CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • APRIL 14, 2026

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-1376:** HdL Update
HDL Credit Worksheet.pdf

: **2026-1377:** Finance Policy Discussion

3. NEW BUSINESS

: **2026-1378:** Hoxton Planning and Management Presentation

: **2026-1379:** TIF Presentation

: **2026-1380:** License Fee Waiver Request - Possible Executive Session

: **2026-1381:** B&O Waiver Request - Possible Executive Session

: **2026-1382:** General Fund Revision #5
FY 2026 GF Revision #5.pdf

: **2026-1383:** Capital Revision #9
Capital Budget 9th Revision.pdf

4. FINANCE DIRECTOR REPORT

: **2026-1384:** March 2026 General Fund Budget Update
MARCH 2026 GF FINANCIALS.pdf

: **2026-1385:** March 2026 Capital Fund Budget Update
March 2026 Capital Budget Financials.pdf

: **2026-1386:** March 2026 P&R Fund Budget Update
March 2026 P&R Financials.pdf

: **2026-1387:** March 2026 Account Balance Update
3-31-26 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: 04/14/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1376: HdL Update

ATTACHMENTS:

- HDL Credit Worksheet.pdf

HdL Credit Worksheet
March 31, 2026

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
Less: January 2026 15% Refund	$	2,788.31
Less: February 2026 15% Refund	$	168.24
Less: March 2026 15% Refund	$	1,688.17
Remaining Credit Balance	**$**	**19,102.69**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1377: Finance Policy Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1378: Hoxton Planning and Management Presentation

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1379: TIF Presentation

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 04/14/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1380: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 04/14/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1381: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1382: General Fund Revision #5

ATTACHMENTS:

- FY 2026 GF Revision #5.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
REVENUES										
001-300-050 Unassigned Fund Balance (Carryover)	750,000	1,056,186		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.	
001-301-010 Taxes - Ad Valorem	1,851,076			1,851,076	1,767,292	83,784	95%			
001-301-060 Supplemental Taxes	30,000			30,000	46,978	(16,978)	157%	Property taxes owed from previous years, but paid in the current fiscal year.		
001-302-000 Interest as Penalty	8,000			8,000	11,646	(3,646)	146%			
001-303-000 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.		
001-304-000 Utility Tax (2%)	250,000			250,000	309,891	(59,891)	124%			
001-305-000 Business & Occupation (B&O) Tax	2,032,082			2,032,082	1,995,367	36,715	98%	Included estimated B&O receipts from HDL collections services.		
001-306-000 Liquor Tax	25,000			25,000	25,124	(124)	100%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.		
001-307-000 Animal Control Tax	1,600			1,600	1,782	(182)	111%	This is donated back to the county each year under Dog Warden.		
001-308-000 Hotel/Motel Tax	200,000			200,000	98,698	101,302	49%	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)		
001-320-000 Court Costs, Fees & Charges	260,000			260,000	177,818	82,182	68%			
001-321-000 Parking Violation Penalties	40,000			40,000	33,960	6,040	85%			
001-325-000 Business License Revenue	35,000			35,000	69,490	(34,490)	199%			
001-326-000 Building Permit Fees	550,000			550,000	649,531	(99,531)	118%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.		
001-328-000 Franchise Tax	65,000			65,000	43,131	21,869	66%	Two Cable Franchisees		
001-329-100 Rental Registration Fees					460					
001-331-000 International Registration Plan (IRP) Fees	70,000			70,000	43,682	26,318	62%	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.		
001-339-000 Emergency Service Fee	1,700			1,700	1,560	140	92%	Revenue from utility bills for EMS (5 cents)		
001-340-000 Parks & Rec Fee	1,700			1,700	1,560	140	92%	Revenue from utility bills for parks and recreation (5 cents)		
001-342-000 Parking Meter Revenues	45,000			45,000	35,018	9,982	78%	Revenue from parking meters and parking permits including ParkMobile app.		
001-345-000 Rents & Concessions	60,000			60,000	65,225	(5,225)	109%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)		
001-353-000 Zoning Fee	20,000			20,000	39,099	(19,099)	195%	Zoning applications		
001-355-000 Street Improvement Fee	135,000			135,000	121,635	13,365	90%	Revenue from utility bills for street improvements ($4 per month)		
001-365-000 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		
001-366-000 State Government Grants	-			-	2,970	(2,970)				
001-367-000 Other Grants	-			2,268	2,518	(250)				
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,500,000			1,586,155	1,125,000	461,155	71%	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.		
001-376-000 Gaming Income	250,000			250,000	186,272	63,728	75%	Gaming receipts average $19K to $23K per month.		
001-379-000 Gain/Loss - Sale of Fixed Assets	-			-	-	-				
001-380-000 Interest Income (Operating Acct)	35,000			35,000	16,765	18,235	48%			
001-381-000 Reimbursements	110,000			110,000	135,471	(25,471)	123%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.		
001-381-000 Lein Reimbursements				-	-	-				
001-382-000 Refunds - Overpayments	500			500	(5,109)	5,609	-1022%			
001-386-000 Insurance Claims	-			-	6,559	(6,559)				
001-387-000 Filing Fees	300			300	-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.		
001-392-000 Property Rehabilitation	-			-	6,400	(6,400)				
001-397-000 Video Lottery	600,000			600,000	555,288	44,712	93%	Video lottery receipts average $13.4K to $22.2K per week.		
001-399-000 Misc Revenue	5,000			5,000	5,227	(227)	105%	Yard waste stickers and fingerprints		
001-399-020 Special Events - WV Fest	10,000			10,000	8,635	1,365	86%			
001-399-030 Special Events - General	1,000			1,000	1,005	(5)	101%	Special activities fees		
001-399-040 Special Events - CW Hall	5,000			5,000	7,600	(2,600)	152%			
001-399-070 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**	**-**	**10,400,959**	**9,449,588**	**951,831**	91%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
EXPENSES										
ECONOMIC DEVELOPMENT - 402										
001-402-103 Salaries	77,000			77,000	58,888	18,112	76%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.		
001-402-104 FICA	6,200			6,200	4,505	1,695	73%	FICA @ 7.65%		
001-402-105 Group Insurance	9,300		1,000	10,300	7,470	2,830	73%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for additional health insurance.
001-402-106 Retirement	7,000			7,000	5,042	1,958	72%	PERS II Employer Contribution 9%		
001-402-109 OPEB	2,000			200	92	108	46%	RHBT Insurance		
001-402-110 Fringe Benefits				1,800	1,049	751	58%	Deferred Compensation Employer Contribution 3%		
001-402-211 Telephone	500			500	263	237	53%	Cell phone		
001-402-214 Travel	3,000		(1,000)	2,000	98	1,902	5%	2 National Conferences; airfare, lodging, per-diem		Transfer to Economic Dev. Group Insurance.
001-402-220 Advertising/Legal Publications	500			500	-	500	0%			
001-402-221 Training & Education				-	-	-		$2,500 rolled under City Manager's office.		
001-402-222 Dues & Subscriptions	2,000			2,000	1,981	19	99%	IEDC Membership, Survey Subscription, Adobe subscription		
001-402-223 Professional Services	1,000			1,000	-	1,000	0%	Engineering Services		
001-402-226 Insurance and Bonds	5,000			5,585	5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-402-230 Contracted Services	1,000			1,000	-	1,000	0%			
001-402-341 Departmental Supplies	3,000			3,000	1,005	1,995	33%	Promotional items for events and City marketing and other departmental supplies.		
001-402-343 Auto Supplies				-	-	-		Under Maintenance budget		
TOTAL ECONOMIC DEVELOPMENT	**117,500**	**-**	**-**	**118,085**	**85,962**	**32,123**	73%			
MAYOR'S OFFICE - 409										
001-409-101 Salary	12,500			12,500	9,000	3,500	72%	Mayor's Salary		
001-409-104 FICA Tax Expense	1,000			1,000	688	312	69%			
001-409-211 Telephone				-	-	-				
001-409-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League		
001-409-220 Advertising/Legal Publication				-	-	-				
001-409-221 Training & Education	1,000			1,000	-	1,000	0%			
001-409-222 Dues & Subscriptions				-	-	-				
001-409-226 Insurance & Bonds	1,000			1,100	1,090	10	99%			
001-409-341 Departmental Supplies	500			500	458	42	92%	$453.00 - Ceremonial Keys to the City and Coins		
001-409-568 Community Contributions	2,000			2,000	-	2,000	0%			
TOTAL MAYOR'S OFFICE	**20,000**	**-**	**-**	**20,100**	**11,236**	**8,864**	56%			
COUNCIL - 410										
001-410-101 Salaries	40,000			40,000	28,749	11,251	72%	Eight Council Members at $5,000 annual salary		
001-410-104 FICA Tax Expense	3,100			3,100	2,199	901	71%			
001-410-214 Travel Expense	4,800			4,800	2,274	2,526	47%	Conferences		
001-410-221 Training & Education	3,200		(100)	2,975	103	2,872	3%	WV Municipal League Conference Registration ($450 per registration)		Transfer to Council Supplies.
001-410-226 Insurance & Bonds	3,200			3,500	3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
001-410-341 Departmental Supplies	700		100	925	881	44	95%			Increase for City apparel.
TOTAL COUNCIL	**55,000**	**-**	**-**	**55,300**	**37,696**	**17,604**	68%			
CITY MANAGER - 412										
001-412-103 Salaries	215,000			215,000	143,302	71,698	67%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)		
001-412-104 FICA Tax Expense	17,500			17,500	10,962	6,538	63%	FICA Tax @ 7.65%		
001-412-105 Group Insurance	20,000			20,000	12,420	7,580	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-412-106 Retirement	19,000			19,000	11,941	7,059	63%	9% Employer Contribution PERS I and II		
001-412-108 Overtime	1,200	1,300		2,500	1,560	940	62%		Increased to match actual overtime in	
001-412-109 OPEB	6,500			500	71	429	14%	RHBT Insurance		
001-412-110 Fringe Benefits				6,000	3,224	2,776	54%	Deferred Compensation Employer Contribution 3%		
001-412-211 Telephone	550			550	178	372	32%	Mobile phone service		
001-412-214 Travel Expense	1,500			1,500	-	1,500	0%	WVML Trip, City Clerk Election Training		
001-412-220 Advertising	2,000			2,000	-	2,000	0%			
001-412-221 Training & Education	20,000			20,000	5,300	14,700	26%	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		
001-412-222 Dues & Subscriptions	1,000			1,000	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.		
001-412-223 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.	
001-412-226 Insurance & Bonds	15,000			15,280	15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
001-412-230 Contracted Services				-	-	-				
001-412-341 Departmental Supplies	750			750	246	504	33%	Misc. Office Supplies		
001-412-343 Auto Supplies (Gas & Oil)				-	-	-		Gas is covered under travel expenses.		
TOTAL CITY MANAGER	**320,500**	**38,800**	**-**	**359,580**	**219,069**	**140,511**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
TREASURER - 413										
001-413-103 Salaries	260,000			260,000	199,153	60,847	77%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.		
001-413-104 FICA Tax Expense	22,000			22,000	15,420	6,580	70%	FICA Tax @ 7.65%		
001-413-105 Group Insurance	21,000			38,000	27,486	10,514	72%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-413-106 Retirement	24,000			24,000	17,338	6,662	72%	9% Employer Contribution PERS I and II		
001-413-108 Overtime	3,500			3,500	2,416	1,084	69%			
001-413-109 OPEB	8,000			500	275	225	55%	RHBT Insurance		
001-413-110 Fringe Benefits				7,500	4,733	2,767	63%	Deferred Compensation Employer Contribution 3%		
001-413-211 Telephone	-			-	-	-		Director of Finance Cell Phone		
001-413-214 Travel Expense	1,500			1,500	992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training		
001-413-218 Postage				-	-	-		Transfer cost to City Hall and Pitney Bowes machine.		
001-413-220 Advertising/Legal Pubs	2,500			2,500	1,244	1,256	50%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.		
001-413-221 Training & Education	-			-	-	-		$4,000 Rolled into City Manager's budget		
001-413-222 Dues & Subscriptions	500		500	1,000	865	135	87%	Adobe subscription for Director & Accounting Clerk III		Allowance for Tyler University Subscription.
001-413-223 Professional Services	2,500			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)		
001-413-224 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.	
001-413-226 Insurance & Bonds	15,000			19,200	19,184	16	100%	General Liability, Worker's Compensation, Umbrella		
001-413-230 Contracted Services	25,000			25,000	12,499	12,501	50%	Tyler Technologies - Incode Annual License Fee		
001-413-230 B&O Collections - Contracted Services	75,000		(4,500)	42,000	13,524	28,476	32%			$500 transferred to 413-222 Treasurer Dues & Subscriptions. $4000 transferred to 444-568 Contributions to Jefferson Co. P&R.
001-413-238 Refunds	10,000	65,000		103,000	88,552	14,448	86%			
001-413-341 Departmental Supplies	1,500	1,000		2,500	1,719	781	69%	Misc. Office Supplies	Allowance for purchase of desk scanners for	
TOTAL TREASURER	**514,000**	**114,000**	**(4,000)**	**645,200**	**457,646**	**187,554**	71%			
COURT CLERK - 415										
001-415-103 Salaries	67,000			67,000	51,312	15,688	77%	Court Clerk Salary, 2.5% merit, and holiday supplement		
001-415-104 FICA	5,500			5,500	3,959	1,541	72%	FICA Tax @ 7.65%		
001-415-105 Group Insurance	19,000			19,000	14,515	4,485	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-415-106 Retirement	6,000			6,000	4,414	1,586	74%	9% Employer Contribution PERS I and II		
001-415-108 Overtime	1,200			1,200	441	759	37%			
001-415-109 OPEB	2,000			200	92	108	46%	RHBT Insurance		
001-415-110 Fringe Benefits				1,800	979	821	54%	Deferred Compensation Employer Contribution 3%		
001-415-214 Travel	500			500	-	500	0%	Court Clerk training and Election training		
001-415-218 Postage	100			100	-	100	0%			
001-415-220 Advertising/Legal Publications				-	-	-				
001-415-221 Training & Education				-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.		
001-415-222 Dues & Subscriptions				-	-	-				
001-415-223 Professional Services				-	-	-				
001-415-226 Insurance & Bonds	4,500			5,105	5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella		
001-415-230 Contracted Services	25	1,000		1,025	757	268	74%	Flu shot	Allowance for cost of appeals.	
001-415-238 Refunds				1,000	720	280	72%			
001-415-341 Departmental Supplies	600			600	193	407	32%	Ink cartridges, paper stock		
TOTAL COURT CLERK	**106,425**	**1,000**	**-**	**109,030**	**82,484**	**26,546**	76%			
POLICE JUDGES - 416										
001-416-103 Salaries	32,000			32,000	18,686	13,314	58%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.		
001-416-104 FICA	2,400			2,400	1,341	1,059	56%			
001-416-214 Travel	500			500	263	237	53%	WV State mandated annual training for magistrates & judges		
001-416-221 Training & Education	1,000			1,000	690	310	69%	WV State mandated annual training for magistrates & judges		
001-416-222 Dues and Subscriptions	100			100	-	100	0%			
001-416-223 Professional Services	1,000			1,000	625	375	62%			
001-416-226 Insurance & Bonds	2,500			2,800	2,791	9	100%			
TOTAL POLICE JUDGES	**39,500**	**-**	**-**	**39,800**	**24,395**	**15,405**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
CITY ATTORNEY - 417										
001-417-103 Salaries	160,000			160,000	122,088	37,912	76%	Attorney salary plus 2.5% merit and holiday supplement.		
001-417-104 FICA	13,000			13,000	9,340	3,660	72%	FICA @ 7.65%		
001-417-105 Group Insurance	1,000		200	1,750	1,324	426	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for life insurance.
001-417-106 Retirement	15,000			15,000	10,563	4,437	70%	PERS II Employer Contribution 9%		
001-417-109 OPEB	6,000			400	359	41	90%	RHBT Insurance		
001-417-110 Fringe Benefits				5,600	2,928	2,672	52%	Deferred Compensation Employer Contribution 3%		
001-417-211 Telephone	250			250	150	100	60%			
001-417-214 Travel	1,000			1,000	-	1,000	0%	Travel allowance for various trainings.		
001-417-220 Advertising/Legal Publications				-	-	-		Allowance for legal publications.		
001-417-221 Training & Education				-	-	-		Rolled under City Manager's office.		
001-417-222 Dues & Subscriptions	5,100			5,100	3,617	1,483	71%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.		
001-417-223 Professional Services	50,000			50,000	-	50,000	0%	Cost for outside legal council.		
001-417-226 Insurance and Bonds	12,000		(200)	3,705	2,263	1,442	61%			Transfer to Attorney Group Insurance.
001-417-341 Departmental Supplies	1,000			1,000	107	893	11%			
TOTAL CITY ATTORNEY	**264,350**	**-**	**-**	**256,805**	**152,739**	**104,066**	59%			
ENFORCEMENT AGENCY - 425										
001-425-103 Salaries	61,000			62,500	47,285	15,215	76%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.		
001-425-104 FICA	4,900			4,900	3,617	1,283	74%	FICA @ 7.65% of Salary		
001-425-105 Group Insurance	9,000		500	9,500	7,084	2,416	75%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		Allowance for additional health insurance.
001-425-106 Retirement	5,400			5,400	3,888	1,512	72%	PERS II Employer Contribution 9%		
001-425-109 OPEB	2,500			200	92	108	46%	RHBT Insurance		
001-425-110 Fringe Benefits				2,300	1,208	1,092	53%	Deferred Compensation Employer Contribution 3%		
001-425-211 Telephone	500			500	150	350	30%			
001-425-214 Travel	3,000			3,000	2,373	627	79%	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		
001-425-218 Postage	1,500			1,500	251	1,249	17%	Certified Mailings		
001-425-220 Advertising/Legal Publications	500			500	53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.		
001-425-221 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)		
001-425-222 Dues & Subscriptions	1,000			1,000	310	690	31%	ICC Membership ($160/yr)		
001-425-226 Insurance and Bonds	4,000			4,365	4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-425-230 Contracted Services	25,000			25,000	-	25,000	0%	Kimley-Horn Engineering Services		
001-425-230 Nuisance Properties-Contracted Services	45,000			112,880	21,730	91,150	19%	Nuisance Properties cleanup and demos.		
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000			5,000	-	5,000	0%	Nuisance Properties housing reallocation.		
001-425-230 Vacant Properties-Contracted Services				18,275	221	18,054				
001-425-341 Departmental Supplies	2,000			2,000	864	1,136	43%	Building safety month supplies and code books		
001-425-343 Auto Supplies				-	-	-		Under Maintenance budget		
001-425-345 Uniforms	2,000		(500)	1,500	525	975	35%	Jackets & shirts.		Transfer to Enforcement Group Insurance.
TOTAL ENFORCEMENT AGENCY	**172,300**	**-**	**-**	**260,320**	**94,011**	**166,309**	36%			
REGIONAL DEVELOPMENT AUTHORITY - 435										
001-435-222 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**	**(4,000)**	**2,489,200**	**1,730,613**	**758,587**	70%			
BUILDING INSPECTIONS - 436										
001-436-103 Salaries	88,000			92,400	71,398	21,002	77%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.		
001-436-104 FICA	7,000			7,000	5,462	1,538	78%	FICA @ 7.65% of Salary		
001-436-105 Group Insurance	1,500			1,500	1,100	400	73%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-436-106 Retirement	8,000			8,000	5,735	2,265	72%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods		
001-436-109 OPEB	3,000			150	-	150	0%	RHBT Insurance		
001-436-110 Fringe Benefits				2,850	1,781	1,069	62%	Deferred Compensation Employer Contribution 3%		
001-436-211 Telephone	1,000			1,000	160	840	16%	Two lines; one is a hot spot. One is a cell phone.		
001-436-214 Travel	3,000			3,000	1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas		
001-436-217 R&M Auto				-	-	-		Under Maintenance budget		
001-436-218 Postage	1,000			1,000	-	1,000	0%	Certified mailings for property Notice of Violations		
001-436-220 Advertising/Legal Publications	1,000			1,000	-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.		
001-436-221 Training & Education				-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.		
001-436-222 Dues & Subscriptions	1,000			1,000	440	560	44%	ICC membership dues; WICA subscription		
001-436-223 Professional Services	50,000			50,000	14,300	35,700	29%	To cover expenses associated with inspections; compliance.		
001-436-226 Insurance & Bonds	6,000			6,575	6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-436-230 Contracted Services				-	-	-				
001-436-341 Departmental Supplies	2,000			2,000	808	1,192	40%	Building safety month supplies and code books.		
001-436-343 Auto Supplies				-	-	-		Under Maintenance budget		
001-436-345 Uniforms	2,000			2,000	500	1,500	25%	Jackets & shirts.		
TOTAL BUILDING INSPECTIONS	**174,500**	**-**	**-**	**179,475**	**109,808**	**69,667**	61%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
PLANNING & ZONING - 437										
001-437-103 Salaries	407,000			401,100	237,997	163,103	59%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.		
001-437-104 FICA	33,000			33,000	18,207	14,793	55%	FICA @ 7.65% of Salary		
001-437-105 Group Insurance	68,000			68,000	28,731	39,269	42%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-437-106 Retirement	38,000			38,000	20,374	17,626	54%	PERS II Employer Contribution (9%)		
001-437-108 Overtime	1,500			1,500	-	1,500	0%			
001-437-109 OPEB	12,500			500	255	245	51%	RHBT Insurance		
001-437-110 Fringe Benefits				12,000	4,691	7,309	39%	Deferred Compensation Employer Contribution 3%		
001-437-211 Telephone	250		150	1,150	773	377	67%	Director's department cell phone		Allowance for additional telephone expense.
001-437-214 Travel	8,000		(150)	7,850	3,467	4,383	44%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference		Transfer to P&Z telephone.
001-437-218 Postage	1,000			1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings		
001-437-220 Advertising/Legal Publications	4,500			4,500	1,215	3,285	27%	Advertising of BZA and public hearings for P/C meetings; hearing placards		
001-437-221 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		
001-437-222 Dues & Subscriptions	3,000			3,000	2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.		
001-437-223 Professional Services	5,000			25,000	4,493	20,507	18%	GIS Aerial imagery, Background Checks		
001-437-226 Insurance & Bonds	20,000			20,000	18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
001-437-230 Contracted Services	44,000			44,000	13,767	30,233	31%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;		
001-437-231 Contracted Services - Tree Board				-	-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.		
001-437-238 Refunds	1,000			1,000	295	705	30%			
001-437-341 Departmental Supplies	4,000			4,000	1,552	2,448	39%	Public hearing signs, office supplies, promotional supplies		
001-437-353 Computer Software / Tech	10,000	3,000		13,000	6,913	6,087	53%	MyPermit Now Monthly Fees	Allowance for additional Rental Registration	
TOTAL PLANNING & ZONING	**660,750**	**3,000**	**-**	**678,600**	**363,874**	**314,726**	54%			
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,007,550**	**3,000**	**-**	**1,118,395**	**567,693**	**550,702**	51%			
ELECTIONS - 438										
001-438-220 Advertising/Legal Publications				-	-	-		Publish ballot multiple times		
001-438-223 Professional Services				-	-	-				
001-438-230 Contracted Services				-	-	-		Poll workers for early voting and day of election.		
001-438-341 Departmental Supplies				-	-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers		
TOTAL ELECTIONS	-	-	-	-	-	-				

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
CITY HALL - 440										
001-440-103 Salaries	103,000			103,000	78,318	24,682	76%	Director of Operations Salary, 2.5% merit, and holiday supplement		
001-440-104 FICA Taxes	8,300			8,300	5,991	2,309	72%	FICA @ 7.65%		
001-440-105 Group Insurance	20,000			20,000	14,764	5,236	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-440-106 Retirement	9,000			9,000	7,271	1,729	81%	9% Employer Contribution		
001-440-109 OPEB	4,000			200	83	117	41%	RHBT Insurance		
001-440-110 Fringe Benefits				3,800	2,270	1,530	60%	Deferred Compensation Employer Contribution 3%		
001-440-211 Telephone	20,000			20,000	15,706	4,294	79%	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).		
001-440-213 Utilities	40,000		10,000	50,000	39,280	10,720	79%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric		Adjustment to cover utility expenses for the remainder of the year.
001-440-214 Travel Expense	2,000			2,000	286	1,714	14%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD		
001-440-215 Repair & Main. Bldg & Grounds	10,000			10,000	3,628	6,372	36%	Elevator Services and City Hall maintenance.		
001-440-218 Postage	4,000		3,500	7,500	3,236	4,264	43%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.		Adjustment to cover postage expenses for the remainder of the year.
001-440-219 Bldg & Equipment Rental	250,000			250,000	189,521	60,479	76%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer		
001-440-220 Advertising/Legal Publications	4,000			4,000	548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements		
001-440-221 Training & Education				-	-	-		$2,000 transferred to City Manager's budget		
001-440-222 Dues & Subscriptions	3,500		2,500	6,000	5,780	220	96%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)		Adjustment for FY2027 Municipal League dues paid in FY2026.
001-440-223 Professional Services	25,000			25,000	19,429	5,571	78%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.		
001-440-226 Insurance & Bonds	15,000			15,000	13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial		
001-440-230 Contracted Services	287,000		(51,000)	236,000	173,593	62,407	74%	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.		$10,000 transfer to City Hall Utilities. $3500 transfer to City Hall Postage. $2500 transfer to City Hall Dues. $35,000 transfer to City Hall Bank Charges.
001-440-232 Bank Charges	15,000	20,000	35,000	70,000	48,898	21,102	70%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for additional credit card merchant fees due to delay in software upgrade.	Adjustment to cover credit card provider fees for the remainder of the year.
001-440-237 Other Fees/Taxes	1,500			1,500	998	502	67%	Late fees/Ambulance fees.		
001-440-341 Departmental Supplies	12,000		3,000	15,000	10,282	4,718	69%			Adjustment to cover Supplies for the remainder of the year.
001-440-353 Computer Software / Tech	15,000		(3,000)	17,500	15,046	2,454	86%	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		Transfer to City Hall Supplies.
TOTAL CITY HALL	**848,300**	**20,000**	**-**	**873,800**	**648,083**	**225,717**	74%			
CONTRIBUTIONS/TRANSFERS - 444										
001-444-568 Contributions - Community Partnership Grants	100,000			100,000	100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.		
001-444-568 Community Grants		50,000		50,000	-	50,000	0%		Allowance for community grants for non-profit organizations.	
001-444-568 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.	
001-444-568 Contributions - Façade Improvement Program	15,000	10,000		40,000	7,012	32,988	18%		Grant funds brought forward from FY25 into FY26 that were allocated but not spent.	
001-444-568 Contributions - Homeless Solutions	25,000	(25,000)		-	-	-		County Homelessness position funding commitment	County Homelessness position has been dissolved.	
001-444-568 Contributions - Charles Town Now		70,000		70,000	30,000	40,000	43%		Contribution to support Washington Street redevelopment study.	
001-444-568 Contributions - Jefferson County P&R			4,000	4,000	-	4,000	0%			Contribution for County 2026 Fireworks.
001-444-568 Contributions - Jefferson County Community Ministries				20,000	5,000	15,000	25%			
001-444-568 Contributions - Sidewalk Improvement Program	15,000	35,000		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.	
TOTAL CONTRIBUTIONS/TRANSFERS	**425,000**	**160,000**	**4,000**	**639,000**	**172,012**	**466,988**	27%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
PARKING - 571										
001-571-103 Salaries	46,000			46,000	34,430	11,570	75%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance		
001-571-104 FICA Tax Expense	3,700			3,700	2,662	1,038	72%	FICA @ 7.65%		
001-571-105 Group Insurance	750			750	411	339	55%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-571-106 Retirement Expense	4,000			4,000	2,889	1,111	72%	9% Employer Retirement Contribution		
001-571-108 Overtime	1,000			1,000	369	631	37%	RHBT Insurance		
001-571-109 OPEB	1,500			100	-	100	0%	Deferred Compensation Employer Contribution 3%		
001-571-110 Fringe Benefits				1,400	881	519	63%			
001-571-213 Utilities	1,400			1,400	-	1,400	0%	Electric Service		
001-571-216 Repair & Main - Equipment	1,000			1,000	-	1,000	0%	Parking meter repairs and maintenance		
001-571-218 Postage	500			500	-	500	0%			
001-571-219 Bldg & Equipment Rental	500			500	-	500	0%			
001-571-220 Advertising / Legal Publications	500			500	-	500	0%			
001-571-226 Insurance & Bonds	3,000			3,240	3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp		
001-571-230 Contracted Services	500			500	27	473	5%			
001-571-341 Departmental Supplies	5,000			5,000	1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper		
001-571-343 Auto Supplies (Gas/Oil)	500			500	-	500	0%			
001-571-345 Uniforms	500			500	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.		
001-571-353 Computer Software/Tech	4,000			4,000	-	4,000	0%	United Public Safety/T2 Annual Fees		
TOTAL PARKING	**74,350**	**-**	**-**	**74,590**	**46,305**	**28,285**	62%			
CONTINGENCIES - 699										
001-699-568 Other Contributions	308,000	42,000	(100,000)	121,125	-	121,125	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.	$70,000 transfer to PD overtime. $30,000 transfer to Maintenance Buildings Repair & Maintenance.
TOTAL CONTINGENCIES	**308,000**	**42,000**	**(100,000)**	**121,125**	**-**	**121,125**	0%			
POLICE DEPARTMENT - 700										
001-700-103 Salaries	1,640,000			1,640,000	1,190,146	449,854	73%	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.		
001-700-104 FICA	110,000			110,000	73,961	36,039	67%	FICA Tax at 7.65%		
001-700-105 Group Insurance	289,000			289,000	178,602	110,398	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-700-106 Retirement	145,000			145,000	107,257	37,743	74%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)		
001-700-107 Police Pension	30,000		(10,000)	7,250	1,196	6,054	16%	Legacy CTPD Retirement System		Transfer to PD Auto Supplies.
001-700-108 Overtime	160,000		70,000	230,000	182,166	47,834	79%	Shift coverage, late arrest/call out, special events, school events, court, etc.		Adjustment to cover overtime for the remainder of the year.
001-700-109 OPEB	60,000			5,000	1,581	3,419	32%	RHBT Insurance		
001-700-110 Fringe Benefits				55,000	29,648	25,352	54%	Deferred Compensation Employer Contribution 3%		
001-700-211 Telephone	48,500		(15,000)	33,500	16,984	16,517	51%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.		$14,000 transfer to PD Auto Supplies. $500 transfer to PD Equipment Repairs & Maintenance. $500 transfer to PD Postage.
001-700-213 Utilities	48,000			48,000	32,353	15,647	67%	Electric and Internet Service, increase in FY25.		
001-700-214 Travel	4,000		5,000	9,000	1,008	7,992	11%	Training, Conferences,etc.		Allowance for CALEA Conference in Omaha.
001-700-215 R&M Building & Grounds	2,500			2,500	54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries		
001-700-216 R&M Equipment	5,000		500	5,500	5,098	402	93%	Generator Service		Allowance for radio repairs.
001-700-217 R&M Auto	50,000			50,000	32,603	17,397	65%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.		
001-700-218 Postage	1,300		500	1,800	1,217	583	68%	Stamps, USPS Certified Mail, UPS/Fedex, etc.		Adjustment to cover postage for the remainder of the year.
001-700-219 Building & Equipment Rental	100,000			100,000	75,835	24,165	76%			
001-700-220 Advertising/Legal Publications	5,500			5,500	3,389	2,111	62%	New Hire Ads 3-6 ads in local paper		
001-700-221 Training & Education	20,000		(5,000)	15,000	5,009	9,991	33%	WVSP Academy, 16 hours in-service/8 supervisor hours.		Transfer to PD Travel.
001-700-222 Dues & Subscriptions	2,000			2,000	1,432	568	72%	WVCOP Dues, IACP, SRO, Journal		
001-700-223 Professional Services	5,000		2,000	7,000	4,260	2,740	61%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging		Allowance for testing for 2 officers.
001-700-226 Insurance & Bonds	110,000			122,550	122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance		
001-700-230 Contracted Services	48,000		(2,500)	45,500	23,736	21,764	52%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.		$2000 transferd to PD Proffesional Services. $500 transferred to PD Computer Software.
001-700-237 Other Fees & Taxes	250			450	400	50	89%	661 George St. Ambulance Fees		
001-700-341 Departmental Supplies	40,000		(2,500)	38,500	14,514	23,986	38%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery		Transferred to PD Computer Software.
001-700-343 Auto Supplies	65,000		24,000	89,000	63,375	25,625	71%	Gas, oil changes and tires for Police Vehicles		Adjustment to cover fuel expenses for the remainder of the year due to increase in gas prices.
001-700-345 Uniforms	30,000			30,000	17,094	12,906	57%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.		
001-700-353 Computer Software/Tech	29,000		3,000	29,800	29,426	374	99%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).		Adjustment to cover Computer Software expenses for the remainder of the year due to increases in subscriptions.
TOTAL POLICE DEPARTMENT	**3,048,050**	**-**	**70,000**	**3,116,850**	**2,214,832**	**902,018**	71%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
POLICE-SPECIAL DUTY CROSSING GUARDS - 704										
001-704-103 Salaries	35,000			35,000	21,271	13,729	61%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.		
001-704-104 FICA Tax Expense	2,600			2,600	1,627	973	63%			
001-704-226 Insurance & Bonds	1,750			2,295	2,292	3	100%			
001-704-341 Departmental Supplies	250			350	324	26	92%	Stop signs		
001-704-345 Uniforms	500			400	118	282	29%	Reflective jackets and vests		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	**-**	**-**	**40,645**	**25,631**	**15,014**	63%			
Total Police and Crossing Guards	**3,088,150**	**-**	**70,000**	**3,157,495**	**2,240,463**	**917,032**	71%			
DOG WARDEN - 707										
001-707-567 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										
001-750-103 Salaries	330,000			330,000	229,761	100,239	70%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.		
001-750-104 FICA Tax Expense	27,000			27,000	18,403	8,597	68%	FICA @ 7.65%		
001-750-105 Group Insurance	47,000			47,000	26,996	20,004	57%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)		
001-750-106 Retirement	29,000			29,000	19,748	9,252	68%	9% Employer Contribution		
001-750-108 Overtime	20,000			20,000	10,805	9,195	54%			
001-750-109 OPEB	8,000			500	245	255	49%	RHBT Insurance		
001-750-110 Fringe Benefits				7,500	4,522	2,978	60%	3% Deferred Compensation Employer Contribution		
001-750-211 Telephone	3,000			3,000	1,578	1,422	53%	Field staff equipped with cell phones		
001-750-213 Utilities	15,000		(5,000)	10,000	3,536	6,464	35%	Maintenance building electric, water, sewer, and internet		Transfer to Maintenance Equipment R&M.
001-750-214 Travel Expense	1,500			1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed		
001-750-215 R&M Buildings and Grounds	55,000		30,000	85,000	70,357	14,643	83%	General maintenance of city buildings.		Increase due to elevator repair and CWH HVAC repair.
001-750-216 R&M Equipment	15,000		5,000	20,000	12,176	7,824	61%	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.		Allowance for anticipated Sweeper repair.
001-750-217 R&M Auto	10,000			25,000	17,890	7,111	72%	Regular maintenance of department and City vehicles		
001-750-219 R&M Bldg and Equip Rental	1,000			1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.		
001-750-220 Advertising	500			500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.		
001-750-221 Training & Education	2,500			2,500	-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.		
001-750-222 Dues & Subscriptions	500			500	406	94	81%	Camera subscription and CDL License Fees		
001-750-223 Professional Services	500			500	290	210	58%	CDL physicals		
001-750-226 Insurance & Bonds	19,000			19,000	18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance		
001-750-230 Contracted Services	60,000			61,268	50,617	10,651	83%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt		
001-750-341 Departmental Supplies	35,000			38,000	25,098	12,902	66%	General maintenance annual supplies. Christmas decorations, and light poles.		
001-750-343 Auto Supplies (Gas, Oil & Tires)	25,000		3,000	28,000	17,880	10,120	64%	Gas, oil changes and tires for maintenance and City vehicles.		Adjustment to cover fuel expenses for the remainder of the year due to increase in gas prices.
001-750-345 Uniforms	5,000		(3,000)	2,000	1,236	764	62%			Transfer to Maintenance Auto Supplies.
TOTAL MAINTENANCE	**709,500**	**-**	**30,000**	**758,768**	**529,549**	**229,218**	70%			
STREET LIGHTS - 751										
001-751-213 Utilities	130,000			130,000	91,115	38,885	70%	Street lights electric.		
TOTAL STREET LIGHTS	**130,000**	**-**	**-**	**130,000**	**91,115**	**38,885**	70%			
VISITOR'S CENTER - 901										
001-901-567 Contributions	100,000			100,000	51,313	48,688	51%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.		
TOTAL VISITOR'S CENTER	**100,000**	**-**	**-**	**100,000**	**51,313**	**48,688**	51%			

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #5	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #5 NOTES
FAIRS/FESTIVALS - 903										
001-903-220 Advertising/Legal Publications	2,000			2,000	157	1,843	8%			
001-903-230 Contracted Services	36,000			36,000	7,441	28,559	21%	**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)		
001-903-238 Refunds	100			100	-	100	0%			
001-903-341 Departmental Supplies	25,000			25,000	5,902	19,098	24%	**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)		
001-903-353 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.		
001-903-568 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**	**16,800**	**51,600**	25%			
TRANSFERS - 960/698 SAO										
001-698-590 Transfers to Capital Reserve - Repaving	135,000			135,000	124,409	10,591	92%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures		
001-698-591 Transfers to Capital Reserve - One Time Funding		427,386		427,386	427,386	-	100%		Transfer to Capital Fund to support capital	
001-698-593 Transfers Out - Parks & Rec	120,000			120,000	71,312	48,688	59%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.		
001-698-592 Transfers to Residual Fund		200,000		200,000	200,000	-	100%		Transfer to Residual Fund to build up Rainy	
001-698-591 Transfers to Capital Reserve - Table Games	810,000			810,000	919,905	(109,905)	114%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.		
001-698-595 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**	**1,793,013**	**(50,627)**	103%			
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**-**	**10,400,959**	**7,238,876**	**3,162,083**	**70%**			
REVENUES OVER EXPENSES	**-**	**-**	**-**	**-**	**2,210,712**					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1383: Capital Revision #9

ATTACHMENTS:

- Capital Budget 9th Revision.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
CAPITAL BUDGET REVENUES													
Capital Reserve Carryover		$ 5,572,904	$ 3,002,355				$ 8,575,259	$ 8,567,259	$ 8,000	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	$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)		
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000					$ 810,000	$ 839,422	$ (29,422)	104%	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					$ 150,000	$ 213,308	$ (63,308)	142%	Developer Proffer fees.		
38000 Interest on Bank Accounts & Other Sources		$ 80,000					$ 80,000	$ 93,187	$ (13,187)	116%			
38600 Insurance Claims							$ -	$ 26,612	$ (26,612)				
TOTAL REVENUES	**$ -**	**$ 6,612,904**	**$ 3,429,741**	**$ -**			**$ 10,621,040**	**$ 10,745,569**	**$ (124,529)**	**101%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 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				$ (10,100)	$ 4,900	$ 3,158	$ 1,742	64%			Transfer $3600 to 977-57 City Hall Interior Repair/Maintenance and $6500 to City Hall Front office Desks.
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000					$ 71,000	$ 14,192	$ 56,809	20%	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)**	**$ -**	**$ (10,100)**	**$ 93,900**	**$ 21,783**	**$ 72,117**	**23%**			
Other - General Government													
Drone - 975-15 General Government Capital Outlay Equipment			10,000				$ 10,000	$ 4,470	$ 5,530	45%		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	$ 40,031	$ (10,031)	133%		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	$ 58,239	$ 187,761	24%	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.)		
Front Office Desks - 975-59 General Government Equipment						$ 6,500	$ 6,500						Allowance for new desks in City Hall front office reception area.
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 386,000**	**$ 40,000**	**$ -**	**$ -**	**$ 6,500**	**$ 432,500**	**$ 102,740**	**$ 323,260**	**24%**			
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 497,000**	**$ 40,000**	**$ (7,000)**	**$ -**	**$ (3,600)**	**$ 526,400**	**$ 124,523**	**$ 395,377**	**24%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
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	$ 18,288	$ 8,712	68%	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.		
Uninterruptible Power Supply System Repair - 975-60 General Government Capital Outlay Technology PD				$ 50,000			$ 50,000	$ -	$ 50,000	0%			The UPS System that supports the City and PD servers is failing. This repair is essential to ensuring that the City and the PD repain operational.
TOTAL INFORMATION TECHNOLOGY		**$ 97,500**	**$ -**	**$ 48,840**			**$ 146,340**	**$ 80,348**	**$ 65,992**	**55%**			
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	$ 61,163	$ (1,163)	102%		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**	**$ 220,775**	**$ 14,225**	**94%**			
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**	**$ 50,000**			**$ 438,000**	**$ 345,927**	**$ 92,073**	**79%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
977 STREETS & TRANSPORTATION													
Buildings													
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings				$ (8,000)	$ (210,000)		$ 360,395	$ 11,232	$ 349,163	3%			**Revision #7** - Transfer to 977-57 City Hall Interior Repair/Maintenance. **Revision #8** - Transfer to Rouss Hall Window Sill Repair.
Charles Washington Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			22,500				$ 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.	
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings			8,000				$ 8,000	$ 641	$ 7,359	8%		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	$ 14,795	$ 5,205	74%		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		$ 3,600	$ 129,600	$ 127,609	$ 1,991	98%	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.	**Revision #7** - Additional funds needed to level 2nd floor, refinish back staircase and labor to move furniture. **Revision #9** - Funds to cover City Hall Interior Repair overage of $1600. Also $2000 allocated for kitchen countertop.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings			$ 25,000				$ 25,000	$ 16,246	$ 8,754	65%		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	$ 29,323	$ 220,677	12%	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		$ 210,000		$ 290,000	$ 24	$ 289,976	0%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.	Additional funds needed to replace windows and the sills. The condition was such that they were beyond repair.
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings			$ 25,000				$ 25,000	$ 26	$ 24,974	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**	**$ 13,000**	**$ -**	**$ 3,600**	**$ 1,429,495**	**$ 234,213**	**$ 1,195,282**	**16%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
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					$ 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.)		Transfer to 977-57 City Hall Interior Repair/Maintenance.
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000					$ 204,000	$ 33,589	$ 170,411	16%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)		
Sinkhole Repair - 977-58 Streets & Transportation Capital Outlay Other Improvements					$ 100,000		$ 100,000	$ -	$ 100,000	0%			Allowance to repair sinkhole on Belvedere Dr.
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 264,000**	**$ 130,000**	**$ -**	**$ 100,000**	**$ -**	**$ 494,000**	**$ 88,346**	**$ 405,654**	**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	$ 84,819	$ 5,181	94%			
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000					$ 65,000	$ 59,057	$ 5,943	91%			
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ -**	**$ -**			**$ 330,000**	**$ 143,876**	**$ 186,124**	**44%**			
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**	**$ 7,000**	**$ 100,000**	**$ 3,600**	**$ 2,331,495**	**$ 542,980**	**$ 1,788,515**	**23%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
979 CULTURE & RECREATION													
Parks & Recreation													
Bridges at Happy Retreat & Skate Park - 979-58 Culture & Recreation Other Improvements		$ 92,000		$ 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		$ (945)			$ 49,055	$ 33,880	$ 15,175	69%	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	$ 9,400	$ 600	94%			
TOTAL PARKS & RECREATION	**$ -**	**$ 161,200**	**$ 65,000**	**$ -**			**$ 236,200**	**$ 155,436**	**$ 80,764**	**66%**			
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	$ 1,800	$ 13,200	12%		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	$ 3,268	$ 2,732	54%		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**	**$ 33,692**	**$ 267,708**	**11%**			
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 375,600**	**$ 152,000**	**$ -**			**$ 537,600**	**$ 189,128**	**$ 348,472**	**35%**			

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION #1 PROPOSAL	REVISION 7 PROPOSAL	REVISION 8 PROPOSAL	REVISION 9 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES	REVISION #7, #8, & #9 NOTES
Contingencies		$ 166,000	$ 2,485,741	$ (50,000)	$ (300,000)		$ 2,240,641	$ -	$ 2,240,641	0%	This amount will be adjusted in the 1st Revision in July 2025.		**Revision #7** - Transfer to 975-60 Uninterruptible Power Supply System. **Revision #8** - Transfer $200,000 to Liberty Street Flooding Mitigation Grant 977-61. Transer $100,000 to Sinkhole Repair 977-58.
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			$ 200,000		$ 4,196,904	$ -	$ 4,196,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.		Transfer to Liberty Street Grant
TOTAL EXPENSES	**$ 100,000**	**$ 6,612,904**	**$ 3,429,741**	**$ -**	**$ -**	**$ -**	**$ 10,621,040**	**$ 1,202,558**	**$ 9,411,982**	**11%**			
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,543,012**					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1384: March 2026 General Fund Budget Update

ATTACHMENTS:

- MARCH 2026 GF FINANCIALS.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT		CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REVENUES							
001-300-050	Unassigned Fund Balance (Carryover)	1,787,911		1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.
001-301-010	Taxes - Ad Valorem	1,851,076	622,234	1,767,292	83,784	95%	
001-301-060	Supplemental Taxes	30,000	10,191	46,978	(16,978)	157%	Property taxes owed from previous years, but paid in the current fiscal year.
001-302-000	Interest as Penalty	8,000	2,519	11,646	(3,646)	146%	
001-303-000	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.
001-304-000	Utility Tax (2%)	250,000	95,020	309,891	(59,891)	124%	
001-305-000	Business & Occupation (B&O) Tax	2,032,082	32,939	1,995,367	36,715	98%	Included estimated B&O receipts from HDL collections services.
001-306-000	Liquor Tax	25,000		25,124	(124)	100%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
001-307-000	Animal Control Tax	1,600	14	1,782	(182)	111%	This is donated back to the county each year under Dog Warden.
001-308-000	Hotel/Motel Tax	200,000	9,551	98,698	101,302	49%	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)
001-320-000	Court Costs, Fees & Charges	260,000	23,076	177,818	82,182	68%	
001-321-000	Parking Violation Penalties	40,000	2,560	33,960	6,040	85%	
001-325-000	Business License Revenue	35,000	3,431	69,490	(34,490)	199%	
001-326-000	Building Permit Fees	550,000	125,378	649,531	(99,531)	118%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
001-328-000	Franchise Tax	65,000		43,131	21,869	66%	Two Cable Franchisees
001-329-100	Rental Registration Fees			460			
001-331-000	International Registration Plan (IRP) Fees	70,000	11,525	43,682	26,318	62%	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.
001-339-000	Emergency Service Fee	1,700		1,560	140	92%	Revenue from utility bills for EMS (5 cents)
001-340-000	Parks & Rec Fee	1,700		1,560	140	92%	Revenue from utility bills for parks and recreation (5 cents)
001-342-000	Parking Meter Revenues	45,000	4,239	35,018	9,982	78%	Revenue from parking meters and parking permits including ParkMobile app.
001-345-000	Rents & Concessions	60,000	7,359	65,225	(5,225)	109%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
001-353-000	Zoning Fee	20,000	17,955	39,099	(19,099)	195%	Zoning applications
001-355-000	Street Improvement Fee	135,000		121,635	13,365	90%	Revenue from utility bills for street improvements ($4 per month)
001-365-000	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
001-366-000	State Government Grants	-		2,970	(2,970)		
001-367-000	Other Grants	2,268		2,518	(250)		

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,586,155		1,125,000	461,155	71%	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.
001-376-000 Gaming Income	250,000	18,354	186,272	63,728	75%	Gaming receipts average $19K to $23K per month.
001-379-000 Gain/Loss - Sale of Fixed Assets	-		-	-		
001-380-000 Interest Income (Operating Acct)	35,000	2,608	16,765	18,235	48%	
001-381-000 Reimbursements	110,000	4,650	135,471	(25,471)	123%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
001-381-000 Lein Reimbursements	-		-	-		
001-382-000 Refunds - Overpayments	500		(5,109)	5,609	-1022%	
001-386-000 Insurance Claims	-	2,564	6,559	(6,559)		
001-387-000 Filing Fees	300		-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.
001-392-000 Property Rehabilitation	-	200	6,400	(6,400)		
001-397-000 Video Lottery	600,000	72,660	555,288	44,712	93%	Video lottery receipts average $13.4K to $22.2K per week.
001-399-000 Misc Revenue	5,000	1,013	5,227	(227)	105%	Yard waste stickers and fingerprints
001-399-020 Special Events - WV Fest	10,000	8,635	8,635	1,365	86%	
001-399-030 Special Events - General	1,000	480	1,005	(5)	101%	Special activities fees
001-399-040 Special Events - CW Hall	5,000	2,200	7,600	(2,600)	152%	
001-399-070 Special Events - Car Show	5,000		10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,400,959**	**1,081,354**	**9,449,588**	**951,831**	91%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
EXPENSES						
ECONOMIC DEVELOPMENT - 402						
001-402-103 Salaries	77,000	5,946	58,888	18,112	76%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
001-402-104 FICA	6,200	455	4,505	1,695	73%	FICA @ 7.65%
001-402-105 Group Insurance	9,300	796	7,470	1,830	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-402-106 Retirement	7,000	535	5,042	1,958	72%	PERS II Employer Contribution 9%
001-402-109 OPEB	200	10	92	108	46%	RHBT Insurance
001-402-110 Fringe Benefits	1,800	119	1,049	751	58%	Deferred Compensation Employer Contribution 3%
001-402-211 Telephone	500	33	263	237	53%	Cell phone
001-402-214 Travel	3,000		98	2,902	3%	2 National Conferences; airfare, lodging, per-diem
001-402-220 Advertising/Legal Publications	500		-	500	0%	
001-402-221 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
001-402-222 Dues & Subscriptions	2,000	74	1,981	19	99%	IEDC Membership, Survey Subscription, Adobe subscription
001-402-223 Professional Services	1,000		-	1,000	0%	Engineering Services
001-402-226 Insurance and Bonds	5,585		5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-402-230 Contracted Services	1,000		-	1,000	0%	
001-402-341 Departmental Supplies	3,000	378	1,005	1,995	33%	Promotional items for events and City marketing and other departmental supplies.
001-402-343 Auto Supplies	-		-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**118,085**	**8,346**	**85,962**	**32,123**	73%	
MAYOR'S OFFICE - 409						
001-409-101 Salary	12,500	1,000	9,000	3,500	72%	Mayor's Salary
001-409-104 FICA Tax Expense	1,000	77	688	312	69%	
001-409-211 Telephone	-		-	-		
001-409-214 Travel Expense	2,000		-	2,000	0%	WV Municipal League
001-409-220 Advertising/Legal Publication	-		-	-		
001-409-221 Training & Education	1,000		-	1,000	0%	
001-409-222 Dues & Subscriptions	-		-	-		
001-409-226 Insurance & Bonds	1,100		1,090	10	99%	
001-409-341 Departmental Supplies	500		458	42	92%	$453.00 - Ceremonial Keys to the City and Coins
001-409-568 Community Contributions	2,000		-	2,000	0%	
TOTAL MAYOR'S OFFICE	**20,100**	**1,076**	**11,236**	**8,864**	56%	
COUNCIL - 410						
001-410-101 Salaries	40,000	3,333	28,749	11,251	72%	Eight Council Members at $5,000 annual salary
001-410-104 FICA Tax Expense	3,100	255	2,199	901	71%	
001-410-214 Travel Expense	4,800		2,274	2,526	47%	Conferences
001-410-221 Training & Education	3,075	103	103	2,972	3%	WV Municipal League Conference Registration ($450 per registration)
001-410-226 Insurance & Bonds	3,500		3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
001-410-341 Departmental Supplies	825		881	(56)	107%	
TOTAL COUNCIL	**55,300**	**3,692**	**37,696**	**17,604**	68%	

ACCOUNT		CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY MANAGER - 412							
001-412-103	Salaries	215,000	14,933	143,302	71,698	67%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
001-412-104	FICA Tax Expense	17,500	1,168	10,962	6,538	63%	FICA Tax @ 7.65%
001-412-105	Group Insurance	20,000	1,726	12,420	7,580	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-412-106	Retirement	19,000	1,375	11,941	7,059	63%	9% Employer Contribution PERS I and II
001-412-108	Overtime	2,500	341	1,560	940	62%	
001-412-109	OPEB	500	10	71	429	14%	RHBT Insurance
001-412-110	Fringe Benefits	6,000	448	3,224	2,776	54%	Deferred Compensation Employer Contribution 3%
001-412-211	Telephone	550		178	372	32%	Mobile phone service
001-412-214	Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
001-412-220	Advertising	2,000		-	2,000	0%	
001-412-221	Training & Education	20,000	1,847	5,300	14,700	26%	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
001-412-222	Dues & Subscriptions	1,000		50	950	5%	Adobe subscriptions. ICMA and WVML Fees.
001-412-223	Professional Services	38,000		14,544	23,456	38%	Background checks for City Manager candidates.
001-412-226	Insurance & Bonds	15,280		15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
001-412-230	Contracted Services	-		-	-		
001-412-341	Departmental Supplies	750		246	504	33%	Misc. Office Supplies
001-412-343	Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
TOTAL CITY MANAGER		**359,580**	**21,848**	**219,069**	**140,511**	61%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413						
001-413-103 Salaries	260,000	20,101	199,153	60,847	77%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
001-413-104 FICA Tax Expense	22,000	1,541	15,420	6,580	70%	FICA Tax @ 7.65%
001-413-105 Group Insurance	38,000	2,994	27,486	10,514	72%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-413-106 Retirement	24,000	1,813	17,338	6,662	72%	9% Employer Contribution PERS I and II
001-413-108 Overtime	3,500	48	2,416	1,084	69%	
001-413-109 OPEB	500	31	275	225	55%	RHBT Insurance
001-413-110 Fringe Benefits	7,500	512	4,733	2,767	63%	Deferred Compensation Employer Contribution 3%
001-413-211 Telephone	-		-	-		Director of Finance Cell Phone
001-413-214 Travel Expense	1,500		992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
001-413-218 Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.
001-413-220 Advertising/Legal Pubs	2,500		1,244	1,256	50%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
001-413-221 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget
001-413-222 Dues & Subscriptions	500	740	865	(365)	173%	Adobe subscription for Director & Accounting Clerk III
001-413-223 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)
001-413-224 Audit Costs	90,000		49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
001-413-226 Insurance & Bonds	19,200		19,184	16	100%	General Liability, Worker's Compensation, Umbrella
001-413-230 Contracted Services	25,000		12,499	12,501	50%	Tyler Technologies - Incode Annual License Fee
001-413-230 B&O Collections - Contracted Services	46,500		13,524	32,976	29%	
001-413-238 Refunds	103,000		88,552	14,448	86%	
001-413-341 Departmental Supplies	2,500	12	1,719	781	69%	Misc. Office Supplies
TOTAL TREASURER	**649,200**	**27,793**	**457,646**	**191,554**	70%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COURT CLERK - 415						
001-415-103 Salaries	67,000	5,250	51,312	15,688	77%	Court Clerk Salary, 2.5% merit, and holiday supplement
001-415-104 FICA	5,500	402	3,959	1,541	72%	FICA Tax @ 7.65%
001-415-105 Group Insurance	19,000	1,597	14,515	4,485	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-415-106 Retirement	6,000	473	4,414	1,586	74%	9% Employer Contribution PERS I and II
001-415-108 Overtime	1,200		441	759	37%	
001-415-109 OPEB	200	10	92	108	46%	RHBT Insurance
001-415-110 Fringe Benefits	1,800	154	979	821	54%	Deferred Compensation Employer Contribution 3%
001-415-214 Travel	500		-	500	0%	Court Clerk training and Election training
001-415-218 Postage	100		-	100	0%	
001-415-220 Advertising/Legal Publications	-		-	-		
001-415-221 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
001-415-222 Dues & Subscriptions	-		-	-		
001-415-223 Professional Services	-		-	-		
001-415-226 Insurance & Bonds	5,105		5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
001-415-230 Contracted Services	1,025		757	268	74%	Flu shot
001-415-238 Refunds	1,000	82	720	280	72%	
001-415-341 Departmental Supplies	600	28	193	407	32%	Ink cartridges, paper stock
TOTAL COURT CLERK	**109,030**	**7,996**	**82,484**	**26,546**	76%	
POLICE JUDGES - 416						
001-416-103 Salaries	32,000	2,200	18,686	13,314	58%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
001-416-104 FICA	2,400	168	1,341	1,059	56%	
001-416-214 Travel	500		263	237	53%	WV State mandated annual training for magistrates & judges
001-416-221 Training & Education	1,000		690	310	69%	WV State mandated annual training for magistrates & judges
001-416-222 Dues and Subscriptions	100		-	100	0%	
001-416-223 Professional Services	1,000	355	625	375	62%	
001-416-226 Insurance & Bonds	2,800		2,791	9	100%	
TOTAL POLICE JUDGES	**39,800**	**2,723**	**24,395**	**15,405**	61%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY ATTORNEY - 417						
001-417-103 Salaries	160,000	12,392	122,088	37,912	76%	Attorney salary plus 2.5% merit and holiday supplement.
001-417-104 FICA	13,000	948	9,340	3,660	72%	FICA @ 7.65%
001-417-105 Group Insurance	1,550	127	1,324	226	85%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-417-106 Retirement	15,000	1,115	10,563	4,437	70%	PERS II Employer Contribution 9%
001-417-109 OPEB	400		359	41	90%	RHBT Insurance
001-417-110 Fringe Benefits	5,600	372	2,928	2,672	52%	Deferred Compensation Employer Contribution 3%
001-417-211 Telephone	250	19	150	100	60%	
001-417-214 Travel	1,000		-	1,000	0%	Travel allowance for various trainings.
001-417-220 Advertising/Legal Publications	-		-	-		Allowance for legal publications.
001-417-221 Training & Education	-		-	-		Rolled under City Manager's office.
001-417-222 Dues & Subscriptions	5,100	444	3,617	1,483	71%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
001-417-223 Professional Services	50,000		-	50,000	0%	Cost for outside legal council.
001-417-226 Insurance and Bonds	3,905		2,263	1,642	58%	
001-417-341 Departmental Supplies	1,000	24	107	893	11%	
TOTAL CITY ATTORNEY	**256,805**	**15,442**	**152,739**	**104,066**	59%	
ENFORCEMENT AGENCY - 425						
001-425-103 Salaries	62,500	4,644	47,285	15,215	76%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
001-425-104 FICA	4,900	355	3,617	1,283	74%	FICA @ 7.65% of Salary
001-425-105 Group Insurance	9,000	774	7,084	1,916	79%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-425-106 Retirement	5,400	418	3,888	1,512	72%	PERS II Employer Contribution 9%
001-425-109 OPEB	200	10	92	108	46%	RHBT Insurance
001-425-110 Fringe Benefits	2,300	139	1,208	1,092	53%	Deferred Compensation Employer Contribution 3%
001-425-211 Telephone	500	19	150	350	30%	
001-425-214 Travel	3,000		2,373	627	79%	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
001-425-218 Postage	1,500		251	1,249	17%	Certified Mailings
001-425-220 Advertising/Legal Publications	500		53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
001-425-221 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)
001-425-222 Dues & Subscriptions	1,000	15	310	690	31%	ICC Membership ($160/yr)
001-425-226 Insurance and Bonds	4,365		4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-425-230 Contracted Services	25,000		-	25,000	0%	Kimley-Horn Engineering Services
001-425-230 Nuisance Properties-Contracted Services	112,880		21,730	91,150	19%	Nuisance Properties cleanup and demos.
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000		-	5,000	0%	Nuisance Properties housing reallocation.
001-425-230 Vacant Properties-Contracted Services	18,275		221	18,054		
001-425-341 Departmental Supplies	2,000	384	864	1,136	43%	Building safety month supplies and code books
001-425-343 Auto Supplies	-		-	-		Under Maintenance budget
001-425-345 Uniforms	2,000		525	1,475	26%	Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**260,320**	**6,758**	**94,011**	**166,309**	36%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REGIONAL DEVELOPMENT AUTHORITY - 435						
001-435-222 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**	**169,131**	**1,730,613**	**762,587**	69%	
BUILDING INSPECTIONS - 436						
001-436-103 Salaries	92,400	6,727	71,398	21,002	77%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
001-436-104 FICA	7,000	515	5,462	1,538	78%	FICA @ 7.65% of Salary
001-436-105 Group Insurance	1,500	105	1,100	400	73%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-436-106 Retirement	8,000	605	5,735	2,265	72%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
001-436-109 OPEB	150		-	150	0%	RHBT Insurance
001-436-110 Fringe Benefits	2,850	202	1,781	1,069	62%	Deferred Compensation Employer Contribution 3%
001-436-211 Telephone	1,000	20	160	840	16%	Two lines; one is a hot spot. One is a cell phone.
001-436-214 Travel	3,000	738	1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas
001-436-217 R&M Auto	-		-	-		Under Maintenance budget
001-436-218 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations
001-436-220 Advertising/Legal Publications	1,000		-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
001-436-221 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
001-436-222 Dues & Subscriptions	1,000		440	560	44%	ICC membership dues; WICA subscription
001-436-223 Professional Services	50,000	125	14,300	35,700	29%	To cover expenses associated with inspections; compliance.
001-436-226 Insurance & Bonds	6,575		6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-436-230 Contracted Services	-		-	-		
001-436-341 Departmental Supplies	2,000	177	808	1,192	40%	Building safety month supplies and code books.
001-436-343 Auto Supplies	-		-	-		Under Maintenance budget
001-436-345 Uniforms	2,000		500	1,500	25%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**179,475**	**9,213**	**109,808**	**69,667**	61%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PLANNING & ZONING - 437						
001-437-103 Salaries	401,100	25,076	237,997	163,103	59%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.
001-437-104 FICA	33,000	1,918	18,207	14,793	55%	FICA @ 7.65% of Salary
001-437-105 Group Insurance	68,000	3,302	28,731	39,269	42%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-437-106 Retirement	38,000	2,257	20,374	17,626	54%	PERS II Employer Contribution (9%)
001-437-108 Overtime	1,500		-	1,500	0%	
001-437-109 OPEB	500	31	255	245	51%	RHBT Insurance
001-437-110 Fringe Benefits	12,000	566	4,691	7,309	39%	Deferred Compensation Employer Contribution 3%
001-437-211 Telephone	1,000	110	773	227	77%	Director's department cell phone
001-437-214 Travel	8,000	226	3,467	4,533	43%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
001-437-218 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
001-437-220 Advertising/Legal Publications	4,500	33	1,215	3,285	27%	Advertising of BZA and public hearings for P/C meetings; hearing placards
001-437-221 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
001-437-222 Dues & Subscriptions	3,000	730	2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
001-437-223 Professional Services	25,000		4,493	20,507	18%	GIS Aerial imagery, Background Checks
001-437-226 Insurance & Bonds	20,000		18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-437-230 Contracted Services	44,000	1,695	13,767	30,233	31%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
001-437-231 Contracted Services - Tree Board	-		-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
001-437-238 Refunds	1,000	75	295	705	30%	
001-437-341 Departmental Supplies	4,000	334	1,552	2,448	39%	Public hearing signs, office supplies, promotional supplies
001-437-353 Computer Software / Tech	13,000	980	6,913	6,087	53%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**678,600**	**37,333**	**363,874**	**314,726**	54%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**53,303**	**567,693**	**550,702**	51%	
ELECTIONS - 438						
001-438-220 Advertising/Legal Publications	-		-	-		Publish ballot multiple times
001-438-223 Professional Services	-		-	-		
001-438-230 Contracted Services	-		-	-		Poll workers for early voting and day of election.
001-438-341 Departmental Supplies	-		-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**-**	**-**	**-**	**-**		

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440						
001-440-103 Salaries	103,000	7,969	78,318	24,682	76%	Director of Operations Salary, 2.5% merit, and holiday supplement
001-440-104 FICA Taxes	8,300	610	5,991	2,309	72%	FICA @ 7.65%
001-440-105 Group Insurance	20,000	1,622	14,764	5,236	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-440-106 Retirement	9,000	767	7,271	1,729	81%	9% Employer Contribution
001-440-109 OPEB	200	10	83	117	41%	RHBT Insurance
001-440-110 Fringe Benefits	3,800	239	2,270	1,530	60%	Deferred Compensation Employer Contribution 3%
001-440-211 Telephone	20,000	1,024	15,706	4,294	79%	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).
001-440-213 Utilities	40,000	5,822	39,280	720	98%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
001-440-214 Travel Expense	2,000	286	286	1,714	14%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
001-440-215 Repair & Main. Bldg & Grounds	10,000	90	3,628	6,372	36%	Elevator Services and City Hall maintenance.
001-440-218 Postage	4,000	514	3,236	764	81%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
001-440-219 Bldg & Equipment Rental	250,000	20,403	189,521	60,479	76%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
001-440-220 Advertising/Legal Publications	4,000	26	548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
001-440-221 Training & Education	-		-	-		$2,000 transferred to City Manager's budget
001-440-222 Dues & Subscriptions	3,500	2,367	5,780	(2,280)	165%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
001-440-223 Professional Services	25,000	1,800	19,429	5,571	78%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
001-440-226 Insurance & Bonds	15,000		13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
001-440-230 Contracted Services	287,000	29,767	173,593	113,407	60%	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.
001-440-232 Bank Charges	35,000	5,147	48,898	(13,898)	140%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
001-440-237 Other Fees/Taxes	1,500		998	502	67%	Late fees/Ambulance fees.
001-440-341 Departmental Supplies	12,000	1,750	10,282	1,718	86%	
001-440-353 Computer Software / Tech	20,500		15,046	5,454	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**	**80,215**	**648,083**	**225,717**	74%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444						
001-444-568 Contributions - Community Partnership Grants	100,000		100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
001-444-568 Community Grants	50,000		-	50,000	0%	
001-444-568 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.
001-444-568 Contributions - Façade Improvement Program	40,000		7,012	32,988	18%	
001-444-568 Contributions - Homeless Solutions	-		-	-		County Homelessness position funding commitment
001-444-568 Contributions - Charles Town Now	70,000		30,000	40,000	43%	
001-444-568 Contributions - Jefferson County Community Ministries	20,000		5,000	15,000	25%	
001-444-568 Contributions - Sidewalk Improvement Program	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
TOTAL CONTRIBUTIONS/TRANSFERS	**635,000**	**-**	**172,012**	**462,988**	27%	
PARKING - 571						
001-571-103 Salaries	46,000	3,119	34,430	11,570	75%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
001-571-104 FICA Tax Expense	3,700	239	2,662	1,038	72%	FICA @ 7.65%
001-571-105 Group Insurance	750	36	411	339	55%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-571-106 Retirement Expense	4,000	231	2,889	1,111	72%	9% Employer Retirement Contribution
001-571-108 Overtime	1,000		369	631	37%	RHBT Insurance
001-571-109 OPEB	100		-	100	0%	Deferred Compensation Employer Contribution 3%
001-571-110 Fringe Benefits	1,400	77	881	519	63%	
001-571-213 Utilities	1,400		-	1,400	0%	Electric Service
001-571-216 Repair & Main - Equipment	1,000		-	1,000	0%	Parking meter repairs and maintenance
001-571-218 Postage	500		-	500	0%	
001-571-219 Bldg & Equipment Rental	500		-	500	0%	
001-571-220 Advertising / Legal Publications	500		-	500	0%	
001-571-226 Insurance & Bonds	3,240		3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp
001-571-230 Contracted Services	500		27	473	5%	
001-571-341 Departmental Supplies	5,000		1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper
001-571-343 Auto Supplies (Gas/Oil)	500		-	500	0%	
001-571-345 Uniforms	500		202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.
001-571-353 Computer Software/Tech	4,000		-	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	**74,590**	**3,702**	**46,305**	**28,285**	62%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTINGENCIES - 699						
001-699-568 Other Contributions	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.)
TOTAL CONTINGENCIES	**221,125**	**-**	**-**	**221,125**	0%	
POLICE DEPARTMENT - 700						
001-700-103 Salaries	1,640,000	113,636	1,190,146	449,854	73%	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.
001-700-104 FICA	110,000	6,704	73,961	36,039	67%	FICA Tax at 7.65%
001-700-105 Group Insurance	289,000	18,834	178,602	110,398	62%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-700-106 Retirement	145,000	10,222	107,257	37,743	74%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
001-700-107 Police Pension	17,250		1,196	16,054	7%	Legacy CTPD Retirement System
001-700-108 Overtime	160,000	10,089	182,166	(22,166)	114%	Shift coverage, late arrest/call out, special events, school events, court, etc.
001-700-109 OPEB	5,000	173	1,581	3,419	32%	RHBT Insurance
001-700-110 Fringe Benefits	55,000	3,334	29,648	25,352	54%	Deferred Compensation Employer Contribution 3%
001-700-211 Telephone	48,500	1,536	16,984	31,517	35%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
001-700-213 Utilities	48,000	3,984	32,353	15,647	67%	Electric and Internet Service, increase in FY25.
001-700-214 Travel	4,000		1,008	2,992	25%	Training, Conferences,etc.
001-700-215 R&M Building & Grounds	2,500		54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries
001-700-216 R&M Equipment	5,000		5,098	(98)	102%	Generator Service
001-700-217 R&M Auto	50,000	1,072	32,603	17,397	65%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
001-700-218 Postage	1,300		1,217	83	94%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
001-700-219 Building & Equipment Rental	100,000	8,441	75,835	24,165	76%	
001-700-220 Advertising/Legal Publications	5,500		3,389	2,111	62%	New Hire Ads 3-6 ads in local paper
001-700-221 Training & Education	20,000	1,295	5,009	14,991	25%	WVSP Academy, 16 hours in-service/8 supervisor hours.
001-700-222 Dues & Subscriptions	2,000	110	1,432	568	72%	WVCOP Dues, IACP, SRO, Journal
001-700-223 Professional Services	5,000	860	4,260	740	85%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
001-700-226 Insurance & Bonds	122,550		122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
001-700-230 Contracted Services	48,000	4,268	23,736	24,264	49%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
001-700-237 Other Fees & Taxes	450		400	50	89%	661 George St. Ambulance Fees
001-700-341 Departmental Supplies	41,000	410	14,514	26,486	35%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
001-700-343 Auto Supplies	65,000	8,547	63,375	1,625	98%	Gas, oil changes and tires for Police Vehicles
001-700-345 Uniforms	30,000	220	17,094	12,906	57%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.
001-700-353 Computer Software/Tech	26,800	4,325	29,426	(2,626)	110%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,046,850**	**198,061**	**2,214,832**	**832,018**	73%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE-SPECIAL DUTY CROSSING GUARDS - 704						
001-704-103 Salaries	35,000	2,335	21,271	13,729	61%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
001-704-104 FICA Tax Expense	2,600	179	1,627	973	63%	
001-704-226 Insurance & Bonds	2,295		2,292	3	100%	
001-704-341 Departmental Supplies	350		324	26	92%	Stop signs
001-704-345 Uniforms	400		118	282	29%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**2,513**	**25,631**	**15,014**	63%	
Total Police and Crossing Guards	**3,087,495**	**200,574**	**2,240,463**	**847,032**	73%	
DOG WARDEN - 707						
001-707-567 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						
001-750-103 Salaries	330,000	23,693	229,761	100,239	70%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
001-750-104 FICA Tax Expense	27,000	1,813	18,403	8,597	68%	FICA @ 7.65%
001-750-105 Group Insurance	47,000	3,192	26,996	20,004	57%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-750-106 Retirement	29,000	2,039	19,748	9,252	68%	9% Employer Contribution
001-750-108 Overtime	20,000		10,805	9,195	54%	
001-750-109 OPEB	500	31	245	255	49%	RHBT Insurance
001-750-110 Fringe Benefits	7,500	573	4,522	2,978	60%	3% Deferred Compensation Employer Contribution
001-750-211 Telephone	3,000	109	1,578	1,422	53%	Field staff equipped with cell phones
001-750-213 Utilities	15,000	657	3,536	11,464	24%	Maintenance building electric, water, sewer, and internet
001-750-214 Travel Expense	1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
001-750-215 R&M Buildings and Grounds	55,000	26,254	70,357	(15,357)	128%	General maintenance of city buildings.
001-750-216 R&M Equipment	15,000	45	12,176	2,824	81%	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.
001-750-217 R&M Auto	25,000	16,070	17,890	7,111	72%	Regular maintenance of department and City vehicles
001-750-219 R&M Bldg and Equip Rental	1,000		-	1,000	0%	Equipment rented as required to maintain various city buildings.
001-750-220 Advertising	500		-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
001-750-221 Training & Education	2,500		-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
001-750-222 Dues & Subscriptions	500	300	406	94	81%	Camera subscription and CDL License Fees
001-750-223 Professional Services	500		290	210	58%	CDL physicals
001-750-226 Insurance & Bonds	19,000		18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance
001-750-230 Contracted Services	61,268	1,962	50,617	10,651	83%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
001-750-341 Departmental Supplies	38,000	805	25,098	12,902	66%	General maintenance annual supplies. Christmas decorations, and light poles.
001-750-343 Auto Supplies (Gas, Oil & Tires)	25,000	1,818	17,880	7,120	72%	Gas, oil changes and tires for maintenance and City vehicles.
001-750-345 Uniforms	5,000		1,236	3,764	25%	
TOTAL MAINTENANCE	**728,768**	**79,360**	**529,549**	**199,218**	73%	

ACCOUNT	CURRENT BUDGET	MARCH 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
STREET LIGHTS - 751						
001-751-213 Utilities	130,000	10,189	91,115	38,885	70%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,189**	**91,115**	**38,885**	70%	
VISITOR'S CENTER - 901						
001-901-567 Contributions	100,000	4,760	51,313	48,688	51%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**4,760**	**51,313**	**48,688**	51%	
FAIRS/FESTIVALS - 903						
001-903-220 Advertising/Legal Publications	2,000	69	157	1,843	8%	
001-903-230 Contracted Services	36,000		7,441	28,559	21%	**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)
001-903-238 Refunds	100		-	100	0%	
001-903-341 Departmental Supplies	25,000	613	5,902	19,098	24%	**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)
001-903-353 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.
001-903-568 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**	**681**	**16,800**	**51,600**	25%	
TRANSFERS - 960/698 SAO						
001-698-590 Transfers to Capital Reserve - Repaving	135,000	15,806	124,409	10,591	92%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
001-698-591 Transfers to Capital Reserve - One Time Funding	427,386		427,386	-	100%	
001-698-593 Transfers Out - Parks & Rec	120,000	4,760	71,312	48,688	59%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
001-698-592 Transfers to Residual Fund	200,000		200,000	-	100%	
001-698-591 Transfers to Capital Reserve - Table Games	810,000	174,421	919,905	(109,905)	114%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
001-698-595 Transfers to Sales Tax	50,000		50,000	-	100%	
TOTAL TRANSFERS	**1,742,386**	**194,987**	**1,793,013**	**(50,627)**	103%	
TOTAL EXPENSES	**10,400,959**	**716,688**	**7,238,876**	**3,162,083**	**70%**	
REVENUES OVER EXPENSES	**-**	**364,666**	**2,210,712**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1385: March 2026 Capital Fund Budget Update

ATTACHMENTS:

- March 2026 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET REVENUES								
Capital Reserve Carryover		$ 8,575,259		$ 8,567,259	$ 8,000	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	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000	$ 174,421	$ 839,422	$ (29,422)	104%	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	$ 47,012	$ 213,308	$ (63,308)	142%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000	$ 8,876	$ 93,187	$ (13,187)	116%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,621,040**	**$ 230,309**	**$ 10,745,569**	**$ (124,529)**	**101%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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		$ 3,000		$ 2,629	$ 371	88%		
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	$ 3,158	$ 3,158	$ 11,842	21%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000	$ 8,040	$ 14,192	$ 56,809	20%	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. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 104,000**	**$ 11,198**	**$ 21,783**	**$ 82,217**	**21%**		
Other - General Government								
Drone - 975-15 General Government Capital Outlay Equipment		$ 10,000		$ 4,470	$ 5,530	45%		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		$ 40,031	$ (10,031)	133%		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	$ 7,603	$ 58,239	$ 187,761	24%	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**	**$ 7,603**	**$ 102,740**	**$ 323,260**	**24%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 530,000**	**$ 18,802**	**$ 124,523**	**$ 405,477**	**23%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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		$ 19,660		$ 19,657	$ 3	100%	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		**$ 40,660**	**$ -**	**$ 39,880**	**$ 780**	**98%**		
Information Technology								
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 50,840		$ 47,886	$ 2,954	94%	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		$ 18,288	$ 8,712	68%	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.	
Uninterruptible Power Supply System Repair - 975-60 General Government Capital Outlay Technology PD		$ 50,000		$ -	$ 50,000	0%		
TOTAL INFORMATION TECHNOLOGY		**$ 146,340**	**$ -**	**$ 80,348**	**$ 65,992**	**55%**		
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		$ 61,163	$ (1,163)	102%		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**	**$ -**	**$ 220,775**	**$ 14,225**	**94%**		
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	**$ -**	**$ 438,000**	**$ -**	**$ 345,927**	**$ 92,073**	**79%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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		$ 360,395		$ 11,232	$ 349,163	3%		
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		$ 641	$ 7,359	8%		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	$ 14,795	$ 14,795	$ 5,205	74%		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		$ 126,000	$ 124,889	$ 127,609	$ (1,609)	101%	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	$ 529	$ 16,246	$ 8,754	65%		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	$ 5,263	$ 29,323	$ 220,677	12%	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		$ 290,000		$ 24	$ 289,976	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		$ 26	$ 24,974	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	**$ -**	**$ 1,425,895**	**$ 145,476**	**$ 234,213**	**$ 1,191,682**	**16%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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		$ 33,589	$ 170,411	16%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)	
Sinkhole Repair - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 100,000		$ -	$ 100,000	0%		
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 494,000**	**$ -**	**$ 88,346**	**$ 405,654**	**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		$ 84,819	$ 5,181	94%		
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000	$ 9,000	$ 59,057	$ 5,943	91%		
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ 9,000**	**$ 143,876**	**$ 186,124**	**44%**		
Other - Streets & Transportation								
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 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		$ 60,000		$ 59,970	$ 30	100%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)	
TOTAL OTHER - STREETS & TRANSPORTATION	**$ -**	**$ 78,000**	**$ -**	**$ 76,544**	**$ 1,456**	98%		
TOTAL STREETS & TRANSPORTATION		**$ 2,327,895**	**$ 154,476**	**$ 542,980**	**$ 1,784,915**	**23%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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 & Skate Park - 979-58 Culture & Recreation Other Improvements		$ 92,920		$ 92,916	$ 4	100%	$84,000 carried over from FY25.	
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements		$ 14,225		$ 14,224	$ 1	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		$ 49,055		$ 33,880	$ 15,175	69%	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	**$ -**	**$ 236,200**	**$ -**	**$ 155,436**	**$ 80,764**	**66%**		
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	$ 1,800	$ 1,800	$ 13,200	12%		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		$ 3,268	$ 2,732	54%		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**	**$ 1,800**	**$ 33,692**	**$ 267,708**	**11%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 537,600**	**$ 1,800**	**$ 189,128**	**$ 348,472**	**35%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Contingencies		$ 2,240,641		$ -	$ 2,240,641	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		$ 4,196,904		$ -	$ 4,196,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.	
TOTAL EXPENSES	**$ 100,000**	**$ 10,621,040**	**$ 175,077**	**$ 1,202,558**	**$ 9,418,482**	**11%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ 55,232**	**$ 9,543,012**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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	**$ -**	**$ -**	**$ 11,018**	**$ -**	**$ -**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 1,061,555		$ -	$ 1,061,555	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 $305,774. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 1,531,400**	**$ -**	**$ -**	**$ 1,531,400**	0%	
EXPENSES							
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 1,531,400	$ 4,768	$ 571,661	$ 959,739	43%	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 $1,331,400.
TOTAL EXPENSES	**$ -**	**$ 1,531,400**	**$ 4,768**	**$ 571,661**	**$ 959,739**	43%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (4,768)**	**$ (571,661)**	**$ 571,661**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MARCH 2026	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	$ 113,106	$ 113,106	$ 136,894	45%	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	$ 434,114	$ 434,114	$ 1,166,581	27%	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**	**$ 547,220**	**$ 547,220**	**$ 4,352,780**	11%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**		$ 1,400,000		$ 407,774	$ 992,226	29%	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		$ 1,202,078	$ 2,297,922	34%	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**	**$ -**	**$ 1,609,852**	**$ 3,290,148**	33%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ 547,220**	**$ (1,062,633)**	**$ 1,062,633**		

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	167,473	138,301		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	413,877	152,082	$10,741 paid in FY 2025. $404,059 paid in FY2026	FEMA	375,000		375,000	
Total Cost	**1,419,178**	**Totals**	**853,219**	**547,445**	**305,774**	**Total**	**871,733**	**581,350**	**290,383**		**Total**	**547,445**	**77,600**	**469,845**	

City's Outstanding Balance: 290,383

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	250,000	-		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	1,202,078	398,620		LWCF Pool	1,600,698		1,600,698	
						Out of pocket expenses	1,198,610	157,774	1,040,836						
Total Cost	**4,893,451**	**Totals**	**3,701,390**	**1,850,695**	**1,850,695**	**Total**	**3,049,308**	**1,609,852**	**1,439,456**	**-**	**Total**	**1,850,698**	**-**	**1,850,698**	

City's Outstanding Balance: 1,439,456

Grant Outstanding Balance: 1,850,698

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	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	$ 15,806	$ 136,225	$ 13,775	91%	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	$ 1,825	$ 17,932	$ 32,068	36%	
TOTAL REVENUES	**$ 1,881,704**	**$ 17,631**	**$ 1,835,861**	**$ 45,843**	98%	
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 Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,551,704		$ -	$ 1,551,704	0%	
TOTAL EXPENSES	**$ 1,881,704**	**$ -**	**$ 303,952**	**$ 1,577,752**	16%	
REVENUES OVER EXPENSES	**$ -**	**$ 17,631**	**$ 1,531,908**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1386: March 2026 P&R Fund Budget Update

ATTACHMENTS:

- March 2026 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R

REVENUES	CURRENT BUDGET	MARCH 2026	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.
207-340-000 Pool Admission	20,400		-	20,400	0%		
207-340-010 Pool Concession Stand	3,000		16	2,984	1%		
207-340-020 Pool Rental	2,000		-	2,000	0%		
207-340-030 Pool Passes	3,000		-	3,000	0%		
207-340-040 Swimming Lessons	5,000		-	5,000	0%		
207-340-070 Pavilion Rental	4,000	300	1,700	2,300	43%		
207-340-100 Park Donations	-		2,500	(2,500)			
207-340-120 Hotel/Motel	100,000	4,760	51,312	48,688	51%		
207-340-140 Tennis CIP Donations	1,000		-	1,000	0%		
207-340-210 Junior Tennis	1,200	525	980	220	82%		
207-340-220 Tennis Lessons	7,500		5,640	1,860	75%		
207-380-000 Interest on Investments	750	209	1,825	(1,075)	243%		
207-369-000 Contributions from GF	20,000		20,000	-	100%		
207-340-520 Sale of Items	-	310	480	(480)			
TOTAL REVENUES	**319,143**	**6,104**	**235,747**	**83,876**	**140%**		

EXPENSES	CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
207-900-103 Salaries	62,000		11,100	50,900	18%	Pool - 15 Part-time employees @ $25,000 Tennis - 7 Part-time employees @ $6500	
207-900-104 FICA Tax Expense	5,000		849	4,151	17%	FICA @ 7.65% of Salary	
207-900-108 Overtime	1,000		-	1,000	0%		
207-900-211 Telephone	1,000		-	1,000	0%	Jefferson Memorial Pool Phone Line	
207-900-213 Utilities	12,000	440	2,584	9,416	22%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $5,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $5000	
207-900-215 Buildings and Grounds	12,000	26	451	11,549	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).	
207-900-216 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.	
207-900-220 Advertising/Legal Pub	200		-	200	0%	Publishing fees	
207-900-221 Training	1,000		380	620	38%	CPR/First Aid training	Allowance for Park Manager Pool Operation Certification
207-900-000 Dues			120	(120)		NRPA Membership	
207-900-226 Insurance & Bonds	4,000		5,795	(1,795)	145%	Commercial Property, Umbrella Liability, Automobile, Worker's	
207-900-230 Contracted Services	50,000	1,135	32,511	17,489	65%	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	
207-900-236 Refunds	300		100	200	33%		Allowance for refund of pavillion rental and registration fees.
207-900-237 Other Fees/Taxes	150		-	150	0%	Pool permit fee Health Department	
207-900-341 Departmental Supplies	13,150	222	6,785	6,365	52%	Trophies, T-shirts, Floats and whistles.	
207-900-341 Junior Tennis Supplies	850		-	850	0%	Jr. Tennis Girls and Boys Shirts and Jackets and tennis balls.	
207-900-342 Concession Stand Supplies	1,000		-	1,000	0%		
207-900-345 Uniforms	2,000		145	1,855	7%		Guard uniforms
207-900-359 Capital Outlay	114,000		-	114,000	0%		
207-699-568 Contingencies	34,493		-	34,493	0%		
TOTAL EXPENSES	**319,143**	**1,823**	**60,820**	**258,323**	**19%**		
REVENUES OVER EXPENSES	**-**	**4,281**	**174,927**				

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	MARCH 2026	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
207-340-216 Clifford Trust Restricted Donation	28,000		27,947	53	100%		Additional donations received from the Clifford Trust.
207-380-000 Interest on Investments	7,000		-	7,000	0%		Interest earned on money market checking account.
207-380-050 Dividends	1,600	1,398	10,212	(8,612)	638%		Dividends received on investments.
207-380-100 Gains/ Losses on Investments	35,000		34,884	116	100%		Gains/Losses received on investments.
TOTAL REVENUES	**505,236**	**1,398**	**506,679**	**(1,443)**	**100%**		

EXPENSES	CURRENT BUDGET	MARCH 2026	FY 2026 YEAR TO DATE	FY 2026 BUDGET BALANCE	FY 2026 % OVER/UNDER BUDGET	FINANCE NOTES	REVISION #1 NOTES
207-900-223 Professional Services	1,800	335	3,680	(1,880)	204%		Portfolio management fees.
207-900-459 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**	**335**	**3,680**	**501,556**	**1%**		
REVENUES OVER EXPENSES	**-**	**1,063**	**502,999**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1387: March 2026 Account Balance Update

ATTACHMENTS:

- 3-31-26 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF March 31, 2026

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	$ 1,489,579		$ 1,489,579		General Fund operations.
Vacant Structures	9110	General	Bank of Charles Town	001-101-03	$ 24,189		$ 24,189		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	$ 197,433		$ 197,433		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	$ 1,235,308	$ 1,235,308		$ 1,235,308	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	$ 867,826	$ 867,826		$ 867,826	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	$ 5,090,245	$ 5,090,245	$ -	$ 5,090,245	$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	$ 766	$ 766	$ -	$ 766	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	$ 68,469	$ -	$ 68,469		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	$ 125,222	$ -	$ 125,222		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 48,746		$ 48,746		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	$ 230,383		$ 230,383		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	$ 7,947,374	$ 2,546,641	$ 5,400,733	$ 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	$ 816	$ -	$ 816		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	$ 1,550,567		$ 1,550,567	$ 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	$ 66,330		$ 66,330		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Recreation	Bank of Charles Town	207-101-05	$ 110,389		$ 110,389		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	$ 511,757		$ 511,757		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	$ 318,862	$ -	$ 318,862		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	$ 57,136		$ 57,136		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	$ 581,902		$ 581,902		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	102.076.52		102.076.52		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 19,073,570**				
Total Investment Accounts……	**$ 1,449,728**				
Total Funds……	**$ 20,523,298**	**$ 9,740,785**	**$ 10,782,512**	**$ 11,142,947**	

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.*