CITY OF CHARLES TOWN

CITY COUNCIL

AGENDA • MARCH 24, 2026

Special Meeting **COUNCIL CHAMBERS** **5:00 PM**

101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. NEW BUSINESS

: **2026-1302:** Approval of the FY27 General Fund Budget
FY27 BUDGET.pdf
FY 2027 Ad Valorem Documents.pdf

: **2026-1303:** Approval of the FY27 Coal Severance Budget
FY27 Budget Worksheet - Coal Severance.pdf

: **2026-1304:** Congressional Directed Spending (Earmarks) Update and Discussion
Charles Town Earmark Matrix FY27_Approved via Council.pdf

: **2026-1305:** Charles Town Utility Board (CTUB) Legal Update - Possible Executive Session

3. ADJOURNMENT

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

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/24/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1302: Approval of the FY27 General Fund Budget

ATTACHMENTS:

- FY27 BUDGET.pdf
- FY 2027 Ad Valorem Documents.pdf

FY 2026-2027
General Fund Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STC 12:40 (01/02)

CERTIFICATE OF VALUATION

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

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

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

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

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

Jacqueline Wade
County Clerk

Angela M Banks
Assessor

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

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

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

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

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

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

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

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

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

Jacqueline Shadle — County Clerk

Angela L Banks — Assessor

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

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

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

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

DECLARATION OF NEED

SUBMISSION PAGE

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

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

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

Respectfully Submitted: Angela L. Banks

Signature of Assessor

12/9/2025

Date

MUNICIPALITY OF CHARLES TOWN
CERTIFICATE OF VALUATION
2026 - 2027

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

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

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

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

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

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

MUNICIPALITY OF CHARLES TOWN
CALCULATING REDUCED LEVY RATE
2026 - 2027

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

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

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

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

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

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

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

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

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

Maximum Class 1 Levy Rate WITHOUT a public hearing. 11.25

Maximum Class 1 Levy Rate WITH a public hearing. 12.23

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

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

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/24/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1303: Approval of the FY27 Coal Severance Budget

ATTACHMENTS:

- FY27 Budget Worksheet - Coal Severance.pdf

the city of Charles Town, WV

FY 2027 COAL SEVERANCE BUDGET

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

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

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/24/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1304: Congressional Directed Spending (Earmarks) Update and Discussion

ATTACHMENTS:

- Charles Town Earmark Matrix FY27_Approved via Council.pdf

#	Project Name & Description	Appropriations Account	Amount	
1	**Charles Town Safe Streets COPS Technology & Equipment Project** – Project to enhance public safety and police effectiveness with updated equipment including: (a) Two (2) police pursuit vehicles cruisers each equipped with in-car radios, in-car cameras, wireless routers, computer tablets, computer keyboards, MPH radar units, emergency lighting, flashlights, and window tinting; and (b) technology including 20 portable radios for officers, 20 body-worn camera units, 28 office computers, and one speed trailer.	CJS COPS Law Enforcement & Technology	$562,431 *Top request to Representative Moore	
2	**Happy Retreat Upgrade** – Construction of shovel-ready upgrade to 12-acre, historic Happy Retreat community center, with entrance/exit roadway, parking lot, ADA accessibility, sidewalk connections, lighting, and stormwater infrastructure, to support regional heritage center, festival grounds, and center for arts, culture & community. Project will also restore the original Office of Charles Washington, Town Founder and brother of the 1st President. Submitted by Friends of Happy Retreat as its first and only priority in partnership with the City of Charles Town.	HUD Economic Development Initiative (EDI)	$2,945,000 *Top request to Senator Capito	
3	**West Charles Town Connector Project** – Design & engineer new and improved sidewalks and streetscapes for economically distressed areas & key community hubs on Charles Town's west side, connecting Police Station at S. George Street past Happy Retreat, past Jefferson County Schools HQ, past Fisherman's Hall, along Augustine Avenue to Washington Street in downtown.	U.S. DOT, Highway Infrastructure Project	$300,000 grant plus $75,000 (20%) local match for total project of $375,000 *Top request to Senator Justice	







Contact Charles Town City Manager Brent Manuel at BManuel@CharlesTownWV.us or 304.725.2311 x0

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/24/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1305: Charles Town Utility Board (CTUB) Legal Update - Possible Executive Session

ATTACHMENTS: