# CITY OF CHARLES TOWN
## FINANCE COMMITTEE
## AGENDA • JULY 10, 2024

**Finance Committee** **COUNCIL CHAMBERS** **10:00 AM**
**101 E Washington Street, Charles Town, WV 25414**

**1. CALL TO ORDER**

**2. UNFINISHED BUSINESS**

: **2024-717:** B&O Tax Waiver Request

: **2024-725:** FY2024 Capital Budget Update
FY2024 Capital Reserve Year End Budget to Actual.pdf

**3. NEW BUSINESS**

: **2024-718:** B&O Tax Penalty Waiver Policy Discussion
HDL SPREAD SHEET DC 7.3.24.pdf
Charles Town Williams Scotsman Inc dba Willscot Mobile Mini 2024-05-20.pdf
Charles Town Pitney Bowes Inc 2024-05-20.pdf
Charles Town Pitney Bowes Global Financial Services LLC 2024-05-20.pdf
Charles Town Pace Analytical Services LLC 2024-06-10.pdf
Charles Town McGrath RentCorp dba Mobile Modular Management Corp 2024-06-14.pdf
Charles Town Hallmark Marketing Company LLC 2024-06-17.pdf
Charles Town CSI Leasing Inc 2024-05-28.pdf
Charles Town ABC Supply Co Inc 2024-06-10.pdf

: **2024-719:** FY2025 General Fund Budget Revision #1
FY 2025 GF Revision #1.pdf
FY25 GenFund Revision #1 State Worksheet.pdf

: **2024-720:** FY2025 Coal Severance Budget Revision #1
FY25 Coal Severance Revision #1.pdf
FY25 Coal Severance Revision #1 State Worksheet.pdf

: **2024-721:** New B&O Tax Waiver Requests

: **2024-722:** FY2025 Capital Budget Discussion

**4. FINANCE DIRECTOR REPORT**

: **2024-723:** FY24 General Fund Year End Report
FY2024 General Fund Year End Budget to Actual.pdf
FY24 Coal Severance Carry Over Amount.pdf
FY24 General Fund Carry Over Amount.pdf
June 2024 Bank Balances.pdf

: **2024-724:** Audit Status

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: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-717: B&O Tax Waiver Request

This agenda item needs to be removed from the table.

**ATTACHMENTS:**

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

Meeting: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-725: FY2024 Capital Budget Update

This agenda item needs to be removed from the table.

**ATTACHMENTS:**

- FY2024 Capital Reserve Year End Budget to Actual.pdf

the city of Charles Town, WV

# FY 2024 Capital Reserve Budget

Approved : XX XXX XX

| | | PROJECTED | PENDING | APPROVED | REV 1 PROPOSAL | TOTAL | GRANT FUNDING | FY 2024 YTD ACTUAL | FY 2024 BUDGET BALANCE | |
|---|---|---|---|---|---|---|---|---|---|---|
| Carryover | | $ 299,928 | $ - | $ 299,928 | | $ 299,928 | $ - | $ 299,928 | $ - | Carryover balances implemented for FY2023 Capital Reserve - Improvement Budget. |
| Developer Fees | | $ 100,000 | $ - | $ 100,000 | | $ 100,000 | $ - | $ 191,822 | $ (91,822) | Estimated based on FY2023 receipts - **Restricted** |
| Repaving Fees (Transferred from General Fund) | | $ 130,000 | $ - | $ 130,000 | | $ 130,000 | $ - | $ 120,367 | $ 9,633 | 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 |
| Lottery / Gaming Revenue (Transferred from General Fund) | | $ 557,680 | $ - | $ 557,680 | | $ 557,680 | $ - | $ 1,463,977 | $ (906,297) | All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund (less expenses previously funded by Capital Fund but moved to GenFund for FY23) |
| Interest on Bank Accounts & Other Sources | | $ 35,000 | $ - | $ 35,000 | | $ 35,000 | $ - | $ 69,767 | $ (34,767) | Reveue from 3 diferent interest bearing accounts<br>FY2023- PD Vehicle Disposal Revenues & Insurance Claim -$18,750 + $23,750 = $42,500 |
| *ARPA Revenue designated for Grant Matching* | | $ 1,500,000 | $ - | $ 1,500,000 | | $ 1,500,000 | $ - | $ 1,500,000 | $ - | *Per Council, $1.5 million of ARPA award has been designated as grant match funding source; ARPA funds budgeted in General Fund, so will XFR funds to Capital Reserve account as grants are completed via interfund reimbursement process.* |
| *Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction* | | $ - | $ - | $ 560,000 | | $ 560,000 | $ 560,000 | $ 6,127 | $ 553,873 | *Design grant expected to be complete by close of FY23; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K grant with $140K match)* |
| *Grant Revenue - CDS _ Senator Capito Grant Augustine Avenue Trail Construction* | | $ - | $ - | $ 1,400,000 | | $ 1,400,000 | $ 1,400,000 | | $ 1,400,000 | *Trail Completion* |
| *Grant Revenue - COPS Grant* | | $ - | $ - | $ 400,000 | | $ 400,000 | $ 400,000 | $ 184,880 | $ 215,120 | *PD Equipment Grant of $400K; will update number once award details provided (stretching $400K over X amount of award years)* |
| *Grant Revenue - EARMARK - Liberty Street Flooding* | | $ - | $ - | $ 375,000 | | $ 375,000 | $ 375,000 | | $ 375,000 | *Senator Earmark to mediate Liberty Street Flooding; requires $75Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24* |
| *Grant Revenue - TAP George St Sidewalk* | | | $ - | $ 511,229 | | $ 511,229 | $ 511,229 | | $ 511,229 | *TAP Grant for the construction of George St Sidewalk; requires $127Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24* |
| *Grant Revenue - LWCF JMP Pool* | | $ - | $ - | $ 250,000 | | $ 250,000 | $ 250,000 | | $ 250,000 | *LWCF Grant for the renovation of JMP Pool; requires $250K match; will include the grant in revenues once award details concrete and City commits to renovations in FY24* |
| *Receivables* | | | | | | $ - | | | $ - | |
| From Capital Reserve Account | | | | | $ 10,200 | $ 10,200 | | | $ 10,200 | $10,200 Quote for 661 AC Controller replacement |
| **Total Revenues** | | **$ 2,622,608** | **$ -** | **$ 6,118,837** | **$ 10,200** | **$ 6,129,037** | **$ 3,496,229** | **$ 3,836,867** | **$ 2,292,170** | |

| EXPENDITURES | Priority | FY 2024 REQUESTED | FY 2024 RECOMMENDED | FY 2024 APPROVED | FY 2024 REV 1 PROPOSAL | FY 2024 TOTAL | FY 2024 GRANT FUNDING | FY 2024 YTD ACTUAL | FY 2024 BUDGET BALANCE | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| Air Conditioner Controller for Charles Town Annex - 661 | 1 | $ - | $ - | $ - | $ 10,200 | $ 10,200 | | | $ 10,200 | Funding required to repair the AC controller system at the CTPD building. Since this funding was not included in the approved Capital Budget, recommend taking the funding from the City's Capital Reserve Account Note: $10,200 was paid from GF. |
| Liberty Street Flooding Mitigation - Grant Match | 1 | $ 305,774 | $ 305,774 | $ 305,774 | $ - | $ 305,774 | | $ 25,319 | $ 280,455 | $680,774 Est Construction Cost - Grant = $375K; Match = $93,750; Balance = $212,024 Match + Balance = $304,774 |
| Sidewalk Improvements - George Street - Grant Match | 1 | $ 127,807 | $ 127,807 | $ 127,807 | $ - | $ 127,807 | | $ 102,246 | $ 25,561 | $639,036 Est Construction Cost - Grant = $511,229; Match = $127,807 |
| Augustine Avenue Trail Design & Construction | 1 | $ 29,000 | $ 29,000 | $ 29,000 | $ - | $ 29,000 | | $ 21,322 | $ 7,678 | Phase II design (Total = $145,000; Grant = $116,000 - Funded through WVDOT; City Match = $29,000). Anticipate design completion FY23/FY24. |
| Augustine Avenue Trail Construction - TAP II Grant | 1 | $ 140,000 | $ 140,000 | $ 140,000 | $ - | $ 140,000 | | $ 140,000 | $ - | Construction - 1 (Total = $700,000; Grant = $560,000 - Funded through WVDOT; City Match = $140,000). 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 |
| Augustine Avenue Trail Construction - CDS Grant | 1 | $ 350,000 | $ - | $ - | $ - | $ - | | $ 7,800 | $ (7,800) | CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025 |
| Pool Renovation - Land & Water Conservation Fund (LWCF) | 1 | $ 250,000 | $ 250,000 | $ 250,000 | $ - | $ 250,000 | | | $ 250,000 | Land & Water Conservation Grant for Pool House renovation = $250,00; City Match = $250,000 Total Pool renovation estimated at $2,500,000. |
| Technology Upgrades | 1 | $ 105,000 | $ 105,000 | $ 105,000 | $ - | $ 105,000 | | $ 39,595 | $ 65,405 | Staff to develop a more detailed equipment replacement plan; FY24 Requests are $100K for general upgrades, $5K for vacant structure software. Note: $20,000 phones and $3900 website was paid out of GF. |
| Vehicles & Outfitting's | 1 | $ 67,500 | $ 67,500 | $ 67,500 | $ - | $ 67,500 | $ - | $ 64,839 | $ 2,661 | FY24 CTPD Vehicles purchased in FY23; funding requested: $54,500 for equipment covered under DOJ COPS EQUIP grant, $13,000 for Vehicle Labor and Graphics Cost not covered by DOJ grant. Note: $10,941.00 labor for installation paid from GF. |
| Basic Stormwater Improvements | 1 | $ 25,000 | $ 25,000 | $ 25,000 | $ - | $ 25,000 | $ - | | $ 25,000 | ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - JW project); fix Paradise Alley storm drain; design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter |
| Security Fence / Shop Improvements | 1 | $ 45,000 | $ 45,000 | $ 45,000 | $ - | $ 45,000 | $ - | | $ 45,000 | Install perimeter fence along Evitts Run to improve lack of security of City Asset |
| City Hall Renovations | 1 | $ 50,000 | $ 50,000 | $ 50,000 | $ - | $ 50,000 | $ - | | $ 50,000 | Planning and design fees for City Hall renovations (none of FY23 appropriation spent on design services yet); FY24 proposed amount to fund space and feasability study for current and future needs of all City buildings |
| City Hall Renovations - Facade repairs | 1 | $ 50,000 | $ 50,000 | $ 50,000 | $ - | $ 50,000 | $ - | $ 49,689 | $ 311 | Assessment and repairs to the City Hall building façade |
| General Infrastructure Improvements | 1 | $ 30,000 | $ 25,000 | $ 25,000 | $ - | $ 25,000 | | $ 6,279 | $ 18,721 | FY22 expense - Brooke Street Sinkhole remediation; FY24 includes City Hall security upgrades ($25K) and minor City Hall renovation for additional office spaces to accommodate CDD staff ($5K) |
| Finance Software Upgrades | 1 | $ 80,000 | $ 80,000 | $ 80,000 | $ - | $ 80,000 | $ - | | $ 80,000 | Current Finance Software (Incode 9) will become incompatible with continually updated windows platforms in near term future; requesting funding to upgrade to Incode 10 or pursue new software. |
| Maintenance Department Equipment Purchases | 1 | $ 235,000 | $ 235,000 | $ 235,000 | $ - | $ 235,000 | $ - | $ 160,454 | $ 74,546 | Leaf Vacuum & Box - $85,000; Tractor/Backhoe - $100,000; and: Maintenance Truck - $50,000; Note: $46,085 Truck was purchased in FY 2023. |
| Pool Renovation | 1 | $ 2,700,000 | $ 100,000 | $ 100,000 | $ - | $ 100,000 | $ - | $ 2,593 | $ 97,408 | In support of identified LWCF grant funding expected to be required for FY2024. A FY2024 Congressional Directed Funding request for $1,500,000 pends |

| EXPENDITURES | Priority | FY 2024 REQUESTED | FY 2024 RECOMMENDED | FY 2024 APPROVED | FY 2024 REV 1 PROPOSAL | FY 2024 TOTAL | FY 2024 GRANT FUNDING | FY 2024 YTD ACTUAL | FY 2024 BUDGET BALANCE | NOTES |
|---|---|---|---|---|---|---|---|---|---|---|
| Street Paving / Improvements | 2 | $ 300,000 | $ 130,000 | $ 130,000 | $ - | $ 130,000 | $ - | | $ 130,000 | 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** |
| Public Arts District - Wayfinding signage - 3-year program | 2 | $ 100,000 | $ 100,000 | $ 100,000 | $ - | $ 100,000 | | $ 2,600 | $ 97,400 | CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request) |
| City Hall Vehicles | 2 | $ 45,000 | $ 45,000 | $ 45,000 | $ - | $ 45,000 | $ - | $ 40,486 | $ 4,514 | City vehicle for code enforcement/building inspection staff. Currently Building Inspector is using private vehicle |
| Mordington Avenue Sidewalk Design | 3 | $ 110,000 | $ - | $ - | $ - | $ - | $ - | | $ - | CDD REQUEST Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. Currently included in FY2024 Congressional Directed Funding Request |
| Parking Meters | 3 | $ 5,000 | $ 5,000 | $ 5,000 | $ - | $ 5,000 | $ - | $ 5,011 | $ (11) | Routine replacement of a portion of the parking meters (25) in the downtown parking district |
| Charles Street Flooding | 3 | $ 50,000 | $ 50,000 | $ 50,000 | $ - | $ 50,000 | $ - | | $ 50,000 | Engineering costs to determine Charles Street flooding mitigation |
| Maintenance Department Street Sweeper replacement | 3 | $ 250,000 | $ - | $ - | $ - | $ - | $ - | | $ - | Finance Committee recommends rescheduling in FY2025 |
| Amenities & Replacements / Park Upgrades | 3 | $ 40,000 | $ - | $ - | $ - | $ - | $ - | | $ - | Finance Committee recommends reevaluation after the Master Parks Plan is completed and approved |
| Master Park Planning | 3 | $ 75,000 | $ 75,000 | $ 75,000 | $ (75,000) | $ - | $ - | | $ - | Development of the City's Master Parks Plan<br>**Staff Recommends deferring this item due to higher than expected quotes.** |
| Walking Bridges at Happy Retreat and Evitts Run Park | 3 | $ 25,000 | $ - | $ 25,000 | $ 75,000 | $ 100,000 | $ - | | $ 100,000 | Finance Committee recommends reevaluation after the Master Parks Plan is completed and approved |
| Skate Park | 3 | $ 40,000 | $ - | $ 40,000 | $ - | $ 40,000 | $ - | | $ 40,000 | Finance Committee recommends reevaluation after the Master Parks Plan is completed and approved |
| Depot Park Land Acquisition | 3 | $ 360,000 | $ 360,000 | $ 360,000 | $ - | $ 360,000 | | | $ 360,000 | Place holder for possible land acquisition from APUS for the Depot Park initiative |
| Charles Town Police Department Equipment (COPS Grant) | 2 | $ 108,112 | $ - | $ 108,112 | $ - | $ 108,112 | $ - | $ 75,201 | $ 32,911 | Funding requested: $81,600 for equipment covered under DOJ COPS EQUIP grant ($13.6K for pursuit stop stick, $34K for trauma kits, $34K for ballistic shields), $5,512 for taser not covered by DOJ grant, $21,000 in reserve funding for future FY equipment purchases. Note: $33,999.88 AEDs paid from GF. |
| **TOTALS** | | **$ 6,098,193** | **$ 2,400,081** | **$ 2,573,193** | **$ 10,200** | **$ 2,583,393** | **$ -** | **$ 743,434** | **$ 1,839,959** | |
| BALANCE | | **$ (3,475,585)** | **$ 222,527** | **$ 3,545,644** | **$ -** | **$ 3,545,644** | **$ 3,496,229** | **$ 3,093,433** | **$ 452,211** | |

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

Meeting: 07/10/24
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-718: B&O Tax Penalty Waiver Policy Discussion

**ATTACHMENTS:**

- HDL SPREAD SHEET DC 7.3.24.pdf
- Charles Town Williams Scotsman Inc dba Willscot Mobile Mini 2024-05-20.pdf
- Charles Town Pitney Bowes Inc 2024-05-20.pdf
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- Charles Town Hallmark Marketing Company LLC 2024-06-17.pdf
- Charles Town CSI Leasing Inc 2024-05-28.pdf
- Charles Town ABC Supply Co Inc 2024-06-10.pdf

## *City of Charles Town*
## *HDL Payments Schedule*

| Date Received | Account # | HDL Customer | Invoice Amount | 24-Jun | Jul-24 | Amt Received To Date | Outstanding Balance | City Payment to HDL | Notes |
|---|---|---|---|---|---|---|---|---|---|
| 6/27/2024 | 8091 | ABC Supply Co | 22,208.57 | 22,223.57 | | 22,223.57 | 21,736.58 | 11,111.79 | Paid $22,223.57 resulting in an $15.00 credit |
| 6/18/2024 | 8360 | CSC SERVICE | 2,650.00 | 471.99 | | 2,178.01 | 2,178.01 | 1,089.01 | |
| 6/28/2024 | 8368 | CSI SERVICE | 13,045.66 | 45.66 | | 13,045.66 | 13,000.00 | 6,522.83 | |
| 6/25/2024 | 8362 | EVERBANK | 45.00 | 45.00 | | 45.00 | - | 22.50 | |
| 6/28/2024 | 8264 | HALLMARK | 22,148.19 | 298.21 | | 298.21 | 21,849.98 | 149.11 | |
| 6/28/2024 | 8369 | MCGRATH RENT | 2,768.46 | 2,768.46 | | 2,768.46 | - | 1,384.23 | |
| 6/28/2024 | 8366 | PACE ANALYTICAL | 22,410.09 | 22,410.09 | | 22,410.09 | - | 11,205.05 | |
| 7/3/2024 | 8377 | PITNEY BOWES | 44,445.74 | | 44,445.74 | 44,445.74 | - | 22,222.87 | |
| 6/18/2024 | 8368 | WILLIAM SCOTSMAN | 5,236.07 | 5,236.07 | | 5,236.07 | - | 2,618.04 | |
| | | **Totals** | | | | **112,650.81** | **58,764.57** | **56,325.41** | |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| Williams Scotsman Inc dba Willscot Mobile Mini | |
|---|---|
| **Penalty Month** | **May** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **15.00** |
| **2023-(see attached detailed sheet)** | **$** | **1,290.24** |
| **2022-(see attached detailed sheet)** | **$** | **2,915.83** |
| **2021-(see attached detailed sheet)** | **$** | **1,015.00** |
| **2020-(see attached detailed sheet)** | **$** | **-** |
| **2019-(see attached detailed sheet)** | **$** | **-** |
| **2018-(see attached detailed sheet)** | **$** | **-** |
| **Total Business license Fee + Penalty** | **$** | **2,610.00** |
| **Total Business & Occupation tax** | **$** | **2,626.07** |
| **Total Due City of Charles Town, WV** | **$** | **5,236.07** |

Processed Date: 5/20/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **15.00** |

| Semi-Annual | January 1 - June 30 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | 6,119.62 | $ 0.05 | 3.06 | $3.06 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $3.06 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.77 |
| Interest: add 12% per annum | | | | $ 0.30 |
| Additional Penalty: $50 per month in default | | | | $ 500.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 504.12** |

| Semi-Annual | July 1 - December 31 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | 32,847.68 | $ 0.05 | 16.42 | $16.42 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $16.42 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 4.11 |
| Interest: add 12% per annum | | | | $ 0.59 |
| Additional Penalty: $50 per month in default | | | | $ 200.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 221.12** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 550.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 725.24** |
| **TOTAL DUE:** | **$ 1,290.24** |

| Semi-Annual | January 1 - June 30 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | 575.10 | $ 0.05 | 0.29 | $0.29 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.29 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.07 |
| Interest: add 12% per annum | | | | $ 0.06 |
| Additional Penalty: $50 per month in default | | | | $ 1,100.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,100.43** |

| Semi-Annual | July 1 - December 31 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | 575.10 | $ 0.05 | 0.29 | $0.29 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.29 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.07 |
| Interest: add 12% per annum | | | | $ 0.05 |
| Additional Penalty: $50 per month in default | | | | $ 800.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 800.41** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 1,900.83** |
| **TOTAL DUE:** | **$ 2,915.83** |

| Semi-Annual | January 1 - June 30 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $0.00 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - | |
| Interest: add 12% per annum | | | | $ - | |
| Additional Penalty: $50 per month in default | | | | $ - | |
| **TOTAL AMOUNT DUE** | | | | **$ -** | |

| Semi-Annual | July 1 - December 31 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $0.00 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - | |
| Interest: add 12% per annum | | | | $ - | |
| Additional Penalty: $50 per month in default | | | | $ - | |
| **TOTAL AMOUNT DUE** | | | | **$ -** | |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ -** |
| **TOTAL DUE:** | **$ 1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| Pitney Bowes Inc | |
|---|---|
| **Penalty Month** | **May** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **15.00** |
| **2023-(see attached detailed sheet)** | **$** | **1,285.48** |
| **2022-(see attached detailed sheet)** | **$** | **2,929.64** |
| **2021-(see attached detailed sheet)** | **$** | **4,187.74** |
| **2020-(see attached detailed sheet)** | **$** | **5,434.46** |
| **2019-(see attached detailed sheet)** | **$** | **6,645.18** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **5,655.00** |
| **Total Business & Occupation tax** | **$** | **15,857.49** |
| **Total Due City of Charles Town, WV** | **$** | **21,512.49** |

Processed Date: 5/20/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **15.00** |

| Semi-Annual | January 1 - June 30 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 3,237.29 | $ | 0.30 | 9.71 | $9.71 |
| GROSS AMOUNT OF TAX | | | | | $9.71 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 2.43 |
| Interest: add 12% per annum | | | | | $ 0.94 |
| Additional Penalty: $50 per month in default | | | | | $ 500.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 513.08** |

| Semi-Annual | July 1 - December 31 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 1,918.64 | $ | 0.30 | 5.76 | $5.76 |
| GROSS AMOUNT OF TAX | | | | | $5.76 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 1.44 |
| Interest: add 12% per annum | | | | | $ 0.21 |
| Additional Penalty: $50 per month in default | | | | | $ 200.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 207.41** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 550.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 720.48** |
| **TOTAL DUE:** | **$ 1,285.48** |

| Semi-Annual | January 1 - June 30 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | 2,076.56 | $ 0.30 | 6.23 | $6.23 | |
| GROSS AMOUNT OF TAX | | | | $6.23 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ | 1.56 |
| Interest: add 12% per annum | | | | $ | 1.35 |
| Additional Penalty: $50 per month in default | | | | $ | 1,100.00 |
| **TOTAL AMOUNT DUE** | | | | **$** | **1,109.14** |

| Semi-Annual | July 1 - December 31 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | 1,301.99 | $ 0.30 | 3.91 | $3.91 | |
| GROSS AMOUNT OF TAX | | | | $3.91 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ | 0.98 |
| Interest: add 12% per annum | | | | $ | 0.61 |
| Additional Penalty: $50 per month in default | | | | $ | 800.00 |
| **TOTAL AMOUNT DUE** | | | | **$** | **805.50** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **1,914.64** |
| **TOTAL DUE:** | **$** | **2,929.64** |

| Semi-Annual | January 1 - June 30 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 3,271.56 | $ 0.30 | 9.81 | $9.81 |
| GROSS AMOUNT OF TAX | | | | $9.81 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 2.45 |
| Interest: add 12% per annum | | | | $ 3.30 |
| Additional Penalty: $50 per month in default | | | | $ 1,750.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,765.57** |

| Semi-Annual | July 1 - December 31 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 1,566.04 | $ 0.30 | 4.70 | $4.70 |
| GROSS AMOUNT OF TAX | | | | $4.70 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 1.18 |
| Interest: add 12% per annum | | | | $ 1.30 |
| Additional Penalty: $50 per month in default | | | | $ 1,400.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,407.17** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 3,172.74** |
| **TOTAL DUE:** | **$ 4,187.74** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 1,824.41 | $ 0.30 | 5.47 | $5.47 |
| GROSS AMOUNT OF TAX | | | | $5.47 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 1.37 |
| Interest: add 12% per annum | | | | $ 2.50 |
| Additional Penalty: $50 per month in default | | | | $ 2,350.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,359.34** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 2,050.05 | $ 0.30 | 6.15 | $6.15 |
| GROSS AMOUNT OF TAX | | | | $6.15 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 1.54 |
| Interest: add 12% per annum | | | | $ 2.44 |
| Additional Penalty: $50 per month in default | | | | $ 2,050.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,060.12** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,419.46** |
| **TOTAL DUE:** | **$ 5,434.46** |

| Semi-Annual | January 1 - June 30 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 1,879.40 | $ | 0.30 | 5.64 | $5.64 |
| GROSS AMOUNT OF TAX | | | | | $5.64 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 1.41 |
| Interest: add 12% per annum | | | | | $ 3.25 |
| Additional Penalty: $50 per month in default | | | | | $ 2,950.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 2,960.30** |

| Semi-Annual | July 1 - December 31 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 3,748.60 | $ | 0.30 | 11.25 | $11.25 |
| GROSS AMOUNT OF TAX | | | | | $11.25 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 2.81 |
| Interest: add 12% per annum | | | | | $ 5.81 |
| Additional Penalty: $50 per month in default | | | | | $ 2,650.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 2,669.87** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 5,630.18** |
| **TOTAL DUE:** | **$ 6,645.18** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| Pitney Bowes Global Financial Services LLC | |
|---|---|
| **Penalty Month** | **May** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **15.00** |
| **2023-(see attached detailed sheet)** | **$** | **1,628.82** |
| **2022-(see attached detailed sheet)** | **$** | **3,292.37** |
| **2021-(see attached detailed sheet)** | **$** | **4,528.73** |
| **2020-(see attached detailed sheet)** | **$** | **5,626.73** |
| **2019-(see attached detailed sheet)** | **$** | **6,826.59** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **5,655.00** |
| **Total Business & Occupation tax** | **$** | **17,278.25** |
| **Total Due City of Charles Town, WV** | **$** | **22,933.25** |

Processed Date: 5/20/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **15.00** |

| Semi-Annual | January 1 - June 30 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 38,933.86 | $ | 0.30 | 116.80 | $116.80 |
| GROSS AMOUNT OF TAX | | | | | $116.80 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 29.20 |
| Interest: add 12% per annum | | | | | $ 11.29 |
| Additional Penalty: $50 per month in default | | | | | $ 500.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 657.29** |

| Semi-Annual | July 1 - December 31 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 53,527.08 | $ | 0.30 | 160.58 | $160.58 |
| GROSS AMOUNT OF TAX | | | | | $160.58 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 40.15 |
| Interest: add 12% per annum | | | | | $ 5.81 |
| Additional Penalty: $50 per month in default | | | | | $ 200.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 406.53** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 550.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 1,063.82** |
| **TOTAL DUE:** | **$ 1,628.82** |

| Semi-Annual | January 1 - June 30 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 38,647.72 | $ 0.30 | 115.94 | $115.94 |
| GROSS AMOUNT OF TAX | | | | $115.94 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 28.99 |
| Interest: add 12% per annum | | | | $ 25.12 |
| Additional Penalty: $50 per month in default | | | | $ 1,100.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,270.04** |

| Semi-Annual | July 1 - December 31 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 49,148.06 | $ 0.30 | 147.44 | $147.44 |
| GROSS AMOUNT OF TAX | | | | $147.44 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 36.86 |
| Interest: add 12% per annum | | | | $ 23.02 |
| Additional Penalty: $50 per month in default | | | | $ 800.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,007.32** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 2,277.37** |
| **TOTAL DUE:** | **$ 3,292.37** |

| Semi-Annual | January 1 - June 30 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 38,453.68 | $ 0.30 | 115.36 | $115.36 |
| GROSS AMOUNT OF TAX | | | | $115.36 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 28.84 |
| Interest: add 12% per annum | | | | $ 38.84 |
| Additional Penalty: $50 per month in default | | | | $ 1,750.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,933.04** |

| Semi-Annual | July 1 - December 31 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 39,468.10 | $ 0.30 | 118.40 | $118.40 |
| GROSS AMOUNT OF TAX | | | | $118.40 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 29.60 |
| Interest: add 12% per annum | | | | $ 32.70 |
| Additional Penalty: $50 per month in default | | | | $ 1,400.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,580.70** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 3,513.73** |
| **TOTAL DUE:** | **$ 4,528.73** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 18,423.06 | $ 0.30 | 55.27 | $55.27 |
| GROSS AMOUNT OF TAX | | | | $55.27 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 13.82 |
| Interest: add 12% per annum | | | | $ 25.24 |
| Additional Penalty: $50 per month in default | | | | $ 2,350.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,444.33** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 23,773.09 | $ 0.30 | 71.32 | $71.32 |
| GROSS AMOUNT OF TAX | | | | $71.32 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 17.83 |
| Interest: add 12% per annum | | | | $ 28.25 |
| Additional Penalty: $50 per month in default | | | | $ 2,050.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,167.40** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,611.73** |
| **TOTAL DUE:** | **$ 5,626.73** |

| Semi-Annual | January 1 - June 30 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | 19,459.11 | $ 0.30 | 58.38 | $58.38 | |
| GROSS AMOUNT OF TAX | | | | $58.38 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 14.60 | |
| Interest: add 12% per annum | | | | $ 33.68 | |
| Additional Penalty: $50 per month in default | | | | $ 2,950.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 3,056.66** | |

| Semi-Annual | July 1 - December 31 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | 19,800.19 | $ 0.30 | 59.40 | $59.40 |
| GROSS AMOUNT OF TAX | | | | $59.40 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 14.85 |
| Interest: add 12% per annum | | | | $ 30.68 |
| Additional Penalty: $50 per month in default | | | | $ 2,650.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,754.93** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 5,811.59** |
| **TOTAL DUE:** | **$ 6,826.59** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**

**PO Box** 14

**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| Pace Analytical Services LLC | |
|---|---|
| **Penalty Month** | **June** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **15.00** |
| **2023-(see attached detailed sheet)** | **$** | **1,544.00** |
| **2022-(see attached detailed sheet)** | **$** | **3,170.91** |
| **2021-(see attached detailed sheet)** | **$** | **4,324.84** |
| **2020-(see attached detailed sheet)** | **$** | **5,512.42** |
| **2019-(see attached detailed sheet)** | **$** | **6,827.92** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **5,705.00** |
| **Total Business & Occupation tax** | **$** | **16,705.09** |
| **Total Due City of Charles Town, WV** | **$** | **22,410.09** |

Processed Date: 6/10/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **15.00** |

| Semi-Annual | January 1 - June 30 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 19,786.95 | $ | 0.23 | 45.51 | $45.51 |
| 12. Gross Sales Rents, Royalties etc | - | $ | 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $45.51 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 11.38 |
| Interest: add 12% per annum | | | | | $ 4.71 |
| Additional Penalty: $50 per month in default | | | | | $ 550.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 611.60** |

| Semi-Annual | July 1 - December 31 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 22,658.70 | $ | 0.23 | 52.12 | $52.12 |
| 12. Gross Sales Rents, Royalties etc | - | $ | 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $52.12 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ 13.03 |
| Interest: add 12% per annum | | | | | $ 2.24 |
| Additional Penalty: $50 per month in default | | | | | $ 250.00 |
| **TOTAL AMOUNT DUE** | | | | | **$ 317.39** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 600.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 929.00** |
| **TOTAL DUE:** | **$ 1,544.00** |

| Semi-Annual | January 1 - June 30 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 18,936.87 | $ 0.23 | 43.55 | $43.55 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $43.55 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 10.89 |
| Interest: add 12% per annum | | | | $ 9.74 |
| Additional Penalty: $50 per month in default | | | | $ 1,150.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,214.17** |

| Semi-Annual | July 1 - December 31 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 28,227.28 | $ 0.23 | 64.92 | $64.92 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $64.92 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 16.23 |
| Interest: add 12% per annum | | | | $ 10.59 |
| Additional Penalty: $50 per month in default | | | | $ 850.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 941.74** |

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|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 2,155.91** |
| **TOTAL DUE:** | **$ 3,170.91** |

| Semi-Annual | January 1 - June 30 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 12,086.39 | $ 0.23 | 27.80 | $27.80 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $27.80 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 6.95 |
| Interest: add 12% per annum | | | | $ 9.55 |
| Additional Penalty: $50 per month in default | | | | $ 1,750.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,794.30** |

| Semi-Annual | July 1 - December 31 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 18,586.24 | $ 0.23 | 42.75 | $42.75 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $42.75 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 10.69 |
| Interest: add 12% per annum | | | | $ 12.10 |
| Additional Penalty: $50 per month in default | | | | $ 1,450.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,515.54** |

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|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 3,309.84** |
| **TOTAL DUE:** | **$ 4,324.84** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 8,941.20 | $ 0.23 | 20.56 | $20.56 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $20.56 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 5.14 |
| Interest: add 12% per annum | | | | $ 9.53 |
| Additional Penalty: $50 per month in default | | | | $ 2,350.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,385.23** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 16,356.79 | $ 0.23 | 37.62 | $37.62 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $37.62 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 9.41 |
| Interest: add 12% per annum | | | | $ 15.16 |
| Additional Penalty: $50 per month in default | | | | $ 2,050.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,112.19** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,497.42** |
| **TOTAL DUE:** | **$ 5,512.42** |

| Semi-Annual | January 1 - June 30 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | 11,673.17 | $ 0.23 | 26.85 | $26.85 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $26.85 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 6.71 | |
| Interest: add 12% per annum | | | | $ 15.68 | |
| Additional Penalty: $50 per month in default | | | | $ 3,000.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 3,049.24** | |

| Semi-Annual | July 1 - December 31 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | 15,611.81 | $ 0.23 | 35.91 | $35.91 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $35.91 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 8.98 | |
| Interest: add 12% per annum | | | | $ 18.80 | |
| Additional Penalty: $50 per month in default | | | | $ 2,700.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 2,763.68** | |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 5,812.92** |
| **TOTAL DUE:** | **$ 6,827.92** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

**McGrath RentCorp dba Moble Modular Management Corp**

| **Penalty Month** | **June** |
|---|---|

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **-** |
| **2023-(see attached detailed sheet)** | **$** | **-** |
| **2022-(see attached detailed sheet)** | **$** | **-** |
| **2021-(see attached detailed sheet)** | **$** | **1,753.46** |
| **2020-(see attached detailed sheet)** | **$** | **1,015.00** |
| **2019-(see attached detailed sheet)** | **$** | **-** |
| **2018-(see attached detailed sheet)** | **$** | **-** |
| **Total Business license Fee + Penalty** | **$** | **1,015.00** |
| **Total Business & Occupation tax** | **$** | **1,753.46** |
| **Total Due City of Charles Town, WV** | **$** | **2,768.46** |

Processed Date: 6/14/2024

| Semi-Annual | January 1 - June 30 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | 721.71 | $ 0.30 | 2.17 | $2.17 | |
| GROSS AMOUNT OF TAX | | | | $2.17 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.54 | |
| Interest: add 12% per annum | | | | $ 0.75 | |
| Additional Penalty: $50 per month in default | | | | $ 1,750.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,753.46** | |

| Semi-Annual | July 1 - December 31 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ -** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ -** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 1,753.46** |
| **TOTAL DUE:** | **$ 1,753.46** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ -** |
| **TOTAL DUE:** | **$ 1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

**Hallmark Marketing Company LLC**

| **Penalty Month** | **June** |
|---|---|

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **15.00** |
| **2023-(see attached detailed sheet)** | **$** | **1,448.01** |
| **2022-(see attached detailed sheet)** | **$** | **3,051.40** |
| **2021-(see attached detailed sheet)** | **$** | **4,305.17** |
| **2020-(see attached detailed sheet)** | **$** | **5,554.58** |
| **2019-(see attached detailed sheet)** | **$** | **6,759.03** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **5,705.00** |
| **Total Business & Occupation tax** | **$** | **16,443.19** |
| **Total Due City of Charles Town, WV** | **$** | **22,148.19** |

Processed Date: 6/17/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **15.00** |

| Semi-Annual | January 1 - June 30 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 24,902.01 | $ 0.05 | 12.45 | $12.45 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.45 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.11 |
| Interest: add 12% per annum | | | | $ 1.32 |
| Additional Penalty: $50 per month in default | | | | $ 550.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 566.88** |

| Semi-Annual | July 1 - December 31 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 24,902.01 | $ 0.05 | 12.45 | $12.45 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.45 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.11 |
| Interest: add 12% per annum | | | | $ 0.56 |
| Additional Penalty: $50 per month in default | | | | $ 250.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 266.13** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 600.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 833.01** |
| **TOTAL DUE:** | **$ 1,448.01** |

| Semi-Annual | January 1 - June 30 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 25,178.84 | $ 0.05 | 12.59 | $12.59 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $12.59 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.15 | |
| Interest: add 12% per annum | | | | $ 2.84 | |
| Additional Penalty: $50 per month in default | | | | $ 1,150.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,168.58** | |

| Semi-Annual | July 1 - December 31 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 25,178.84 | $ 0.05 | 12.59 | $12.59 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $12.59 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.15 | |
| Interest: add 12% per annum | | | | $ 2.08 | |
| Additional Penalty: $50 per month in default | | | | $ 850.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 867.82** | |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 2,036.40** |
| **TOTAL DUE:** | **$ 3,051.40** |

| Semi-Annual | January 1 - June 30 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 25,656.15 | $ 0.05 | 12.83 | $12.83 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.83 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.21 |
| Interest: add 12% per annum | | | | $ 4.44 |
| Additional Penalty: $50 per month in default | | | | $ 1,800.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,820.47** |

| Semi-Annual | July 1 - December 31 2021 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 25,656.15 | $ 0.05 | 12.83 | $12.83 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.83 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.21 |
| Interest: add 12% per annum | | | | $ 3.66 |
| Additional Penalty: $50 per month in default | | | | $ 1,450.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 1,469.70** |

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|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 3,290.17** |
| **TOTAL DUE:** | **$ 4,305.17** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 23,479.96 | $ 0.05 | 11.74 | $11.74 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $11.74 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 2.94 |
| Interest: add 12% per annum | | | | $ 5.47 |
| Additional Penalty: $50 per month in default | | | | $ 2,400.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,420.14** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 23,479.96 | $ 0.05 | 11.74 | $11.74 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $11.74 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 2.94 |
| Interest: add 12% per annum | | | | $ 4.76 |
| Additional Penalty: $50 per month in default | | | | $ 2,100.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,119.43** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,539.58** |
| **TOTAL DUE:** | **$ 5,554.58** |

| Semi-Annual | January 1 - June 30 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 24,387.10 | $ 0.05 | 12.19 | $12.19 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.19 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.05 |
| Interest: add 12% per annum | | | | $ 7.15 |
| Additional Penalty: $50 per month in default | | | | $ 3,000.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 3,022.38** |

| Semi-Annual | July 1 - December 31 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 24,387.11 | $ 0.05 | 12.19 | $12.19 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $12.19 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 3.05 |
| Interest: add 12% per annum | | | | $ 6.41 |
| Additional Penalty: $50 per month in default | | | | $ 2,700.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,721.65** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 5,744.03** |
| **TOTAL DUE:** | **$ 6,759.03** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| CSI Leasing Inc | |
|---|---|
| **Penalty Month** | **May** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **-** |
| **2023-(see attached detailed sheet)** | **$** | **-** |
| **2022-(see attached detailed sheet)** | **$** | **-** |
| **2021-(see attached detailed sheet)** | **$** | **-** |
| **2020-(see attached detailed sheet)** | **$** | **5,415.12** |
| **2019-(see attached detailed sheet)** | **$** | **6,615.54** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **3,045.00** |
| **Total Business & Occupation tax** | **$** | **10,000.66** |
| **Total Due City of Charles Town, WV** | **$** | **13,045.66** |

Processed Date: 5/28/2024

| Semi-Annual | January 1 - June 30 2024 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $0.00 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - | |
| Interest: add 12% per annum | | | | $ - | |
| Additional Penalty: $50 per month in default | | | | $ - | |
| **TOTAL AMOUNT DUE** | | | | **$ -** | |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2023 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2022 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ - |
| Interest: add 12% per annum | | | | | $ - |
| Additional Penalty: $50 per month in default | | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ - |
| Interest: add 12% per annum | | | | | $ - |
| Additional Penalty: $50 per month in default | | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 26.10 | $ 0.23 | 0.06 | $0.06 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.06 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.02 |
| Interest: add 12% per annum | | | | $ 0.03 |
| Additional Penalty: $50 per month in default | | | | $ 2,350.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,350.10** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 2.72 | $ 0.23 | 0.01 | $0.01 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.01 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.00 |
| Interest: add 12% per annum | | | | $ 0.00 |
| Additional Penalty: $50 per month in default | | | | $ 2,050.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,050.02** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,400.12** |
| **TOTAL DUE:** | **$ 5,415.12** |

| Semi-Annual | January 1 - June 30 2019 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | 52.20 | $ 0.30 | 0.16 | $0.16 | |
| GROSS AMOUNT OF TAX | | | | $0.16 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.04 | |
| Interest: add 12% per annum | | | | $ 0.09 | |
| Additional Penalty: $50 per month in default | | | | $ 2,950.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 2,950.29** | |

| Semi-Annual | July 1 - December 31 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | 26.10 | $ 0.23 | 0.06 | $0.06 |
| 12. Gross Sales Rents, Royalties etc | 26.10 | $ 0.30 | 0.08 | $0.08 |
| GROSS AMOUNT OF TAX | | | | $0.14 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 0.04 |
| Interest: add 12% per annum | | | | $ 0.07 |
| Additional Penalty: $50 per month in default | | | | $ 2,650.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,650.25** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 5,600.54** |
| **TOTAL DUE:** | **$ 6,615.54** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

# City of Charles Town, WV

Please remit a copy of your state license, payment, application, calculation and verified location addresses within the city to:

## REMIT TO

**City of Charles Town, WV**
**PO Box** 14
**Charles Town, WV 25414**

**without ALL information included business license & business and occupation applications will be delayed and additional penalties and interest may be applied**

| ABC Supply Company Inc | |
|---|---|
| **Penalty Month** | **June** |

**Quarterly Return**

**Business License & Business and Occupational Tax Calculation:**

| | | |
|---|---|---|
| **2024-(see attached detailed sheet)** | **$** | **-** |
| **2023-(see attached detailed sheet)** | **$** | **-** |
| **2022-(see attached detailed sheet)** | **$** | **2,939.73** |
| **2021-(see attached detailed sheet)** | **$** | **4,726.23** |
| **2020-(see attached detailed sheet)** | **$** | **5,795.74** |
| **2019-(see attached detailed sheet)** | **$** | **7,731.86** |
| **2018-(see attached detailed sheet)** | **$** | **1,015.00** |
| **Total Business license Fee + Penalty** | **$** | **4,060.00** |
| **Total Business & Occupation tax** | **$** | **18,148.57** |
| **Total Due City of Charles Town, WV** | **$** | **22,208.57** |

Processed Date: 6/10/2024

| Semi-Annual | January 1 - June 30 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2024 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ | 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ - |
| Interest: add 12% per annum | | | | | $ - |
| Additional Penalty: $50 per month in default | | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2023 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ | 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ | 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ | 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ | 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ | 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ | 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ | 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ | 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ | 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ | 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ | 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ | 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | | $ - |
| Interest: add 12% per annum | | | | | $ - |
| Additional Penalty: $50 per month in default | | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **-** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **-** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **-** |

| Semi-Annual | January 1 - June 30 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 614,388.45 | $ 0.05 | 307.19 | $307.19 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $307.19 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 76.80 | |
| Interest: add 12% per annum | | | | $ 68.68 | |
| Additional Penalty: $50 per month in default | | | | $ 1,150.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,602.66** | |

| Semi-Annual | July 1 - December 31 2022 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 689,378.58 | $ 0.05 | 344.69 | $344.69 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $344.69 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 86.17 | |
| Interest: add 12% per annum | | | | $ 56.21 | |
| Additional Penalty: $50 per month in default | | | | $ 850.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,337.07** | |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ -** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ -** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 2,939.73** |
| **TOTAL DUE:** | **$ 2,939.73** |

| Semi-Annual | January 1 - June 30 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 310,716.61 | $ 0.05 | 155.36 | $155.36 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $155.36 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 38.84 | |
| Interest: add 12% per annum | | | | $ 53.38 | |
| Additional Penalty: $50 per month in default | | | | $ 1,750.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,997.58** | |

| Semi-Annual | July 1 - December 31 2021 | | | | |
|---|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE | |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 | |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 | |
| 03. Gross Sales of Wholesalers | 343,956.65 | $ 0.05 | 171.98 | $171.98 | |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 | |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 | |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 | |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 | |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 | |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 | |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 | |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 | |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 | |
| GROSS AMOUNT OF TAX | | | | $171.98 | |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 43.00 | |
| Interest: add 12% per annum | | | | $ 48.68 | |
| Additional Penalty: $50 per month in default | | | | $ 1,450.00 | |
| **TOTAL AMOUNT DUE** | | | | **$ 1,713.66** | |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 3,711.23** |
| **TOTAL DUE:** | **$ 4,726.23** |

| Semi-Annual | January 1 - June 30 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 115,576.23 | $ 0.05 | 57.79 | $57.79 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $57.79 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 14.45 |
| Interest: add 12% per annum | | | | $ 26.79 |
| Additional Penalty: $50 per month in default | | | | $ 2,350.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,449.03** |

| Semi-Annual | July 1 - December 31 2020 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 340,842.35 | $ 0.05 | 170.42 | $170.42 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $170.42 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 42.61 |
| Interest: add 12% per annum | | | | $ 68.69 |
| Additional Penalty: $50 per month in default | | | | $ 2,050.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,331.72** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 4,780.74** |
| **TOTAL DUE:** | **$ 5,795.74** |

| Semi-Annual | January 1 - June 30 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 809,640.24 | $ 0.05 | 404.82 | $404.82 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $404.82 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 101.21 |
| Interest: add 12% per annum | | | | $ 236.37 |
| Additional Penalty: $50 per month in default | | | | $ 3,000.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 3,742.40** |

| Semi-Annual | July 1 - December 31 2019 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | 309,543.93 | $ 0.05 | 154.77 | $154.77 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $154.77 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ 38.69 |
| Interest: add 12% per annum | | | | $ 81.01 |
| Additional Penalty: $50 per month in default | | | | $ 2,700.00 |
| **TOTAL AMOUNT DUE** | | | | **$ 2,974.47** |

| | |
|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$ 15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$ 1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$ 6,716.86** |
| **TOTAL DUE:** | **$ 7,731.86** |

| Semi-Annual | January 1 - June 30 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| Semi-Annual | July 1 - December 31 2018 | | | |
|---|---|---|---|---|
| ITEM | ENTER GROSS TAXABLE | RATE PER $100 | TAX DUE | NET PAYABLE |
| 01. Gross Sales Manufactured Products | - | $ 0.18 | - | $0.00 |
| 02. Gross Sales Retailers & Others | - | $ 0.05 | - | $0.00 |
| 03. Gross Sales of Wholesalers | - | $ 0.05 | - | $0.00 |
| 04. Gross Sales Small Loans, Industrial Loans | - | $ 0.23 | - | $0.00 |
| 05. Elec Light & Power Co (Domestic & Com) | - | $ 4.00 | - | $0.00 |
| 06. Elec Light & Power Co (Other Purposes) | - | $ 3.00 | - | $0.00 |
| 07. Natural Gas Companies | - | $ 3.00 | - | $0.00 |
| 08. Other Public Service/Utility Business | - | $ 2.00 | - | $0.00 |
| 09. Gross Sales Contracting Business | - | $ 2.00 | - | $0.00 |
| 10. Gross Sales Amusement Busienss | - | $ 0.14 | - | $0.00 |
| 11. Gross Sales Service Busienss/Callings | - | $ 0.23 | - | $0.00 |
| 12. Gross Sales Rents, Royalties etc | - | $ 0.30 | - | $0.00 |
| GROSS AMOUNT OF TAX | | | | $0.00 |
| Penalty: 25% of the tax due from the date tax should have been paid | | | | $ - |
| Interest: add 12% per annum | | | | $ - |
| Additional Penalty: $50 per month in default | | | | $ - |
| **TOTAL AMOUNT DUE** | | | | **$ -** |

| | | |
|---|---|---|
| **TOTAL BUSINESS LICENSE FEE:** | **$** | **15.00** |
| **TOTAL BUSINESS LICENSE LATE FEE:** | **$** | **1,000.00** |
| **TOTAL BUSINESS & OCCUPATION TAX:** | **$** | **-** |
| **TOTAL DUE:** | **$** | **1,015.00** |

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

Meeting: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-719: FY2025 General Fund Budget Revision #1

**ATTACHMENTS:**

- FY 2025 GF Revision #1.pdf
- FY25 GenFund Revision #1 State Worksheet.pdf

the city of Charles Town, WV

FY 2025 General Fund Revision #1

| | *REVENUES* | FY25 Approved Budget | Revision #1 | Current Budget | Approved Budget Notes and Explanations | Revision #1 Notes |
|---|---|---|---|---|---|---|
| | 30000 Assigned Fund Balance (Carryover) | - | | - | | |
| | 30005 Unassigned Fund Balance (Carryover) | 1,200,000 | 3,524,453 | 4,724,453 | $500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance | Bringing FY24 carryover into FY25 budget. |
| | 30101 Taxes - Ad Valorem | 1,688,544 | | 1,688,544 | | |
| | 30102 Prior Year Taxes | - | | - | | |
| | 30106 Supplemental Taxes | 36,000 | | 36,000 | Property taxes owed from previous years, but paid in the current fiscal year. | |
| | 30107 Tax Loss Restoration Fund | - | | - | | |
| | 30200 Interest as Penalty | 10,000 | | 10,000 | | |
| | 30300 Gas & Oil Severence Tax | 33,000 | | 33,000 | 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 | | 200,000 | | |
| | 30500 Business & Occupation (B&O) Tax | 1,700,000 | | 1,700,000 | $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 | | 25,000 | Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year. | |
| | 30700 Animal Control Tax | 1,600 | | 1,600 | | |
| | 30800 Hotel/Motel Tax | 200,000 | | 200,000 | 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 | | 260,000 | | |
| | 32100 Parking Violation Penalties | 40,000 | | 40,000 | Revised based on new program details and current year performance. | |
| | 32500 Business License Revenue | 30,000 | | 30,000 | | |
| | 32600 Building Permit Fees | 550,000 | | 550,000 | 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 | | 75,000 | Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance | |
| | 33000 International Registration Plan (IRP) Fees | 70,000 | | 70,000 | 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 | | 1,700 | Revenue from utility bills for EMS (5 cents) | |
| | 34000 Parks & Rec Fee | 1,700 | | 1,700 | Revenue from utility bills for parks and recreation (5 cents) | |
| | 34200 Parking Meter Revenues | 44,000 | | 44,000 | Revenue from parking meters and parking permits including ParkMobile app. | |
| | 34500 Rents & Concessions | 60,000 | | 60,000 | 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 | | 17,000 | Zoning applications | |
| | 35500 Street Improvement Fee | 135,000 | | 135,000 | Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council | |
| | 36504 Federal Government Grants | 41,667 | | 41,667 | DOJ/COPS grant for additional police officer. $125,000 across 3 years. | |
| | 36600 State Government Grants | - | | - | | |
| | 36900 Contributions from Other Funds - Sales Tax | 1,000,000 | | 1,000,000 | Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets). | |
| | 36906 Contributions from Other Funds - ARPA Revenue Loss | - | | - | | |
| | 37600 Gaming Income | 250,000 | | 250,000 | 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 | | 35,000 | | |
| | 38100 Reimbursements | 110,000 | | 110,000 | SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc. | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | 38200 Refunds - Overpayments | 400 | | 400 | | |
| | 38600 Insurance Claims | - | | - | | |
| | 39200 Property Rehabilitation | - | | - | | |
| | 38700 Filing Fees | 325 | | 325 | Filing Fees Revenue - Election in FY25. $50.00 per person. | |
| | 39700 Video Lottery | 600,000 | | 600,000 | Video lottery receipts average $13.4K to $22.2K per week. | |
| | 39900 Misc Revenue | 10,000 | | 10,000 | Yard waste stickers and fingerprints | |
| | 39902 Special Events - WV Fest | 4,000 | | 4,000 | | |
| | 39903 Special Events - General | 900 | | 900 | Special activities fees | |
| | 39904 Special Events - CW Hall | 8,500 | | 8,500 | | |
| | 39907 Special Events - Car Show | 7,000 | | 7,000 | Car show registration and sponsors. | |
| | **Total Revenues** | **8,446,336** | **3,524,453** | **11,970,789** | | |
| | | | | | | |
| | **DEPARTMENT LINE ITEMS** | | | | **NOTES AND EXPLANATIONS** | |
| | **Economic Development - 402** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 70,250 | | 70,250 | Salary $68,844 plus 2.5% merit and holiday supplement. | |
| | 04 FICA | 5,374 | | 5,374 | FICA @ 7.65% | |
| | 05 Group Insurance | 8,300 | | 8,300 | 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 | 6,323 | | 6,323 | PERS II Employer Contribution 9% | |
| | 09 OPEB | 2,108 | | 2,108 | Deferred Compensation Employer Contribution 3% | |
| | 11 Telephone | 750 | | 750 | Cell phone | |
| | 14 Travel | 4,200 | | 4,200 | 2 National Conferences; airfare, lodging, per-diem | |
| | 20 Advertising/Legal Publications | - | | - | | |
| | 21 Training & Education | - | | - | $2,500 rolled under City Manager's office. | |
| | 22 Dues & Subscriptions | 2,000 | | 2,000 | IEDC Membership, Survey Subscription, Adobe subscription | |
| | 23 Professional Services | 1,000 | | 1,000 | Engineering Services | |
| | 26 Insurance and Bonds | 5,000 | | 5,000 | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. | |
| | 41 Departmental Supplies | 3,000 | | 3,000 | Promotional items for events and City marketing and other departmental supplies. | |
| | 43 Auto Supplies | - | | - | | |
| | **Total Economic Development** | **108,304** | **-** | **108,304** | | |
| | | | | | | |
| | **Federal Grants - 403** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | Professional Services | - | | - | | |
| | Departmental Supplies | - | | - | | |
| | **Total Federal Grants** | **-** | **-** | **-** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Mayor's Office - 409** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 01 Salary | 12,500 | | 12,500 | Mayor's Salary | |
| | 04 FICA Tax Expense | 1,000 | | 1,000 | | |
| | 11 Telephone | - | | - | | |
| | 14 Travel Expense | 2,000 | | 2,000 | WV Municipal League | |
| | 20 Advertising/Legal Publication | - | | - | | |
| | 21 Training & Education | 1,000 | | 1,000 | | |
| | 26 Insurance & Bonds | 1,000 | | 1,000 | | |
| | 41 Departmental Supplies | 500 | | 500 | $453.00 - Ceremonial Keys to the City and Coins | |
| | 68 Community Contributions | 2,000 | | 2,000 | | |
| | **Total Mayor's Office** | **20,000** | **-** | **20,000** | | |
| | | | | | | |
| | **Council - 410** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 01 Salaries | 40,000 | | 40,000 | Eight Council Members at $5,000 annual salary | |
| | 04 FICA Tax Expense | 3,100 | | 3,100 | | |
| | 14 Travel Expense | 4,800 | | 4,800 | Conferences | |
| | 20 Advertising | - | | - | | |
| | 21 Training & Education | 3,200 | | 3,200 | Conference Registration ($450 per registration) | |
| | 26 Insurance & Bonds | 3,200 | | 3,200 | Umbrella, Commercial Property, Worker's Comp, Automobile, Liability | |
| | 41 Departmental Supplies | 700 | | 700 | | |
| | **Total Council** | **55,000** | **-** | **55,000** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **City Manager - 412** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 180,000 | | 180,000 | 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 | 14,400 | 100 | 14,500 | FICA Tax @ 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 2,000 | | 2,000 | Health, Dental, Vision, Life insurance, EAP | |
| | 06 Retirement | 16,200 | | 16,200 | 9% Employer Contribution PERS I and II | |
| | 08 Overtime | | 1,000 | 1,000 | | Allocation for Deputy City Clerk overtime. |
| | 09 OPEB | 5,400 | | 5,400 | 3% Employer Contribution Deferred Compensation plan | |
| | 11 Telephone | 520 | | 520 | Mobile phone service | |
| | 14 Travel Expense | 1,500 | | 1,500 | WVML Trip, City Clerk Election Training | |
| | 20 Advertising | - | | - | | |
| | 21 Training & Education | 20,000 | 1,500 | 21,500 | 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 | $1500 allowance for City Attorney training. |
| | 22 Dues & Subscriptions | 1,000 | | 1,000 | Adobe subscriptions. ICMA and WVML Fees. | |
| | 23 Professional Services | - | | - | Background checks for City Manager candidates. Not required this year. | |
| | 26 Insurance & Bonds | 15,000 | | 15,000 | Umbrella, Commercial Property, Worker's Comp, Automobile, Liability | |
| | 41 Departmental Supplies | 750 | | 750 | Misc. Office Supplies | |
| | 43 Auto Supplies (Gas & Oil) | - | | - | Gas is covered under travel expenses. | |
| | **Total City Manager** | **256,770** | **2,600** | **259,370** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Treasurer - 413** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 235,000 | | 235,000 | 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 | 18,800 | 200 | 19,000 | FICA Tax @ 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 25,000 | | 25,000 | Health, Dental, Vision, Life insurance, EAP | |
| | 06 Retirement | 21,150 | | 21,150 | 9% Employer Contribution PERS I and II | |
| | 08 Overtime | | 2,000 | 2,000 | | Allocation for Accounting Clerks I, II & III overtime. |
| | 09 OPEB | 7,050 | | 7,050 | 3% Employer Contribution Deferred Compensation plan | |
| | 11 Telephone | 500 | | 500 | Director of Finance Cell Phone | |
| | 12 Printing | - | | - | | |
| | 14 Travel Expense | 4,000 | | 4,000 | 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 | | 2,000 | 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 | Adobe subscription for Director & Accounting Clerk III | |
| | 23 Professional Services | 2,500 | | 2,500 | 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 | | 42,000 | Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit | |
| | 26 Insurance & Bonds | 15,000 | | 15,000 | General Liability, Worker's Compensation, Umbrella | |
| | 30 Contracted Services | 25,000 | | 25,000 | Tyler Technologies - Incode Annual License Fee - $20,000<br>Business License Software Maintenance (Progressive Solutions) - $5,000 | |
| | 41 Departmental Supplies | 2,000 | | 2,000 | Paper folder machine ($500) | |
| | 59 Capital Outlay | - | | - | | |
| | **Total Treasurer** | **400,800** | **2,200** | **403,000** | | |
| | | | | | | |
| | **Court Clerk - 415** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 62,000 | | 62,000 | Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement | |
| | 04 FICA | 4,960 | 100 | 5,060 | FICA Tax @ 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 12,529 | | 12,529 | Health, Dental, Vision, Life insurance, EAP + 14% premium increase | |
| | 06 Retirement | 5,580 | | 5,580 | 9% Employer Contribution PERS I and II | |
| | 08 Overtime | | 1,000 | 1,000 | | Allocation for Court Clerk overtime. |
| | 09 OPEB | 1,860 | | 1,860 | 3% Employer Contribution Deferred Compensation plan | |
| | 14 Travel | 500 | | 500 | Court Clerk training and Election training | |
| | 18 Postage | - | | - | | |
| | 20 Advertising/Legal Publications | 700 | | 700 | | |
| | 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 | | 4,500 | Court Clerk Bond, General Liability, Worker's Compensation, Umbrella | |
| | 30 Contracted Services | 25 | | 25 | Flu shot | |
| | 41 Departmental Supplies | 600 | | 600 | Ink cartridges, paper stock | |
| | **Total Court Clerk** | **93,254** | **1,100** | **94,354** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Police Judges - 416** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 32,000 | | 32,000 | Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge. | |
| | 04 FICA | 2,400 | | 2,400 | | |
| | 14 Travel | 500 | | 500 | WV State mandated annual training for magistrates & judges | |
| | 21 Training & Education | 1,000 | | 1,000 | WV State mandated annual training for magistrates & judges | |
| | 22 Dues and Subscriptions | 100 | | 100 | | |
| | 23 Professional Services | 1,000 | | 1,000 | | |
| | 26 Insurance & Bonds | 2,500 | | 2,500 | | |
| | 41 Departmental Supplies | - | | - | | |
| | **Total Police Judges** | **39,500** | **-** | **39,500** | | |
| | | | | | | |
| | **City Attorney - 417** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | | 150,000 | 150,000 | | Salary $ plus 2.5% merit and holiday supplement. |
| | 04 FICA | | 12,000 | 12,000 | | FICA @ 7.65% |
| | 05 Group Insurance | | 13,000 | 13,000 | | Health, Dental, Vision, and Life insurance. |
| | 06 Retirement | | 13,500 | 13,500 | | PERS II Employer Contribution 9% |
| | 09 OPEB | | 4,500 | 4,500 | | Deferred Compensation Employer Contribution 3% |
| | 11 Telephone | | 2,000 | 2,000 | | $1500 cell phone cost and $500 for monthly services. |
| | 14 Travel | | 1,000 | 1,000 | | Travel allowance for various trainings. |
| | 20 Advertising/Legal Publications | | 1,000 | 1,000 | | Allowance for legal publications. |
| | 21 Training & Education | | | - | | Rolled under City Manager's office. |
| | 22 Dues & Subscriptions | | 1,500 | 1,500 | | Allowance for legal subscriptions and memberships. |
| | 23 Professional Services | 225,000 | (150,000) | 75,000 | Cost for outside legal council. | |
| | 26 Insurance and Bonds | | 5,000 | 5,000 | | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. |
| | 41 Departmental Supplies | | 500 | 500 | | Miscellaneous office supplies. |
| | **Total Attorney** | **225,000** | **54,000** | **279,000** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Enforcement Agency - 425** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 56,000 | | 56,000 | Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement. | |
| | 04 FICA | 4,284 | | 4,284 | FICA @ 7.65% of Salary | |
| | 05 Group Insurance | 1,140 | | 1,140 | 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 | 5,040 | | 5,040 | PERS II Employer Contribution 9% | |
| | 09 OPEB | 1,680 | | 1,680 | 457(b) Deferred Compensation Employer Contribution (3%) | |
| | 11 Telephone | 750 | 1,500 | 2,250 | | Allocation for new cell phone. |
| | 14 Travel | 3,000 | | 3,000 | 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 | 1,000 | | 1,000 | Certified Mailings | |
| | 20 Advertising/Legal Publications | 1,000 | | 1,000 | | |
| | 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 | | 1,000 | Women in Code Enforcement (WICED) Membership Fees ($35)<br>ICC Membership ($160/yr) | |
| | 26 Insurance and Bonds | 3,800 | | 3,800 | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. | |
| | 30 Contracted Services | 71,100 | | 71,100 | 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. | |
| | 41 Departmental Supplies | 3,000 | | 3,000 | Office printer, building safety month supplies, jackets, boots, code books | |
| | 43 Auto Supplies | - | | - | Under Maintenance budget | |
| | **Total Enforcement Agency** | **152,794** | **1,500** | **154,294** | | |
| | | | | | | |
| | **Regional Dev Authority - 435** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 22 Dues & Subscriptions | 6,600 | | 6,600 | Region 9 Assessment - Fees are going up | |
| | **Total Regional Dev. Authority** | **6,600** | **-** | **6,600** | | |
| | **Total City Administration** | **1,358,022** | **61,400** | **1,419,422** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Building Inspections - 436** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 82,300 | | 82,300 | Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement | |
| | 04 FICA | 6,296 | | 6,296 | FICA @ 7.65% of Salary | |
| | 05 Group Insurance | 1,650 | | 1,650 | Dental/Life/Vision/EAP Premiums | |
| | 06 Retirement | 7,100 | | 7,100 | PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods | |
| | 09 OPEB | 1,575 | | 1,575 | 457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods | |
| | 11 Telephone | 1,010 | | 1,010 | 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 | | 3,000 | 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 | Certified mailings for property Notice of Violations | |
| | 20 Advertising/Legal Publications | 500 | | 500 | 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 | | 1,000 | ICC membership dues; WICA subscription | |
| | 23 Professional Services | 10,000 | 5,000 | 15,000 | To cover expenses associated with inspections; compliance. | Allowance for outsourcing inspections. |
| | 26 Insurance & Bonds | 6,000 | | 6,000 | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. | |
| | 41 Departmental Supplies | 3,000 | | 3,000 | Mobile printer for vehicle, jackets, boots, building safety month | |
| | 43 Auto Supplies | - | | - | Under Maintenance budget | |
| | **Total Building Inspections** | **124,431** | **5,000** | **129,431** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Planning & Zoning - 437** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 243,000 | | 243,000 | 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 | 19,000 | 50 | 19,050 | FICA @ 7.65% of Salary | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 31,000 | | 31,000 | Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums | |
| | 06 Retirement | 23,085 | | 23,085 | PERS II Employer Contribution (9%) | |
| | 08 Overtime | | 500 | 500 | | Allocation for Permit Tech. overtime. |
| | 09 OPEB | 7,290 | | 7,290 | 457(b) Deferred Comp Employer Contribution (3%). | |
| | 11 Telephone | 250 | | 250 | Director's department cell phone | |
| | 14 Travel | 8,000 | | 8,000 | 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 | Certified Mailings; Legal notices, yard sign postings | |
| | 20 Advertising/Legal Publications | 4,500 | | 4,500 | 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 | |
| | 22 Dues & Subscriptions | 3,000 | | 3,000 | 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 | | 5,000 | GIS Aerial imagery, Engineering Services, Background Checks | |
| | 26 Insurance & Bonds | 20,000 | | 20,000 | Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property. | |
| | 30 Contracted Services | 30,000 | | 30,000 | Kimley-Horn and Associates - Engineering and routine plan review; bond assessments; | |
| | 31 Contracted Services - Tree Board | 2,000 | | 2,000 | To maintain Tree City USA Status, we must house this cost in the budget which is based on the population. | |
| | 41 Departmental Supplies | 4,000 | | 4,000 | Public hearing signs, office supplies, promotional supplies | |
| | 53 Computer Software / Tech | 9,000 | | 9,000 | MyPermit Now Monthly Fees | |
| | 59 Capital Outlay | - | | - | | |
| | **Total Planning and Zoning** | **410,125** | **550** | **410,675** | | |
| | **Total City Bldg Inspection, P&Z, and Enforcement Agency** | **795,654** | **7,050** | **802,704** | | |
| | | | | | | |
| | **Elections - 438** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 12 Printing | 3,000 | | 3,000 | | |
| | 20 Advertising/Legal Publications | 500 | | 500 | Publish ballot multiple times | |
| | 23 Professional Services | - | | - | | |
| | 30 Contracted Services | 5,000 | | 5,000 | Poll workers for early voting and day of election. | |
| | 41 Departmental Supplies | 2,000 | | 2,000 | Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers | |
| | **Total Elections** | **10,500** | **-** | **10,500** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | City Hall - 440 | FY25 Approved Budget | Revision #1 | Current Budget | Approved Budget Notes and Explanations | Revision #1 Notes |
| | 3 Salaries | 95,000 | | 95,000 | Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement | |
| | 4 FICA Taxes | 7,600 | | 7,600 | FICA @ 7.65% | |
| | 5 Group Insurance | 16,500 | | 16,500 | Health, Dental, Vision, Life, Employee Assistance Program | |
| | 6 Retirement | 9,500 | | 9,500 | 9% Employer Contribution | |
| | 9 OPEB | 2,000 | | 2,000 | 3% Deferred Compensation Employer Contribution | |
| | 11 Telephone | 18,000 | | 18,000 | 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.** | |
| | 12 Printing | - | | - | | |
| | 13 Utilities | 21,000 | | 21,000 | City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer | |
| | 14 Travel Expense | 2,000 | | 2,000 | WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD | |
| | 15 Repair & Main. Bldg & Grounds | 12,000 | | 12,000 | Elevator Services and City Hall maintenance. | |
| | 16 Repair & Main. Equipment | - | | - | | |
| | 17 Repair & Main. Auto | - | | - | | |
| | 18 Postage | 3,500 | 500 | 4,000 | Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection | Allowance for increase in postage costs. |
| | 19 Bldg & Equipment Rental | 250,000 | | 250,000 | 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 | | 5,000 | 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 | | 3,500 | Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400) | |
| | 23 Professional Services | 25,000 | | 25,000 | Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration. | |
| | 24 Audit Costs | | | - | | |
| | 26 Insurance & Bonds | 17,000 | | 17,000 | Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial | |
| | 30 Contracted Services | 181,404 | | 181,404 | 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. | |
| | 31 Bad Debt Expense | - | | - | | |
| | 32 Bank Charges | 29,000 | 31,000 | 60,000 | Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees | Allocation for credit card merchant fees. |
| | 37 Other Fees/Taxes | 1,500 | | 1,500 | Late fees | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | 41 Departmental Supplies | 12,000 | 3,000 | 15,000 | | Increase due to rising kitchen, cleaning, & office supplies costs. |
| | 43 Auto Supplies (Gas & Oil) | - | | - | | |
| | 53 Computer Software / Tech | 15,000 | | 15,000 | 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 | |
| | 59 Capital Outlay | - | | - | | |
| | 68 Contributions | - | | - | | |
| | 70 Capital Lease | - | | - | | |
| | 75 Special Emergency Expense | - | | - | Covid related expenses | |
| | **Total City Hall** | **726,504** | **34,500** | **761,004** | | |
| | | | | | | |
| | **Contributions/Transfers - 444** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 68 Contributions - "But For" Organizations | 60,000 | | 60,000 | Citizens Fire Co. $95K and EPTA Requests $50K | |
| | 68 Community Awards | - | | - | | |
| | 68 Contributions - Revive Grant | 20,000 | | 20,000 | Unspent Revive! Funding rolled over to FY24 | |
| | 68 Contributions - Façade Improvement Program | 15,000 | | 15,000 | | |
| | 68 Contributions - Homeless Solutions | 25,000 | | 25,000 | 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 | 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** | **-** | **135,000** | | |
| | | | | | | |
| | **Parking - 571** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 41,614 | | 41,614 | Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance | |
| | 04 FICA Tax Expense | 3,300 | 200 | 3,500 | FICA @ 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 9,300 | | 9,300 | Health, Dental, Vision, Life, Employee Assistance Program | |
| | 06 Retirement Expense | 3,600 | | 3,600 | 9% Employer Retirement Contribution | |
| | 08 Overtime | | 2,000 | 2,000 | | Allocation for parking attendant overtime. |
| | 09 OPEB | 1,400 | | 1,400 | 3% Deferred Compensation Employer Contribution | |
| | 13 Utilities | 1,200 | | 1,200 | Electric Service | |
| | 16 Repair & Main - Equipment | 3,000 | | 3,000 | Parking meter repairs and maintenance | |
| | 18 Postage | 500 | | 500 | | |
| | 19 Bldg & Equipment Rental | 1,000 | | 1,000 | | |
| | 20 Advertising / Legal Publications | 500 | | 500 | | |
| | 23 Professional Services | - | | - | | |
| | 26 Insurance & Bonds | 3,000 | | 3,000 | Prof Liability, Umbrella, Automobile, Worker's Comp | |
| | 30 Contracted Services | 500 | | 500 | | |
| | 41 Departmental Supplies | 5,000 | | 5,000 | Office Supplies, Batteries, Handheld Printer Paper | |
| | 45 Uniforms | 500 | | 500 | Jacket, Uniform Shirt, Patches, Badge, etc. | |
| | 53 Computer Software/Tech | 4,000 | | 4,000 | United Public Safety/T2 Annual Fees | |
| | **Total Parking** | **78,414** | **2,200** | **80,614** | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | **Contingencies - 699** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | Other Contributions | 254,996 | 45,004 | 300,000 | 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. | Allowance for city wide unexpected expenses. |
| | **Total Contingencies** | **254,996** | **45,004** | **300,000** | | |
| | | | | | | |
| | **Police Department - 700** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 1,532,798 | 5,000 | 1,537,798 | 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) | Allowance for additional promotions. |
| | 04 FICA | 50,000 | 1,200 | 51,200 | FICA Tax at 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 180,000 | | 180,000 | PEIA/Health insurance increase from $9K to $12K per month. | |
| | 06 Retirement | 140,000 | | 140,000 | Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%) | |
| | 07 Police Pension | 64,000 | | 64,000 | Legacy CTPD Retirement System | |
| | 08 Overtime | 150,000 | 10,000 | 160,000 | | Allowance for unanticipated police overtime. |
| | 09 OPEB | 48,000 | | 48,000 | 457(b) Deferred Compensation 3% | |
| | 11 Telephone | 48,500 | | 48,500 | | |
| | 13 Utilities | 48,000 | | 48,000 | Electric and Internet Service, increase in FY254. | |
| | 14 Travel | 4,000 | | 4,000 | | |
| | 15 R&M Building & Grounds | 2,200 | | 2,200 | Lights, Paint, Air Filters, Electrical supplies, Batteries | |
| | 16 R&M Equipment | 2,500 | | 2,500 | Generator Service | |
| | 17 R&M Auto | 45,000 | | 45,000 | Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc. | |
| | 18 Postage | 1,300 | | 1,300 | | |
| | 19 Building & Equipment Rental | 100,000 | | 100,000 | | |
| | 20 Advertising/Legal Publications | 5,600 | | 5,600 | New Hire Ads 3-6 ads in local paper | |
| | 21 Training & Education | 20,000 | | 20,000 | | |
| | 22 Dues & Subscriptions | 2,000 | | 2,000 | WVCOP Dues, IACP, SRO, Journal | |
| | 23 Professional Services | 6,500 | | 6,500 | Polygraph Exams, Physical Exams, Diagnostic Imaging | |
| | 26 Insurance & Bonds | 105,000 | | 105,000 | Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance | |
| | 30 Contracted Services | 48,000 | | 48,000 | CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St. | |
| | 32 Bank Charges | 250 | | 250 | | |
| | 37 Other Fees & Taxes | 250 | | 250 | 661 George St. Ambulance Fees | |
| | 41 Departmental Supplies | 40,000 | | 40,000 | Ammunition, Office Supplies, Cleaning Supplies, Water Delivery | |
| | 43 Auto Supplies | 65,000 | | 65,000 | Gas for Police Vehicles | |
| | 45 Uniforms | 20,000 | | 20,000 | | |
| | 53 Computer Software/Tech | 29,000 | | 29,000 | CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials | |
| | **Total Police Dept** | **2,757,898** | **16,200** | **2,774,098** | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | **Police-Special Duty Crossing Guard - 704** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 34,803 | | 34,803 | Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. | |
| | 04 FICA Tax Expense | 2,600 | | 2,600 | | |
| | 26 Insurance & Bonds | 1,750 | | 1,750 | | |
| | 41 Departmental Supplies | 250 | | 250 | Stop signs | |
| | 45 Uniforms | 500 | | 500 | Reflective jackets and vests | |
| | 43 Auto Supplies (Gas & Oil) | - | | - | | |
| | **Total Police - Special Duty Crossing Guard** | **39,903** | **-** | **39,903** | | |
| | **Total Police and Crossing Guards** | **2,797,801** | **16,200** | **2,814,001** | | |
| | | | | | | |
| | **Dog Warden - 707** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | Contributions | 1,600.00 | | 1,600 | City passes along the dog tag fees to the County | |
| | **Total Dog Warden** | **1,600.00** | **-** | **1,600.00** | | |
| | | | | | | |
| | **Maintenance - 750** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 03 Salaries | 263,643 | | 263,643 | 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 | 21,091 | 400 | 21,491 | FICA @ 7.65% | Increase due to additional overtime allocation. |
| | 05 Group Insurance | 26,000 | | 26,000 | Health, Dental, Vision, Life, Employee Assistance Program | |
| | 06 Retirement | 23,728 | | 23,728 | 9% Employer Contribution | |
| | 08 Overtime | | 5,000 | 5,000 | | Overtime allowance for maintenance employees. |
| | 09 OPEB | 7,909 | | 7,909 | 3% Deferred Compensation Employer Contribution | |
| | 11 Telephone | 3,000 | | 3,000 | Field staff equipped with cell phones | |
| | 13 Utilities | 100,000 | | 100,000 | Electric (street lights), water, sewer, and internet | |
| | 14 Travel Expense | 1,500 | | 1,500 | Maintain certifications; other skill enhancement training as required/proposed | |
| | 15 R&M Buildings and Grounds | 14,000 | 20,000 | 34,000 | General maintenance of city buildings. | Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract. |
| | 16 R&M Equipment | 15,000 | | 15,000 | 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 | 7,000 | 3,000 | 10,000 | Regular maintenance of department vehicles. | Allocation for additional vehicle repair. |
| | 19 R&M Bldg and Equip Rental | - | | - | 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 | 200 | 300 | 500 | Camera subscription and CDL License Fees | Additional allocation for CDL licenses. |
| | 23 Professional Services | 120 | 380 | 500 | CDL physicals | Additional allocation for CDL physicals. |
| | 26 Insurance & Bonds | 19,000 | | 19,000 | Liability, Worker's Comp, Vehicle Insurance | |
| | 30 Contracted Services | 50,000 | 5,000 | 55,000 | Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt | Allowance for Happy Retreat Ash tree removal. |
| | 41 Departmental Supplies | 12,000 | 29,000 | 41,000 | General maintenance annual supplies. | $5000 for PPE and tree work tools. $9000 for street light replacement. $5000 for street signs and poles. $10,000 for Christmas wreaths transferred from Fairs/Festivals. |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | 43 Auto Supplies (Gas, Oil & Tires) | 23,000 | 5,000 | 28,000 | Other city vehicle maintenance. | $5000 tire expenses transferred from Capital Outlay. |
| | 45 Uniforms | 10,000 | (5,000) | 5,000 | Cintas service cost increase | Reduced due to termination of Cintas contract. |
| | 53 Software/Tech | - | | - | | GoGov Work Order Software cost transferred from supplies. |
| | 59 Capital Outlay | 25,000 | (25,000) | - | Elevator repairs, HVAC repairs, tires, various equipment. | $5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds. |
| | **Total Streets** | **622,191** | **38,080** | **660,271** | | |
| | | | | | | |
| | **Visitor's Center - 901** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 13 Utilities | 5,200 | | 5,200 | Electric Service for Rouss Hall | |
| | 15 R&M - Building & Grounds | - | | - | | |
| | 23 Professional Services | - | | - | | |
| | 30 Contracted Services | - | | - | | |
| | 41 Departmental Supplies | - | | - | | |
| | 66 Contributions | 100,000 | | 100,000 | 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** | **105,200** | **-** | **105,200** | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Fairs/Festivals - 903** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 19 Bldg & Equipment Rental | - | | - | No longer needed, we bought a generator. | |
| | 20 Advertising/Legal Publications | 1,800 | 200 | 2,000 | | Allowance for increase of Carlisle Ads costs. |
| | 30 Contracted Services | 30,000 | 6,000 | 36,000 | **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) | **WV Fest**<br>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 ($1500), Game Entertainment Avenue ($2,000)<br>**Car Show**<br>Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000) |
| | 41 Departmental Supplies | 25,000 | (3,000) | 22,000 | **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** | **WV Fest**<br>Water/cups ($1,500), Sinage ($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 ($2000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500) **Christmas Wreathes** - Transferred to Maintenance. |
| | 52 Computer Software | 1,300 | | 1,300 | Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV. | |
| | 68 Contributions | 4,000 | | 4,000 | Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC. | |
| | **Total Fairs/Festivals** | **62,100** | **3,200** | **65,300** | | |
| | | | | | | |

| | DEPARTMENT LINE ITEMS | | | | NOTES AND EXPLANATIONS | |
|---|---|---|---|---|---|---|
| | **Transfers - 960/698 SAO** | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | 01 Transfers to Capital Reserve - Repaving | 130,000 | | 130,000 | Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures | |
| | 02 Transfers to Capital Reserve - One Time Funding | 659,452 | 3,055,000 | 3,714,452 | $659,452 Revenue/Loss Allowance | $3,055,000 for Jefferson Memorial Park pool. |
| | 03 Transfers Out - Parks & Rec | 120,000 | | 120,000 | 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 | | Transfer to Residual Fund to build up Rainy Day savings. |
| | 11 Transfers to Capital Reserve - Table Games | 850,000 | | 850,000 | FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve. | |
| | **Total Transfers** | **1,759,452** | **3,318,319** | **5,077,771** | | |
| | | | | | | |
| | **General Government - 975** | **FY25 Requested** | | | **Approved Budget Notes and Explanations** | **Revision #1 Notes** |
| | Contributions | - | - | - | | |
| | **Total General Government** | **-** | **-** | **-** | | |
| | | | | | | |
| | | **FY25 Approved Budget** | **Revision #1** | **Current Budget** | **Provides for comparable year-over-year comparision of operating costs** | |
| | **Total Expenses** | **8,446,336** | **3,524,453** | **11,970,789** | | |
| | | | | | | |
| | **Surplus or Deficit** | **(0)** | **(0)** | **(0)** | | |

LGSD BR (Ver. 2020)

Ora Ash, Deputy State Auditor
West Virginia State Auditor's Office
**200 West Main Street**
Clarksburg, WV 26301
Phone: 627-2415 ext. 5114
**Fax: 304-340-5090**
**Email: lgs@wvsao.gov**

# REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
Fiscal Year Ending: FY25
Fund: 1
Revision Number: 1
Pages: 1 of 2

City of Charles Town
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name: Lori Nice
Phone: 304-724-3257
Fax:
Email: lnice@charlestownwv.us

101 E. Washington Street
STREET OR PO BOX

Charles Town — CITY
25414 — ZIP CODE

**Municipality**
Government Type

## REVENUES: (net each acct.)

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PREVIOUSLY APPROVED AMOUNT | (INCREASE) | (DECREASE) | REVISED AMOUNT |
|---|---|---|---|---|---|
| 299 | Unassigned Fund Balance | 1,200,000 | 3,524,453 | | 4,724,453 |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |

**NET INCREASE/(DECREASE) Revenues (ALL PAGES)** 3,524,453

**Explanation for Account # 378, Municipal Specific:**

**Explanation for Account # 369, Contributions from Other Funds:**

## EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PREVIOUSLY APPROVED AMOUNT | (INCREASE) | (DECREASE) | REVISED AMOUNT |
|---|---|---|---|---|---|
| 412 | City Manager's Office | 256,770 | 2,600 | | 259,370 |
| 413 | Treasurer's Office | 400,800 | 2,200 | | 403,000 |
| 415 | City Clerk | 93,254 | 1,100 | | 94,354 |
| 417 | City Attorney | 225,000 | 54,000 | | 279,000 |
| 425 | Enforcement Agency | 152,794 | 1,500 | | 154,294 |
| 436 | Building Inspection | 124,431 | 5,000 | | 129,431 |
| 437 | Planning & Zoning | 410,125 | 550 | | 410,675 |
| 440 | City Hall | 726,504 | 34,500 | | 761,004 |
| 571 | Parking | 78,414 | 2,200 | | 80,614 |
| 699 | Contingencies* | 254,996 | 45,004 | | 300,000 |
| | **NET INCREASE/(DECREASE) Expenditures** | | 3,524,453 | | |

**APPROVED BY THE STATE AUDITOR**

**BY:**
**Deputy State Auditor, Local Government Services Division** **Date**

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

**EXPENDITURES (CONT'D)** City of Charles Town

LGSD: BR City of Charles Town CONTROL NUMBER: FY25 (FY) 1 (FUND) 1 (REV#)

BUDGET REVISION REQUEST-SUPPLEMENT

| ACCOUNT NUMBER | ACCOUNT CATEGORY | PREVIOUSLY APPROVED AMOUNT | INCREASE | DECREASE | REVISED AMOUNT |
|---|---|---|---|---|---|
| 700 | Police Department | 2,757,898 | 16,200 | | 2,774,098 |
| 750 | Streets and Highways | 622,191 | 38,080 | | 660,271 |
| 903 | Fair Associations/Festivals | 62,100 | 3,200 | | 65,300 |
| 698 | Transfers/Reimb. (Audit Findings) | 1,759,452 | 3,318,319 | | 5,077,771 |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | | | **NET INCREASE/(DECREASE) Expenditures (this page)** | | 3,375,799 |

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

Meeting: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-720: FY2025 Coal Severance Budget Revision #1

**ATTACHMENTS:**

- FY25 Coal Severance Revision #1.pdf
- FY25 Coal Severance Revision #1 State Worksheet.pdf

the city of Charles Town, WV

FY25 COAL SEVERANCE BUDGET REVISION #1
City Council Meeting - July 1, 2024

| *DEPARTMENT LINE ITEMS* | *FY 2025 ORIGINAL BUDGET* | *FY 2025 REVISION #1* | *FY 2025 CURRENT BUDGET* | *FY 2025 NOTES & EXPLANATIONS* |
|---|---|---|---|---|
| ***REVENUES*** | | | | |
| Carryover | $ 170,702 | $ (14,910) | $ 155,792 | Carryover reduced because actual carryover as of June 30, 2024 was less than the amount budgeted for FY 2025. |
| Coal Severance | $ 30,000 | $ (10,000) | $ 20,000 | |
| Interest | | | $ - | |
| **Total Revenues** | **$ 200,702** | **$ (24,910)** | **$ 175,792** | |

| DEPARTMENT LINE ITEMS | *FY 2025 ORIGINAL BUDGET* | *FY 2025 REVISION #1* | *FY 2025 CURRENT BUDGET* | *FY 2025 NOTES & EXPLANATIONS* |
|---|---|---|---|---|
| ***EXPENSES*** | | | | |
| **Parks and Recreation** | | | | |
| Parks and Recreation - Capital | $ 200,702 | $ (24,910) | $ 175,792 | Reduced to balance the budget due to reduction of carryover in the revenues. |
| **Total Parks and Recreation** | **$ 200,702** | **$ (24,910)** | **$ 175,792** | |

LGSD BR (Ver. 2020)

# REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER

Fiscal Year Ending: FY25

Fund: 2

Revision Number: 1

Pages: 1 of 1


Ora Ash, Deputy State Auditor
West Virginia State Auditor's Office
**200 West Main Street**
Clarksburg, WV 26301
Phone: 627-2415 ext. 5114
**Fax: 304-340-5090**
**Email: lgs@wvsao.gov**


City of Charles Town
GOVERNMENT ENTITY

101 E. Washington Street
STREET OR PO BOX

Charles Town | 25414
CITY | ZIP CODE

**Municipality**
Government Type

Person To Contact Regarding Request:
Name: Lori Nice
Phone: 304-724-3257
Fax: 304-725-1014
Email: lnice@charlestownwv.us

## REVENUES: (net each acct.)

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PREVIOUSLY APPROVED AMOUNT | (INCREASE) | (DECREASE) | REVISED AMOUNT |
|---|---|---|---|---|---|
| 298 | Assigned Fund Balance | 170,702 | | 14,910 | 155,792 |
| 310 | Coal Severance Tax | 30,000 | | 10,000 | 20,000 |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| **NET INCREASE/(DECREASE) Revenues (ALL PAGES)** | | | -24,910 | | |

**Explanation for Account # 378, Municipal Specific:**

**Explanation for Account # 369, Contributions from Other Funds:**

## EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | PREVIOUSLY APPROVED AMOUNT | (INCREASE) | (DECREASE) | REVISED AMOUNT |
|---|---|---|---|---|---|
| 979 | Culture and Recreation | 200,702 | | 24,910 | 175,792 |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| | #N/A | | | | |
| **NET INCREASE/(DECREASE) Expenditures** | | | -24,910 | | |

**APPROVED BY THE STATE AUDITOR**

**BY:**
**Deputy State Auditor, Local Government Services Division** **Date**

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

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

Meeting: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-721: New B&O Tax Waiver Requests

**ATTACHMENTS:**

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

Meeting: 07/10/24
Department: Finance Committee
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-722: FY2025 Capital Budget Discussion

**ATTACHMENTS:**

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

**SCHEDULED**

Meeting: 07/10/24
Department: Finance Committee
Category: Report
Initiator:

**AGENDA ITEM (ID # )**

## 2024-723: FY24 General Fund Year End Report

**ATTACHMENTS:**

- FY2024 General Fund Year End Budget to Actual.pdf
- FY24 Coal Severance Carry Over Amount.pdf
- FY24 General Fund Carry Over Amount.pdf
- June 2024 Bank Balances.pdf

the city of Charles Town, WV

FY 2024 General Fund Year End Budget to Actual

| | 02.20.2024 v1.0 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ***REVENUES*** | **FY24 Approved** | **FY2024 Approved Revision #1** | **FY2024 Approved Revision #2** | **FY2024 Approved Revision #3** | **FY2024 Proposed Revision #4** | **FY24 Actuals Thru June 30, 2024** | **Over / (Under) Budget** | **% Over/Under Budget** | |
| Carryover | 2,842,544 | 3,542,779 | 3,542,779 | 3,542,779 | 3,542,779 | 3,542,779 | - | 100% | $700K additional carryover based off preliminary balances |
| Taxes Ad Valorem | 1,509,901 | 1,509,901 | 1,509,901 | 1,509,901 | 1,509,901 | 1,543,130 | 33,229 | 102% | Rate of 11.83 for FY24 |
| Supplemental Taxes | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 34,264 | 9,264 | 137% | |
| Tax Loss Restoration | - | - | - | - | | - | - | | |
| Interest as Penalty - Ad Valorem | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 8,164 | (1,836) | 82% | |
| Gas & Oil Severance Tax | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 66,792 | 54,792 | 557% | |
| Utility Tax | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 255,291 | 30,291 | 113% | |
| B&O Tax | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,297,782 | 197,782 | 118% | Balance Through 7/11/2023; collections should continue through August 31 and then be accrued to FY23, resulting in another revision to carry over balance |
| Liquor Tax | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 18,339 | (1,661) | 92% | Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year. |
| Animal Control Tax | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,698 | 98 | 106% | |
| Hotel/Motel Tax | 150,000 | 150,000 | 150,000 | 150,000 | 175,000 | 166,416 | (8,584) | 95% | 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); Rev #4 Note: Increased $25,000 to allow for County CVB & P&R contributions due to increase in revenue. |
| Court Cost Fees | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 289,821 | 39,821 | 116% | |
| Parking Violations | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 76,948 | 47,948 | 265% | Revised based on new program details and current year performance. |
| Business Licenses | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 51,311 | 29,311 | 233% | |
| Building Permits | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 930,910 | 780,910 | 621% | Building activity increasing/expected to remain strong through FY2024 with new development projects on the horizon and increases in the permit fee structure. |
| Franchise Tax | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 50,423 | (29,577) | 63% | Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance |
| Interstate/International Registration Plan | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 65,232 | 5,232 | 109% | |
| Emergency Service Fees | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,550 | (151) | 91% | Revenue from utility bills for EMS (5 cents) |
| Parks & Rec Fees | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,550 | (151) | 91% | Revenue from utility bills for parks and recreation (5 cents) |
| Parking Meters | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 64,269 | 14,269 | 129% | Based on new program details - including permits |
| Rent and Concession Revenue | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 53,875 | 3,875 | 108% | 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 |
| Zoning Fees | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 25,727 | 18,227 | 343% | |
| Street Fees | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 120,848 | (9,152) | 93% | Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council |
| State Gov't Grants | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 82,562 | 76,562 | 1376% | Could be substantially higher with aggressive strategy for ARPA funds |
| State Gov't Grants-Fairs | | | | | | 5,940 | 5,940 | | |
| Other Grants | | | | | | | - | | |
| Federal Grants | 56,666 | 56,666 | 56,666 | 56,666 | 56,666 | | (56,666) | 0% | Could be substantially higher with aggressive strategy for ARPA funds |
| Contributions from Other Funds (Sales Tax) | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | - | 100% | Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); FY23 approved number was $626.3K lower than actual collections due to surplus from other funding sources; FY2024 proposes using full Sales Tax Collection estimates to supplement operational revenues |
| Contribution from Other Funds (ARPA Revenue Loss Allowance) | - | - | - | - | | - | - | | |
| Transfers to the Rainy Day Fund | - | - | - | - | | - | - | | |
| Gaming Income | 250,000 | 175,000 | 175,000 | 175,000 | 175,000 | 225,472 | 50,472 | 129% | Revised down due to status of road/bridge closures that may impact Casino traffic |
| Interest Income - Operating Acct | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 60,615 | 45,615 | 404% | |
| Misc. Reimbursements | 110,000 | 110,000 | 110,000 | 110,000 | 112,500 | 112,018 | (482) | 100% | SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.; Rev #4 Note: Increased $2500 for crossing guards salaries. |
| Insurance Claims | - | - | - | - | | 1,710 | 1,710 | | 2019 Ford CTPD Insurance Claim |
| Refunds and Rebates | - | - | - | - | | 8,101 | 8,101 | | |
| Property Rehabilitation | | | | | | 500 | 500 | | |
| Filing Fees | - | - | - | - | | - | - | | No fees, as no election in FY24 |
| Video Lottery | 675,000 | 450,000 | 450,000 | 450,000 | 450,000 | 775,311 | 325,311 | 172% | revised down due to status of road/bridge closures that may impact Casino traffic |
| Miscellaneous Rev | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 12,234 | 2,234 | 122% | Special permit fees; miscellaneous revenue; sale of assets, etc. - CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues |
| Misc Revenue - Heritage Festival | | | | | | 17,150 | 17,150 | | |
| Misc Revenue - Special Events | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 17,746 | (254) | 99% | |
| Misc Revenue - CW Hall | | | | | | 5,300 | 5,300 | | |
| **Total Revenues** | **9,468,611** | **9,868,846** | **9,868,846** | **9,868,846** | **9,896,346** | **11,591,777** | **1,695,431** | **117%** | |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| **Economic Development - 402** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | | **FY24 Actuals Thru June 30, 2024** | **Over / (Under) Budget** | **% Over/Under Budget** | **Notes and Explanations** |
| Salaries | 62,500 | 62,500 | 67,938 | 67,938 | 67,938 | 67,702 | (236) | 100% | 8.7% COLA |
| FICA | 4,800 | 4,800 | 5,216 | 5,216 | 5,216 | 5,179 | (37) | 99% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 7,345 | (655) | 92% | |
| Retirement | 5,600 | 5,600 | 6,089 | 6,089 | 6,089 | 5,573 | (516) | 92% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 2,000 | 2,000 | 2,038 | 2,038 | 2,038 | 1,238 | (800) | 61% | 457(b) Deferred Compensation Distribution |
| Telephone | 750 | 750 | 750 | 750 | 750 | 32 | (718) | 4% | |
| Travel | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 730 | (1,770) | 29% | Mainstreet Conference, Economic Devlopment Conference Travel |
| Advertising/Legal Publications | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | |
| Training | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - | (2,500) | 0% | Mainstreet Conference, Economic Devlopment Conference |
| Dues & Subscriptions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | (2,000) | 0% | Adobe Cloud, Survey Subscription, Apple Music, WVEDC, LightTheCity |
| Professional Services | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | (2,000) | 0% | |
| Insurance and Bonds | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,097 | (403) | 91% | |
| Contracted Services | | | | | | 1,285 | 1,285 | | |
| Departmental Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | |
| Auto Supplies | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | |
| **Total Economic Development** | **$ 99,150** | **$ 99,150** | **$ 105,531** | **$ 105,531** | **$ 105,531** | **$ 93,181** | **$ (12,350)** | **88%** | |
| | | | | | | | | | |
| **Federal Grants - 403** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Professional Services | - | - | - | - | | - | - | | Expenses included in city hall budget for grant writing services. |
| Departmental Supplies | - | - | - | - | | - | - | | |
| **Total Federal Grants** | **-** | **-** | **-** | **-** | | **-** | **-** | | |
| | | | | | | | | | |
| **Mayor's Office - 409** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | |
| Salary | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 0 | 100% | |
| FICA | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 956 | (44) | 96% | |
| Telephone | - | - | - | - | - | - | - | | |
| Travel | 2,000 | 2,000 | 2,000 | 2,000 | 1,250 | - | (1,250) | 0% | WVML Participation, etc.; Rev #4 Notes: Transferred $750 to Dept. Supplies. |
| Training & Education | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | WVML Participation, etc. |
| Advertising/Legal Publications | - | - | - | - | - | - | - | | |
| Insurance & Bonds | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 819 | (181) | 82% | |
| Departmental Supplies | 250 | 250 | 250 | 250 | 1,000 | 727 | (273) | 73% | Rev #4 Notes: Increased $750 for ceremonial keys to the City and catering for Mayors Meeting. |
| Contracted Services | - | - | - | - | - | - | - | | |
| Contributions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | (2,000) | 0% | Funding for Mayor's Community Sponsorship Program |
| **Total Mayor's Office** | **19,750** | **19,750** | **19,750** | **19,750** | **19,750** | **15,002** | **(4,748)** | **76%** | |
| | | | | | | | | | |
| **Council - 410** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 39,167 | (833) | 98% | 8 Seats at $5K per member |
| FICA | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 2,996 | (104) | 97% | |
| Travel | 5,000 | 5,000 | 5,000 | 5,000 | 4,000 | 3,937 | (63) | 98% | More interest in training and travel from current Council; Rev #4 Notes: Transferred $1000 to Training & Education |
| Advertising/Legal Publications | - | - | - | - | - | - | - | | |
| Training & Education | 3,000 | 3,000 | 3,000 | 3,000 | 4,000 | 3,850 | (150) | 96% | More interest in training and travel from current Council; Rev #4 Notes: Increased $1000 for Lite Strategic Plan training. |
| Professional Services | - | - | - | - | - | - | - | | |
| Insurance & Bonds | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 2,622 | (578) | 82% | Travelers insurance |
| Departmental Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 291 | (709) | 29% | |
| **Total Council** | **55,300** | **55,300** | **55,300** | **55,300** | **55,300** | **52,863** | **(2,437)** | **96%** | |
| | | | | | | | | | |
| **City Manager - 412** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 190,600 | 190,600 | 207,183 | 207,183 | 193,183 | 171,205 | (21,978) | 89% | Increase due to 8.7% COLA. City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account). Rev #4 Notes: Transferred $14,000 to Insurance and Bonds. |
| FICA | 14,600 | 14,600 | 15,869 | 15,869 | 15,869 | 12,179 | (3,690) | 77% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 10,000 | 10,000 | 10,000 | 10,000 | 9,050 | 6,417 | (2,633) | 71% | Rev #4 Notes: Transferred $600 to Travel, $250 to Professional Services, and $100 to Supplies. |
| Retirement | 17,200 | 17,200 | 18,692 | 18,692 | 18,692 | 12,842 | (5,850) | 69% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 2,000 | 2,000 | 6,215 | 6,215 | 6,215 | 4,247 | (1,968) | 68% | 457(b) Deferred Compensation Distribution |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Telephone | 500 | 500 | 500 | 500 | 500 | 373 | (127) | 75% | |
| Travel | 1,500 | 1,500 | 1,500 | 1,500 | 2,100 | 2,055 | (45) | 98% | WVML conferences, etc. Rev #4 Notes: Increased due to unplanned City Manager interview travel. |
| Advertising and Postage | 300 | 300 | 300 | 300 | 300 | - | (300) | 0% | |
| Training & Education | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | (1,500) | 0% | WV Municipal League |
| Dues & Subscriptions | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 127 | (1,373) | 8% | ICMA and WVML fees |
| Professional Services | 250 | 250 | 250 | 250 | 500 | 453 | (47) | 91% | Rev #4 Notes: Increased $250 due to unplanned City Manager background check. |
| Insurance & Bonds | 15,000 | 15,000 | 15,000 | 15,000 | 29,000 | 26,692 | (2,308) | 92% | Rev #4 Notes: Increased $14,000 due to unplanned unemployment costs. |
| Contracted Services | - | - | - | - | - | - | - | | |
| Departmental Supplies | 750 | 750 | 750 | 750 | 850 | 784 | (66) | 92% | Rev #4 Notes: Increased $100 for Tourism Summit supplies. |
| Auto Supplies | 100 | 100 | 100 | 100 | 100 | - | (100) | 0% | |
| **Total City Manager** | **255,800** | **255,800** | **279,359** | **279,359** | **279,359** | **237,376** | **(41,983)** | **85%** | |
| | | | | | | | | | |
| **Treasurer - 413** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 216,800 | 216,800 | 235,661 | 235,661 | 285,661 | 290,217 | 4,556 | 102% | Increase due to 8.7% COLA. Finance Director and three (3) Accounting Clerks. Rev #4 Notes: Inceased $50,000 for accounting professional services. |
| FICA | 16,600 | 16,600 | 18,043 | 18,043 | 18,043 | 14,628 | (3,415) | 81% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 22,790 | (2,210) | 91% | |
| Retirement | 19,520 | 19,520 | 21,218 | 21,218 | 21,218 | 14,097 | (7,120) | 66% | Increase in Retirement expense due to COLA salary increase |
| OPEB Other | 5,000 | 5,000 | 7,070 | 7,070 | 7,070 | 3,064 | (4,006) | 43% | 457(b) Deferred Compensation Distribution |
| Telephone | 750 | 750 | 750 | 750 | 750 | 256 | (494) | 34% | |
| Travel | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | |
| Postage and Printing | 50 | 50 | 50 | 50 | 50 | - | (50) | 0% | |
| Advertising/Legal Publications | 1,000 | 1,000 | 1,000 | 1,000 | 2,500 | 2,269 | (231) | 91% | Rev #4 Notes: Increased $1500 for Finance Director job advertisement. |
| Training & Education | 5,000 | 5,000 | 5,000 | 5,000 | 900 | - | (900) | 0% | GFOA Conferences and trainings, training for new hire; Rev #4 Notes: Transferred $1500 to Advertising/Legal Publications, $1000 to Professional Services, $1500 to Insurance & Bonds, and $100 to Contracted Services. |
| Dues & Subscriptions | 500 | 500 | 500 | 500 | 500 | 422 | (78) | 84% | GFOA dues, Adobe Subscription |
| Professional Services | 2,500 | 2,500 | 2,500 | 2,500 | 3,500 | 3,190 | (310) | 91% | Police Pension Report, CWH Trial Balance services; Rev #4 Notes: Increased $1000 for unplanned Finance Director background check and B&O mailing service. |
| Audit Costs | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 25,500 | (14,500) | 64% | |
| Insurance & Bonds | 14,000 | 14,000 | 14,000 | 14,000 | 15,500 | 14,212 | (1,288) | 92% | Rev #4 Notes: Increased $1500 due to higher insurance premium. |
| Contracted Services | - | - | - | - | 100 | 50 | (50) | 50% | Rev #4 Notes: Allowance of $100 for empolyee flu shots. |
| Departmental Supplies | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 265 | (1,235) | 18% | |
| Auto Supplies | - | - | - | - | - | | - | | |
| **Total Treasurer** | **349,220** | **349,220** | **373,291** | **373,291** | **423,291** | **390,960** | **(32,332)** | **92%** | |
| | | | | | | | | | |
| **Court Clerk - 415** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 57,775 | 57,775 | 62,801 | 62,801 | 62,801 | 60,384 | (2,418) | 96% | Increase due to 8.7% COLA. Court Clerk position. |
| FICA | 4,450 | 4,450 | 4,835 | 4,835 | 4,835 | 4,657 | (178) | 96% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 12,000 | 12,000 | 12,000 | 12,000 | 17,000 | 15,692 | (1,308) | 92% | Rev #4 Notes: Increased $5000 for employee health insurance. |
| Retirement | 5,200 | 5,200 | 5,652 | 5,652 | 5,652 | 4,967 | (686) | 88% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 1,750 | 1,750 | 1,884 | 1,884 | 1,884 | 1,130 | (754) | 60% | 457(b) Deferred Compensation Distribution |
| Travel | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 329 | (671) | 33% | Court clerk training |
| Advertising and Postage | 700 | 700 | 700 | 700 | 700 | - | (700) | 0% | |
| Training & Education | 800 | 800 | 800 | 800 | 900 | 789 | (111) | 88% | State and National Court Clerk's Association; Rev #4 Notes: Allowance of $100 for unplanned Rezmer training. |
| Dues & Subscriptions | 100 | 100 | 100 | 100 | 100 | - | (100) | 0% | Election and Municipal Clerk membership dues |
| Professional Services | 100 | 100 | 100 | 100 | 100 | - | (100) | 0% | |
| Insurance & Bonds | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 3,887 | (613) | 86% | |
| Contracted Services | 100 | 100 | 100 | 100 | 100 | - | (100) | 0% | |
| Departmental Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 900 | 114 | (786) | 13% | Rev #4 Notes: $100 transferred to Training & Education |
| **Total Court Clerk** | **89,475** | **89,475** | **95,472** | **95,472** | **100,472** | **91,949** | **(8,523)** | | |
| | | | | | | | | | |
| **Police Judges - 416** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 24,362 | (7,638) | 76% | Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge |
| FICA | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 1,864 | (536) | 78% | |
| Travel | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | WV State mandated annual training for magistrates & judges |
| Training & Education | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | WV State mandated annual training for magistrates & judges |
| Dues and Subscriptions | 100 | 100 | 100 | 100 | 100 | - | (100) | 0% | |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Professional Services | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | |
| Insurance | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,098 | (402) | 84% | |
| Departmental Supplies | - | - | - | - | - | - | - | | |
| **Total Police Judges** | **39,500** | **39,500** | **39,500** | **39,500** | **39,500** | **28,323** | **(11,177)** | **72%** | |
| | | | | | | | | | |
| **City Attorney - 417** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Professional Services | 175,000 | 200,000 | 200,000 | 200,000 | 250,000 | 202,155 | (47,845) | 81% | Cost for outside legal counsel - add $25K; Rev #4 Note: Allowance of $50,000 for additional legal council. |
| **Total Attorney** | **175,000** | **200,000** | **200,000** | **200,000** | **250,000** | **202,155** | **(47,845)** | **81%** | |
| | | | | | | | | | |
| **Enforcement Agency - 425** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | Notes and Explanations |
| Salaries | 48,755 | 55,000 | 59,785 | 59,785 | 59,785 | 47,174 | (12,611) | 79% | Increase due to 8.7% COLA. |
| FICA | 3,730 | 4,208 | 4,574 | 4,574 | 4,574 | 3,572 | (1,002) | 78% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 767 | (5,233) | 13% | |
| Retirement | 4,388 | 5,000 | 5,431 | 5,431 | 5,431 | 3,845 | (1,585) | 71% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 1,000 | 1,650 | 1,794 | 1,794 | 1,794 | 493 | (1,301) | 27% | 457(b) Deferred Compensation Distribution |
| Telephone | - | - | - | - | 1,100 | 1,006 | (94) | 91% | Rev #4 Notes: Allowance of $1100 for unplanned employee cell phone. |
| Travel | - | - | - | - | 500 | 323 | (177) | 65% | Rev #4 Notes: Allowance of $500 for unplanned ICCO Conference travel. |
| Postage | | | | | 100 | 79 | (21) | 79% | Rev #4 Notes: Allowance of $100 for unplanned shipping and certified mail fees. |
| Advertising/Legal Publications | 2,000 | 2,000 | 2,000 | 2,000 | 400 | 45 | (355) | 11% | Vacant Property notifications/mailings; Rev #4 Notes: Transferred $1100 to Telephone and $500 to Travel. |
| Training | 2,500 | 2,500 | 2,500 | 2,500 | 2,700 | 2,448 | (252) | 91% | Cross Training/Certifications in Inspection; Rev #4 Notes: Increased $200 for ICC training. |
| Dues & Subscriptions | - | - | - | - | - | - | - | | |
| Insurance and Bonds | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 | 3,196 | (604) | 84% | |
| Contracted Services - Nuisance Property Expenses | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 13,761 | (36,239) | 28% | Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. |
| Departmental Supplies | 2,000 | 2,000 | 2,000 | 2,000 | 1,700 | 912 | (788) | 54% | Rev #4 Notes: Transferred $100 to Postage and $200 to Training. |
| Auto Supplies | 500 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | For code enforcement vehicle |
| **Total Enforcement Agency** | **124,673** | **133,158** | **138,883** | **138,883** | **138,883** | **77,622** | **(61,261)** | | |
| | | | | | | | | | |
| **Regional Dev Authority - 435** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Dues & Subscriptions | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,336 | (164) | | Fee increasing in FY23 per Region 9 Annual Bill |
| **Total Regional Dev. Authority** | **5,500** | **5,500** | **5,500** | **5,500** | **5,500** | **5,336** | **(164)** | | |
| **Total City Administration** | **1,629,815** | **1,669,815** | **1,733,226** | **1,733,225** | **2,082,639** | **1,673,448** | **(164,778)** | | |
| | | | | | | | | | |
| **Building Inspections - 436** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 73,800 | 73,800 | 80,221 | 80,221 | 80,221 | 79,427 | (794) | 99% | Increase due to 8.7% COLA. Full Time Inspector Englebert. |
| FICA | 5,650 | 5,650 | 6,141 | 6,141 | 6,141 | 6,076 | (65) | 99% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 500 | 500 | 500 | 500 | 1,200 | 1,361 | 161 | 113% | Rev #4 Notes: Increased $700 for employee health insurance. |
| Retirement | 6,650 | 6,650 | 7,228 | 7,228 | 7,228 | 6,517 | (711) | 90% | Increase in Retirement expense due to COLA salary increase |
| OPEB | - | - | 2,407 | 2,407 | 2,407 | 1,448 | (958) | 60% | 457(b) Deferred Compensation Distribution |
| Telephone | 750 | 750 | 750 | 750 | 1,750 | 1,621 | (129) | 93% | Rev #4 Notes: Allowance of $1000 for unplanned cell phone purchase. |
| Travel | 500 | 500 | 500 | 500 | 2,000 | 1,816 | (184) | 91% | Rev #4 Notes: Allowance of $1500 for unplanned travel for ICC Conference. |
| R&M to Auto | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | |
| Postage | | | | | 100 | 95 | (5) | 95% | Rev #4 Notes: $100 allowance for unplanned certified mailings. |
| Advertising | - | - | - | - | 1,500 | 1,216 | (284) | 81% | Rev #4 Notes: $1500 allowance for unplanned Inspector Job advertisement. |
| Training & Education | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | Training to maintain licensing/accreditation; conference registrations |
| Dues & Subscriptions | 2,500 | 2,500 | 2,500 | 2,500 | 700 | - | (700) | 0% | WV Building Officials annual dues; Adobe subscription; Rev #4 Note: Transferred $700 to Group Insurance, $1000 to Telephone, and $100 to Postage. |
| Professional Services | 500 | 10,500 | 10,500 | 10,500 | 10,500 | 11,315 | 815 | 108% | Additional Funding for part time inspector if needed |
| Insurance & Bonds | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 4,838 | (1,162) | 81% | |
| Departmental Supplies | 4,000 | 4,000 | 4,000 | 4,000 | 1,000 | 417 | (583) | 42% | Inspection Equipment (Current Inspector using personal equipment); Rev #4 Notes: Transferred $1500 to Travel and $1500 to Advertising. |
| Auto Supplies | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | Gas, oil, tires |
| Uniform | - | - | - | - | - | - | - | | |
| **Total Building Inspections** | **103,350** | **113,350** | **123,247** | **123,247** | **123,247** | **116,147** | **(7,100)** | **94%** | |
| | | | | | | | | | |
| **Planning & Zoning - 437** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 210,000 | 210,000 | 228,270 | 228,270 | 228,270 | 227,402 | (868) | 100% | Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| FICA | 16,500 | 16,500 | 17,898 | 17,898 | 18,898 | 18,314 | (584) | 97% | Increase in FICA taxes payable due to COLA salary increase; Rev #4 Note: Increased $1000 due to FICA expenses tracking higher that expected. |
| Group Insurance | 25,000 | 25,000 | 25,000 | 25,000 | 27,000 | 25,653 | (1,347) | 95% | Rev #4 Notes: Increased $2000 for employee health insurance. |
| Retirement | 18,900 | 18,900 | 20,544 | 20,544 | 20,544 | 18,491 | (2,053) | 90% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 6,000 | 6,000 | 6,849 | 6,849 | 6,849 | 3,758 | (3,091) | 55% | 457(b) Deferred Compensation Distribution |
| Telephone | 500 | 500 | 500 | 500 | 500 | 143 | (357) | 29% | |
| Travel | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 1,091 | (909) | 55% | State planning conferences |
| Postage | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 9 | (991) | 1% | |
| Advertising/Legal Publications | 3,500 | 3,500 | 3,500 | 3,500 | 4,500 | 4,050 | (450) | 90% | Rev #4 Note: Increased $1000 due to unplanned vacant job advertisements. |
| Training & Education | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 1,195 | (1,805) | 40% | State planning conferences |
| Dues & Subscriptions | 2,000 | 2,000 | 2,000 | 2,000 | 2,500 | 2,282 | (218) | 91% | APA annual dues; Adobe subscriptions; Property Software; Rev #4 Note: $500 allowance for Light the City Map software. |
| Professional Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | (5,000) | 0% | |
| Insurance & Bonds | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 13,766 | (6,234) | 69% | |
| Contracted Services | 30,000 | 60,000 | 60,000 | 60,000 | 55,500 | 27,907 | (27,593) | 50% | Kimley-Horn Engineering Services Support to p&z; etc.; Rev #4 Note: Transferred $1000 to FICA, $2000 to Group Insurance, $1000 to Advertising, and $500 to Dues & Subscriptions. |
| Contracted Services - City Trees | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 531 | (11,469) | 4% | |
| Departmental Supplies | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 3,634 | (366) | 91% | |
| Computer Software / Tech | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | - | (11,000) | 0% | MyPermitNow Monthly Fees (previously paid out of Capital Funding) |
| **Total Planning and Zoning** | **370,400** | **400,400** | **422,561** | **422,561** | **422,561** | **348,226** | **(74,335)** | **82%** | |
| **Total City Bldg Inspection and P&Z** | **$ 697,573** | **$ 746,058** | **$ 790,221** | **$ 790,221** | | **$ 635,176** | **$ (155,046)** | | |
| | | | | | | | | | |
| **Elections - 438** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Printing | - | - | - | - | | - | - | | |
| Advertising | - | - | - | - | | - | - | | Elections in spring of 2021 and 2023; no elections anticipated in FY2024 but subject to change with Charter conversations |
| Contracted Services | - | - | - | - | | - | - | | |
| Departmental Supplies | - | - | - | - | | - | - | | |
| **Total Elections** | **-** | **-** | **-** | **-** | | **-** | **-** | | |
| | | | | | | | | | |
| **City Hall - 440** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 96,400 | 96,400 | 104,787 | 104,787 | 69,787 | 68,795 | (992) | 99% | Increase due to 8.7% COLA. Operations Director.; Rev #4 Note: Transferred $25,000 to Bank Charges and $10,000 to Utilities. |
| FICA | 7,400 | 7,400 | 8,042 | 8,042 | 5,542 | 5,265 | (277) | 95% | Increase in FICA taxes payable due to COLA salary increase; Rev #4 Note: Transferred $2500 to Telephone. |
| Group Insurance | 12,600 | 12,600 | 12,600 | 12,600 | 12,600 | 11,603 | (997) | 92% | |
| Retirement | 8,700 | 8,700 | 9,455 | 9,454 | 5,454 | 5,507 | 53 | 101% | Increase in Retirement expense due to COLA salary increase.; Rev #4 Note: Transferred $4000 to Utilities. |
| OPEB | 4,000 | 4,000 | 4,000 | 4,000 | 2,000 | 1,836 | (164) | 92% | 457(b) Deferred Compensation Distribution; Rev #4 Note: Transferred $500 to Telephone and $1500 to Supplies. |
| Telephone | 22,000 | 22,000 | 22,000 | 22,000 | 25,000 | 24,571 | (429) | 98% | Server based phone system; Rev #4 Note: Allowance of $3000 for increase in telephone service fees. |
| Utilities | 21,000 | 21,000 | 21,000 | 21,000 | 35,000 | 36,369 | 1,369 | 104% | Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs. Rev #4 Note: Allowance of $14,000 for rising electricity costs. |
| Travel | 750 | 750 | 750 | 750 | 750 | - | (750) | 0% | |
| R&M Building & Grounds | 10,000 | 10,000 | 10,000 | 10,000 | 4,000 | 3,060 | (940) | 77% | Exterior Repairs, Security Upgrades (Cameras in lobby), minor interior upgrades to accommodate increased staffing with lack of office space; Rev #4 Note: Transferred $5500 to Professional Services and $500 to Building & Equipment Rental |
| R&M Equipment | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 447 | (553) | 45% | Equipment rentals required for city hall maintenance |
| R&M Auto | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | Maintenance of city hall vehicles |
| Postage | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 1,509 | (1,991) | 43% | |
| Building & Equipment Rental | 250,000 | 250,000 | 250,000 | 250,000 | 250,500 | 251,889 | 1,389 | 101% | Annual rent for CH ($120); monthly for CW Hall ($200,004 annual); and CTUB portion of 661 S. George ($30,600); another $20k for equipment rental (printers, postage machine).; Rev #4 Note: $500 adjustment for CW Hall lease from Building Commission. |
| Training and Education | 500 | 500 | 500 | 500 | 500 | 145 | (355) | 29% | |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Advertising/Legal Publications | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 4,623 | (377) | 92% | |
| Dues & Subscriptions | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 2,835 | (1,165) | 71% | Chamber of Commerce, Spirit Jefferson & the Journal; WVML Fees; Home Rule Board Fees; Amazon Fees |
| Professional Services | 2,000 | 2,000 | 2,000 | 2,000 | 7,500 | 6,761 | (739) | 90% | Rev #4 Note: $5500 allowance for Verizon App fee. |
| Insurance & Bonds | 12,000 | 12,000 | 12,000 | 12,000 | 10,500 | 9,919 | (581) | 94% | Rev #4 Note: Transferred $1500 to Supplies. |
| Contracted Services | 101,600 | 101,600 | 101,600 | 101,600 | 121,600 | 125,129 | 3,529 | 103% | Cleaning; grant/consulting services; Plan-It Payroll; IT Services previously paid from Capital Reserve ($50K); Equipment Maintenance Contract; Rev #4 Note: $20,000 allowance for unplanned WEBEX installation. |
| Bank Charges | 20,000 | 35,000 | 35,000 | 35,000 | 60,000 | 55,636 | (4,364) | 93% | Fees related to acceptance of credit cards and online payments; RECOMMEND FUTURE PROJECT OF PASSING FEES ON TO CUSTOMERS FOR CC AND E-CK TRANSACTIONS, AS WELL AS RFP FOR MOST COST EFFECTIVE MERCHANT SERVICE PROVIDER; Rev #4 Note: $25,000 allowance for underbudgeted credit card merchant fees. |
| Other Fees/Taxes | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 1,005 | (995) | 50% | |
| Departmental Supplies | 11,000 | 11,000 | 11,000 | 11,000 | 14,000 | 14,147 | 147 | 101% | Rev #4 Notes: Allowance of $3000 for unplanned Halloween and Christmas supplies. |
| Computer Software/Tech | 43,320 | 43,320 | 43,320 | 43,320 | 23,320 | 18,433 | (4,887) | 79% | Tyle Tech/Incode Annual Fees; PSI Business License/B&O platform; Granicus Fees; Zoom Fees; Rev #4 Note: Transferred $20,000 to Contracted Services |
| Special Emergency Expense | - | - | - | - | - | - | - | | |
| Auto Supplies | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | Oil, Gas for 2 City Vehicles |
| **Total City Hall** | **640,270** | **655,270** | **665,053** | **665,053** | **665,053** | **649,485** | **(15,568)** | **98%** | |
| | | | | | | | | | |
| **Contributions/Transfers - 444** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Contributions - "But For" Organizations | - | - | - | - | - | - | - | | Annual But-For Contributions issued January/February of each year, budgeted for in Contingencies line until process finalized |
| Contributions - Revive Grant | 20,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | (50,000) | 0% | Unspent Revive! Funding rolled over to FY24 |
| Contributions - Façade Improvement Program | 15,000 | 24,622 | 24,622 | 24,622 | 24,622 | 12,200 | (12,422) | 50% | Unspent FIP Funding rolled over to FY24 |
| Contributions - Homeless Solutions | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 100% | Rollover FY23 budget alottment to accommodate County Homelessness position funding commitment |
| Contributions - Nuisance Property Expenses | - | - | - | - | - | - | - | | Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. MOVING EXPENSE TO CODE ENFORCEMENT, HENCE 0 BUDGETED |
| Contribution - Community Awards | $ - | 842,544 | 842,544 | 842,544 | 842,544 | 182,000 | (660,544) | 22% | Council Approved ARPA grant payouts for community grant requests in FY22 - second round of community grant fundings totaling $172,000, this revision provides the funding for those awardees as well as additional funding room for a third round (if other use identified, will need to do another revision) |
| Contributions - Sidewalk Improvement Program | 15,000 | 15,000 | 15,000 | 15,000 | 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** | **75,000** | **982,166** | **982,166** | **982,166** | **982,166** | **244,200** | **(737,966)** | **25%** | |
| | | | | | | | | | |
| **Parking - 571** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 36,100 | 36,100 | 39,241 | 39,241 | 40,241 | 37,959 | (2,282) | 94% | Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner; Rev #4 Note: Increased $1000 due to unplanned overtime. |
| FICA | 2,800 | 2,800 | 3,040 | 3,040 | 3,040 | 2,904 | (136) | 96% | Increase in FICA taxes payable due to COLA salary increase |
| Group Insurance | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 7,776 | (2,224) | 78% | |
| Retirement | 3,300 | 3,300 | 3,583 | 3,583 | 3,583 | 2,933 | (650) | 82% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,014 | (486) | 68% | 457(b) Deferred Compensation Distribution |
| Utilities | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 876 | (224) | 80% | |
| R&M Equipment | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | (3,000) | 0% | |
| Advertising/Legal Publication | - | - | - | - | - | - | - | | |
| Postage and Printing | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | New parking brochure; |
| Building & Equipment Rental | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | - | (1,700) | 0% | Rental fee for parking lot at the Legion; confirm final year of payment |
| Insurance & Bonds | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 2,366 | (634) | 79% | |
| Contracted Services | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | |
| Departmental Supplies | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 4,838 | (1,162) | 81% | |
| Auto Supplies (Gas, Oil, & Tires) | | | | | 100 | 87 | (13) | 87% | Rev #4 Note: $100 allowance for unplanned gasoline expense. |
| Uniforms | 500 | 500 | 500 | 500 | 500 | 400 | (100) | 80% | |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Computer Software/Tech | 4,000 | 4,000 | 4,000 | 4,000 | 2,900 | - | (2,900) | 0% | United Public Safety Annual Fees; Rev #4 Note: Transferred $1000 to Salaries and $100 to Auto Supplies. |
| **Total Parking** | **74,000** | **74,000** | **77,664** | **77,664** | **77,664** | **61,154** | **(16,510)** | **79%** | |
| | | | | | | | | | |
| **Contingencies - 699** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Other Contributions | 597,553 | 777,781 | 496,475 | 463,475 | 303,475 | | (463,475) | | Rev #4 Notes: Transferred $50,000 to Treasurer Salaries, $5000 to Court Clerk Group Insurance, $50,000 to City Attorney Professional Services, $12,500 to P&R Transfers Out, $20,000 to Police Overtime, $35,000 to Police Group Insurance, and $12,500 to CVB Contributions. Rev #3 Notes - Reduced by $33,000 for realignment of WV Fest expenses to fiscal year. Approved by Finance Committee at February 7, 2024 meeting.<br>Rev #2 Notes - Reduced by $281.307 for 8.7% COLA, FICA, Retirement, and 457(b) Deferred Compensation distribution. Placeholders for 8.7% COLA ($236,228); 3% retirement benefit ($82,921); $50,000 is for emergency snow costs; funding for one COPS grant position in CTPD ($57,452 payroll, taxes, retirement); $60,000 for But-For funding considerations. |
| **Total Contingencies** | **597,553** | **777,781** | **496,475** | **463,475** | **303,475** | **-** | **(463,475)** | | |
| | | | | | | | | | |
| **Police Department - 700** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 1,377,483 | 1,377,483 | 1,497,325 | 1,497,325 | 1,497,325 | 1,429,210 | (68,115) | 95% | Increase due to 8.7% COLA. 17 sworn personnel (15 officers, 1 Chief, 1 SRO); and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item) |
| FICA | 35,345 | 35,345 | 44,513 | 44,513 | 49,513 | 50,374 | 861 | 102% | Increase in FICA taxes payable due to COLA salary increase.; Rev #4 Note: $5000 allowance for additional FICA expense due to increased overtime. |
| Group Insurance | 135,000 | 135,000 | 135,000 | 135,000 | 186,000 | 173,779 | (12,221) | 93% | Rev #4 Notes: Increased $51,000 for employee health insurance. |
| Retirement | 136,568 | 136,568 | 147,354 | 147,354 | 147,354 | 126,182 | (21,171) | 86% | Increase in Retirement expense due to COLA salary increase. |
| Police Pension | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,015 | 15 | 100% | |
| Overtime | 140,000 | 140,000 | 140,000 | 140,000 | 160,000 | 155,599 | (4,401) | 97% | Includes court/investigations/events/training/etc; Rev #4 Note: Allowance of $20,000 for unplanned overtime. |
| OPEB | 35,000 | 40,000 | 44,920 | 44,920 | 44,920 | 33,972 | (10,948) | 76% | 457(b) Deferred Compensation Distribution |
| Telephone | 45,000 | 50,000 | 50,000 | 50,000 | 50,000 | 44,955 | (5,045) | 90% | 4 cell phones; in car wifi/CAD; internet; fax; office phones |
| Utilities | 42,500 | 42,500 | 42,500 | 42,500 | 52,500 | 55,238 | 2,738 | 105% | Electric/power; cable/Comcast; water and sewer, etc.; Rev #4 Note: Allowance of $10,000 for rising electricity costs. |
| Travel | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 1,035 | (3,965) | 21% | CALEA accreditation, in-service training (16 sworn), Perdmin |
| R&M Building & Grounds | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 1,144 | (856) | 57% | |
| R&M Equipment | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 2,525 | (976) | 72% | In-car and body cameras; zebra printers; fire safety; etc. |
| R&M Auto | 40,000 | 50,000 | 50,000 | 50,000 | 35,000 | 32,757 | (2,243) | 94% | 23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.; Rev #4 Note: Transferred $15,000 to Computer Software. |
| Postage | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,149 | (351) | 77% | Capias letters, parking late/boot notices, error notirces in traffic tickets, certified mail for evidence submission, etc. |
| Building & Equipment Rental | 97,500 | 100,000 | 100,000 | 100,000 | 100,000 | 96,701 | (3,299) | 97% | Building rent calculated at $7,892 per month (another $2,500 per month is paid by CTUB and accounted for in the city hall budget); balance is for copier, etc. |
| Advertising/Legal Publications | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 5,095 | (2,405) | 68% | Legal notices, asset forfeiture notices; possible officer vacancy. |
| Training & Education | 14,000 | 20,000 | 20,000 | 20,000 | 15,000 | 14,173 | (827) | 94% | 16 in-service hours (16 sworn = 256 hours)+ 8 hours supervisory (6 sworn = 48 hours); CALEA accreditation manager's training; Defense Tactics instructor, baton instructor, new detective crime scene management; tuition reimbursement; Rev #4 Note: Transfer $5000 to FICA. |
| Dues & Subscriptions | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 4,863 | (637) | 88% | CALEA Accreditation Fee $4595, WVCOP Dues, IACP, SRO, Journel |
| Professional Services | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 1,292 | (6,208) | 17% | Miscellaneous legal services; hiring assistance; etc. |
| Insurance & Bonds | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 92,798 | (17,202) | 84% | Travelers |
| Contracted Services | 92,500 | 92,500 | 92,500 | 92,500 | 57,500 | 50,942 | (6,558) | 89% | Alarm monitoring; cleaning; generator; pest control; $50K in IT monthly services.; Rev #4 Note: Transferred $35,000 to Computer Software. |
| Bank Charges | 250 | 250 | 250 | 250 | 250 | - | (250) | 0% | |
| Other Fees/Taxes | | | | | 200 | 200 | - | 100% | Rev #4 Note: Allowance of $200 for Ambulance fee. |
| Departmental Supplies | 30,000 | 30,000 | 30,000 | 30,000 | 23,000 | 20,992 | (2,008) | 91% | Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.; Rev #4 Transferred $7000 to Group Insurance. |
| Auto Supplies | 60,000 | 65,000 | 65,000 | 65,000 | 45,800 | 40,852 | (4,948) | 89% | Gas and tires only; increased by $5K to account for rising costs of auto supplies.; Rev #4 Note: Transferred $200 to Other Fees/Taxes, $10,000 to Utilities and $9,000 to Group Insurance. |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Computer Software/Tech | 25,000 | 25,000 | 25,000 | 25,000 | 75,000 | 68,127 | (6,873) | 91% | CAD maintenace; CALEA and PowerDMS, Guardian, PD website; $2500 for Report Beam (City's share); Police One Academy $1800; $3700 for body camera software licenses(bt); Rev #4 Note: Allowance for 20 LPCR2 and 2 Tahoe PPV's. |
| Uniforms | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 13,835 | (1,165) | 92% | FY24 2 current officer/ 4 new hires $9000 Bullistic Vest (DOJ Bullet Proof Vest Grant 50% reimbursement), New hire uniforms Class A, Badges, Pins, Leather Gear, boots, Jackets, etc. |
| **Total Police Dept** | **2,523,646** | **2,557,146** | **2,701,861** | **2,701,861** | **2,756,861** | **2,577,805** | **(179,057)** | **94%** | |
| | | | | | | | | | |
| **Police-Special Duty Crossing Guard - 704** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 24,500 | 27,500 | 27,500 | 27,500 | 30,000 | 28,866 | (1,134) | 96% | Funding for 6 crossing guards; No COLA ; expenses reimbursed by BOE; Rev #4 Note: Allowance for additional Crossing Guard Salaries. |
| FICA | 2,000 | 2,100 | 2,100 | 2,100 | 2,500 | 2,208 | (292) | 88% | Rev #4 Note: Additional $400 FICA expense due to increase in Crossing Guard Salaries. |
| Advertising/Legal Publications | - | - | - | - | - | - | - | | |
| Insurance & Bonds | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,550 | (200) | 89% | |
| Departmental Supplies | 200 | 500 | 500 | 500 | 100 | - | (100) | 0% | Stop signs; Rev #4 Note: Transferred $400 to FICA. |
| Uniforms | 300 | 300 | 300 | 300 | 300 | 109 | (191) | 36% | Reflective jackets and vests |
| **Total Police - Special Duty Crossing Guard** | **28,750** | **32,150** | **32,150** | **32,150** | **34,650** | **32,733** | **(1,917)** | **94%** | |
| **Total Police and Crossing Guards** | **2,552,396** | **2,589,296** | **2,734,011** | **2,734,011** | **2,791,511** | **2,610,538** | **(180,973)** | | |
| | | | | | | | | | |
| **Dog Warden - 707** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Contributions | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | - | (1,600) | 0% | City passes along the dog tag fees to the County |
| **Total Dog Warden** | **1,600** | **1,600** | **1,600** | **1,600** | **1,600** | **-** | **(1,600)** | 0% | |
| | | | | | | | | | |
| **Streets - 750** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Salaries | 233,800 | 233,800 | 254,141 | 254,141 | 254,141 | 247,895 | (6,246) | 98% | Increased due to 8.7% COLA. Includes maintenance supervisor and three crew members. |
| FICA | 17,900 | 17,900 | 19,456 | 19,456 | 19,456 | 18,964 | (492) | 97% | Increase in FICA taxes payable due to COLA salary increase. |
| Group Insurance | 25,000 | 25,000 | 25,000 | 25,000 | 27,000 | 24,533 | (2,467) | 91% | Rev #4 Notes: Increased $2000 for employee health insurance. |
| Retirement | 21,500 | 21,500 | 23,331 | 23,331 | 23,331 | 20,406 | (2,925) | 87% | Increase in Retirement expense due to COLA salary increase |
| OPEB | 6,000 | 6,000 | 7,625 | 7,625 | 7,625 | 3,669 | (3,956) | 48% | 457(b) Deferred Compensation Distribution |
| Telephone | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 1,998 | (1,002) | 67% | Field staff equipped with cell phones |
| Utilities | 100,000 | 110,000 | 110,000 | 110,000 | 110,000 | 91,110 | (18,890) | 83% | Electric (street lights), water, sewer, and internet |
| Travel | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 155 | (845) | 16% | Maintain certifications; other skill enhancement training as required/proposed |
| R&M Buildings & Grounds | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 4,268 | (9,732) | 30% | General maintenance of city buildings. |
| R&M Equipment | 15,000 | 30,000 | 30,000 | 30,000 | 20,000 | 5,910 | (14,090) | 30% | Regular maintenance of fleet equipment, primary expense is street sweeper repairs. Rev #4 Note: Transferred $10,000 to Contracted Services. |
| R&M Auto | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 6,240 | (1,260) | 83% | Regular maintenance of department vehicles. |
| Postage | | | | | 200 | 127 | (73) | 63% | Rev #4 Note: $200 allowance for unexpected shipping fees. |
| Building & Equipment Rental | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | Equipment rented as required to maintain various city buildings. |
| Advertising/Legal Publications/Postage | 250 | 250 | 250 | 250 | 250 | 65 | (185) | 26% | Spring and Fall Cleanup. Additional city sponsored projects as required. |
| Training & Education | 500 | 500 | 500 | 500 | 500 | 400 | (100) | 80% | Maintain certifications; other skill enhancement training as required/proposed |
| Dues & Subscriptions | 500 | 500 | 500 | 500 | 500 | - | (500) | 0% | |
| Professional Services | - | - | - | - | 1,500 | 1,027 | (473) | 68% | Rev #4 Note: $1500 allowance for unexpected asphalt repairs. |
| Insurance & Bonds | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 15,526 | (3,474) | 82% | |
| Contracted Services | 50,000 | 50,000 | 50,000 | 50,000 | 65,000 | 60,699 | (4,301) | 93% | 4-yr snow average is just over $33,100 (update for last year); recent high of $106,900 in FY14; additional $50k for snow held in reserve in the contingency account (699).; Rev #4 Note: Allowance of $15,000 for box rental fees. |
| Departmental Supplies | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 6,954 | (5,046) | 58% | |
| Computer Software / Tech | 6,000 | 6,000 | 6,000 | 6,000 | 1,000 | - | (1,000) | 0% | GoGov Work Order Software cost.; Rev #4 Note: Transferred $5000 to Contracted Services. |
| Auto Supplies | 23,000 | 25,000 | 25,000 | 25,000 | 21,300 | 16,185 | (5,115) | 76% | Other city vehicle maintenance.; Rev #4 Note: Transferred $2000 to Group Insurance, $200 to Postage, and $1500 to Professional Services. |
| Uniforms | 10,000 | 13,000 | 13,000 | 13,000 | 13,000 | 12,722 | (278) | 98% | Cintas service cost increase |
| **Total Streets** | **566,950** | **596,950** | **622,303** | **622,303** | **622,303** | **538,855** | **(83,448)** | **87%** | |
| | | | | | | | | | |
| **Visitor's Center - 901** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Utilities | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,457 | 457 | 115% | Utilities are for Rouss Hall, where Visitors Center was previously located. |
| R&M Building & Grounds | - | - | - | - | | - | - | | |
| Contracted Services | - | - | - | - | | - | - | | |

| DEPARTMENT LINE ITEMS | FY24 Approved | FY24 REV#1 | FY24 REV#2 | FY24 REV#3 | FY24 REV#4 | FY24 Actuals Thru June 30, 2024 | Over / (Under) Budget | | NOTES AND EXPLANATIONS |
|---|---|---|---|---|---|---|---|---|---|
| Contributions | 75,000 | 75,000 | 75,000 | 75,000 | 87,500 | 99,855 | 12,355 | 114% | Includes half of hotel/motel collections. Another $18k in in-kind services provided as rent space in CW hall (non-cash expense). Rev #4 Notes: Increased $12,500 due to additional Hotel/Motel Revenues received. |
| **Total Visitor's Center** | **78,000** | **78,000** | **78,000** | **78,000** | **90,500** | **103,312** | **12,812** | **114%** | |
| | | | | | | | | | |
| **Fairs/Festivals - 903** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Bldg & Equip Rental | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | (1,000) | 0% | |
| Advertising/Legal Publications | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 816 | (684) | 54% | |
| Contracted Services | 13,000 | 13,000 | 13,000 | 29,300 | 29,300 | 25,373 | (3,927) | 87% | Increased from $13,000 to $29,300 for a total increase of $16,300 for WV Fest expense realignment approved by Finance Committee at February 7, 2024 meeting. |
| Departmental Supplies | 15,000 | 15,000 | 15,000 | 31,700 | 31,700 | 25,576 | (6,124) | 81% | Increased from $15,000 to $31,700 for a total increase of $16,700 for WV Fest expense realignment approved by Finance Committee at February 7, 2024 meeting. |
| Contributions | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 3,300 | (1,200) | 73% | Car show contribution |
| **Total Fairs/Festivals** | **35,000** | **35,000** | **35,000** | **68,000** | **68,000** | **55,065** | **(12,935)** | **81%** | |
| | | | | | | | | | |
| **Transfers - 960/698 SAO** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Transfers to Capital Reserve - Table Games | 575,680 | 575,680 | 575,680 | 575,680 | 575,680 | 1,002,000 | 426,320 | 174% | FY21 - gaming/lottery transfer. FY22 - gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video); FY2024 proposed is the gaming/lottery estimated amounts less expenses previously paid in Capital Reserve (SIP, FIP, Revive, Nuisance, Homelessness, Software/Tech Operating fees and services). |
| Transfers to Capital Reserve - ONE TIME FUNDING | - | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | - | 100% | One time transfer to Capital Reserve to fund high priority projects and satisfy grant matches (This transfer has not happened as of 1/31/24) |
| Transfers to Capital Reserve - Repaving | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 120,367 | (9,633) | 93% | Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures |
| Transfers Out - Primarily Parks & Rec | 112,500 | 112,500 | 112,500 | 112,500 | 125,000 | 141,355 | 16,355 | 113% | Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming ($37.5K proposed supplemental for FY24). Rev #4 Notes: Increased $12,500 due to additional Hotel/Motel Revenues received. |
| **Total Transfers** | **818,180** | **2,318,180** | **2,318,180** | **2,318,180** | **2,330,680** | **2,763,722** | **433,042** | **119%** | |
| | | | | | | | | | |
| **General Government - 975** | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | | | | **Notes and Explanations** |
| Contributions | 2,342,544 | - | - | - | | | - | | $1.5 million transfer to Capital Reserve (line item 371), with remaining $842K moved to community contributions to fund round two awardees and placehold until further expenditures identified |
| **Total General Government** | **$ 2,342,544** | **$ -** | **$ -** | **$ -** | | **$ -** | **$ -** | | |
| | | | | | | | | | |
| | **FY24 Approved** | **FY24 REV#1** | **FY24 REV#2** | **FY24 REV#3** | **FY24 REV#4** | **FY24 Thru Jan 31 2024** | **Over / (Under) Budget** | | Provides for comparable year-over-year comparision of operating costs |
| **Total Expenses** | **$ 9,468,611** | **$ 9,868,846** | **$ 9,868,846** | **$ 9,868,845** | **$ 9,896,346** | **$ 8,685,469** | **$ (1,370,877)** | | |
| | | | | | | | | | |
| **Surplus or Deficit** | $ 0 | $ 1 | $ 0 | $ 1 | $ (0) | $ 2,906,308 | $ 3,066,308 | | Surplus transferred into 699-Contingency per WVSAO reporting. |

7-04-2024 10:59 AM CITY OF CHARLES TOWN PAGE: 1

BALANCE SHEET

AS OF: JUNE 30TH, 2024

002-COAL SEVERANCE

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| ====== | | | | |
| 002-10101 | CASH - COAL SEVERANCE 2946 | 155,791.81 | | |
| | | | 155,791.81 | |
| | TOTAL ASSETS | | | 155,791.81 |
| | | | | ========== |
| LIABILITIES | | | | |
| ========== | | | | |
| EQUITY | | | | |
| ====== | | | | |
| 002-29900 | FUND BALANCE | 133,933.20 | | |
| | TOTAL BEGINNING EQUITY | 133,933.20 | | |
| | TOTAL REVENUE | 21,858.61 | | |
| | TOTAL INCREASE/(DECREASE) IN FUND BAL. | 21,858.61 | | |
| | TOTAL EQUITY & FUND BALANCE | | 155,791.81 | |
| | TOTAL LIABILITIES, EQUITY & FUND BALANCE | | | 155,791.81 |
| | | | | ========== |

Carry over amount

7-07-2024 01:49 PM CITY OF CHARLES TOWN PAGE: 1

BALANCE SHEET
AS OF: JUNE 30TH, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 001-10101 | CASH-OPERATING GEN FUND2792 | 4,614,922.23 | | |
| 001-10600 | Petty Cash-City Hall | 250.00 | | |
| 001-10650 | Petty Cash-Police Dept. | 600.00 | | |
| 001-11000 | Special Assessment/Paving | 17,286.27 | | |
| 001-11001 | Special Assmt/Parks & Rec | 24.08 | | |
| 001-11002 | Special Assmt/EMS Fee | ( 152.61) | | |
| 001-11100 | Accounts Receivable | 10,910.19 | | |
| 001-11101 | GRANTS RECEIVABLE | 3,841.33 | | |
| 001-11110 | RENT RECEIVABLE - LANDLORD LLC | 4.00 | | |
| 001-11300 | Uncollectible Accts | ( 15,000.00) | | |
| 001-11400 | Due From Other Funds | 69,996.02 | | |
| 001-11401 | DUE FROM CAPITAL RESERVE | 16,921.07 | | |
| 001-11402 | DUE FROM WATER DEPT | ( 1,345.44) | | |
| 001-11403 | DUE FROM PARKS & REC | 26,920.00 | | |
| 001-11600 | Accounts Receivable - Misc | 86,777.54 | | |
| | | | 4,831,954.68 | |
| | TOTAL ASSETS | | | 4,831,954.68 |
| LIABILITIES | | | | |
| 001-20100 | Accounts Payable | 26,732.16 | | |
| 001-20101 | Court Bonds Payable | 9,745.00 | | |
| 001-20102 | ACCOUNTS PAYABLE - MANUAL | 14,906.95 | | |
| 001-20105 | State Court Fees Payable | 5,611.09 | | |
| 001-20107 | TEEN COURT FEES PAYABLE | 525.52 | | |
| 001-21500 | DUE TO PARKS & RECREATION | 100.00 | | |
| 001-21780 | CHARLES WASHING HALL LANDLORD | 38,996.76 | | |
| 001-22200 | Federal Taxes Payable | 2.00 | | |
| 001-22400 | Retirement Contributions Payab | 20,692.71 | | |
| 001-22500 | Insurance Contributions Payabl | ( 2,191.90) | | |
| 001-22501 | Dental & Vision Payable | 4,021.43 | | |
| 001-22605 | GARNISHMENTS PAYABLE | 230.77 | | |
| 001-22800 | Misc Payroll Withheld | ( 4,812.21) | | |
| 001-22900 | PCARD LIABILITY (UNITED) | ( 26,139.40) | | |
| 001-24200 | Prepaids | 19,080.92 | | |
| | TOTAL LIABILITIES | | 107,501.80 | |
| EQUITY | | | | |
| 001-29900 | Fund Balance | 5,363,788.53 | | |
| | TOTAL BEGINNING EQUITY | 5,363,788.53 | | |
| | TOTAL REVENUE | 8,048,998.09 | | |
| | TOTAL EXPENSES | 8,688,333.74 | | |
| | TOTAL INCREASE/(DECREASE) IN FUND BAL. | ( 639,335.65) | | |
| | TOTAL EQUITY & FUND BALANCE | | 4,724,452.88 | |
| | TOTAL LIABILITIES, EQUITY & FUND BALANCE | | | 4,831,954.68 |

Carry over amount

# *City of Charles Town*
# *Bank Account Balances*
# *As of June 30, 2024*

| ***Account*** | ***Balance*** |
|---|---|
| Gen Fund | 4,603,275.33 |
| Coal Severance | 155,791.81 |
| Summit Residual Fund | 717,221.77 |
| Sales Tax | 3,594,916.08 |
| CWH Landlord | 635,649.17 |
| Housing Rehab | 65,439.48 |
| Evidence Acct | 0.75 |
| Investigation Acct | 45,399.75 |
| Federal Equitable | 96,879.13 |
| Opiod Settlement Fund | 199,637.02 |
| ARPA | 8,943.94 |
| PD Employees | 968.83 |
| Cap Reserve | 4,881,214.63 |
| Broker Buster | 1,472,865.37 |
| EPA Relief | 204,652.94 |
| Parks and Rec | 149,437.50 |
| P&R CIP Donations | 7,799.64 |
| Building Comm | 187,319.50 |
| Police Pension | 20,172.93 |
| Bond Escrow | 184,444.00 |
| ***Total*** | ***17,232,029.57*** |

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

Meeting: 07/10/24
Department: Finance Committee
Category: Report
Initiator:

**SCHEDULED**

**AGENDA ITEM (ID # )**

## 2024-724: Audit Status

**ATTACHMENTS:**