CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • MARCH 5, 2025

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-272:** HdL Update

: **2025-273:** License Fee Waiver Request

: **2025-274:** B&O Waiver Request

3. NEW BUSINESS

: **2025-275:** Bank of Charles Town Presentation

: **2025-276:** License Fee Waiver Request

: **2025-277:** B&O Waiver Request

: **2025-278:** General Fund Revision #4
FY 2025 GF Revision #4.pdf

: **2025-279:** Capital Fund Revision #2
Capital Budget 2nd Revision.pdf

: **2025-284:** Review of Article 111.02(a) and Section 1.09 of the City of Charles Town Budget and Fiscal Policies if Referred by Council.

FINANCE DIRECTOR REPORT

: **2025-280:** January General Fund Budget Update
GF January Financials.pdf

: **2025-281:** January Capital Fund Budget Update
January 2025 Capital Financials.pdf

: **2025-282:** January P&R Fund Budget Update
P&R January 2025 Financials.pdf

: **2025-283:** Account Balance Update
1-25 Bank and Investment Account Balance.pdf

CHAIRMAN'S REPORT

4. ADJOURNMENT

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-272: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-273: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-274: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-275: Bank of Charles Town Presentation

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-276: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-277: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-278: General Fund Revision #4

ATTACHMENTS:

- FY 2025 GF Revision #4.pdf

the city of Charles Town, WV

FY 2025 General Fund Revision #4

REVENUES	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 Notes
30005 Unassigned Fund Balance (Carryover)	1,200,000	3,524,453				4,724,453	4,724,453	(0)	100%	$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	1,477,309	211,235	87%				
30106 Supplemental Taxes	36,000					36,000	35,867	133	100%	Property taxes owed from previous years, but paid in the current fiscal year.			
30200 Interest as Penalty	10,000					10,000	10,630	(630)	106%				
30300 Gas & Oil Severence Tax	33,000					33,000	24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.			
30400 Utility Tax (2%)	200,000					200,000	201,110	(1,110)	101%				
30500 Business & Occupation (B&O) Tax	1,700,000		145,000	150,000		1,995,000	2,024,932	(29,932)	102%	$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.		Transfer to 413-30 Treasurer Contracted Services for HDL collection services.	
30600 Liquor Tax	25,000					25,000	21,748	3,252	87%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.			
30700 Animal Control Tax	1,600					1,600	1,650	(50)	103%				
30800 Hotel/Motel Tax	200,000					200,000	124,172	75,828	62%	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	175,468	84,532	67%				
32100 Parking Violation Penalties	40,000					40,000	25,141	14,859	63%	Revised based on new program details and current year performance.			
32500 Business License Revenue	30,000					30,000	96,454	(66,454)	322%				
32600 Building Permit Fees	550,000					550,000	522,038	27,962	95%	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	47,146	27,854	63%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance			
33000 International Registration Plan (IRP) Fees	70,000					70,000	31,953	38,047	46%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.			
33900 Emergency Service Fee	1,700					1,700	1,201	499	71%	Revenue from utility bills for EMS (5 cents)			
34000 Parks & Rec Fee	1,700					1,700	1,201	499	71%	Revenue from utility bills for parks and recreation (5 cents)			
34200 Parking Meter Revenues	44,000					44,000	42,455	1,545	96%	Revenue from parking meters and parking permits including ParkMobile app.			
34500 Rents & Concessions	60,000					60,000	56,941	3,059	95%	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	16,354	646	96%	Zoning applications			
35500 Street Improvement Fee	135,000					135,000	94,007	40,993	70%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council			
36504 Federal Government Grants	41,667					41,667	-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.			
36600 State Government Grants	-					-	2,970	(2,970)					
36700 Other Grants					7,400	7,400	1,829	5,571					Tree Board Grant.
36900 Contributions from Other Funds - Sales Tax	1,000,000					1,000,000	500,000	500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).			
37600 Gaming Income	250,000					250,000	115,417	134,583	46%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.			
37900 Gain/Loss - Sale of Fixed Assets	-					-	-	-					
38007 Interest Income (Operating Acct)	35,000					35,000	7,924	27,076	23%				
38100 Reimbursements	110,000					110,000	115,473	(5,473)	105%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.			
38200 Refunds - Overpayments	400					400	4,537	(4,137)	1134%				
38600 Insurance Claims	-					-	4,866	(4,866)					
39200 Property Rehabilitation	-					-	100	(100)					
38700 Filing Fees	325					325	675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.			
39700 Video Lottery	600,000					600,000	454,239	145,761	76%	Video lottery receipts average $13.4K to $22.2K per week.			
39900 Misc Revenue	10,000					10,000	5,003	4,997	50%	Yard waste stickers and fingerprints			
39902 Special Events - WV Fest	4,000					4,000	-	4,000	0%				
39903 Special Events - General	900					900	1,100	(200)	122%	Special activities fees			
39904 Special Events - CW Hall	8,500					8,500	4,100	4,400	48%				
39907 Special Events - Car Show	7,000					7,000	10,240	(3,240)	146%	Car show registration and sponsors.			
Total Revenues	**8,446,336**	**3,524,453**	**145,000**	**150,000**	**7,400**	**12,273,189**	**10,984,757**	**1,288,431**	**90%**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Economic Development - 402	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	70,250			2,205		72,455	50,014	22,441	69%	Salary $68,844 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.	
04 FICA	5,374			180		5,554	3,826	1,728	69%	FICA @ 7.65%		Increase due to 3.2% COLA increases.	
05 Group Insurance	8,300			1,500		9,800	5,955	3,845	61%	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)		Allowance for increase in health insurance.	
06 Retirement	6,323			1,045		7,368	4,787	2,581	65%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.	
09 OPEB	2,108					2,108	1,163	945	55%	Deferred Compensation Employer Contribution 3%			
11 Telephone	750					750	238	512	32%	Cell phone			
14 Travel	4,200					4,200	115	4,086	3%	2 National Conferences; airfare, lodging, per-diem			
20 Advertising/Legal Publications	-					-	24	(24)					
21 Training & Education	-					-	-	-		$2,500 rolled under City Manager's office.			
22 Dues & Subscriptions	2,000					2,000	836	1,164	42%	IEDC Membership, Survey Subscription, Adobe subscription			
23 Professional Services	1,000					1,000	-	1,000	0%	Engineering Services			
26 Insurance and Bonds	5,000					5,000	2,897	2,103	58%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
41 Departmental Supplies	3,000					3,000	722	2,278	24%	Promotional items for events and City marketing and other departmental supplies.			
43 Auto Supplies	-					-	-	-					
Total Economic Development	**108,304**	**-**	**-**	**4,930**	**-**	**113,234**	**70,577**	**42,657**	**62%**				
Federal Grants - 403	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
Professional Services	-					-	-	-					
Departmental Supplies	-					-	-	-					
Total Federal Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**					
Mayor's Office - 409	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
01 Salary	12,500					12,500	8,333	4,167	67%	Mayor's Salary			
04 FICA Tax Expense	1,000					1,000	637	363	64%				
11 Telephone	-					-	-	-					
14 Travel Expense	2,000					2,000	-	2,000	0%	WV Municipal League			
20 Advertising/Legal Publication	-					-	-	-					
21 Training & Education	1,000					1,000	-	1,000	0%				
26 Insurance & Bonds	1,000					1,000	642	358	64%				
41 Departmental Supplies	500					500	36	464	7%	$453.00 - Ceremonial Keys to the City and Coins			
68 Community Contributions	2,000					2,000	696	1,305	35%				
Total Mayor's Office	**20,000**	**-**	**-**	**-**	**-**	**20,000**	**10,345**	**9,655**	**52%**				
Council - 410	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
01 Salaries	40,000					40,000	26,459	13,541	66%	Eight Council Members at $5,000 annual salary			
04 FICA Tax Expense	3,100					3,100	2,024	1,076	65%				
14 Travel Expense	4,800					4,800	-	4,800	0%	Conferences			
20 Advertising	-					-	-	-					
21 Training & Education	3,200					3,200	1,849	1,351	58%	Conference Registration ($450 per registration)			
26 Insurance & Bonds	3,200					3,200	2,056	1,144	64%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability			
41 Departmental Supplies	700					700	136	564	19%				
Total Council	**55,000**	**-**	**-**	**-**	**-**	**55,000**	**32,523**	**22,477**	**59%**				
City Manager - 412	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	180,000			5,525		185,525	125,262	60,263	68%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.		Allowance for 3.2% COLA increases.	
04 FICA Tax Expense	14,400	100		445		14,945	9,644	5,301	65%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	2,000			250		2,250	1,426	824	63%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.	
06 Retirement	16,200			165		16,365	11,249	5,116	69%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.	
08 Overtime		1,000			500	1,500	809	691	54%		Allocation for Deputy City Clerk overtime.		Allocation for additional Deputy City Clerk overtime.
09 OPEB	5,400			500		5,900	3,417	2,483	58%	3% Employer Contribution Deferred Compensation plan		Increase due to 3.2% COLA increases.	
11 Telephone	520					520	319	201	61%	Mobile phone service			
14 Travel Expense	1,500					1,500	-	1,500	0%	WVML Trip, City Clerk Election Training			
20 Advertising	-					-	-	-					
21 Training & Education	20,000	1,500			(500)	21,000	6,495	14,505	31%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	$1500 allowance for City Attorney training.		Transfer to 412-08 Overtime.
22 Dues & Subscriptions	1,000					1,000	-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.			
23 Professional Services	-					-	-	-		Background checks for City Manager candidates. Not required this year.			
26 Insurance & Bonds	15,000					15,000	10,143	4,857	68%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability			
41 Departmental Supplies	750					750	102	648	14%	Misc. Office Supplies			
43 Auto Supplies (Gas & Oil)	-					-	-	-		Gas is covered under travel expenses.			
Total City Manager	**256,770**	**2,600**	**-**	**6,885**	**-**	**266,255**	**168,866**	**97,389**	**63%**				

DEPARTMENT LINE ITEMS — **NOTES AND EXPLANATIONS**

Treasurer - 413	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 Notes
03 Salaries	235,000					235,000	155,424	79,576	66%	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	12,069	6,931	64%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	25,000			14,000		39,000	20,604	18,396	53%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.	
06 Retirement	21,150					21,150	13,990	7,160	66%	9% Employer Contribution PERS I and II			
08 Overtime		2,000		1,000	1,000	4,000	2,339	1,661	58%		Allocation for Accounting Clerks I, II & III overtime.	OT allowance for the remainder of FY25.	Allocation for additional Accounting Clerks I, II & III overtime.
09 OPEB	7,050					7,050	4,213	2,837	60%	3% Employer Contribution Deferred Compensation plan			
11 Telephone	500					500	178	322	36%	Director of Finance Cell Phone			
12 Printing	-					-	-	-					
14 Travel Expense	4,000				(1,000)	3,000	745	2,255	25%	Director & Acct. Clerk III - WV Government Finance Officers Association Training			Transfer to 413-08 Overtime.
18 Postage	-					-	-	-		Transfer cost to City Hall and Pitney Bowes machine.			
20 Advertising/Legal Pubs	2,000					2,000	947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.			
21 Training & Education	-					-	-	-		$4,000 Rolled into City Manager's budget			
22 Dues & Subscriptions	800					800	-	800	0%	Adobe subscription for Director & Accounting Clerk III			
23 Professional Services	2,500			500		3,000	2,989	11	100%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)		Increase due to Police Pension Annual Report expense being higher than expected.	
24 Audit Costs	42,000					42,000	17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit			
26 Insurance & Bonds	15,000					15,000	11,186	3,814	75%	General Liability, Worker's Compensation, Umbrella			
30 Contracted Services	25,000			(500)		24,500	16,208	8,292	66%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000			
30 B&O Collectrions - Contracted Services				150,000	(17,500)	132,500	86,762	45,738	65%			Increase for HDL collections services.	Transfer $15,000 to 413-38 Refunds and $2500 to 413.41 Supplies.
38 Refunds			145,000		15,000	160,000	148,190	11,810	93%				Allowance for additional B&O refunds.
41 Departmental Supplies	2,000				2,500	4,500	3,446	1,054	77%	Paper folder machine ($500)			Allowance for new credit card readers.
59 Capital Outlay	-					-	-	-					
Total Treasurer	**400,800**	**2,200**	**145,000**	**165,000**	**-**	**713,000**	**496,691**	**216,309**	**70%**				

Court Clerk - 415	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 Notes
03 Salaries	62,000			1,907		63,907	44,059	19,848	69%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement		Allowance for 3.2% COLA increases.	
04 FICA	4,960	100		155		5,215	3,400	1,815	65%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	12,529			6,000		18,529	11,921	6,608	64%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase		Allowance for increase in health insurance.	
06 Retirement	5,580			140		5,720	3,951	1,769	69%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.	
08 Overtime		1,000				1,000	388	612	39%		Allocation for Court Clerk overtime.		
09 OPEB	1,860					1,860	1,087	773	58%	3% Employer Contribution Deferred Compensation plan			
14 Travel	500					500	380	120	76%	Court Clerk training and Election training			
18 Postage	-				100	100	35	65					Allowance for City Clerk postage.
20 Advertising/Legal Publications	700				(500)	200	-	200	0%				Transfer to 415-38 Refunds.
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	3,079	1,421	68%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella			
30 Contracted Services	25					25	25	-	100%	Flu shot			
38 Refunds					500	500	370	130					
41 Departmental Supplies	600				500	1,100	927	173	84%	Ink cartridges, paper stock			Additional allocation for printer ink.
Total Court Clerk	**93,254**	**1,100**	**-**	**8,202**	**600**	**103,156**	**69,623**	**33,534**	**67%**				

Police Judges - 416	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 Notes
03 Salaries	32,000					32,000	18,124	13,876	57%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.			
04 FICA	2,400					2,400	1,386	1,014	58%				
14 Travel	500					500	240	260	48%	WV State mandated annual training for magistrates & judges			
21 Training & Education	1,000					1,000	-	1,000	0%	WV State mandated annual training for magistrates & judges			
22 Dues and Subscriptions	100					100	-	100	0%				
23 Professional Services	1,000					1,000	-	1,000	0%				
26 Insurance & Bonds	2,500					2,500	1,644	856	66%				
41 Departmental Supplies	-					-	-	-					
Total Police Judges	**39,500**	**-**	**-**	**-**	**-**	**39,500**	**21,395**	**18,105**	**54%**				

City Attorney - 417	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 Notes
03 Salaries		150,000		(15,000)		135,000	82,033	52,967	61%		Salary $ plus 2.5% merit and holiday supplement.	Transfer to 417-23 Professional Services.	
04 FICA		12,000				12,000	6,276	5,725	52%		FICA @ 7.65%		
05 Group Insurance		13,000				13,000	920	12,080	7%		Health, Dental, Vision, and Life insurance.		
06 Retirement		13,500				13,500	6,988	6,512	52%		PERS II Employer Contribution 9%		
09 OPEB		4,500				4,500	2,445	2,055	54%		Deferred Compensation Employer Contribution 3%		
11 Telephone		2,000				2,000	122	1,878	6%		$1500 cell phone cost and $500 for monthly services.		
14 Travel		1,000				1,000	-	1,000	0%		Travel allowance for various trainings.		
20 Advertising/Legal Publications		1,000				1,000	-	1,000	0%		Allowance for legal publications.		
21 Training & Education						-	-	-			Rolled under City Manager's office.		
22 Dues & Subscriptions		1,500				1,500	-	1,500	0%		Allowance for legal subscriptions and memberships.		
23 Professional Services	225,000	(200,000)		15,000		40,000	23,531	16,469	59%	Cost for outside legal council.		Allowance for outside legal services for the remanider of FY25.	
26 Insurance and Bonds		5,000				5,000	374	4,626	7%		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
41 Departmental Supplies		500				500	226	274	45%		Miscellaneous office supplies.		
Total Attorney	**225,000**	**4,000**	**-**	**-**	**-**	**229,000**	**122,914**	**106,086**	**54%**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Enforcement Agency - 425	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	56,000			1,700		57,700	39,067	18,633	68%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.	
04 FICA	4,284			135		4,419	2,989	1,430	68%	FICA @ 7.65% of Salary		Increase due to 3.2% COLA increases.	
05 Group Insurance	1,140			7,500		8,640	5,505	3,135	64%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).		Allowance for insurance for the remainder of FY25.	
06 Retirement	5,040			50		5,090	3,426	1,664	67%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.	
09 OPEB	1,680			355		2,035	1,315	720	65%	457(b) Deferred Compensation Employer Contribution (3%)		Increase due to 3.2% COLA increases.	
11 Telephone	750	1,500				2,250	1,962	288	87%		Allocation for new cell phone.		
14 Travel	3,000			(1,500)		1,500	-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas		Transfer to 425-18 Postage.	
18 Postage	1,000			1,500		2,500	1,258	1,242	50%	Certified Mailings		Allowance for postage for the remainder of FY25.	
20 Advertising/Legal Publications	1,000					1,000	-	1,000	0%				
21 Training & Education	-					-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)			
22 Dues & Subscriptions	1,000					1,000	360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)			
26 Insurance and Bonds	3,800					3,800	2,523	1,277	66%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
30 Contracted Services	71,100				(20,000)	51,100		37,798	26%	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.			Transfer to 437-30 P&Z Contracted Services.
30 Nuicance Properties-Contracted Services						-	13,302						
41 Departmental Supplies	3,000					3,000	2,434	566	81%	Office printer, building safety month supplies, jackets, boots, code books			
43 Auto Supplies	-					-	-	-		Under Maintenance budget			
Total Enforcement Agency	**152,794**	**1,500**	**-**	**9,740**	**(20,000)**	**144,034**	**74,142**	**69,892**	**51%**				

Regional Dev Authority - 435	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
22 Dues & Subscriptions	6,600					6,600	6,142	458	93%	Region 9 Assessment - Fees are going up			
Total Regional Dev. Authority	**6,600**	**-**	**-**	**-**	**-**	**6,600**	**6,142**	**458**	**93%**				
Total City Administration	**1,358,022**	**11,400**	**145,000**	**194,757**	**(19,400)**	**1,689,779**	**1,073,217**	**616,562**					

Building Inspections - 436	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	82,300			(25,000)		57,300	40,810	16,490	71%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement		Transfer of funds to 436-23 Building Inspector Professional Services.	
04 FICA	6,296			(2,000)		4,296	3,122	1,174	73%	FICA @ 7.65% of Salary		Transfer of funds to 436-23 Building Inspector Professional Services.	
05 Group Insurance	1,650					1,650	672	978	41%	Dental/Life/Vision/EAP Premiums			
06 Retirement	7,100					7,100	3,507	3,593	49%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods			
09 OPEB	1,575					1,575	971	604	62%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods			
11 Telephone	1,010					1,010	639	372	63%	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	823	2,177	27%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas			
17 R&M Auto	-					-	-	-		Under Maintenance budget			
18 Postage	1,000					1,000	-	1,000	0%	Certified mailings for property Notice of Violations			
20 Advertising/Legal Publications	500			1,000		1,500	1,278	222	85%	Job posting costs			
21 Training & Education	-					-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.			
22 Dues & Subscriptions	1,000					1,000	665	335	67%	ICC membership dues; WICA subscription			
23 Professional Services	10,000	5,000		35,000	35,000	85,000	84,700	300	100%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.	Increase for inspection services due to vacancy.	Increase for inspection services due to vacancy.
26 Insurance & Bonds	6,000					6,000	3,814	2,186	64%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
41 Departmental Supplies	3,000					3,000	2,678	322	89%	Mobile printer for vehicle, jackets, boots, building safety month			
43 Auto Supplies	-					-	-	-		Under Maintenance budget			
Total Building Inspections	**124,431**	**5,000**	**-**	**9,000**	**35,000**	**173,431**	**143,678**	**29,753**	**83%**				

Planning & Zoning - 437	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	243,000			7,420		250,420	170,234	80,186	68%	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).		Allowance for 3.2% COLA increases.	
04 FICA	19,000	50		595		19,645	13,097	6,548	67%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	31,000			(9,000)		22,000	14,415	7,585	66%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums		Transfer of funds to 436-23 Building Inspector Professional Services.	
06 Retirement	23,085			130		23,215	14,884	8,331	64%	PERS II Employer Contribution (9%)		Increase due to 3.2% COLA increases.	
08 Overtime		500		1,500		2,000	971	1,029	49%		Allocation for Permit Tech. overtime.	OT allowance for the remainder of FY25.	
09 OPEB	7,290			670		7,960	3,192	4,768	40%	457(b) Deferred Comp Employer Contribution (3%).		Increase due to 3.2% COLA increases.	
11 Telephone	250				300	550	275	275	50%	Director's department cell phone			Increase due to cell phone data plan increase.
14 Travel	8,000				(800)	7,200	-	7,200	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference			Transfer $300 to 437-11 Telephone and $500 to 437-38 Refunds
18 Postage	1,000					1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings			
20 Advertising/Legal Publications	4,500					4,500	789	3,711	18%	Advertising of BZA and public hearings for P/C meetings; hearing placards			
21 Training & Education	-					-	-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;			
22 Dues & Subscriptions	3,000					3,000	405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.			
23 Professional Services	5,000					5,000	306	4,694	6%	GIS Aerial imagery, Engineering Services, Background Checks			
26 Insurance & Bonds	20,000					20,000	10,874	9,126	54%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
30 Contracted Services	30,000				30,000	60,000	27,344	32,656	46%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;			Increase due to additional engineering service needs.
31 Contracted Services - Tree Board	2,000				7,400	9,400	7,400	2,000	79%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.			Tree Board expenses covered by grant.
38 Refunds					500	500	364	136					Allowance for permit fee refunds.
41 Departmental Supplies	4,000					4,000	3,314	686	83%	Public hearing signs, office supplies, promotional supplies			
53 Computer Software / Tech	9,000					9,000	5,859	3,141	65%	MyPermit Now Monthly Fees			
59 Capital Outlay	-					-	-	-					
Total Planning and Zoning	**410,125**	**550**	**-**	**1,315**	**37,400**	**449,390**	**273,723**	**175,667**	**61%**				
Total City Bldg Inspection, P&Z, and Enforcement Agency	**795,654**	**7,050**	**-**	**24,985**	**52,400**	**880,089**	**562,120**	**317,969**					

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Elections - 438	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
12 Printing	3,000					3,000	-	3,000	0%				
20 Advertising/Legal Publications	500					500	90	410	18%	Publish ballot multiple times			
23 Professional Services	-					-	-	-					
30 Contracted Services	5,000					5,000	-	5,000	0%	Poll workers for early voting and day of election.			
41 Departmental Supplies	2,000					2,000	539	1,461	27%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers			
Total Elections	**10,500**	**-**	**-**	**-**	**-**	**10,500**	**629**	**9,871**	**6%**				
City Hall - 440	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
3 Salaries	95,000			2,960		97,960	66,970	30,990	68%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement		Allowance for 3.2% COLA increases.	
4 FICA Taxes	7,600			235		7,835	5,123	2,712	65%	FICA @ 7.65%		Increase due to 3.2% COLA increases.	
5 Group Insurance	16,500			3,500		20,000	12,516	7,484	63%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.	
6 Retirement	9,500			90		9,590	5,979	3,611	62%	9% Employer Contribution		Increase due to 3.2% COLA increases.	
9 OPEB	2,000			1,270		3,270	2,195	1,075	67%	3% Deferred Compensation Employer Contribution		Increase due to 3.2% COLA increases.	
11 Telephone	18,000					18,000	12,924	5,076	72%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**			
13 Utilities	26,200				25,000	51,200	28,515	22,685	56%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer			Allowance for CWH electric and additional oil heat expenses.
14 Travel Expense	2,000					2,000	370	1,630	19%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD			
15 Repair & Main. Bldg & Grounds	12,000					12,000	1,412	10,588	12%	Elevator Services and City Hall maintenance.			
18 Postage	3,500	500				4,000	2,531	1,469	63%	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	173,358	76,642	69%	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	2,614	2,386	52%	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	508	2,992	15%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)			
23 Professional Services	25,000					25,000	15,067	9,933	60%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.			
26 Insurance & Bonds	17,000				1,000	18,000	15,785	2,215	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial			Allowance for additional insurance expense.
30 Contracted Services	181,404				20,000	201,404	123,066	78,338	61%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.			Allowance for additional technological expenses.
32 Bank Charges	29,000	31,000				60,000	32,355	27,645	54%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allocation for credit card merchant fees.		
37 Other Fees/Taxes	1,500				(1,000)	500	-	500	0%	Late fees			Transfer to 440-26.
41 Departmental Supplies	12,000	3,000			(600)	14,400	7,333	7,067	51%		Increase due to rising kitchen, cleaning, & office supplies		Transfer to 415-41 Court Clerk Supplies.
53 Computer Software / Tech	15,000					15,000	11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year			
Total City Hall	**731,704**	**34,500**	**-**	**8,055**	**44,400**	**818,659**	**520,383**	**298,276**	**64%**				
Contributions/Transfers - 444	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
68 Contributions - "But For" Organizations	60,000					60,000	-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K			
68 Community Awards	-					-	-	-					
68 Contributions - Revive Grant	20,000					20,000	-	20,000	0%	Unspent Revive! Funding rolled over to FY24			
68 Contributions - Façade Improvement Program	15,000					15,000	5,000	10,000	33%				
68 Contributions - Homeless Solutions	25,000					25,000	13,902	11,098	56%	County Homelessness position funding commitment			
68 Contribution - Nuisance Property Expenses	-					-	-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.			
68 Contributions - Sidewalk Improvement Program	15,000					15,000	4,636	10,364	31%	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**	**23,538**	**111,462**	**17%**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Parking - 571	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	41,614					41,614	20,368	21,247	49%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance			
04 FICA Tax Expense	3,300	200				3,500	1,575	1,925	45%	FICA @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	9,300					9,300	367	8,933	4%	Health, Dental, Vision, Life, Employee Assistance Program			
06 Retirement Expense	3,600					3,600	1,948	1,652	54%	9% Employer Retirement Contribution			
08 Overtime		2,000				2,000	227	1,773	11%		Allocation for parking attendant overtime.		
09 OPEB	1,400					1,400	635	765	45%	3% Deferred Compensation Employer Contribution			
13 Utilities	1,200				250	1,450	965	485	67%	Electric Service			Allowance for City parking lot electric for the remainder of the year.
16 Repair & Main - Equipment	3,000				(250)	2,750	-	2,750	0%	Parking meter repairs and maintenance			Transfer to 571-13 Utilities.
18 Postage	500					500	8	492	2%				
19 Bldg & Equipment Rental	1,000					1,000	-	1,000	0%				
20 Advertising / Legal Publications	500					500	-	500	0%				
23 Professional Services	-					-	-	-					
26 Insurance & Bonds	3,000					3,000	1,869	1,131	62%	Prof Liability, Umbrella, Automobile, Worker's Comp			
30 Contracted Services	500					500	571	(71)	114%				
41 Departmental Supplies	5,000			(500)		4,500	4,058	442	90%	Office Supplies, Batteries, Handheld Printer Paper		Transfer of funds to 571-45 Uniforms.	
45 Uniforms	500			500		1,000	991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.		Allowance for unexpected uniform expense due to filling a vacancy.	
53 Computer Software/Tech	4,000					4,000	-	4,000	0%	United Public Safety/T2 Annual Fees			
Total Parking	**78,414**	**2,200**	**-**	**-**	**-**	**80,614**	**33,582**	**47,032**	**42%**				
Contingencies - 699	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
Other Contributions	254,996	95,004		(207,027)	(103,000)	39,973	-	39,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.	Allowance for city wide unexpected expenses.	$91,277 allowance for city wide 3.2% COLA, FICA, and retirement. $75,750 transferred to city wide Group Insurance. $40,000 transferred to 750-13 Streets Utilities.	$35,000 transferred to 436-23 Building Inspection Professional Services. $10,000 transferred to 437-30 P&Z Contracted Services. $25,000 transferred to 440-13 City Hall Utilities. $30,000 transferred to 440-30 City Hall Contracted Services. $13,000 transferred to 750-30 Maintenance Contracted Services.
Total Contingencies	**254,996**	**95,004**	**-**	**(207,027)**	**(103,000)**	**39,973**	**-**	**39,973**	**0%**				
Police Department - 700	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	1,532,798	5,000		(30,000)		1,507,798	998,096	509,702	66%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)	Allowance for additional promotions.	Transfer to 700-04 FICA.	
04 FICA	50,000	1,200		33,400		84,600	57,662	26,938	68%	FICA Tax at 7.65%	Increase due to additional overtime allocation.	Increase due to unexpected overtime.	
05 Group Insurance	180,000			40,000		220,000	139,698	80,302	63%	PEIA/Health insurance increase from $9K to $12K per month.		Allowance for increase in health insurance.	
06 Retirement	140,000					140,000	98,213	41,787	70%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)			
07 Police Pension	64,000					64,000	26,801	37,199	42%	Legacy CTPD Retirement System			
08 Overtime	150,000	10,000		50,000		210,000	175,985	34,015	84%		Allowance for unanticipated police overtime.	OT increase due to short staffed.	
09 OPEB	48,000					48,000	30,106	17,894	63%	457(b) Deferred Compensation 3%			
10 Prior Year SS Exemption Correction						-	(1,671)	1,671					
11 Telephone	48,500					48,500	17,660	30,840	36%				
13 Utilities	48,000					48,000	32,149	15,851	67%	Electric and Internet Service, increase in FY254.			
14 Travel	4,000					4,000	1,882	2,118	47%				
15 R&M Building & Grounds	2,200					2,200	358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries			
16 R&M Equipment	2,500			2,000		4,500	4,398	102	98%	Generator Service		Increase for unexpected annual generator maintenance.	
17 R&M Auto	45,000			(2,000)		43,000	27,921	15,079	65%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.		Transfer of funds to 700-16.	
18 Postage	1,300					1,300	572	728	44%				
19 Building & Equipment Rental	100,000					100,000	57,764	42,236	58%				
20 Advertising/Legal Publications	5,600					5,600	3,198	2,403	57%	New Hire Ads 3-6 ads in local paper			
21 Training & Education	20,000					20,000	3,552	16,448	18%				
22 Dues & Subscriptions	2,000					2,000	1,283	717	64%	WVCOP Dues, IACP, SRO, Journal			
23 Professional Services	6,500					6,500	3,676	2,825	57%	Polygraph Exams, Physical Exams, Diagnostic Imaging			
26 Insurance & Bonds	105,000					105,000	71,174	33,826	68%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance			
30 Contracted Services	48,000					48,000	14,346	33,654	30%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.			
32 Bank Charges	250					250	-	250	0%				
36 Refunds						-	-	-					
37 Other Fees & Taxes	250					250	-	250	0%	661 George St. Ambulance Fees			
41 Departmental Supplies	40,000					40,000	19,389	20,611	48%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery			
43 Auto Supplies	65,000					65,000	36,141	28,859	56%	Gas for Police Vehicles			
45 Uniforms	20,000					20,000	8,138	11,862	41%				
53 Computer Software/Tech	29,000					29,000	23,985	5,015	83%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials			
Total Police Dept	**2,757,898**	**16,200**	**-**	**93,400**	**-**	**2,867,498**	**1,852,474**	**1,015,024**	**65%**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Police-Special Duty Crossing Guard - 704	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	34,803					34,803	19,912	14,891	57%	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	1,523	1,077	59%				
26 Insurance & Bonds	1,750					1,750	1,285	465	73%				
41 Departmental Supplies	250					250	-	250	0%	Stop signs			
45 Uniforms	500					500	-	500	0%	Reflective jackets and vests			
43 Auto Supplies (Gas & Oil)	-					-	-	-					
Total Police - Special Duty Crossing Guard	**39,903**	**-**	**-**	**-**	**-**	**39,903**	**22,720**	**17,183**	**57%**				
Total Police and Crossing Guards	**2,797,801**	**16,200**	**-**	**93,400**	**-**	**2,907,401**	**1,875,194**	**1,032,207**					
Dog Warden - 707	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
Contributions	1,600.00					1,600	-	1,600	0%	City passes along the dog tag fees to the County			
Total Dog Warden	**1,600.00**	**-**	**-**	**-**	**-**	**1,600**	**-**	**1,600**	**0%**				
Maintenance - 750	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
03 Salaries	263,643					263,643	174,593	89,050	66%	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	14,145	7,346	66%	FICA @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	26,000			3,000		29,000	18,392	10,608	63%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.	
06 Retirement	23,728					23,728	16,280	7,448	69%	9% Employer Contribution			
08 Overtime		5,000		7,500		12,500	10,304	2,196	82%		Overtime allowance for maintenance employees.	Allowance for remaining OT in FY25.	
09 OPEB	7,909					7,909	3,219	4,690	41%	3% Deferred Compensation Employer Contribution			
11 Telephone	3,000					3,000	2,219	781	74%	Field staff equipped with cell phones			
13 Utilities	100,000			40,000		140,000	92,557	47,443	66%	Electric (street lights), water, sewer, and internet		Allowance for utilities expenses for the remainder of FY25.	
14 Travel Expense	1,500					1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed			
15 R&M Buildings and Grounds	14,000	20,000			15,000	49,000	44,746	4,254	91%	General maintenance of city buildings.	Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract.		Increase for unexpected elevator and HVAC repairs.
16 R&M Equipment	15,000				(10,000)	5,000	709	4,291	14%	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.			Transfer to 750-16 R&M Buildings & Grounds.
17 R&M Auto	7,000	3,000				10,000	4,208	5,792	42%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.		
19 R&M Bldg and Equip Rental	-					-	329	(329)		Equipment rented as required to maintain various city buildings.			
20 Advertising	-					-	-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.			
21 Training & Education	-					-	-	-		Maintain certifications; other skill enhancement training as required/proposed			
22 Dues & Subscriptions	200	300				500	292	208	58%	Camera subscription and CDL License Fees	Additional allocation for CDL licenses.		
23 Professional Services	120	380				500	224	276	45%	CDL physicals	Additional allocation for CDL physicals.		
26 Insurance & Bonds	19,000					19,000	11,498	7,502	61%	Liability, Worker's Comp, Vehicle Insurance			
30 Contracted Services	50,000	5,000		(6,000)	15,000	64,000	48,610	15,390	76%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.	Transfer to 750-45 uniforms.	Increase for snow removal expenses.
41 Departmental Supplies	12,000	29,000			(9,000)	32,000	21,807	10,193	68%	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.		Transfer $5000 to 750-16 R&M Buildings & Grounds; $2000 to 750-45 Uniforms & $2000 to 750-30 Contracted services.
43 Auto Supplies (Gas, Oil & Tires)	23,000	5,000				28,000	14,488	13,512	52%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.		
45 Uniforms	10,000	(5,000)		6,000	2,000	13,000	12,399	601	95%	Cintas service cost increase	Reduced due to termination of Cintas contract.	Allowance for purchase of new uniforms.	
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**	**-**	**50,500**	**13,000**	**723,771**	**491,018**	**232,753**	**68%**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS			
Visitor's Center - 901	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
13 Utilities						-	-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget			
15 R&M - Building & Grounds	-					-	-	-					
23 Professional Services	-					-	-	-					
30 Contracted Services	-					-	-	-					
41 Departmental Supplies	-					-	-	-					
66 Contributions	100,000					100,000	57,192	42,808	57%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.			
Total Visitor's Center	**100,000**	**-**	**-**	**-**	**-**	**100,000**	**57,192**	**42,808**	**57%**				
Fairs/Festivals - 903	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
19 Bldg & Equipment Rental	-					-	-	-		No longer needed, we bought a generator.			
20 Advertising/Legal Publications	1,800	200				2,000	50	1,950	3%		Allowance for increase of Carlisle Ads costs.		
30 Contracted Services	30,000	6,000				36,000	5,018	30,982	14%	**WV Fest** 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) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)		
38 Refunds						-	85	(85)					
41 Departmental Supplies	25,000	(3,000)				22,000	6,696	15,304	30%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**	**WV Fest** Water/cups ($1,500), Sinage ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** 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	-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.			
68 Contributions	4,000					4,000	4,025	(25)	101%	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**	**15,874**	**49,426**	**24%**				
Transfers - 960/698 SAO	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
01 Transfers to Capital Reserve - Repaving	130,000					130,000	96,018	33,982	74%	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	3,714,452	-	100%	$659,452 Revenue/Loss Allowance	$3,055,000 for Jefferson Memorial Park pool.		
03 Transfers Out - Parks & Rec	120,000					120,000	77,192	42,808	64%	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	263,319	-	100%		Transfer to Residual Fund to build up Rainy Day savings.		
11 Transfers to Capital Reserve - Table Games	850,000					850,000	577,479	272,521	68%	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**	**4,728,460**	**349,311**	**93%**				
General Government - 975	**FY25 Requested**		**Revision #2**	**Revision #3**	**Revision #4**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 Notes**
Contributions	-	-				-	-	-					
Total General Government	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**					
Total Expenses	**8,446,336**	**3,524,453**	**145,000**	**150,000**	**7,400**	**12,273,189**	**9,236,486**	**3,036,704**		**Provides for comparable year-over-year comparision of operating costs**			
Surplus or Deficit	**(0)**	**(0)**	**-**	**0**	**-**	**(0)**	**1,748,271**	**(1,748,271)**					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-279: Capital Fund Revision #2

ATTACHMENTS:

- Capital Budget 2nd Revision.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget Revision #2

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
Capital Reserve Carryover		$ 4,881,215			$ 4,881,215	$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.	
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452			$ 3,714,452	$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.	
33000 Developer Fees		$ 100,000			$ 100,000	$ 386,836	$ (286,836)	387%	Estimated based on FY2024 receipts	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000			$ 850,000	$ 581,900	$ 268,100	68%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.	
38000 Interest on Bank Accounts & Other Sources		$ 60,000			$ 60,000	$ 24,676	$ 35,324	41%	Reveue from 3 diferent interest bearing checking accounts.	
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ -**	**$ -**	**$ 9,605,667**	**$ 9,598,036**	**$ 7,631**	**100%**		

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
975 GENERAL GOVERNMENT										
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000			$ 125,000	$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.	
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000			$ 150,000	$ -	$ 150,000	0%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.	
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000			$ 10,000	$ 14,053	$ (4,053)	141%	20 chairs for staff.	
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000			$ 140,000	$ -	$ 140,000	0%		
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 25,000		$ 18,000	$ 43,000	$ 17,856	$ 25,144	42%	Computer replacement program for all General Government departments.	Allowance for additional computers that were purchased for new staff and out dated computers that were not functional.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000			$ 100,000	$ -	$ 100,000	0%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.	
975-59 General Government Capital Outlay Technology - Data Center Centralization		$ 120,000			$ 120,000	$ 122,152	$ (2,152)	102%		
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost					$ -	$ -	$ -			
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790			$ 5,790	$ -	$ 5,790	0%		
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 675,790**	**$ -**	**$ 18,000**	**$ 693,790**	**$ 154,060**	**$ 539,730**	**22%**		

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
976 PUBLIC SAFETY										
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000		$ 7,050	$ 65,050	$ 65,022	$ 28	100%	20 computers with greater than 8gb of memory are needed to view body camera footage.	Allowance for additional computers that were purchased due to outdated computers that were not functional
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300			$ 113,300	$ 110,991	$ 2,309	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000	$ -		$ 57,000	$ 57,170	$ (170)	100%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.	
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700			$ 44,700	$ 44,699	$ 1	100%	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.	
976-62 Public Safety - Parking Meters		$ 5,100	$ 5,600		$ 10,700	$ 10,508	$ 192	98%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.	
TOTAL PUBLIC SAFETY	**$ -**	**$ 278,100**	**$ 5,600**	**$ 7,050**	**$ 290,750**	**$ 288,390**	**$ 2,360**	**99%**		

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
977 STREETS & TRANSPORTATION										
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000			$ 12,000	$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.	
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000			$ 25,000	$ -	$ 25,000	0%		
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500			$ 60,500	$ 4,069	$ 56,431	7%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000			$ 128,000	$ 71,548	$ 56,452	56%	City Hall roof is over 20 years old and is failing.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000			$ 35,000	$ 1,600	$ 33,400	5%	Flues and chimneys on City Hall roof have not been addressed for many years.	
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000			$ 7,000	$ -	$ 7,000	0%	The current window unit does not keep up with the heat.	
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000			$ 150,000	$ -	$ 150,000	0%	Current building is maxed out on space.	
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard		$ 80,000			$ 80,000	$ -	$ 80,000	0%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going.	
977-57 Streets & Transportation Capital Outlay Buildings - Rouss Hall roof repair					$ -	$ -	$ -		Rouss Hall roof is rusted. A low odor roof coating will protect the roof for another 10 years.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Paving Path from bridge to road by the skate park		$ 5,000			$ 5,000	$ -	$ 5,000	0%	Connect the existing path on one side of the bridge to the other side.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Happy Retreat & Stake Park Bridge		$ 100,000			$ 100,000	$ 16,000	$ 84,000	16%		
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000			$ 60,000	$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.	
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector					$ -	$ -	$ -		Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Flower planters	$ 5,000	$ 5,000			$ 5,000	$ 5,375	$ (375)	108%	2 year plan to install flower planters on Washington Street.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000			$ 115,000	$ 40,480	$ 74,520	35%	Installation of Interpretative signs, fencing, monument and landscaping.	
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000			$ 37,000	$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.	
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000			$ 5,000	$ 4,985	$ 15	100%	Current striper constantly needs repaired.	
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000			$ 25,000	$ 21,431	$ 3,569	86%	Beneficial for events and watering flowers.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements			$ -		$ -	$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Charles Street Flooding			$ -		$ -	$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000			$ 204,000	$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair				$ 172,000	$ 172,000	$ 31,500	$ 140,500	18%		Allowance for stormwater emergency engineering and repair.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,053,500**	**$ -**	**$ 172,000**	**$ 1,225,500**	**$ 220,787**	**$ 1,004,713**	**18%**		

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
979 CULTURE & RECREATION										
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000	$ -		$ 500,000	$ 503,008	$ (3,008)	101%	Place holder for possible land acquisition from APUS for the Depot Park initiative.	
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500	$ -		$ 13,500	$ -	$ 13,500	0%	Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users.	
979-58 Culture & Recreation Other Improvements - Happy Retreat Ash Tree removal					$ -	$ -	$ -		These trees are a safety hazzard.	
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000			$ 60,000	$ 57,936	$ 2,064	97%		
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000			$ 10,000	$ -	$ 10,000	0%		
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000			$ 20,000	$ 4,900	$ 15,100	25%		
979-58 Culture & Recreation Other Improvements - Skate Park			$ -		$ -	$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000			$ 40,000	$ 18,847	$ 21,153	47%		
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000			$ 20,000	$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400	$ -		$ 97,400	$ -	$ 97,400	0%	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)	
979-59 Culture & Recreation Equipment - JMP Slide		$ 14,200			$ 14,200	$ -	$ 14,200	0%		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 775,100**	**$ -**		**$ 775,100**	**$ 587,385**	**$ 187,715**	**76%**		
Contingencies		$ 608,608	$ 1,595,400	$ (197,050)	$ 2,006,958	$ -	$ 2,006,958	0%		
Encumberances for Subsequent Years		$ 4,777,277	$ (1,601,000)		$ 3,176,277	$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.	
Transfer to Grant Projects		$ 1,437,292			$ 1,437,292	$ -	$ 1,437,292	0%		
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ -**	**$ -**	**$ 9,605,667**	**$ 1,250,622**	**$ 8,355,045**	**13%**		
REVENUES OVER EXPENSES		**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,347,414**	**$ (8,347,414)**			

REPAVING BUDGET

REVENUES	*COUNCL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Repaving Carryover	$ 1,472,865			$ 1,472,865	$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000			$ 130,000	$ 109,056	$ 20,944	84%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
TOTAL REVENUES	**$ 1,602,865**	**$ -**	**$ -**	**$ 1,602,865**	**$ 1,581,921**	**$ 20,944**	**99%**	
EXPENDITURES	*COUNCL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000	$ -		$ 300,000	$ -	$ 300,000	0%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2024 paving/repairs expenses at $300K.; $130K FY24 income; **$170K from paving reserves**
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency	$ 1,302,865			$ 1,302,865	$ -	$ 1,302,865	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ -**	**$ -**	**$ 1,602,865**	**$ 3,163,841**	**$ 1,602,865**	**197%**	
REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,581,921)**	**$ (1,581,921)**		

GRANT PROJECTS BUDGET										
	ENCUMBERED	COUNCL APPROVED	REVISION 1 PROPOSAL	REVISION 2 PROPOSAL	FY 2025 CURRENT BUDGET	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #2 NOTES
COPS GRANT										
Capital Reserve Carryover		$ 7,344			$ 7,344	$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.	
36501 Federal Grant Revenue - COPS Grant		$ 71,706		$ 143,414	$ 215,120	$ 215,120	$ (0)	100%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27	COPS Grant expired earlier than we anticipated.
TOTAL REVENUES	**$ -**	**$ 79,050**	**$ -**	**$ 143,414**	**$ 222,464**	**$ 222,464**	**$ (0)**	**100%**		
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 79,050		$ 143,414	$ 222,464	$ 133,865	$ 88,599	60%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.	COPS Grant expired earlier than we anticipated.
TOTAL EXPENSES	**$ -**	**$ 79,050**	**$ -**	**$ 143,414**	**$ 222,464**	**$ 133,865**	**$ 88,599**	**60%**		
COPS GRANT REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 88,599**	**$ (88,599)**			

	ENCUMBERED	COUNCL APPROVED	REVISION 1 PROPOSAL	REVISION 2 PROPOSAL	FY 2025 CURRENT BUDGET	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
AUGUSTINE AVENUE										
Capital Reserve Carryover	$ 426,000	$ 74,000			$ 74,000	$ 74,000	$ -	100%	$350,000 Capito Earmark match & $76,443 Liberty reallocation match. $41,378 expense to the City after receiving grant funds.	
36600 State Grant Revenue - 2023 WVDOH TAP-II grant Augustine Avenue Trail Construction - (Reallocation from Liberty)					$ -	$ -			76,443.50 Match Phase I Construction	
36600 State Grant Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction - Phase I					$ -	$ -	$ -		Design grant expected to be complete by close of FY25; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K grant with $140K match)	
36501 Federal Grant Revenue - CDS - Senator Capito Grant Augustine Avenue Trail Construction					$ -	$ -	$ -		Trail Completion	
TOTAL REVENUES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 74,000**	**$ 74,000**	**$ -**	**100%**		
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase I		$ 74,000	$ -		$ 74,000	$ 14,719	$ 59,281	20%	Construction - Phase 1 (Total cost = $773,595 Grant = $560,000 - Funded through WVDOT; City Match = $140,000. Paid in FY24). Anticipate construction begin FY24. An additional $1,700,000 estimated for project completion - CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025	
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY26 & FY27.	$ 426,000				$ -	$ -			CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2026.	
TOTAL EXPENSES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 74,000**	**$ 14,719**	**$ 59,281**	**20%**		
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,281**	**$ (59,281)**			

	ENCUMBERED	COUNCL APPROVED	REVISION 1 PROPOSAL	REVISION 2 PROPOSAL	FY 2025 CURRENT BUDGET	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
LIBERTY STREET FLOODING MITIGATION										
Capital Reserve Carryover		$ 705,774			$ 705,774	$ 705,774	$ -	100%	FEMA match = $305,774	
TOTAL REVENUES		**$ 705,774**	**$ -**	**$ -**	**$ 705,774**	**$ 705,774**	**$ -**	**100%**		
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ -		$ 705,774	$ 10,075	$ 695,699	1%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00	
TOTAL EXPENSES	**$ -**	**$ 705,774**	**$ -**	**$ -**	**$ 705,774**	**$ 10,075**	**$ 695,699**	**1%**		
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 695,699**	**$ (695,699)**			

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-284: Review of Article 111.02(a) and Section 1.09 of the City of Charles Town Budget and Fiscal Policies if Referred by Council.

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-280: January General Fund Budget Update

ATTACHMENTS:

- GF January Financials.pdf

the city of Charles Town, WV

General Fund January 2025 Budget to Actual

	REVENUES	Current Budget	January 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	30005 Unassigned Fund Balance (Carryover)	4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
	30101 Taxes - Ad Valorem	1,688,544	15,506	1,030,031	658,513	61%	
	30106 Supplemental Taxes	36,000	2,851	27,737	8,263	77%	Property taxes owed from previous years, but paid in the current fiscal year.
	30200 Interest as Penalty	10,000	489	9,057	943	91%	
	30300 Gas & Oil Severence Tax	33,000		24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.
	30400 Utility Tax (2%)	200,000	18,860	179,906	20,094	90%	
	30500 Business & Occupation (B&O) Tax	1,995,000	517,425	1,617,957	377,043	81%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.
	30600 Liquor Tax	25,000		13,481	11,519	54%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
	30700 Animal Control Tax	1,600	51	1,634	(34)	102%	
	30800 Hotel/Motel Tax	200,000	12,398	114,383	85,617	57%	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	23,358	150,234	109,766	58%	
	32100 Parking Violation Penalties	40,000	3,140	21,671	18,329	54%	Revised based on new program details and current year performance.
	32500 Business License Revenue	30,000	4,960	91,884	(61,884)	306%	
	32600 Building Permit Fees	550,000	102,156	406,132	143,868	74%	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		31,979	43,021	43%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
	33000 International Registration Plan (IRP) Fees	70,000		31,953	38,047	46%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
	33900 Emergency Service Fee	1,700		681	1,019	40%	Revenue from utility bills for EMS (5 cents)
	34000 Parks & Rec Fee	1,700		681	1,019	40%	Revenue from utility bills for parks and recreation (5 cents)
	34200 Parking Meter Revenues	44,000	978	40,088	3,912	91%	Revenue from parking meters and parking permits including ParkMobile app.
	34500 Rents & Concessions	60,000	9,924	56,031	3,969	93%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
	35300 Zoning Fee	17,000	1,375	11,768	5,232	69%	Zoning applications
	35500 Street Improvement Fee	135,000		53,441	81,559	40%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.
	36600 State Government Grants	-		2,970	(2,970)		
	36700 Other Grants	-	500	1,829	(1,829)		
	36900 Contributions from Other Funds - Sales Tax	1,000,000		500,000	500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).
	37600 Gaming Income	250,000		115,417	134,583	46%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.
	37900 Gain/Loss - Sale of Fixed Assets	-		-	-		
	38007 Interest Income (Operating Acct)	35,000		7,924	27,076	23%	
	38100 Reimbursements	110,000	8,849	88,920	21,080	81%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
	38200 Refunds - Overpayments	400	172	1,662	(1,262)	416%	
	38600 Insurance Claims	-		2,500	(2,500)		
	39200 Property Rehabilitation	-		100	(100)		
	38700 Filing Fees	325	675	675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.
	39700 Video Lottery	600,000	90,840	406,413	193,587	68%	Video lottery receipts average $13.4K to $22.2K per week.

	39900 Misc Revenue	10,000	1,130	4,108	5,892	41%	Yard waste stickers and fingerprints
	39902 Special Events - WV Fest	4,000		-	4,000	0%	
	39903 Special Events - General	900	25	1,025	(125)	114%	Special activities fees
	39904 Special Events - CW Hall	8,500	300	4,100	4,400	48%	
	39907 Special Events - Car Show	7,000		10,240	(3,240)	146%	Car show registration and sponsors.
	Total Revenues	**12,265,789**	**815,962**	**9,787,118**	**2,478,671**	**80%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Economic Development - 402	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	72,455	8,402	44,385	28,070	61%	Salary $68,844 plus 2.5% merit and holiday supplement.
	04 FICA	5,554	643	3,395	2,159	61%	FICA @ 7.65%
	05 Group Insurance	9,800	698	5,250	4,550	54%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)
	06 Retirement	7,368	756	4,280	3,087	58%	PERS II Employer Contribution 9%
	09 OPEB	2,108	168	1,050	1,057	50%	Deferred Compensation Employer Contribution 3%
	11 Telephone	750	78	206	544	27%	Cell phone
	14 Travel	4,200		115	4,086	3%	2 National Conferences; airfare, lodging, per-diem
	20 Advertising/Legal Publications	-		24	(24)		
	21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
	22 Dues & Subscriptions	2,000	324	836	1,164	42%	IEDC Membership, Survey Subscription, Adobe subscription
	23 Professional Services	1,000		-	1,000	0%	Engineering Services
	26 Insurance and Bonds	5,000	962	2,897	2,103	58%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000		674	2,326	22%	Promotional items for events and City marketing and other departmental supplies.
	43 Auto Supplies	-		-	-		
	Total Economic Development	**113,234**	**12,031**	**63,113**	**50,121**	**56%**	
	Federal Grants - 403	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Professional Services	-		-	-		
	Departmental Supplies	-		-	-		
	Total Federal Grants	**-**	**-**	**-**	**-**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Mayor's Office - 409	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Salary	12,500	1,042	7,292	5,208	58%	Mayor's Salary
	04 FICA Tax Expense	1,000	80	558	442	56%	
	11 Telephone	-		-	-		
	14 Travel Expense	2,000		-	2,000	0%	WV Municipal League
	20 Advertising/Legal Publication	-		-	-		
	21 Training & Education	1,000		-	1,000	0%	
	26 Insurance & Bonds	1,000	192	642	358	64%	
	41 Departmental Supplies	500		36	464	7%	$453.00 - Ceremonial Keys to the City and Coins
	68 Community Contributions	2,000		696	1,305	35%	
	Total Mayor's Office	**20,000**	**1,314**	**9,223**	**10,777**	**46%**	
	Council - 410	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Salaries	40,000	3,333	23,125	16,875	58%	Eight Council Members at $5,000 annual salary
	04 FICA Tax Expense	3,100	255	1,769	1,331	57%	
	14 Travel Expense	4,800		-	4,800	0%	Conferences
	20 Advertising	-		-	-		
	21 Training & Education	3,200		1,849	1,351	58%	Conference Registration ($450 per registration)
	26 Insurance & Bonds	3,200	615	2,056	1,144	64%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	700	68	136	564	19%	
	Total Council	**55,000**	**4,272**	**28,935**	**26,065**	**53%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Manager - 412	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	185,525	20,954	111,409	74,116	60%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.
	04 FICA Tax Expense	14,945	1,609	8,574	6,371	57%	FICA Tax @ 7.65%
	05 Group Insurance	2,250	176	1,250	1,000	56%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	16,365	1,893	9,990	6,375	61%	9% Employer Contribution PERS I and II
	08 Overtime	1,000	80	668	332	67%	
	09 OPEB	5,900	622	3,002	2,898	51%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	520	108	276	244	53%	Mobile phone service
	14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
	20 Advertising	-		-	-		
	21 Training & Education	21,500	196	2,345	19,155	11%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
	22 Dues & Subscriptions	1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	-		-	-		Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	15,000	3,308	10,143	4,857	68%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	750	30	102	648	14%	Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
	Total City Manager	**266,255**	**28,975**	**147,760**	**118,495**	**55%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Treasurer - 413	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	235,000	28,734	136,253	98,747	58%	Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime.
	04 FICA Tax Expense	19,000	2,215	10,583	8,417	56%	FICA Tax @ 7.65%
	05 Group Insurance	39,000	1,589	19,103	19,897	49%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	21,150	2,606	12,243	8,907	58%	9% Employer Contribution PERS I and II
	08 Overtime	3,000	217	2,092	908	70%	
	09 OPEB	7,050	731	3,668	3,382	52%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	500	50	178	322	36%	Director of Finance Cell Phone
	12 Printing	-		-	-		
	14 Travel Expense	4,000		745	3,255	19%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
	18 Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.
	20 Advertising/Legal Pubs	2,000		947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
	21 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget
	22 Dues & Subscriptions	800		-	800	0%	Adobe subscription for Director & Accounting Clerk III
	23 Professional Services	3,000		2,989	11	100%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
	24 Audit Costs	42,000		17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
	26 Insurance & Bonds	15,000	3,336	11,186	3,814	75%	General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	24,500	(745)	(575)	25,075	-2%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
	30 B&O Collectrions - Contracted Services	150,000		82,514	67,486	55%	
	38 Refunds	145,000	2,227	140,643	4,357	97%	
	41 Departmental Supplies	2,000	2,133	3,249	(1,249)	162%	Paper folder machine ($500)
	59 Capital Outlay	-		-	-		
	Total Treasurer	**713,000**	**43,092**	**443,217**	**269,783**	**62%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Court Clerk - 415	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	63,907	7,381	39,111	24,796	61%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
	04 FICA	5,215	565	3,022	2,193	58%	FICA Tax @ 7.65%
	05 Group Insurance	18,529	1,382	10,561	7,968	57%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase
	06 Retirement	5,720	664	3,506	2,214	61%	9% Employer Contribution PERS I and II
	08 Overtime	1,000		388	612	39%	
	09 OPEB	1,860	146	961	899	52%	3% Employer Contribution Deferred Compensation plan
	14 Travel	500		380	120	76%	Court Clerk training and Election training
	18 Postage	-		35	(35)		
	20 Advertising/Legal Publications	700		-	700	0%	
	21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
	22 Dues & Subscriptions	-		-	-		
	23 Professional Services	-		-	-		
	24 Audit Costs	-		-	-		
	26 Insurance & Bonds	4,500	889	3,079	1,421	68%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	25		25	-	100%	Flu shot
	41 Departmental Supplies	600	892	927	(327)	154%	Ink cartridges, paper stock
	Total Court Clerk	**102,556**	**11,918**	**61,995**	**40,561**	**60%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Judges - 416	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	32,000	2,050	16,324	15,676	51%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
	04 FICA	2,400	157	1,249	1,151	52%	
	14 Travel	500		240	260	48%	WV State mandated annual training for magistrates & judges
	21 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges
	22 Dues and Subscriptions	100		-	100	0%	
	23 Professional Services	1,000		-	1,000	0%	
	26 Insurance & Bonds	2,500	492	1,644	856	66%	
	41 Departmental Supplies	-		-	-		
	Total Police Judges	**39,500**	**2,699**	**19,457**	**20,043**	**49%**	
	City Attorney - 417	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	135,000	17,741	70,205	64,795	52%	
	04 FICA	12,000	1,357	5,371	6,629	45%	
	05 Group Insurance	13,000	131	790	12,210	6%	
	06 Retirement	13,500	1,597	5,924	7,576	44%	
	09 OPEB	4,500	532	2,090	2,410	46%	
	11 Telephone	2,000	52	104	1,896	5%	
	14 Travel	1,000		-	1,000	0%	
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		
	22 Dues & Subscriptions	1,500		-	1,500	0%	
	23 Professional Services	40,000		23,531	16,469	59%	Cost for outside legal council.
	26 Insurance and Bonds	5,000		374	4,626	7%	
	41 Departmental Supplies	500	168	226	274	45%	
	Total Attorney	**229,000**	**21,578**	**108,614**	**120,386**	**47%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Enforcement Agency - 425	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,700	6,468	34,755	22,945	60%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
	04 FICA	4,419	495	2,659	1,760	60%	FICA @ 7.65% of Salary
	05 Group Insurance	8,640	676	4,823	3,817	56%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).
	06 Retirement	5,090	582	3,038	2,052	60%	PERS II Employer Contribution 9%
	09 OPEB	2,035	194	1,186	849	58%	457(b) Deferred Compensation Employer Contribution (3%)
	11 Telephone	2,250	54	1,944	306	86%	
	14 Travel	1,500		-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
	18 Postage	2,500	33	1,258	1,242	50%	Certified Mailings
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
	22 Dues & Subscriptions	1,000	75	360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
	26 Insurance and Bonds	3,800	750	2,523	1,277	66%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	71,100			57,798	19%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	30 Nuicance Properties-Contracted Services	-	13	13,302			
	41 Departmental Supplies	3,000		2,434	566	81%	Office printer, building safety month supplies, jackets, boots, code books
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Enforcement Agency	**164,034**	**9,340**	**68,282**	**95,752**	**42%**	
	Regional Dev Authority - 435	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	22 Dues & Subscriptions	6,600		6,142	458	93%	Region 9 Assessment - Fees are going up
	Total Regional Dev. Authority	**6,600**	**-**	**6,142**	**458**	**93%**	
	Total City Administration	**1,709,179**	**135,218**	**956,738**	**752,441**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Building Inspections - 436	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,300	9,602	34,408	22,892	60%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
	04 FICA	4,296	735	2,632	1,664	61%	FICA @ 7.65% of Salary
	05 Group Insurance	1,650	180	564	1,086	34%	Dental/Life/Vision/EAP Premiums
	06 Retirement	7,100	864	2,931	4,169	41%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
	09 OPEB	1,575	288	779	796	49%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
	11 Telephone	1,010	262	599	412	59%	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		823	2,177	27%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
	17 R&M Auto	-		-	-		Under Maintenance budget
	18 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations
	20 Advertising/Legal Publications	1,500		1,278	222	85%	Job posting costs
	21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
	22 Dues & Subscriptions	1,000		665	335	67%	ICC membership dues; WICA subscription
	23 Professional Services	50,000		84,700	(34,700)	169%	To cover expenses associated with inspections; compliance.
	26 Insurance & Bonds	6,000	1,136	3,814	2,186	64%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000	426	2,678	322	89%	Mobile printer for vehicle, jackets, boots, building safety month
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Building Inspections	**138,431**	**13,492**	**135,871**	**2,560**	**98%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Planning & Zoning - 437	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	250,420	27,502	151,567	98,853	61%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).
	04 FICA	19,645	2,107	11,669	7,976	59%	FICA @ 7.65% of Salary
	05 Group Insurance	22,000	1,647	12,204	9,796	55%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
	06 Retirement	23,215	2,373	13,204	10,011	57%	PERS II Employer Contribution (9%)
	08 Overtime	2,000	38	971	1,029	49%	
	09 OPEB	7,960	490	2,731	5,229	34%	457(b) Deferred Comp Employer Contribution (3%).
	11 Telephone	250	141	214	36	86%	Director's department cell phone
	14 Travel	8,000		-	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
	18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
	20 Advertising/Legal Publications	4,500	48	435	4,065	10%	Advertising of BZA and public hearings for P/C meetings; hearing placards
	21 Training & Education	-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;
	22 Dues & Subscriptions	3,000		405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
	23 Professional Services	5,000	289	306	4,694	6%	GIS Aerial imagery, Engineering Services, Background Checks
	26 Insurance & Bonds	20,000	3,231	10,874	9,126	54%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	30,000	1,943	27,344	2,656	91%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
	31 Contracted Services - Tree Board	2,000		-	2,000	0%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
	38 Refunds	-	25	364	(364)		
	41 Departmental Supplies	4,000	1,213	3,260	740	82%	Public hearing signs, office supplies, promotional supplies
	53 Computer Software / Tech	9,000	730	5,129	3,871	57%	MyPermit Now Monthly Fees
	59 Capital Outlay	-		-	-		
	Total Planning and Zoning	**411,990**	**41,776**	**240,677**	**171,313**	**58%**	
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**827,689**	**76,639**	**507,943**	**319,746**		
	Elections - 438	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	12 Printing	3,000		-	3,000	0%	
	20 Advertising/Legal Publications	500		-	500	0%	Publish ballot multiple times
	23 Professional Services	-		-	-		
	30 Contracted Services	5,000		-	5,000	0%	Poll workers for early voting and day of election.
	41 Departmental Supplies	2,000	539	539	1,461	27%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
	Total Elections	**10,500**	**539**	**539**	**9,961**	**5%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Hall - 440	Current Budget	January 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	3 Salaries	97,960	11,290	59,444	38,516	61%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	7,835	864	4,547	3,288	58%	FICA @ 7.65%
	5 Group Insurance	20,000	1,425	11,131	8,869	56%	Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	9,590	1,016	5,301	4,289	55%	9% Employer Contribution
	9 OPEB	3,270	339	1,941	1,329	59%	3% Deferred Compensation Employer Contribution
	11 Telephone	18,000	2,092	11,785	6,215	65%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**
	13 Utilities	26,200	5,861	22,681	3,519	87%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	2,000		370	1,630	19%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	12,000		1,412	10,588	12%	Elevator Services and City Hall maintenance.
	18 Postage	4,000	807	2,331	1,669	58%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	250,000	21,069	153,254	96,746	61%	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	209	2,014	2,986	40%	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	25	508	2,992	15%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	25,000	1,800	13,267	11,733	53%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
	26 Insurance & Bonds	17,000	3,983	15,785	1,215	93%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	181,404	21,731	131,551	49,853	73%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.
	32 Bank Charges	60,000		12,406	47,594	21%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
	37 Other Fees/Taxes	1,500		-	1,500	0%	Late fees
	41 Departmental Supplies	15,000	255	6,660	8,340	44%	
	53 Computer Software / Tech	15,000		11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
	Total City Hall	**774,259**	**72,765**	**468,150**	**306,109**	**60%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Contributions/Transfers - 444	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
68 Contributions - "But For" Organizations	60,000		-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K
68 Community Awards	-		-	-		
68 Contributions - Revive Grant	20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24
68 Contributions - Façade Improvement Program	15,000	5,000	5,000	10,000	33%	
68 Contributions - Homeless Solutions	25,000		13,902	11,098	56%	County Homelessness position funding commitment
68 Contribution - Nuisance Property Expenses	-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
68 Contributions - Sidewalk Improvement Program	15,000		-	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
Total Contributions/Transfers	**135,000**	**5,000**	**18,902**	**116,098**	**14%**	
Parking - 571	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	41,614	4,536	17,344	24,271	42%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	3,500	347	1,339	2,161	38%	FICA @ 7.65%
05 Group Insurance	9,300	80	331	8,969	4%	Health, Dental, Vision, Life, Employee Assistance Program
06 Retirement Expense	3,600	408	1,671	1,929	46%	9% Employer Retirement Contribution
08 Overtime	2,000		170	1,830	9%	
09 OPEB	1,400	136	544	856	39%	3% Deferred Compensation Employer Contribution
13 Utilities	1,200	108	858	342	71%	Electric Service
16 Repair & Main - Equipment	3,000		-	3,000	0%	Parking meter repairs and maintenance
18 Postage	500		8	492	2%	
19 Bldg & Equipment Rental	1,000		-	1,000	0%	
20 Advertising / Legal Publications	500		-	500	0%	
23 Professional Services	-		-	-		
26 Insurance & Bonds	3,000	555	1,869	1,131	62%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services	500	71	571	(71)	114%	
41 Departmental Supplies	4,500	200	2,384	2,116	53%	Office Supplies, Batteries, Handheld Printer Paper
45 Uniforms	1,000		991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech	4,000		-	4,000	0%	United Public Safety/T2 Annual Fees
Total Parking	**80,614**	**6,441**	**28,080**	**52,534**	**35%**	
Contingencies - 699	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**
Other Contributions	142,973		-	142,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.
Total Contingencies	**142,973**	**-**	**-**	**142,973**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Department - 700	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	1,507,798	157,574	897,913	609,885	60%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)
	04 FICA	84,600	9,116	51,107	33,493	60%	FICA Tax at 7.65%
	05 Group Insurance	220,000	15,925	124,277	95,723	56%	PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	140,000	16,767	87,813	52,187	63%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	64,000	5,021	26,801	37,199	42%	Legacy CTPD Retirement System
	08 Overtime	210,000	33,666	153,092	56,908	73%	
	09 OPEB	48,000	4,239	26,819	21,181	56%	457(b) Deferred Compensation 3%
	10 Prior Year SS Exemption Correction	-	(787)	(1,146)	1,146		
	11 Telephone	48,500	4,442	16,163	32,337	33%	
	13 Utilities	48,000	5,545	28,283	19,717	59%	Electric and Internet Service, increase in FY254.
	14 Travel	4,000	259	1,882	2,118	47%	
	15 R&M Building & Grounds	2,200		358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	4,500		4,398	102	98%	Generator Service
	17 R&M Auto	43,000	5,081	21,096	21,904	49%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,300	11	405	895	31%	
	19 Building & Equipment Rental	100,000	8,441	49,643	50,357	50%	
	20 Advertising/Legal Publications	5,600		2,328	3,273	42%	New Hire Ads 3-6 ads in local paper
	21 Training & Education	20,000	725	3,552	16,448	18%	
	22 Dues & Subscriptions	2,000	100	1,063	937	53%	WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	6,500	120	2,076	4,425	32%	Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	105,000	21,195	71,174	33,826	68%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	48,000	1,832	12,955	35,045	27%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
	32 Bank Charges	250		-	250	0%	
	36 Refunds		370	370	(370)		
	37 Other Fees & Taxes	250		-	250	0%	661 George St. Ambulance Fees
	41 Departmental Supplies	40,000	3,706	17,971	22,029	45%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	65,000	5,665	35,722	29,278	55%	Gas for Police Vehicles
	45 Uniforms	20,000	660	8,024	11,976	40%	
	53 Computer Software/Tech	29,000	756	23,498	5,502	81%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	**2,867,498**	**300,428**	**1,667,632**	**1,199,866**	**58%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	34,803	1,728	16,840	17,963	48%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,600	132	1,288	1,312	50%	
	26 Insurance & Bonds	1,750	377	1,285	465	73%	
	41 Departmental Supplies	250		-	250	0%	Stop signs
	45 Uniforms	500		-	500	0%	Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)	-		-	-		
	Total Police - Special Duty Crossing Guard	**39,903**	**2,237**	**19,413**	**20,490**	**49%**	
	Total Police and Crossing Guards	**2,907,401**	**302,665**	**1,687,045**	**1,220,356**		
	Dog Warden - 707	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	1,600		-	1,600	0%	City passes along the dog tag fees to the County
	Total Dog Warden	**1,600**	**-**	**-**	**1,600**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Maintenance - 750	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	263,643	29,197	154,549	109,094	59%	Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement.
	04 FICA Tax Expense	21,491	2,486	12,597	8,894	59%	FICA @ 7.65%
	05 Group Insurance	29,000	2,146	16,312	12,688	56%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement	23,728	2,924	14,460	9,268	61%	9% Employer Contribution
	08 Overtime	12,500	3,296	10,123	2,377	81%	
	09 OPEB	7,909	478	2,840	5,069	36%	3% Deferred Compensation Employer Contribution
	11 Telephone	3,000	158	2,063	937	69%	Field staff equipped with cell phones
	13 Utilities	140,000	10,892	81,811	58,189	58%	Electric (street lights), water, sewer, and internet
	14 Travel Expense	1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
	15 R&M Buildings and Grounds	34,000	9,513	33,550	450	99%	General maintenance of city buildings.
	16 R&M Equipment	15,000	194	709	14,291	5%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
	17 R&M Auto	10,000	40	4,208	5,792	42%	Regular maintenance of department vehicles.
	19 R&M Bldg and Equip Rental	-		329	(329)		Equipment rented as required to maintain various city buildings.
	20 Advertising	-		-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.
	21 Training & Education	-		-	-		Maintain certifications; other skill enhancement training as required/proposed
	22 Dues & Subscriptions	500		292	208	58%	Camera subscription and CDL License Fees
	23 Professional Services	500	120	224	276	45%	CDL physicals
	26 Insurance & Bonds	19,000	3,597	11,498	7,502	61%	Liability, Worker's Comp, Vehicle Insurance
	30 Contracted Services	49,000	19,731	40,288	8,712	82%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
	41 Departmental Supplies	41,000	284	21,701	19,299	53%	General maintenance annual supplies.
	43 Auto Supplies (Gas, Oil & Tires)	28,000	1,944	14,484	13,516	52%	Other city vehicle maintenance.
	45 Uniforms	11,000	1,207	11,148	(148)	101%	Cintas service cost increase
	53 Software/Tech	-		-	-		
	59 Capital Outlay	-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.
	Total Streets	**710,771**	**88,207**	**433,185**	**277,586**	**61%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Visitor's Center - 901	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	13 Utilities	-		-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget
	15 R&M - Building & Grounds	-		-	-		
	23 Professional Services	-		-	-		
	30 Contracted Services	-		-	-		
	41 Departmental Supplies	-		-	-		
	66 Contributions	100,000	7,054	50,993	49,007	51%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.
	Total Visitor's Center	**100,000**	**7,054**	**50,993**	**49,007**	**51%**	
	Fairs/Festivals - 903	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	19 Bldg & Equipment Rental	-		-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	2,000		50	1,950	3%	
	30 Contracted Services	36,000		5,018	30,982	14%	**WV Fest** 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) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)
	38 Refunds	-		85	(85)		
	41 Departmental Supplies	22,000		6,696	15,304	30%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**
	52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
	68 Contributions	4,000	725	4,025	(25)	101%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
	Total Fairs/Festivals	**65,300**	**725**	**15,874**	**49,426**	**24%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Transfers - 960/698 SAO	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Transfers to Capital Reserve - Repaving	130,000	14,208	82,064	47,936	63%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
	02 Transfers to Capital Reserve - One Time Funding	3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance
	03 Transfers Out - Parks & Rec	120,000	7,054	70,993	49,007	59%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
	04 Transfers to Residual Fund	263,319		263,319	-	100%	
	11 Transfers to Capital Reserve - Table Games	850,000	92,247	464,174	385,826	55%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
	Total Transfers	**5,077,771**	**113,509**	**4,595,002**	**482,769**	**90%**	
	General Government - 975	**Current Budget**	**January 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	-		-	-		
	Total General Government	**-**	**-**	**-**	**-**		
	Total Expenses	**12,265,789**	**787,391**	**8,631,055**	**3,634,735**		**Provides for comparable year-over-year comparision of operating costs**
	Surplus or Deficit	**(0)**	**28,571**	**1,156,063**	**(1,156,063)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-281: January Capital Fund Budget Update

ATTACHMENTS:

- January 2025 Capital Financials.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget - January 2025 Budget to Actual

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Capital Reserve Carryover		$ 4,881,215		$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452		$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.
33000 Developer Fees		$ 100,000	$ 73,440	$ 276,676	$ (176,676)	277%	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 92,247	$ 468,595	$ 381,405	55%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.
38000 Interest on Bank Accounts & Other Sources		$ 60,000		$ 24,676	$ 35,324	41%	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 165,687**	**$ 9,374,571**	**$ 231,096**	**98%**	

CAPITAL BUDGET EXPENSES							
EXPENDITURES	***ENCUMBERED***	***FY 2025 CURRENT BUDGET***	***JANUARY 2025***	***FY 2025 YTD ACTUAL***	***FY 2025 BUDGET BALANCE***	***% OVER/UNDER BUDGET***	***NOTES***
975 GENERAL GOVERNMENT							
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000		$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000		$ -	$ 150,000	0%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000	$ 7,442	$ 14,053	$ (4,053)	141%	20 chairs for staff.
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000		$ -	$ 140,000	0%	
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 25,000		$ -	$ 25,000	0%	Computer replacement program for all General Government departments.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000		$ -	$ 100,000	0%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.
975-59 General Government Capital Outlay Technology - Data Center Centralization		$ 120,000		$ 122,152	$ (2,152)	102%	
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -		$ -	$ -		
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790		$ -	$ 5,790	0%	
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 675,790**	**$ 7,442**	**$ 136,205**	**$ 539,585**	**20%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
976 PUBLIC SAFETY							
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000		$ 57,549	$ 451	99%	20 computers with greater than 8gb of memory are needed to view body camera footage.
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300	$ 203	$ 110,991	$ 2,309	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000		$ 57,170	$ (170)	100%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700		$ 44,699	$ 1	100%	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.
976-62 Public Safety - Parking Meters		$ 10,700	$ 177	$ 10,508	$ 192	98%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY	**$ -**	**$ 283,700**	**$ 380**	**$ 280,917**	**$ 2,783**	**99%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977 STREETS & TRANSPORTATION							
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000		$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000		$ -	$ 25,000	0%	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500	$ 329	$ 4,069	$ 56,431	7%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000		$ 71,548	$ 56,452	56%	City Hall roof is over 20 years old and is failing.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000		$ 1,600	$ 33,400	5%	Flues and chimneys on City Hall roof have not been addressed for many years.
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000		$ -	$ 7,000	0%	The current window unit does not keep up with the heat.
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000		$ -	$ 150,000	0%	Current building is maxed out on space.
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard		$ 80,000		$ -	$ 80,000	0%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going.
977-57 Streets & Transportation Capital Outlay Buildings - Rouss Hall roof repair		$ -		$ -	$ -		Rouss Hall roof is rusted. A low odor roof coating will protect the roof for another 10 years.
977-58 Streets & Transportation Capital Outlay Other Improvements - Paving Path from bridge to road by the skate park		$ 5,000		$ -	$ 5,000	0%	Connect the existing path on one side of the bridge to the other side.
977-58 Streets & Transportation Capital Outlay Other Improvements - Happy Retreat & Stake Park Bridge		$ 100,000		$ 16,000	$ 84,000	16%	
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000		$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector		$ -		$ -	$ -		Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant.
977-58 Streets & Transportation Capital Outlay Other Improvements - Flower planters	$ 5,000	$ 5,000		$ 5,375	$ (375)	108%	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000		$ 40,480	$ 74,520	35%	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000		$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000		$ 4,985	$ 15	100%	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000		$ 21,431	$ 3,569	86%	Beneficial for events and watering flowers.

977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements		$ -		$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Charles Street Flooding		$ -		$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000		$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair				$ 31,500	$ (31,500)		
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,053,500**	**$ 329**	**$ 220,787**	**$ 832,713**	**21%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
979 CULTURE & RECREATION							
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000		$ 25,000	$ 475,000	5%	Place holder for possible land acquisition from APUS for the Depot Park initiative.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500		$ -	$ 13,500	0%	Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users.
979-58 Culture & Recreation Other Improvements - Happy Retreat Ash Tree removal		$ -		$ -	$ -		These trees are a safety hazzard.
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000		$ 57,936	$ 2,064	97%	
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000		$ -	$ 10,000	0%	
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000		$ 4,900	$ 15,100	25%	
979-58 Culture & Recreation Other Improvements - Skate Park		$ -		$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000		$ 18,847	$ 21,153	47%	
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000		$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400		$ -	$ 97,400	0%	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)
979-59 Culture & Recreation Equipment - JMP Slide		$ 14,200		$ -	$ 14,200	0%	
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 775,100**	**$ -**	**$ 109,377**	**$ 665,723**	**14%**	
Contingencies		$ 2,204,008		$ -	$ 2,204,008	0%	
Encumberances for Subsequent Years		$ 3,176,277		$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.
Transfer to Grant Projects		$ 1,437,292		$ -	$ 1,437,292	0%	
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ 8,150**	**$ 747,285**	**$ 8,858,382**	**8%**	
REVENUES OVER EXPENSES		**$ -**	**$ 157,536**	**$ 8,627,286**	**$ (8,627,286)**		

REPAVING BUDGET

REVENUES	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Repaving Carryover	$ 1,472,865		$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000	$ 14,209	$ 34,898	73%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
TOTAL REVENUES	**$ 1,602,865**	**$ 14,209**	**$ 34,898**	**98%**	
EXPENDITURES	*FY 2025 CURRENT BUDGET*	*JANUARY 2025*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000		$ 300,000	0%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2024 paving/repairs expenses at $300K.; $130K FY24 income; **$170K from paving reserves**
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency	$ 1,302,865		$ 1,302,865	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ -**	**$ 1,602,865**	**196%**	
REVENUES OVER EXPENSES	**$ -**	**$ 14,209**	**$ (1,567,967)**		

GRANT PROJECTS BUDGET

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

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

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	JANUARY 2025	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION								
Capital Reserve Carryover		$ 705,774	$ 705,774		$ 705,774	$ -	100%	FEMA match = $305,774
TOTAL REVENUES		**$ 705,774**	**$ 705,774**	**$ -**	**$ 705,774**	**$ -**	**100%**	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ 705,774	$ 350	$ 9,375	$ 696,399	1%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00
TOTAL EXPENSES	**$ -**	**$ 705,774**	**$ 705,774**	**$ 350**	**$ 9,375**	**$ 696,399**	**1%**	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ (350)**	**$ 696,399**	**$ (696,399)**		

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

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

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

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

Charles Town Expenditures

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

Project Funding Status

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

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

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

Charles Town Expenditures

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

Project Funding Status

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

Memorial Pool **$ 4,893,451**

Design

Pool House **$ 1,398,901**

Pool Construction **$ 3,494,550**

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

Charles Town Expenditures

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

Project Funding Status

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-282: January P&R Fund Budget Update

ATTACHMENTS:

- P&R January 2025 Financials.pdf

the city of Charles Town, WV

FY 2025 P&R Budget

REVENUES	FY 2025 CURRENT BUDGET	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	113,000				113,000	-	100%	
00 Pool Admission	20,000				7,707	(12,293)	39%	
01 Pool Concession Stand	2,410				984	(1,426)	41%	
02 Pool Rental	4,000				1,380	(2,620)	35%	
03 Pool Passes	3,000				2,241	(759)	75%	
04 Swimming Lessons	9,000				12,275	3,275	136%	
07 Pavilion Rental	4,500			100	800	(3,700)	18%	
12 Hotel/Motel	100,000	8,252	8,613	7,054	50,993	(49,007)	51%	
14 Tennis CIP Donations	-				800	800		
22 Tennis Lessons	9,000				6,666	(2,334)	74%	
38 Interest	-				314	314		
39 Contributions from GF	20,000	(20,000)			20,000	-	100%	
TOTAL REVENUES	**284,910**	**(11,748)**	**8,613**	**7,154**	**217,160**	**(67,750)**	**76%**	

EXPENSES	FY 2025 CURRENT BUDGET	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	52,000				43,990	(8,010)	85%	Pool - 20 Part-time employees Tennis - 11 Part-time employees
04 FICA Tax Expense	4,160				3,428	(732)	82%	FICA @ 7.65% of Salary
08 Overtime	-				1,022	1,022		
11 Telephone	900	83	56		371	(529)	41%	Jefferson Memorial Pool Phone Line
12 Printing	-				-	-		
13 Utilities	7,500	388	734	344	6,249	(1,251)	83%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $4,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $3,500
15 Buildings and Grounds	6,000		2,520		2,606	(3,394)	43%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Driveway sealer ($1,087), Shingles, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies. Recommend assessing needs for FY25.
16 Pool supplies and equipment	11,000				1,011	(9,989)	9%	Tabs - $4,910, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts. Total in FY23 = $10,079. Recommend at least $11,000 on this line. Reclassing from Departmental Supplies.
18 Postage	-				-	-		
20 Advertising/Legal Pub	100				19	(81)	19%	Publishing fees
21 Training	500				-	(500)	0%	CPR/First Aid training
26 Insurance & Bonds	4,000	926	130		2,140	(1,860)	54%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000	5,111	4,552	289	25,750	(24,250)	51%	Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $26,000 Porta Potty Setup/Clean and Service - $2,000 Water Testing - Pool - $100 Payroll Processing - $700 Annual Pest Control Services - $300
32 Bank Charges	-				-	-		
37 Other Fees/Taxes	150				-	(150)	0%	Pool permit fee Health Department
41 Departmental Supplies	15,000	481	46		972	(14,028)	6%	Supplies ($256). Floats and whistles ($250), AED machine ($1,700)
42 Concession Stand Supplies	-				605	605		We can roll these costs under Departmental Supplies. No need for a separate line item.
45 Uniforms	600				351	(249)	59%	Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600
59 Capital Outlay	100,000				-	(100,000)	0%	
99 Contingencies	33,000				-	(33,000)	0%	
TOTAL EXPENSES	**284,910**	**6,990**	**8,038**	**633**	**88,515**	**(196,395)**	**31%**	
REVENUES OVER EXPENSES	**-**	**(18,738)**	**575**	**6,521**	**128,644**	**128,644**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 03/05/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-283: Account Balance Update

ATTACHMENTS:

- 1-25 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF JANUARY 31, 2025

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	COMMENTS
American Rescue Plan Act	4174	ARPA	Bank of Charles Town	073-101-01	$ -	$ -		All funds have been spent and grant has been closed out. Checking account was closed in October.
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 114,450		$ 114,450	Account is used to deposit bond funds from developers and held until projects are completed.
Building Commission	4862	Bldg Commission	Truist	400-101-00	$ 193,818	$ -	$ 193,818	Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund. Other expenditures restricted to BC purposes.
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 8,703,718	$ -	$ 8,703,718	Funding for capital projects and grant projects approved in FY 2025 Capital Budget.
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 174,813		$ 174,813	Special revenue fund used for P&R pool.
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	009-101-00	$ 638,463	$ 638,463	$ -	Unrestricted revenues from the sale of federal historic tax credits. Near-term expenditures are to begin design of City Hall Renovations. $25,000 allocated for possible option by out.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 245,014	$ -	$ 245,014	EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 98,306	$ -	$ 98,306	Funds restricted for limited police activities er Department of Justice guidelines.
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 1,247,019		$ 1,247,019	General Fund operations.
Housing Rehab Program	1233	CDBG	United Bank	020-101-00	$ 67,035	$ -	$ 67,035	Funds restricted to housing rehab services.
Opioid Settlement Fund	926	Opioid Fund	Summit Bank	026-101-01	$ 268,016		$ 268,016	Special revenue fund. Council is determining use of funds per State guidelines.
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 216,147		$ 216,147	Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 8,615		$ 8,615	Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
Police Employees Fund	3357	Employees Fund	Bank of Charles Town	106-101-00	$ 972		$ 972	Funds for police use.
Police Evidence Account	2806	Investigative	Bank of Charles Town	021-101-00	$ 1		$ 1	Funds for police use.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 53,985		$ 53,985	Funds for police use.
Police Pension Relief Fund	3822	Police Pension	United Bank	700-101-00	$ 3,601		$ 3,601	Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition.
Repaving	7796	Capital Reserve	Summit Bank	200-101-09	$ 1,598,959		$ 1,598,959	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
Residual Fund	7591	Residual	Summit Bank	003-101-07	$ 998,927		$ 998,927	Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,147,918	$ 4,147,918	$ -	$1 million committed to General Fund for FY 2025. Debt service is to be paid first per ordinance.
Total Bank Accounts					**$ 18,779,776**	**$ 4,786,380**	**$ 13,993,395**	
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 547,610		$ 547,610	Investment fund for restricted use of future pension payments.
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 799,812		$ 799,812	Investment fund for budget stabalization.
Total Bank Accounts plus two Investment Accounts					**$ 20,127,198**	**$ 4,786,380**	**$ 15,340,817**	