | - | | 100 | (100) | | |
| | 38700 Filing Fees | 325 | | - | 325 | 0% | Filing Fees Revenue - Election in FY25. $50.00 per person. |
| | 39700 Video Lottery | 600,000 | 72,349 | 315,572 | 284,428 | 53% | Video lottery receipts average $13.4K to $22.2K per week. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 39900 Misc Revenue | 10,000 | 246 | 2,978 | 7,022 | 30% | Yard waste stickers and fingerprints |
| | 39902 Special Events - WV Fest | 4,000 | | - | 4,000 | 0% | |
| | 39903 Special Events - General | 900 | 25 | 1,000 | (100) | 111% | Special activities fees |
| | 39904 Special Events - CW Hall | 8,500 | 650 | 3,800 | 4,700 | 45% | |
| | 39907 Special Events - Car Show | 7,000 | | 10,240 | (3,240) | 146% | Car show registration and sponsors. |
| | **Total Revenues** | **12,265,789** | **261,753** | **8,971,155** | **3,294,633** | **73%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Economic Development - 402** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 72,455 | 6,007 | 35,982 | 36,473 | 50% | Salary $68,844 plus 2.5% merit and holiday supplement. |
| | 04 FICA | 5,554 | 460 | 2,753 | 2,801 | 50% | FICA @ 7.65% |
| | 05 Group Insurance | 9,800 | 676 | 4,552 | 5,248 | 46% | Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84) |
| | 06 Retirement | 7,368 | 492 | 3,524 | 3,844 | 48% | PERS II Employer Contribution 9% |
| | 09 OPEB | 2,108 | 138 | 882 | 1,225 | 42% | Deferred Compensation Employer Contribution 3% |
| | 11 Telephone | 750 | 32 | 128 | 622 | 17% | Cell phone |
| | 14 Travel | 4,200 | | 115 | 4,086 | 3% | 2 National Conferences; airfare, lodging, per-diem |
| | 20 Advertising/Legal Publications | - | | 24 | (24) | | |
| | 21 Training & Education | - | | - | - | | $2,500 rolled under City Manager's office. |
| | 22 Dues & Subscriptions | 2,000 | 74 | 513 | 1,487 | 26% | IEDC Membership, Survey Subscription, Adobe subscription |
| | 23 Professional Services | 1,000 | | - | 1,000 | 0% | Engineering Services |
| | 26 Insurance and Bonds | 5,000 | 175 | 1,935 | 3,065 | 39% | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. |
| | 41 Departmental Supplies | 3,000 | 16 | 674 | 2,326 | 22% | Promotional items for events and City marketing and other departmental supplies. |
| | 43 Auto Supplies | - | | - | - | | |
| | **Total Economic Development** | **113,234** | **8,070** | **51,082** | **62,152** | **45%** | |
| | | | | | | | |
| | **Federal Grants - 403** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | Professional Services | - | | - | - | | |
| | Departmental Supplies | - | | - | - | | |
| | **Total Federal Grants** | **-** | **-** | **-** | **-** | | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Mayor's Office - 409** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 01 Salary | 12,500 | 1,042 | 6,250 | 6,250 | 50% | Mayor's Salary |
| | 04 FICA Tax Expense | 1,000 | 80 | 478 | 522 | 48% | |
| | 11 Telephone | - | | - | - | | |
| | 14 Travel Expense | 2,000 | | - | 2,000 | 0% | WV Municipal League |
| | 20 Advertising/Legal Publication | - | | - | - | | |
| | 21 Training & Education | 1,000 | | - | 1,000 | 0% | |
| | 26 Insurance & Bonds | 1,000 | 31 | 450 | 550 | 45% | |
| | 41 Departmental Supplies | 500 | | 36 | 464 | 7% | $453.00 - Ceremonial Keys to the City and Coins |
| | 68 Community Contributions | 2,000 | | 696 | 1,305 | 35% | |
| | **Total Mayor's Office** | **20,000** | **1,153** | **7,910** | **12,090** | **40%** | |
| | | | | | | | |
| | **Council - 410** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 01 Salaries | 40,000 | 3,333 | 19,792 | 20,208 | 49% | Eight Council Members at $5,000 annual salary |
| | 04 FICA Tax Expense | 3,100 | 255 | 1,514 | 1,586 | 49% | |
| | 14 Travel Expense | 4,800 | | - | 4,800 | 0% | Conferences |
| | 20 Advertising | - | | - | - | | |
| | 21 Training & Education | 3,200 | | 1,849 | 1,351 | 58% | Conference Registration ($450 per registration) |
| | 26 Insurance & Bonds | 3,200 | 100 | 1,440 | 1,760 | 45% | Umbrella, Commercial Property, Worker's Comp, Automobile, Liability |
| | 41 Departmental Supplies | 700 | | 68 | 632 | 10% | |
| | **Total Council** | **55,000** | **3,688** | **24,663** | **30,337** | **45%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **City Manager - 412** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 185,525 | 14,790 | 90,455 | 95,070 | 49% | City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500)<br>Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500)<br>City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount. |
| | 04 FICA Tax Expense | 14,945 | 1,161 | 6,965 | 7,980 | 47% | FICA Tax @ 7.65% |
| | 05 Group Insurance | 2,250 | 176 | 1,074 | 1,176 | 48% | Health, Dental, Vision, Life insurance, EAP |
| | 06 Retirement | 16,365 | 1,269 | 8,096 | 8,269 | 49% | 9% Employer Contribution PERS I and II |
| | 08 Overtime | 1,000 | 392 | 588 | 412 | 59% | |
| | 09 OPEB | 5,900 | 125 | 2,381 | 3,519 | 40% | 3% Employer Contribution Deferred Compensation plan |
| | 11 Telephone | 520 | 42 | 168 | 352 | 32% | Mobile phone service |
| | 14 Travel Expense | 1,500 | | - | 1,500 | 0% | WVML Trip, City Clerk Election Training |
| | 20 Advertising | - | | - | - | | |
| | 21 Training & Education | 21,500 | 80 | 2,149 | 19,351 | 10% | 402 Economic Development - $2,500 - Two National Conferences<br>415 Court Clerk - $500 - Municipal Court training, Election training<br>437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training<br>425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar<br>436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar<br>440 City Hall - $2,000 - WVML Conference<br>413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference<br>750 Maintenance - $1,500 |
| | 22 Dues & Subscriptions | 1,000 | | - | 1,000 | 0% | Adobe subscriptions. ICMA and WVML Fees. |
| | 23 Professional Services | - | | - | - | | Background checks for City Manager candidates. Not required this year. |
| | 26 Insurance & Bonds | 15,000 | 449 | 6,836 | 8,164 | 46% | Umbrella, Commercial Property, Worker's Comp, Automobile, Liability |
| | 41 Departmental Supplies | 750 | 29 | 72 | 678 | 10% | Misc. Office Supplies |
| | 43 Auto Supplies (Gas & Oil) | - | | - | - | | Gas is covered under travel expenses. |
| | **Total City Manager** | **266,255** | **18,514** | **118,784** | **147,471** | **45%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Treasurer - 413** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 235,000 | 20,019 | 107,520 | 127,480 | 46% | Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime. |
| | 04 FICA Tax Expense | 19,000 | 1,585 | 8,369 | 10,631 | 44% | FICA Tax @ 7.65% |
| | 05 Group Insurance | 39,000 | 1,500 | 17,514 | 21,486 | 45% | Health, Dental, Vision, Life insurance, EAP |
| | 06 Retirement | 21,150 | 1,669 | 9,637 | 11,513 | 46% | 9% Employer Contribution PERS I and II |
| | 08 Overtime | 3,000 | 694 | 1,874 | 1,126 | 62% | |
| | 09 OPEB | 7,050 | 516 | 2,937 | 4,113 | 42% | 3% Employer Contribution Deferred Compensation plan |
| | 11 Telephone | 500 | 32 | 128 | 372 | 26% | Director of Finance Cell Phone |
| | 12 Printing | - | | - | - | | |
| | 14 Travel Expense | 4,000 | | 745 | 3,255 | 19% | Director & Acct. Clerk III - WV Government Finance Officers Association Training |
| | 18 Postage | - | | - | - | | Transfer cost to City Hall and Pitney Bowes machine. |
| | 20 Advertising/Legal Pubs | 2,000 | | 947 | 1,053 | 47% | Financial statement publication $625, Levy Estimate $425, Tax increase notice $250. |
| | 21 Training & Education | - | | - | - | | $4,000 Rolled into City Manager's budget |
| | 22 Dues & Subscriptions | 800 | | - | 800 | 0% | Adobe subscription for Director & Accounting Clerk III |
| | 23 Professional Services | 3,000 | | 2,989 | 11 | 100% | J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200)<br>Police pension annual report ($800)<br>Background Checks for New Hires ($300) |
| | 24 Audit Costs | 42,000 | | 17,400 | 24,600 | 41% | Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit |
| | 26 Insurance & Bonds | 15,000 | 586 | 7,851 | 7,149 | 52% | General Liability, Worker's Compensation, Umbrella |
| | 30 Contracted Services | 24,500 | | 170 | 24,330 | 1% | Tyler Technologies - Incode Annual License Fee - $20,000<br>Business License Software Maintenance (Progressive Solutions) - $5,000 |
| | 30 B&O Collectrions - Contracted Services | 150,000 | | 82,514 | 67,486 | 55% | |
| | 38 Refunds | 145,000 | 67 | 138,416 | 6,584 | 95% | |
| | 41 Departmental Supplies | 2,000 | 340 | 1,116 | 884 | 56% | Paper folder machine ($500) |
| | 59 Capital Outlay | - | | - | - | | |
| | **Total Treasurer** | **713,000** | **27,007** | **400,125** | **312,875** | **56%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Court Clerk - 415** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 63,907 | 5,273 | 31,730 | 32,177 | 50% | Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement |
| | 04 FICA | 5,215 | 414 | 2,457 | 2,758 | 47% | FICA Tax @ 7.65% |
| | 05 Group Insurance | 18,529 | 1,360 | 9,179 | 9,350 | 50% | Health, Dental, Vision, Life insurance, EAP + 14% premium increase |
| | 06 Retirement | 5,720 | 438 | 2,842 | 2,878 | 50% | 9% Employer Contribution PERS I and II |
| | 08 Overtime | 1,000 | 133 | 388 | 612 | 39% | |
| | 09 OPEB | 1,860 | 124 | 816 | 1,044 | 44% | 3% Employer Contribution Deferred Compensation plan |
| | 14 Travel | 500 | | 380 | 120 | 76% | Court Clerk training and Election training |
| | 18 Postage | - | | 35 | (35) | | |
| | 20 Advertising/Legal Publications | 700 | | - | 700 | 0% | |
| | 21 Training & Education | - | | - | - | | $500 transferred to City Manager's budget. WVML training and Election training. |
| | 22 Dues & Subscriptions | - | | - | - | | |
| | 23 Professional Services | - | | - | - | | |
| | 24 Audit Costs | - | | - | - | | |
| | 26 Insurance & Bonds | 4,500 | 255 | 2,191 | 2,309 | 49% | Court Clerk Bond, General Liability, Worker's Compensation, Umbrella |
| | 30 Contracted Services | 25 | | 25 | - | 100% | Flu shot |
| | 41 Departmental Supplies | 600 | | 35 | 565 | 6% | Ink cartridges, paper stock |
| | **Total Court Clerk** | **102,556** | **7,995** | **50,077** | **52,479** | **49%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Police Judges - 416** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 32,000 | 3,824 | 14,274 | 17,726 | 45% | Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge. |
| | 04 FICA | 2,400 | 293 | 1,092 | 1,308 | 45% | |
| | 14 Travel | 500 | | 240 | 260 | 48% | WV State mandated annual training for magistrates & judges |
| | 21 Training & Education | 1,000 | | - | 1,000 | 0% | WV State mandated annual training for magistrates & judges |
| | 22 Dues and Subscriptions | 100 | | - | 100 | 0% | |
| | 23 Professional Services | 1,000 | | - | 1,000 | 0% | |
| | 26 Insurance & Bonds | 2,500 | 80 | 1,152 | 1,348 | 46% | |
| | 41 Departmental Supplies | - | | - | - | | |
| | **Total Police Judges** | **39,500** | **4,196** | **16,758** | **22,742** | **42%** | |
| | | | | | | | |
| | **City Attorney - 417** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 135,000 | 12,080 | 52,465 | 82,535 | 39% | |
| | 04 FICA | 12,000 | 924 | 4,014 | 7,986 | 33% | |
| | 05 Group Insurance | 13,000 | 131 | 659 | 12,341 | 5% | |
| | 06 Retirement | 13,500 | 1,038 | 4,327 | 9,173 | 32% | |
| | 09 OPEB | 4,500 | 346 | 1,558 | 2,942 | 35% | |
| | 11 Telephone | 2,000 | 18 | 52 | 1,948 | 3% | |
| | 14 Travel | 1,000 | | - | 1,000 | 0% | |
| | 20 Advertising/Legal Publications | 1,000 | | - | 1,000 | 0% | |
| | 21 Training & Education | - | | - | - | | |
| | 22 Dues & Subscriptions | 1,500 | | - | 1,500 | 0% | |
| | 23 Professional Services | 40,000 | 210 | 23,531 | 16,469 | 59% | Cost for outside legal council. |
| | 26 Insurance and Bonds | 5,000 | 374 | 374 | 4,626 | 7% | |
| | 41 Departmental Supplies | 500 | | 58 | 442 | 12% | |
| | **Total Attorney** | **229,000** | **15,121** | **87,037** | **141,963** | **38%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Enforcement Agency - 425** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 57,700 | 4,749 | 28,287 | 29,413 | 49% | Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement. |
| | 04 FICA | 4,419 | 363 | 2,164 | 2,255 | 49% | FICA @ 7.65% of Salary |
| | 05 Group Insurance | 8,640 | 654 | 4,147 | 4,493 | 48% | Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo). |
| | 06 Retirement | 5,090 | 379 | 2,456 | 2,634 | 48% | PERS II Employer Contribution 9% |
| | 09 OPEB | 2,035 | 155 | 992 | 1,043 | 49% | 457(b) Deferred Compensation Employer Contribution (3%) |
| | 11 Telephone | 2,250 | 18 | 1,890 | 360 | 84% | |
| | 14 Travel | 1,500 | | - | 1,500 | 0% | International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas<br>WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas |
| | 18 Postage | 2,500 | 42 | 1,224 | 1,276 | 49% | Certified Mailings |
| | 20 Advertising/Legal Publications | 1,000 | | - | 1,000 | 0% | |
| | 21 Training & Education | - | | - | - | | $3,500 transferred to City Manager's budget.<br>International Code Council Conference. Orlando, FL. Registration Fee ($1,600)<br>WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150) |
| | 22 Dues & Subscriptions | 1,000 | | 285 | 715 | 29% | Women in Code Enforcement (WICED) Membership Fees ($35)<br>ICC Membership ($160/yr) |
| | 26 Insurance and Bonds | 3,800 | 140 | 1,773 | 2,027 | 47% | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. |
| | 30 Contracted Services | 71,100 | | | 57,811 | 19% | Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement. |
| | 30 Nuicance Properties-Contracted Services | - | | 13,289 | | | |
| | 41 Departmental Supplies | 3,000 | 23 | 2,434 | 566 | 81% | Office printer, building safety month supplies, jackets, boots, code books |
| | 43 Auto Supplies | - | | - | - | | Under Maintenance budget |
| | **Total Enforcement Agency** | **164,034** | **6,522** | **58,942** | **105,092** | **36%** | |
| | | | | | | | |
| | **Regional Dev Authority - 435** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 22 Dues & Subscriptions | 6,600 | | 6,142 | 458 | 93% | Region 9 Assessment - Fees are going up |
| | **Total Regional Dev. Authority** | **6,600** | **-** | **6,142** | **458** | **93%** | |
| | **Total City Administration** | **1,709,179** | **92,266** | **821,520** | **887,659** | | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Building Inspections - 436** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 57,300 | 3,742 | 24,807 | 32,493 | 43% | Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement |
| | 04 FICA | 4,296 | 286 | 1,898 | 2,398 | 44% | FICA @ 7.65% of Salary |
| | 05 Group Insurance | 1,650 | 98 | 384 | 1,266 | 23% | Dental/Life/Vision/EAP Premiums |
| | 06 Retirement | 7,100 | 288 | 2,066 | 5,034 | 29% | PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods |
| | 09 OPEB | 1,575 | 96 | 491 | 1,084 | 31% | 457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods |
| | 11 Telephone | 1,010 | 84 | 337 | 673 | 33% | Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs |
| | 14 Travel | 3,000 | 330 | 823 | 2,177 | 27% | National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas |
| | 17 R&M Auto | - | | - | - | | Under Maintenance budget |
| | 18 Postage | 1,000 | | - | 1,000 | 0% | Certified mailings for property Notice of Violations |
| | 20 Advertising/Legal Publications | 1,500 | | 1,278 | 222 | 85% | Job posting costs |
| | 21 Training & Education | - | | - | - | | $2,500 in City Manager's budget. ICC national conference, WV State Code Conference. |
| | 22 Dues & Subscriptions | 1,000 | 440 | 665 | 335 | 67% | ICC membership dues; WICA subscription |
| | 23 Professional Services | 50,000 | 41,575 | 84,700 | (34,700) | 169% | To cover expenses associated with inspections; compliance. |
| | 26 Insurance & Bonds | 6,000 | 205 | 2,678 | 3,322 | 45% | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. |
| | 41 Departmental Supplies | 3,000 | 1,471 | 2,252 | 748 | 75% | Mobile printer for vehicle, jackets, boots, building safety month |
| | 43 Auto Supplies | - | | - | - | | Under Maintenance budget |
| | **Total Building Inspections** | **138,431** | **48,616** | **122,379** | **16,052** | **88%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Planning & Zoning - 437** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 250,420 | 20,214 | 124,065 | 126,355 | 50% | Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250). |
| | 04 FICA | 19,645 | 1,564 | 9,562 | 10,083 | 49% | FICA @ 7.65% of Salary |
| | 05 Group Insurance | 22,000 | 1,581 | 10,557 | 11,443 | 48% | Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums |
| | 06 Retirement | 23,215 | 1,694 | 10,832 | 12,383 | 47% | PERS II Employer Contribution (9%) |
| | 08 Overtime | 2,000 | 230 | 932 | 1,068 | 47% | |
| | 09 OPEB | 7,960 | 348 | 2,241 | 5,719 | 28% | 457(b) Deferred Comp Employer Contribution (3%). |
| | 11 Telephone | 250 | 18 | 73 | 177 | 29% | Director's department cell phone |
| | 14 Travel | 8,000 | | - | 8,000 | 0% | James - American Planning Association Conference<br>Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code<br>Kim - MGO Conference |
| | 18 Postage | 1,000 | | - | 1,000 | 0% | Certified Mailings; Legal notices, yard sign postings |
| | 20 Advertising/Legal Publications | 4,500 | 76 | 387 | 4,113 | 9% | Advertising of BZA and public hearings for P/C meetings; hearing placards |
| | 21 Training & Education | - | | - | - | | $7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; |
| | 22 Dues & Subscriptions | 3,000 | | 405 | 2,595 | 13% | AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people. |
| | 23 Professional Services | 5,000 | | 17 | 4,983 | 0% | GIS Aerial imagery, Engineering Services, Background Checks |
| | 26 Insurance & Bonds | 20,000 | 606 | 7,643 | 12,357 | 38% | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. |
| | 30 Contracted Services | 30,000 | 11,439 | 25,401 | 4,599 | 85% | Kimley-Horn and Associates - Engineering and routine plan review; bond assessments; |
| | 31 Contracted Services - Tree Board | 2,000 | | - | 2,000 | 0% | To maintain Tree City USA Status, we must house this cost in the budget which is based on the population. |
| | 38 Refunds | - | 170 | 339 | (339) | | |
| | 41 Departmental Supplies | 4,000 | 1,329 | 2,048 | 1,952 | 51% | Public hearing signs, office supplies, promotional supplies |
| | 53 Computer Software / Tech | 9,000 | 2,939 | 4,399 | 4,601 | 49% | MyPermit Now Monthly Fees |
| | 59 Capital Outlay | - | | - | - | | |
| | **Total Planning and Zoning** | **411,990** | **42,207** | **198,901** | **213,089** | **48%** | |
| | **Total City Bldg Inspection, P&Z, and Enforcement Agency** | **827,689** | **105,415** | **431,304** | **396,385** | | |
| | | | | | | | |
| | **Elections - 438** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 12 Printing | 3,000 | | - | 3,000 | 0% | |
| | 20 Advertising/Legal Publications | 500 | | - | 500 | 0% | Publish ballot multiple times |
| | 23 Professional Services | - | | - | - | | |
| | 30 Contracted Services | 5,000 | | - | 5,000 | 0% | Poll workers for early voting and day of election. |
| | 41 Departmental Supplies | 2,000 | | - | 2,000 | 0% | Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers |
| | **Total Elections** | **10,500** | **-** | **-** | **10,500** | **0%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | City Hall - 440 | Current Budget | December 2024 | FY 2025 YTD Actual | FY 2025 Budget Balance | % Over/Under Budget | Approved Budget Notes and Explanations |
| | 3 Salaries | 97,960 | 7,884 | 48,154 | 49,806 | 49% | Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement |
| | 4 FICA Taxes | 7,835 | 603 | 3,684 | 4,151 | 47% | FICA @ 7.65% |
| | 5 Group Insurance | 20,000 | 1,385 | 9,706 | 10,294 | 49% | Health, Dental, Vision, Life, Employee Assistance Program |
| | 6 Retirement | 9,590 | 661 | 4,285 | 5,305 | 45% | 9% Employer Contribution |
| | 9 OPEB | 3,270 | 249 | 1,602 | 1,668 | 49% | 3% Deferred Compensation Employer Contribution |
| | 11 Telephone | 18,000 | 1,136 | 9,693 | 8,307 | 54% | WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.)<br>**Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.** |
| | 13 Utilities | 26,200 | 6,590 | 16,820 | 9,380 | 64% | City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer |
| | 14 Travel Expense | 2,000 | | 370 | 1,630 | 19% | WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD |
| | 15 Repair & Main. Bldg & Grounds | 12,000 | | 1,412 | 10,588 | 12% | Elevator Services and City Hall maintenance. |
| | 18 Postage | 4,000 | 258 | 1,524 | 2,476 | 38% | Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection |
| | 19 Bldg & Equipment Rental | 250,000 | 22,143 | 132,185 | 117,815 | 53% | CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer |
| | 20 Advertising/Legal Publications | 5,000 | 765 | 1,805 | 3,195 | 36% | American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements |
| | 21 Training & Education | - | | - | - | | $2,000 transferred to City Manager's budget |
| | 22 Dues & Subscriptions | 3,500 | | 483 | 3,017 | 14% | Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400) |
| | 23 Professional Services | 25,000 | 1,800 | 11,467 | 13,533 | 46% | Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration. |
| | 26 Insurance & Bonds | 17,000 | 237 | 11,801 | 5,199 | 69% | Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial |
| | 30 Contracted Services | 181,404 | 28,322 | 109,820 | 71,584 | 61% | Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month)<br>Website Hosting Fee (Revize) - $3,900 per year for 5 years<br>Pest Control Services - $1,000<br>Printer & Copier Lease - $14,400<br>Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000<br>Payroll Processing Base Fees - $3,864<br>ADP Software Recurring Annual Fee - $19,440<br>Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year. |
| | 32 Bank Charges | 60,000 | | 12,406 | 47,594 | 21% | Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees |
| | 37 Other Fees/Taxes | 1,500 | | - | 1,500 | 0% | Late fees |
| | 41 Departmental Supplies | 15,000 | 1,307 | 6,405 | 8,595 | 43% | |
| | 53 Computer Software / Tech | 15,000 | | 11,763 | 3,237 | 78% | City Sonic Wall Annual License - $1,700<br>Clearcaster Annual License - $1,700<br>Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings<br>VEEAM Annual Maintenance - $600.00<br>Zoom Fees - $1,500 per year |
| | **Total City Hall** | **774,259** | **73,339** | **395,385** | **378,874** | **51%** | |

| DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|
| **Contributions/Transfers - 444** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| 68 Contributions - "But For" Organizations | 60,000 | | - | 60,000 | 0% | Citizens Fire Co. $95K and EPTA Requests $50K |
| 68 Community Awards | - | | - | - | | |
| 68 Contributions - Revive Grant | 20,000 | | - | 20,000 | 0% | Unspent Revive! Funding rolled over to FY24 |
| 68 Contributions - Façade Improvement Program | 15,000 | | - | 15,000 | 0% | |
| 68 Contributions - Homeless Solutions | 25,000 | | 13,902 | 11,098 | 56% | County Homelessness position funding commitment |
| 68 Contribution - Nuisance Property Expenses | - | | - | - | | Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement. |
| 68 Contributions - Sidewalk Improvement Program | 15,000 | | - | 15,000 | 0% | SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest |
| **Total Contributions/Transfers** | **135,000** | **-** | **13,902** | **121,098** | **10%** | |
| | | | | | | |
| **Parking - 571** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| 03 Salaries | 41,614 | 3,622 | 12,808 | 28,807 | 31% | Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance |
| 04 FICA Tax Expense | 3,500 | 286 | 992 | 2,508 | 28% | FICA @ 7.65% |
| 05 Group Insurance | 9,300 | 36 | 251 | 9,049 | 3% | Health, Dental, Vision, Life, Employee Assistance Program |
| 06 Retirement Expense | 3,600 | 287 | 1,263 | 2,337 | 35% | 9% Employer Retirement Contribution |
| 08 Overtime | 2,000 | 113 | 170 | 1,830 | 9% | |
| 09 OPEB | 1,400 | 91 | 408 | 992 | 29% | 3% Deferred Compensation Employer Contribution |
| 13 Utilities | 1,200 | 108 | 750 | 450 | 63% | Electric Service |
| 16 Repair & Main - Equipment | 3,000 | | - | 3,000 | 0% | Parking meter repairs and maintenance |
| 18 Postage | 500 | | 8 | 492 | 2% | |
| 19 Bldg & Equipment Rental | 1,000 | | - | 1,000 | 0% | |
| 20 Advertising / Legal Publications | 500 | | - | 500 | 0% | |
| 23 Professional Services | - | | - | - | | |
| 26 Insurance & Bonds | 3,000 | 104 | 1,313 | 1,687 | 44% | Prof Liability, Umbrella, Automobile, Worker's Comp |
| 30 Contracted Services | 500 | 500 | 500 | - | 100% | |
| 41 Departmental Supplies | 4,500 | 1,316 | 2,185 | 2,315 | 49% | Office Supplies, Batteries, Handheld Printer Paper |
| 45 Uniforms | 1,000 | | 991 | 9 | 99% | Jacket, Uniform Shirt, Patches, Badge, etc. |
| 53 Computer Software/Tech | 4,000 | | - | 4,000 | 0% | United Public Safety/T2 Annual Fees |
| **Total Parking** | **80,614** | **6,463** | **21,639** | **58,976** | **27%** | |
| | | | | | | |
| **Contingencies - 699** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **Budget Balance** | **Over/Under Budget** | **Approved Budget Notes and Explanations** |
| Other Contributions | 142,973 | | - | 142,973 | 0% | Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer. |
| **Total Contingencies** | **142,973** | **-** | **-** | **142,973** | **0%** | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Police Department - 700** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 1,507,798 | 126,277 | 740,339 | 767,459 | 49% | Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement.<br>Seven (7) Patrolman ($52,998.40 - $55,681.60)<br>Two (2) Patrolman First Class ($58,510.40 - $64,542.40)<br>Three (3) Sergeants ($76,689.60 - $86,756.80)<br>Two (2) Lieutenants ($93,246.40 - $95,576.00)<br>Three (3) Corporals ($67,808 - $82,617.60)<br>Three (3) Administrative personnel ($36,276.00 - $55,910.40)<br>One (1) Chief ($134,650) |
| | 04 FICA | 84,600 | 7,571 | 41,991 | 42,609 | 50% | FICA Tax at 7.65% |
| | 05 Group Insurance | 220,000 | 15,861 | 108,352 | 111,648 | 49% | PEIA/Health insurance increase from $9K to $12K per month. |
| | 06 Retirement | 140,000 | 11,047 | 71,046 | 68,954 | 51% | Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%) |
| | 07 Police Pension | 64,000 | | 21,781 | 42,219 | 34% | Legacy CTPD Retirement System |
| | 08 Overtime | 210,000 | 25,751 | 119,426 | 90,574 | 57% | |
| | 09 OPEB | 48,000 | 3,397 | 22,580 | 25,420 | 47% | 457(b) Deferred Compensation 3% |
| | 10 Prior Year SS Exemption Correction | - | (485) | (359) | 359 | | |
| | 11 Telephone | 48,500 | 1,659 | 11,721 | 36,779 | 24% | |
| | 13 Utilities | 48,000 | 5,648 | 22,737 | 25,263 | 47% | Electric and Internet Service, increase in FY254. |
| | 14 Travel | 4,000 | 424 | 1,623 | 2,377 | 41% | |
| | 15 R&M Building & Grounds | 2,200 | | 358 | 1,842 | 16% | Lights, Paint, Air Filters, Electrical supplies, Batteries |
| | 16 R&M Equipment | 4,500 | | 4,398 | 102 | 98% | Generator Service |
| | 17 R&M Auto | 43,000 | 2,089 | 16,016 | 26,984 | 37% | Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc. |
| | 18 Postage | 1,300 | | 394 | 906 | 30% | |
| | 19 Building & Equipment Rental | 100,000 | 8,161 | 41,201 | 58,799 | 41% | |
| | 20 Advertising/Legal Publications | 5,600 | | 2,328 | 3,273 | 42% | New Hire Ads 3-6 ads in local paper |
| | 21 Training & Education | 20,000 | | 2,827 | 17,173 | 14% | |
| | 22 Dues & Subscriptions | 2,000 | 603 | 963 | 1,037 | 48% | WVCOP Dues, IACP, SRO, Journal |
| | 23 Professional Services | 6,500 | 655 | 1,956 | 4,545 | 30% | Polygraph Exams, Physical Exams, Diagnostic Imaging |
| | 26 Insurance & Bonds | 105,000 | 3,820 | 49,979 | 55,021 | 48% | Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance |
| | 30 Contracted Services | 48,000 | 2,183 | 11,124 | 36,877 | 23% | CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St. |
| | 32 Bank Charges | 250 | | - | 250 | 0% | |
| | 37 Other Fees & Taxes | 250 | | - | 250 | 0% | 661 George St. Ambulance Fees |
| | 41 Departmental Supplies | 40,000 | 3,105 | 14,265 | 25,735 | 36% | Ammunition, Office Supplies, Cleaning Supplies, Water Delivery |
| | 43 Auto Supplies | 65,000 | 5,891 | 30,105 | 34,895 | 46% | Gas for Police Vehicles |
| | 45 Uniforms | 20,000 | 368 | 7,363 | 12,637 | 37% | |
| | 53 Computer Software/Tech | 29,000 | (488) | 22,742 | 6,258 | 78% | CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials |
| | **Total Police Dept** | **2,867,498** | **223,537** | **1,367,252** | **1,500,246** | **48%** | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | **Police-Special Duty Crossing Guard - 704** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 34,803 | 4,092 | 15,112 | 19,691 | 43% | Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. |
| | 04 FICA Tax Expense | 2,600 | 313 | 1,156 | 1,444 | 44% | |
| | 26 Insurance & Bonds | 1,750 | 87 | 908 | 842 | 52% | |
| | 41 Departmental Supplies | 250 | | - | 250 | 0% | Stop signs |
| | 45 Uniforms | 500 | | - | 500 | 0% | Reflective jackets and vests |
| | 43 Auto Supplies (Gas & Oil) | - | | - | - | | |
| | **Total Police - Special Duty Crossing Guard** | **39,903** | **4,492** | **17,176** | **22,727** | **43%** | |
| | **Total Police and Crossing Guards** | **2,907,401** | **228,029** | **1,384,428** | **1,522,973** | | |
| | | | | | | | |
| | **Dog Warden - 707** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | Contributions | 1,600 | | - | 1,600 | 0% | City passes along the dog tag fees to the County |
| | **Total Dog Warden** | **1,600** | **-** | **-** | **1,600** | **0%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Maintenance - 750** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 03 Salaries | 263,643 | 20,903 | 125,353 | 138,290 | 48% | Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement. |
| | 04 FICA Tax Expense | 21,491 | 1,761 | 10,112 | 11,379 | 47% | FICA @ 7.65% |
| | 05 Group Insurance | 29,000 | 2,079 | 14,166 | 14,834 | 49% | Health, Dental, Vision, Life, Employee Assistance Program |
| | 06 Retirement | 23,728 | 1,877 | 11,535 | 12,193 | 49% | 9% Employer Contribution |
| | 08 Overtime | 12,500 | 2,117 | 6,826 | 5,674 | 55% | |
| | 09 OPEB | 7,909 | 369 | 2,362 | 5,547 | 30% | 3% Deferred Compensation Employer Contribution |
| | 11 Telephone | 3,000 | 59 | 1,905 | 1,095 | 63% | Field staff equipped with cell phones |
| | 13 Utilities | 140,000 | 10,755 | 70,920 | 69,080 | 51% | Electric (street lights), water, sewer, and internet |
| | 14 Travel Expense | 1,500 | | - | 1,500 | 0% | Maintain certifications; other skill enhancement training as required/proposed |
| | 15 R&M Buildings and Grounds | 34,000 | 1,592 | 24,038 | 9,962 | 71% | General maintenance of city buildings. |
| | 16 R&M Equipment | 15,000 | | 514 | 14,486 | 3% | Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense. |
| | 17 R&M Auto | 10,000 | 80 | 4,168 | 5,832 | 42% | Regular maintenance of department vehicles. |
| | 19 R&M Bldg and Equip Rental | - | 206 | 329 | (329) | | Equipment rented as required to maintain various city buildings. |
| | 20 Advertising | - | | - | - | | Spring and Fall Cleanup. Additional city sponsored projects as required. |
| | 21 Training & Education | - | | - | - | | Maintain certifications; other skill enhancement training as required/proposed |
| | 22 Dues & Subscriptions | 500 | 107 | 292 | 208 | 58% | Camera subscription and CDL License Fees |
| | 23 Professional Services | 500 | | 104 | 396 | 21% | CDL physicals |
| | 26 Insurance & Bonds | 19,000 | 66 | 7,900 | 11,100 | 42% | Liability, Worker's Comp, Vehicle Insurance |
| | 30 Contracted Services | 49,000 | 5,022 | 20,557 | 28,443 | 42% | Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt |
| | 41 Departmental Supplies | 41,000 | 740 | 21,417 | 19,583 | 52% | General maintenance annual supplies. |
| | 43 Auto Supplies (Gas, Oil & Tires) | 28,000 | 1,760 | 12,641 | 15,359 | 45% | Other city vehicle maintenance. |
| | 45 Uniforms | 11,000 | 1,251 | 9,941 | 1,059 | 90% | Cintas service cost increase |
| | 53 Software/Tech | - | | - | - | | |
| | 59 Capital Outlay | - | | - | - | | Elevator repairs, HVAC repairs, tires, various equipment. |
| | **Total Streets** | **710,771** | **50,746** | **345,079** | **365,692** | **49%** | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Visitor's Center - 901** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 13 Utilities | - | | - | - | | Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget |
| | 15 R&M - Building & Grounds | - | | - | - | | |
| | 23 Professional Services | - | | - | - | | |
| | 30 Contracted Services | - | | - | - | | |
| | 41 Departmental Supplies | - | | - | - | | |
| | 66 Contributions | 100,000 | 8,613 | 43,939 | 56,061 | 44% | 50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January. |
| | **Total Visitor's Center** | **100,000** | **8,613** | **43,939** | **56,061** | **44%** | |
| | | | | | | | |
| | **Fairs/Festivals - 903** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 19 Bldg & Equipment Rental | - | | - | - | | No longer needed, we bought a generator. |
| | 20 Advertising/Legal Publications | 2,000 | | 50 | 1,950 | 3% | |
| | 30 Contracted Services | 36,000 | 2,500 | 5,018 | 30,982 | 14% | **WV Fest**<br>Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000)<br>**Car Show**<br>Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700)<br>**Halloween**<br>Labor ($146)<br>**Christmas Parade**<br>Labor ($146) |
| | 38 Refunds | - | | 85 | (85) | | |
| | 41 Departmental Supplies | 22,000 | 126 | 6,696 | 15,304 | 30% | **WV Fest**<br>Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300)<br>**Car Show**<br>Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500)<br>**General**<br>Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs<br>**Christmas Wreaths - $3,000** |
| | 52 Computer Software | 1,300 | | - | 1,300 | 0% | Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV. |
| | 68 Contributions | 4,000 | | 3,300 | 700 | 83% | Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC. |
| | **Total Fairs/Festivals** | **65,300** | **2,626** | **15,149** | **50,151** | **23%** | |
| | | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|
| | **Transfers - 960/698 SAO** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | 01 Transfers to Capital Reserve - Repaving | 130,000 | | 67,856 | 62,144 | 52% | Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures |
| | 02 Transfers to Capital Reserve - One Time Funding | 3,714,452 | | 3,714,452 | - | 100% | $659,452 Revenue/Loss Allowance |
| | 03 Transfers Out - Parks & Rec | 120,000 | 8,613 | 63,939 | 56,061 | 53% | 50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details. |
| | 04 Transfers to Residual Fund | 263,319 | | 263,319 | - | 100% | |
| | 11 Transfers to Capital Reserve - Table Games | 850,000 | 113,552 | 371,927 | 478,073 | 44% | FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve. |
| | **Total Transfers** | **5,077,771** | **122,165** | **4,481,493** | **596,278** | **88%** | |
| | | | | | | | |
| | **General Government - 975** | **Current Budget** | **December 2024** | **FY 2025 YTD Actual** | **FY 2025 Budget Balance** | **% Over/Under Budget** | **Approved Budget Notes and Explanations** |
| | Contributions | - | | - | - | | |
| | **Total General Government** | **-** | **-** | **-** | **-** | | |
| | | | | | | | |
| | **Total Expenses** | **12,265,789** | **675,069** | **7,843,813** | **4,421,977** | | **Provides for comparable year-over-year comparision of operating costs** |
| | | | | | | | |
| | **Surplus or Deficit** | **(0)** | **(413,317)** | **1,127,343** | **(1,127,343)** | | |

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-152: December Capital Budget Update

**ATTACHMENTS:**

- December 2024 Capital Financials.pdf

the city of Charles Town, WV

# FY 2025 Capital Reserve Budget - December Budget to Actual

Approved : 08-05-2024

## CAPITAL BUDGET REVENUES

| *REVENUES* | *ENCUMBERED* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|---|
| **Capital Reserve Carryover** | | $ 4,881,215 | | $ 4,881,215 | $ - | 100% | Carryover balance from FY2024 Capital Reserve - Improvement Budget. |
| **36800 Contributions from GF** ($659,452 Revenue/Loss & $3,055,000 Pool) | | $ 3,714,452 | | $ 3,723,408 | $ (8,956) | 100% | Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool. |
| **33000 Developer Fees** | | $ 100,000 | $ 61,200 | $ 203,236 | $ (103,236) | 203% | Estimated based on FY2024 receipts |
| **36800 Contributios from GF** - Lottery / Gaming Revenue | | $ 850,000 | $ 113,552 | $ 376,349 | $ 473,651 | 44% | All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund. |
| **38000 Interest on Bank Accounts & Other Sources** | | $ 60,000 | | $ 24,676 | $ 35,324 | 41% | Reveue from 3 diferent interest bearing checking accounts. |
| **TOTAL REVENUES** | **$ -** | **$ 9,605,667** | **$ 174,752** | **$ 9,208,884** | **$ 396,783** | **96%** | |

| CAPITAL BUDGET EXPENSES | | | | | | | |
|---|---|---|---|---|---|---|---|
| ***EXPENDITURES*** | ***ENCUMBERED*** | ***FY 2025 CURRENT BUDGET*** | ***DECEMBER 2024*** | ***FY 2025 YTD ACTUAL*** | ***FY 2025 BUDGET BALANCE*** | ***% OVER/UNDER BUDGET*** | ***NOTES*** |
| **975 GENERAL GOVERNMENT** | | | | | | | |
| **975-23 General Government Professional Services** - Capital Improvement Plan | | $ 125,000 | | $ - | $ 125,000 | 0% | Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City. |
| **975-23 General Government Professional Services** - Zoning & Subdivision Ordinance Overhaul | $ 100,000 | $ 150,000 | | $ - | $ 150,000 | 0% | 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. |
| **975-58 General Government Capital Outlay** - Chairs for Staff | | $ 10,000 | $ 1,128 | $ 6,611 | $ 3,389 | 66% | 20 chairs for staff. |
| **975-58 General Government Capital Outlay** - Rouss Hall Landlord buy back | | $ 140,000 | | $ - | $ 140,000 | 0% | |
| **975-59 General Government Capital Outlay Technology** - Computer Replacement | | $ 25,000 | | $ - | $ 25,000 | 0% | Computer replacement program for all General Government departments. |
| **975-59 GG Capital Outlay Technology** - GovTech Software | | $ 100,000 | | $ - | $ 100,000 | 0% | Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. |
| **975-59 General Government Capital Outlay Technology** - Data Center Centralization | | $ 120,000 | | $ 122,152 | $ (2,152) | 102% | |
| **975-59 General Governement Capital Outlay Technology** - Payroll & Human Resource Onboarding Services Implementation Cost | | $ - | | $ - | $ - | | |
| **975-59 General Government Capital Outlay Technology** - Zoom Room Equipment Upgrade | | $ 5,790 | | $ - | $ 5,790 | 0% | |
| **TOTAL GENERAL GOVERNMENT** | **$ 100,000** | **$ 675,790** | **$ 1,128** | **$ 128,763** | **$ 547,027** | **19%** | |

| *EXPENDITURES* | *ENCUMBERED* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|---|
| **976 PUBLIC SAFETY** | | | | | | | |
| **975-60 General Government Capital Outlay Technology Police Department** - Computer Replacement | | $ 58,000 | | $ 57,549 | $ 451 | 99% | 20 computers with greater than 8gb of memory are needed to view body camera footage. |
| **976-59 Public Safety Capital Outlay Vehicles** - Police Cars | | $ 113,300 | | $ 110,788 | $ 2,512 | 98% | PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years. |
| **976-60 Public Safety Capital Outlay Equipment -** Officer Equipment | | $ 57,000 | $ 343 | $ 57,170 | $ (170) | 100% | Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers. |
| **976-60 Public Safety Capital Outlay Equipment** - Traffic Safety Equipment | | $ 44,700 | | $ 44,699 | $ 1 | 100% | Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department. |
| **976-62 Public Safety -** Parking Meters | | $ 10,700 | | $ 10,331 | $ 370 | 97% | Routine replacement of a portion of the parking meters (24) in the downtown parking district. |
| **TOTAL PUBLIC SAFETY** | **$ -** | **$ 283,700** | **$ 343** | **$ 280,537** | **$ 3,163** | **99%** | |

| *EXPENDITURES* | *ENCUMBERED* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|---|
| **977 STREETS & TRANSPORTATION** | | | | | | | |
| **977-57- Streets & Transportation Capital Outlay Buildings** - Charles Washington Hall masonary tuck point repair | | $ 12,000 | | $ 8,800 | $ 3,200 | 73% | Brick wall on George Street side is deteriorating. |
| **977-57 Streets & Transportation Capital Outlay Buildings -** Replace City Hall rooftop AC units | | $ 25,000 | | $ - | $ 25,000 | 0% | |
| **977-57 Streets & Transportation Capital Outlay Buildings** - City Hall interior repair/maintenance | | $ 60,500 | $ 1,496 | $ 3,740 | $ 56,760 | 6% | Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - City Hall roof replacement | | $ 128,000 | $ 71,548 | $ 71,548 | $ 56,452 | 56% | City Hall roof is over 20 years old and is failing. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - City Hall masonary tuck point repair | | $ 35,000 | $ 1,600 | $ 1,600 | $ 33,400 | 5% | Flues and chimneys on City Hall roof have not been addressed for many years. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - Maintenance office air conditioner | | $ 7,000 | | $ - | $ 7,000 | 0% | The current window unit does not keep up with the heat. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - New maintenance equipment building | | $ 150,000 | | $ - | $ 150,000 | 0% | Current building is maxed out on space. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - New/repair maintenance yard | | $ 80,000 | | $ - | $ 80,000 | 0% | Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. |
| **977-57 Streets & Transportation Capital Outlay Buildings** - Rouss Hall roof repair | | $ - | | $ - | $ - | | Rouss Hall roof is rusted. A low odor roof coating will protect the roof for another 10 years. |
| **977-58 Streets & Transportation Capital Outlay Other Improvements** - Paving Path from bridge to road by the skate park | | $ 5,000 | | $ - | $ 5,000 | 0% | Connect the existing path on one side of the bridge to the other side. |
| **977-58 Streets & Transportation Capital Outlay Other Improvements** - Happy Retreat & Stake Park Bridge | | $ 100,000 | | $ 16,000 | $ 84,000 | 16% | |
| **977-58 Streets & Transportation Capital Outlay Other Improvements** - ADA sidewalks & stormwater drain for Lawrence/Congress | | $ 60,000 | | $ - | $ 60,000 | 0% | Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. |
| **977-58 Streets & Transportation Capital Outlay Other Improvements** -West End connector | | $ - | | $ - | $ - | | Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant. |
| **977-58 Streets & Transportation Capital Outlay Other Improvements -** Flower planters | $ 5,000 | $ 5,000 | | $ 5,375 | $ (375) | 108% | 2 year plan to install flower planters on Washington Street. |
| **977-58 Streets & Transportation Capital Outlay Other Improvements** - Potter's Field | | $ 115,000 | $ 1,750 | $ 40,480 | $ 74,520 | 35% | Installation of Interpretative signs, fencing, monument and landscaping. |
| **977-59 Streets & Transportation Capital Outlay Equipment -** Bucket Truck | $ 153,000 | $ 37,000 | | $ 15,000 | $ 22,000 | 41% | 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. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000. |
| **977-59 Streets & Transportation Capital Outlay Equipment -** Street line striper | | $ 5,000 | | $ 4,985 | $ 15 | 100% | Current striper constantly needs repaired. |
| **977-59 Streets & Transportation Capital Outlay Equipment** - Utility Vehicle | | $ 25,000 | | $ 21,431 | $ 3,569 | 86% | Beneficial for events and watering flowers. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **977-61 Streets & Transportation Capital Outlay Stormwater Improvements** - Basic Stormwater Improvements | | $ - | | $ - | $ - | | ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter |
| **977-61 Streets & Transportation Capital Outlay Stormwater Improvements** - Charles Street Flooding | | $ - | | $ - | $ - | | Engineering costs to determine Charles Street flooding mitigation. |
| **977-61 Streets & Transportation Capital Outlay Stormwater Improvements** - Green Infrastructure Master Plan | | $ 204,000 | | $ - | $ 204,000 | 0% | This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. |
| **977-61 Streets & Transportation Capital Outlay Stormwater Improvements** - Samuel St. Emergency Repair | | | $ 11,275 | $ 31,500 | $ (31,500) | | |
| **TOTAL STREETS & TRANSPORTATION** | **$ 158,000** | **$ 1,053,500** | **$ 76,394** | **$ 220,458** | **$ 833,042** | **21%** | |

| *EXPENDITURES* | *ENCUMBERED* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|---|
| **979 CULTURE & RECREATION** | | | | | | | |
| **979-56 Culture & Recreation Land** - Depot Park Land Acquisition | | $ 500,000 | $ 25,000 | $ 25,000 | $ 475,000 | 5% | Place holder for possible land acquisition from APUS for the Depot Park initiative. |
| **979-58 Culture & Recreation Other Improvements** - Evitts Run Park Security Boundary | | $ 13,500 | | $ - | $ 13,500 | 0% | Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users. |
| **979-58 Culture & Recreation Other Improvements** - Happy Retreat Ash Tree removal | | $ - | | $ - | $ - | | These trees are a safety hazzard. |
| **979-58 Culture & Recreation Other Improvements** - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops | | $ 60,000 | | $ 57,936 | $ 2,064 | 97% | |
| **979-58 Culture & Recreation Other Improvements** - Safety Lighting | | $ 10,000 | | $ - | $ 10,000 | 0% | |
| **979-58 Culture & Recreation Other Improvements** - JMP Tennis Court ground penetrating radar | | $ 20,000 | | $ 4,900 | $ 15,100 | 25% | |
| **979-58 Culture & Recreation Other Improvements** - Skate Park | | $ - | | $ - | $ - | | Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan. |
| **979-58 Culture & Recreation Other Improvements** - Skate Park Mural and benches | | $ 40,000 | $ 359 | $ 18,847 | $ 21,153 | 47% | |
| **979-58 Culture & Recreation Other Improvements** - Arts & Culture - Historical Signs | | $ 20,000 | | $ 2,694 | $ 17,306 | 13% | Finance Committee recommends including in CIP plan. |
| **979-58 Culture & Recreation Other Improvements** - Wayfinding signage - 3-year program | $ 100,000 | $ 97,400 | | $ - | $ 97,400 | 0% | CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request) |
| **979-59 Culture & Recreation Equipment** - JMP Slide | | $ 14,200 | | $ - | $ 14,200 | 0% | |
| **TOTAL CULTURE AND RECREATION** | **$ 100,000** | **$ 775,100** | **$ 25,359** | **$ 109,377** | **$ 665,723** | **14%** | |
| Contingencies | | $ 2,204,008 | | $ - | $ 2,204,008 | 0% | |
| Encumberances for Subsequent Years | | $ 3,176,277 | | $ - | $ 3,176,277 | 0% | Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects. |
| Transfer to Grant Projects | | $ 1,437,292 | | $ - | $ 1,437,292 | 0% | |
| **TOTAL EXPENSES** | **$ 358,000** | **$ 9,605,667** | **$ 103,224** | **$ 739,135** | **$ 8,866,532** | **8%** | |
| **REVENUES OVER EXPENSES** | | **$ -** | **$ 71,528** | **$ 8,469,749** | **$ (8,469,749)** | | |

## *REPAVING BUDGET*

| *REVENUES* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|
| **Repaving Carryover** | $ 1,472,865 | | $ 1,472,865 | $ - | 100% | Carryover balance from FY2024 Repaving Funds |
| **36877 Contributions from GF** - Repaving Fees | $ 130,000 | $ 13,984 | $ 80,893 | $ 49,107 | 62% | Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving |
| **TOTAL REVENUES** | **$ 1,602,865** | **$ 13,984** | **$ 1,553,758** | **$ 49,107** | **97%** | |
| *EXPENDITURES* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
| **977-60 Streets & Transportation Capital Outlay Street Paving** | $ 300,000 | | $ - | $ 300,000 | 0% | 12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2024 paving/repairs expenses at $300K.; $130K FY24 income; **$170K from paving reserves** |
| **977-60 Streets & Transportation Capital Outlay Street Paving** - Paving Contingency | $ 1,302,865 | | $ - | $ 1,302,865 | 0% | This contingency represents past income collected by CTUB earmarked for street paving. |
| **TOTAL EXPENSES** | **$ 1,602,865** | **$ -** | **$ 3,107,516** | **$ 1,602,865** | **194%** | |
| **REVENUES OVER EXPENSES** | **$ -** | **$ 13,984** | **$ (1,553,758)** | **$ (1,553,758)** | | |

## *GRANT PROJECTS BUDGET*

| | *ENCUMBERED* | *COUNCL APPROVED* | *FY 2025 CURRENT BUDGET* | *DECEMBER 2024* | *FY 2025 YTD ACTUAL* | *FY 2025 BUDGET BALANCE* | *% OVER/UNDER BUDGET* | *NOTES* |
|---|---|---|---|---|---|---|---|---|
| **COPS GRANT** | | | | | | | | |
| **Capital Reserve Carryover** | | $ 7,344 | $ 7,344 | | $ 7,344 | $ - | 100% | City expense of equipment purchase after application of grant funds. |
| **36501 Federal Grant Revenue** - COPS Grant | | $ 71,706 | $ 71,706 | | $ - | $ 71,706 | 0% | PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27 |
| **TOTAL REVENUES** | **$ -** | **$ 79,050** | **$ 79,050** | **$ -** | **$ 7,344** | **$ 71,706** | **9%** | |
| **976-59 Public Safety Capital Outlay Vehicles** - Police Vehicle Upfit Costs | | $ 79,050 | $ 79,050 | | $ 133,865 | $ (54,815) | 169% | Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27. |
| **TOTAL EXPENSES** | **$ -** | **$ 79,050** | **$ 79,050** | **$ -** | **$ 133,865** | **$ (54,815)** | **169%** | |
| **COPS GRANT REVENUES OVER EXPENSES** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (126,521)** | **$ 126,521** | | |

| | ENCUMBERED | COUNCL APPROVED | FY 2025 CURRENT BUDGET | DECEMBER 2024 | FY 2025 YTD ACTUAL | FY 2025 BUDGET BALANCE | % OVER/UNDER BUDGET | NOTES |
|---|---|---|---|---|---|---|---|---|
| **AUGUSTINE AVENUE** | | | | | | | | |
| **Capital Reserve Carryover** | $ 426,000 | $ 74,000 | $ 74,000 | | $ 74,000 | $ - | 100% | $350,000 Capito Earmark match & $76,443 Liberty reallocation match. $41,378 expense to the City after receiving grant funds. |
| **36600 State Grant Revenue** - 2023 WVDOH TAP-II grant Augustine Avenue Trail Construction - (Reallocation from Liberty) | | | $ - | | $ - | | | 76,443.50 Match Phase I Construction |
| **36600 State Grant Grant Revenue** - WVDOH TAP-II grant Augustine Avenue Trail Construction - Phase I | | | $ - | | $ - | $ - | | Design grant expected to be complete by close of FY25; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K grant with $140K match) |
| **36501 Federal Grant Revenue - CDS** - Senator Capito Grant Augustine Avenue Trail Construction | | | $ - | | $ - | $ - | | Trail Completion |
| **TOTAL REVENUES** | **$ 426,000** | **$ 74,000** | **$ 74,000** | **$ -** | **$ 74,000** | **$ -** | **100%** | |
| **979-58 Culture & Recreation Other Improvements** - Augustine Avenue Trail Construction - Construction Phase I | | $ 74,000 | $ 74,000 | | $ 14,719 | $ 59,281 | 20% | Construction - Phase 1 (Total cost = $773,595 Grant = $560,000 - Funded through WVDOT; City Match = $140,000. Paid in FY24). Anticipate construction begin FY24. An additional $1,700,000 estimated for project completion - CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025 |
| **979-58 Culture & Recreation Other Improvements** - Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY26 & FY27. | $ 426,000 | | $ - | | $ - | | | CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2026. |
| **TOTAL EXPENSES** | **$ 426,000** | **$ 74,000** | **$ 74,000** | **$ -** | **$ 14,719** | **$ 59,281** | **20%** | |
| **AUGUSTINE AVENUE REVENUES OVER EXPENSES** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 59,281** | **$ (59,281)** | | |

| | ENCUMBERED | COUNCL APPROVED | FY 2025 CURRENT BUDGET | DECEMBER 2024 | FY 2025 YTD ACTUAL | FY 2025 BUDGET BALANCE | % OVER/UNDER BUDGET | NOTES |
|---|---|---|---|---|---|---|---|---|
| **LIBERTY STREET FLOODING MITIGATION** | | | | | | | | |
| **Capital Reserve Carryover** | | $ 705,774 | $ 705,774 | | $ 705,774 | $ - | 100% | FEMA match = $305,774 |
| **TOTAL REVENUES** | | **$ 705,774** | **$ 705,774** | **$ -** | **$ 705,774** | **$ -** | **100%** | |
| **977-61 Streets & Transportation Capital Outlay Stormwater Improvements** - Liberty Street Flooding Mitigation - Phase I | | $ 705,774 | $ 705,774 | $ 3,371 | $ 9,025 | $ 696,749 | 1% | $750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00 |
| **TOTAL EXPENSES** | **$ -** | **$ 705,774** | **$ 705,774** | **$ 3,371** | **$ 9,025** | **$ 696,749** | **1%** | |
| **LIBERTY STREET FLOODING REVENUES OVER EXPENSES** | **$ -** | **$ -** | **$ -** | **$ (3,371)** | **$ 696,749** | **$ (696,749)** | | |

| | ENCUMBERED | COUNCL APPROVED | FY 2025 CURRENT BUDGET | DECEMBER 2024 | FY 2025 YTD ACTUAL | FY 2025 BUDGET BALANCE | % OVER/UNDER BUDGET | NOTES |
|---|---|---|---|---|---|---|---|---|
| **JEFFERSON MEMORIAL POOL** | | | | | | | | |
| **Capital Reserve Carryover** | | $ 650,174 | $ 650,174 | | $ 650,174 | $ - | 100% | |
| **Pool House LWCF Grant** | | $ 250,000 | $ 250,000 | | $ - | $ 250,000 | | |
| **Pool LWCF Grant** | $ 1,600,695 | | | | $ - | $ - | | |
| **Transfer from Capital** | $ 2,392,582 | | $ - | | $ - | $ - | | Transfer from Capital Carryover |
| **TOTAL REVENUES** | **$ 3,993,277** | **$ 900,174** | **$ 900,174** | **$ -** | **$ 650,174** | **$ 250,000** | **72%** | |
| **979-58 Culture & Recreation Other Improvements** - JMP Pool House Renovation-**Grant Expenditure** | | $ 250,000 | $ 250,000 | | $ - | $ 250,000 | 0% | Land & Water Conservation Grant for Pool House renovation = $250,00; City Match = $250,000<br>Total Pool renovation estimated at $4,893.451. |
| 979-58 Culture & Recreation Other Improvements-**City Expenditure** | | $ 650,174 | $ 650,174 | | | | | |
| 979-58 Culture & Recreation Other Improvements - JMP House Renovation-Grant Expenditure - **Grant Expenditure** for FY26 | $ 1,600,695 | | | | | | | |
| **979-58 Culture & Recreation Other Improvements** - JMP Pool Upgrade Encumbrance for FY26 - **City Expenditure** | $ 2,392,582 | | $ - | | $ - | $ - | | In support of identified LWCF grant funding expected to be required for FY2024. A FY2024 Congressional Directed Grant Funding request for $1,600,695 pends. |
| **TOTAL EXPENSES** | **$ 3,993,277** | **$ 900,174** | **$ 900,174** | **$ -** | **$ -** | **$ 250,000** | **0%** | |
| **JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 650,174** | **$ -** | | |

# Charles Town Grant Assisted Projects

Updated: 2-Aug-24

| CAPITAL | Estimates |
|---|---|
| FY2025 Funding Requirements | $ 1,437,292 |
| FY2026 Funding Requirements | $ 2,818,582 |

| | | |
|---|---|---|
| **Augustine Ave Trail** | **$** | **2,595,421** |
| **Design** | **$** | **145,421** |
| **Phase I & II** | **$** | **700,000** |
| **Phase III** | **$** | **1,750,000** |

| | | Grant | Required Match | Total | Actual Cost | Additional City Cost | Total City Cost | Total Paid | Balance |
|---|---|---|---|---|---|---|---|---|---|
| Design | TAP I | $ 116,337 | $ 29,084 | $ 145,421 | $ 145,421 | $ - | $ 29,084 | $ 145,421 | $ 2,450,000 |
| Phase I & II Construction | TAP II | $ 560,000 | $ 140,000 | $ 700,000 | $ 774,000 | $ 74,000 | $ 214,000 | $ 774,000 | $ 1,676,000 |
| III Design & Construction | Sen Capito Earmark | $ 1,400,000 | $ 350,000 | $ 1,750,000 | $ - | | | $ - | $ 1,676,000 |
| | | $ 2,076,337 | $ 519,084 | $ 2,595,421 | $ 919,421 | $ 74,000 | $ 243,084 | $ 919,421 | |
| | | | | | | | 20.9% | | |

## Charles Town Expenditures

| | | | |
|---|---|---|---|
| Before FY2023 | $ | 145,421 | |
| FY2023 | $ | 161,322 | |
| FY2024 | $ | 140,000 | |
| FY2025 (est) | $ | 74,000 | Cap Reserve |
| FY2026 (est) | $ | 426,000 | Cap Reserve |
| Total | $ | 946,743 | |

## Project Funding Status

| | | |
|---|---|---|
| Total Project Pending | $ | 1,676,000 |
| Est Charles Town Share | $ | 500,000 |
| | $ | 1,176,000 |
| Est Grant Funding | $ | 1,400,000 |

**Actual Project Cost** $ 1,419,178 as of 2 Aug 2024
**Liberty Street Flooding Mitigation** $ 973,743
**Project Est** $ 846,733
**15% Project Manage & Contin** $ 127,010

| | | | Grant | Required Match | Total | Actual Cost | Additional City Cost | Total City Cost | Total Paid | Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| Design | DEP Grant | | $ 102,559 | $ 63,400 | $ 165,959 | $ 165,959 | $ - | $ 63,400 | $ 165,959 | $ 1,253,219 |
| Construction | CDS _ Capito | FEMA | $ 375,000 | $ 705,774 | $ 1,080,774 | $ - | $ - | $ 705,774 | $ - | $ 1,253,219 |
| Construction | Chesapeake Bay Foundation | Green Streets | $ 172,445 | $ - | $ 172,445 | $ - | $ - | $ - | $ - | $ 1,253,219 |
| | Totals | | $ 650,004 | $ 769,174 | $ 1,419,178 | $ 165,959 | $ - | $ 769,174 | $ 165,959 | |
| | | | | | | | | 6.8% | | |

**Charles Town Expenditures**

| | | | |
|---|---|---|---|
| Before FY2023 | $ 63,400 | | |
| FY2025 (est) | $ 705,774 | Cap Reserve | |

**Project Funding Status**

| | |
|---|---|
| Total Project Pending | $ 1,253,219 |
| Est Charles Town Share | $ 705,774 |
| | $ 547,445 |
| Est Grant Funding | $ 547,455 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Memorial Pool** | | **$ 4,893,451** | | | | | | | | | |
| **Design** | | | | | | | | | | | |
| **Pool House** | | **$ 1,398,901** | | | | | | | | | |
| **Pool Construction** | | **$ 3,494,550** | | | | | | | | | |
| | | | **Grant** | **Required Match** | **Total** | **Actual Cost** | **Additional City Cost** | **Total City Cost** | **Total Paid** | **Balance** | |
| **Pool House** | | | | | | | | | | | |
| Design (on Going) | City | | | | | $ 2,592 | | | | | |
| Pool House | LWCF Grant | | $ 250,000 | $ 250,000 | $ 500,000 | | | | $ - | $ 4,893,451 | |
| **Pool** | | | | | | | | | | | |
| Pool | LWCF Grant | | $ 1,600,695 | $ 1,600,695 | $ 3,201,390 | | | | $ - | $ 4,893,451 | |
| | | | $ 1,850,695 | $ 1,850,695 | $ 3,701,390 | $ 2,592 | $ - | $ - | $ - | | |

**Charles Town Expenditures**

| | | |
|---|---|---|
| FY2024 | $ 2,592 | |
| FY2025 (est) | $ 650,174 | Cap Reserve |
| FY2026 (est) | $ 2,392,582 | Cap Reserve |

**Project Funding Status**

| | |
|---|---|
| Total Project Pending | $ 4,893,451 |
| Charles Town Share | $ 1,600,695 |
| Charles Town Share | $ 250,000 |
| Grant Funding | $ 1,600,695 |
| LWCF Grant Funding | $ 250,000 |
| | $ 3,701,390 |
| Est Additional Funding | $ 1,192,061 |

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

**SCHEDULED**

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**AGENDA ITEM (ID # )**

## 2025-153: Parks and Recreation Commission Budget Update

**ATTACHMENTS:**

- P&R December 2025 Financials.pdf

# the city of Charles Town, WV

## FY 2025 P&R Budget

| REVENUES | FY 2025 CURRENT BUDGET | NOVEMBER 2024 | DECEMBER 2024 | FY 2025 YEAR TO DATE | FY 2025 BUDGET BALANCE | FY 2025 % OVER/UNDER BUDGET | FINANCE NOTES |
|---|---|---|---|---|---|---|---|
| Carryover | 113,000 | | | 113,000 | - | 100% | |
| 00 Pool Admission | 20,000 | | | 7,707 | (12,293) | 39% | |
| 01 Pool Concession Stand | 2,410 | | | 984 | (1,426) | 41% | |
| 02 Pool Rental | 4,000 | | | 1,380 | (2,620) | 35% | |
| 03 Pool Passes | 3,000 | | | 2,241 | (759) | 75% | |
| 04 Swimming Lessons | 9,000 | | | 12,275 | 3,275 | 136% | |
| 07 Pavilion Rental | 4,500 | | | 700 | (3,800) | 16% | |
| 12 Hotel/Motel | 100,000 | 8,252 | 8,613 | 43,939 | (56,061) | 44% | |
| 14 Tennis CIP Donations | - | | | 800 | 800 | | |
| 22 Tennis Lessons | 9,000 | | | 6,666 | (2,334) | 74% | |
| 38 Interest | - | | | 314 | 314 | | |
| 39 Contributions from GF | 20,000 | (20,000) | | 20,000 | - | 100% | |
| **TOTAL REVENUES** | **284,910** | **(11,748)** | **8,613** | **210,006** | **(74,904)** | **74%** | |

| EXPENSES | FY 2025 CURRENT BUDGET | NOVEMBER 2024 | DECEMBER 2024 | FY 2025 YEAR TO DATE | FY 2025 BUDGET BALANCE | FY 2025 % OVER/UNDER BUDGET | FINANCE NOTES |
|---|---|---|---|---|---|---|---|
| 03 Salaries | 52,000 | | | 43,990 | (8,010) | 85% | Pool - 20 Part-time employees<br>Tennis - 11 Part-time employees |
| 04 FICA Tax Expense | 4,160 | | | 3,428 | (732) | 82% | FICA @ 7.65% of Salary |
| 08 Overtime | - | | | 1,022 | 1,022 | | |
| 11 Telephone | 900 | 83 | 56 | 371 | (529) | 41% | Jefferson Memorial Pool Phone Line |
| 12 Printing | - | | | - | - | | |
| 13 Utilities | 7,500 | 388 | 734 | 5,905 | (1,595) | 79% | Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $4,000<br>Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $3,500 |
| 15 Buildings and Grounds | 6,000 | | 2,520 | 2,606 | (3,394) | 43% | R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Driveway sealer ($1,087), Shingles, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies. Recommend assessing needs for FY25. |
| 16 Pool supplies and equipment | 11,000 | | | 1,011 | (9,989) | 9% | Tabs - $4,910, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts. Total in FY23 = $10,079. Recommend at least $11,000 on this line. Reclassing from Departmental Supplies. |
| 18 Postage | - | | | - | - | | |
| 20 Advertising/Legal Pub | 100 | | | 19 | (81) | 19% | Publishing fees |
| 21 Training | 500 | | | - | (500) | 0% | CPR/First Aid training |
| 26 Insurance & Bonds | 4,000 | 926 | 130 | 2,140 | (1,860) | 54% | Commercial Property, Umbrella Liability, Automobile, Worker's |
| 30 Contracted Services | 50,000 | 5,111 | 4,552 | 25,461 | (24,539) | 51% | Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $26,000<br>Porta Potty Setup/Clean and Service - $2,000<br>Water Testing - Pool - $100<br>Payroll Processing - $700<br>Annual Pest Control Services - $300 |
| 32 Bank Charges | - | | | - | - | | |
| 37 Other Fees/Taxes | 150 | | | - | (150) | 0% | Pool permit fee Health Department |
| 41 Departmental Supplies | 15,000 | 481 | 46 | 972 | (14,028) | 6% | Supplies ($256). Floats and whistles ($250), AED machine ($1,700) |
| 42 Concession Stand Supplies | - | | | 605 | 605 | | We can roll these costs under Departmental Supplies. No need for a separate line item. |
| 45 Uniforms | 600 | | | 351 | (249) | 59% | Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600 |
| 59 Capital Outlay | 100,000 | | | - | (100,000) | 0% | |
| 99 Contingencies | 33,000 | | | - | (33,000) | 0% | |
| **TOTAL EXPENSES** | **284,910** | **6,990** | **8,038** | **87,882** | **(197,028)** | **31%** | |
| **REVENUES OVER EXPENSES** | **-** | **(18,738)** | **575** | **122,123** | **122,123** | | |

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-154: Account Balance Update

**ATTACHMENTS:**

- 12-24 Bank and Investment Account Balances.pdf

**CITY OF CHARLES TOWN**
**BANK AND INVESTMENT ACCOUNTS**
**BALANCES AS OF DECEMBER 31, 2024**

| ACCOUNT | LAST 4 OF ACCOUNT # | FUND | BANK | GL ACCOUNT # | ACCOUNT BALANCE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | COMMENTS |
|---|---|---|---|---|---|---|---|---|
| American Rescue Plan Act | 4174 | ARPA | Bank of Charles Town | 073-101-01 | $ - | $ - | | All funds have been spent and grant has been closed out. Checking account was closed in October. |
| Bond Escrow Fund | 3004 | Bond Escrow | Bank of Charles Town | 900-101-00 | $ 114,377 | | $ 114,377 | Account is used to deposit bond funds from developers and held until projects are completed. |
| Building Commission | 4862 | Bldg Commission | Truist | 400-101-00 | $ 193,818 | $ - | $ 193,818 | Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund. Other expenditures restricted to BC purposes. |
| Capital Reserve Fund | 2822 | Capital Reserve | Bank of Charles Town | 200-101-00 | $ 8,553,820 | $ - | $ 8,553,820 | Funding for capital projects and grant projects approved in FY 2025 Capital Budget. |
| Coal Severance Tax Revenue Fund | 2946 | Coal Severance | Bank of Charles Town | 002-101-05 | $ 169,352 | | $ 169,352 | Special revenue fund used for P&R pool. |
| CWH Landlord, LLC | 3365 | CWH Landlord | Bank of Charles Town | 009-101-00 | $ 638,056 | $ 638,056 | $ - | Unrestricted revenues from the sale of federal historic tax credits. Near-term expenditures are to begin design of City Hall Renovations. $25,000 allocated for possible option by out. |
| EPA/RLF Fund | 2911 | Capital Reserve | Bank of Charles Town | 200-101-20 | $ 234,943 | $ - | $ 234,943 | EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants. |
| Federal Equitable Fund | 2873 | Investigative | Bank of Charles Town | 021-101-02 | $ 98,260 | $ - | $ 98,260 | Funds restricted for limited police activities er Department of Justice guidelines. |
| General Fund | 2792 | General | Bank of Charles Town | 001-101-00 | $ 820,636 | | $ 820,636 | General Fund operations. |
| Housing Rehab Program | 1233 | CDBG | United Bank | 020-101-00 | $ 66,866 | $ - | $ 66,866 | Funds restricted to housing rehab services. |
| Opioid Settlement Fund | 926 | Opioid Fund | Summit Bank | 026-101-01 | $ 200,257 | | $ 200,257 | Special revenue fund. Council is determining use of funds per State guidelines. |
| Parks & Rec | 2881 | Parks & Rec | Bank of Charles Town | 207-101-00 | $ 211,995 | | $ 211,995 | Operating account for Parks and Recreation. |
| Parks & Rec Capital Improvement | 7203 | Parks & Rec | Bank of Charles Town | 207-101-05 | $ 8,612 | | $ 8,612 | Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.) |
| Police Employees Fund | 3357 | Employees Fund | Bank of Charles Town | 106-101-00 | $ 972 | | $ 972 | Funds for police use. |
| Police Evidence Account | 2806 | Investigative | Bank of Charles Town | 021-101-00 | $ 1 | | $ 1 | Funds for police use. |
| Police Investigation Account | 2814 | Investigative | Bank of Charles Town | 021-101-01 | $ 48,862 | | $ 48,862 | Funds for police use. |
| Police Pension Relief Fund | 3822 | Police Pension | United Bank | 700-101-00 | $ 4,923 | | $ 4,923 | Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition. |
| Repaving | 7796 | Capital Reserve | Summit Bank | 200-101-09 | $ 1,580,280 | | $ 1,580,280 | Special revenue for resurfacing projects approved in FY 2025 Capital Budget. |
| Residual Fund | 7591 | Residual | Summit Bank | 003-101-07 | $ 996,118 | | $ 996,118 | Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23% |
| Sales Tax | 3012 | Sales Tax | Bank of Charles Town | 008-101-00 | $ 4,144,398 | $ 4,144,398 | $ - | $1 million committed to General Fund for FY 2025. Debt service is to be paid first per ordinance. |
| **Total Bank Accounts** | | | | | **$ 18,086,545** | **$ 4,782,454** | **$ 13,304,091** | |
| Fidelity Police Pension Fund #6846 | 6846 | Police Pension | United Capital Fidelity | 700-101-20 | $ 539,314 | | $ 539,314 | Investment fund for restricted use of future pension payments. |
| Fidelity City Residual Fund #9959 | 9959 | Residual | United Capital Fidelity | 003-101-20 | $ 787,399 | | $ 787,399 | Investment fund for budget stabalization. |
| **Total Bank Accounts plus two Investment Accounts** | | | | | **$ 19,413,259** | **$ 4,782,454** | **$ 14,630,804** | |

**Finance Committee**
101 East Washington Street
Charles Town, WV 25414

Meeting: 02/05/25
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2025-181: Grant Funding Discussion

**ATTACHMENTS:**