CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • JANUARY 13, 2026

Finance Committee **COUNCIL CHAMBERS** **12:00 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-1032:** HdL Update
HDL Credit Worksheet.pdf

: **2026-1033:** 100 Block of East Washington Street Incentive Package Discussion

3. NEW BUSINESS

: **2026-1034:** Charles Street Engineering Study Discussion

: **2026-1035:** City Server Uninterruptible Power Supply System Discussion
Uninterruptible Power Supply Statement of Work.pdf
Uninterruptible Power Supply Quote.pdf

: **2026-1036:** License Fee Waiver Request - Possible Executive Session

: **2026-1037:** B&O Waiver Request - Possible Executive Session

: **2026-1038:** General Fund Revision #4
FY 2026 GF Revision #4.pdf

: **2026-1039:** Capital Budget Revision #7
Capital Budget 7th Revision.pdf

4. FINANCE DIRECTOR REPORT

: **2026-1040:** December 2025 General Fund Budget Update
DECEMBER 2025 GF FINANCIALS.pdf

: **2026-1041:** December 2025 Capital Fund Budget Update
December 2025 Capital Budget Financials.pdf

: **2026-1042:** December 2025 P&R Fund Budget Update
December 2025 P&R Financials.pdf

: **2026-1043:** December 2025 Account Balance Update
12-31-25 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 01/13/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1032: HdL Update

ATTACHMENTS:

- HDL Credit Worksheet.pdf

HdL Credit Worksheet
December 31, 2025

Beginning Credit Balance	$	49,750.00
Less: October 2024 15% Refund	$	6,089.36
Less: November 2024 15% Refund	$	730.26
Less: December 2024 15% Refund	$	1,903.23
Less: January 2025 15% Refund	$	1,820.96
Less: February 2025 15% Refund	$	1,389.66
Less: March 2025 15% Refund	$	3,727.09
Less: April & May 2025 15% Refund	$	3,381.38
Less: June 2025 15% Refund	$	1,106.74
Less: July 2025 15% Refund	$	3,307.60
Less: August 2025 15% Refund	$	95.13
Less: September 2025 15% Refund	$	58.68
Less: October 2025 15% Refund	$	670.41
Less: November 2025 15% Refund	$	374.42
Less: December 2025 15% Refund	$	1,347.68
Remaining Credit Balance	**$**	**23,747.40**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 01/13/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1033: 100 Block of East Washington Street Incentive Package Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1034: Charles Street Engineering Study Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 01/13/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1035: City Server Uninterruptible Power Supply System Discussion

ATTACHMENTS:

- Uninterruptible Power Supply Statement of Work.pdf
- Uninterruptible Power Supply Quote.pdf



Assembly Service for UPS and/or PDUs

Statement of Work

Date: 1 June 2021

Prepared by Secure Power Services
Scope: On-demand Services

www.apc.com

CFOT-8BWJHF

Contents

1.0 Executive Summary 3
2.0 Features & Benefits 4
3.0 Details of Service 5
3.1 Assembly - Service Deliverables 5
3.2 EcoStruxure IT Free & the Remote Monitoring Solutions – Service Deliverables 5
3.3 Upgrading to EcoStruxure Asset Advisor for secure power & cooling or EcoStruxure IT Expert 6
4.0 Assumptions & Exclusions 7
4.1 Assumptions 7
4.1.1 Time, People & Location [6] 7
4.1.2 Services Activities & Upgrades 7
4.2 Exclusions 8
4.2.1 Additional Scope of Work not expressly included in the order/contract 8
4.2.2 Additional time or fee not planned to access or exit from Customer site 9
4.2.3 Stand by time/Waiting Time more than 30 minutes unless caused by Schneider Electric 9
4.2.4 Extra working hours not included in order/contract 9
4.2.5 Other circumstances that increase the time or costs of performing 10
5.0 Scope of Responsibility 11
5.1 Schneider Electric Services Responsibilities 11
5.2 Customer Responsibilities 11
6.0 Project Work Details 12
6.1 Schedule 12
6.2 Location 12
6.3 Completion Criteria 12

1.0 Executive Summary

Schneider Electric Assembly Service for UPS and/or PDUs is a key part of an overall product deployment. This service provides Customers with qualified Schneider Electric Services representatives on site to assemble your UPS and/or PDUs system.

The standard scheduling time is during normal business hours with an available 24/7 scheduling upgrade option.

(Not available in all locations. Please consult with your local Schneider Electric Services sales representative for coverage in your area).

2.0 Features & Benefits

Features	Benefits
Flexible Scheduling Options	Support the Customer's varying business requirements with flexible service scheduling options.
Highly Skilled Field Services Personnel	Assemble your system to manufacturer's specifications.
Parts, Travel and Labor Included	Provide service budgeting stability – fixed cost.
Scheduling Coordination	Help avoid any possible delays caused by scheduling conflicts.
Removal Shipping Material	Remove only parts that Schneider Electric Services unpack to a designated area on the Customer's site to free the Customer resources and allow them to focus on core business.
Customer Specific Site Documentation	Provide the Customer a record of service date, scope and personnel that can be retained for future reference.
EcoStruxure IT Free [(1,2)]	EcoStruxure IT Free brings *"you"* visibility into your critical data center equipment. Get access to your IT physical infrastructure inventory at anytime from anywhere and understand the overall health of your connected equipment from any device. EcoStruxure IT Free consists of a software gateway, a mobile app, a cloud-based account to store your data and a web interface to visualize your data. EcoStruxure IT is complimentary for all Schneider Electric Customers and is also the base platform for EcoStruxure Asset Advisor (remote monitoring service) and EcoStruxure IT Expert (monitoring software).

(1) EcoStruxure IT Free is only available on networked equipment or if there is a management device.
(2) Geographical restrictions apply. Please verify availability with your local Schneider Electric Field Services Representative.

3.0 Details of Service

3.1 Assembly - Service Deliverables

The specific features and deliverables of this service are listed below. For each item listed below, Schneider Electric Services will perform the work described and create a printed document summarizing the results.

Site Environment	
Activities	**Description**
Environmental Requirements	Check that the site environment is suitable for the operation of the system and record any abnormalities.
Installation Check	Unpack, inspect and inventory the equipment to verify that all parts are present, and nothing has been damaged.

Assembly of Power System	
Activities	**Description**
Installation	Check that the enclosures have been aligned, leveled, and the brackets tightened.
	Verify the rack mounted power distribution systems have been installed to manufacturer's specifications.
	Check that all power cabling is routed properly as per the specified design.
Assembly [3]	Assemble all/any applicable system modules. [3]
Final Inspection	Check that the interior and exterior of the system is clean and free from debris.
Documentation	Check that the assembly documentation is completed and provided to the customer

3.2 EcoStruxure IT Free & the Remote Monitoring Solutions – Service Deliverables

Customers buying the "*Assembly Service for UPS and/or PDUs*" have access to EcoStruxure IT Free. EcoStruxure IT Free is a modern cloud platform that connects the devices supplied by Schneider Electric and other vendors [4] to the cloud for instant access from anywhere. The connection to EcoStruxure Asset Advisor for secure power & cooling is done through EcoStruxure IT Gateway (free downloadable software, available also as a hardware appliance, sold separately). Data transmission is out-bound only, using safe, industry standard protocols for the connection. The local gateway encrypts all data, before sending it to the cloud account where is available to be accessed by the Customer through a web interface or a mobile app. Once the asset is connected, the Customer can see and organize the asset and its information, like serial number, product name, etc.

[3] Batteries are not included.
[4] Subject to verification.

3.3 Upgrading to EcoStruxure Asset Advisor for secure power & cooling or EcoStruxure IT Expert

When the asset is connected, the Customer has the option to upgrade to two different remote monitoring service & software solutions:

- **EcoStruxure Asset Advisor for secure power & cooling: cloud-enabled remote monitoring service by the Connected Services Hub**
  Thanks to EcoStruxure Asset Advisor for secure power & cooling, a dedicated team in Schneider Electric will monitor your critical power infrastructure 24/7, managing or troubleshooting any incident from start to end; and

- **EcoStruxure IT Expert: cloud-enabled remote monitoring software by Customer or Partner**
  EcoStruxure IT Expert, cloud-based vendor agnostic software, provides you with full wherever-you-go visibility of your IT physical infrastructure and proactive recommendations on how to improve its performance thanks to big-data analysis. You can use it by yourself or with your preferred partner.

The specific service levels and features of the EcoStruxure Asset Advisor for secure power & cooling service are: listed below:

Activities	Description	Service Level	
		Prevent	Predict
24/7 Expert Remote Monitoring and Notification Service	Expert monitoring of critical assets by Schneider Electric experts in the Connected Services Hub.	Yes	Yes
Alarm/Incident Management and Troubleshooting	Notification management provided by our expert teams and assistance with troubleshooting to help resolve issues.	Yes	Yes
Alarm and Incident Monthly Report	Condensed summary of all the critical incidents and alarms of your connected devices over the past month.	Yes	Yes
Battery Analytics [5]	Battery health status based on product usage history.		Yes
Cybersecurity Assessment	Provide improved security via assessment of connected devices.		Yes
Asset Health Semi-annual Report	Critical assets health and cybersecurity recommendation provided twice per year.		Yes

For more information EcoStruxure Asset Advisor, please visit www.se.com/asset-advisor.

[5] Battery analytics only applicable to eligible Symmetra, Smart-UPS and Galaxy product lines that meet Gateway requirements.

4.0 Assumptions & Exclusions

4.1 Assumptions

The successful performance of the tasks defined in this Statement of Work is based on the following key assumptions, which are agreed to by Schneider Electric Services.

4.1.1 Time, People & Location [6]

- The system must be installed in an environment that adheres to manufacturer specifications;
- Services performed on site by Schneider Electric Field Services will be executed during Schneider Electric business hours unless otherwise requested by the Customer. Those hours are Monday through Friday from 8am to 5pm weekly, local time, unless otherwise specified;
- All services are performed on site by qualified Schneider Electric Services personnel;
- Hours of Operation for Technical Support are Country specific and include either 24/7 or business hours coverage;
- Next-Business-Day is defined as the next day during the business week and normal business hours;
- Response time is defined as elapsed time between when Schneider Electric Services technical support determines an on-site visit is necessary and the time the Field Services Representative arrives at the Customer's site. Please verify the service coverage and response time for your location with your local Schneider Electric Services sales representative;
- Schneider Electric will provide Services with respect to equipment and assets that are inside the Service Area. "*Schneider Electric Services Area*" means a location that is within (i) one hundred (100) miles or one hundred and sixty (160) kilometers radius of a Schneider Electric Services' location; and (ii) the country in which the Installation site is located, unless otherwise defined in the governing agreement with Schneider Electric, in which case the definition in the governing agreement prevails;
- Geographical restrictions may apply. Some aspects of the service definition presented in this document may vary by location. In the case of a conflict between the service definitions contained in this Statement of Work and the local service definitions will prevail. For more information, please refer to your Schneider Electric Services sales representative; and
- This service applies to a Customer location with standard site and product access. Our services assume continuous uninterrupted and unobstructed access to the equipment, standby time may be chargeable.

4.1.2 Services Activities & Upgrades

- Preventive Maintenance upgrades to 24/7 are available. On-site response upgrades to 8-hour 24/7 or 4-hour are available. The 4-hour on-site response upgrade may not be available in all locations, please check with your local Schneider Electric service sales representative or reseller for availability;
- Where next-business-day, 4-hour or 8-hour services are available for purchase, qualified personnel will arrive on site within 4-hour or 8-hour or next-business-day from the time Schneider Electric Services Technical Support deems an on-site visit is necessary;
- The complete preventive maintenance check implies that the system is placed in maintenance bypass.
- Services obtained from any Schneider Electric partner or reseller are governed solely by the agreement between the purchaser and the reseller. That agreement may provide terms that are the same as the Schneider Electric Services Solutions on this document. Please contact the reseller or the local Schneider Electric sales representative for additional information on Schneider Electric Services Solutions on Products obtained from a reseller;
- Schneider Electric Field Services will define with the Customer the best approach to find a solution and reserves the right not to execute any modification outside of its defined scope of responsibility;

[6] All assumptions that refer to reaching a location within a certain time are subject to local variations. Please contact your local Schneider Electric Services sales representative for further information.

- The end user is responsible for ensuring that one staff member is always on duty, available to be contacted for an incident;
- The end user is responsible for putting all prerequisites in place to enable their devices to be connected to EcoStruxure Asset Advisor for secure power & cooling;
- All devices require an installed Network Management Card (NMC) or be EcoStruxure-ready via SmartConnect. The device must be connected to and discoverable on a TCP/IP network that can be made accessible to connect to the EcoStruxure IT Gateway or via the SmartConnect port;
- EcoStruxure Asset Advisor for secure power & cooling, cloud-enabled remote monitoring service, is not available in all locations. Please consult with your local Schneider Electric Services sales representative for availability in your area;
- EcoStruxure Asset Advisor for secure power & cooling refers only to a remote monitoring service;
- The Terms and Conditions of EcoStruxure Asset Advisor for secure power & cooling are available here.
- The connection to EcoStruxure Asset Advisor for secure power & cooling is done through EcoStruxure IT Gateway (free downloadable software, available also as a hardware appliance, sold separately);
- EcoStruxure Asset Advisor for secure power & cooling is only available if EcoStruxure IT is installed and configured accurately;
- EcoStruxure IT mobile app must be installed and enrolled at this link to activate the cloud-enabled remote monitoring service; and
- EcoStruxure Asset Advisor for secure power & cooling is operational once the Customer is contacted and validated by the Connected Services Hub, remote monitoring team.

4.2 Exclusions

Any items not expressly included in this offer for the Services will be subject to a specific quotation from Schneider Electric and will be charged in addition subject to agreement with the Customer. This includes, for instance, but is not limited to:

4.2.1 Additional Scope of Work not expressly included in the order/contract

- Safety officer or security escort charges;
- Costs and charges associated with switching and isolation operations;
- Additional type test, test or FAT with reports or other reports outside the Schneider Electric standards; or any specialized testing and commissioning;
- Repair of damage caused by abuse, misuse, improper storage conditions, lack of maintenance, maintenance not in accordance with Schneider Electric's/the manufacturer's instructions, non-compliance with Schneider Electric instructions for installation or energizing, mechanical, electrical or electronic overload or other events outside Schneider Electric's control;
- Replacement or repair work resulting from normal wear-and-tear of equipment, damage or accidents owing to insufficient monitoring of the equipment or use that is non-compliant with the purpose of the equipment and/or Schneider Electric's/the manufacturer's instruction;
- Cabling or wiring external to equipment;
- In case of cabling problem, or wrong phase rotation, Schneider Electric Field Services will not carry out any rework on the cabling;
- Software programing and configuration, including EcoStruxure IT Gateway;
- Process design, civil and other mechanical works;
- Consumables, additional spare parts, cables or other materials and related labor and travel costs (e.g.: batteries, wearing parts, including, but not limited to, capacitors and fans);

- Supply or installation of additional equipment or raw material required to perform and related labor costs (site busbar, cabling, generators, lifts, testing kit, lift, crane, ladder, containment and cable glands, including connection to site ground, unless specifically detailed as included);
- Removal and disposal of legacy equipment;
- Support for third-party equipment;
- Intervention in a different location than planned;
- Adaptations required due to insufficient nature of, or error in, the information sent by the Customer, a change to the location of the equipment or its environment;
- All on-site support dispatch service, resulting from EcoStruxure Asset Advisor for secure power & cooling remote monitoring service are governed by a dedicated Statement of Work which is not included in this Statement of Work and will be charged following our standard pricing list. Please refer to your Schneider Electric Services sales representative for more information;
- Equipment not provided by Schneider Electric Services. Examples include, but are not limited to:
    - Third-party components;
    - Switchgear;
    - Information Technology (IT) Equipment;
- Installation activities not provided by Schneider Electric Services as part of this service include, but are not limited to:
    - System installation;
    - Battery assembly;
    - Information Technology (IT) Equipment migration services; and
    - Specialized testing or commissioning services.

4.2.2 Additional time or fee not planned to access or exit from Customer site

- Delay in gaining access to or obtaining work permits for the utility substation or other aspects of the site;
- Delays incurred due to compliance with exceptional background check requirements or due to required medical or drug tests;
- Additional health and safety, environmental or security requirements at the Customer's site which were not previously agreed to Schneider Electric;
- Induction, Safety or Cybersecurity training longer than planned;
- Access to final on-site destination longer than 30 minutes from gate to the equipment; and
- Delays related to IT (no camera, no laptop, format disk after mission).

4.2.3 Stand by time/Waiting Time more than 30 minutes unless caused by Schneider Electric

- Unavailability of Customer or its third-parties required for the performance of the services;
- Unavailability of equipment, tools, hardware, software, internet connectivity, or office space required for the performance of the services;
- Cancellation or postponement of the services by the Customer (unless in accordance with the contract with Schneider Electric); and
- Delay or unavailability of transport either when not organized by Schneider Electric or outside of Schneider Electric’s control.

4.2.4 Extra working hours not included in order/contract

- Schedule modification or acceleration plan requested by the Customer;
- Additional expenses (accommodation, catering and transportation);
- Delay in decisions and approvals by the Customer; and
- Delay or unavailability of accurate and complete information as requested by Schneider Electric.

4.2.5 Other circumstances that increase the time or costs of performing

- Other events or circumstances outside of Schneider Electric's reasonable control which increase the time or costs of performing the services.

Please contact your local Schneider Electric Services sales representative for clarification.

COVID-19: The company reserves the right to amend, withdraw or otherwise alter this submission without penalty or charge as a result of any event beyond its control arising from or due to the current COVID-19 pandemic or events subsequent to this pandemic, including changes in laws, regulations, bylaws, or direction from a competent authority.

5.0 Scope of Responsibility

The items stated here are responsibilities of both Schneider Electric Services and the Customer.

5.1 Schneider Electric Services Responsibilities

- Schedule qualified and approved personnel to perform services;
- Meet the pre-determined scheduled service date;
- Perform all the Assembly Service activities listed in this Statement of Work;
- Perform services to manufacturer specifications and conform to local health and safety regulations;
- Meet manufacturer and Customer safety requirements;
- Submit site forms to the Customer;
- Inform and provide recommendations to the customer about any action items not included in this Statement of Work;
- As part of the Assembly Service:
  - Operate system in different modes of operation;
  - Identify and document open Schneider Electric Services and/or Customer issues; and
  - Provide a signed copy of Assembly Service intervention report and maintenance forms to the Customer.

5.2 Customer Responsibilities

- Prior to order, inform Schneider Electric Services Sales of any special site conditions that could prohibit the successful execution of this standardized service, i.e., security clearance, site access requirements, unions, no truck access, no loading dock, no elevator access, no inside moving equipment available, etc.; Once agreed upon with Schneider Electric Services Sales, acceptable special site conditions must be clearly identified on the customer Purchase Order;
- Provide dates and times when the scheduled work can be performed;
- Provide Schneider Electric with 5 business days' notice of any required reschedule;
- Facilitate site access for Schneider Electric Services personnel;
- Provide a suitable path within the building to relocate the components from the dock to the UPS system location.
- Provide a suitable location for the staging of the old components nearby the UPS system location.
- If possible, allow the use of customer on site moving equipment, such as, moving dolly, two wheeled truck, pallet jack, etc.
- Provide a named resource for scheduling of the services;
- Notify Schneider Electric Services personnel of any security clearance and/or safety training and equipment requirements in advance of arrival;
- Ensure safety plan is in place prior to intervention;
- Set-up EcoStruxure IT Free and maintain the contact list on the web profile;
- Provide a point of contact during time of service;
- Provide a point of contact at the completion of service to sign off on completed work;
- Provide the name of the project manager (if applicable);
- Have the parties responsible for operation of the equipment present for basic operator training after the system start-up; and
- Schneider Electric will make multiple attempts to proactively contact the Customer to schedule maintenance services due. However, it is finally the Customer's responsibility to ensure all services due are scheduled in advance of contract expiration.

6.0 Project Work Details

The project work details listed below are provided by Schneider Electric Services for the Customer with regard to services date, place and completion criteria.

6.1 Schedule

Actual set dates will be discussed and approved between Schneider Electric Services and the Customer.

6.2 Location

The location of this service will be on-site and will be agreed to by Schneider Electric Services and the Customer prior to the service delivery.

6.3 Completion Criteria

Schneider Electric Services is expected to have finished its written duties when any of the following occurs:

1. Schneider Electric Services completes all the tasks described in Section 3.1 of this Statement of Work document; and
2. This service and Statement of Work are terminated for other reasons within the Service Customer Agreement.

©2021 Schneider Electric. All rights reserved. The information provided in this Statement of Work cannot be used or duplicated, in full or in part. Other uses for this document are prohibited without written consent by Schneider Electric. All Schneider trademarks are property of Schneider Electric and its subsidiaries and affiliates. Other trademarks are property of their respective owners. Specifications are subject to change without notice. Disclaimer: This information is reliable at the point of creation and may be subject to change.



2026-2736040

Quote Number	2026-2736040	**Prepared For**	Tek Advisors
Quote Date	1/6/2026	**Sales Contact**	Andrew Waughn
Valid Until:	2/21/2026		
Opportunity Number:	OP-250513-15398577		

End-User :
City of Charles Town - Police Department
661 S George St
25414-1421
Charles Town
West Virginia
USA

Product and Services (All Prices in USD)

ISX0002588675-0001

RowDesigner Design 1

Room Components - Equipment

Item No.	Qty.	Product	Description
1	1	AR8560	Cable Trough, Open Bottom, 600mm
2	1	AR8561	Cable Trough, 600mm
3	2	AR8162ABLK	Data Cable Partition, NetShelter, 600mm Wide
4	2	AR8163ABLK	Data Cable Partition, NetShelter, 600mm Wide, pass-through
5	1	SY20K40F	Symmetra PX 20kW Scalable to 40kW N+1, 208V
6	2	SYBT4	Battery Module for Symmetra PX, Smart-UPS VT or Galaxy 3500
7	1	PSX-PDU120V	120 V TYPE PDU
7.1	1	ELECTRICAL SYSTEM 120V	ELECTRICAL SYSTEM 120V
7.1.1	1	0G-PD40F6FK1-M	TYPE B PDU INCL. 208V ISOLATION TRANSFORMER & MBP
7.2	1	DISTRIBUTION BREAKERS 120V	TYPE & AMP OF DISTRIBUTION CKT BRKS
7.2.1	84	0M-0218	S/A BLANK PNL 1P CKTBRK NAM PSX-PDU
7.3	1	INSTRUMENTATION 120V	INSTRUMENTATION OPTIONS
7.3.1	1	AR8108BLK	1U Blanking Panel Kit 19" Black
7.3.2	2	0M-0217	BRANCH CURRENT MONITORING 21 POLE
7.4	1	OPTIONS & ACCESSORIES 120V	OPTIONS AND ACCESSORIES
7.4.1	1	0G-PSX-B-UM-EN	InfraStruXure Type B User Manual

RowDesigner Design 1

Room Components - Equipment

Item No.	Qty.	Product	Description
7.5	1	RACK COLOR	RACK COLOR
7.5.1	1	0M-1292	KIT PSX-PDU BLACK EXTERIOR

Sub Total 104,467.03

Room Components - Services

Item No.	Qty.	Product	Description
8	1	WASSEMUPS5X8-PX-21	Scheduled 5X8 Assembly Service for Symmetra PX 40 kW UPS and/or PDU
9	1	WUPGASSEM7-UG-01	Scheduling Upgrade to 7X24 for Existing Assembly Service for up to 40 kVA UPS, Batt Frame or Netbotz
10	1	WCHECKUPS	(1) Post Start-Up Check-UPS Visit for New UPS
11	1	WUPGSTRTUP7-UG-01	Scheduling Upgrade to 7X24 for Existing Startup Service for up to 40 kVA UPS or Battery Frame

Sub Total 5,167.33

Solution Total $109,634.36

Will need to make provision for onsite electrical services which is not included in this proposal. Estimate $5,000.00 +-. Also this quote does not included removal of old equipment.

Grand Total $114,634.36

Prices do not include freight/delivery costs unless otherwise specified. Prices are exclusive of VAT/sales taxes which will be payable in addition at the applicable rates.

Important Quotation Information:
Quote Status: Approved
Total Weight:

Start your free 30-day trial of EcoStruxure IT Expert
Cloud-based vendor-neutral monitoring from wherever you are.
Activate now at:

SCHNEIDER ELECTRIC IT CORP.
70 Mechanic Street
Foxboro, MA 02035 -
http://www.schneider-electric.com

Life Is On Schneider Electric



Are you Satisfied?

Click HERE to Rate your Quotation Experience.

SCHNEIDER ELECTRIC IT CORP.
70 Mechanic Street
Foxboro, MA 02035 -
http://www.schneider-electric.com

Quote Number: 2026-2736040
Valid Until: 2/21/2026

PURCHASE ORDER NEED TO BE ADDRESSED TO :

SCHNEIDER ELECTRIC IT CORP.
70 Mechanic Street
Foxboro, MA 02035

Schneider Electric accepts purchase orders placed using the following modes of transmission:

EMAIL: purchaseorders@schneider-electric.com **FAX:**

When placing a manual order please only send original PO requests to the above email or fax number. Once submitted, all inquiries regarding PO's should be directed to the respective coordinator.

OR

Through MySchneider:

Register for MySchneider to view/order quotes, submit your purchase orders online, get access to your account information, including:

- NEW ! View Your Quotes & Order Approved Transactional Quotes
- Order status & tracking information
- Price & availability information
- Request CMA's & check CMA status
- Serial Numbers
- Invoice & credit memo copies and more!
- Sign up today! www.se.com/myschneider

PURCHASE ORDER (PO) CHECKLIST

The data below is required for order processing and needs to be stated on each PO. Please note that missing information may cause order processing delays.

NOTE: Tax & freight are not to be included as line items

MANDATORY

- **Quotation ID# if applicable**
- Bill to Address (Account # with Schneider if known)
- PO Number
- Freight & Delivery Terms
- Payment Terms
- Ship To Address
- Partial Shipment Allowed - Yes/No (May not ship complete)
- Shipping Contact Name & Phone Number
- Part # and Quantity
- Price per Unit
- Total Line Value

- Requested date of delivery/collection
- Purchaser's Name & Contact #
- Purchaser's email address (used for order/shipping notices)
- **Service Orders:** Model, Serial Number, End User contact name & phone number
- **Custom Orders:** Delivery Check list (if delivery requires more than Dock to Dock)
- **Solution Orders:** ISX solution #, Opportunity ID
- Export Documentation Requirements
- Site Inspection Requirements
- 3rd Party Freight Billing Details (Carrier and Account #, contact name and number, freight billing address)

US Only-Sales Tax: please email your exemption certificate for the ship to state to apc.credit.tax@schneider-electric.com.If you are registered in multiple states, please send your current packet and we will set up the exemptions in all the states where you are registered. Be sure to note your Oracle order number/PO#/ or customer code so that we update the correct account.

Terms and Conditions

Unless you have entered into an agreement in writing intended to govern the purchase of the Products and Services included in this Quotation, the General Terms and Conditions of Sale of the Schneider Electric legal entity that provided the Quotation or is selling the Products and Services will govern the purchase by you of these Products and Services.Such General Terms and Conditions of Sale can be found at
https://download.schneider-electric.com/files?p_Doc_Ref=Standard_Terms_Conditions_Sale

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1036: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1037: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1038: General Fund Revision #4

ATTACHMENTS:

- FY 2026 GF Revision #4.pdf

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
REVENUES														
30005 Unassigned Fund Balance (Carryover)	750,000	1,056,186	(18,275)			1,787,911	1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.	Increased carryover to reflect actual balance as of 6/30/25.	Transfer of funds to Contribution from other funds Vacant Structures.		
30101 Taxes - Ad Valorem	1,851,076					1,851,076	1,111,301	739,775	60%					
30106 Supplemental Taxes	30,000					30,000	33,049	(3,049)	110%	Property taxes owed from previous years, but paid in the current fiscal year.				
30200 Interest as Penalty	8,000					8,000	8,405	(405)	105%					
30300 Gas & Oil Severance Tax	30,000					30,000	16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.				
30400 Utility Tax (2%)	250,000					250,000	156,209	93,791	62%					
30500 Business & Occupation (B&O) Tax	2,032,082					2,032,082	857,041	1,175,041	42%	Included estimated B&O receipts from HDL collections services.				
30600 Liquor Tax	25,000					25,000	16,232	8,768	65%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.				
30700 Animal Control Tax	1,600					1,600	1,733	(133)	108%	This is donated back to the county each year under Dog Warden.				
30800 Hotel/Motel Tax	200,000					200,000	73,674	126,326	37%	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	119,635	140,365	46%					
32100 Parking Violation Penalties	40,000					40,000	25,250	14,750	63%					
32500 Business License Revenue	35,000					35,000	56,244	(21,244)	161%					
32600 Building Permit Fees	550,000					550,000	417,273	132,727	76%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.				
32800 Franchise Tax	65,000					65,000	29,680	35,320	46%	Two Cable Franchisees				
32900 Rental Registration Fees							460							
33100 International Registration Plan (IRP) Fees	70,000					70,000	32,090	37,910	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	954	746	56%	Revenue from utility bills for EMS (5 cents)				
34000 Parks & Rec Fee	1,700					1,700	954	746	56%	Revenue from utility bills for parks and recreation (5 cents)				
34200 Parking Meter Revenues	45,000					45,000	28,050	16,950	62%	Revenue from parking meters and parking permits including ParkMobile app.				
34500 Rents & Concessions	60,000					60,000	44,646	15,354	74%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)				
35300 Zoning Fee	20,000					20,000	19,942	58	100%	Zoning applications				
35500 Street Improvement Fee	135,000					135,000	74,437	60,563	55%	Revenue from utility bills for street improvements ($4 per month)				
36504 Federal Government Grants	291,667					291,667	41,157	250,510	14%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000				
36600 State Government Grants	-					-	-	-						
36700 Other Grants	-		1,000	1,268		2,268	2,518	(250)				Transfer of donation designated to the police department to Police Supplies 700-41.	Transfer of donation designated to the Tree Board to Maintenance Contracted Services 750-30.	
36900 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,500,000		86,155			1,586,155	750,000	836,155	47%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.		Housing Rehab income is designated to Code Enforcement Nuisance Properties Contracted Services expenses. Vacant Structure income is designated for Code Enforcement Vacant Properties Contracted Services expenses.		
37600 Gaming Income	250,000					250,000	125,909	124,091	50%	Gaming receipts average $19K to $23K per month.				
37900 Gain/Loss - Sale of Fixed Assets	-					-	-	-						
38007 Interest Income (Operating Acct)	35,000					35,000	10,433	24,567	30%					
38100 Reimbursements	110,000					110,000	77,130	32,870	70%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.				
38100 Lein Reimbursements						-	-	-						
38200 Refunds - Overpayments	500					500	(2,343)	2,843	-469%					
38600 Insurance Claims	-					-	3,995	(3,995)						
38700 Filing Fees	300					300	-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.				
39200 Property Rehabilitation	-					-	5,100	(5,100)						
39700 Video Lottery	600,000					600,000	322,062	277,938	54%	Video lottery receipts average $13.4K to $22.2K per week.				
39900 Misc Revenue	5,000					5,000	3,945	1,055	79%	Yard waste stickers and fingerprints				
39902 Special Events - WV Fest	10,000					10,000	-	10,000	0%					
39903 Special Events - General	1,000					1,000	450	550	45%	Special activities fees				
39904 Special Events - CW Hall	5,000					5,000	3,200	1,800	64%					
39907 Special Events - Car Show	5,000					5,000	10,681	(5,681)	214%	Car show registration and sponsors.				
TOTAL REVENUES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	**-**	**10,400,959**	**6,265,697**	**4,135,722**	60%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
EXPENSES														
ECONOMIC DEVELOPMENT - 402														
03 Salaries	77,000					77,000	38,173	38,827	50%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.				
04 FICA	6,200					6,200	2,920	3,280	47%	FICA @ 7.65%				
05 Group Insurance	9,300					9,300	4,921	4,379	53%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	7,000					7,000	3,445	3,555	49%	PERS II Employer Contribution 9%				
09 OPEB	2,000		(1,800)			200	61	139	31%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			1,800			1,800	695	1,105	39%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	500					500	164	336	33%	Cell phone				
14 Travel	3,000					3,000	98	2,902	3%	2 National Conferences; airfare, lodging, per-diem				
20 Advertising/Legal Publications	500					500	-	500	0%					
21 Training & Education						-	-	-		$2,500 rolled under City Manager's office.				
22 Dues & Subscriptions	2,000					2,000	460	1,540	23%	IEDC Membership, Survey Subscription, Adobe subscription				
23 Professional Services	1,000					1,000	-	1,000	0%	Engineering Services				
26 Insurance and Bonds	5,000		585			5,585	5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		Increase due to rise in insurance costs.		
30 Contracted Services	1,000					1,000	-	1,000	0%					
41 Departmental Supplies	3,000					3,000	610	2,390	20%	Promotional items for events and City marketing and other departmental supplies.				
43 Auto Supplies						-	-	-		Under Maintenance budget				
TOTAL ECONOMIC DEVELOPMENT	**117,500**	**-**	**585**	**-**	**-**	**118,085**	**57,116**	**60,969**	48%					
MAYOR'S OFFICE - 409														
01 Salary	12,500					12,500	6,000	6,500	48%	Mayor's Salary				
04 FICA Tax Expense	1,000					1,000	458	542	46%					
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%					
22 Dues & Subscriptions						-	-	-						
26 Insurance & Bonds	1,000		100			1,100	1,090	10	99%			Increase due to rise in insurance costs.		
41 Departmental Supplies	500					500	-	500	0%	$453.00 - Ceremonial Keys to the City and Coins				
68 Community Contributions	2,000					2,000	-	2,000	0%					
TOTAL MAYOR'S OFFICE	**20,000**	**-**	**100**	**-**	**-**	**20,100**	**7,549**	**12,551**	38%					
COUNCIL - 410														
01 Salaries	40,000					40,000	18,749	21,251	47%	Eight Council Members at $5,000 annual salary				
04 FICA Tax Expense	3,100					3,100	1,434	1,666	46%					
14 Travel Expense	4,800					4,800	2,274	2,526	47%	Conferences				
21 Training & Education	3,200				(125)	3,075	-	3,075	0%	WV Municipal League Conference Registration ($450 per registration)				Transfer to 410-41.
26 Insurance & Bonds	3,200		300			3,500	3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		Increase due to rise in insurance costs.		
41 Departmental Supplies	700				125	825	193	632	23%					Allowance for City embroidered clothing.
TOTAL COUNCIL	**55,000**	**-**	**300**	**-**	**-**	**55,300**	**26,139**	**29,161**	47%					
CITY MANAGER - 412														
03 Salaries	215,000					215,000	89,345	125,655	42%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)				
04 FICA Tax Expense	17,500					17,500	6,889	10,611	39%	FICA Tax @ 7.65%				
05 Group Insurance	20,000					20,000	7,404	12,596	37%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	19,000					19,000	7,821	11,179	41%	9% Employer Contribution PERS I and II				
08 Overtime	1,200	1,300				2,500	711	1,789	28%		Increased to match actual overtime in			
09 OPEB	6,500		(6,000)			500	41	459	8%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			6,000			6,000	1,880	4,120	31%	Deferred Compensation Employer Contribution 3%		to auditing requirements.		
11 Telephone	550					550	178	372	32%	Mobile phone service				
14 Travel Expense	1,500					1,500	-	1,500	0%	WVML Trip, City Clerk Election Training				
20 Advertising	2,000					2,000	-	2,000	0%					
21 Training & Education	20,000					20,000	2,265	17,735	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	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.				
23 Professional Services	500	37,500				38,000	14,544	23,456	38%	Background checks for City Manager candidates.	City Manager recruiter expenses carried over from FY 2025.			
26 Insurance & Bonds	15,000		280			15,280	15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		Increase due to rise in insurance costs.		
30 Contracted Services						-	-	-						
41 Departmental Supplies	750					750	187	563	25%	Misc. Office Supplies				
43 Auto Supplies (Gas & Oil)						-	-	-		Gas is covered under travel expenses.				
TOTAL CITY MANAGER	**320,500**	**38,800**	**280**	**-**	**-**	**359,580**	**146,585**	**212,995**	41%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
TREASURER - 413														
03 Salaries	260,000					260,000	129,144	130,856	50%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.				
04 FICA Tax Expense	22,000					22,000	10,012	11,988	46%	FICA Tax @ 7.65%				
05 Group Insurance	21,000		17,000			38,000	18,503	19,497	49%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Increase due to changes in employee's insurance plans.		
06 Retirement	24,000					24,000	11,877	12,123	49%	9% Employer Contribution PERS I and II				
08 Overtime	3,500					3,500	1,737	1,763	50%					
09 OPEB	8,000		(7,500)			500	184	316	37%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			7,500			7,500	3,205	4,295	43%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	-					-	-	-		Director of Finance Cell Phone				
14 Travel Expense	1,500					1,500	992	508	66%	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	2,500					2,500	1,244	1,256	50%	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	500					500	125	375	25%	Adobe subscription for Director & Accounting Clerk III				
23 Professional Services	2,500			500		3,000	2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)			Allocation for accounting services regarding recording Clifford Trust activity.	
24 Audit Costs	42,000	48,000				90,000	49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	Allowance for FY 2024 audit expenses.			
26 Insurance & Bonds	15,000		4,200			19,200	19,184	16	100%	General Liability, Worker's Compensation, Umbrella		Increase due to rise in insurance costs.		
30 Contracted Services	25,000					25,000	5,994	19,006	24%	Tyler Technologies - Incode Annual License Fee				
30 B&O Collections - Contracted Services	75,000			(28,500)		46,500	9,506	36,994	20%				Transfer $500 to Professional Services and $28,000 to Refunds.	
38 Refunds	10,000	65,000		28,000		103,000	87,394	15,606	85%					
41 Departmental Supplies	1,500	1,000				2,500	1,640	860	66%	Misc. Office Supplies	Allowance for purchase of desk scanners for			
TOTAL TREASURER	**514,000**	**114,000**	**21,200**	-	-	**649,200**	**352,987**	**296,213**	54%					
COURT CLERK - 415														
03 Salaries	67,000					67,000	33,070	33,930	49%	Court Clerk Salary, 2.5% merit, and holiday supplement				
04 FICA	5,500					5,500	2,545	2,955	46%	FICA Tax @ 7.65%				
05 Group Insurance	19,000					19,000	9,722	9,278	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	6,000					6,000	2,986	3,014	50%	9% Employer Contribution PERS I and II				
08 Overtime	1,200					1,200	198	1,002	17%					
09 OPEB	2,000		(1,800)			200	61	139	31%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			1,800			1,800	595	1,205	33%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
14 Travel	500					500	-	500	0%	Court Clerk training and Election training				
18 Postage	100					100	-	100	0%					
20 Advertising/Legal Publications						-	-	-						
21 Training & Education						-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.				
22 Dues & Subscriptions						-	-	-						
23 Professional Services						-	-	-						
26 Insurance & Bonds	4,500		605			5,105	5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella		Increase due to rise in insurance costs.		
30 Contracted Services	25	1,000				1,025	757	268	74%	Flu shot	Allowance for cost of appeals.			
38 Refunds			1,000			1,000	638	362	64%			Allowance for refund of court fine fees.		
41 Departmental Supplies	600					600	122	478	20%	Ink cartridges, paper stock				
TOTAL COURT CLERK	**106,425**	**1,000**	**1,605**	-	-	**109,030**	**55,799**	**53,231**	51%					
POLICE JUDGES - 416														
03 Salaries	32,000					32,000	13,036	18,964	41%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.				
04 FICA	2,400					2,400	966	1,434	40%					
14 Travel	500					500	263	237	53%	WV State mandated annual training for magistrates & judges				
21 Training & Education	1,000					1,000	690	310	69%	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		300			2,800	2,791	9	100%			Increase due to rise in insurance costs.		
TOTAL POLICE JUDGES	**39,500**	**-**	**300**	**-**	**-**	**39,800**	**17,746**	**22,054**	45%					
CITY ATTORNEY - 417														
03 Salaries	160,000					160,000	79,192	80,808	49%	Attorney salary plus 2.5% merit and holiday supplement.				
04 FICA	13,000					13,000	6,058	6,942	47%	FICA @ 7.65%				
05 Group Insurance	1,000		550			1,550	942	608	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Correction of Dental Insurance budget calculation.		
06 Retirement	15,000					15,000	7,260	7,740	48%	PERS II Employer Contribution 9%				
09 OPEB	6,000		(5,600)			400	359	41	90%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			5,600			5,600	1,818	3,782	32%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	250					250	94	156	37%					
14 Travel	1,000					1,000	-	1,000	0%	Travel allowance for various trainings.				
20 Advertising/Legal Publications						-	-	-		Allowance for legal publications.				
21 Training & Education						-	-	-		Rolled under City Manager's office.				
22 Dues & Subscriptions	5,100					5,100	1,983	3,117	39%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.				
23 Professional Services	50,000					50,000	-	50,000	0%	Cost for outside legal council.				
26 Insurance and Bonds	12,000		(8,095)			3,905	2,263	1,642	58%			Transfer of funds to Insurance & Bonds line items in departments: 402, 409, 410, 413, 415, 416, 425, 436, 571, & 704.		
41 Departmental Supplies	1,000					1,000	11	990	1%					
TOTAL CITY ATTORNEY	**264,350**	**-**	**(7,545)**	**-**	**-**	**256,805**	**99,980**	**156,825**	39%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
ENFORCEMENT AGENCY - 425														
03 Salaries	61,000				1,500	62,500	29,677	32,823	47%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.				Allowance for certification stipend.
04 FICA	4,900					4,900	2,270	2,630	46%	FICA @ 7.65% of Salary				
05 Group Insurance	9,000					9,000	4,763	4,237	53%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	5,400					5,400	2,647	2,753	49%	PERS II Employer Contribution 9%				
09 OPEB	2,500		(2,300)			200	61	139	31%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			2,300			2,300	794	1,506	35%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	500					500	94	406	19%					
14 Travel	3,000					3,000	2,045	955	68%	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	1,500					1,500	193	1,307	13%	Certified Mailings				
20 Advertising/Legal Publications	500					500	53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.				
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	170	830	17%	ICC Membership ($160/yr)				
26 Insurance and Bonds	4,000		365			4,365	4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		Increase due to rise in insurance costs.		
30 Contracted Services	25,000					25,000	-	25,000	0%	Kimley-Horn Engineering Services				
30 Nuisance Properties-Contracted Services	45,000		67,880			112,880	21,730	91,150	19%	Nuisance Properties cleanup and demos.		Funds.		
30 Nuisance Properties Relocation - Contracted Services	5,000					5,000	-	5,000	0%	Nuisance Properties housing reallocation.				
30 Vacant Properties-Contracted Services			18,275			18,275	221	18,054				Article 1759 Vacant Buildings.		
41 Departmental Supplies	2,000					2,000	458	1,542	23%	Building safety month supplies and code books				
43 Auto Supplies						-	-	-		Under Maintenance budget				
45 Uniforms	2,000					2,000	525	1,475	26%	Jackets & shirts.				
TOTAL ENFORCEMENT AGENCY	**172,300**	-	**86,520**	-	**1,500**	**260,320**	**70,062**	**190,258**	27%					
REGIONAL DEVELOPMENT AUTHORITY - 435														
22 Dues & Subscriptions	11,500					11,500	11,304	196	98%	Region 9 Assessment - Fees are going up				
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	-	-	-	-	**11,500**	**11,304**	**196**	98%					
Total City Administration	**2,297,075**	**173,800**	**22,325**	-	-	**2,493,200**	**1,203,655**	**1,289,545**	48%					
BUILDING INSPECTIONS - 436														
03 Salaries	88,000				4,400	92,400	43,562	48,838	47%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.				Allowance for certification stipends.
04 FICA	7,000					7,000	3,333	3,668	48%	FICA @ 7.65% of Salary				
05 Group Insurance	1,500					1,500	785	715	52%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	8,000					8,000	3,929	4,071	49%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods				
09 OPEB	3,000		(2,850)			150	-	150	0%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			2,850			2,850	1,178	1,672	41%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	1,000					1,000	80	920	8%	Two lines; one is a hot spot. One is a cell phone.				
14 Travel	3,000					3,000	468	2,532	16%	National ICC Conference; 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	1,000					1,000	-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.				
21 Training & Education						-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.				
22 Dues & Subscriptions	1,000					1,000	440	560	44%	ICC membership dues; WICA subscription				
23 Professional Services	50,000					50,000	13,175	36,825	26%	To cover expenses associated with inspections; compliance.				
26 Insurance & Bonds	6,000		575			6,575	6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		Increase due to rise in insurance costs.		
30 Contracted Services						-	-	-						
41 Departmental Supplies	2,000					2,000	385	1,615	19%	Building safety month supplies and code books.				
43 Auto Supplies						-	-	-		Under Maintenance budget				
45 Uniforms	2,000					2,000	500	1,500	25%	Jackets & shirts.				
TOTAL BUILDING INSPECTIONS	**174,500**	-	**575**	-	**4,400**	**179,475**	**74,400**	**105,075**	41%					
PLANNING & ZONING - 437														
03 Salaries	407,000				(5,900)	401,100	150,560	250,540	38%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.				$4400 transferred to 436-01 Building Inspection Salaries. $1500 transferred to 425-01 Code Inforcement Salaries.
04 FICA	33,000					33,000	11,518	21,482	35%	FICA @ 7.65% of Salary				
05 Group Insurance	68,000					68,000	18,826	49,174	28%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	38,000					38,000	13,633	24,367	36%	PERS II Employer Contribution (9%)				
08 Overtime	1,500					1,500	-	1,500	0%					
09 OPEB	12,500		(12,000)			500	163	337	33%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			12,000			12,000	2,998	9,002	25%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due to auditing requirements.		
11 Telephone	250		750			1,000	444	556	44%	Director's department cell phone		Increase in cell phone charges.		
14 Travel	8,000					8,000	3,241	4,759	41%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference				
18 Postage	1,000					1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings				
20 Advertising/Legal Publications	4,500					4,500	826	3,674	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; Leaders Code conference $550; Kim MGO Conference reg; $600; James AICP reg $500				
22 Dues & Subscriptions	3,000					3,000	106	2,894	4%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.				
23 Professional Services	5,000		20,000			25,000	4,493	20,507	18%	GIS Aerial imagery, Background Checks		Allowance for annexation costs.		
26 Insurance & Bonds	20,000					20,000	18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.				
30 Contracted Services	44,000					44,000	9,642	34,358	22%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;				
31 Contracted Services - Tree Board						-	-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.				
38 Refunds	1,000					1,000	220	780	22%					
41 Departmental Supplies	4,000					4,000	1,022	2,978	26%	Public hearing signs, office supplies, promotional supplies				
53 Computer Software / Tech	10,000	3,000				13,000	4,953	8,047	38%	MyPermit Now Monthly Fees	Allowance for additional Rental Registration			
TOTAL PLANNING & ZONING	**660,750**	**3,000**	**20,750**	-	**(5,900)**	**678,600**	**241,460**	**437,140**	36%					
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,007,550**	**3,000**	**107,845**	-	-	**1,118,395**	**385,923**	**732,472**	35%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
ELECTIONS - 438														
20 Advertising/Legal Publications						-	-	-		Publish ballot multiple times				
23 Professional Services						-	-	-						
30 Contracted Services						-	-	-		Poll workers for early voting and day of election.				
41 Departmental Supplies						-	-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers				
TOTAL ELECTIONS	-	-	-	-	-	-	-	-						
CITY HALL - 440														
3 Salaries	103,000					103,000	50,591	52,409	49%	Director of Operations Salary, 2.5% merit, and holiday supplement				
4 FICA Taxes	8,300					8,300	3,870	4,430	47%	FICA @ 7.65%				
5 Group Insurance	20,000					20,000	9,897	10,103	49%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
6 Retirement	9,000					9,000	5,034	3,966	56%	9% Employer Contribution				
9 OPEB	4,000		(3,800)			200	52	148	26%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			3,800			3,800	1,558	2,242	41%	Deferred Compensation Employer Contribution 3%		Creation of new line item for 457b retirement due		
11 Telephone	20,000					20,000	5,686	14,314	28%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).				
13 Utilities	40,000					40,000	20,201	19,799	51%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric				
14 Travel Expense	2,000					2,000	-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD				
15 Repair & Main. Bldg & Grounds	10,000					10,000	3,448	6,552	34%	Elevator Services and City Hall maintenance.				
18 Postage	4,000					4,000	1,310	2,690	33%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.				
19 Bldg & Equipment Rental	250,000					250,000	135,608	114,392	54%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer				
20 Advertising/Legal Publications	4,000					4,000	418	3,582	10%	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	3,343	157	96%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)				
23 Professional Services	25,000					25,000	14,029	10,971	56%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.				
26 Insurance & Bonds	15,000					15,000	12,551	2,449	84%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial				
30 Contracted Services	287,000					287,000	109,200	177,800	38%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.				
32 Bank Charges	15,000	20,000				35,000	29,076	5,924	83%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for additional credit card merchant			
37 Other Fees/Taxes	1,500					1,500	940	560	63%	Late fees/Ambulance fees.				
41 Departmental Supplies	12,000					12,000	6,608	5,392	55%					
53 Computer Software / Tech	15,000		5,500			20,500	15,031	5,469	73%	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		Allowance for timesheet management software.		
TOTAL CITY HALL	**848,300**	**20,000**	**5,500**	-	-	**873,800**	**428,451**	**445,349**	49%					
CONTRIBUTIONS/TRANSFERS - 444														
68 Contributions - Community Partnership Grants	100,000					100,000	-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.				
68 Community Grants		50,000				50,000	-	50,000	0%		Allowance for community grants for non-profit organizations.			
68 Contributions - Revive Grant	270,000	20,000				290,000	25,000	265,000	9%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.	Grant funds brought forward from FY25 into FY26 that were allocated but not spent.			
68 Contributions - Façade Improvement Program	15,000	10,000		15,000		40,000	7,012	32,988	18%		Grant funds brought forward from FY25 into FY26 that were allocated but not spent.		Additional funds added to support growing community interest.	
68 Contributions - Homeless Solutions	25,000	(25,000)				-	-	-		County Homelessness position funding commitment	County Homelessness position has been dissolved.			
68 Contributions - Charles Town Now		70,000				70,000	30,000	40,000	43%		Contribution to support Washington Street redevelopment study.			
68 Contributions - Jefferson County Community Ministries				20,000		20,000	5,000	15,000	25%				Donation to support community emergency food acquisition & related needs resulting from the disruption of SNAP benefits.	
68 Contributions - Sidewalk Improvement Program	15,000	35,000		15,000		65,000	5,000	60,000	8%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest	Grant funds brought forward from FY25 into FY26 that were allocated but not spent.		Additional funds added to support growing need of maintaining safe sidewalks.	
TOTAL CONTRIBUTIONS/TRANSFERS	**425,000**	**160,000**	-	**50,000**	-	**635,000**	**72,012**	**562,988**	11%					
PARKING - 571														
03 Salaries	46,000					46,000	22,755	23,245	49%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance				
04 FICA Tax Expense	3,700					3,700	1,769	1,931	48%	FICA @ 7.65%				
05 Group Insurance	750					750	303	447	40%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement Expense	4,000					4,000	2,042	1,958	51%	9% Employer Retirement Contribution				
08 Overtime	1,000					1,000	369	631	37%	RHBT Insurance				
09 OPEB	1,500		(1,400)			100	-	100	0%	Deferred Compensation Employer Contribution 3%		Transfer to Fringe Benefits.		
10 Fringe Benefits			1,400			1,400	599	801	43%			Creation of new line item for 457b retirement due to auditing requirements.		
13 Utilities	1,400					1,400	-	1,400	0%	Electric Service				
16 Repair & Main - Equipment	1,000					1,000	-	1,000	0%	Parking meter repairs and maintenance				
18 Postage	500					500	-	500	0%					
19 Bldg & Equipment Rental	500					500	-	500	0%					
20 Advertising / Legal Publications	500					500	-	500	0%					
26 Insurance & Bonds	3,000		240			3,240	3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp		Increase due to rise in insurance costs.		
30 Contracted Services	500					500	27	473	5%					
41 Departmental Supplies	5,000					5,000	452	4,548	9%	Office Supplies, Batteries, Handheld Printer Paper				
43 Auto Supplies (Gas/Oil)	500					500	-	500	0%					
45 Uniforms	500					500	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.				
53 Computer Software/Tech	4,000					4,000	-	4,000	0%	United Public Safety/T2 Annual Fees				
TOTAL PARKING	**74,350**	-	**240**	-	-	**74,590**	**31,749**	**42,841**	43%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
CONTINGENCIES - 699														
Other Contributions	308,000	42,000	(60,875)	(50,000)	(18,000)	221,125	-	221,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)	Increase to allow for payment of unexpected expenses.	Transfer $17,000 to Treasurer Group Insurance, $1000 to Court Clerk Refunds, $550 to Attorney Group Insurance, $20,000 to P&Z Professional Services, $750 to P&Z Telephone, $3300 to City Hall Computer Software, and $18,275 to Code Enforcement Vacant Structures Contracted Services.	Transfer of funds to Contributions: $20,000 to Jefferson County Community Ministries, $15,000 to Façade Improvement Program, and $15,000 to Sidewalk Improvement Program.	Transfer $3000 to 750-41 Maintenance Supplies. Transfer $18,000 to Maintenance R&M Auto.
TOTAL CONTINGENCIES	**308,000**	**42,000**	**(60,875)**	**(50,000)**	**(18,000)**	**221,125**	-	**221,125**	0%					
POLICE DEPARTMENT - 700														
03 Salaries	1,640,000					1,640,000	790,346	849,654	48%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.				
04 FICA	110,000					110,000	48,472	61,528	44%	FICA Tax at 7.65%				
05 Group Insurance	289,000					289,000	122,753	166,247	42%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	145,000					145,000	74,541	70,459	51%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)				
07 Police Pension	30,000		(12,750)			17,250	1,196	16,054	7%	Legacy CTPD Retirement System		Transfer of $10,650 to Insurance & Bonds and $200		
08 Overtime	160,000					160,000	110,779	49,221	69%	Shift coverage, late arrest/call out, special events, school events, court, etc.				
09 OPEB	60,000		(55,000)			5,000	1,071	3,929	21%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			55,000			55,000	19,955	35,045	36%	Deferred Compensation Employer Contribution 3%		to auditing requirements.		
11 Telephone	48,500					48,500	19,012	29,488	39%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.				
13 Utilities	48,000					48,000	19,436	28,564	40%	Electric and Internet Service, increase in FY25.				
14 Travel	4,000					4,000	672	3,328	17%	Training, Conferences,etc.				
15 R&M Building & Grounds	2,500					2,500	-	2,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries				
16 R&M Equipment	5,000					5,000	4,621	379	92%	Generator Service				
17 R&M Auto	50,000					50,000	21,329	28,671	43%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.				
18 Postage	1,300					1,300	679	621	52%	Stamps, USPS Certified Mail, UPS/Fedex, etc.				
19 Building & Equipment Rental	100,000					100,000	42,839	57,161	43%					
20 Advertising/Legal Publications	5,500					5,500	2,180	3,320	40%	New Hire Ads 3-6 ads in local paper				
21 Training & Education	20,000					20,000	1,494	18,506	7%	WVSP Academy, 16 hours in-service/8 supervisor hours.				
22 Dues & Subscriptions	2,000					2,000	590	1,410	30%	WVCOP Dues, IACP, SRO, Journal				
23 Professional Services	5,000					5,000	2,320	2,680	46%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging				
26 Insurance & Bonds	110,000		12,550			122,550	122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance		Increase due to rise in insurance costs.		
30 Contracted Services	48,000					48,000	17,430	30,570	36%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.				
37 Other Fees & Taxes	250		200			450	400	50	89%	661 George St. Ambulance Fees		Allowance for additional ambulance fees.		
41 Departmental Supplies	40,000		1,000			41,000	10,335	30,665	25%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery		Allowance for additional officer equipment. This		
43 Auto Supplies	65,000					65,000	36,868	28,132	57%	Gas, oil changes and tires for Police Vehicles				
45 Uniforms	30,000					30,000	16,634	13,366	55%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.				
53 Computer Software/Tech	29,000		(2,200)			26,800	25,100	1,700	94%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).		Transfer to City Hall Computer Software for police portion of VCS.		
TOTAL POLICE DEPARTMENT	**3,048,050**	**-**	**(1,200)**	**-**	**-**	**3,046,850**	**1,513,542**	**1,533,308**	50%					
POLICE-SPECIAL DUTY CROSSING GUARDS - 704														
03 Salaries	35,000					35,000	14,541	20,459	42%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.				
04 FICA Tax Expense	2,600					2,600	1,112	1,488	43%					
26 Insurance & Bonds	1,750		545			2,295	2,292	3	100%			Increase due to rise in insurance costs.		
41 Departmental Supplies	250		100			350	324	26	92%	Stop signs		Allowance for additional supplies.		
45 Uniforms	500		(100)			400	118	282	29%	Reflective jackets and vests		Transfer to Supplies.		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	**-**	**545**	**-**	**-**	**40,645**	**18,387**	**22,258**	45%					
Total Police and Crossing Guards	**3,088,150**	**-**	**(655)**	**-**	**-**	**3,087,495**	**1,531,929**	**1,555,566**	50%					
DOG WARDEN - 707														
Contributions	1,600					1,600	-	1,600	0%	City passes along the dog tag fees to the County				
TOTAL DOG WARDEN	**1,600**	**-**	**-**	**-**	**-**	**1,600**	**-**	**1,600**	0%					
MAINTENANCE - 750														
03 Salaries	330,000					330,000	146,051	183,949	44%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.				
04 FICA Tax Expense	27,000					27,000	11,717	15,283	43%	FICA @ 7.65%				
05 Group Insurance	47,000					47,000	17,420	29,580	37%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)				
06 Retirement	29,000					29,000	13,285	15,715	46%	9% Employer Contribution				
08 Overtime	20,000					20,000	7,118	12,882	36%					
09 OPEB	8,000		(7,500)			500	153	347	31%	RHBT Insurance		Transfer to Fringe Benefits.		
10 Fringe Benefits			7,500			7,500	2,813	4,687	38%	3% Deferred Compensation Employer Contribution		to auditing requirements.		
11 Telephone	3,000					3,000	1,049	1,951	35%	Field staff equipped with cell phones				
13 Utilities	15,000					15,000	2,017	12,983	13%	Maintenance building electric, water, sewer, and internet				
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	55,000					55,000	33,929	21,071	62%	General maintenance of city buildings.				
16 R&M Equipment	15,000					15,000	11,022	3,978	73%	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				15,000	25,000	1,134	23,866	5%	Regular maintenance of department and City vehicles				Allowance for bucket truck repair.
19 R&M Bldg and Equip Rental	1,000					1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.				
20 Advertising	500					500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.				
21 Training & Education	2,500					2,500	-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.				
22 Dues & Subscriptions	500					500	-	500	0%	Camera subscription and CDL License Fees				
23 Professional Services	500					500	165	335	33%	CDL physicals				
26 Insurance & Bonds	19,000					19,000	17,263	1,737	91%	Liability, Worker's Comp, Vehicle Insurance				
30 Contracted Services	60,000			1,268		61,268	27,877	33,391	45%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt			Allowance for purchase of trees per donation to the Tree Board.	
41 Departmental Supplies	35,000				3,000	38,000	18,134	19,866	48%	General maintenance annual supplies. Christmas decorations, and light poles.				Allowance for purchase of jetter to clean stormwater areas.
43 Auto Supplies (Gas, Oil & Tires)	25,000					25,000	9,625	15,375	38%	Gas, oil changes and tires for maintenance and City vehicles.				
45 Uniforms	5,000					5,000	-	5,000	0%					
TOTAL MAINTENANCE	**709,500**	**-**	**-**	**1,268**	**18,000**	**728,768**	**320,773**	**407,995**	44%					

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES	REVISION #3 NOTES	REVISION #4 NOTES
STREET LIGHTS - 751														
13 Utilities	130,000					130,000	60,218	69,782	46%	Street lights electric.				
TOTAL STREET LIGHTS	**130,000**	-	-	-	-	**130,000**	**60,218**	**69,782**	46%					
VISITOR'S CENTER - 901														
66 Contributions	100,000					100,000	38,092	61,908	38%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.				
TOTAL VISITOR'S CENTER	**100,000**	-	-	-	-	**100,000**	**38,092**	**61,908**	38%					
FAIRS/FESTIVALS - 903														
20 Advertising/Legal Publications	2,000					2,000	-	2,000	0%					
30 Contracted Services	36,000					36,000	4,897	31,103	14%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)				
38 Refunds	100					100	-	100	0%					
41 Departmental Supplies	25,000					25,000	4,645	20,355	19%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)				
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	3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.				
TOTAL FAIRS/FESTIVALS	**68,400**	-	-	-	-	**68,400**	**12,842**	**55,558**	19%					
TRANSFERS - 960/698 SAO														
01 Transfers to Capital Reserve - Repaving	135,000					135,000	76,509	58,491	57%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures				
02 Transfers to Capital Reserve - One Time Funding		427,386				427,386	427,386	-	100%		Transfer to Capital Fund to support capital			
03 Transfers Out - Parks & Rec	120,000					120,000	58,092	61,908	48%	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		200,000				200,000	200,000	-	100%		Transfer to Residual Fund to build up Rainy			
11 Transfers to Capital Reserve - Table Games	810,000					810,000	513,654	296,346	63%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.				
20 Transfers to Sales Tax		50,000				50,000	50,000	-	100%		Reimbursement to Sales Tax from FY25			
TOTAL TRANSFERS	**1,065,000**	**677,386**	-	-	-	**1,742,386**	**1,325,641**	**416,745**	76%					
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	-	**10,400,959**	**4,982,833**	**5,418,126**	**48%**					
REVENUES OVER EXPENSES	-	-	-	-	-	-	**1,282,864**							

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1039: Capital Budget Revision #7

ATTACHMENTS:

- Capital Budget 7th Revision.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 2 PROPOSAL	REVISION 3 PROPOSAL	REVISION 4 PROPOSAL	REVISION 5 PROPOSAL	REVISION 6 PROPOSAL	REVISION 7 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #2, #3, #4, #5 & #6 NOTES	REVISION #7 NOTES
CAPITAL BUDGET REVENUES																	
Capital Reserve Carryover		$ 5,564,904	$ 3,002,355	$ -						$ 8,567,259	$ 8,553,059	$ 14,200	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	Adjust carry over amount to actual balanace as of June 30 2025		
36800 Contributions from GF			$ 427,386							$ 427,386	$ 414,570	$ 12,816	97%	Contributions from GF (Determined in July 2025 1st Revision)			
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000								$ 810,000	$ 213,899	$ 596,101	26%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.			
36880 Contributions from Building Commission							$ 578,395			$ 578,395	$ 578,395	$ -	100%			CWH Landlord Developer Fees contributed from Building Commission.	
33000 Developer Fees		$ 150,000								$ 150,000	$ 151,296	$ (1,296)	101%	Developer Proffer fees.			
38000 Interest on Bank Accounts & Other Sources		$ 80,000								$ 80,000	$ 56,739	$ 23,261	71%				
38600 Insurance Claims										$ -	$ 26,612	$ (26,612)					
TOTAL REVENUES	**$ -**	**$ 6,604,904**	**$ 3,429,741**	**$ -**	**$ -**	**$ -**	**$ 578,395**	**$ -**	**$ -**	**$ 10,613,040**	**$ 9,994,571**	**$ 618,469**	**94%**				

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 2 PROPOSAL	REVISION 3 PROPOSAL	REVISION 4 PROPOSAL	REVISION 5 PROPOSAL	REVISION 6 PROPOSAL	REVISION 7 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #2, #3, #4, #5 & #6 NOTES	REVISION #7 NOTES
CAPITAL BUDGET EXPENSES																	
975 GENERAL GOVERNMENT																	
Information Technology																	
City Hall WIFI Replacements - 975-59 General Government Capital Outlay		$ 10,000							$ (7,000)	$ 3,000	$ 2,629	$ 371	88%				Transfer to 977-57 City Hall Interior Repair/Maintenance.
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 15,000								$ 15,000	$ 1,804	$ 13,196	12%	Computer replacement program for all General Government departments. (5 replacements are planned.)			
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 15,000								$ 15,000	$ -	$ 15,000	0%				
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000								$ 71,000	$ 6,152	$ 64,849	9%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)			
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 111,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (7,000)**	**$ 104,000**	**$ 10,585**	**$ 93,415**	**10%**				
Other - General Government																	
Drone - 975-15 General Government Capital Outlay Equipment			10,000							$ 10,000	$ -	$ 10,000	0%		Supports advertising, event coverage, photography, structural inspections, damage assessment, police search and rescue, hostile environment response, and fire and disaster management.		
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay		$ 140,000								$ 140,000	$ -	$ 140,000	0%	$140,000 carried over from FY25.			
Salary Study - 975-23 General Government Professional Services			$ 30,000							$ 30,000	$ 4,531	$ 25,469	15%		Investing in initiatives to track and retain talent. Improving performance, and reducing long-term costs associated with turnover. To ensure we can identify high-performing individuals, support growth, and build a workforce committed to long-term success.		
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 246,000								$ 246,000	$ 45,806	$ 200,194	19%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encimbered in FY25.)			
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 386,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 426,000**	**$ 50,338**	**$ 375,662**	**12%**				
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 497,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (7,000)**	**$ 530,000**	**$ 60,923**	**$ 469,077**	**11%**				
976 PUBLIC SAFETY																	
Equipment																	
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment		$ 18,500	$ -						$ 1,160	$ 19,660	$ 19,657	$ 3	100%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)			Additional funds needed for chargers.
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment			$ 21,000							$ 21,000	$ 20,223	$ 777	96%		The current trailer is outdated. The new equipment allows the PD to remotely monitor vehicle speeds and provides the ability to electronically notify residents of road closures and broadcast community event information. This enhanced functionality ensures more effective communication and public safety outreach.		
TOTAL EQUIPMENT		**$ 18,500**	**$ 21,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,160**	**$ 40,660**	**$ 39,880**	**$ 780**	**98%**				
Information Technology																	
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 52,000							$ (1,160)	$ 50,840	$ 47,886	$ 2,954	94%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)			Transfer to 976-60 Officer Equipment.
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD		$ 27,000								$ 27,000	$ 16,571	$ 10,429	61%	Possible grant funding.			
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.		$ 18,500								$ 18,500	$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.			
TOTAL INFORMATION TECHNOLOGY		**$ 97,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,160)**	**$ 96,340**	**$ 78,632**	**$ 17,708**	**82%**				
Vehicles																	
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 118,000								$ 118,000	$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.			
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 12,000								$ 12,000	$ 9,732	$ 2,268	81%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.			
Police Cars #19 - 976-59 Public Safety Capital Outlay Vehicles			$ 60,000							$ 60,000	$ 59,909	$ 91	100%		Replace vehicle due to fire loss		
Police Vehicle Upfit Costs #19 - 976-59 Public Safety Capital Outlay Vehicles			$ 45,000							$ 45,000	$ 33,026	$ 11,974	73%		Replacement Vehicle uplift cost due to fire loss		
TOTAL VEHICLES	**$ -**	**$ 130,000**	**$ 105,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 235,000**	**$ 219,521**	**$ 15,479**	**93%**				
Parking																	
Parking Meters - 976-62 Public Safety		$ 16,000								$ 16,000	$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.			
TOTAL PARKING	**$ -**	**$ 16,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,000**	**$ 4,923**	**$ 11,077**	31%				
TOTAL PUBLIC SAFETY	**$ -**	**$ 262,000**	**$ 126,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 388,000**	**$ 342,956**	**$ 45,044**	**88%**				

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 2 PROPOSAL	REVISION 3 PROPOSAL	REVISION 4 PROPOSAL	REVISION 5 PROPOSAL	REVISION 6 PROPOSAL	REVISION 7 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #2, #3, #4, #5 & #6 NOTES	REVISION #7 NOTES
977 STREETS & TRANSPORTATION																	
Buildings																	
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings							$ 578,395		$ (3,000)	$ 575,395	$ 11,232	$ 564,163	2%			Allocation from Building Commission Developer Fees for city building repairs.	Transfer to 977-57 City Hall Interior Repair/Maintenance.
Charles Washington Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			22,500			27,500				$ 50,000	$ -	$ 50,000	0%		This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a usefull life of 30 years.	Allowance for additional cost to replace roof. Bids came in higher than expected.	
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings			8,000							$ 8,000	$ -	$ 8,000	0%		Repainting of stairway walls, stage face, upper balcony ledge, and doors and trim.		
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings			10,000							$ 10,000	$ -	$ 10,000	0%		Replacement of ballroom floor, steps, elevator ramp and bathroom landing.		
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings			20,000							$ 20,000	$ -	$ 20,000	0%		Replacement of ballroom blinds.		
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings		$ 25,000	$ 30,000							$ 55,000	$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	Replacement of 2 City Hall rooftop AC units		
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings		$ 55,000	$ 50,000						$ 21,000	$ 126,000	$ 1,197	$ 124,803	1%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	Additional funds needed for engineering costs, asbestos removal, ceiling tiles, and relocation of 1st floor wall.		Additional funds needed to level 2nd floor, refinish back staircase and labor to move furniture.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings			$ 25,000							$ 25,000	$ 15,717	$ 9,283	63%		2nd Floor water damage repair, including brick repointing, asbestos removal, and interior renovation.		
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings		$ 150,000								$ 150,000	$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)			
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings		$ 80,000	$ 170,000							$ 250,000	$ 12,646	$ 237,354	5%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	Council requests that a study be conducted for the best location of the Maintenance Yard along with associated engineering.		
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings				$ 14,000						$ 14,000	$ 13,800	$ 200	99%			Allowance for 1st floor HVAC unit replacement. It was installed in 2002 and has completely failed.	
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings			$ 80,000							$ 80,000	$ -	$ 80,000	0%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.		
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings			$ 25,000							$ 25,000	$ -	$ 25,000	0%		Replacement of 1st floor Art Gallery Floor including construction of ADA compliant ramp.		
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			$ 42,500							$ 42,500	$ 11,247	$ 31,253	26%		The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a usefull life of 10 years.		
TOTAL BUILDINGS	$ -	$ 310,000	$ 483,000	$ 14,000	$ -	$ 27,500	$ 578,395	$ -	$ 18,000	$ 855,500	$ 75,108	$ 1,355,787	9%				
Streets/Infrastructure																	
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements			80,000							$ 80,000	$ -	$ 80,000	0%		Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications.		
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements			50,000							$ 50,000	$ -	$ 50,000	0%		Design for potential uses and amenities of the City's new town square.		
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000							$ (5,000)	$ 55,000	$ 54,757	$ 243	100%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)			Transfer to 977-57 City Hall Interior Repair/Maintenance.
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000								$ 204,000	$ 17,059	$ 186,941	8%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)			
TOTAL STREETS/INFRASTRUCTURE	$ -	$ 264,000	$ 130,000	$ -	$ -	$ -	$ -	$ -	$ (5,000)	$ 389,000	$ 71,816	$ 317,184	18%				
Vehicles																	
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 175,000								$ 175,000	$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)			
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 90,000								$ 90,000	$ 83,075	$ 6,925	92%				
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000								$ 65,000	$ 48,535	$ 16,465	75%				
TOTAL VEHICLES	$ -	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 330,000	$ 131,610	$ 198,390	40%				
Other - Streets & Transportation																	
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 5,000	$ 13,000							$ 18,000	$ 16,574	$ 1,426	92%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	An initiative to replace the aging flower pedestals along Washington Street. This aims to enhance the overall aesthetic appeal of the downtown area by systematically replacing outdated or deteriorating pedestals with durable, visually consistent alternatives.		
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 66,000							$ (6,000)	$ 60,000	$ 59,970	$ 30	100%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)			Transfer to 977-57 City Hall Interior Repair/Maintenance.
TOTAL OTHER - STREETS & TRANSPORTATION	$ -	$ 71,000	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ (6,000)	$ 78,000	$ 76,544	$ 1,456	98%				
TOTAL STREETS & TRANSPORTATION		$ 975,000	$ 626,000	$ 14,000	$ -	$ 27,500	$ 578,395	$ -	$ 7,000	$ 1,652,500	$ 355,079	$ 1,872,817	21%				

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 2 PROPOSAL	REVISION 3 PROPOSAL	REVISION 4 PROPOSAL	REVISION 5 PROPOSAL	REVISION 6 PROPOSAL	REVISION 7 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #2, #3, #4, #5 & #6 NOTES	REVISION #7 NOTES
979 CULTURE & RECREATION																	
Parks & Recreation																	
Bridges at Happy Retreat & Stake Park - 979-58 Culture & Recreation Other Improvements		$ 84,000							$ 8,920	$ 92,920	$ 92,916	$ 4	100%	$84,000 carried over from FY25.			Increase for bridges overage.
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements		$ 14,200							$ 25	$ 14,225	$ 14,224	$ 1	100%				Increase for slide overage.
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements			$ 65,000							$ 65,000	$ 16	$ 64,984	0%		Allowance for 60 X 60 paved court, 4 ft. chain link fence around the court, resurfacing in 2 colors, and 2 portable pickle ball nets		
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements		$ 5,000								$ 5,000	$ 5,000	$ -	100%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)			
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment		$ 50,000							$ (8,945)	$ 41,055	$ 33,880	$ 7,175	83%	This truck will be for the use of the Parks Manager.			$8920 transferred to 979.58 Bridges at Happy Retreat & Skate Park. $25 transferred to 979-59 JMP Slide.
Skate Park Paving from entrance to skate ramp - 977-58 Culture & Recreation Other Improvements					$ 10,000					$ 10,000	$ 9,400	$ 600	94%				
TOTAL PARKS & RECREATION	**$ -**	**$ 153,200**	**$ 65,000**	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 228,200**	**$ 155,436**	**$ 72,764**	**68%**				
Culture																	
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements			$ 6,000							$ 6,000	$ -	$ 6,000	0%		Installation of lights at Charles Street and Art Alley for safety and City beautification. This will complete the 2nd half of Charles Street.		
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements			$ 60,000							$ 60,000	$ 27,003	$ 32,997	45%		Outfitting the Depot Square with Christmas decorations and the beginning stages of holiday marketplace implementation. (Electric to the Depot Square 25,000; five marketplace huts $20,000; lights and Christmas decorations 15,000)		
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 17,000								$ 17,000	$ 1,621	$ 15,379	10%				
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment			$ 15,000							$ 15,000	$ -	$ 15,000	0%		25 X 14 movie screen with inflatable frame for event use.		
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 100,000	$ 197,400								$ 197,400	$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)			
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements			$ 6,000							$ 6,000	$ -	$ 6,000	0%		Basketball Shootout and Football Blitz blowup games for use at Festivals and P&R events. This will help save money with rental expenses during WV Fest.		
TOTAL CULTURE	**$ 100,000**	**$ 214,400**	**$ 87,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 301,400**	**$ 28,624**	**$ 272,776**	**9%**				
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 367,600**	**$ 152,000**	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 529,600**	**$ 184,060**	**$ 345,540**	**35%**				
Contingencies		$ 166,000	$ 2,485,741	$ (14,000)	$ (10,000)	$ (27,500)		$ (9,600)		$ 2,590,641	$ -	$ 2,590,641	0%	This amount will be adjusted in the 1st Revision in July 2025.		Revision #2: Transfer to 977-57 Rouss Hall 1st Floor HVAC replacement. Revision #3: Transfer to 979-58 Skate Park Paving from entrance to ramps. Revision #4: Transfer to 977-57 CW Hall Roof Coating.	
Encumberances for Subsequent Years		$ 350,000								$ 350,000	$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project			
Transfer to Grant Projects		$ 3,987,304						$ 9,600		$ 3,996,904	$ -	$ 3,996,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.			
TOTAL EXPENSES	**$ 100,000**	**$ 6,604,904**	**$ 3,429,741**	**$ -**	**$ -**	**$ -**	**$ 578,395**	**$ -**	**$ -**	**$ 10,037,645**	**$ 943,017**	**$ 9,670,023**	**9%**				
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 575,395**	**$ 9,051,554**						

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1040: December 2025 General Fund Budget Update

ATTACHMENTS:

- DECEMBER 2025 GF FINANCIALS.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT		CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REVENUES							
30005	Unassigned Fund Balance (Carryover)	1,787,911		1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.
30101	Taxes - Ad Valorem	1,851,076	23,823	1,111,301	739,775	60%	
30106	Supplemental Taxes	30,000	3,604	33,049	(3,049)	110%	Property taxes owed from previous years, but paid in the current fiscal year.
30200	Interest as Penalty	8,000	720	8,405	(405)	105%	
30300	Gas & Oil Severance Tax	30,000	-	16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.
30400	Utility Tax (2%)	250,000	16,045	156,209	93,791	62%	
30500	Business & Occupation (B&O) Tax	2,032,082	17,956	857,041	1,175,041	42%	Included estimated B&O receipts from HDL collections services.
30600	Liquor Tax	25,000	-	16,232	8,768	65%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
30700	Animal Control Tax	1,600	38	1,733	(133)	108%	This is donated back to the county each year under Dog Warden.
30800	Hotel/Motel Tax	200,000	10,968	73,674	126,326	37%	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	18,525	119,635	140,365	46%	
32100	Parking Violation Penalties	40,000	3,510	25,250	14,750	63%	
32500	Business License Revenue	35,000	6,553	56,244	(21,244)	161%	
32600	Building Permit Fees	550,000	98,665	417,273	132,727	76%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
32800	Franchise Tax	65,000		29,680	35,320	46%	Two Cable Franchisees
32900	Rental Registration Fees			460			
33100	International Registration Plan (IRP) Fees	70,000	2,449	32,090	37,910	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	395	954	746	56%	Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	1,700	395	954	746	56%	Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	45,000	1,499	28,050	16,950	62%	Revenue from parking meters and parking permits including ParkMobile app.
34500	Rents & Concessions	60,000	5,730	44,646	15,354	74%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
35300	Zoning Fee	20,000	605	19,942	58	100%	Zoning applications

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
35500 Street Improvement Fee	135,000	30,813	74,437	60,563	55%	Revenue from utility bills for street improvements ($4 per month)
36504 Federal Government Grants	291,667		41,157	250,510	14%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000
36600 State Government Grants	-		-	-		
36700 Other Grants	2,268	250	2,518	(250)		
36900 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,586,155		750,000	836,155	47%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.
37600 Gaming Income	250,000	21,922	125,909	124,091	50%	Gaming receipts average $19K to $23K per month.
37900 Gain/Loss - Sale of Fixed Assets	-		-	-		
38007 Interest Income (Operating Acct)	35,000		10,433	24,567	30%	
38100 Reimbursements	110,000	4,549	77,130	32,870	70%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38100 Lein Reimbursements	-		-	-		
38200 Refunds - Overpayments	500	90	(2,343)	2,843	-469%	
38600 Insurance Claims	-		3,995	(3,995)		
38700 Filing Fees	300		-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.
39200 Property Rehabilitation	-	1,150	5,100	(5,100)		
39700 Video Lottery	600,000	90,781	322,062	277,938	54%	Video lottery receipts average $13.4K to $22.2K per week.
39900 Misc Revenue	5,000	126	3,945	1,055	79%	Yard waste stickers and fingerprints
39902 Special Events - WV Fest	10,000		-	10,000	0%	
39903 Special Events - General	1,000	25	450	550	45%	Special activities fees
39904 Special Events - CW Hall	5,000		3,200	1,800	64%	
39907 Special Events - Car Show	5,000		10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,400,959**	**361,185**	**6,265,697**	**4,135,722**	60%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
EXPENSES						
ECONOMIC DEVELOPMENT - 402						
03 Salaries	77,000	6,342	38,173	38,827	50%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
04 FICA	6,200	485	2,920	3,280	47%	FICA @ 7.65%
05 Group Insurance	9,300	796	4,921	4,379	53%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	7,000	783	3,445	3,555	49%	PERS II Employer Contribution 9%
09 OPEB	200	10	61	139	31%	RHBT Insurance
10 Fringe Benefits	1,800	174	695	1,105	39%	Deferred Compensation Employer Contribution 3%
11 Telephone	500	33	164	336	33%	Cell phone
14 Travel	3,000		98	2,902	3%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	500		-	500	0%	
21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
22 Dues & Subscriptions	2,000		460	1,540	23%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	1,000		-	1,000	0%	Engineering Services
26 Insurance and Bonds	5,585		5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	1,000		-	1,000	0%	
41 Departmental Supplies	3,000		610	2,390	20%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	-		-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**118,085**	**8,623**	**57,116**	**60,969**	48%	
MAYOR'S OFFICE - 409						
01 Salary	12,500	1,000	6,000	6,500	48%	Mayor's Salary
04 FICA Tax Expense	1,000	77	458	542	46%	
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%	
22 Dues & Subscriptions	-		-	-		
26 Insurance & Bonds	1,100		1,090	10	99%	
41 Departmental Supplies	500		-	500	0%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	2,000		-	2,000	0%	
TOTAL MAYOR'S OFFICE	**20,100**	**1,076**	**7,549**	**12,551**	38%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COUNCIL - 410						
01 Salaries	40,000	3,333	18,749	21,251	47%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	3,100	255	1,434	1,666	46%	
14 Travel Expense	4,800		2,274	2,526	47%	Conferences
21 Training & Education	3,200		-	3,200	0%	WV Municipal League Conference Registration ($450 per registration)
26 Insurance & Bonds	3,500		3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	700		193	507	28%	
TOTAL COUNCIL	**55,300**	**3,588**	**26,139**	**29,161**	47%	
CITY MANAGER - 412						
03 Salaries	215,000	15,861	89,345	125,655	42%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
04 FICA Tax Expense	17,500	1,605	6,889	10,611	39%	FICA Tax @ 7.65%
05 Group Insurance	20,000	1,726	7,404	12,596	37%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	19,000	2,005	7,821	11,179	41%	9% Employer Contribution PERS I and II
08 Overtime	2,500	113	711	1,789	28%	
09 OPEB	500	10	41	459	8%	RHBT Insurance
10 Fringe Benefits	6,000	665	1,880	4,120	31%	Deferred Compensation Employer Contribution 3%
11 Telephone	550		178	372	32%	Mobile phone service
14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	2,000		-	2,000	0%	
21 Training & Education	20,000		2,265	17,735	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		50	950	5%	Adobe subscriptions. ICMA and WVML Fees.
23 Professional Services	38,000		14,544	23,456	38%	Background checks for City Manager candidates.
26 Insurance & Bonds	15,280		15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
30 Contracted Services	-		-	-		
41 Departmental Supplies	750	27	187	563	25%	Misc. Office Supplies
43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
TOTAL CITY MANAGER	**359,580**	**22,012**	**146,585**	**212,995**	41%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413						
03 Salaries	260,000	21,706	129,144	130,856	50%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	22,000	1,720	10,012	11,988	46%	FICA Tax @ 7.65%
05 Group Insurance	38,000	2,994	18,503	19,497	49%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	24,000	2,707	11,877	12,123	49%	9% Employer Contribution PERS I and II
08 Overtime	3,500	780	1,737	1,763	50%	
09 OPEB	500	31	184	316	37%	RHBT Insurance
10 Fringe Benefits	7,500	835	3,205	4,295	43%	Deferred Compensation Employer Contribution 3%
11 Telephone	-		-	-		Director of Finance Cell Phone
14 Travel Expense	1,500		992	508	66%	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	2,500		1,244	1,256	50%	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	500		125	375	25%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	3,000		2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
24 Audit Costs	90,000		49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	19,200		19,184	16	100%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	25,000		5,994	19,006	24%	Tyler Technologies - Incode Annual License Fee
30 B&O Collections - Contracted Services	46,500		9,506	36,994	20%	
38 Refunds	103,000		87,394	15,606	85%	
41 Departmental Supplies	2,500	360	1,640	860	66%	Misc. Office Supplies
TOTAL TREASURER	**649,200**	**31,132**	**352,987**	**296,213**	54%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COURT CLERK - 415						
03 Salaries	67,000	5,466	33,070	33,930	49%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	5,500	423	2,545	2,955	46%	FICA Tax @ 7.65%
05 Group Insurance	19,000	1,597	9,722	9,278	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	6,000	673	2,986	3,014	50%	9% Employer Contribution PERS I and II
08 Overtime	1,200	70	198	1,002	17%	
09 OPEB	200	10	61	139	31%	RHBT Insurance
10 Fringe Benefits	1,800	149	595	1,205	33%	Deferred Compensation Employer Contribution 3%
14 Travel	500		-	500	0%	Court Clerk training and Election training
18 Postage	100		-	100	0%	
20 Advertising/Legal Publications	-		-	-		
21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	-		-	-		
23 Professional Services	-		-	-		
26 Insurance & Bonds	5,105		5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	1,025	205	757	268	74%	Flu shot
38 Refunds	1,000	155	638	362	64%	
41 Departmental Supplies	600	50	122	478	20%	Ink cartridges, paper stock
TOTAL COURT CLERK	**109,030**	**8,799**	**55,799**	**53,231**	51%	
POLICE JUDGES - 416						
03 Salaries	32,000	3,524	13,036	18,964	41%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
04 FICA	2,400	270	966	1,434	40%	
14 Travel	500		263	237	53%	WV State mandated annual training for magistrates & judges
21 Training & Education	1,000		690	310	69%	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	2,800		2,791	9	100%	
TOTAL POLICE JUDGES	**39,800**	**3,794**	**17,746**	**22,054**	45%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY ATTORNEY - 417						
03 Salaries	160,000	12,664	79,192	80,808	49%	Attorney salary plus 2.5% merit and holiday supplement.
04 FICA	13,000	969	6,058	6,942	47%	FICA @ 7.65%
05 Group Insurance	1,550	127	942	608	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	15,000	1,637	7,260	7,740	48%	PERS II Employer Contribution 9%
09 OPEB	400		359	41	90%	RHBT Insurance
10 Fringe Benefits	5,600	546	1,818	3,782	32%	Deferred Compensation Employer Contribution 3%
11 Telephone	250	19	94	156	37%	
14 Travel	1,000		-	1,000	0%	Travel allowance for various trainings.
20 Advertising/Legal Publications	-		-	-		Allowance for legal publications.
21 Training & Education	-		-	-		Rolled under City Manager's office.
22 Dues & Subscriptions	5,100		1,983	3,117	39%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
23 Professional Services	50,000		-	50,000	0%	Cost for outside legal council.
26 Insurance and Bonds	3,905		2,263	1,642	58%	
41 Departmental Supplies	1,000		11	990	1%	
TOTAL CITY ATTORNEY	**256,805**	**15,961**	**99,980**	**156,825**	39%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
ENFORCEMENT AGENCY - 425						
03 Salaries	61,000	4,961	29,677	31,323	49%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
04 FICA	4,900	380	2,270	2,630	46%	FICA @ 7.65% of Salary
05 Group Insurance	9,000	774	4,763	4,237	53%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	5,400	597	2,647	2,753	49%	PERS II Employer Contribution 9%
09 OPEB	200	10	61	139	31%	RHBT Insurance
10 Fringe Benefits	2,300	199	794	1,506	35%	Deferred Compensation Employer Contribution 3%
11 Telephone	500	19	94	406	19%	
14 Travel	3,000	468	2,045	955	68%	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	1,500		193	1,307	13%	Certified Mailings
20 Advertising/Legal Publications	500		53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
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		170	830	17%	ICC Membership ($160/yr)
26 Insurance and Bonds	4,365		4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	25,000		-	25,000	0%	Kimley-Horn Engineering Services
30 Nuisance Properties-Contracted Services	112,880		21,730	91,150	19%	Nuisance Properties cleanup and demos.
30 Nuisance Properties Relocation - Contracted Services	5,000		-	5,000	0%	Nuisance Properties housing reallocation.
30 Vacant Properties-Contracted Services	18,275		221	18,054		
41 Departmental Supplies	2,000		458	1,542	23%	Building safety month supplies and code books
43 Auto Supplies	-		-	-		Under Maintenance budget
45 Uniforms	2,000		525	1,475	26%	Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**258,820**	**7,407**	**70,062**	**188,758**	27%	
REGIONAL DEVELOPMENT AUTHORITY - 435						
22 Dues & Subscriptions	11,500		11,304	196	98%	Region 9 Assessment - Fees are going up
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**11,304**	**196**	98%	
Total City Administration	**2,493,200**	**173,752**	**1,203,655**	**1,289,545**	48%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436						
03 Salaries	88,000	7,101	43,562	44,438	50%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
04 FICA	7,000	543	3,333	3,668	48%	FICA @ 7.65% of Salary
05 Group Insurance	1,500	105	785	715	52%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	8,000	886	3,929	4,071	49%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
09 OPEB	150		-	150	0%	RHBT Insurance
10 Fringe Benefits	2,850	295	1,178	1,672	41%	Deferred Compensation Employer Contribution 3%
11 Telephone	1,000		80	920	8%	Two lines; one is a hot spot. One is a cell phone.
14 Travel	3,000	468	468	2,532	16%	National ICC Conference; 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	1,000		-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
22 Dues & Subscriptions	1,000		440	560	44%	ICC membership dues; WICA subscription
23 Professional Services	50,000	9,400	13,175	36,825	26%	To cover expenses associated with inspections; compliance.
26 Insurance & Bonds	6,575		6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	-		-	-		
41 Departmental Supplies	2,000		385	1,615	19%	Building safety month supplies and code books.
43 Auto Supplies	-		-	-		Under Maintenance budget
45 Uniforms	2,000		500	1,500	25%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**175,075**	**18,799**	**74,400**	**100,675**	42%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PLANNING & ZONING - 437						
03 Salaries	407,000	26,734	150,560	256,440	37%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.
04 FICA	33,000	2,045	11,518	21,482	35%	FICA @ 7.65% of Salary
05 Group Insurance	68,000	3,302	18,826	49,174	28%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	38,000	3,317	13,633	24,367	36%	PERS II Employer Contribution (9%)
08 Overtime	1,500		-	1,500	0%	
09 OPEB	500	31	163	337	33%	RHBT Insurance
10 Fringe Benefits	12,000	834	2,998	9,002	25%	Deferred Compensation Employer Contribution 3%
11 Telephone	1,000	110	444	556	44%	Director's department cell phone
14 Travel	8,000		3,241	4,759	41%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
20 Advertising/Legal Publications	4,500	82	826	3,674	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; Leaders Code conference $550; Kim MGO Conference reg; $600; James AICP reg $500
22 Dues & Subscriptions	3,000		106	2,894	4%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
23 Professional Services	25,000		4,493	20,507	18%	GIS Aerial imagery, Background Checks
26 Insurance & Bonds	20,000		18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	44,000	1,695	9,642	34,358	22%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
31 Contracted Services - Tree Board	-		-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
38 Refunds	1,000	50	220	780	22%	
41 Departmental Supplies	4,000		1,022	2,978	26%	Public hearing signs, office supplies, promotional supplies
53 Computer Software / Tech	13,000	2,033	4,953	8,047	38%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**684,500**	**40,231**	**241,460**	**443,040**	35%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**66,436**	**385,923**	**732,472**	35%	
ELECTIONS - 438						
20 Advertising/Legal Publications	-		-	-		Publish ballot multiple times
23 Professional Services	-		-	-		
30 Contracted Services	-		-	-		Poll workers for early voting and day of election.
41 Departmental Supplies	-		-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**-**	**-**	**-**	**-**		

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440						
3 Salaries	103,000	8,256	50,591	52,409	49%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	8,300	632	3,870	4,430	47%	FICA @ 7.65%
5 Group Insurance	20,000	1,622	9,897	10,103	49%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
6 Retirement	9,000	1,223	5,034	3,966	56%	9% Employer Contribution
9 OPEB	200	10	52	148	26%	RHBT Insurance
10 Fringe Benefits	3,800	347	1,558	2,242	41%	Deferred Compensation Employer Contribution 3%
11 Telephone	20,000	1,258	5,686	14,314	28%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).
13 Utilities	40,000	4,694	20,201	19,799	51%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
14 Travel Expense	2,000		-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
15 Repair & Main. Bldg & Grounds	10,000	1,193	3,448	6,552	34%	Elevator Services and City Hall maintenance.
18 Postage	4,000	45	1,310	2,690	33%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	250,000	32,215	135,608	114,392	54%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
20 Advertising/Legal Publications	4,000	104	418	3,582	10%	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	169	3,343	157	96%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
23 Professional Services	25,000	6,579	14,029	10,971	56%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	15,000		12,551	2,449	84%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	287,000	19,544	109,200	177,800	38%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.
32 Bank Charges	35,000	692	29,076	5,924	83%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	1,500		940	560	63%	Late fees/Ambulance fees.
41 Departmental Supplies	12,000	182	6,608	5,392	55%	
53 Computer Software / Tech	20,500		15,031	5,469	73%	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	**873,800**	**78,765**	**428,451**	**445,349**	49%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444						
68 Contributions - Community Partnership Grants	100,000		-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
68 Community Grants	50,000		-	50,000	0%	
68 Contributions - Revive Grant	290,000		25,000	265,000	9%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
68 Contributions - Façade Improvement Program	40,000		7,012	32,988	18%	
68 Contributions - Homeless Solutions	-		-	-		County Homelessness position funding commitment
68 Contributions - Charles Town Now	70,000		30,000	40,000	43%	
68 Contributions - Jefferson County Community Ministries	20,000		5,000	15,000	25%	
68 Contributions - Sidewalk Improvement Program	65,000	5,000	5,000	60,000	8%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
TOTAL CONTRIBUTIONS/TRANSFERS	**635,000**	**5,000**	**72,012**	**562,988**	11%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PARKING - 571						
03 Salaries	46,000	4,049	22,755	23,245	49%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	3,700	310	1,769	1,931	48%	FICA @ 7.65%
05 Group Insurance	750	36	303	447	40%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement Expense	4,000	470	2,042	1,958	51%	9% Employer Retirement Contribution
08 Overtime	1,000		369	631	37%	RHBT Insurance
09 OPEB	100		-	100	0%	Deferred Compensation Employer Contribution 3%
10 Fringe Benefits	1,400	154	599	801	43%	
13 Utilities	1,400		-	1,400	0%	Electric Service
16 Repair & Main - Equipment	1,000		-	1,000	0%	Parking meter repairs and maintenance
18 Postage	500		-	500	0%	
19 Bldg & Equipment Rental	500		-	500	0%	
20 Advertising / Legal Publications	500		-	500	0%	
26 Insurance & Bonds	3,240		3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services	500		27	473	5%	
41 Departmental Supplies	5,000		452	4,548	9%	Office Supplies, Batteries, Handheld Printer Paper
43 Auto Supplies (Gas/Oil)	500		-	500	0%	
45 Uniforms	500	55	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech	4,000		-	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	**74,590**	**5,074**	**31,749**	**42,841**	43%	
CONTINGENCIES - 699						
Other Contributions	239,125		-	239,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	**239,125**	**-**	**-**	**239,125**	0%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700						
03 Salaries	1,640,000	122,596	790,346	849,654	48%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.
04 FICA	110,000	7,487	48,472	61,528	44%	FICA Tax at 7.65%
05 Group Insurance	289,000	17,987	122,753	166,247	42%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	145,000	16,001	74,541	70,459	51%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	17,250		1,196	16,054	7%	Legacy CTPD Retirement System
08 Overtime	160,000	18,093	110,779	49,221	69%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	5,000	163	1,071	3,929	21%	RHBT Insurance
10 Fringe Benefits	55,000	4,749	19,955	35,045	36%	Deferred Compensation Employer Contribution 3%
11 Telephone	48,500	3,448	19,012	29,488	39%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
13 Utilities	48,000	3,521	19,436	28,564	40%	Electric and Internet Service, increase in FY25.
14 Travel	4,000	153	672	3,328	17%	Training, Conferences,etc.
15 R&M Building & Grounds	2,500		-	2,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	5,000		4,621	379	92%	Generator Service
17 R&M Auto	50,000	815	21,329	28,671	43%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
18 Postage	1,300	312	679	621	52%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
19 Building & Equipment Rental	100,000	1,032	42,839	57,161	43%	
20 Advertising/Legal Publications	5,500	1,220	2,180	3,320	40%	New Hire Ads 3-6 ads in local paper
21 Training & Education	20,000		1,494	18,506	7%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	2,000		590	1,410	30%	WVCOP Dues, IACP, SRO, Journal
23 Professional Services	5,000		2,320	2,680	46%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
26 Insurance & Bonds	122,550		122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
30 Contracted Services	48,000	2,515	17,430	30,570	36%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
37 Other Fees & Taxes	450		400	50	89%	661 George St. Ambulance Fees
41 Departmental Supplies	41,000	77	10,335	30,665	25%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
43 Auto Supplies	65,000	1,654	36,868	28,132	57%	Gas, oil changes and tires for Police Vehicles
45 Uniforms	30,000	5,859	16,634	13,366	55%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.
53 Computer Software/Tech	26,800		25,100	1,700	94%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,046,850**	**207,681**	**1,513,542**	**1,533,308**	50%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE-SPECIAL DUTY CROSSING GUARDS - 704						
03 Salaries	35,000	3,896	14,541	20,459	42%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
04 FICA Tax Expense	2,600	298	1,112	1,488	43%	
26 Insurance & Bonds	2,295		2,292	3	100%	
41 Departmental Supplies	350		324	26	92%	Stop signs
45 Uniforms	400		118	282	29%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**4,194**	**18,387**	**22,258**	45%	
Total Police and Crossing Guards	**3,087,495**	**211,875**	**1,531,929**	**1,555,566**	50%	
DOG WARDEN - 707						
Contributions	1,600		-	1,600	0%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**1,600**	**-**	**-**	**1,600**	0%	
MAINTENANCE - 750						
03 Salaries	330,000	25,917	146,051	183,949	44%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
04 FICA Tax Expense	27,000	2,151	11,717	15,283	43%	FICA @ 7.65%
05 Group Insurance	47,000	3,192	17,420	29,580	37%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	29,000	3,175	13,285	15,715	46%	9% Employer Contribution
08 Overtime	20,000	2,206	7,118	12,882	36%	
09 OPEB	500	31	153	347	31%	RHBT Insurance
10 Fringe Benefits	7,500	867	2,813	4,687	38%	3% Deferred Compensation Employer Contribution
11 Telephone	3,000	206	1,049	1,951	35%	Field staff equipped with cell phones
13 Utilities	15,000	375	2,017	12,983	13%	Maintenance building electric, 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	55,000	3,291	33,929	21,071	62%	General maintenance of city buildings.
16 R&M Equipment	15,000	429	11,022	3,978	73%	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		1,134	8,866	11%	Regular maintenance of department and City vehicles
19 R&M Bldg and Equip Rental	1,000		-	1,000	0%	Equipment rented as required to maintain various city buildings.
20 Advertising	500		-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
21 Training & Education	2,500		-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
22 Dues & Subscriptions	500		-	500	0%	Camera subscription and CDL License Fees
23 Professional Services	500		165	335	33%	CDL physicals
26 Insurance & Bonds	19,000		17,263	1,737	91%	Liability, Worker's Comp, Vehicle Insurance
30 Contracted Services	61,268	5,450	27,877	33,391	45%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
41 Departmental Supplies	35,000	221	18,134	16,866	52%	General maintenance annual supplies. Christmas decorations, and light poles.
43 Auto Supplies (Gas, Oil & Tires)	25,000		9,625	15,375	38%	Gas, oil changes and tires for maintenance and City vehicles.
45 Uniforms	5,000		-	5,000	0%	
TOTAL MAINTENANCE	**710,768**	**47,512**	**320,773**	**389,995**	45%	

ACCOUNT	CURRENT BUDGET	DECEMBER 2025	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
STREET LIGHTS - 751						
13 Utilities	130,000	10,209	60,218	69,782	46%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,209**	**60,218**	**69,782**	46%	
VISITOR'S CENTER - 901						
66 Contributions	100,000	8,643	38,092	61,908	38%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**8,643**	**38,092**	**61,908**	38%	
FAIRS/FESTIVALS - 903						
20 Advertising/Legal Publications	2,000		-	2,000	0%	
30 Contracted Services	36,000		4,897	31,103	14%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)
38 Refunds	100		-	100	0%	
41 Departmental Supplies	25,000		4,645	20,355	19%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)
52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
68 Contributions	4,000		3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**68,400**	**-**	**12,842**	**55,558**	19%	
TRANSFERS - 960/698 SAO						
01 Transfers to Capital Reserve - Repaving	135,000	31,112	76,509	58,491	57%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding	427,386		427,386	-	100%	
03 Transfers Out - Parks & Rec	120,000	8,643	58,092	61,908	48%	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	200,000		200,000	-	100%	
11 Transfers to Capital Reserve - Table Games	810,000	160,969	513,654	296,346	63%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
20 Transfers to Sales Tax	50,000		50,000	-	100%	
TOTAL TRANSFERS	**1,742,386**	**200,725**	**1,325,641**	**416,745**	76%	
TOTAL EXPENSES	**10,400,959**	**729,227**	**4,982,833**	**5,418,126**	**48%**	
REVENUES OVER EXPENSES	**-**	**(368,042)**	**1,282,864**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1041: December 2025 Capital Fund Budget Update

ATTACHMENTS:

- December 2025 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET REVENUES								
Capital Reserve Carryover		$ 8,567,259		$ 8,553,059	$ 14,200	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	Adjust carry over amount to actual balanace as of June 30 2025
36800 Contributions from GF		$ 427,386		$ 414,570	$ 12,816	97%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000		$ 213,899	$ 596,101	26%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.	
36880 Contributions from Building Commission		$ 578,395		$ 578,395	$ -	100%		
33000 Developer Fees		$ 150,000	$ 15,396	$ 151,296	$ (1,296)	101%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000		$ 56,739	$ 23,261	71%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,613,040**	**$ 15,396**	**$ 9,994,571**	**$ 618,469**	**94%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET EXPENSES								
975 GENERAL GOVERNMENT								
Information Technology								
City Hall WIFI Replacements - 975-59 General Government Capital Outlay		$ 10,000		$ 2,629	$ 7,371	26%		
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 15,000		$ 1,804	$ 13,196	12%	Computer replacement program for all General Government departments. (5 replacements are planned.)	
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 15,000		$ -	$ 15,000	0%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000	$ 250	$ 6,152	$ 64,849	9%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 111,000**	**$ 250**	**$ 10,585**	**$ 100,415**	**10%**		
Other - General Government								
Drone - 975-15 General Government Capital Outlay Equipment		$ 10,000		$ -	$ 10,000	0%		Supports advertising, event coverage, photography, structural inspections, damage assessment, police search and rescue, hostile environment response, and fire and disaster management.
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay		$ 140,000		$ -	$ 140,000	0%	$140,000 carried over from FY25.	
Salary Study - 975-23 General Government Professional Services		$ 30,000		$ 4,531	$ 25,469	15%		Investing in initiatives to track and retain talent. Improving performance, and reducing long-term costs associated with turnover. To ensure we can identify high-performing individuals, support growth, and build a workforce committed to long-term success.
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 246,000		$ 45,806	$ 200,194	19%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encimbered in FY25.)	
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 426,000**	**$ -**	**$ 50,338**	**$ 375,662**	**12%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 537,000**	**$ 250**	**$ 60,923**	**$ 476,077**	**11%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
976 PUBLIC SAFETY								
Equipment								
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment		$ 18,500		$ 19,657	$ (1,157)	106%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)	
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment		$ 21,000		$ 20,223	$ 777	96%		The current trailer is outdated. The new equipment allows the PD to remotely monitor vehicle speeds and provides the ability to electronically notify residents of road closures and broadcast community event information. This enhanced functionality ensures more effective communication and public safety outreach.
TOTAL EQUIPMENT		**$ 39,500**	**$ -**	**$ 39,880**	**$ (380)**	**101%**		
Information Technology								
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 52,000		$ 47,886	$ 4,114	92%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)	
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD		$ 27,000		$ 16,571	$ 10,429	61%	Possible grant funding.	
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.		$ 18,500		$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.	
TOTAL INFORMATION TECHNOLOGY		**$ 97,500**	**$ -**	**$ 78,632**	**$ 18,868**	**81%**		
Vehicles								
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 118,000		$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 12,000		$ 9,732	$ 2,268	81%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.	
Police Cars #19 - 976-59 Public Safety Capital Outlay Vehicles		$ 60,000		$ 59,909	$ 91	100%		Replace vehicle due to fire loss
Police Vehicle Upfit Costs #19 - 976-59 Public Safety Capital Outlay Vehicles		$ 45,000		$ 33,026	$ 11,974	73%		Replacement Vehicle uplift cost due to fire loss
TOTAL VEHICLES	**$ -**	**$ 235,000**	**$ -**	**$ 219,521**	**$ 15,479**	**93%**		
Parking								
Parking Meters - 976-62 Public Safety		$ 16,000		$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.	
TOTAL PARKING	**$ -**	**$ 16,000**	**$ -**	**$ 4,923**	**$ 11,077**	31%		
TOTAL PUBLIC SAFETY	**$ -**	**$ 388,000**	**$ -**	**$ 342,956**	**$ 45,044**	**88%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
977 STREETS & TRANSPORTATION								
Buildings								
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings		$ 578,395	$ 11,232	$ 11,232	$ 567,163	2%		
Charles Washington Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings		$ 50,000		$ -	$ 50,000	0%		This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a usefull life of 30 years.
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings		$ 8,000		$ -	$ 8,000	0%		Repainting of stairway walls, stage face, upper balcony ledge, and doors and trim.
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings		$ 10,000		$ -	$ 10,000	0%		Replacement of ballroom floor, steps, elevator ramp and bathroom landing.
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings		$ 20,000		$ -	$ 20,000	0%		Replacement of ballroom blinds.
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings		$ 55,000		$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	Replacement of 2 City Hall rooftop AC units
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings		$ 105,000		$ 1,197	$ 103,803	1%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	Additional funds needed for engineering costs, asbestos removal, ceiling tiles, and relocation of 1st floor wall.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings		$ 25,000	$ 420	$ 15,717	$ 9,283	63%		2nd Floor water damage repair, including brick repointing, asbestos removal, and interior renovation.
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings		$ 150,000		$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)	
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings		$ 250,000	$ 9,363	$ 12,646	$ 237,354	5%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	Council requests that a study be conducted for the best location of the Maintenance Yard along with associated engineering.
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings		$ 14,000		$ 13,800	$ 200	99%		
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings		$ 80,000		$ -	$ 80,000	0%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings		$ 25,000		$ -	$ 25,000	0%		Replacement of 1st floor Art Gallery Floor including construction of ADA compliant ramp.
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings		$ 42,500		$ 11,247	$ 31,253	26%		The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a usefull life of 10 years.
TOTAL BUILDINGS	**$ -**	**$ 834,500**	**$ 21,015**	**$ 75,108**	**$ 1,337,787**	**9%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Streets/Infrastructure								
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 80,000		$ -	$ 80,000	0%		Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications.
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 50,000		$ -	$ 50,000	0%		Design for potential uses and amenities of the City's new town square.
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000		$ 54,757	$ 5,243	91%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)	
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000	$ 3,150	$ 17,059	$ 186,941	8%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)	
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 394,000**	**$ 3,150**	**$ 71,816**	**$ 322,184**	**18%**		
Vehicles								
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 175,000		$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)	
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 90,000		$ 83,075	$ 6,925	92%		
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000	$ 48,535	$ 48,535	$ 16,465	75%		
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ 48,535**	**$ 131,610**	**$ 198,390**	**40%**		
Other - Streets & Transportation								
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 18,000	$ 16,574	$ 16,574	$ 1,426	92%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	An initiative to replace the aging flower pedestals along Washington Street. This aims to enhance the overall aesthetic appeal of the downtown area by systematically replacing outdated or deteriorating pedestals with durable, visually consistent alternatives.
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 66,000		$ 59,970	$ 6,030	91%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)	
TOTAL OTHER - STREETS & TRANSPORTATION	**$ -**	**$ 84,000**	**$ 16,574**	**$ 76,544**	**$ 7,456**	91%		
TOTAL STREETS & TRANSPORTATION		**$ 1,642,500**	**$ 89,273**	**$ 355,079**	**$ 1,865,817**	**22%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
979 CULTURE & RECREATION								
Parks & Recreation								
Bridges at Happy Retreat & Stake Park - 979-58 Culture & Recreation Other Improvements		$ 84,000		$ 92,916	$ (8,916)	111%	$84,000 carried over from FY25.	
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements		$ 14,200		$ 14,224	$ (24)	100%		
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements		$ 65,000		$ 16	$ 64,984	0%		Allowance for 60 X 60 paved court, 4 ft. chain link fence around the court, resurfacing in 2 colors, and 2 portable pickle ball nets
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements		$ 5,000		$ 5,000	$ -	100%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)	
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment		$ 50,000		$ 33,880	$ 16,120	68%	This truck will be for the use of the Parks Manager.	
Skate Park Paving from entrance to skate ramp - 977-58 Culture & Recreation Other Improvements		$ 10,000		$ 9,400	$ 600	94%		
TOTAL PARKS & RECREATION	**$ -**	**$ 228,200**	**$ -**	**$ 155,436**	**$ 72,764**	**68%**		
Culture								
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements		$ 6,000		$ -	$ 6,000	0%		Installation of lights at Charles Street and Art Alley for safety and City beautification. This will complete the 2nd half of Charles Street.
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements		$ 60,000		$ 27,003	$ 32,997	45%		Outfitting the Depot Square with Christmas decorations and the beginning stages of holiday marketplace implementation. (Electric to the Depot Square 25,000; five marketplace huts $20,000; lights and Christmas decorations 15,000)
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 17,000		$ 1,621	$ 15,379	10%		
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment		$ 15,000		$ -	$ 15,000	0%		25 X 14 movie screen with inflatable frame for event use.
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 100,000	$ 197,400		$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)	
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements		$ 6,000		$ -	$ 6,000	0%		Basketball Shootout and Football Blitz blowup games for use at Festivals and P&R events. This will help save money with rental expenses during WV Fest.
TOTAL CULTURE	**$ 100,000**	**$ 301,400**	**$ -**	**$ 28,624**	**$ 272,776**	**9%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 529,600**	**$ -**	**$ 184,060**	**$ 345,540**	**35%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Contingencies		$ 2,590,641		$ -	$ 2,590,641	0%	This amount will be adjusted in the 1st Revision in July 2025.	
Encumberances for Subsequent Years		$ 350,000		$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project	
Transfer to Grant Projects		$ 3,996,904		$ -	$ 3,996,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.	
TOTAL EXPENSES	**$ 100,000**	**$ 10,034,645**	**$ 89,523**	**$ 943,017**	**$ 9,670,023**	**9%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ 578,395**	**$ (74,127)**	**$ 9,051,554**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
AUGUSTINE AVENUE GRANT PROJECT							
REVENUES							
Capital Reserve Carryover	$ 250,000	$ 86,044		$ -	$ 86,044	0%	This is a State project with 4 Federal grants that require upfront matches. The State will administer the project, therefore the City will only need to pay the matches. We will not receive any revenue or pay expenses that need to be reimbursed. All matches have been paid in previous years except a 76,444 match that is allocated for Phase I Construction. The $76,444 is budgeted for FY 2026 and carried over from FY25. There is a $250,000 encumberance set aside for estimated potential overages that the City may have to pay.
TOTAL REVENUES	**$ 250,000**	**$ 86,044**	**$ -**	**$ -**	**$ 86,044**	0%	
EXPENSES							
Augustine Avenue Trail Construction - Construction Phase I - 979-58 Culture & Recreation Other Improvements		$ 9,600		$ -	$ 9,600	0%	Construction - Phase 1 Funded through WVDOT Grant with a City match of $76,444. This is the only match left to pay for this project. All other matches have been paid in prior years.
Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY27 - 979-58 Culture & Recreation Other Improvements	$ 250,000	$ 76,444		$ -	$ 76,444	0%	This encumbrance is for potential overages on the project in which the City may be responsible.
TOTAL EXPENSES	**$ 250,000**	**$ 86,044**	**$ -**	**$ -**	**$ 86,044**	0%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 861,555		$ -	$ 861,555	0%	This is the City's portion of the cost of this project after receiving the Chesapeake Bay and FEMA Grants listed below totaling $469,845. The $861,555 includes the City's $305,774 FEMA Grant match and the remaining $555,811 is the City's out of pocket expenses not supported by grants.
36500 Federal Grants - Chesapeake Bay Foundation		$ 94,845			$ 94,845	0%	Total award is $172,445. This grant does not require a match. $77,600 was received in FY24, which leaves a remaining balance of $94,845 to be received. This is a reimbursable grant so we must budget all expenses and administer the project.
36500 Federal Grants - FEMA		$ 375,000			$ 375,000	0%	Total award is $680,774. FEMA will pay the City $375,000 and the City is required to match $305,774. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 1,331,400**	**$ -**	**$ -**	**$ 1,331,400**	0%	
EXPENSES							
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 1,331,400	$ 110,754	$ 398,368	$ 398,368	30%	Total construction cost is $1,420,000. We have received two grants to support this project, both of which are reimbursable, therefore we must budget the entire cost of the project. $88,600 was paid in prior years, leaving the remaining cost at $1,331,400.
TOTAL EXPENSES	**$ -**	**$ 1,331,400**	**$ 110,754**	**$ 398,368**	**$ 398,368**	30%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (110,754)**	**$ (398,368)**	**$ 933,032**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 3,049,305		$ -	$ 3,049,305	0%	This is the City's portion of the cost of this project after receiving the Pool House LWCF and Pool LWCF Grants listed below totaling $1,850,695. The $3,049,305 includes the City's $250,000 Pool House LWCF Grant match and $1,600,695 Pool LWCF Grant match and the remaining $1,198,610 is the City's out of pocket expenses not supported by grants.
Pool House LWCF Grant		$ 250,000		$ -	$ 250,000	0%	Total award is $500,000. National Park Service LWCF will pay the City $250,000 and the City is required to match $250,000. This is a reimbursable grant so we must budget all expenses and administer the project.
Pool LWCF Grant		$ 1,600,695		$ -	$ 1,600,695	0%	Total award is $3,201,390. National Park Service LWCF will pay the City $1,600,695 and the City is required to match $1,600,695. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 4,900,000**	**$ -**	**$ -**	**$ 4,900,000**	0%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**		$ 1,400,000	$ 96,292	$ 226,911	$ 1,173,089	16%	Total construction cost is $1,400,000. We have received a $500,000 grant to support this project, $250,000 will be received from National Park Service and the City must match $250,000. This grant is reimbursable, therefore we must budget the entire cost of the project.
JMP Pool Upgrade - 979-58 Culture & Recreation Other Improvements **- Pool 2**		$ 3,500,000	$ 451,642	$ 868,228	$ 2,631,772	25%	Total construction cost is $3,500,000. We have received a $3,201,390 grant to support this project, $1,600,695 will be received from National Park Service and the City must match $1,600,695. This grant is reimbursable, therefore we must budget the entire cost of the project.
TOTAL EXPENSES	**$ -**	**$ 4,900,000**	**$ 547,934**	**$ 1,095,139**	**$ 3,804,861**	22%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (547,934)**	**$ (1,095,139)**	**$ 1,095,139**		

GRANT PROJECT STATUS REPORT

AUGUSTINE AVENUE

Grant Type: Upfront Matching Grant - Charles Town pays the match required to begin the project. The state manages and hires contractors to complete the project. The state pays all remaining costs unless the project runs over budget. The city is responsible for 20% of all overage costs.

Notes: Four grants are allocated to this project; Augustine Avenue Design TAP Grant which is designated to the design phase; Augustine Avenue Phase I & II TAP Grant which is assigned to Phase I & II; Augustine Avenue Phase III Capito Earmark which is allocated to Phase III; Liberty Street Sidewalk Upgrades (Moved to Augustine Avenue.) which will be used for Phase III overages if there are any.

PROJECT COST		GRANT BREAKDOWN							CITY'S OBLIGATION				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Overage Cost	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes
Design Phase I & II	145,421	Design I & II	145,421	116,337	29,084				Design I & II Match	29,084	29,084	-	Paid prior to FY 2023
Phase I & II	700,000	Phase I & II	700,000	560,000	140,000	73,596	58,877	14,719	Phase I & II Match	154,719	154,719	-	$140,000 paid in FY 2024. $14,719 paid in FY 2025.
Phase III	1,750,000	Phase III	1,750,000	1,400,000	350,000				Phase III Match	350,000	350,000	-	Paid in FY 2025
		Liberty Street Reallocation	382,218	304,774	76,444				Liberty Street Reallocation Match	76,444	0.00	N/A	
Total Cost	**2,595,421**	**Totals**	**2,977,639**	**2,381,111**	**595,528**	**73,596**	**58,877**	**14,719**	**Total**	**610,247**	**533,803**	**-**	

City's Outstanding Balance: 0.00 Unless overages occur.

LIBERTY STREET FLOODING MITIGATION

Grant Type: Reimbursement Grant - Charles Town will cover the entire cost of the project and hire contractors to complete the work. As work is completed, the City of Charles Town will request reimbursement for eligible costs covered under the Federal award.

Notes: Two grants are allocated to this project; Chesapeake Bay Foundation Grant which is allotted for green infrastructure; FEMA Grant which is designated for stormwater mitigation upgrade.

PROJECT COST		GRANT BREAKDOWN				CITY'S OBLIGATION					FEDERAL FUNDING RECEIVED				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes	Description	Amount	Amount Paid	Balance	Notes
Flooding Mitigation Contract	1,125,725	Chesapeake Bay	172,445	172,445	0	FEMA Match	305,774		305,774		Chesapeake Bay	172,445	77,600	94,845	Paid in FY 2024.
Management & Contingency	293,453	FEMA	680,774	375,000	305,774	Out of Pocket Expenses	565,959	409,260	156,700	$10,741 paid in FY 2025. $398,519 paid in FY2026	FEMA	375,000		375,000	
Total Cost	**1,419,178**	**Totals**	**853,219**	**547,445**	**305,774**	**Total**	**871,733**	**409,260**	**462,474**		**Total**	**547,445**	**77,600**	**469,845**	

City's Outstanding Balance: 462,474

Grant Outstanding Balance: 469,845

JEFFERSON MEMORIAL POOL

Grant Type: Reimbursement Grant - Charles Town will cover the entire cost of the project and hire contractors to complete the work. As work is completed, the City of Charles Town will request reimbursement for eligible costs covered under the Federal award.

Notes: Two grants are allocated to this project; LWCF Pool House Grant assigned to the construction of the pool house; LWCF Pool Grant designated to the construction of the pool.

PROJECT COST		GRANT BREAKDOWN				CITY'S OBLIGATION					FEDERAL FUNDING RECEIVED				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes	Description	Amount	Amount Paid	Balance	Notes
Pool House	1,398,901	LWCF Pool House	500,000	250,000	250,000	LWCF Pool House Match	250,000	226,911	23,089		LWCF Pool House	250,000		250,000	
Pool Construction	3,494,550	LWCF Pool	3,201,390	1,600,695	1,600,695	LWCF Pool Match	1,600,698	868,228	732,470		LWCF Pool	1,600,698		1,600,698	
						Out of pocket expenses	1,198,610		1,198,610						
Total Cost	**4,893,451**	**Totals**	**3,701,390**	**1,850,695**	**1,850,695**	**Total**	**3,049,308**	**1,095,139**	**1,954,169**	**-**	**Total**	**1,850,698**	**-**	**1,850,698**	

City's Outstanding Balance: 1,954,169

Grant Outstanding Balance: 1,850,698

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #2 & 3 NOTES
REVENUES							
Repaving Carryover	$ 1,681,704		$ 1,681,704	$ -	100%	Carryover balance from FY2025 Repaving Funds. This amount will be adjusted in the first revision in July 2025.	
36877 Contributions from GF - Repaving Fees	$ 150,000	$ 30,112	$ 88,325	$ 61,675	59%	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	
38000 Interest on Bank Accounts & Other Sources	$ 50,000		$ 10,880	$ 39,120	22%		
TOTAL REVENUES	**$ 1,881,704**	**$ 30,112**	**$ 1,780,909**	**$ 100,795**	95%		
EXPENDITURES							
977-60 Streets & Transportation Capital Outlay Street Paving	$ 330,000		$ 303,952	$ 26,048	92%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs.	Paving adjustment for the following: $10,000 pot holes & $15,000 Morison Street parking
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,551,704		$ -	$ 1,551,704	0%	This contingency represents past income collected by CTUB earmarked for street paving. It will be adjusted in the first revision in July 2025.	
TOTAL EXPENSES	**$ 1,881,704**	**$ -**	**$ 303,952**	**$ 1,577,752**	16%		
REVENUES OVER EXPENSES	**$ -**	**$ 30,112**	**$ 1,476,957**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1042: December 2025 P&R Fund Budget Update

ATTACHMENTS:

- December 2025 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R

REVENUES	CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
Carryover	151,293		151,293	-	100%		FY 2025 carryover brought into FY 2026.
00 Pool Admission	20,400		-	20,400	0%		
01 Pool Concession Stand	3,000		16	2,984	1%		
02 Pool Rental	2,000		-	2,000	0%		
03 Pool Passes	3,000		-	3,000	0%		
04 Swimming Lessons	5,000		-	5,000	0%		
07 Pavilion Rental	4,000	100	1,400	2,600	35%		
10 Park Donations	-		2,500	(2,500)			
12 Hotel/Motel	100,000	8,643	38,092	61,908	38%		
14 Tennis CIP Donations	1,000		-	1,000	0%		
21 Junior Tennis	1,200		455	745	38%		
22 Tennis Lessons	7,500		5,640	1,860	75%		
38 Interest on Investments	750		1,041	(291)	139%		
39 Contributions from GF	20,000		20,000	-	100%		
52 Sale of Items	-		170	(170)			
TOTAL REVENUES	**319,143**	**8,743**	**220,607**	**98,706**	**131%**		

	EXPENSES	CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
03	Salaries	62,000		11,100	50,900	18%	Pool - 15 Part-time employees @ $25,000 Tennis - 7 Part-time employees @ $6500	
04	FICA Tax Expense	5,000		849	4,151	17%	FICA @ 7.65% of Salary	
08	Overtime	1,000		-	1,000	0%		
11	Telephone	1,000		-	1,000	0%	Jefferson Memorial Pool Phone Line	
13	Utilities	12,000	455	1,902	10,098	16%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $5,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $5000	
15	Buildings and Grounds	12,000		425	11,575	4%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies, and Kiddie Matt mulch (moved from Department Supplies).	
16	Pool supplies and equipment	5,000		-	5,000	0%	Halltown Pool & Spa - Chemicals/Filters/Pool Maintenance (#50 Tabs, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts.	
20	Advertising/Legal Pub	200		-	200	0%	Publishing fees	
21	Training	1,000		380	620	38%	CPR/First Aid training	Allowance for Park Manager Pool Operation Certification
26	Insurance & Bonds	4,000	764	5,795	(1,795)	145%	Commercial Property, Umbrella Liability, Automobile, Worker's	
30	Contracted Services	50,000	1,107	29,740	20,260	59%	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	
36	Refunds	300		100	200	33%		Allowance for refund of pavillion rental and registration fees.
37	Other Fees/Taxes	150		-	150	0%	Pool permit fee Health Department	
41	Departmental Supplies	13,150		4,890	8,260	37%	Trophies, T-shirts, Floats and whistles.	
41	Junior Tennis Supplies	850		465	385	55%	Jr. Tennis Girls and Boys Shirts and Jackets and tennis balls.	
42	Concession Stand Supplies	1,000		-	1,000	0%		
45	Uniforms	2,000		145	1,855	7%		Guard uniforms
59	Capital Outlay	114,000		-	114,000	0%		
99	Contingencies	34,493		-	34,493	0%		
TOTAL EXPENSES		**319,143**	**2,326**	**55,792**	**263,351**	**17%**		
REVENUES OVER EXPENSES		**-**	**6,418**	**164,815**				

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
Carryover	433,636		433,636	-	100%		FY 2025 Donations received carried into FY 2026
16 Clifford Trust Restricted Donation	28,000		27,947	53	100%		Additional donations received from the Clifford Trust.
38000 Interest on Investments	7,000		-	7,000	0%		Interest earned on money market checking account.
38005 Dividends	1,600		4,039	(2,439)	252%		Dividends received on investments.
38010 Gains/ Losses on Investments	35,000		34,884	116	100%		Gains/Losses received on investments.
TOTAL REVENUES	**505,236**	**-**	**500,506**	**4,730**	**99%**		

EXPENSES	CURRENT BUDGET	DECEMBER 2025	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
23 Professional Services	1,800		2,704	(904)	150%		Portfolio management fees.
59 Clifford Trust Capital Expenditures	503,436		-	503,436	-		Expenditures for dog watering pavillion station and heated bird baths with garden as specified in the Trust Agreement.
TOTAL EXPENSES	**505,236**	**-**	**2,704**	**502,532**	**1%**		
REVENUES OVER EXPENSES	**-**	**-**	**497,802**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1043: December 2025 Account Balance Update

ATTACHMENTS:

- 12-31-25 Bank and Investment Account Balance.pdf

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

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund. The Vacant Structures bank account is required in the City's Article 1759 Vacant Buildings Ordinance. Vacant structure fees are deposited into this account and expenditures related to maintaining and ensuring the safety of these buildings are disbursed from these funds.								
General Fund	2792	General	Bank of Charles Town	001-101-01	$ 788,384		$ 788,384		General Fund operations.
Vacant Structures	9110	General	Bank of Charles Town	001-101-03	$ 22,825		$ 22,825		Vacant buildings maintenance.
002 COAL SEVERANCE									
This fund is a special revenue fund that is supported by the collection of a tax on the production of coal in the state. Because Jefferson County is not a coal producing county, we get a portion of the proceeds based on population. This budget is monitored by the State as well. The City must submit a budget to the State in March of each year to be approved in the following April just as we do for the General Fund. The Council has decided to use these funds to support the enhancement of the P&R pool. This P&R expenditure is approved by the State of WV.									
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 191,439		$ 191,439		Special revenue fund used for P&R pool.
003 RESIDUAL FUND									
Another name for this fund is the Rainy Day Fund. This is the City's savings fund. The State allows us to save 30% of our General Fund budget. The FY 2026 budget is $9,274,625. Therefore, the total of the accounts below cannot exceed $2,782,387. Given that information, the City can set aside aproximately one million additional dollars for savings in the Residual Fund. This money can be used to cover General Fund shortfalls or any other purpose the City considers appropriate.									
Residual Fund	2112	Residual	Bank of Charles Town	003-101-07	$ 1,229,542	$ 1,229,542		$ 1,229,542	Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 868,776	$ 868,776		$ 868,776	Investment fund for GF budget stabalization.
008 SALES TAX									
The revenue that is received in this fund is the 1% city sales tax on the sale of goods and services that businesses operating within the Charles Town city limits must charge their customers. The State collects this tax for us and sends a quarterly payment to this fund. This money is unrestricted and can be used for whatever the City deems appropriate. Currently our ordinances declare that the money must first be used to pay debt obligations. In the FY 2026 General Fund budget the City is bringing in 1.5 million from the Sales Tax Fund. Approximately $325,000 of that money will be used to pay monthly bond/loan payments. The remaining $1,175,000 is allocated for City operations.									
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,910,705	$ 4,910,705	$ -	$ 4,910,705	$1.5 million committed to General Fund for FY 2026. Debt service is to be paid first per ordinance.
011 CHARLES WASHINGTON HALL LANDLORD FUND									
This fund was formed to create a LLC to redeem Federal and State historical tax credits associated with the renovation of Charles Washington Hall in 2014-2017. Because those obligations have been fulfilled the money in this account has been transferred to the Capital Reserve Fund and designated to building repair.									
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	011-101-00	$ -	$ -	$ -	$ -	Unrestricted revenues from the sale of federal historic tax credits. $25,000 allocated for possible option by out.
020 HOUSING REHAB FUND									
The Housing Rehabilitation Program was established in the 1980's when the City received HUD income for community housing rehabilitation. In the past, this was a loan program to the community. This program ceased several years ago. The money is now being used in the General Fund to support nuisance property expenses.									
Housing Rehab Program	2100	CDBG	Bank of Charles Town	020-101-00	$ 68,149	$ -	$ 68,149		Funds restricted to housing rehab services.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
021 POLICE INVESTIGATIVE FUND									
This Fund contains restricted money specifcally for police use. There are two accounts associated with this fund, Police Investitation and Federal Equitable. The Police Investigation account is generated from income received from the City's involvement in local confiscated property. These funds must be used for police purposes. The Federal Equitable account is generated from the City's involvement in the County TASK Force. Funds received are the City's portion of property confiscated by the TASK Force. These funds are monitored by the State TASK Force.									
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 124,638	$ -	$ 124,638		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 47,016		$ 47,016		Funds for police use.
026 OPIOID FUND									
These funds exist from a legal settlement of the State against opioid manufacturrers, distributors, and pharmacies due to their contribution to the misues of opioids. The State mandates that the money must be used for treatment and recovery programs, mental health services, support of law enforcement and first responders, provision of prevention education, or improved access to Narcan. There will be annual distributions of approximately $35,000 through 2028. The council has determined that this money will be used to support social worker salaries for services on drug related calls.									
Opioid Settlement Fund	2106	Opioid Fund	Bank of Charles Town	026-101-01	$ 229,308		$ 229,308		Special revenue fund. Council is determining use of funds per State
200 CAPITAL RESERVE FUND									
Capital Reserve money is used to support capital expenditures. These expenditures are normally no less than $5000. A capital expense may be a purchase of land, buildings, vehicles, equipment, or infrastructure construction. They are usually one time expenditures that become fixed assets, and may be supported by grants. There are 3 checking accounts associated with the Capital Fund. The first bank account is the Capital Reserve account which pays for the capital purchases. This account is supported from lottery proceeds, developer fees, and transfers from the General Fund. The second bank account is the Repaving account which pays for the paving and construction of roads. This account is supported from repaving fees assessed on Charles Town residents. The City collects $48 annually from each Charles Town household to support paving. The final account, the EPA account, is the bank account in which grants are received. This is a pass through account. The balance of this bank account should always be zero because the money received should be immediately transferred out to the account that it is reimbursing.									
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 7,715,576	$ 2,546,641	$ 5,168,935	$ 2,546,641	Funding for capital projects and grant projects approved in FY 2026 Capital Budget.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 78	$ -	$ 78		EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Repaving	2094	Capital Reserve	Bank of Charles Town	200-101-09	$ 1,495,615		$ 1,495,615	$ 1,402,162	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
207 PARKS & RECREATION FUND									
The Parks & Recreation Fund is designated to support the operations of the parks, the pool, and P&R programs. Parks & Recreation is a separate entify from the City. There are 3 checking accounts associated with the P&R Fund. They are the P&R Operating account, the P&R Capital Improvement account, and the Clifford Trust. The Operations bank account is used to support the operations of the Parks Program. The main revenue for that account is Hotel/Motel Taxes that are collected in the General Fund and passed on to P&R per City ordinances. The Capital Improvement bank account is supported from community donations and transfers from the P&R Operating account. The Clifford Trust is restricted for specific purposes per the donors' request. These funds are to be used to enhance Jefferson Memorial Park by constructing a dog watering station with a pavilion and heated bird baths with a garden.									
Parks & Rec	2881	Parks & Recreation	Bank of Charles Town	207-101-00	$ 52,593		$ 52,593		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Recreation	Bank of Charles Town	207-101-05	$ 109,768		$ 109,768		Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
JMP-Sheila Clifford Trust	2876	Parks & Recreation	Bank of Charles Town	207-101-04	$ 509,567		$ 509,567		Funds for the construction of a dog watering station and pavilion as well as heated bird baths and gardens at Jefferson Memorial Park.
400 BUILDING COMMISSION FUND									
The Building Commission is a separate entity from the City. It's purpose is to incur debt on behalf of the City. The properties that the debt are held against are owned by the Building Commission and leased to the City. This relationship exists between the Building Commission and the City until the debt is paid off. Then the property can be given back to the City. Currently there are 3 bonds/loans that the Building Commission holds for the City. The first one is a USDA Bond for Charles Washington Hall. The balance of the bond as of 5/15/2025 is $2,377,573 with monthly payments of $12,840. The second bond is another USDA Bond for Charles Washington Hall. The balance of this bond as of 5/15/25 is $751,198 with monthly payments of $3827. The final loan is held at the Bank of Charles Town at $1,637,630 as of 4/30/25. The monthly payments for this loan is $10,390.98. The Building Commission receives monthly lease payments from the General Fund to support these bond/loan payments. The Building Commission holds one year of bond/loan payments totaling approximately $325,000 in its checking account on reserve.									
Building Commission	4862	Bldg Commission	Bank of Charles Town	400-101-00	$ 290,449	$ -	$ 290,449		Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
700 POLICE PENSION FUND									
Money in the Police Penson Fund is designated for payroll and benefit payments to retired police officers and/or surving spouses. This is a separate entity from the City. There are 3 members in the plan. The City is obligated to pay a portion of the expenses calculated through information provided from Bolton. This is a transfer from the General Fund Police Budget. When the City's obligation is paid, the State will make an annual contribution to support the payroll expenses as well. The State has strict rules and reporting requirements regarding this account. The Fidelity Pension Investment account is held for future pension payments.									
Police Pension Relief Fund	2118	Police Pension	Bank of Charles Town	700-101-00	$ 78,758		$ 78,758		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.
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 581,928		$ 581,928		Investment fund for restricted use of future pension payments.
900 BOND ESCROW FUND									
The purpose of this fund is to hold developer bonds until project completion. When construction has been completed, inspected, and approved by Council for release, the money is given back to the developer. If the developer does not complete construction as required, the City keeps the funds to make the needed changes. Currently the City is only holding one bond in the amount of $107,157.									
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 97,612		$ 97,612		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 17,962,020**			
Total Investment Accounts……	**$ 1,450,703**			
Total Funds……	**$ 19,412,724**	**$ 9,555,663**	**$ 9,857,061**	**$ 10,957,825**

Definations:

**Restricted Funds - Monies that are legally or contractually required to be used for a specific purpose.*

***Unrestricted Funds - Monies that are not designated for a specific purpose. These funds can be used for whatever the City deems appropriate.*

****Unemcumbered Funds - Monies that have not been set aside or committed to a specifc contract, project, or obligation.*