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

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

3. NEW BUSINESS

: **2026-1469:** License Fee Waiver Request - Possible Executive Session

: **2026-1470:** B&O Waiver Request - Possible Executive Session

4. FINANCE DIRECTOR REPORT

: **2026-1471:** HdL Update
HDL Credit Worksheet-4-26.pdf

: **2026-1472:** April 2026 General Fund Budget Update
APRIL 2026 GF FINANCIALS.pdf

: **2026-1473:** April 2026 Capital Fund Budget Update
April 2026 Capital Budget Financials.pdf

: **2026-1474:** April 2026 P&R Fund Budget Update
April 2026 P&R Financials.pdf

: **2026-1475:** April 2026 Account Balance Update
4-30-26 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

Meeting: 05/13/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1469: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 05/13/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1470: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 05/13/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1471: HdL Update

ATTACHMENTS:

- HDL Credit Worksheet-4-26.pdf

HdL Credit Worksheet
April 30, 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
Less:April 2026 15% Refund	$	37.50
Remaining Credit Balance	**$**	**19,065.19**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 05/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1472: April 2026 General Fund Budget Update

ATTACHMENTS:

- APRIL 2026 GF FINANCIALS.pdf

ACCOUNT		CURRENT BUDGET	APRIL 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	39,434	1,806,726	44,350	98%	
001-301-060	Supplemental Taxes	30,000	3,998	50,976	(20,976)	170%	Property taxes owed from previous years, but paid in the current fiscal year.
001-302-000	Interest as Penalty	8,000	1,173	12,819	(4,819)	160%	
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	27,419	346,339	(96,339)	139%	
001-305-000	Business & Occupation (B&O) Tax	2,032,082	18,682	2,014,049	18,033	99%	Included estimated B&O receipts from HDL collections services.
001-306-000	Liquor Tax	25,000	8,355	33,479	(8,479)	134%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
001-307-000	Animal Control Tax	1,600	16	1,798	(198)	112%	This is donated back to the county each year under Dog Warden.
001-308-000	Hotel/Motel Tax	200,000	10,847	109,544	90,456	55%	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	24,163	201,981	58,019	78%	
001-321-000	Parking Violation Penalties	40,000	660	34,620	5,380	87%	
001-325-000	Business License Revenue	35,000	1,043	70,533	(35,533)	202%	
001-326-000	Building Permit Fees	550,000	188,711	838,242	(288,242)	152%	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	-	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	-	1,762	(62)	104%	Revenue from utility bills for EMS (5 cents)
001-340-000	Parks & Rec Fee	1,700	-	1,762	(62)	104%	Revenue from utility bills for parks and recreation (5 cents)
001-342-000	Parking Meter Revenues	45,000	5,187	40,206	4,794	89%	Revenue from parking meters and parking permits including ParkMobile app.
001-345-000	Rents & Concessions	60,000	5,730	69,326	(9,326)	116%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
001-353-000	Zoning Fee	20,000	110	39,209	(19,209)	196%	Zoning applications
001-355-000	Street Improvement Fee	135,000	-	137,390	(2,390)	102%	Revenue from utility bills for street improvements ($4 per month)
001-365-000	Federal Government Grants	291,667	36,000	77,157	214,510	26%	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	APRIL 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	375,000	1,500,000	86,155	95%	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	20,881	207,152	42,848	83%	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	-	16,765	18,235	48%	
001-381-000 Reimbursements	110,000	624	136,096	(26,096)	124%	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	-	2,025	8,584	(8,584)		
001-387-000 Filing Fees	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	71,780	627,068	(27,068)	105%	Video lottery receipts average $13.4K to $22.2K per week.
001-399-000 Misc Revenue	5,000	1,568	6,795	(1,795)	136%	Yard waste stickers and fingerprints
001-399-020 Special Events - WV Fest	10,000	8,670	17,305	(7,305)	173%	
001-399-030 Special Events - General	1,000	150	1,155	(155)	116%	Special activities fees
001-399-040 Special Events - CW Hall	5,000	1,200	8,800	(3,800)	176%	
001-399-070 Special Events - Car Show	5,000	-	10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,400,959**	**853,425**	**10,326,571**	**74,847**	99%	

ACCOUNT	CURRENT BUDGET	APRIL 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	64,834	12,166	84%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
001-402-104 FICA	6,200	455	4,960	1,240	80%	FICA @ 7.65%
001-402-105 Group Insurance	10,300	796	8,106	2,194	79%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-402-106 Retirement	7,000	535	5,577	1,423	80%	PERS II Employer Contribution 9%
001-402-109 OPEB	200	10	102	98	51%	RHBT Insurance
001-402-110 Fringe Benefits	1,800	119	1,168	632	65%	Deferred Compensation Employer Contribution 3%
001-402-211 Telephone	500	66	329	171	66%	Cell phone
001-402-214 Travel	2,000	-	98	1,902	5%	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	-	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	-	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**	**7,927**	**93,728**	**24,357**	79%	
MAYOR'S OFFICE - 409						
001-409-101 Salary	12,500	1,000	10,000	2,500	80%	Mayor's Salary
001-409-104 FICA Tax Expense	1,000	77	764	236	76%	
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**	**12,312**	**7,788**	61%	
COUNCIL - 410						
001-410-101 Salaries	40,000	3,333	32,083	7,917	80%	Eight Council Members at $5,000 annual salary
001-410-104 FICA Tax Expense	3,100	255	2,454	646	79%	
001-410-214 Travel Expense	4,800	-	2,274	2,526	47%	Conferences
001-410-221 Training & Education	2,975	-	103	2,872	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	925	-	881	44	95%	
TOTAL COUNCIL	**55,300**	**3,588**	**41,284**	**14,016**	75%	

ACCOUNT		CURRENT BUDGET	APRIL 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	158,234	56,766	74%	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	1,142	12,104	5,396	69%	FICA Tax @ 7.65%
001-412-105	Group Insurance	20,000	1,726	14,306	5,694	72%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-412-106	Retirement	19,000	1,344	13,285	5,715	70%	9% Employer Contribution PERS I and II
001-412-108	Overtime	2,500	-	1,560	940	62%	
001-412-109	OPEB	500	10	82	418	16%	RHBT Insurance
001-412-110	Fringe Benefits	6,000	448	3,672	2,328	61%	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	300	5,600	14,400	28%	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**	**19,903**	**239,132**	**120,448**	67%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413						
001-413-103 Salaries	260,000	19,999	219,152	40,848	84%	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	1,536	16,956	5,044	77%	FICA Tax @ 7.65%
001-413-105 Group Insurance	38,000	2,994	30,481	7,519	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-413-106 Retirement	24,000	1,787	19,125	4,875	80%	9% Employer Contribution PERS I and II
001-413-108 Overtime	3,500	78	2,493	1,007	71%	
001-413-109 OPEB	500	31	306	194	61%	RHBT Insurance
001-413-110 Fringe Benefits	7,500	512	5,245	2,255	70%	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	474	1,718	782	69%	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	1,000	-	865	135	87%	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	5,672	18,171	6,829	73%	Tyler Technologies - Incode Annual License Fee
001-413-230 B&O Collections - Contracted Services	42,000	4,332	17,856	24,144	43%	
001-413-238 Refunds	103,000	-	88,552	14,448	86%	
001-413-341 Departmental Supplies	2,500	-	1,719	781	69%	Misc. Office Supplies
TOTAL TREASURER	**645,200**	**37,414**	**495,060**	**150,141**	77%	

ACCOUNT	CURRENT BUDGET	APRIL 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	56,562	10,438	84%	Court Clerk Salary, 2.5% merit, and holiday supplement
001-415-104 FICA	5,500	409	4,368	1,132	79%	FICA Tax @ 7.65%
001-415-105 Group Insurance	19,000	1,597	16,112	2,888	85%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-415-106 Retirement	6,000	481	4,895	1,105	82%	9% Employer Contribution PERS I and II
001-415-108 Overtime	1,200	96	538	663	45%	
001-415-109 OPEB	200	10	102	98	51%	RHBT Insurance
001-415-110 Fringe Benefits	1,800	154	1,133	667	63%	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	-	720	280	72%	
001-415-341 Departmental Supplies	600	33	226	374	38%	Ink cartridges, paper stock
TOTAL COURT CLERK	**109,030**	**8,032**	**90,516**	**18,514**	83%	
POLICE JUDGES - 416						
001-416-103 Salaries	32,000	2,300	20,986	11,014	66%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
001-416-104 FICA	2,400	176	1,517	883	63%	
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	202	827	173	83%	
001-416-226 Insurance & Bonds	2,800	-	2,791	9	100%	
TOTAL POLICE JUDGES	**39,800**	**2,678**	**27,073**	**12,727**	68%	

ACCOUNT	CURRENT BUDGET	APRIL 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	134,480	25,520	84%	Attorney salary plus 2.5% merit and holiday supplement.
001-417-104 FICA	13,000	948	10,288	2,712	79%	FICA @ 7.65%
001-417-105 Group Insurance	1,750	127	1,451	299	83%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-417-106 Retirement	15,000	1,115	11,679	3,321	78%	PERS II Employer Contribution 9%
001-417-109 OPEB	400	-	359	41	90%	RHBT Insurance
001-417-110 Fringe Benefits	5,600	371	3,300	2,300	59%	Deferred Compensation Employer Contribution 3%
001-417-211 Telephone	250	38	188	62	75%	
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	-	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	3,705	-	2,263	1,442	61%	
001-417-341 Departmental Supplies	1,000	-	107	893	11%	
TOTAL CITY ATTORNEY	**256,805**	**14,992**	**167,731**	**89,074**	65%	
ENFORCEMENT AGENCY - 425						
001-425-103 Salaries	62,500	4,644	51,929	10,571	83%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
001-425-104 FICA	4,900	355	3,973	927	81%	FICA @ 7.65% of Salary
001-425-105 Group Insurance	9,500	774	7,858	1,642	83%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-425-106 Retirement	5,400	418	4,306	1,094	80%	PERS II Employer Contribution 9%
001-425-109 OPEB	200	10	102	98	51%	RHBT Insurance
001-425-110 Fringe Benefits	2,300	139	1,347	953	59%	Deferred Compensation Employer Contribution 3%
001-425-211 Telephone	500	38	188	312	38%	
001-425-214 Travel	3,000	502	2,875	125	96%	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		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	-	864	1,136	43%	Building safety month supplies and code books
001-425-343 Auto Supplies	-		-	-		Under Maintenance budget
001-425-345 Uniforms	1,500	-	525	975	35%	Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**260,320**	**6,880**	**100,891**	**159,429**	39%	

ACCOUNT	CURRENT BUDGET	APRIL 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	**2,489,200**	**161,980**	**1,893,675**	**595,525**	76%	
BUILDING INSPECTIONS - 436						
001-436-103 Salaries	92,400	6,727	78,125	14,275	85%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
001-436-104 FICA	7,000	515	5,977	1,023	85%	FICA @ 7.65% of Salary
001-436-105 Group Insurance	1,500	105	1,205	295	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-436-106 Retirement	8,000	605	6,341	1,659	79%	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	1,982	868	70%	Deferred Compensation Employer Contribution 3%
001-436-211 Telephone	1,000	20	180	820	18%	Two lines; one is a hot spot. One is a cell phone.
001-436-214 Travel	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	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	-	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	-	1,500	1,500	(1,500)		
001-436-341 Departmental Supplies	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	-	500	1,500	25%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**179,475**	**9,674**	**119,482**	**59,993**	67%	

ACCOUNT	CURRENT BUDGET	APRIL 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	263,074	138,027	66%	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	20,125	12,875	61%	FICA @ 7.65% of Salary
001-437-105 Group Insurance	68,000	3,302	32,033	35,967	47%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-437-106 Retirement	38,000	2,257	22,631	15,369	60%	PERS II Employer Contribution (9%)
001-437-108 Overtime	1,500	-	-	1,500	0%	
001-437-109 OPEB	500	31	286	214	57%	RHBT Insurance
001-437-110 Fringe Benefits	12,000	566	5,257	6,743	44%	Deferred Compensation Employer Contribution 3%
001-437-211 Telephone	1,150	220	993	157	86%	Director's department cell phone
001-437-214 Travel	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
001-437-218 Postage	1,000	-	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
001-437-220 Advertising/Legal Publications	4,500	64	1,279	3,221	28%	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	-	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	7,063	20,829	23,171	47%	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	-	295	705	30%	
001-437-341 Departmental Supplies	4,000	-	1,552	2,448	39%	Public hearing signs, office supplies, promotional supplies
001-437-353 Computer Software / Tech	13,000	980	7,893	5,107	61%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**678,600**	**41,477**	**405,351**	**273,249**	60%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**58,030**	**625,724**	**492,671**	56%	
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	APRIL 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440							
001-440-103	Salaries	103,000	10,180	88,498	14,502	86%	Director of Operations Salary, 2.5% merit, and holiday supplement
001-440-104	FICA Taxes	8,300	779	6,770	1,530	82%	FICA @ 7.65%
001-440-105	Group Insurance	20,000	1,622	16,386	3,614	82%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-440-106	Retirement	9,000	717	7,988	1,012	89%	9% Employer Contribution
001-440-109	OPEB	200	10	93	107	47%	RHBT Insurance
001-440-110	Fringe Benefits	3,800	239	2,509	1,291	66%	Deferred Compensation Employer Contribution 3%
001-440-211	Telephone	20,000	1,103	16,809	3,191	84%	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	50,000	4,556	43,836	6,164	88%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
001-440-214	Travel Expense	2,000	914	1,200	800	60%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
001-440-215	Repair & Main. Bldg & Grounds	10,000	1,165	4,793	5,207	48%	Elevator Services and City Hall maintenance.
001-440-218	Postage	7,500	202	3,438	4,062	46%	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	20,073	209,594	40,406	84%	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	-	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	6,000	-	5,780	220	96%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
001-440-223	Professional Services	25,000	1,800	21,229	3,771	85%	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	236,000	21,762	195,355	40,645	83%	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	70,000	878	50,858	19,142	73%	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	15,000	369	10,651	4,349	71%	
001-440-353	Computer Software / Tech	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
TOTAL CITY HALL		**873,800**	**66,369**	**715,535**	**158,265**	82%	

ACCOUNT	CURRENT BUDGET	APRIL 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	2,000	2,000	48,000	4%	
001-444-568 Contributions - Revive Grant	290,000	36,000	61,000	229,000	21%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
001-444-568 Contributions - Façade Improvement Program	40,000	4,055	11,066	28,934	28%	
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 P&R	4,000		-	4,000	0%	
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	**639,000**	**42,055**	**214,066**	**424,934**	34%	
PARKING - 571						
001-571-103 Salaries	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	-	2,662	1,038	72%	FICA @ 7.65%
001-571-105 Group Insurance	750	(34)	377	373	50%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-571-106 Retirement Expense	4,000	-	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	-	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**	**(34)**	**46,271**	**28,319**	62%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTINGENCIES - 699						
001-699-568 Other Contributions	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.)
TOTAL CONTINGENCIES	**121,125**	**-**	**-**	**121,125**	0%	
POLICE DEPARTMENT - 700						
001-700-103 Salaries	1,640,000	116,527	1,306,673	333,327	80%	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	7,081	81,042	28,958	74%	FICA Tax at 7.65%
001-700-105 Group Insurance	289,000	18,131	196,733	92,267	68%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-700-106 Retirement	145,000	11,158	118,465	26,535	82%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
001-700-107 Police Pension	7,250	-	1,196	6,054	16%	Legacy CTPD Retirement System
001-700-108 Overtime	230,000	12,344	194,511	35,489	85%	Shift coverage, late arrest/call out, special events, school events, court, etc.
001-700-109 OPEB	5,000	163	1,744	3,256	35%	RHBT Insurance
001-700-110 Fringe Benefits	55,000	3,406	33,054	21,946	60%	Deferred Compensation Employer Contribution 3%
001-700-211 Telephone	33,500	1,680	18,664	14,836	56%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
001-700-213 Utilities	48,000	4,089	36,442	11,558	76%	Electric and Internet Service, increase in FY25.
001-700-214 Travel	9,000	255	1,263	7,737	14%	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	5,500	-	4,621	879	84%	Generator Service
001-700-217 R&M Auto	50,000	31,324	63,927	(13,927)	128%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
001-700-218 Postage	1,800	278	1,495	305	83%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
001-700-219 Building & Equipment Rental	100,000	8,873	84,708	15,292	85%	
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	15,000	780	5,789	9,211	39%	WVSP Academy, 16 hours in-service/8 supervisor hours.
001-700-222 Dues & Subscriptions	2,000	-	1,432	568	72%	WVCOP Dues, IACP, SRO, Journal
001-700-223 Professional Services	7,000	1,220	5,480	1,520	78%	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	45,500	385	24,121	21,379	53%	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	38,500	2,025	16,538	21,962	43%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
001-700-343 Auto Supplies	89,000	513	63,889	25,111	72%	Gas, oil changes and tires for Police Vehicles
001-700-345 Uniforms	30,000	2,371	19,466	10,534	65%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.
001-700-353 Computer Software/Tech	29,800	-	29,426	374	99%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,116,850**	**222,604**	**2,437,010**	**679,840**	78%	

ACCOUNT	CURRENT BUDGET	APRIL 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	1,981	23,252	11,748	66%	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	152	1,779	821	68%	
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	40	158	242	39%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**2,173**	**27,804**	**12,841**	68%	
Total Police and Crossing Guards	**3,157,495**	**224,777**	**2,464,813**	**692,682**	78%	
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	23,661	253,422	76,578	77%	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	1,814	20,217	6,783	75%	FICA @ 7.65%
001-750-105 Group Insurance	47,000	3,192	30,188	16,812	64%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-750-106 Retirement	29,000	2,040	21,788	7,212	75%	9% Employer Contribution
001-750-108 Overtime	20,000	52	10,857	9,143	54%	
001-750-109 OPEB	500	31	275	225	55%	RHBT Insurance
001-750-110 Fringe Benefits	7,500	573	5,095	2,405	68%	3% Deferred Compensation Employer Contribution
001-750-211 Telephone	3,000	219	1,797	1,203	60%	Field staff equipped with cell phones
001-750-213 Utilities	10,000	531	4,067	5,933	41%	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	85,000	6,110	76,466	8,534	90%	General maintenance of city buildings.
001-750-216 R&M Equipment	20,000	2,248	14,901	5,099	75%	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	1,793	19,683	5,317	79%	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	-	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	3,073	53,690	7,578	88%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
001-750-341 Departmental Supplies	38,000	2,559	27,657	10,343	73%	General maintenance annual supplies. Christmas decorations, and light poles.
001-750-343 Auto Supplies (Gas, Oil & Tires)	28,000	46	17,926	10,074	64%	Gas, oil changes and tires for maintenance and City vehicles.
001-750-345 Uniforms	2,000	-	1,236	764	62%	
TOTAL MAINTENANCE	**758,768**	**47,941**	**577,967**	**180,800**	76%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
STREET LIGHTS - 751						
001-751-213 Utilities	130,000	10,126	101,241	28,760	78%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,126**	**101,241**	**28,760**	78%	
VISITOR'S CENTER - 901						
001-901-567 Contributions	100,000	4,775	56,088	43,912	56%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**4,775**	**56,088**	**43,912**	56%	
FAIRS/FESTIVALS - 903						
001-903-220 Advertising/Legal Publications	2,000	720	877	1,123	44%	
001-903-230 Contracted Services	36,000	1,046	8,487	27,513	24%	**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	-	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**	**1,766**	**18,566**	**49,834**	27%	
TRANSFERS - 960/698 SAO						
001-698-590 Transfers to Capital Reserve - Repaving	135,000	16,614	141,023	(6,023)	104%	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	4,775	76,088	43,912	63%	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		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**	**21,389**	**1,814,402**	**(72,016)**	104%	
TOTAL EXPENSES	**10,400,959**	**572,805**	**7,812,813**	**2,588,145**	**75%**	
REVENUES OVER EXPENSES	**-**	**280,620**	**2,513,758**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 05/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1473: April 2026 Capital Fund Budget Update

ATTACHMENTS:

- April 2026 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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		$ 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	$ 42,240	$ 255,548	$ (105,548)	170%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000		$ 93,187	$ (13,187)	116%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,621,040**	**$ 42,240**	**$ 10,787,809**	**$ (166,769)**	**102%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	$ 9,378	$ 11,182	$ 3,818	75%	Computer replacement program for all General Government departments. (5 replacements are planned.)	
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 4,900		$ 3,158	$ 1,742	64%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000	$ 1,680	$ 15,872	$ 55,129	22%	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. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 93,900**	**$ 11,058**	**$ 32,841**	**$ 61,059**	**35%**		
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	$ 8,725	$ 66,964	$ 179,036	27%	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	$ 3,205	$ 3,205	$ 3,295	49%		
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 432,500**	**$ 11,930**	**$ 114,670**	**$ 317,830**	**27%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 526,400**	**$ 22,989**	**$ 147,511**	**$ 378,889**	**28%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	APRIL 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	$ 7,595	$ 7,595	$ 2,405	76%		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	$ 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		$ 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.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings		$ 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	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		$ 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	$ 11,267	$ 11,293	$ 13,707	45%		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	**$ -**	**$ 1,429,495**	**$ 18,862**	**$ 253,075**	**$ 1,176,420**	**18%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	$ 24	$ 24	$ 79,976	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	$ 17,429	$ 51,018	$ 152,982	25%	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	$ 22,955	$ 22,955	$ 77,045	23%		
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 494,000**	**$ 40,408**	**$ 128,754**	**$ 365,246**	**26%**		
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		$ 59,057	$ 5,943	91%		
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ -**	**$ 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		**$ 2,331,495**	**$ 59,270**	**$ 602,250**	**$ 1,729,246**	**26%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	$ 10,602	$ 12,402	$ 2,598	83%		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**	**$ 10,602**	**$ 44,294**	**$ 257,106**	**15%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 537,600**	**$ 10,602**	**$ 199,730**	**$ 337,870**	**37%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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**	**$ 92,860**	**$ 1,295,418**	**$ 9,325,622**	**12%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ (50,620)**	**$ 9,492,391**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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**	**$ 7,500**	**$ -**	**$ 86,044**	0%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**		**$ -**	**$ -**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	$ 330,134	$ 901,796	$ 629,604	68%	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**	**$ 330,134**	**$ 901,796**	**$ 629,604**	68%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (330,134)**	**$ (901,796)**	**$ 901,796**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	APRIL 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	$ 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	$ 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**	**$ 4,352,780**	11%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**		$ 1,400,000	$ 160,440	$ 568,214	$ 831,786	41%	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	$ 222,793	$ 1,424,870	$ 2,075,130	41%	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**	**$ 383,232**	**$ 1,993,085**	**$ 2,906,915**	41%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (383,232)**	**$ (1,445,865)**	**$ 1,445,865**		

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	755,781	744,011	11,770	$10,741 paid in FY 2025. $733,270 paid in FY2026	FEMA	375,000		375,000	
Total Cost	**1,419,178**	**Totals**	**853,219**	**547,445**	**305,774**	**Total**	**1,061,555**	**911,484**	**150,071**		**Total**	**547,445**	**77,600**	**469,845**	

City's Outstanding Balance: 150,071

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	113,106	136,894	
Pool Construction	3,494,550	LWCF Pool	3,201,390	1,600,695	1,600,695	LWCF Pool Match	1,600,698	1,585,311	15,387		LWCF Pool	1,600,698	434,114	1,166,584	
						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**	**1,993,085**	**1,056,223**	**-**	**Total**	**1,850,698**	**547,220**	**1,303,478**	

City's Outstanding Balance: 1,056,223

Grant Outstanding Balance: 1,303,478

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	APRIL 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	$ 16,614	$ 137,033	$ 12,967	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		$ 16,107	$ 33,893	32%	
TOTAL REVENUES	**$ 1,881,704**	**$ 16,614**	**$ 1,834,844**	**$ 46,860**	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	**$ -**	**$ 16,614**	**$ 1,530,892**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 05/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1474: April 2026 P&R Fund Budget Update

ATTACHMENTS:

- April 2026 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R

REVENUES	CURRENT BUDGET	APRIL 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	1,400	3,100	900	78%		
207-340-100 Park Donations	-	-	2,500	(2,500)			
207-340-120 Hotel/Motel	100,000	4,775	56,088	43,912	56%		
207-340-140 Tennis CIP Donations	1,000		-	1,000	0%		
207-340-210 Junior Tennis	1,200	-	980	220	82%		
207-340-220 Tennis Lessons	7,500	-	5,640	1,860	75%		
207-380-000 Interest on Investments	750		1,825	(1,075)	243%		
207-369-000 Contributions from GF	20,000		20,000	-	100%		
207-340-520 Sale of Items	-		480	(480)			
TOTAL REVENUES	**319,143**	**6,175**	**241,922**	**77,701**	**144%**		

EXPENSES	CURRENT BUDGET	APRIL 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	220	2,804	9,196	23%	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	2,767	3,218	8,782	27%	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	1,210	33,721	16,279	67%	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	-	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**	**4,197**	**65,017**	**254,126**	**20%**		
REVENUES OVER EXPENSES	**-**	**1,978**	**176,905**				

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	APRIL 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	228	28,175	(175)	101%		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	1,538	11,750	(10,150)	734%		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**	**1,766**	**508,445**	**(3,209)**	**101%**		

EXPENSES	CURRENT BUDGET	APRIL 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	235	3,915	(2,115)	218%		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**	**235**	**3,915**	**501,321**	**1%**		
REVENUES OVER EXPENSES	**-**	**1,531**	**504,530**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 05/13/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1475: April 2026 Account Balance Update

ATTACHMENTS:

- 4-30-26 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF APRIL 30, 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	$ 2,025,610		$ 2,025,610		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	$ 200,863		$ 200,863		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	$ 1,248,124	$ 1,248,124		$ 1,248,124	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	$ 911,473	$ 911,473		$ 911,473	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	$ 5,248,271	$ 5,248,271	$ -	$ 5,248,271	$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	$ 7,569,832	$ 2,546,641	$ 5,023,191	$ 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	$ 5,888	$ -	$ 5,888		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	$ 1,567,181		$ 1,567,181	$ 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	$ 72,086		$ 72,086		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	$ 513,288		$ 513,288		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	$ 49,535		$ 49,535		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	$ 598,061		$ 598,061		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……	**$ 19,427,702**				
Total Investment Accounts……	**$ 1,509,534**				
Total Funds……	**$ 20,937,236**	**$ 9,955,275**	**$ 10,981,962**	**$ 11,357,437**	

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.*