CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • JUNE 9, 2026

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-1572:** B&O Waiver Request - Possible Executive Session

3. NEW BUSINESS

: **2026-1573:** License Fee Waiver Request - Possible Executive Session

: **2026-1574:** B&O Waiver Request - Possible Executive Session

: **2026-1575:** FY26 General Fund Revision #6
FY 2026 GF Revision #6.pdf

: **2026-1576:** Benefit Increase Discussion
90_ Health Benefit Employer Cost Estimates.pdf
Employee Handbook Revised 3-2-26.pdf
Article 147.pdf

: **2026-1582:** CIP/Budget Preparation
CIP 2027-2031.pdf

: **2026-1583:** Financial Policy Update
RFP Finance Policies Sample.pdf
Final - Budget and Fiscal Policies (August 2019).pdf

4. FINANCE DIRECTOR REPORT

: **2026-1577:** HdL Update

: **2026-1578:** May 2026 General Fund Budget Update
MAY 2026 GF FINANCIALS.pdf

: **2026-1579:** May 2026 Capital Fund Budget Update
May 2026 Capital Budget Financials.pdf

: **2026-1580:** May 2026 P&R Fund Budget Update
May 2026 P&R Financials.pdf

: **2026-1581:** May 2026 Account Balance Update
5-31-26 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. **ADJOURNMENT**

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 06/09/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1572: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

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2026-1574: B&O Waiver Request - Possible Executive Session

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Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1575: FY26 General Fund Revision #6

ATTACHMENTS:

- FY 2026 GF Revision #6.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
REVENUES													
001-300-050 Unassigned Fund Balance (Carryover)	750,000	1,056,186	(18,275)					1,787,911	1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.	
001-301-010 Taxes - Ad Valorem	1,851,076							1,851,076	1,806,726	44,350	98%		
001-301-060 Supplemental Taxes	30,000							30,000	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							8,000	12,819	(4,819)	160%		
001-303-000 Gas & Oil Severance Tax	30,000							30,000	16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.	
001-304-000 Utility Tax (2%)	250,000							250,000	355,209	(105,209)	142%		
001-305-000 Business & Occupation (B&O) Tax	2,032,082							2,032,082	2,074,685	(42,603)	102%	Included estimated B&O receipts from HDL collections services.	
001-306-000 Liquor Tax	25,000							25,000	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							1,600	1,812	(212)	113%	This is donated back to the county each year under Dog Warden.	
001-308-000 Hotel/Motel Tax	200,000							200,000	121,692	78,308	61%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)	
001-320-000 Court Costs, Fees & Charges	260,000							260,000	216,101	43,899	83%		
001-321-000 Parking Violation Penalties	40,000							40,000	36,730	3,270	92%		
001-325-000 Business License Revenue	35,000							35,000	71,109	(36,109)	203%		
001-326-000 Building Permit Fees	550,000							550,000	983,996	(433,996)	179%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.	
001-328-000 Franchise Tax	65,000							65,000	57,162	7,838	88%	Two Cable Franchisees	
001-329-100 Rental Registration Fees								-	480				
001-331-000 International Registration Plan (IRP) Fees	70,000							70,000	54,485	15,515	78%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.	
001-339-000 Emergency Service Fee	1,700							1,700	1,966	(266)	116%	Revenue from utility bills for EMS (5 cents)	
001-340-000 Parks & Rec Fee	1,700							1,700	1,966	(266)	116%	Revenue from utility bills for parks and recreation (5 cents)	
001-342-000 Parking Meter Revenues	45,000							45,000	44,689	311	99%	Revenue from parking meters and parking permits including ParkMobile app.	
001-345-000 Rents & Concessions	60,000							60,000	75,056	(15,056)	125%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)	
001-353-000 Zoning Fee	20,000							20,000	40,843	(20,843)	204%	Zoning applications	
001-355-000 Street Improvement Fee	135,000							135,000	153,308	(18,308)	114%	Revenue from utility bills for street improvements ($4 per month)	
001-365-000 Federal Government Grants	291,667							291,667	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	-		1,000	1,268				2,268	2,518	(250)			
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,500,000		86,155					1,586,155	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							250,000	226,318	23,682	91%	Gaming receipts average $19K to $23K per month.	
001-379-000 Gain/Loss - Sale of Fixed Assets	-							-	-	-			
001-380-000 Interest Income (Operating Acct)	35,000							35,000	18,673	16,327	53%		
001-381-000 Reimbursements	110,000							110,000	138,910	(28,910)	126%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
001-381-000 Lein Reimbursements								-	-	-			
001-382-000 Refunds - Overpayments	500							500	(5,109)	5,609	-1022%		
001-386-000 Insurance Claims	-						22,000	22,000	22,502	(502)			Transfer to Police Auto Repair 700-217.
001-387-000 Filing Fees	300							300	-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.	
001-392-000 Property Rehabilitation	-							-	6,400	(6,400)			
001-397-000 Video Lottery	600,000							600,000	700,436	(100,436)	117%	Video lottery receipts average $13.4K to $22.2K per week.	
001-399-000 Misc Revenue	5,000							5,000	7,642	(2,642)	153%	Yard waste stickers and fingerprints	
001-399-020 Special Events - WV Fest	10,000							10,000	19,845	(9,845)	198%		
001-399-030 Special Events - General	1,000							1,000	1,180	(180)	118%	Special activities fees	
001-399-040 Special Events - CW Hall	5,000							5,000	9,800	(4,800)	196%		
001-399-070 Special Events - Car Show	5,000							5,000	10,681	(5,681)	214%	Car show registration and sponsors.	
TOTAL REVENUES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	**-**	**-**	**22,000**	**10,422,959**	**10,739,410**	**(315,971)**	103%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
EXPENSES													
ECONOMIC DEVELOPMENT - 402													
001-402-103 Salaries	77,000							77,000	70,780	6,220	92%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.	
001-402-104 FICA	6,200							6,200	5,415	785	87%	FICA @ 7.65%	
001-402-105 Group Insurance	9,300					1,000		10,300	8,902	1,398	86%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-402-106 Retirement	7,000							7,000	6,112	888	87%	PERS II Employer Contribution 9%	
001-402-109 OPEB	2,000		(1,800)					200	112	88	56%	RHBT Insurance	
001-402-110 Fringe Benefits			1,800					1,800	1,287	513	72%	Deferred Compensation Employer Contribution 3%	
001-402-211 Telephone	500							500	329	171	66%	Cell phone	
001-402-214 Travel	3,000					(1,000)	(150)	1,850	98	1,752	5%	2 National Conferences; airfare, lodging, per-diem	Transfer to Dues & Subscriptions.
001-402-220 Advertising/Legal Publications	500							500	-	500	0%		
001-402-221 Training & Education								-	-	-		$2,500 rolled under City Manager's office.	
001-402-222 Dues & Subscriptions	2,000						150	2,150	2,055	95	96%	IEDC Membership, Survey Subscription, Adobe subscription	Increase for Uniqode software subscription
001-402-223 Professional Services	1,000							1,000	-	1,000	0%	Engineering Services	
001-402-226 Insurance and Bonds	5,000		585					5,585	5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-402-230 Contracted Services	1,000							1,000	-	1,000	0%		
001-402-341 Departmental Supplies	3,000							3,000	1,053	1,947	35%	Promotional items for events and City marketing and other departmental supplies.	
001-402-343 Auto Supplies								-	-	-		Under Maintenance budget	
TOTAL ECONOMIC DEVELOPMENT	**117,500**	-	**585**	-	-	-	-	**118,085**	**101,711**	**16,374**	86%		
MAYOR'S OFFICE - 409													
001-409-101 Salary	12,500							12,500	11,000	1,500	88%	Mayor's Salary	
001-409-104 FICA Tax Expense	1,000							1,000	841	159	84%		
001-409-211 Telephone								-	-	-			
001-409-214 Travel Expense	2,000							2,000	-	2,000	0%	WV Municipal League	
001-409-220 Advertising/Legal Publication								-	-	-			
001-409-221 Training & Education	1,000							1,000	300	700	30%		
001-409-222 Dues & Subscriptions								-	-	-			
001-409-226 Insurance & Bonds	1,000		100					1,100	1,090	10	99%		
001-409-341 Departmental Supplies	500							500	458	42	92%	$453.00 - Ceremonial Keys to the City and Coins	
001-409-568 Community Contributions	2,000							2,000	-	2,000	0%		
TOTAL MAYOR'S OFFICE	**20,000**	-	**100**	-	-	-	-	**20,100**	**13,689**	**6,411**	68%		
COUNCIL - 410													
001-410-101 Salaries	40,000							40,000	35,416	4,584	89%	Eight Council Members at $5,000 annual salary	
001-410-104 FICA Tax Expense	3,100							3,100	2,709	391	87%		
001-410-214 Travel Expense	4,800							4,800	2,274	2,526	47%	Conferences	
001-410-221 Training & Education	3,200				(125)	(100)		2,975	1,003	1,972	34%	WV Municipal League Conference Registration ($450 per registration)	
001-410-226 Insurance & Bonds	3,200		300					3,500	3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
001-410-341 Departmental Supplies	700				125	100		925	881	44	95%		
TOTAL COUNCIL	**55,000**	-	**300**	-	-	-	-	**55,300**	**45,772**	**9,528**	83%		
CITY MANAGER - 412													
001-412-103 Salaries	215,000							215,000	173,167	41,833	81%	for new City Manager.)	
001-412-104 FICA Tax Expense	17,500							17,500	13,268	4,232	76%	FICA Tax @ 7.65%	
001-412-105 Group Insurance	20,000							20,000	16,032	3,968	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-412-106 Retirement	19,000							19,000	14,654	4,346	77%	9% Employer Contribution PERS I and II	
001-412-108 Overtime	1,200	1,300						2,500	1,837	663	73%		
001-412-109 OPEB	6,500		(6,000)					500	92	408	18%	RHBT Insurance	
001-412-110 Fringe Benefits			6,000					6,000	4,120	1,880	69%	Deferred Compensation Employer Contribution 3%	
001-412-211 Telephone	550							550	178	372	32%	Mobile phone service	
001-412-214 Travel Expense	1,500							1,500	-	1,500	0%	WVML Trip, City Clerk Election Training	
001-412-220 Advertising	2,000							2,000	-	2,000	0%		
001-412-221 Training & Education	20,000							20,000	5,775	14,225	29%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	
001-412-222 Dues & Subscriptions	1,000							1,000	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.	
001-412-223 Professional Services	500	37,500						38,000	14,544	23,456	38%	Background checks for City Manager candidates.	
001-412-226 Insurance & Bonds	15,000		280					15,280	15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
001-412-230 Contracted Services								-	-	-			
001-412-341 Departmental Supplies	750							750	246	504	33%	Misc. Office Supplies	
001-412-343 Auto Supplies (Gas & Oil)								-	-	-		Gas is covered under travel expenses.	
TOTAL CITY MANAGER	**320,500**	**38,800**	**280**	-	-	-	-	**359,580**	**259,233**	**100,347**	72%		

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TREASURER - 413													
001-413-103 Salaries	260,000							260,000	239,223	20,777	92%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.	
001-413-104 FICA Tax Expense	22,000							22,000	18,503	3,497	84%	FICA Tax @ 7.65%	
001-413-105 Group Insurance	21,000		17,000					38,000	33,475	4,525	88%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-413-106 Retirement	24,000							24,000	20,829	3,171	87%	9% Employer Contribution PERS I and II	
001-413-108 Overtime	3,500							3,500	2,659	841	76%		
001-413-109 OPEB	8,000		(7,500)					500	337	163	67%	RHBT Insurance	
001-413-110 Fringe Benefits			7,500					7,500	5,757	1,743	77%	Deferred Compensation Employer Contribution 3%	
001-413-211 Telephone	-							-	-	-		Director of Finance Cell Phone	
001-413-214 Travel Expense	1,500							1,500	992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training	
001-413-218 Postage								-	-	-		Transfer cost to City Hall and Pitney Bowes machine.	
001-413-220 Advertising/Legal Pubs	2,500							2,500	1,718	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	500					500		1,000	865	135	87%	Adobe subscription for Director & Accounting Clerk III	
001-413-223 Professional Services	2,500			500				3,000	2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)	
001-413-224 Audit Costs	42,000	48,000						90,000	49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
001-413-226 Insurance & Bonds	15,000		4,200					19,200	19,184	16	100%	General Liability, Worker's Compensation, Umbrella	
001-413-230 Contracted Services	25,000							25,000	18,171	6,829	73%		
001-413-230 B&O Collections - Contracted Services	75,000			(28,500)		(4,500)		42,000	17,944	24,056	43%		
001-413-238 Refunds	10,000	65,000		28,000				103,000	88,552	14,448	86%		
001-413-341 Departmental Supplies	1,500	1,000						2,500	1,771	729	71%	Misc. Office Supplies	
TOTAL TREASURER	**514,000**	**114,000**	**21,200**	**-**	**-**	**(4,000)**	**-**	**645,200**	**522,225**	**122,975**	81%		
COURT CLERK - 415													
001-415-103 Salaries	67,000						150	67,150	61,804	5,346	92%	Court Clerk Salary, 2.5% merit, and holiday supplement	Increase to cover salaries for the remainder of the year.
001-415-104 FICA	5,500							5,500	4,778	722	87%	FICA Tax @ 7.65%	
001-415-105 Group Insurance	19,000						350	19,350	17,710	1,640	92%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	Increase to cover insurance for the remainder of the year.
001-415-106 Retirement	6,000							6,000	5,378	622	90%	9% Employer Contribution PERS I and II	
001-415-108 Overtime	1,200							1,200	658	542	55%		
001-415-109 OPEB	2,000		(1,800)					200	112	88	56%	RHBT Insurance	
001-415-110 Fringe Benefits			1,800					1,800	1,288	512	72%	Deferred Compensation Employer Contribution 3%	
001-415-214 Travel	500						(500)	-	-	-		Court Clerk training and Election training	Transfer $150 to Salaries & $350 to Group Insurance.
001-415-218 Postage	100							100	-	100	0%		
001-415-220 Advertising/Legal Publications								-	-	-			
001-415-221 Training & Education								-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.	
001-415-222 Dues & Subscriptions								-	-	-			
001-415-223 Professional Services								-	-	-			
001-415-226 Insurance & Bonds	4,500		605					5,105	5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
001-415-230 Contracted Services	25	1,000						1,025	757	268	74%	Flu shot	
001-415-238 Refunds			1,000					1,000	720	280	72%		
001-415-341 Departmental Supplies	600							600	226	374	38%	Ink cartridges, paper stock	
TOTAL COURT CLERK	**106,425**	**1,000**	**1,605**	**-**	**-**	**-**	**-**	**109,030**	**98,534**	**10,496**	90%		
POLICE JUDGES - 416													
001-416-103 Salaries	32,000							32,000	24,736	7,264	77%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.	
001-416-104 FICA	2,400							2,400	1,803	597	75%		
001-416-214 Travel	500							500	263	237	53%	WV State mandated annual training for magistrates & judges	
001-416-221 Training & Education	1,000							1,000	690	310	69%	WV State mandated annual training for magistrates & judges	
001-416-222 Dues and Subscriptions	100							100	-	100	0%		
001-416-223 Professional Services	1,000							1,000	827	173	83%		
001-416-226 Insurance & Bonds	2,500		300					2,800	2,791	9	100%		
TOTAL POLICE JUDGES	**39,500**	**-**	**300**	**-**	**-**	**-**	**-**	**39,800**	**31,110**	**8,690**	78%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
CITY ATTORNEY - 417													
001-417-103 Salaries	160,000							160,000	146,873	13,127	92%	Attorney salary plus 2.5% merit and holiday supplement.	
001-417-104 FICA	13,000							13,000	11,236	1,764	86%	FICA @ 7.65%	
001-417-105 Group Insurance	1,000		550			200		1,750	1,578	172	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-417-106 Retirement	15,000							15,000	12,794	2,206	85%	PERS II Employer Contribution 9%	
001-417-109 OPEB	6,000		(5,600)					400	359	41	90%	RHBT Insurance	
001-417-110 Fringe Benefits			5,600					5,600	3,671	1,929	66%	Deferred Compensation Employer Contribution 3%	
001-417-211 Telephone	250							250	188	62	75%		
001-417-214 Travel	1,000							1,000	-	1,000	0%	Travel allowance for various trainings.	
001-417-220 Advertising/Legal Publications								-	-	-		Allowance for legal publications.	
001-417-221 Training & Education								-	-	-		Rolled under City Manager's office.	
001-417-222 Dues & Subscriptions	5,100						1,000	6,100	4,061	2,039	67%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.	Allowance for additional legal research subscription.
001-417-223 Professional Services	50,000							50,000	-	50,000	0%	Cost for outside legal council.	
001-417-226 Insurance and Bonds	12,000		(8,095)			(200)	(1,000)	2,705	2,263	442	84%		Transfer to Dues and Subscriptions.
001-417-341 Departmental Supplies	1,000							1,000	107	893	11%		
TOTAL CITY ATTORNEY	**264,350**	-	**(7,545)**	-	-	-	-	**256,805**	**183,130**	**73,675**	71%		
ENFORCEMENT AGENCY - 425													
001-425-103 Salaries	61,000				1,500			62,500	56,573	5,927	91%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.	
001-425-104 FICA	4,900							4,900	4,328	572	88%	FICA @ 7.65% of Salary	
001-425-105 Group Insurance	9,000					500		9,500	8,631	869	91%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-425-106 Retirement	5,400							5,400	4,724	676	87%	PERS II Employer Contribution 9%	
001-425-109 OPEB	2,500		(2,300)					200	112	88	56%	RHBT Insurance	
001-425-110 Fringe Benefits			2,300					2,300	1,486	814	65%	Deferred Compensation Employer Contribution 3%	
001-425-211 Telephone	500							500	188	312	38%		
001-425-214 Travel	3,000						500	3,500	2,875	625	82%	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	Allowance for travel for Historic Preservation Conference.
001-425-218 Postage	1,500						(500)	1,000	262	738	26%	Certified Mailings	Transfer to Travel.
001-425-220 Advertising/Legal Publications	500							500	53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
001-425-221 Training & Education								-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)	
001-425-222 Dues & Subscriptions	1,000							1,000	310	690	31%	ICC Membership ($160/yr)	
001-425-226 Insurance and Bonds	4,000		365					4,365	4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-425-230 Contracted Services	25,000							25,000	-	25,000	0%		
001-425-230 Nuisance Properties-Contracted Services	45,000		67,880					112,880	21,730	91,150	19%	Nuisance Properties cleanup and demos.	
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000							5,000	-	5,000	0%	Nuisance Properties housing reallocation.	
001-425-230 Vacant Properties-Contracted Services			18,275					18,275	221	18,054			
001-425-341 Departmental Supplies	2,000							2,000	864	1,136	43%	Building safety month supplies and code books	
001-425-343 Auto Supplies								-	-	-		Under Maintenance budget	
001-425-345 Uniforms	2,000					(500)		1,500	525	975	35%	Jackets & shirts.	
TOTAL ENFORCEMENT AGENCY	**172,300**	-	**86,520**	-	**1,500**	-	-	**260,320**	**107,242**	**153,078**	41%		
REGIONAL DEVELOPMENT AUTHORITY - 435													
001-435-222 Dues & Subscriptions	11,500							11,500	11,304	196	98%	Region 9 Assessment - Fees are going up	
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	-	-	-	-	-	-	**11,500**	**11,304**	**196**	98%		
Total City Administration	**2,297,075**	**173,800**	**22,325**	**-**	**-**	**(4,000)**	**23,500**	**2,512,700**	**2,047,821**	**464,879**	81%		
BUILDING INSPECTIONS - 436													
001-436-103 Salaries	88,000				4,400			92,400	84,852	7,548	92%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.	
001-436-104 FICA	7,000							7,000	6,491	509	93%	FICA @ 7.65% of Salary	
001-436-105 Group Insurance	1,500							1,500	1,309	191	87%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-436-106 Retirement	8,000							8,000	6,946	1,054	87%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
001-436-109 OPEB	3,000		(2,850)					150	-	150	0%	RHBT Insurance	
001-436-110 Fringe Benefits			2,850					2,850	2,184	666	77%	Deferred Compensation Employer Contribution 3%	
001-436-211 Telephone	1,000							1,000	200	800	20%	Two lines; one is a hot spot. One is a cell phone.	
001-436-214 Travel	3,000							3,000	1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas	
001-436-217 R&M Auto								-	-	-		Under Maintenance budget	
001-436-218 Postage	1,000							1,000	-	1,000	0%	Certified mailings for property Notice of Violations	
001-436-220 Advertising/Legal Publications	1,000							1,000	-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
001-436-221 Training & Education								-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
001-436-222 Dues & Subscriptions	1,000							1,000	440	560	44%	ICC membership dues; WICA subscription	
001-436-223 Professional Services	50,000						(6,000)	44,000	18,675	25,325	42%	To cover expenses associated with inspections; compliance.	Transfer to Department Supplies.
001-436-226 Insurance & Bonds	6,000		575					6,575	6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-436-230 Contracted Services								-	-	-			
001-436-341 Departmental Supplies	2,000						6,000	8,000	1,443	6,557	18%	Building safety month supplies and code books.	Allowance for new computer with graphics card and touch screen for plan review drawing.
001-436-343 Auto Supplies								-	-	-		Under Maintenance budget	
001-436-345 Uniforms	2,000							2,000	500	1,500	25%	Jackets & shirts.	
TOTAL BUILDING INSPECTIONS	**174,500**	-	**575**	-	**4,400**	-	-	**179,475**	**131,165**	**48,310**	73%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
PLANNING & ZONING - 437													
001-437-103 Salaries	407,000				(5,900)			401,100	288,150	112,950	72%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.	
001-437-104 FICA	33,000							33,000	22,043	10,957	67%	FICA @ 7.65% of Salary	
001-437-105 Group Insurance	68,000							68,000	36,846	31,154	54%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-437-106 Retirement	38,000							38,000	24,888	13,112	65%	PERS II Employer Contribution (9%)	
001-437-108 Overtime	1,500							1,500	-	1,500	0%		
001-437-109 OPEB	12,500		(12,000)					500	326	174	65%	RHBT Insurance	
001-437-110 Fringe Benefits			12,000					12,000	5,824	6,176	49%	Deferred Compensation Employer Contribution 3%	
001-437-211 Telephone	250		750			150	100	1,250	993	257	79%	Director's department cell phone	Allowance to cover telephone expenses for the remainder of the year.
001-437-214 Travel	8,000					(150)	(100)	7,750	3,467	4,283	45%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference	Transfer to Telephone.
001-437-218 Postage	1,000							1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings	
001-437-220 Advertising/Legal Publications	4,500							4,500	1,279	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							3,000	2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
001-437-223 Professional Services	5,000		20,000					25,000	4,493	20,507	18%	GIS Aerial imagery, Background Checks	
001-437-226 Insurance & Bonds	20,000							20,000	18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-437-230 Contracted Services	44,000							44,000	24,853	19,147	56%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
001-437-231 Contracted Services - Tree Board								-	-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
001-437-238 Refunds	1,000							1,000	355	645	36%		
001-437-341 Departmental Supplies	4,000							4,000	1,803	2,197	45%	Public hearing signs, office supplies, promotional supplies	
001-437-353 Computer Software / Tech	10,000	3,000						13,000	8,873	4,127	68%	MyPermit Now Monthly Fees	
TOTAL PLANNING & ZONING	**660,750**	**3,000**	**20,750**	-	**(5,900)**	-	-	**678,600**	**445,337**	**233,263**	66%		
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,007,550**	**3,000**	**107,845**	-	-	-	-	**1,118,395**	**683,745**	**434,650**	61%		
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	-	-	-	-	-	-	-	-	-	-			
CITY HALL - 440													
001-440-103 Salaries	103,000							103,000	88,498	14,502	86%	Director of Operations Salary, 2.5% merit, and holiday supplement	
001-440-104 FICA Taxes	8,300							8,300	6,770	1,530	82%	FICA @ 7.65%	
001-440-105 Group Insurance	20,000							20,000	16,244	3,756	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-440-106 Retirement	9,000							9,000	7,988	1,012	89%	9% Employer Contribution	
001-440-109 OPEB	4,000		(3,800)					200	93	107	47%	RHBT Insurance	
001-440-110 Fringe Benefits			3,800					3,800	2,509	1,291	66%	Deferred Compensation Employer Contribution 3%	
001-440-211 Telephone	20,000							20,000	17,851	2,149	89%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).	
001-440-213 Utilities	40,000					10,000	4,500	54,500	49,012	5,488	90%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric	Allowance for additional citywide utilities.
001-440-214 Travel Expense	2,000							2,000	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							10,000	4,793	5,207	48%	Elevator Services and City Hall maintenance.	
001-440-218 Postage	4,000					3,500		7,500	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							250,000	229,666	20,334	92%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer	
001-440-220 Advertising/Legal Publications	4,000							4,000	548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements	
001-440-221 Training & Education								-	-	-		$2,000 transferred to City Manager's budget	
001-440-222 Dues & Subscriptions	3,500					2,500	500	6,500	6,335	165	97%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	Allowance for City Hall fire alarm monitoring.
001-440-223 Professional Services	25,000							25,000	23,029	1,971	92%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
001-440-226 Insurance & Bonds	15,000							15,000	13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
001-440-230 Contracted Services	287,000					(51,000)		236,000	213,855	22,145	91%	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	15,000	20,000				35,000	16,500	86,500	66,507	19,993	77%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for anticipated June bank fees.
001-440-237 Other Fees/Taxes	1,500							1,500	998	502	67%	Late fees/Ambulance fees.	
001-440-341 Departmental Supplies	12,000					3,000	2,000	17,000	13,576	3,424	80%		Allowance for purchase of yard waste stickers.
001-440-353 Computer Software / Tech	15,000		5,500			(3,000)		17,500	15,046	2,454	86%	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	
TOTAL CITY HALL	**848,300**	**20,000**	**5,500**	-	-	-	**23,500**	**897,300**	**781,114**	**116,186**	87%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
CONTRIBUTIONS/TRANSFERS - 444													
001-444-568 Contributions - Community Partnership Grants	100,000							100,000	100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.	
001-444-568 Community Grants		50,000						50,000	2,000	48,000	4%		
001-444-568 Contributions - Revive Grant	270,000	20,000						290,000	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	15,000	10,000		15,000				40,000	14,284	25,716	36%		
001-444-568 Contributions - Homeless Solutions	25,000	(25,000)						-	-	-		County Homelessness position funding commitment	
001-444-568 Contributions - Charles Town Now		70,000						70,000	30,000	40,000	43%		
001-444-568 Contributions - Jefferson County P&R						4,000		4,000	-	4,000	0%		
001-444-568 Contributions - Jefferson County Community Ministries				20,000				20,000	5,000	15,000	25%		
001-444-568 Contributions - Sidewalk Improvement Program	15,000	35,000		15,000			(30,000)	35,000	5,000	30,000	14%	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	Correction of original FY2025 carryover amount. Transferred $23,500 to City Hall. Transferred $6500 to Maintenance.
TOTAL CONTRIBUTIONS/TRANSFERS	**425,000**	**160,000**	**-**	**50,000**	**-**	**4,000**	**(30,000)**	**609,000**	**217,284**	**391,716**	36%		
PARKING - 571													
001-571-103 Salaries	46,000							46,000	35,980	10,020	78%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
001-571-104 FICA Tax Expense	3,700							3,700	2,781	919	75%	FICA @ 7.65%	
001-571-105 Group Insurance	750							750	385	365	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-571-106 Retirement Expense	4,000							4,000	2,982	1,018	75%	9% Employer Retirement Contribution	
001-571-108 Overtime	1,000							1,000	369	631	37%	RHBT Insurance	
001-571-109 OPEB	1,500		(1,400)					100	-	100	0%	Deferred Compensation Employer Contribution 3%	
001-571-110 Fringe Benefits			1,400					1,400	928	472	66%		
001-571-213 Utilities	1,400							1,400	-	1,400	0%	Electric Service	
001-571-216 Repair & Main - Equipment	1,000							1,000	-	1,000	0%	Parking meter repairs and maintenance	
001-571-218 Postage	500							500	-	500	0%		
001-571-219 Bldg & Equipment Rental	500							500	-	500	0%		
001-571-220 Advertising / Legal Publications	500							500	-	500	0%		
001-571-226 Insurance & Bonds	3,000		240					3,240	3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp	
001-571-230 Contracted Services	500							500	27	473	5%		
001-571-341 Departmental Supplies	5,000							5,000	1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper	
001-571-343 Auto Supplies (Gas/Oil)	500							500	-	500	0%		
001-571-345 Uniforms	500							500	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.	
001-571-353 Computer Software/Tech	4,000							4,000	-	4,000	0%	United Public Safety/T2 Annual Fees	
TOTAL PARKING	**74,350**	**-**	**240**	**-**	**-**	**-**	**-**	**74,590**	**48,087**	**26,503**	64%		
CONTINGENCIES - 699													
001-699-568 Other Contributions	308,000	42,000	(60,875)	(50,000)	(18,000)	(100,000)		121,125	-	121,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)	
TOTAL CONTINGENCIES	**308,000**	**42,000**	**(60,875)**	**(50,000)**	**(18,000)**	**(100,000)**	**-**	**121,125**	**-**	**121,125**	0%		
POLICE DEPARTMENT - 700													
001-700-103 Salaries	1,640,000						(20,000)	1,620,000	1,428,807	191,193	88%	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.	Transferred to Overtime.
001-700-104 FICA	110,000							110,000	88,723	21,277	81%	FICA Tax at 7.65%	
001-700-105 Group Insurance	289,000							289,000	215,111	73,889	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-700-106 Retirement	145,000							145,000	130,262	14,738	90%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
001-700-107 Police Pension	30,000		(12,750)			(10,000)		7,250	1,196	6,054	16%	Legacy CTPD Retirement System	
001-700-108 Overtime	160,000					70,000	20,000	250,000	210,815	39,185	84%	Shift coverage, late arrest/call out, special events, school events, court, etc.	Allowance for overtime through the end of the year.
001-700-109 OPEB	60,000		(55,000)					5,000	1,907	3,093	38%	RHBT Insurance	
001-700-110 Fringe Benefits			55,000					55,000	36,577	18,423	67%	Deferred Compensation Employer Contribution 3%	
001-700-211 Telephone	48,500					(15,000)		33,500	21,438	12,062	64%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.	
001-700-213 Utilities	48,000							48,000	40,834	7,166	85%	Electric and Internet Service, increase in FY25.	
001-700-214 Travel	4,000					5,000		9,000	2,031	6,969	23%	Training, Conferences,etc.	
001-700-215 R&M Building & Grounds	2,500							2,500	54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
001-700-216 R&M Equipment	5,000					500		5,500	4,621	879	84%	Generator Service	
001-700-217 R&M Auto	50,000						22,000	72,000	64,721	7,279	90%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.	Allowance for insurance claim vehicle repairs.
001-700-218 Postage	1,300					500		1,800	1,495	305	83%	Stamps, USPS Certified Mail, UPS/Fedex, etc.	
001-700-219 Building & Equipment Rental	100,000						1,000	101,000	92,549	8,451	92%		Increase due to higher copier renewal costs.
001-700-220 Advertising/Legal Publications	5,500							5,500	3,389	2,111	62%	New Hire Ads 3-6 ads in local paper	
001-700-221 Training & Education	20,000					(5,000)		15,000	6,694	8,306	45%	WVSP Academy, 16 hours in-service/8 supervisor hours.	
001-700-222 Dues & Subscriptions	2,000							2,000	1,542	458	77%	WVCOP Dues, IACP, SRO, Journal	
001-700-223 Professional Services	5,000					2,000		7,000	5,480	1,520	78%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging	
001-700-226 Insurance & Bonds	110,000		12,550					122,550	122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
001-700-230 Contracted Services	48,000					(2,500)		45,500	25,617	19,883	56%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.	
001-700-237 Other Fees & Taxes	250		200					450	400	50	89%	661 George St. Ambulance Fees	
001-700-341 Departmental Supplies	40,000		1,000			(2,500)	(4,000)	34,500	19,453	15,047	56%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	Transfer $1000 to Building & Equipment Rental & $3000 Auto Supplies.
001-700-343 Auto Supplies	65,000					24,000	3,000	92,000	73,834	18,166	80%	Gas, oil changes and tires for Police Vehicles	Allowance for tires.
001-700-345 Uniforms	30,000							30,000	20,619	9,381	69%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.	
001-700-353 Computer Software/Tech	29,000		(2,200)			3,000		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	**3,048,050**	**-**	**(1,200)**	**-**	**-**	**70,000**	**22,000**	**3,138,850**	**2,650,085**	**488,765**	84%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
POLICE-SPECIAL DUTY CROSSING GUARDS - 704													
001-704-103 Salaries	35,000							35,000	25,999	9,001	74%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.	
001-704-104 FICA Tax Expense	2,600							2,600	1,989	611	76%		
001-704-226 Insurance & Bonds	1,750		545					2,295	2,292	3	100%		
001-704-341 Departmental Supplies	250		100					350	324	26	92%	Stop signs	
001-704-345 Uniforms	500		(100)					400	192	208	48%	Reflective jackets and vests	
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	-	**545**	-	-	-	-	**40,645**	**30,795**	**9,850**	76%		
Total Police and Crossing Guards	**3,088,150**	-	**(655)**	-	-	**70,000**	**22,000**	**3,179,495**	**2,680,880**	**498,615**	84%		
DOG WARDEN - 707													
001-707-567 Contributions	1,600							1,600	-	1,600	0%	City passes along the dog tag fees to the County	
TOTAL DOG WARDEN	**1,600**	-	-	-	-	-	-	**1,600**	-	**1,600**	0%		
MAINTENANCE - 750													
001-750-103 Salaries	330,000						(14,500)	315,500	276,962	38,538	88%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.	Transfer to Repairs & Maintenance Buildings & Grounds.
001-750-104 FICA Tax Expense	27,000							27,000	22,047	4,953	82%	FICA @ 7.65%	
001-750-105 Group Insurance	47,000							47,000	33,380	13,620	71%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-750-106 Retirement	29,000							29,000	23,808	5,192	82%	9% Employer Contribution	
001-750-108 Overtime	20,000							20,000	11,237	8,763	56%		
001-750-109 OPEB	8,000		(7,500)					500	306	194	61%	RHBT Insurance	
001-750-110 Fringe Benefits			7,500					7,500	5,660	1,840	75%	3% Deferred Compensation Employer Contribution	
001-750-211 Telephone	3,000							3,000	1,797	1,203	60%	Field staff equipped with cell phones	
001-750-213 Utilities	15,000					(5,000)		10,000	4,601	5,399	46%	Maintenance building electric, water, sewer, and internet	
001-750-214 Travel Expense	1,500							1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed	
001-750-215 R&M Buildings and Grounds	55,000					30,000	15,000	100,000	76,781	23,219	77%	General maintenance of city buildings.	Allowance for 2 refrigerators at Charles Washington Hall, & HVAC repair at PD.
001-750-216 R&M Equipment	15,000					5,000		20,000	15,107	4,893	76%	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	10,000				15,000			25,000	19,711	5,289	79%	Regular maintenance of department and City vehicles	
001-750-219 R&M Bldg and Equip Rental	1,000							1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.	
001-750-220 Advertising	500							500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.	
001-750-221 Training & Education	2,500							2,500	-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.	
001-750-222 Dues & Subscriptions	500							500	406	94	81%	Camera subscription and CDL License Fees	
001-750-223 Professional Services	500							500	290	210	58%	CDL physicals	
001-750-226 Insurance & Bonds	19,000							19,000	18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance	
001-750-230 Contracted Services	60,000			1,268			5,000	66,268	57,446	8,822	87%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt	Allowance for storm cleanup.
001-750-341 Departmental Supplies	35,000				3,000			38,000	29,004	8,996	76%	General maintenance annual supplies. Christmas decorations, and light poles.	
001-750-343 Auto Supplies (Gas, Oil & Tires)	25,000					3,000	1,000	29,000	20,870	8,130	72%	Gas, oil changes and tires for maintenance and City vehicles.	Allowance for Bobcat tires.
001-750-345 Uniforms	5,000					(3,000)		2,000	1,236	764	62%		
TOTAL MAINTENANCE	**709,500**	-	-	**1,268**	**18,000**	**30,000**	**6,500**	**765,268**	**618,656**	**146,611**	81%		
STREET LIGHTS - 751													
001-751-213 Utilities	130,000							130,000	111,348	18,652	86%	Street lights electric.	
TOTAL STREET LIGHTS	**130,000**	-	-	-	-	-	-	**130,000**	**111,348**	**18,652**	86%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
VISITOR'S CENTER - 901													
001-901-567 Contributions	100,000							100,000	61,511	38,489	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.	
TOTAL VISITOR'S CENTER	**100,000**	-	-	-	-	-	-	**100,000**	**61,511**	**38,489**	62%		
FAIRS/FESTIVALS - 903													
001-903-220 Advertising/Legal Publications	2,000							2,000	877	1,123	44%		
001-903-230 Contracted Services	36,000						(3,500)	32,500	8,837	23,663	27%	**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)	Transfer to Department Supplies.
001-903-238 Refunds	100							100	-	100	0%		
001-903-341 Departmental Supplies	25,000						3,500	28,500	6,040	22,460	21%	**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)	Allowance for portable picnic tables for events.
001-903-353 Computer Software	1,300							1,300	-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.	
001-903-568 Contributions	4,000							4,000	3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
TOTAL FAIRS/FESTIVALS	**68,400**	-	-	-	-	-	-	**68,400**	**19,054**	**49,346**	28%		
TRANSFERS - 960/698 SAO													
001-698-590 Transfers to Capital Reserve - Repaving	135,000							135,000	157,433	(22,433)	117%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures	
001-698-591 Transfers to Capital Reserve - One Time Funding		427,386						427,386	427,386	-	100%		
001-698-593 Transfers Out - Parks & Rec	120,000							120,000	81,511	38,489	68%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.	
001-698-592 Transfers to Residual Fund		200,000						200,000	200,000	-	100%		
001-698-591 Transfers to Capital Reserve - Table Games	810,000							810,000	1,012,566	(202,566)	125%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.	
001-698-595 Transfers to Sales Tax		50,000						50,000	50,000	-	100%		
TOTAL TRANSFERS	**1,065,000**	**677,386**	-	-	-	-	-	**1,742,386**	**1,928,896**	**(186,510)**	111%		
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	-	-	**22,000**	**10,422,959**	**8,417,282**	**2,005,676**	**81%**		
REVENUES OVER EXPENSES	-	-	-	-	-	-	-	-	**2,322,128**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1576: Benefit Increase Discussion

ATTACHMENTS:

- 90_ Health Benefit Employer Cost Estimates.pdf
- Employee Handbook Revised 3-2-26.pdf
- Article 147.pdf

90% HEALTH BENEFIT EMPLOYER COST ESTIMATES

CURRENT EMPLOYEE PARTICIPATION COST ESTIMATE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco-Free Employee Only	865.00	15	155,700.00	132,345.00	140,130.00	7,785.00
PEIA Gold Tobacco-Free Employee & Children	1,489.00	1	17,868.00	15,187.80	16,081.20	893.40
PEIA Gold Tobacco-Free Family	1,849.00	10	221,880.00	188,598.00	199,692.00	11,094.00
PEIA Gold Tobacco Family	1,899.00	1	22,788.00	19,369.80	20,509.20	1,139.40
PEIA Silver Tobacco Employee Only	777.00	1	9,324.00	7,925.40	8,391.60	466.20
PEIA Silver Tobacco-Free Family	1,613.00	1	19,356.00	16,452.60	17,420.40	967.80
PEIA Gold High Deductible Tobacco-Free Employee Only	553.00	1	6,636.00	5,640.60	5,972.40	331.80
TOTAL INCREASE	9,045.00	**30**	453,552.00	385,519.20	408,196.80	**22,677.60**

73% of staff currently participates. There are currently 41 full time employees and 30 participates.

CURRENT EMPLOYEE PARTICIPATION COST ESTIMATE WITH 10% ANTICIPATED RATE INCREASE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco-Free Employee Only	951.50	15	171,270.00	145,579.50	154,143.00	8,563.50
PEIA Gold Tobacco-Free Employee & Children	1,637.90	1	19,654.80	16,706.58	17,689.32	982.74
PEIA Gold Tobacco-Free Family	2,033.90	10	244,068.00	207,457.80	219,661.20	12,203.40
PEIA Gold Tobacco Family	2,088.90	1	25,066.80	21,306.78	22,560.12	1,253.34
PEIA Silver Tobacco Employee Only	854.70	1	10,256.40	8,717.94	9,230.76	512.82
PEIA Silver Tobacco-Free Family	1,774.30	1	21,291.60	18,097.86	19,162.44	1,064.58
PEIA Gold High Deductible Tobacco-Free Employee Only	608.30	1	7,299.60	6,204.66	6,569.64	364.98
TOTAL INCREASE	9,949.50	**30**	498,907.20	424,071.12	449,016.48	**24,945.36**

73% of staff currently participates. There are currently 41 full time employees and 30 participates.

****The rate increase is an average of previous increases of 16% in FY 2026 and 3% in FY 2027.***

COST ESTIMATE OF ALL EMPLOYEES PARTICIPATING IN THE MOST EXPENSIVE PLAN INCLUDING PROJECTION OF FUTURE ADDITIONAL EMPLOYEES

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco Family	1,899.00	46	1,048,248.00	891,010.80	943,423.20	52,412.40
TOTAL INCREASE	1,899.00	**46**	1,048,248.00	891,010.80	943,423.20	**52,412.40**

This projection incorporates 41 existing employees and 5 projected new employees.

COST ESTIMATE OF ALL EMPLOYEES PARTICIPATING IN THE MOST EXPENSIVE PLAN INCLUDING PROJECTION OF FUTURE ADDITIONAL EMPLOYEES AND 10% ANTICIPATED RATE INCREASE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco Family	2,088.90	46	1,153,072.80	980,111.88	1,037,765.52	57,653.64
TOTAL INCREASE	2,088.90	**46**	1,153,072.80	980,111.88	1,037,765.52	**57,653.64**

This projection incorporates 41 existing employees and 5 projected new employees.

****The rate increase is an average of previous increases of 16% in FY 2026 and 3% in FY 2027.***

Additional heath insurance cost increases could be covered by B&O, Building Permit, or Sales Tax Revenues.

CITY OF CHARLES TOWN EMPLOYEE HANDBOOK







REVISED: March 2, 2026

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SECTION 1 INTRODUCTION

1.01 WELCOME



Welcome. You have just joined a dedicated team of employees and managers. We hope that your employment with the City of Charles Town (City) will be rewarding and challenging. We take pride in our employees as well as the services we provide. We consider ourselves a leader in municipal government focused on providing high quality services and outstanding customer service. We strive to make the City a great place to live, work, and play.

The policies outlined in this manual apply to all city employees including those working in the police, utilities, and parks departments. Please take the time to read this employee handbook carefully. Sign the acknowledgment at the end to show that you have read, understand, and agree to the contents of this handbook, which sets out the basic rules and guidelines concerning your employment. This handbook supersedes any previously issued handbooks or policy statements dealing with the subjects discussed herein. The City reserves the right to interpret, modify, or supplement the provisions of this handbook at any time.

Please understand that no employee handbook can address every situation in the workplace. If you ever have questions about your employment, you are encouraged to ask them of your direct supervisor. Likewise, if you have any suggestions for improving the City's policies or procedures, please let your direct supervisor or the City Manager know. We encourage our staff to always be searching for opportunities for continuous improvement.

We wish you success in your employment here at the City of Charles Town!

All the best,
Micheal George, Mayor

1.02 OUR CULTURE

To be a great employee here at the City of Charles Town, means to embrace our commitment to excellence to each other and to our community. Here we approach our work with dedication, a passion for delivering quality services and exceptional customer service and care. It means actively seeking opportunities for improvement, sharing your ideas, and fostering open communication. As part of our team, you contribute not only to the success of our organization but also to the vibrancy of our city.

Your dedication to our shared values enriches Charles Town as an outstanding place for living, working, and enjoying leisure activities.

1.03 ETHICS CODE

The City will conduct its business honestly and ethically. We strive to improve the quality of our services, and operations and will maintain a reputation for honesty, fairness, respect, responsibility, integrity, trust, and sound judgment. Our managers and employees are expected to adhere to high standards of business and personal integrity.

We expect that all employees will not knowingly misrepresent the City and will not speak on behalf of the City unless specifically authorized to do so. The confidentiality of trade secrets, proprietary information, and similar confidential sensitive information about our City, citizens, or operations that is protected from public disclosure is to be managed responsibly.

Failure to adhere to these ethical standards may lead to disciplinary action, which could include termination of employment**.** The degree of discipline imposed may be influenced by the existence of voluntary disclosure of any ethical violation and whether the violator cooperated in any subsequent investigation.

1.04 VISION STATEMENT

The City of Charles Town is a community that offers an exceptional quality of life for all residents by: (1) promoting access to jobs and livelihoods; (2) providing well-planned, safe, and secure neighborhoods; (3) delivering quality public services; (4) preserving and promoting its unique history and cultural heritage for residents and visitors alike to enjoy; and (5) stimulating a business-friendly culture that embraces innovation and encourages entrepreneurship, business development, and growth.

1.05 CONFLICT RESOLUTION GUIDELINES

We are committed to fostering a comfortable, productive, legal, and ethical work environment. To achieve this, we encourage you to bring any workplace problems, concerns, or grievances to your supervisor's attention. "Supervisor" is defined as the following for each of these divisions:

City Hall - City Manager, department head, and his/her designee(s)
City of Charles Town Police Department – Chief of Police and his/her designee(s)
Charles Town Utility Board – Utility Manger and his/her designee(s)

To facilitate conflict resolution, follow these procedures:

1. If you believe there is inappropriate conduct or activity by the City's management, employees, vendors, or any related parties, please discuss your concerns with your supervisor at a suitable time and place.
2. If you have already discussed the matter with your supervisor and feel the response was insufficient, or if your supervisor is the source of the problem, please bring your concerns to the City Manager. Clearly indicate the nature of the problem, the individuals involved, your efforts to resolve the issue, and any suggested solutions.
3. If the inappropriate conduct or activity involves the City Manager and you have not received a satisfactory response after discussing it with them, please present your concerns to the Chair of the Personnel Committee. Clearly indicate the nature of the problem, the individuals involved, your efforts to resolve the issue, and any suggested solutions.

1.06 REVISIONS TO THE HANDBOOK

This employee handbook aims to keep you informed about the terms and conditions of your employment, including the City's policies and procedures. Please note that the handbook is not a contract. The City reserves the right to revise, add, or remove any content in this handbook as deemed necessary. When changes occur, we strive to inform you promptly, usually through a written supplement distributed electronically via email.

1.07 AT-WILL EMPLOYMENT

Your employment with the City is "at-will." This means that your employment can be terminated at any time, with or without notice, and for any reason or no reason at all. Similarly, you have the right to leave the City at any time, with or without notice, and for any reason or no reason at all.

Please note that the employment of city police officers is governed by the civil service code provisions for municipal corporations as outlined in the West Virginia Code and shall take precedence over any conflicting provisions in this Employee handbook.

Nothing in this employee handbook, or in any other City document, should be interpreted as creating a guarantee of continued employment, a right to termination only for cause, or any other promise of continued benefits or employment.

SECTION 2 HIRING & ORIENTATION POLICIES

2.01 EEO STATEMENT & NON HARASSMENT POLICY

Equal Opportunity Statement

Our City is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations, including the City's Equal Opportunity Ordinance Article 154. Each employee and council member will receive a copy of this Ordinance at the time of their initial hire. It is our intent to maintain a work environment which is free of harassment, discrimination, or retaliation because of age, race, color, national origin, ancestry, religion, sex, familial status, pregnancy, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, blindness, sexual orientation, gender identity, or any other status protected by federal, state, or local laws. The City is dedicated to the fulfillment of this policy in all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The City will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the City's Equal Employment Opportunity Policy in a confidential manner. The City will take appropriate corrective action, if and where warranted. The City prohibits retaliation against any employee who provides information about, complains, or assists in the investigation of any complaint of discrimination or violation of the City's Equal Employment Opportunity Policy.

We are all responsible for upholding the City's Equal Employment Opportunity Policy and any claimed violations of that policy should be brought to the attention of the City Manager or his/her designee.

Policy Against Workplace Harassment

The City has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, color, national origin, ancestry, religion, sex, familial status, pregnancy, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, blindness, sexual orientation, gender identity, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, council members, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

Sexual Harassment

Sexual harassment is defined as unwelcomed sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment, (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify each and every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment: (a) unwelcomed requests for sexual favors; (b) lewd or derogatory comments or jokes; (c) comments regarding sexual behavior or the body of another employee; (d) sexual innuendo and other vocal activity such as catcalls or whistles; (e) obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature; (f) repeated requests for dates after being informed that interest is unwelcomed; (g) retaliating against an employee for refusing a sexual advance or reporting an incident of possible sexual harassment to the City or any government agency; (h) offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and (i) any unwanted physical touching or assaults, or blocking or impeding movements.

Other Harassment

Other workplace harassment is often verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age, race, color, national origin, ancestry, religion, sex, familial status, pregnancy, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, blindness, sexual orientation, gender identity, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment: (a) the use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating or hostile acts that relate to the above protected categories; (b) written or graphic material that insults, stereotypes or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on the City's premises, or circulated in the workplace; and (c) a display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

Reporting Discrimination and Harassment
Any employee who feels that he or she has witnessed, or been subject to, any form of discrimination or harassment is required to immediately notify their supervisor or the City Manager. If the employee's supervisor or the City Manager is involved in any way in the alleged harassment or other discriminatory conduct, the matter should be immediately reported to a member of the City's Personnel Committee.

The City prohibits retaliation against any employee who provides information about, complaints, or assists in the investigation of any complaint of harassment or discrimination.

The City Manager or his/her designee will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit and report the findings of the investigation to the City Council Personnel Committee (Committee). If any claim of harassment is levied against the City Manager, an independent person or organization acceptable to the Committee will investigate the matter and reports its findings back to the same. Disciplinary action for violation of this policy may include, but is not limited to reprimand, suspension, demotion, transfer, and termination. If the City Manager, or the Committee as appropriate, determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the City Manager and Committee will monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the City Manager, or Committee if appropriate, will follow up as necessary to ensure no retaliation for making a complaint or cooperating with an investigation.

2.02 SEXUAL ABUSE AND MISCONDUCT PREVENTION

The City of Charles Town prohibits and does not tolerate sexual abuse or misconduct in the workplace or during any organization-related activity. The City of Charles Town provides procedures for employees, volunteers, council, board, commission and committee members or any other victims of sexual abuse or misconduct to report such acts. Those reasonably suspected or believed to have committed sexual abuse or misconduct will be appropriately disciplined, up to and including termination of employment or membership, as well as criminally prosecuted. No employee, volunteer, council, board, commission, committee member or other person, regardless of his or her title or position has the authority to commit or allow sexual abuse or misconduct.

Definitions and Examples
The following definitions or examples of sexual abuse, misconduct or harassment, may apply to any and/or all of the following persons – employees, volunteers, council members or other third parties.

Sexual abuse or misconduct may include, but is not limited to:

- Child sexual abuse – any sexual activity, involvement or attempt of sexual contact with a person who is a minor (under 18 years old) where consent is not or cannot be given.
- Sexual activity with another who is legally incompetent or otherwise unable to give consent.
- Physical assaults or violence, such as rape, sexual battery, abuse, molestation or any attempt to commit such acts.

- Unwanted and intentional physical conduct that is sexual in nature, such as touching, pinching, patting, brushing, massaging someone's neck or shoulders and/or pulling against another's body or clothes.
- Material such as pornographic or sexually explicit images, posters, calendars or objects.
- Unwelcome and inappropriate sexual activities, advances, comments, innuendoes, bullying, jokes, gestures, electronic communications or messages (e.g. email, text, social media, voicemail), exploitation, exposure, leering, stalking or invasion of sexual privacy.
- A sexually hostile environment characterized as comments or conduct that unreasonably interferes with one's work performance or ability to do the job or creates an intimidating, hostile or offensive environment.
- Direct or implied threats that submission to sexual advances will be a condition of employment or affiliation with the organization.

Reporting Procedure
Immediately report suspected sexual abuse or misconduct to their supervisor or City Manager. It is not required to directly confront the person who is the source of the report, question or complaint before notifying any of the individuals listed. The City of Charles Town will take every reasonable measure to ensure that those named in the complaint of misconduct or are too closely associated with those involved in the complaint, will not be part of the investigative team.

Anti-retaliation and False Allegations
The City of Charles Town prohibits retaliation made against any employee, volunteer, council member or other person who lodges a good faith complaint of sexual abuse or misconduct or who participates in any related investigation. Making knowingly false or malicious accusations of sexual abuse or misconduct can have serious consequences for those who are wrongly accused. The City of Charles Town prohibits making false or malicious sexual misconduct allegations, as well as deliberately providing false information during an investigation. Anyone who violates this rule is subject to disciplinary action, up to and including termination of employment or membership and criminal prosecution.

Investigation and Follow-up
The City of Charles Town will take all allegations of sexual abuse or misconduct seriously and will promptly, thoroughly and equitably investigate whether misconduct has taken place. The organization may utilize an outside third-party to conduct an investigation of misconduct. The City of Charles Town will cooperate fully with any investigation conducted by law enforcement or other regulatory/protective services agencies. The City of Charles Town will make every reasonable effort to keep the matters involved in the allegation as confidential as possible while still allowing for a prompt and thorough investigation.

Reporting to Law Enforcement or Appropriate Child or Adult Protective Services
The City of Charles Town is committed to following the state and federal legal requirements for reporting allegations or incidents of sexual abuse or misconduct to appropriate law enforcement and child or adult protective services organizations. It is the policy of The City of Charles Town not to attempt to investigate or assess the validity or credibility of an allegation of sexual or physical abuse as a condition before reporting the allegation to proper law enforcement authorities or protective services organizations.

Employee and Worker Screening and Selection
As part of its sexual abuse and misconduct prevention program, The City of Charles Town is committed to maintaining a diligent screening program for prospective and existing employees, volunteers and others that may have interaction with those employed by, associating with or serviced by The City of Charles Town. The organization may utilize a variety of methods of screening and selection, including but not limited to applications, personal interviews, criminal background checks and personal and professional references.

Supervision of Youth
To provide a safe environment for minors, The City of Charles Town strives that a minimum of two adult workers supervise or be in attendance with minors during organization-related activities. The purpose is to avoid one-on-one interactions between adults and minors that are not easily observable by others. If individual meetings with a minor must be held in an office, keep the door open. Only conduct closed door meetings when another adult is put on notice of the meeting and the door remains unlocked.

2.03 DIVERSITY STATEMENT

The City is committed to fostering a diverse and inclusive workplace that reflects the rich diversity of our community. We strive to ensure equal employment opportunities for all individuals, regardless of race, color, religion, gender, sexual orientation, national origin, age, disability, or veteran status. We recognize that a diverse workforce enhances the quality of our services and strengthens our ability to serve the community effectively. For definitions of Equal Employment Opportunity (EEO), please refer to Ordinance 154.

We are dedicated to creating an environment where every employee feels valued, respected, and empowered to contribute their unique perspectives and skills. The City takes its commitment to diversity seriously and encourages all employees to support and participate in our efforts to promote diversity and inclusion. Together, we can build a stronger, more equitable community for all.

2.04 DISABILITY ACCOMMODATION

The City complies with federal and state disability regulations, including the Americans with Disabilities Act (ADA). Qualified applicants or employees who inform the City of a physical or mental disability requiring accommodation for them to perform the essential functions of their jobs should inform their immediate supervisor or the City Manager so that available and appropriate accommodations can be discussed.

Procedure for reasonable accommodation requests:

- employee advises their immediate supervisor or the City Manager of the need for accommodation. The employee completes a Request for Accommodation form and gives it to his or her supervisor;
- the accommodation request will be discussed with the employee and the employee's supervisor(s);
- the employee may be required to provide documentation supporting a disability, including medical certification;
- if a reasonable appropriate accommodation is readily available, the request will be approved and the accommodation implemented; and

- if an accommodation is not readily ascertainable, the matter will be pursued further with assistance from appropriate external resources.

The City will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that the City will consider are cost, the effect that an accommodation will have on current established policies, and the burden on operations, including other employees, when determining a reasonable accommodation.

2.05 RELIGIOUS ACCOMMODATIONS

The City is dedicated to fostering an inclusive and respectful workplace that honors the diverse religious beliefs and practices of our employees. In accordance with our commitment to equal opportunity and non-discrimination, we will make reasonable accommodations for employees' religious observances and practices unless doing so would cause undue hardship on the operations of the City. This may include flexible scheduling, voluntary shift substitutions, and modifications to dress codes or workplace policies. Employees seeking a religious accommodation are encouraged to communicate their needs to their supervisor or the City Manager, who will work collaboratively to identify appropriate solutions. Our goal is to ensure that all employees feel respected and supported in their religious practices while maintaining a productive and harmonious work environment.

2.06 EMPLOYMENT AUTHORIZATION VERIFICATION

All new hires and current employees are required by federal law to verify their identity and eligibility to work in the United States. You will be required to complete federal Form I-9 on the first day of employment. If this form and verification of employment eligibility is not completed during the first three days of employment, we are required by law to terminate your employment. If you are currently employed and have not complied with this requirement or if your status has changed, please inform your supervisor.

2.07 NEW EMPLOYEE AND INTRODUCTORY PERIOD

The first 90 days of your employment is considered an introductory period and vacation leave will be restricted (see Section 6.11). During this period, you will become familiar with the City and your job responsibilities. During this time, we will have the opportunity to monitor the quality and value of your performance and make any necessary adjustments in your job description or responsibilities. Your introductory period with the City can be shortened or lengthened as deemed appropriate by your supervisor and the City Manager. Completion of this introductory period does not imply guaranteed or continued employment. Nothing that occurs during or after this period should be construed to change the nature of the "at-will" employment relationship.

2.08 TRAINING PROGRAM

In most cases, and for most departments, employee training is conducted on an individual basis by the supervisor or their designee. Even if an employee has prior experience in their specific functions, it is essential for them to learn our unique procedures and understand the responsibilities associated with their specific position. If you ever feel you require additional training, please consult your immediate supervisor. We are committed to providing the

necessary resources and support to ensure that all employees can perform their duties effectively and confidently.

2.09 POSTING OF OPENINGS

The City desires to promote qualified employees from within where it believes that is possible, consistent with the need to assure that all positions are staffed by highly competent individuals. New job openings generally will be posted on the appropriate division's website: City Hall, Police Department, Utility Board.

2.10 JOB DESCRIPTIONS

The City attempts to maintain a job description for each position. If you do not have a copy of a current job description you should request one from your supervisor. Job descriptions prepared by the City serve as an outline only. Due to the business needs of the City, you may be required to perform job duties not within your written job description. Furthermore, the City may have to revise, add to, or delete from your job duties according to City needs. On occasion, the City may need to revise job descriptions with or without notice to the employee.

If you have any questions regarding your job description, or the scope of your duties, please speak with your supervisor, the City Manager or his/her designee.

2.11 CONFLICTS OF INTEREST

The City is concerned with conflicts of interest that create actual or potential job- related concerns, especially in the areas of confidentiality, citizen relations, safety, security, and morale. Any actual or potential conflict of interest between an employee of the City and a person or organization seeking to do business or employment with the City, must be disclosed by the employee to their immediate supervisor or the City Manager. If an actual or potential conflict of interest is determined to exist, the City will take such steps as it deems necessary to reduce or eliminate this conflict.

2.12 EMPLOYMENT OF RELATIVES AND FRIENDS

The City will not employ friends or relatives in circumstances where actual or potential conflicts may arise which could compromise supervision, safety, confidentiality, security, and morale at the City. It is your obligation to inform the City of any such potential conflict so the City can determine how best to respond to the situation. Employees must not be involved in decisions as to hiring, evaluation, compensation, promotion, demotion, or disciplinary action of family members or members of their household.

SECTION 3 WAGE & HOUR POLICIES

3.01 INTRODUCTION

An employee's pay depends on a wide range of factors, including pay scale surveys, individual effort, budgetary considerations, and market forces. If you have any questions about your compensation, including matters such as paid time off, overtime, benefits, or paycheck deductions, please speak with your supervisor.

3.02 PAY PERIOD

The standard pay period is bi-weekly, with pay dates every other Friday, totaling 26 pay periods per year. If a holiday falls on a payday, special provisions may be needed. Each payroll cycle runs from Monday to Sunday.

3.03 PAYCHECK DEDUCTIONS

The City is required by federal, state, and certain local laws to withhold certain deductions from your paycheck. This includes income and unemployment taxes, and FICA contributions (Social Security and Medicare) as well as any other deductions required under law or by court order for wage garnishments. Civil service employees are not subject to Social Security withholdings. The amount of your tax deductions will depend on your earnings and the number of exemptions you list on your federal Form W-4 and applicable state withholding form. You may also authorize voluntary deductions from your paycheck, including contributions for insurance premiums, optional retirement plans, or other services. Your deductions will be reflected in your wage statement.

3.04 DIRECT DEPOSIT

All employees are encouraged to enroll in direct deposit. If you would like to take advantage of direct deposit, ask your supervisor or the City Manager or his/her designee for an application form. Typically, the bank will begin the direct deposit of your payroll within 30 calendar days after you submit your completed application.

If you have selected the direct deposit payroll service, a written pay stub will be provided.

3.05 ATTENDANCE POLICY

If you know ahead of time that you will be absent or late, provide reasonable notice to your supervisor. Employees may be required to provide documentation of any medical or other excuse for being absent or late.

The City reserves the right to utilize unused vacation, sick time, or other paid time off to unauthorized absences. Absences resulting from approved leave, vacation, or legal requirements are exceptions to the policy.

3.06 RECORDING TIME

Federal and state laws require accurate records of hours worked by nonexempt (hourly) employees. All nonexempt employees must accurately enter their work hours, including lunch periods and breaks over 15 minutes. Report any pay discrepancies, unrecorded or incorrect hours, or involuntary missed lunch periods to your supervisor.

Please refrain from completing another employee's time sheet or asking them to complete yours. Supervisors complete time sheets for certain employees. Indicate your days off (e.g., vacation, sick leave). Any changes to your timecard must be approved and initialed by your supervisor. Submit your time sheet to your supervisor two business days prior to the end of the pay period.

Falsifying time records or recording time for another employee may result in disciplinary action, up to and including termination.

3.07 OVERTIME AUTHORIZATION FOR NON-EXEMPT EMPLOYEES

If you are a non-exempt employee, you may qualify for overtime pay. All overtime must be approved in advance and in writing by your supervisor, unless otherwise authorized.

At certain times, the City may require you to work overtime. The City will attempt to provide advance notice whenever possible. Failure to work overtime when requested or working unauthorized overtime may result in disciplinary action, up to and including termination.

Overtime pay of one and one-half times an employee's regular rate of pay or average pay rate (if you perform work at different pay rates during the relevant week) is paid for any hours worked over 40 hours in a workweek. Time taken for bereavement leave, jury duty leave, voting leave, sick leave, annual leave, as well as flex time and comp time and hours paid but not worked on a holiday (see 6.08 Holiday Pay), do not count as time worked for computing overtime.

3.08 REST & MEAL PERIODS

The City strives to provide a safe and healthy work environment and complies with all federal and state regulations regarding rest and meal periods. Please check with your supervisor regarding procedures and schedules for breaks and meal periods.

3.09 TRAVEL TIME PAY

Some nonexempt positions within the City require travel. The City pays nonexempt employees for travel time in accordance with federal and state law. For purposes of this policy, the regular workday is Monday – Friday 8:30-5:00 p.m.

3.10 TRAVEL EXPENSES

The purpose of this policy is to define employee travel rules and the authority for incurring and approving travel expenses.

Travel expenses are the reasonable and necessary expenses incurred by employees when traveling on approved City business trips. City travel is limited to business activities for which other means of communication is inadequate and for which prior approval of the employee's supervisor has been received.

Personal Vehicles

All employees using their own vehicle for City business must maintain insurance coverage as required by law and a valid driver's license. Travel between the employee's home and primary office is not considered to be City business. Employees are not authorized to use personal vehicles for City business travel without written authorization from the City Manager. Employees will be reimbursed for personal vehicle use at the standard IRS mileage rate. The City Manager or his/her designee must authorize any deviation from this policy.

Travel Expenses

The City Council sets parameters on the expenditure of City funds to ensure that public funds are spent in an appropriate manner. Advance written approval from your supervisor is required before travel arrangements are made. The City pays a per diem rate for meals and incidental expenses and the actual amounts incurred for all other appropriate expenses when employees are on travel assignments. The per diem rate for meals and

incidental expenses will be based on the current US General Services Administration (GSA) rate schedule for the destination at the time of travel. Any travel that requires lodging that is more costly than the pre-approved GSA rate must receive written approval from the City Manager or his/her designee before scheduling the lodging. The employee must demonstrate that lodging in the area is not available at or below the pre-approved GSA rate. Employees may receive an advance payment of the per diem for meals and incidentals with the approval of the supervisor at least one week prior to the date of travel. If any portion of the travel is cancelled or postponed after the employee has received an advance for per diem, the proportional share of per diem resulting from the cancellation or postponement must be repaid to the City within two weeks of the original travel date.
If you have any questions about appropriate expenses covered by the City, please discuss with the City Manager or his/her designee. Examples of typical expenses include:

- Airline tickets.
- Meals and incidentals.
- Lodging.
- Car rental, bus, taxi, parking.
- Associated gratuities.
- Other expenses necessary to achieve business purposes.

Family Members
The City will pay the travel expenses of spouses or other family members only when their presence is deemed necessary to the business purpose of the trip and when approved in advance in writing by the City Manager.

3.11 BUSINESS EXPENSES

The purpose of this policy is to define approved non-travel employee business expenses and the authority for incurring and approving such expenses.

Approved business expenses are the reasonable and necessary expenses incurred by employees to achieve legitimate business purposes.

Technical and Training Seminars/Conferences
The City pays for expenses associated with attendance at work related classes and seminars that enhance job-related skills. Prior written approval must be obtained from the employee's supervisor. Please note that the City will not pay the employee the per diem meal rate for meals that are included as part of the conference, seminar, or training session.

Employee Reporting
Employees are to report their approved expenses on the standard Expense Report Form and must include a description of the expense, its business purpose, date, place, and the participants.

3.12 USE OF COMPANY CREDIT CARDS

Every employee in the possession of a City credit or purchase card will adhere to the strictest guidelines of responsibility for the proper protection and use of that card. Employees must adhere to all relevant rules, regulations, and policies established for the use of such cards by the City and the WV State Auditor's office. City card purchases under $250 do not require prior approval. City card purchases over this amount must receive prior approval from your supervisor or the City Manager.

All sales receipts generated by use of the City's card must be turned in monthly to the accounting department using the appropriate P-Card accounting form. City cards are not to be used for personal reasons. Use of the City card is restricted to approved, business-related expenses.

Any unauthorized purchases made with a City card will be the cardholder's responsibility. Any such purchase will be reimbursed to the City by the employee within 30 days.

Lost or stolen City cards must be reported immediately to your supervisor. Failure to follow this policy may result in disciplinary action up to and including termination. Infractions are also subject to other disciplinary actions as outlined in the WV Auditor's program rules.

3.13 JOB ABANDONMENT

If an employee fails to report to work or call in for an acceptable reason for three (3) consecutive days, he or she will be considered to have abandoned their job and voluntarily resigned from the City.

3.14 INCLEMENT WEATHER POLICY AND UNFORESEEN OPERATIONS INTERRUPTION

It is the policy of the City of Charles Town to remain open during most periods of inclement weather; however, where extraordinary circumstances warrant, due to weather or other unforeseen business interruption, the City Manager reserves the right to close the city offices. Should this occur, the City Manager will contact all managers, including the Chief of Police and the Utility Manager, and advise them to alert their employees. Notice of closure of city offices will also be posted on Facebook and on the doors to City Hall. The City Manager will also notify the Mayor and all members of city council. When inclement weather conditions warrant and at the discretion of the City Manager, a liberal leave policy may be utilized allowing employees who are uncomfortable traveling in the adverse conditions to use any accrued leave or take time off without pay. Liberal leave is not available for police officers or maintenance crew members.

Closure of the city pool for inclement weather shall be determined by the Parks Manager in consultation with the Pool Manager.

City Offices Closed

If the city offices are announced to be closed on a given day, all staff will receive regular pay for the day of closure. All civil service and non-exempt employees that are required to work when city offices are closed will receive additional pay at one and one-half times their normal rate of pay for actual hours worked during the closure.

City Offices Open

If the city offices remain open on an adverse weather day, the employee may work remotely pursuant to Section 7.06 Telecommuting Policy of this handbook and with the approval of their supervisor. An employee with a job classification that doesn't not lend itself to working remotely and who is eligible for liberal leave may elect not to report to work and may elect to: 1) use any accrued vacation time off for the missed day or 2) the employee will not be paid for the day. Regardless of whether the city offices remain open on an inclement day, it is each employee's decision to determine if they can safely arrive at work under the conditions. If an employee elects not to work on a given day, the City requires a phone call to your manager or supervisor advising as to your status for the day, prior to the beginning of the work day.

Questions about this policy should be addressed to the department manager or the City Manager.

SECTION 4 EMPLOYMENT POLICIES

4.01 PERSONAL APPEARANCE AND DRESS CODE POLICY

Your personal appearance reflects the reputation and integrity of the City. All employees are required to report to work neatly groomed and dressed. You are expected to maintain personal hygiene habits that are generally accepted in the community, i.e. wearing clean clothing, practicing good grooming and personal hygiene, and exhibiting appropriate social behavior.

Depending on the employee's classification, they may be required to wear the following safety equipment while on the job: steel-toed boots, safety glasses, safety masks, etc. Members of the City Police Department must follow the Department's internal procedure concerning personal appearance and uniform requirements.

If you come to work inappropriately dressed for a professional work environment, you will be asked to go home and return to work dressed appropriately. If you have any questions regarding the dress code or dress code accommodations, please contact your supervisor. Recurring problems will result in disciplinary action up to and including termination of employment.

4.02 PERSONAL DATA CHANGES

Please ensure the City has your current contact information, including current mailing address and telephone number. Promptly notify the Finance Director or his/her designee of any changes to your marital or tax withholding status.

4.03 EMPLOYEE PERFORMANCE REVIEWS

The City will make efforts to review your work performance. The performance evaluation process will take place on an annual basis, which may vary as business needs dictate. The City Manager will set a time for annual performance reviews. You may specifically request that your supervisor assist you in developing a performance improvement plan at any time.

The goal of the performance evaluation is to enhance the quality and value of your work performance. It will assess your initiative, effort, attitude, job knowledge, and other factors. Please note that a positive performance review does not guarantee a pay raise or continued employment. City pay raises and promotions are based on numerous factors.

4.04 PROMOTIONS

To match you with the best job for you and to meet the business needs of the City, you may be transferred from your current job. It is the City's policy to promote from within the City only when the most qualified candidate is available. Promotions are made on an equal opportunity basis according to employees possessing the needed skills, education, experience, and other qualifications that are required for the job. Promotions for city police officers will be considered pursuant to the civil service code provisions for municipal corporations contained in West Virginia Code.

All employees promoted into new job positions will undergo a 90-day introductory period as described in the New Employees and Introductory Periods section. Employees will continue to receive City benefits for which they are eligible.

4.05 PAY RAISES

Depending on the City's budgetary considerations and other factors, efforts will be made to give pay raises consistent with City's fiscal health and the employee's job performance. The City may also make individual pay raises based on merit or due to a change of job position. Pay increases for city police officers will be considered pursuant to the civil service code provisions for municipal corporations contained in West Virginia Code.

4.06 TRANSFERS

The City may transfer your employment from one position to another with or without notice, as required by operation or service needs or upon request by an employee and management approval.

4.07 WORKFORCE REDUCTION (LAYOFFS)

If necessary, based upon the needs of the City and its fiscal condition, management may decide to implement a reduction in force (RIF). We acknowledge that RIFs can be a trying experience for individuals and the City will make its best effort to make sound business decisions while acknowledging the needs of its workforce. Employment decisions concerning for city police officers will be made pursuant to the civil service code provisions for municipal corporations contained in West Virginia Code.

4.08 CRIMINAL ACTIVITY/ARREST

Involvement in criminal activity, whether on or off City property, during employment may result in disciplinary action including suspension or termination of employment. Disciplinary action depends upon a review of all factors involved, including whether the employee's action was work-related, the nature of the act, or circumstances which adversely affect attendance or performance. Any disciplinary action is not dependent upon the disposition of any case in court.

Employees are expected to be on the job, ready to work, when scheduled. Inability to report to work as scheduled because of an arrest may lead to disciplinary action, up to and including termination of employment, for violation of an attendance policy or job abandonment.

4.09 DRUG & ALCOHOL POLICY

City of Charles Town recognizes that the health and future of the City is dependent upon the health of its employees, and the City is committed to providing a safe and substance-abuse free environment for employees and visitors. Accordingly, it is the City's right, obligation, and intent to maintain a safe and productive working environment for all its employees and to protect City property, equipment, and operations. Impaired performance or judgment because of the use of drugs or alcohol poses serious safety and health risks not only to the user, but also to the employees who work with the user.

Employees who are experiencing problems with alcohol or other drugs are urged to voluntarily seek assistance through a mental health or substance abuse program to resolve such problems before they interfere with their work.

An employee who is determined to be impaired or under the influence of, or in possession of, unauthorized drugs or other substances while on duty, while carrying out the business of the organization, or during work hours is in violation of the City's commitment to safety.

Pursuant to its commitment to a drug-free workplace, the City of Charles Town may test employees for illegal drugs and/or alcohol as a condition of continued employment. The term "unauthorized drugs or other substances" refers to the use of alcohol and to both illegal drugs and legally prescribed drugs when such drugs are used in a manner inconsistent with how they were prescribed. City of Charles Town treats medical marijuana the same as any other illegal drug. Misuse of prescribed drugs while engaged in City business will be considered a violation of the substance abuse policy. The City may conduct drug and/or alcohol testing for, among other legitimate drug abuse prevention and/or treatment purposes, the following:

- deterrence and/or detection of possible illicit drug use, possession, sale, conveyance, or distribution, or manufacture of illegal drugs, intoxicants, or controlled substances in any amount or in any manner, on or off the job, or the abuse of alcohol or prescription drugs;
- investigation of possible individual employee impairment;
- investigation of accidents in the workplace or incidents of workplace theft or other employee misconduct;
- maintenance of safety for employees, customers, clients or the public at large; or
- maintenance of productivity, quality of products or services, or security of property or information.

If City of Charles Town receives a confirmed drug and/or alcohol test result indicating a violation of its policies, or if an employee refuses to take the test, the City may use disciplinary action for an employee, up to and including termination. If a drug or alcohol is found to be present in the employee's system, the employee may be terminated and forfeits his or her eligibility for unemployment compensation benefits and, if injured at the time of the intoxication, indemnity benefits under the workers' compensation laws of the State of West Virginia.

Testing of current employees will be conducted during, or immediately before or after, a regular work period, and will be considered time worked for purposes of compensation. City of Charles Town will pay the costs of all drug and/or alcohol tests it requires of employees and prospective employees. Note: confirmatory retests of a split sample, if requested, are usually at the employee's cost.

Any individual whose drug test is confirmed positive will be offered the opportunity to provide, in confidence, information that may explain the positive result, such as recently used prescription or nonprescription drugs, or other relevant medical information. If the individual provides information demonstrating that the test result may be explained by a lawful medical reason the test provider will report the test as negative to the City. If you need accommodation to participate in the testing process, please notify the City Manager, his/her designee, or the test administrator as soon as possible.

Testing Procedures

All drug and alcohol testing under this policy will be in accordance with the following procedures:

1. Any drug and alcohol test will occur during, or immediately before or after, the employee's regular work period;
2. Any drug and alcohol testing required by Employer will be counted as worked time for the purposes of compensation and benefits for current employees;
3. Employer will provide transportation or pay reasonable transportation costs to employees if the required tests are conducted at a location other than the employee's normal work site;
4. Employer will pay for the full cost of any drug or alcohol test under this policy;
5. The collection of samples will be performed under reasonable and sanitary conditions;
6. Samples will be collected using a "split sample" method, meaning that a part of the sample that is sent to the first laboratory will be retained unopened for transport to a second laboratory in the event that the employee or prospective employee requests that it be tested following a verified positive test result of the primary specimen.
7. Any observer of the collection of urine samples will be of the same sex as the employee or prospective employee;
8. Sample collections will be documented, and documentation procedures include:
   A. Labeling of samples so as to reasonably preclude the possibility of misidentification of the person tested in relation to the test result provided and handling of samples in accordance with reasonable chain-of-custody and confidentiality procedures;
   B. An opportunity for the employee or prospective employee to voluntarily provide notification of any information which may be considered relevant to the test, including but not limited to, identification of currently or recently used prescriptions or non-prescription drugs, or other relevant medical information. This may be accomplished by providing for review by a qualified medical professional to verify a laboratory sample which tests positive in a confirmatory test;
9. Sample collection, storage, and transportation to the place of testing will be performed so as to reasonably preclude the possibility of sample contamination, adulteration, or misidentification;
   Confirmatory drug testing will be conducted at a laboratory that is:
   A. Certified by the U.S. Department of Health and Human Services' Substance Abuse and Mental Health Services Administration;
   B. Approved by the U.S. Department of Health and Human Services under the Clinical Laboratory Improvements Act; or
   C. Approved by the College of American Pathologists.

10. Drug and alcohol testing shall include confirmation of any positive test results. For drug testing, confirmation will be by use of a different chemical process than was used in the initial drug screen. The second confirmatory drug test shall be a chromatographic technique such as gas chromatography/mass spectrometry, or another comparably reliable analytical method.
11. Employer will take adverse employment action, including termination of the employment of a current employee or job denial to a prospective employee, based only on a confirmed positive drug or alcohol test.

Confidentiality

All records relating to an employee or prospective employee's drug and alcohol test results will be kept confidential and maintained separately from their personnel file. The results of any test under this policy shall be disclosed only to Employer, its authorized employees, agents or representatives of Employer, the tested employee or prospective employee, or the authorized agent or representative of the employee or prospective employee.

Challenge of Test Results

In the event that an employee or prospective employee tests positive and desires to challenge the results of his or her initial sample test result, he or she may request that the split sample be transported to a second laboratory for separate testing. All costs associated with testing of the split sample shall be the responsibility of the employee or prospective employee challenging the initial sample test results.

Administration of this Policy

Employer expressly reserves the right to change, modify, or delete the provisions of this Drug-Free Workplace Program without notice.

If you have any questions regarding this policy or if you have questions about drug testing in the workplace that are not addressed in this policy, please contact your supervisor.

4.10 STANDARD OF CONDUCT

The City wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for all our employees, citizens, and other stakeholders. Every employee has a shared responsibility toward improving the quality of our work environment. By deciding to work at the City, you agree to follow the City's rules. The conduct of city police officers is also governed by specific law enforcement policies.

While it is impossible to list every item that could be considered misconduct in the workplace, what is outlined here is a list of common-sense infractions that could result in disciplinary action, up to and including immediate termination of employment. This policy is not intended to limit the City's right to use disciplinary action or terminate employees for any reason permitted by law. In fact, while we value our employees, the City retains the right to terminate an employee on an "at-will" basis, except as otherwise specifically noted in this Employee Handbook.

Examples of inappropriate conduct include:

- violation of the policies and procedures set forth in this handbook;
- possessing, using, distributing, selling, or negotiating the sale of illegal drugs or other controlled substances;
- being under the influence of alcohol during working hours on City property (including City vehicles), or while conducting City business;
- inaccurate reporting of the hours worked by you or any other employee;
- providing knowingly inaccurate, incomplete or misleading information when speaking on behalf of the City or in the preparation of any employment related documents including, but not limited to, job applications, personnel files, employment review documents, intra-City communication or expense records;
- taking or destroying the City's property;

- possession of potentially hazardous or dangerous property such as firearms, weapons, chemicals, etc., without prior authorization or as part of your job as a public safety officer except as otherwise set forth in this handbook;
- fighting with, or harassment (as defined in our EEO policies) of, any fellow employee, vendor, or citizen;
- sharing trade secrets, proprietary information, or similar confidential sensitive information about our City, citizens, or operations that is protected from public disclosure;
- refusal or failure to follow directions or to perform a requested or required job task;
- refusal or failure to follow safety rules and procedures;
- excessive tardiness or absences;
- smoking in non-designated areas;
- working unauthorized overtime;
- solicitation of fellow employees on the City property during working time (Refer to Non-solicitation/Non-distribution Policy);
- failure to dress according to City policy;
- use of obscene or harassing (as defined by our EEO policies) language in the workplace;
- outside employment, including self-employment, which interferes with your ability to perform your job at this organization;
- gambling on City property; and
- lending City authorized keys or keycards to unauthorized persons.

Nothing in this policy is intended to limit employee rights under the National Labor Relations Act.

4.11 DISCIPLINARY PROCESS

Violation of the City's policies or procedures may result in disciplinary action including demotion, transfer, leave without pay, or termination of employment. The City encourages the use of progressive disciplinary action based on the type of prohibited conduct. However, the City is not obligated to follow progressive disciplinary action and may discipline or terminate an employee for violating rules of conduct or if the quality or value of their work fails to meet expectations at any time. Please note that any use of progressive disciplinary action does not change the "at will" nature of your employment.

In appropriate circumstances, management will provide the employee first with a verbal warning, then with one or more written warnings, and if the conduct is not sufficiently altered, eventual demotion, transfer, forced leave, or termination of employment. Your supervisor will make every effort possible to allow you to respond to any disciplinary action taken. Understand that while the City is concerned with consistent enforcement of our policies, the City is not obligated to follow any disciplinary or grievance procedure and that depending on the circumstances, employees may be disciplined or terminated without any warning or procedure.

For civil service employees, the grievance procedures outlined by the West Virginia Code and regulations will be followed.

4.12 NON-TOBACCO POLICY

The City of Charles Town is concerned about the effect that tobacco consumption and exposure can have on its employees and citizens. Tobacco use, smoking, and/or vaping in city-owned facilities, restrooms, and in city-owned vehicles is prohibited.

4.13 OUTSIDE EMPLOYMENT

Outside employment which creates a conflict of interest or which affects the quality or value of your work performance or availability at the City is prohibited. The City recognizes that employees may seek additional employment during off hours, but expects, in these cases, that any outside employment will not affect job performance, work hours, or scheduling, or otherwise adversely affect the employee's ability to effectively perform his or her duties. Any conflicts should be reported to your supervisor. Failure to adhere to this policy may result in disciplinary action up to and including termination. Members of the City Police Department must follow the Department's internal procedure concerning outside employment.

An employee desiring to engage in secondary employment must inform his or her supervisor and the City Manager. An employee who has an outside business activity or secondary employment that conflicts with working overtime (including Saturday and Sunday) should be aware that the City will not consider the outside business activity or secondary employment a suitable excuse for not reporting or staying for overtime work. Further, conducting outside business activities on work time is prohibited.

4.14 EXIT INTERVIEW

When you leave the City's employment, you may be asked to participate in an exit interview. This helps management understand employee relations better and prevent unnecessary claims. Your cooperation is appreciated. The interview may be conducted by your supervisor or their designee, and it may be documented and signed by you.

SECTION 5 EMPLOYEE CLASSIFICATION

If you have a question regarding whether you are an exempt or nonexempt employee, contact the City Manager.

5.01 NON-EXEMPT FULL-TIME EMPLOYEES

A full-time employee is an employee who is not classified as temporary or seasonal, who is employed for 12 months, and works at least 1,040 hours per year. Any employee who is not temporary and who works 20 or more hours per week is considered a full-time employee as defined in §162-5-2.3 of the Public Retirement System. Unless stated otherwise, all the benefits provided to employees are for full-time employees only. Full-time employees working less than 40 hours per week will earn benefits on a proportional basis unless otherwise mandated by state and federal laws. Full-time non-exempt employees are eligible for time and a half for hours worked over 40 hours per week.

5.02 PART-TIME EMPLOYEES

A part-time employee is one who works 20 hours or less per week or 1,040 hours per year. Part-time employees shall not be entitled to any benefits other than those mandated by state and federal laws.

5.03 TEMPORARY (SEASONAL EMPLOYEES)

Temporary or seasonal employees are hired for a specific period or specific work project, generally not to exceed 6 months in duration. The City reserves the right to extend the duration of temporary employment when necessary. Temporary and seasonal employees are not eligible for employee benefits unless specified otherwise in this handbook or in the benefit plan summaries.

5.04 EXEMPT EMPLOYEES

An exempt employee is not eligible for overtime pay as otherwise required by federal, state, or local laws.

SECTION 6: BENEFITS

6.01 HEALTH INSURANCE

The City provides its regular full-time employees with health care coverage beginning on the first full month following the employee's date of hire. Medical plan benefits, including terms of eligibility, for eligible employees and their dependents are described in the Summary Plan Description (SPD) that is available to all employees. These benefits may be canceled or changed at the discretion of the City, unless otherwise required by law. You may obtain a copy of the SPD by contacting the City Manager or his/her designee.

The City of Charles Town follows the federal Family and Medical Leave Act, as stated in Chapter 28 of the United States Code. Health benefits during leave taken under the Family Medical Leave Act (FMLA), if applicable, are maintained by the City on the same terms, with each paying their respective share, as if the employee continued to work. For questions, please contact the City Manager or his/her designee.

If you or a dependent become ineligible for benefits due to a change in work hours or through a life event, or you leave employment with us, you may have the right to continue your medical benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA). The City or their designee will mail you information about your COBRA rights. *Please also see section 6.25.*

6.02 DENTAL INSURANCE

All full-time employees are eligible for the dental plan beginning on the first full month following the employee's date of hire. Dental plan benefits, including full terms of eligibility, are described in detail in the Summary Plan Description (SPD).

6.03 VISION CARE INSURANCE

All full-time employees are eligible for the vision care plan beginning on the first full month following the employee's date of hire. Vision care plan benefits, including full terms of eligibility, are described in detail in the Summary Plan Description (SPD).

6.04 DISABILITY INSURANCE

The City provides employees with disability income protection when employees miss work due to non-work-related disabilities. The terms and conditions, including eligibility, for the disability insurance program are outlined in the Summary of Plan Benefits. Please contact the City Manager or his/her designee for a copy of the plan provisions. The Charles Town Utility Board does not provide disability insurance coverage to any of its employees.

6.05 LIFE INSURANCE

All full-time employees are provided with life insurance by the City beginning on the first full month following the employee's date of hire. You will be required to notify the City Manager or his/her designee of your intended beneficiary. Refer to the Summary Plan Description (SPD) for details about the benefit, including eligibility.

6.06 PENSION

All full-time employees are eligible to participate in the City's retirement plan. The provisions of the retirement plan are governed by the West Virginia Consolidated Public Retirement Board.

As with your insurance benefits, refer to the Summary Plan Description (SPD) provided by City Manager or his/her designee for specifics.

6.07 CONTINUING EDUCATION & TUITION ASSISTANCE

We believe in the continuing education of our employees. If the City sends you to a class or training program during normal working hours related to your employment and you are a non-exempt employee, you will be paid at your regular rate of pay for that time. If the class is required for your position with the City, the City will also pay any fees or charges related to the class. Licenses that employees are required to maintain for their positions will also be paid for by the City.

If you are interested in attending an outside class and having the City pay for your attendance, you are required to provide advance written notice to your supervisor indicating a description of the class, including the subject matter, length, and cost. Depending on the type of training, the City may reimburse some or all the fees, including expenses for materials, meals, and transportation, if advance written approval is obtained from your supervisor.

Career development initiated by the employee and approved by the City Manager will result in a fifty (50%) reimbursement of tuition per satisfaction of each class. Satisfactory completion of a class requires a grade C or equivalent or better. Employees are expected to remain employed by the City for a period of one year after the reimbursement is provided or agree to repay the entire sum of tuition aid granted.

6.08 HOLIDAY PAY

The City offers to all full-time regular employees holidays as specified in the West Virginia State Code 2-2-1. This applies to both civil and non-civil service employees. In addition to regular compensation, any employee required to work on a holiday will receive premium compensation at one and one-half times their normal rate of pay for the actual hours worked during the holiday. For all employees, the premium rate applies to the observed date of the holiday.

6.09 SICK PAY

All full-time employees shall accrue 120 hours per year of sick leave credit. Accrual commences from the date of hire and is accrued evenly throughout the year on a pay period basis.

Sick leave may be used by employees when they are incapacitated for the performance of duties due to non-work-related illness, injury, or for medical/dental appointments. An employee may use sick leave to care for a member of their family. spouse; parents; children; brothers; sisters; grandparents; grandchildren; step parents; step children; foster parents; foster children; guardianship relationships; same sex and opposite sex domestic partners; and spouses or domestic partners of the aforementioned, as applicable The amount of sick leave used by an employee must not exceed the amount of sick leave accrued. All foreseeable, extended sick leave shall require prior written approval from the employee's supervisor.

An employee on sick leave shall directly notify his or her supervisor, or designee, of the fact and the reason for the absence as soon as possible. Failure to directly contact the supervisor and receive an acknowledgement of the communication from the supervisor may be cause for denial of sick leave with pay for the period of the absence. Upon return to work, the employee shall submit the leave request in the attendance system.

Employees are expected to return to work as soon as practical. An employee may be asked to provide medical documentation of an injury or illness for themselves or family member to support paid sick leave and the date the employee expects to return to work. If not provided, the employee may be required to take alternate leave or not be compensated for the time taken.

Suspected Misuse of Sick Leave

When an employee appears to have a pattern of leave that is inconsistent with the reasons provided in this policy, the Supervisor may request a doctor's note for the absence(s). Misuse of leave may include requesting sick leave for days where annual leave was previously denied and requesting unplanned leave in connection with scheduled days off, including weekends and holidays.

Sick Pay Accrual

Sick leave can be accumulated to an unlimited amount. Upon retirement, it can be exchanged for extended health insurance benefits or additional service credit as governed by WV Consolidated Public Retirement Board rules and regulations.

Sick Pay and Separation from Employment

Upon separation of employment, employees shall not be paid for accrued but unused sick leave. Please see above for treatment of unused sick leave by WV Consolidated Public Retirement Board.

6.10 SICK LEAVE DONATION PROGRAM

The sick leave donation program is a voluntary program and is optional for each employee to donate accrued sick leave to another City employee. Leave cannot be transferred between City employees and employees of the Charles Town Utility Board.

Definitions

1. **Donated Sick Leave:** previously accrued sick leave donated by one employee to another, meeting the eligibility requirements of this policy, which may be used in conjunction with Family Medical Leave.

2. **Donor**: an eligible employee who voluntarily gives a portion of their accrued sick leave to another eligible employee.
3. **Eligible Employee**: regular full time staff who are currently employed by the City of Charles Town or the Charles Town Utility Board as further defined in section 7.01 of the employee handbook, and who also meet sick leave eligibility requirements.
4. **Family Medical Leave**: protected unpaid leave that provides qualified employees with up to 12 weeks of leave per year. Often referred to as FMLA leave.
5. **Immediate Family Members**: individuals related by kinship, adoption, marriage or foster children who are living in the same household. If not in the same household, an immediate family member is strictly limited to the employee's spouse, child or parent who needs care and assistance as a direct result of a documented serious health condition.
6. **Prolonged Absence**: an illness, injury, or medical condition (including pregnancy) that requires the employee's absence from work lasting four consecutive shifts or longer.
7. **Protected Leave:** a leave that ensures that an eligible employee will be restored to the employee's original job, or to an equivalent job, with equivalent pay, benefits, and other terms and conditions of employment during the duration of the protected leave.
8. **Recipient**: an eligible employee who receives a donation of accrued sick leave from another eligible employee.
9. **Serious Health Condition**: an illness, injury, impairment, or physical or mental condition as defined by the U.S. Department of Labor Wage and Hours Division.
10. **Unprotected Leave**: leave that does not require maintenance, reinstatement or restorations to the employee's original job upon return.

Guidelines

1. Recipient Guidelines

a. Eligibility

Donated Sick Leave is to be used for a serious health condition of a prolonged nature for the employee and/or immediate family members. This may include intermittent absences related to the same illness or injury. The recipient may be required to produce medical evidence that meets these requirements.

i. The recipient must be an eligible employee.
ii. The recipient must have already or almost exhausted all leave accruals.
iii. If eligibility requirements for FMLA leave are met, the recipient will be placed on protected FMLA leave. The recipient may qualify for a sick leave donation even if he or she is not eligible for an FMLA leave, however it would be an unprotected leave.
iv. Employees eligible for Workers' Compensation Insurance (WCI) benefits are not eligible to use sick donation benefits and will not be processed if the employee has an open Workers' Compensation claim related to the illness or injury supporting the sick leave donation request, including any appeal to a denial of WCI benefits
v. Individual recipients may not receive more than the equivalent of 12 weeks.

b. Limitations

i. The recipient may not provide or receive remuneration or a gift in exchange for a sick leave donation under this program.
ii. An employee may not intimidate, threaten, coerce, or attempt to intimidate, threaten, or coerce, any other employee for the purpose of soliciting donations of sick leave under this program. Such action shall be grounds for disciplinary action up to and including termination.
iii. Donated Sick Leave balances will not transfer to an employee of another unit of Charles Town's government outside of the unit the donor employee works for, are not eligible for restoration upon re-employment after a separation of employment, and are not eligible for payment to an estate upon death. The recipient may not receive service credit in the Public Employees Retirement System for any Donated Sick Leave to the employee under this policy that is unused.

2. Donor Guidelines

a. Eligibility

i. The donor must be an eligible employee
ii. The donor is encouraged to maintain sufficient leave balances at the time of donation.
iii. Donors may not borrow against future sick leave accruals in order to donate sick leave.

b. Limitations

i. The donor may not receive remuneration or a gift in exchange for donated sick leave under this program.
ii. The donor may not have been nor personally intimidate, threaten, coerce, or attempt to intimidate, threaten, or coerce, any other employee for the purpose of soliciting donations of sick leave under this program Such action shall be grounds for disciplinary action up to and including termination.
iii. The donation of sick leave is irrevocable and will not be returned to the donor in cases where the recipient does not use all donation sick leave.

Procedures

1. The Recipient employee who is requesting donations of leave, needs to fill out the Sick Leave Donation Request form. The form should be filled out completely noting the current amount of leave balances the requesting employee currently has, an explanation of the need circumstances, the estimated total leave that will be needed by the employee and any other information that may be relevant to the request's consideration.
2. The recipient employee should submit the completed form to their supervisor for review. Supervisors will hold the form and the information it contains in strict confidence.

3. The supervisor in conjunction with the City's finance department will review the form and determine if the request qualifies under the program's guidelines.
4. If denied, the supervisor will report to the employee the reason for the denial. If approved, the supervisor will distribute a request letter to all employees of the relevant unit of government who are believed to be eligible to donate, for consideration of donations.
5. Employee's who wish to donate sick leave will need to fill out the Sick Leave Donation form and submit their forms to their supervisor. Supervisors will review the donation and if approved, will coordinate with the finance department to transfer the leave. If denied, the supervisor will report to the donating employee the reason for the denial.
6. Once submitted, donation forms are irrevocable and any leave donated will not be returned to the donor if the recipient does not use all the donated sick leave.

6.11 VACATION TIME/LEAVE

All full-time employees shall be entitled to the following vacation leave with pay:

Years of Service (Beginning)	Rate of Accrued
Hire Date through year 1	40 hours granted and begin accrual of additional 40 hours
2	80 hours
3-6	96 hours
7-10	120 hours
11+	160 hours

Vacation time will be granted to an employee on their date of hire and will accrue thereafter based on years of service as noted in the chart above. Vacation time is accrued on a per pay period basis. Employees are not eligible to take vacation leave within the first 90 days of employment unless approved by their supervisor.

City Council's Personnel Committee shall be allowed to negotiate vacation time for contract positions including, but not limited to, the City Manager and the Chief of Police.

All annual leave requests will require prior approval from the applicable Department Director. Vacation leave must be scheduled and approved in advance and must accommodate the City's work schedule. Department Directors are responsible for coordinating vacation schedules for employees in their departments. Provided departmental workloads will permit, employees should be permitted to select their desired vacation periods. If the desired schedules conflict with City requirements, the City's requirements are given first consideration. A vacation leave request in excess of 10 working days must be submitted by the employee 30 days in advance.

Illness while on Annual Leave: When an illness or physical incapacity occurs during the time an eligible employee is on vacation leave, sick leave may be granted by the supervisor to cover the period of illness or incapacity and the charge against vacation leave reduced accordingly. Application for such substitution may be required to be supported by a medical certificate or other acceptable evidence.

Vacation Time: Maximum Accrual
Although you may carry over unused vacation time from year to year, there is a 240-hour cap on the amount of vacation time you can accrue. Once you reach your cap, you will not accrue any more vacation until you use some of the time in your account and drop below the cap. After your balance goes below the cap, you will begin accruing vacation again. However, you will not receive retroactive credit for time worked while you were at the cap limit. The amount of vacation accrued, used, and available will appear on your paycheck stub.

Vacation Time: Minimum Increments of Leave
The minimum amount of leave time you can use at one time is 15 minutes.

Vacation Time and Separation from Employment
Upon voluntary or involuntary separation from employment, you are entitled to payment for only accrued but unused vacation time, not to exceed 240 hours.

6.12 COMP TIME AND HOLIDAY FLEX

Comp time off is provided for civil service employees in lieu of monetary overtime compensation at the rate of one and one-half hours compensation for each hour of overtime worked. Such time off will be granted within a reasonable period after such a request when the use of it does not unduly disrupt the operations of the City or the department within the City.

Holiday flex is provided for civil service employees in lieu of monetary compensation for employees who are not regularly scheduled to work a city-observed holiday. Holiday flex is earned if the observed holiday falls on a civil service officer's regular, scheduled day off and is earned at equal time up to the number of hours of a regular shift.

The City reserves the right to compensate in cash, rather than providing comp time or holiday flex time off. The Police Chief, working closely with the finance and accounting department, will be responsible for keeping an accurate accounting of comp time and holiday flex time earned and taken.

Comp time and holiday flex time may be accumulated up to a total of 100 hours combined. Upon request and at the discretion of the Chief of Police, accumulated comp time and holiday flex time may be paid out to civil service employees up to 80 hours.

Comp time for non-civil service employees shall be approved by the City Manager or the Utility Manager as appropriate only in severe weather or catastrophic events under the same conditions listed for civil service employees. Accrued but unused comp time will be paid to non-civil service employees upon separation from employment.

6.13 LONGEVITY PAY

Civil service employees will begin receiving a longevity bonus of $50 per year for each year of employment after completing four (4) years of service with the Charles Town Police Department. The first bonus will be paid on the officer's fifth (5) anniversary date and will increase each year for twenty (20) years and be capped at a maximum of $1,000 per year.

6.14 SHIFT DIFFERENTIAL PAY

Working closely with the city's finance and accounting department to determine if the budget permits, the Chief of Police may offer a shift differential premium for officers working a shift outside the normal 8 am to 5 pm schedule. This policy shall be documented by the Chief in writing and is determined on a year to year basis.

6.15 CALL BACK/CALL OUT TIME

Any employee that is called back to work or out for duty outside of their normal work schedule shall be paid a minimum of two (2) hours.

6.16 UNIFORM SUBSIDY

On the first pay period of the fiscal year, any employee that is required to wear a uniform as part of their normal day shall receive a uniform allowance if the budget permits. The amount of the allowance shall be determined by the City Manager, Police Chief, and Utility Manager as appropriate. The allowance is used to purchase boots, gloves, thermal undergarments, etc.

6.17 LEAVE OF ABSENCE

A leave of absence (leave) is defined as an unpaid approved absence from work for a specified period of time for medical, parental, military, or other approved reasons. If an employee finds that he /she must be out of work for more than three days, he or she should contact the immediate supervisor and/or the City Manager to determine if a leave of absence may be necessary.

While on leave, an employee must contact the immediate supervisor on a schedule approved by the supervisor but in no circumstance longer than at least every 30 days. This provision does not apply to employees taking Family and Medical Leave Act (FMLA) leave. Employees taking FMLA leave should consult the documents they are provided for FMLA leave or should discuss such notification or certification issue with the City Manager or his/her designee. Failure to contact the City Manager or his/her designee upon request may result in voluntary termination of employment. Failure to return to work upon the expiration of the leave or refusing an offer of reinstatement for which the employee is qualified will also result in voluntary termination of employment.

Leave of Absence and Required Documentation

All requests for a leave of absence must be made on a Leave of Absence Request Form for the particular leave (FMLA, disability accommodation, military, pregnancy, other medical leave, personal leave, etc.) and submitted to the City Manager or his/her designee. An employee must provide 30 days' advance notice when the need for the leave of absence is foreseeable; for instance, if medical treatments or other events are planned or known in advance. If the leave of absence is not foreseeable, the employee must provide notice to his/her immediate supervisor as soon as possible. Medical certifications and/or other documentation supporting the need for the leave will be required.

Leave of Absence and Job Benefits

For leaves other than approved FMLA leaves, the City will pay its portion of the cost of the employee's benefits including health, dental, life, and disability insurance benefits while an employee is on leave for the end of the monthly billing cycle at which time a COBRA notification will be issued. Family and Medical Leave Act (FMLA) leaves of absence allow for up to 12 weeks of group health insurance continuation coverage in the same manner as

if the employee continued to work. For employees taking FMLA military care giver leave, up to 26 weeks of group health insurance continuation coverage is provided. The employee must continue to pay his or her portion of the benefits which may be made by payroll deductions or by check which must be submitted to the City Manager or his/her designee each pay period unless other arrangements have been made. If the employee fails to pay his or her portion of the benefits for more than 30 days, the employee's coverage(s) will be terminated.

While on leave, employees are required to use any accrued vacation, sick time, or other type of accrued leave.

No benefits will be accrued while an employee is on leave. Except as otherwise provided by law, only time spent on a leave of absence for military reserve duty will be counted as time employed in determining an employee's eligibility for benefits that accrue based on length of employment.

Leave of Absence and Return to Work
Upon return to work, the employee may be required to take a fitness for duty exam or otherwise provide medical clearance.

6.18 FAMILY MEDICAL LEAVE ACT (FMLA) & MILITARY LEAVE

The City recognizes that there are times when an employee may need to be absent from work due to qualifying events under the Family and Medical Leave Act (FMLA). Accordingly, we will provide eligible employees up to a combined total of 12 weeks of unpaid FMLA leave per leave year for the following reasons and any other leave authorized by the FMLA:

- **Parental Leave**: For the birth or placement of an adopted or foster child;
- **Personal Medical Leave**: When an employee is unable to work due to his or her own serious health condition;
- **Family Care Leave**: To care for a spouse, child, or parent with a serious health condition;
- **Military Exigency Leave**: When an employee's spouse, parent, son, or daughter (of any age) experiences a qualifying exigency resulting from military service (applies to active service members deployed to a foreign country, National Guard and Reservists); and
- **Military Care Leave**: To care for an employee's spouse, parent, son, daughter (of any age), or next of kin who requires care due to an injury or illness incurred while on active duty or was exacerbated while on active duty. Note: A leave of up to 26 weeks of leave per 12-month period may be taken to care for the injured/ill service member.

Key Policy Definitions

- **Eligible employees** under this policy are those who have been employed for at least 12 months (need not be consecutive months and under certain circumstances hours missed from work due to military call-up will also be counted) and have performed at least 1,250 hours of service in the 12-month period immediately preceding the date leave is to begin.

- **Leave year** for the purposes of this policy shall be a rolling 12-month period measured backward from the date an employee uses any FMLA leave.
- A **spouse** means a husband or wife as defined or recognized under state where the individual was married, including a common law marriage or same-sex marriage. Spouse also includes a husband or wife in a marriage that was validly entered into outside of the United States, if the marriage could have been entered into in at least one state.
- A **son or daughter** for the purposes of parental or family leave is defined as a biological, adopted, foster child, step-child, legal ward, or a child for whom the employee stood in loco parentis to, who is (1) under 18 years of age or, (2) 18 years of age or older and incapable of self-care because of physical or mental disability. The onset of a disability may occur at any age for purposes of the definition of adult "son or daughter" under the FMLA. A son or daughter for the purposes of military exigency or military care leave can be of any age.
- A **parent** means a biological, adoptive, step, or foster parent or any other individual who stood in loco parentis to the employee when the employee was a son or daughter. This term does not include "parents in-law."
- **Next of kin** for the purposes of military care leave is a blood relative other than a spouse, parent, or child in the following order: brothers and sisters, grandparents, aunts and uncles, and first cousins. If a military service member designates in writing another blood relative as his or her caregiver, that individual shall be the only next of kin. In appropriate circumstances, employees may be required to provide documentation of next of kin status.
- A **serious health condition** is an illness, injury, impairment, or physical or mental condition that involves inpatient care, continuing treatment by a health care provider, or otherwise determined by a doctor. Ordinarily, unless complications arise, cosmetic treatments and minor conditions such as the cold, flu, ear aches, upset stomach, minor ulcers, headaches (other than migraines), and routine dental problems are examples of conditions that are not serious health conditions under this policy. If you have any questions about the types of conditions which may qualify, contact the City Manager or his/her designee.
- A **health care provider** is a medical doctor or doctor of osteopathy licensed to practice by the state in which the doctor practices, physician's assistant, podiatrist, dentist, clinical psychologist, optometrist, nurse practitioner, nurse-midwife, clinical social worker authorized to practice in the state and performing within the scope of his or her practice, or Christian Science practitioner licensed by the First Church of Christ. Under limited circumstances, a chiropractor or other provider recognized by our group health plan for the purposes of certifying a claim for benefits may also be considered a health care provider.

- **Qualifying exigencies** for military exigency leave include:
  - Short-notice call-ups/deployments of seven calendar days or less (**Note**: Leave for this exigency is available for up to seven days beginning the date of call-up notice);
  - Attending official ceremonies, programs, or military events;
  - Special child care needs created by a military call-up including making alternative child care arrangements, handling urgent and non-routine child

care situations, arranging for school transfers, or attending school or daycare meetings;
- Making financial and legal arrangements to address a military member's absence;
- Attending counseling sessions for the military service member, the employee, or the military service members' son or daughter who is under 18 years of age or 18 or older but is incapable of self-care because a mental or physical disability when the need for that counseling arises from the covered active duty or call to covered active duty status of the military member and the counseling is provided by someone other than a health care provider;
- Rest and recuperation (Note: Fifteen days of leave is available for this exigency per event);
- Post-deployment activities such as arrival ceremonies, re-integration briefings, and other official ceremonies sponsored by the military (Note: Leave for these events is available during a period of 90 days following the termination of active duty status). This type of leave may also be taken to address circumstances arising from the death of a covered military member while on active duty;
- Parental care when the military family member is needed to care for a parent who is incapable of self-care (e.g. arranging for alternative care or transfer to a care facility); and
- Other exigencies that arise that are agreed to by both the City and employee.
- A serious injury/illness incurred by a service member in the line of active duty or that is exacerbated by active duty is any injury or illness that renders the service member unfit to perform the duties of his or her office, grade, rank, or rating.

Foreseeable Need for Leave: If the need for leave is foreseeable because of an expected birth/adoption or planned medical treatment, employees must give at least 30 days' notice. If 30 days' notice is not practicable, notice must be given as soon as possible. Employees are expected to complete and return a leave request form prior to the beginning of leave. Failure to provide appropriate notice and/or complete and return the necessary paperwork may result in the delay or denial of leave.

Unforeseeable Need for Leave: If the need for leave is unforeseeable, notice must be provided as soon as practicable and possible under the facts of the case. Normal call-in procedures apply to all absences from work including those for which leave under this policy may be requested. Employees are expected to complete and return the necessary leave request form as soon as possible to obtain the leave. Failure to provide appropriate notice and/or complete and return the necessary paperwork on a timely basis will result in the delay or denial of leave.

Leave Request Process: To request leave under this policy, employees must obtain and complete a leave request form from his or her supervisor or his/her designee and return the completed form to the same. If the need for leave is unforeseeable and employees will be absent more than three days, employees should contact the City Manager or his/her designee by telephone and request that a leave form be mailed to their home. If the need

for leave will be fewer than three days, employees must complete and return the leave request form upon returning to work.

Call-in Procedures: In all instances where an employee will be absent, the call-in procedures and standards established for giving notice of absence from work must be followed.

FMLA Leave Increments

Parental Leave: Leave for the birth or placement of a child must be taken in a single block and cannot be taken on an intermittent or reduced schedule basis. Parental Leave must be completed within 12 months of the birth or placement of the child; however, employees may use parental leave before the placement of an adopted or foster child to consult with attorneys, appear in court, attend counseling sessions, etc.

Family Care, Personal Medical, Military Exigency, and Military Care Leave: Leave taken for these reasons may be taken in a block or blocks of time. In addition, if a health care provider deems it necessary or if the nature of a qualifying exigency requires, leave for these reasons can be taken on an intermittent or reduced-schedule basis. The employee must make a reasonable effort to schedule treatment so as not to unduly disrupt the City's operations.

Paid Leave Utilization During FMLA Leave
Employees taking parental, family care, military exigency and/or military care leave must utilize available vacation, sick, and/or other types of accrued leave during this FMLA leave. Employees on personal medical leave must utilize available sick, vacation, and/or other types of accrued leave during this FMLA leave. Employees receiving short- or long-term disability or workers' compensation benefits during a personal medical leave will not be required to utilize these benefits. However, employees may elect to utilize accrued benefits to supplement these benefits up to an amount that does not exceed 100% of their normal pay. After exhaustion of accrued paid leave, any remaining FMLA leave will be unpaid.

Certification and Fitness for Duty Requirements
Employees requesting family care, personal medical, or military care leave must provide certification from a health care provider to qualify for leave. Such certification must be provided within 15 days of the request for leave unless it is not practicable under the circumstances despite the employee's diligent efforts. Failure to timely provide certification may result in leave being delayed, denied, or revoked. In the City's discretion, employees may also be required to obtain a second and third certification from another health care provider at the City's expense (except for military care leave). Recertification of the continuance of a serious health condition or an injury/illness of a military service member will also be required at appropriate intervals.

Employees requesting a military exigency leave may also be required to provide appropriate active duty orders and subsequent information concerning qualifying exigencies involved.

Employees requesting personal medical leave may also be required to provide a fitness for duty certification from their health care provider prior to returning to work.

Scheduling FMLA Leave and Temporary Transfers
Where possible, employees should attempt to schedule leave so as not to unduly disrupt operations. Employees requesting leave on an intermittent or reduced schedule basis that is foreseeable based on planned medical treatment may be temporarily transferred to another job with equivalent pay and benefits that better accommodates recurring periods of leave.

Health Insurance on FMLA
The City will maintain an employee's health insurance coverage during FMLA leave on the same basis as if he or she were still working. Employees must continue to make timely payments of their share of the premiums for such coverage. Failure to pay premiums within 30 days of when they are due may result in a lapse of coverage. In this event, the City will provide written notice the employee 15 days before the date coverage will lapse that coverage will terminate unless payments are promptly made. Alternatively, at the City's option, the City may pay the employee's share of the premiums during the leave and recover the costs of this insurance upon the employee's return to work. Coverage that lapses due to nonpayment of premiums will be reinstated immediately upon return to work without a waiting period. Under most circumstances, if an employee does not return to work at the end of leave, the City may require the employee to reimburse the City for the health insurance premiums paid during the leave.

FMLA and Return to Work
Employees returning to work at the end of leave will be placed in their original job or an equivalent job with equivalent pay and benefits. Employees will not lose any benefits that accrued before leave was taken. Employees may not, however, be entitled to discretionary raises, promotions, bonus payments, or other benefits that become available during the period of leave. The employee may be required to submit a medical release before returning to work.

FMLA and Spouse Aggregation
In the case where an employee and his or her spouse are both employed by the City, the total number of weeks to which both are entitled in the aggregate because of the birth or placement of a child or to care for a parent with a serious health condition will be limited to 12 weeks per leave year. Similarly, a husband and wife employed by the City will be limited to a combined total of 26 weeks of leave to care for a military service member. This 26-week leave period will be reduced, however, by the amount of leave taken for other qualifying FMLA events. This type of leave aggregation does not apply to leave needed because of an employee's own serious health condition, to care for a spouse or child with a serious health condition, or because of a qualifying exigency.

General Provisions:

Failure to Return: Employees failing to return to work or failing to make a request for an extension of their leave prior to the expiration of the leave may be deemed to have voluntarily terminated their employment.

Alternative Employment: No employee, while on leave of absence, shall work or be gainfully employed either for himself, herself, or others unless express, written permission to perform such outside work has been granted by the City Manager or his/her designee. Any

employee on a leave of absence who is found to be working elsewhere without permission may be automatically terminated.

False Reason for Leave: Termination will occur if employee gives a false reason for a leave.

6.19 PAID PARENTAL LEAVE BENEFIT

Paid Parental Leave is a paid leave associated with the birth of an employee's own child or the placement of a child with the employee in connection with adoption or foster care. Paid Parental Leave must be taken within the first twelve (12) weeks after the birth, adoption, or placement of a child. Leave must be taken in blocks of no less than 40 hours at a time. Paid Parental Leave is not charged against the employee's other paid leave accruals, and the total amount of paid hours an employee is eligible to receive is 160 hours for each occurrence. The paid leave hours are compensated at the following levels:

- Less than one full year of service with the city – 40% of the employee's base pay rate at the time the leave is initiated.
- After one full year of service with the city – 60% of the employee's base pay rate at the time the leave is initiated.
- After five full years of service with the city – 100% of the employee's base pay rate at the time the leave is initiated.

If both parents are employees, only one may access the paid benefits of this policy per occurrence. Both, however, continue to be entitled to all other City benefits as outlined in the handbook. The total bank of 160 hours may be used no more than once per rolling twelve-month period starting from the last day this class of leave was used by an employee. Regular Part-Time, Temporary, and Seasonal employees are not eligible for Paid Parental Leave under this policy.

Continuation of Benefits
All employee elected benefits and paycheck deductions will continue to be provided during the Paid Parental Leave period under this policy at the same rates as in effect before the leave was taken regardless of length of service. Other employee benefits as outlined in the employee handbook will continue to accrue during the Paid Parental Leave period as if the employee were working their standard shifts.

Requirements for Obtaining Paid Leave
The employee must provide, to the employee's direct supervisor, 30 days' notice of the requested leave (or as much notice as practicable if the leave is not foreseeable) using the standard leave request form.

After the 160 hours of Paid Parental Leave have been exhausted, subsequent leave will be subject to the other leave policies as outlined in the employee handbook. The Family and Medical Leave Act (FMLA) allows eligible employees up to 12 workweeks of unpaid leave annually. Paid Parental Leave under this policy will run concurrently with FMLA leave. After Paid Parental Leave is exhausted, the employee may utilize any other accrued leave types, which will also run concurrently with FMLA leave.

Employees not eligible for FMLA leave should refer to the employee handbook after the 160 hours of Paid Parental Leave and any other leave have been exhausted regarding continuation of insurance coverage for employees on unpaid leave of absence.

6.20 MILITARY LEAVE

The City complies with applicable federal and state law regarding military leave and re-employment rights. Unpaid military leave of absence will be granted to members of the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 (with amendments) and all applicable state law. Documentation of the need for the leave is required to be submitted to the City Manager. An employee returning from military leave of absence will be reinstated to his or her previous or similar job in accordance with state and federal law. You must notify the City Manager or his/her designee of your intent to return to employment based on requirements of the law. For more information regarding status, compensation, benefits and reinstatement upon return from military leave, please contact the City Manager or his/her designee.

6.21 JURY DUTY, WITNESS DUTY, AND VOTING LEAVE POLICY

If you are summoned for jury duty, please make scheduling arrangements with your supervisor as soon as you receive your summons or subpoena. It is the City's policy for all employees to receive the difference between the compensation for jury duty and their base rate of pay for the required service time. Employees will not be required to use any other form of leave during the time they are required to be away from work for jury duty.

If you are called to serve as a witness in court for the City, please notify your supervisor immediately. The City will compensate employees for the difference between their witness duty compensation and their base rate of pay for the required service time. Employees will not need to use any other form of leave during this period. For all other witness duties, please make scheduling arrangements with your supervisor as soon as possible to discuss the appropriate leave options.

If your work schedule prevents you from voting on Election Day, the City will allow you a reasonable amount of time off to vote. The time when you can go to vote will be at the discretion of your supervisor, consistent with applicable legal requirements.

6.22 BEREAVEMENT LEAVE

The City recognizes the importance of taking leave when a death in the family occurs. Employees are entitled to up to three (3) days off with pay for the funeral of an immediate relative (mother, father, sister, brother, spouse, child, mother-in-law, father-in-law, grandparent, or grandchild). Pay is based on the regular rate for an employee's regular work day or shift. Authorized leave without pay is available for extended funeral matters. Personal leave time may also be taken when necessary and accounted for using another form of leave. Employees taking bereavement leave must notify their supervisor or the City Manager of their intention to do so. The City may request documentation to support absences for bereavement leave.

6.23 WORKERS' COMPENSATION INSURANCE

Workers' compensation is a no-fault system designed to provide benefits to all employees for work related injuries. Workers' compensation insurance coverage is paid for by the employer and governed by state law. The workers' compensation system provides for coverage of medical treatment and expenses, occupational disability leave, rehabilitation services, as well as payment for lost wages due to work related injuries. If you are injured on the job, no matter how slightly, you are to report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim for benefits.

To receive workers' compensation benefits, notify your supervisor immediately of your claim. If your injury is the result of an on-the-job accident, you must fill out an accident report. You may be required to submit a medical release before you can return to work.

6.24 UNEMPLOYMENT COMPENSATION INSURANCE

Unemployment compensation insurance is paid for by the City and provides temporary income for employees who have lost their job under certain circumstances. Your eligibility for unemployment compensation will, in part, be determined by the reasons for your separation from the City and by state law.

6.25 COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) provides the opportunity for eligible employees and their beneficiaries to continue health insurance coverage under the City health plan when a "qualifying event" could result in the loss of eligibility. Qualifying events include resignation, termination of employment, death of an employee, reduction in hours, a leave of absence, divorce or legal separation, entitlement to Medicare, or where a dependent child no longer meets eligibility requirements.

6.26 PERSONNEL AND MEDICAL RECORDS

The City maintains a personnel and medical file for every employee in a secure location. Medical records will be kept in a separate folder. The City Police Department maintains additional files as outlined in civil service regulations. Every effort will be made to keep your personnel and medical records confidential. Access is on a "need-to-know" basis only. This includes, but is not limited to, supervisors and others in management reviewing the file for possible promotion, transfer, or layoff.

If an employee wishes to review his or her personnel or medical file he or she may do so after giving the City Manager reasonable notice. Inspection must occur in the presence of a City official. All requests by an outside party for information contained in your personnel file will be directed to the City Manager, who is the only individual authorized to give out such information. Disclosure to third parties will be made only pursuant to the employee's written authorization or court order or subpoena.

SECTION 7 GENERAL POLICIES

7.01 EMPLOYEE SUGGESTIONS/OPEN DOOR POLICY

We encourage you to share suggestions for continued improvement and welcome your ideas for ways to enhance job performance, service, delivery, and meeting citizen's needs. Discuss your ideas with your supervisor or the City Manager.

We also encourage you to share valuable insights from seminars, conferences, or other outside sources of information you believe would add value to the City.

Understand that any suggestions, innovations, inventions, or other matter created by you on work time or with City tools or property are the property of the City.

7.02 CITY BULLETIN BOARDS

The City maintains official bulletin boards located in the lunchroom at the Municipal Annex (661 S. George St.), on the second floor by the elevator in the City Hall and at the maintenance yard (34 N. Water St.) for providing employees with its official notices, including wage and hour laws, changes in policies, and other employment-related notices. Only authorized personnel can add and remove notices from the bulletin boards.

7.03 SOCIAL MEDIA POLICY

The City understands that social media can be a fun and rewarding way to share your life and opinions with family, friends, and others around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media.

This policy applies to all employees who work for the City.

Guidelines

In the rapidly expanding world of electronic communication, social media can mean many things. Social media includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether associated or affiliated with the City, as well as any other form of electronic communication.

The same principles and guidelines found in the City's policies and these basic beliefs apply to your activities online. Ultimately, you are solely responsible for what you post online. You may be personally responsible for any litigation that may arise should you make unlawful defamatory, slanderous, or libelous statements against any citizen, elected official, supervisor, or employee of the City. Before creating online content, you may want to consider some of the risks and rewards that are involved.

Know and Follow the Rules

Carefully read these guidelines, the City's Ethics Code, Standards of Conduct, and EEO Statement and Non-Harassment Policy, and ensure your postings are consistent with these policies. Postings that include unlawful discriminatory remarks, harassment (as defined by our EEO policy), and threats of violence or other unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

You Are Encouraged to Show Respect
The City cannot force or mandate respectful and courteous activity by employees on social media during non-working time. However, everyone should be aware of the negative impact comments of this nature can have on the workplace and relationships with others. In addition, please keep in mind that you may be more likely to resolve work-related disputes by speaking directly with your co-worker, your supervisor, or the City Manager than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as unlawful, slanderous, threatening, or that might constitute unlawful harassment (as defined by our EEO policies). Examples of such conduct might include defamatory or slanderous posts meant to harm someone's reputation or posts that could contribute to a hostile work environment on the basis of age, race, color, national origin, ancestry, religion, sex, familial status, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, blindness, sexual orientation, gender identity, or any other status protected by federal, state, or local laws or City policy.

Honesty and Accuracy
You should understand that honesty and accuracy are important when posting information or news, and that it is good practice to correct a mistake quickly. You may want to be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings often can be searched.

Posting Information
When posting information:
- maintain the confidentiality of information that is legally protected from public disclosure
- do not create a link from your blog, website, or other social networking site to a City website that identifies you as speaking on behalf of the City
- never represent yourself as a spokesperson for the City. If the City is a subject of the content you are creating, do not represent yourself as speaking on the City's behalf
- respect copyright, trademark, and similar laws and use such protected information in compliance with applicable legal standards.

Using Social Media at Work
Refrain from using social media while on your work time, unless it is work related as authorized by your supervisor and consistent with the City's equipment policy.

Retaliation Is Prohibited
The City prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.

Media Contacts
Employees should not speak to the media on the City's behalf without contacting the City Manager, Police Chief, or Utility Manager as appropriate. All media inquiries for official City responses should be directed at one of these individuals.

For More Information
If you have questions or need further guidance, please contact the City Manager.

Nothing in this policy is designed to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment, or to restrain employees in exercising any other right protected by law. Employees have the right to engage in or refrain from such activities.

7.04 NON-SOLICITATION/NON-DISRUPTIVE POLICY

To avoid disruption of City operations or disturbance of employees, visitors, and others, the City has implemented a Non-Solicitation Policy. For purposes of the Non-Solicitation Policy, "solicitation" includes selling items or services, requesting contributions, and soliciting or seeking to obtain membership in or support for any organization. Solicitation performed through verbal, written, or electronic means is covered by the Non-Solicitation Policy.

Employees are prohibited from soliciting other employees during their assigned working time. For this purpose, working time means time during which either the soliciting employees or the employees who are the object of the solicitation are expected to be actively engaged with assigned work. Employees may conduct solicitations during their lunch period, breaks, or other authorized non-working time, so long as they do so when the other employees are also on non-working time.

To avoid inappropriate litter, clutter, and safety risks, employees may not distribute literature or other non-work-related items in working areas at any time. Working areas do not include break/rest areas, lunch rooms, or parking lots.

7.05 DRIVING RECORD

All employees required to operate a motor vehicle as part of their employment duties must maintain a valid driver's license and acceptable driving record. The City may run a motor vehicle department check to determine an employee's driving record. It is your responsibility to provide a copy of your current driver's license for your personnel file. Any changes in your driving record, including, but not limited to, driving infractions, must be reported to your supervisor.

State law requires all motorists to carry auto liability insurance. It is against the law to drive without insurance. If an employee must use their personal vehicle to conduct City business, which must first be approved by the City Manager as noted earlier in this handbook, the employee must provide management with a current proof of insurance statement or card. A new proof of insurance is required every time your policy expires and renews.

7.06 TELECOMMUTING POLICY

Telecommuting is defined as an employee working a full or partial workday from home or some other alternate work site.

The City will make telecommuting available to employees when it benefits organizational and departmental needs and only after approval by the City Manager. This option may not be available in some job classifications due to business needs. Those telecommuting will be subject to the same performance standards as if they were working at their regular job site. Telecommuting may be a reasonable accommodation, and if you are requesting

telecommuting as a reasonable accommodation you should consult with your supervisor as soon as possible.

7.07 USE OF COMPANY VEHICLES

City vehicles are to be used for City business only. Personal or outside business use must be discussed with and approved by your supervisor.

Drivers of City vehicles are to immediately report all infractions or violations while driving a City vehicle and all restrictions, suspensions, or revocations against their driver's license to their supervisor.

When a City vehicle cannot be operated, is unsafe for use, or has been damaged, notify your supervisor immediately. Members of the City Police Department must follow the Department's internal procedure concerning Department vehicles.

The driver of a City vehicle is responsible for the vehicle while in his or her charge and must not permit unauthorized persons to drive it.

The driver is responsible for the daily housekeeping of the vehicle. It is to remain clean and uncluttered.

No person shall operate a motor vehicle while under the influence of alcohol or a chemical substance or other substance that can impair judgment.

Moving violations that appear on the annual state department of motor vehicle check may result in suspension of rights to drive a City vehicle or drive a personal vehicle on City business Suspension of rights will continue until such time as the City Manager and the employee's supervisor have determined is appropriate. If there are persistent and ongoing problems with driving infractions, and driving a vehicle is a part of successful execution of job responsibilities, termination of employment is possible.

7.08 VOICEMAIL, EMAIL, AND INTERNET POLICY

This Voicemail/Email/Internet Policy is intended to provide each employee of the City with the guidelines associated with the use of the City's voicemail/email/Internet system (the system). This policy applies to all employees, contractors, vendors, and any others accessing and/or using the City's system through onsite or remote terminals.

General Provisions

- The system, and all data transmitted or received through the system, are the exclusive property of the City. No individual should have any expectation of privacy in any communication over this system. Any individual permitted to have access to the City's system will be given a voicemail, email and/or Internet address and/or access code, and will have use of the system, consistent with this policy.
- The City reserves the right to monitor, intercept, and/or review all data transmitted, received, or downloaded over the system. Any individual who is given access to the system is hereby given notice that the City will exercise this right periodically, without prior notice and without the prior consent of the employee.

- The City's interests in monitoring and intercepting data include but are not limited to: protection of City trade secrets, proprietary, and similar confidential sensitive information that is protected from public disclosure; managing the use of the City's computer system; and/or assisting the employee in the management of electronic data during periods of absence. No individual should interpret the use of password protection as creating a right or expectation of privacy. To protect everyone involved, no one can have a right or expectation of privacy with regards to the receipt, transmission or storage of data on the City's Voicemail/Email/Internet system.

Any employee who violates the policies in this handbook will be subject to corrective action, up to and including termination of employment. If necessary, the City will also advise law enforcement officials of any illegal conduct.

7.09 TELEPHONE USE

Our phones are primarily for work-related communications. Unless there is an emergency, please use them only for City business. Limit personal calls and brief communications during break periods where possible. Casual telephone conversations with friends and relatives during working hours are strongly discouraged. Telephone use is also subject to the Voicemail/Email/Internet Usage Policy.

7.10 CITY-PROVIDED CELL PHONE/MOBILE DEVICE POLICY

The purpose of this policy is to provide guidance to employees regarding eligibility for cell phones and plans used to conduct city business, and the appropriate use of the phone and plan.

An employee must have a legitimate business need for a cell phone/mobile device and the issuance of a city-provided phone or device must be approved by the City Manager, Police Chief, or Utility Manager as appropriate. The typical legitimate reasons why an employee may need a cell phone/mobile device include frequent traveler needs or when the employee is a member of key personnel who must be immediately reachable in the event of an emergency.

When the cell phone/mobile device is used for personal reasons and the activity results in additional cost to the City, the individual is responsible for the cost of that usage, including all applicable taxes.

If a city-provided cell phone/mobile device has a flat rate airtime/data plan, the user is responsible for reimbursing the City when personal activities cause the plan threshold to be exceeded. The employee, with concurrence of an authorized signer on the account, should determine the amount of personal use that caused the usage to exceed the plan and reimburse the City for that amount plus all applicable taxes.

Employees who drive a vehicle during their employment may not use any cell phone/mobile device or other communication device while driving unless the device is equipped or configured with a "hands-free" listening/speaking option, and the "hands-free" device is in fact utilized by the employee. This option must be approved by the City Manager, Police Chief, or Utility Manager as appropriate.

Use of electronic communication devices by members of the City Police Department is governed by West Virginia Code §17C-14-15.

The City owns and remains entitled to all city-provided cell phone/mobile devices. At the time of employment termination, all such equipment and passwords must be returned to the City in operable condition.

7.11 PERSONAL CELL PHONE/MOBILE DEVICE POLICY

While the City permits employees to bring personal cell phones and other mobile devices (i.e. smart phones, PDAs, tablets, laptops) into the workplace, employees must not permit the use of such devices to interfere with their job duties or impact workplace safety and health.

Use of personal cell phones and mobile devices, for purposes other than work, can be distracting and disruptive and cause a loss of employee productivity. As a result, employees should primarily use such personal devices during non-working time, such as breaks and meal periods. During this time, employees should use their device in a manner that is courteous to those around them. Outside of work-related purposes, the use of such devices should be kept at a minimum and limited to emergency use only. Employees with devices that have a camera and/or audio/video recording capability are restricted from using those functions on City property unless authorized in advance by their supervisor or the City Manager or used in a manner consistent with the rights of employees to engage in concerted activity under section 7 of the National Labor Relations Act (NLRA).

Employees are expected to comply with City policies regarding the protection of the employer's confidential and proprietary information when using personal devices.

While operating a vehicle on City time and for a purpose other than work, the City requires that the driver's personal cell phone/mobile device be turned off. An employee that needs to make or receive a phone call should pull off the road to a safe location unless he or she has the correct hands-free equipment for the device that follows applicable state laws.

Employees may not connect their personal devices to the City's network or to City's computers, printers, etc., unless doing so is for a work-related purpose.

Nothing in this policy is intended to prevent employees from engaging in protected concerted activity under the NLRA.

Violation of this policy will subject an employee to disciplinary action up to and including termination of employment.

7.12 MAIL USE

Employees are required to limit usage of the City's mail service to business purposes only. You may not use the City address to receive personal mail. Do not use the City postage meter for your personal mail. If you notice any suspicious packages or envelopes, please report this to your supervisor or the City Manager immediately.

7.13 ACCOMMODATIONS FOR NURSING MOTHERS

The City will provide nursing mothers reasonable unpaid break time to express milk for their infant children for up to one year following the child's birth.

To ensure privacy, nursing mothers will be provided a private room, other than a restroom, to express their milk. The room will be clearly designated and either have a lock or a sign on the door to indicate when the room is in use.

Nursing mothers will also be provided with a refrigerator to store their breast milk. Employees are responsible for labeling their milk with their name and the date on which the milk was expressed.

Nursing mothers are encouraged to discuss the length and frequency of breastfeeding breaks with their supervisor.

7.14 SECURITY

Every employee is responsible for helping to make this a secure work environment. Upon leaving work, lock all desks, lockers, and doors protecting valuable or sensitive material in your work area and report any lost or stolen keys, passes, or other similar devices to your supervisor immediately. You should refrain from discussing with nonemployees specifics regarding the City's security systems, alarms, passwords, etc.

We also request that you immediately advise your supervisor or the City Manager of any known or potential security risks and/or suspicious conduct of employees, customers, or guests of the City. Safety and security is the responsibility of every employee and we rely on you to help us keep our premises secure.

7.15 COMPUTER SECURITY AND COPYING OF SOFTWARE

Software programs purchased and provided by the City are to be used only for creating, researching, and processing City-related materials. By using the City's hardware, software, and networking systems you assume personal responsibility for their use and agree to comply with this policy and other applicable City policies, as well as city, state, and federal laws and regulations.

All software acquired for or on behalf of the City or developed by City employees or contract personnel on behalf of the City is and shall be deemed City property. It is the policy of the City to respect all computer software rights and to adhere to the terms of all software licenses to which the City is a party. The City Manager and Operations Manager or equivalent position are responsible for enforcing these guidelines.

City users may not illegally duplicate any licensed software or related documentation. Unauthorized duplication of software may subject users and/or the City to both civil and criminal penalties under the United States Copyright Act. To purchase software, users must obtain the approval of the City Manager or his or her designee. All software acquired by the City must be purchased through the Operations Manager or his/her designee.

Users may not duplicate, copy, or give software to any outsiders including clients, contractors, citizens, and others. City users may use software on local area networks or on multiple machines only in accordance with applicable license agreements entered by the City.

7.16 THIRD-PARTY DISCLOSURES

From time to time, the City may become involved in news stories or potential or actual legal proceedings of various kinds. When that happens, lawyers, former employees, newspapers,

law enforcement agencies, and other outside persons may contact City employees to obtain information about the incident or the actual or potential lawsuit.

If you receive such a contact, you should not speak on behalf of the City and should refer any call requesting the City's position to the City Manager, Police Chief, or Utility Manager as appropriate. If you have any questions about this policy or are not certain what to do when such a contact is made, please contact the City Manager.

7.17 EMPLOYEE PRIVACY AND RIGHT TO INSPECT

City property, including but not limited to, lockers, phones, computers, tablets, desks, work place areas, vehicles, or machinery, remains under the control of the City and is subject to inspection at any time, without notice to the employee, and without the employee's presence. Employees have no expectation of privacy in any of these areas. We assume no responsibility for the loss of, or damage to, any employee property maintained on the City's premises including that kept in lockers and desks.

7.18 POST-EMPLOYMENT REFERENCE POLICY

The City's policy is to confirm dates of employment and job title only. With written authorization, the City may release additional information required for employment verification. A release will include a statement that holds the City and the prospective employer harmless from any claim related to any information provided in response to that reference. Please contact the City Manager or his/her designee for the release form. All verification of employment will be completed by the City Manager or his/her designee. Release of additional information may be subject to the requirements of the state's Freedom of Information Act.

7.19 GENERAL SAFETY POLICY

It is the responsibility of every employee of the City to maintain a healthy and safe work environment. Please report all safety hazards and occupational illnesses or injuries to your supervisor immediately and complete an occupational illness or injury form as needed. Failure to follow the City's health and safety rules can result in disciplinary action, up to and including termination of employment.

7.20 WORKPLACE SAFETY (POLICY AGAINST VIOLENCE)

The safety and security of our employees, residents, tenants, vendors, contractors, and the public is of essential importance. Threats or acts of violence made by an employee against another person's life, health, well-being, family, or property will not be tolerated. Any act of intimidation, threat of violence, or act of violence committed against any person on City property is prohibited. The following definitions apply:

- Intimidation: A physical or verbal act toward another person, the result of which causes that person to reasonably fear for his or her safety or the safety of others.
- Threat of violence: A physical or verbal act which threatens bodily harm to another person or damage to the property of another.
- Act of violence: A physical act, whether it causes actual bodily harm to another person or damage to the property of another.
- No person shall possess or have control of any firearm, deadly weapon, or prohibited knife, as legally defined, while on City property, except as required in the lawful course of business or as authorized by state law.

- The following are prohibited:
- Any act or threat of violence made by an employee against another person's life, health, well-being, family, or property.
- Any act or threat of violence, which endangers the safety of employees, residents, tenants, vendors, contractors, or the public.
- Any act or threat of violence made directly or indirectly by words, gestures, symbols, social media, or email.
- Use or possession of a weapon on any premises managed by the City as permitted by state law.

Exception: A firearm that the employee lawfully possesses may be stored in the employee's vehicle so long as:

a) the employee is lawfully present on the premises;
b) the firearm is locked inside of the vehicle (or is locked in the vehicle's trunk, glove box, or other interior compartment; locked in a container securely fixed to the vehicle; or secured and locked to the vehicle by the use of attachment and lock);
c) the vehicle is in a parking lot;
d) the firearm is out of view; and
e) the firearm is kept for lawful purposes.

Please note, however, that pursuant to law (West Virginia Code Section 61-7-14), The City of Charles Town has no duty of care related to an employee's possession of a firearm as described in this exception and will not be liable in a civil action based on any actions or inactions taken in compliance with this exception. Apart from this limited exception, employees may not possess weapons on the City of Charles Town's premises, including but not limited to carrying or using the firearm; or removing the firearm from its locked position.

It is a requirement that employees report to their supervisor or the City Manager, in accordance with this policy, any behavior that compromises the City's ability to maintain a safe work environment. All reports will be investigated immediately and kept confidential, except where there is a legitimate need to know.

Employees who violate this policy may be subject to criminal charges as well as disciplinary action up to and including immediate termination of employment.

SECTION 8 TRADE SECRETS & INVENTIONS

8.01 EMPLOYEE INVENTIONS

Any employee invention created, in whole or in part, during an employee's work hours, or from the use of the City's equipment or facilities, is a "work for hire" and the property of the City.

Any employee who intends to develop and maintain property rights in any invention, which relates in any way to the City's products or services, is required to obtain a written waiver of this policy, signed by both the employee and the City Manager.

8.02 CONFIDENTIALITY AND NONDISCLOSURE OF TRADE SECRETS

As a condition of employment, City employees are required to protect the confidentiality of trade secrets, proprietary information, and similar confidential information about our City, citizens, or operations that is restricted from release by public law. Access to this information should be limited to a "need to know" basis and should not be used for personal benefit. All other requests for information from the public should be released using a Freedom of Information Act process adopted by the City that includes the approval of the City Manager, or his/her designee.

Violation of this policy may result in the disciplinary action or termination of any employee, as well as subject the employee to civil liability.

APPENDIX I

CITY OF CHARLES TOWN EMPLOYEE HANDBOOK REVISION HSITORY

VERSION	DATE APPROVED BY CITY COUNCIL	SECTION	DESCRIPTION
1	4/2/2025	All	Adoption of Revised Handbook
2	3/2/2026	6.08	Designate holidays declared by Governor as City holidays
		6.18	Allow intermittent/reduced work for FMLA Parental Leave
		6.19	Allow intermittent/reduced work for Paid Parental Leave

ACKNOWLEDGMENT OF RECEIPT AND REVIEW

By signing below, I acknowledge that I have received a copy of the Employee Handbook and understand that it is my responsibility to read the Employee Handbook in its entirety. I agree to comply with the rules, policies, and procedures set forth herein, as well as any revisions made to the Employee Handbook in the future.

I understand that the Employee Handbook contains information about the employment policies and practices of the City. I understand that the policies outlined in this Employee Handbook are management guidelines only, which in a developing organization will require changes from time to time. I understand that the City retains the right to make decisions involving employment as needed to conduct its work in a manner that is beneficial to the employees and the City. I understand that this Employee Handbook supersedes and replaces all prior Employee Handbooks and any inconsistent verbal or written policy statements.

The City reserves the right to revise, delete, and add to the provisions of this Employee Handbook at any time without further notice. I understand that no oral statements or representations can change the provisions of this Employee Handbook. I understand that this Employee Handbook is not intended to create contractual obligations with respect to any matters it covers and that the Employee Handbook does not create a contract guaranteeing that I will be employed for any specific period of time. I understand nothing in this handbook is created to infringe on any available legal rights.

I understand that this Employee Handbook refers to current benefit plans maintained by the City and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling.

If I have questions about the content or interpretation of the Employee Handbook, I will ask my supervisor or the City Manager.

_____ _____

Signature of Employee Date

_____

Print Name

ARTICLE 147

Utility Board

147.01 **Established.**
147.02 **Board of Directors composition.**
147.03 **Board of Director terms; vacancies; compensation.**
147.04 **Board of Directors organization; quorum; records; funds.**
147.05 **Powers and duties.**
147.06 **Budget; employees; bonds.**
147.07 **Financial reports and administrative supervision.**
147.08 **Amendment; repeal.**
147.09 **Severability.**

147.01 ESTABLISHED.

(a) Upon the issuance of the bonds and reissuance ofthe combined Waterworks and Sewerage System Revenue Bonds, but only upon such issuance and reissuance, the Waterworks Board and the Sewer and Sanitation Board shall be simultaneously repealed and rescinded, the City of Charles Town Utility Board ("CTUB") shall be created and the heretofore separate Waterworks System and Sewerage System of the City of Charles Town ("City") shall be combined into a single undertaking (the "System").

(b) The governance and oversight ofthe System shall be vested in a Charles Town Utility Board of Directors ("Board of Directors").

(c) The supervision, management, control and operation of the System shall be vested in a CTUB Manager ("Manager") who shall be accountable to the Directors. The Manager will hire staff to operate and maintain the System.

(Ord. 2022-001. Passed 2-22-22.)

147.02 BOARD OF DIRECTORS COMPOSITION.

(a) The Charles Town Utility Board of Directors shall consist of five (5) members with full voting powers, four (4) of whom shall be appointed by the Charles Town City Council ("City Council") (such appointed directors being referred to herein as "Appointed Directors") and the other of whom shall be the then-serving Charles Town City Manager on an ex officio basis (the "Ex Officio Director"). No officer or employee of the City or CTUB, other than the City Manager, whether holding a paid or unpaid office, shall be eligible to be appointed a Director except as expressly provided in Section 147.02(a)(l) below. The Board of Directors structure shall be configured as follows:

(1) The Chair of the Board of Directors shall be the Charles Town City Manager. In the event of a vacancy in the position of Charles Town City Manager, City Council may appoint an individual to serve as the interim Director and Chair of the Board of Directors in the place and stead of the Ex Officio Director (the "Interim Director and Chair") until such time as a City Manager is duly appointed and has taken the oath of office. Notwithstanding any other provision to the contrary in this Article 147 and without limitation of who may be appointed, City Council may appoint any member of City Council or other officer or employee of the City, excluding any officer or employee of CTUB, as the Interim Director and Chair. City Council may remove a person serving as Interim Director and Chair at any time and substitute another person meeting the criteria of this section in such role.

(2) Not less than one (1) Director should possess a professional background and/or experience in water and/or sewer utilities that would benefit the Board of Directors. Such background includes but is not limited to: engineering with a background in water and/or sewer utilities; land development; construction; accountant; legal; or environmental protection.

(3) Not less than one (1) Director shall be a resident of Charles Town and a ratepayer in the System.

(4) Since CTUB has acquired the Ranson sewer system and as such provides services to the City of Ranson, the City Council will consider the City of Ranson's recommendation(s) for an individual to serve as one of the Directors, using the following process:

A. The City of Ranson shall have the right to nominate not more than three (3) individuals who are residents of Ranson and who reside within the service territory of Ranson; or an individual who is employed by the City of Ranson, to serve as a Director.

B. The City Council may select one (1) of the individuals so nominated by the process in the preceding paragraph, or the City Council may request the City of Ranson to nominate not more than three (3) additional individuals, each of whom shall satisfy all of the preceding paragraph's criteria, who have not previously been so nominated, for consideration by the City Council to serve as Director for the current vacancy.

C. Although the City Council is not obligated to appoint any of the nominees as Director using the above method, it is the intention of this section to provide a seat on the Board of Directors that best represents the interests of the City of Ranson. City Council retains the discretion to appoint a Director at will if a suitable nominee is not presented.

(5) Since CTUB has acquired the Jefferson County Public Service District (JCPSD) system and as such provides services to those areas previously serviced by the JCPSD, the City Council will consider the Jefferson County Commission's ("Commission") recommendation(s) for an individual to serve as one of the Directors, using the following process:

A. The Commission shall have the right to nominate not more than three (3) individuals to serve as a Director, each of whom shall satisfy all ofthe following criteria:

1. Resident of Jefferson County, West Virginia;
2. Customer of the CTUB served by the assets of the former JCPSD Sewer System, or extensions thereof; and
3. Customer of the CTUB paying the same prevailing sewer rate charged to the customers of the former JCPSD Sewer System.

B. The City Council may select one (1) of the individuals so nominated by the process in the preceding paragraph, or the City Council may request the Commission to nominate not more than three (3) additional individuals, each of whom shall satisfy all of the preceding paragraph's criteria, who have not previously been so nominated, for consideration by the City Council to serve as Director for the current vacancy.

C. Although the City Council is not obligated to appoint any of the nominees as Director using the above method, it is the intention of this section to provide a seat on the Board of Directors that best represents the interests of Jefferson County residents who are former JCPSD rate payers and are currently served by CTUB. City Council retains the discretion to appoint a Director at will if a suitable nominee is not presented.

D. The Commission shall then have the right to appoint an individual to serve as the County Liaison ("Liaison") to the Board of Directors, the identity of which individual shall be at the sole and exclusive discretion of the Commission,

and such individual as Liaison:

1. Shall not be voting member of the Board of Directors, nor have the right to make or second any motion at a meeting of the Board of Directors;
2. Shall have the right to engage in all discussion and debate at meetings of the Board of Directors, with the exception of any executive session under W.V. Code Section 6-9A-l, et seq., as would any Director, and such right to engage in discussion and debate of the Board of Directors shall not be limited as would a member of the public; and
3. Shall receive all notices of meetings and documents and other materials provided to the Board of Directors either in anticipation of, or prior to, any meeting of the Directors, except to the extent any such documents or other materials relate to, or are in connection with, any issue which could be considered in executive session by the Board of Directors pursuant to W.V. Code Section 6-9A-1, et seq.

(Ord. 2022-001. Passed 2-22-22.)

147.03 BOARD OF DIRECTORS TERMS; VACANCIES; COMPENSATION.

(a) The Mayor of the City shall notify all appointees of their appointment.

(b) In the event of a vacancy, and also within thirty (30) days after the expiration of the term of office of any Director, a successor shall be appointed by City Council. With respect to Appointed Directors, all vacancies shall be filled for the unexpired term only and all other appointments shall be for a term of four (4) years, to commence on the date following the scheduled expiration date of the previous term. The Board of Directors shall have the power to adopt bylaws, rules and regulations for its own governance. Any Appointed Director shall be eligible for reappointment upon the expiration of their term.

(c) The Appointed Directors (and any Interim Director and Chair that is then not serving as a member of City Council or other officer or employee of the City) shall each receive compensation for their services at the rate of fifty dollars ($50.00) per meeting attended, not to exceed one hundred fifty dollars ($150.00) per month, and in addition, shall be reimbursed for any and all actual expenses incurred in the performance of duties as ordered by the Directors. These amounts may be raised by an affirmative vote of seventy-five percent (75%) of the members of City Council, but any such change shall not take effect for a Director position until the beginning of the next full term following the effective date of the change in compensation.

(d) In the event that any Appointed Director is unable to fulfill the duties of his or her office for a period exceeding six (6) months, a majority of the remainder of the Directors will declare the office of such Director vacant and the City Council will thereupon fill such vacancy as otherwise provided for herein.

(e) Each Appointed Director shall be subject to removal by City Council by the recorded vote of a majority of City Council after a public hearing thereon. The decision of City Council as to such removal shall be final and not subject to review by any court, arbitrator, or other body, and each Director accepting such appointment shall acknowledge the finality of such decision. The Ex Officio Director shall be subject to removal only by removal from the position of City Manager.

(Ord. 2022-001. Passed 2-22-22.)

147.04 BOARD OF DIRECTORS ORGANIZATION; QUORUM; RECORDS; FUNDS.

(a) As a critical link with City Council, the City Manager shall be the Chair of the Board of Directors except as expressly provided in Section 147.02(a)(l) above. Annually the Board of Directors shall organize by selecting one Director to act as Vice Chair. The Directors will also annually select a Secretary and Treasurer, who need not be a Director. The Secretary and Treasurer may be the same person. The Chair shall preside at all meetings when present and may call special meetings on their motion or shall when requested to do so by any two (2) Directors. The Vice Chair shall preside in the absence ofthe Chair.

(b) Three (3) Directors members shall constitute a quorum, but any action to be taken by the Directors must be approved by not less than three (3) members.

(c) The Secretary shall keep a certified or approved written record of the proceedings which shall be available for inspection as other municipal records.

(d) The Treasurer shall receive and disburse the funds of the System as directed by the Board of Directors.

(Ord. 2022-001. Passed 2-22-22.)

147.05 POWERS AND DUTIES.

(a) The Board of Directors shall have the power to set all policies related to the governance, oversight, and operations of the System. The Board of Directors shall also have the power to recommend to City Council tariff changes, capital projects, and borrowings. The Manager and staff will assist the Board of Directors by providing technical advice on such matters to City Council. The Manager and staff will also be responsible for implementing policies and developing procedures to carry out the directives established by the Board of Directors.

(b) The Manager, accountable to the Board of Directors, will have full and complete authority for the supervision, management, control and operation of the System.

(c) All bills for water and sewer service shall be collected and accounted for by the Manager in the manner and form required by law, the Public Service Commission of West Virginia and the ordinances of the City, and all disbursements and accounts of the System shall be ordered paid out only upon approval of said Board of Directors; provided, however, that all such supervision, management and control of the System and the collection and accounting for bills for water and sewer service shall be consistent and in accordance with any ordinances pursuant to which the City may have authorized and issued any bonds from time to time outstanding, which by their terms are payable from and secured by the revenues of the System.

(d) After consultation with the Board of Directors, the Manager or staff designee shall have the power and authority to prepare, evaluate, and negotiate all contracts, agreements and other matters for the final review and approval of the Board of Directors as is necessary or proper for the effective governance, oversight, and operation of the System.

(e) Personnel policies, practices, and other matters affecting the Manager and staff shall, to the extent practicable and unless otherwise approved by City Council, be the same as those undertaken by the City, subject to the provisions of Section 147.06.

(Ord. 2022-001. Passed 2-22-22.)

147.06 BUDGET; EMPLOYEES; BONDS.

(a) The Board of Directors shall employ, discharge, and fix the compensation of the Manager.

(b) The Board of Directors shall approve an annual budget for the efficient and effective operation of the System.

(c) The Chair and Treasurer, upon their appointment and taking office, shall furnish and file with the Charles Town City Clerk, a bond in an amount to be set by the Board of Directors from time to time, the cost of such bond to be payable from revenues of the System and such bond to be payable to the City and conditioned as to the faithful performance of their respective duties as are fixed by the Board of Directors.
(Ord. 2022-001. Passed 2-22-22.)

147.07 FINANCIAL REPORTS AND ADMINISTRATIVE SUPERVISION.

(a) The Manager shall provide reports, at least annually, or as otherwise required by law, to the Mayor, the City Manager and City Council, indicating the System's financial condition. City Council may, from time to time, request more current financial statements showing the most recent quarterly financial condition of the System.

(b) The Manager shall also provide to the City Council audited financial statements of the System that have been reviewed with the Board of Directors, minutes of meetings of the Board of Directors, an annual budget for the System, and other information as may reasonably be requested. The Manager shall also make themself available to answer questions from City Council. (Ord. 2022-001. Passed 2-22-22.)

147.08 AMENDMENT; REPEAL.

(a) The City Council enacts this article for the assurance and protection of the ratepayers and for the purpose of assuring the holders of debt payable from the income and revenues of the System of an efficient operation and maintenance thereof.

(b) No amendment or repeal of this article shall be enacted unless approved by seventy-five percent (75%) of the members of City Council. Any such amendment or repeal shall otherwise be enacted in accordance with the rules and regulations of City Council.
(Ord. 2022-001. Passed 2-22-22.)

147.09 SEVERABILITY.

If any provision of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not otherwise affect or invalidate the other provisions hereto, all of which are hereby declared, and shall be construed, to be separate and severable.
(Ord. 2022-001. Passed 2-22-22.)

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1582: CIP/Budget Preparation

ATTACHMENTS:

- CIP 2027-2031.pdf

CITY OF CHARLES TOWN
CAPITAL IMPROVEMENT PLAN
FY 2027 - 2031

REVENUE FUNDING SOURCES						
	FUNDING SOURCE NOTES	YEAR 1 FY 2027	YEAR 2 FY 2028	YEAR 3 FY 2029	YEAR 4 FY 2030	YEAR 5 FY 2031
Carryover from previous year unfinished projects		4,650,765	150,000			
Developer Fees		200,000	200,000	200,000	200,000	200,000
Grants	These are grant amounts that have been awarded. ***Pending grants are not included.*** $76,444 for Augustine Ave.	76,444				
Interest on Bank Accounts		100,000	100,000	100,000	100,000	100,000
Lottery Revenue		850,000	850,000	850,000	850,000	850,000
TOTAL REVENUE FUNDING SOURCES		**5,877,209**	**1,300,000**	**1,150,000**	**1,150,000**	**1,150,000**
CAPITAL PROJECTS						
CHARLES WASHINGTON HALL						
Apply roof replacement section# 1	***Carryover from previous year***	50,000				
Apply roof Coating section #3					76,500	
Paint Exterior Windows/Doors/Trim		60,000				
TOTAL CHARLES WASHINGTON HALL		**60,000**	**-**	**-**	**76,500**	**-**
CITY HALL						
Apply roof coating section #2		20,000				
City Hall Brick Repointing (FY-2027 Finish South of Building) (FY28 West) (FY29 North)		12,000	20,000	8,000		
Replace Carpet (Chambers)				10,000		
Elevator Replacement		65,000				
Replace RTU (FY27-1 unit, FY28-1 unit, FY29-1 units)		18,000	14,000	11,000		
TOTAL CITY HALL		**115,000**	**34,000**	**29,000**	**-**	**-**
COMMUNITY DEVELOPMENT						
Charles Street Engineering Study	***$80,000 carryover from previous year.*** $70,000 additional funds requested.	150,000				
Charles Street Engineering Construction			250,000	250,000	250,000	250,000
Land Annexation Design		70,000				
Update Comprehensive Plan		250,000				
Wayfinding Signage	***$197,400 carryover from previous year. $100,000 encumbered in FY 2026 Capital Budget for FY 2027.***	297,400				
Historic Landmark Commission Design Review Standards		121,000				
Portable Picnic Tables (20)		7,000				
West End Connector Trail Design	Pending grant in the amount of $228,000. ($171,000 federal funds and $57,000 City Funds.)	228,000				
West End Connector Trail Construction			500,000			
Depost Square Design	***$50,000 Carryover from previous year.*** $50,000 additional funds requested.	100,000				
Zoning & Subdivision Ordinance Overhaul	***Carryover from previous year***	179,000				
TOTAL COMMUNITY DEVELOPMENT		**1,402,400**	**750,000**	**250,000**	**250,000**	**250,000**
INFORMATION TECHNOLOGY						
Computer replacement-City Hall (5 units per year)		25,000	25,000	25,000	25,000	25,000
Tyler Tech Version 10 Financial Software	***Carryover from previous year***	55,130				
TOTAL INFORMATION TECHNOLOGY		**80,130**	**25,000**	**25,000**	**25,000**	**25,000**
MAINTENANCE YARD						
Engineering , new maintenance building	***Carryover from previous year***	250,000				
Maintenance building construction	***$150,000 carryover from previous year.*** $350,000 additional funds requested.		500,000			
TOTAL MAINTENANCE YARD		**250,000**	**500,000**	**-**	**-**	**-**
PARKING DEPARTMENT						
Parking Meter Mechonisims (23)		5,000				
TOTAL PARKING DEPARTMENT		**5,000**	**-**	**-**	**-**	**-**
PARKS						
Augustine Avenue Upfront Liberty Tap Grant Match (Phase 3)		76,444				
Mill/resurface/ color coat/ replace fencing at all 3 tennis courts at JMP		280,000				
Parks Master Plan		150,000				
Playground Replacement Small Playground (JMP)			75,000			
Pool Construction	***Carryover from previous year***	2,900,000				
TOTAL PARKS		**3,330,000**	**75,000**	**-**	**-**	**-**
POLICE DEPARTMENT						
661 BUILDING REPAIRS & FURNITURE						
Office chairs (24)		8,100				
EQUIPMENT						
Officer Equipment		17,500				
INFORMATION TECHNOLOGY						
In-Car Panasonic Tough Tablet (7) (Replace Generation 3)		38,000				
POLICE VEHICLES						
Police PPV Chevrolet Tahoe (3 FY 2027 & 2 remaining years)		143,000	96,000	96,000	96,000	96,000
Vehicle Components	FY27 equipment covered by COPS Grant received in FY25. Amounts in FY27 are installation labor costs.	48,000	39,000	39,000	39,000	39,000
POLICE OTHER						
Policy Revision & CALEA Compliance		20,000				
TOTAL POLICE DEPARTMENT		**254,600**	**135,000**	**135,000**	**135,000**	**135,000**
ROUSS HALL						
Apply Roof Coating	***Carryover from previous year***	31,253				
Paint exterior/repair rotted sills	***Carryover from previous year***	290,000				
Rouss Hall Brick Repointing		20,000				
Replace HVAC Units					15,000	15,000
TOTAL ROUSS HALL		**341,253**	**-**	**-**	**15,000**	**15,000**
STREETS/INFRASTRUCTURE						
ADA Study		300,000				
ADA Engineering/Construction			250,000	250,000	250,000	250,000
Congress & Lawrence Intersection Construction Grant Overages		100,000				
Art Alley Brick Stamped Pavement		25,000				
Brick Sidewalk Replacement - Washington St.		45,000	50,000	40,000	40,000	85,000
Storm Water Assessment Study	***$152,982 carryover from previous year.*** FY 2027 Pending grant totaling $255,000. ($204,000 funded by EPA & $51,000 funded by City of Charles Town.)	407,982	280,000			
Storm Water Construction			250,000	250,000	250,000	250,000
Upgrade street lighting (58 units @ $400.00)						24,000
TOTAL STREETS/INFRASTRUCTURE		**877,982**	**830,000**	**540,000**	**540,000**	**609,000**

	FUNDING SOURCE NOTES	YEAR 1 FY 2027	YEAR 2 FY 2028	YEAR 3 FY 2029	YEAR 4 FY 2030	YEAR 5 FY 2031
VEHICLES						
Bucket Truck	*Carryover from previous year*	175,000				
Dump Truck		90,000				
Maintenance Pick-up truck replacement with utility bed		70,000	80,000	65,000		
Building Inspector Pick-up truck			50,000			
Street Sweeper replacement		350,000				
Zturn mower replacement				17,000		
TOTAL VEHICLES		**685,000**	**130,000**	**82,000**	**-**	**-**
OTHER						
Arts Cultural Historic Signs		10,000	10,000	10,000	10,000	10,000
City Charter Re-write		60,000				
Christmas Lights replacement along Washington & George Streets		25,000				
Downtown Trash Cans		67,000				
Finance Policy Re-write		45,000				
Operations & Maintenance Manual		50,000				
Organizational Assessment Study		50,000				
Space Needs Annalasis		50,000				
Rouss Hall Landlord Buy Back	*Carryover from previous year*	140,000				
TOTAL OTHER PROJECTS		**497,000**	**10,000**	**10,000**	**10,000**	**10,000**
TOTAL CAPITAL PROJECTS		**7,898,365**	**2,489,000**	**1,071,000**	**1,051,500**	**1,044,000**
TOTAL REVENUE OVER EXPENSES		**(2,021,156)**	**(1,189,000)**	**79,000**	**98,500**	**106,000**

***Building Improvements Contingency as of 4/30/26 $349,163**

**** Contingencies as of 4/30/26 $2,240,641**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1583: Financial Policy Update

ATTACHMENTS:

- RFP Finance Policies Sample.pdf
- Final - Budget and Fiscal Policies (August 2019).pdf

REQUEST FOR PROPOSALS (RFP)

SOLICITATION TITLE: Professional Services for Drafting a Comprehensive Municipal Finance Procedures & Policies Manual
ISSUING ENTITY: City Charles Town, West Virginia
RFP RELEASE DATE: [Date]
PROPOSAL SUBMISSION DEADLINE: [Date, Time]

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1. Project Overview & Objective

The City of Charles Town, West Virginia (hereafter "the Municipality"), is seeking competitive proposals from qualified management consulting firms, public finance experts, or Certified Public Accountant (CPA) firms. The selected vendor will research, draft, and deliver a comprehensive, customized **Finance Procedures and Policies Manual**.

The final deliverable must align with federal standards, the West Virginia State Code, and regulations issued by the **West Virginia State Auditor's Office (WVSAO)**. The primary goal is to codify modern fiscal practices, establish rigorous internal controls, and protect public assets.

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2. Scope of Work (SOW)

The selected vendor will analyze the Municipality's current organizational structures and build a highly tailored, functional procedures manual covering six core pillars:

A. Budgeting & Financial Planning

- **Formulation Procedures:** Step-by-step process for department-level requests and executive compilation as well as a schedule of presentation and approval that meets the structures contained in the West Virginia Code for local government budget development and submission.
- **State Compliance:** Integration of statutory requirements for balancing budgets and submitting mandated financial schedules to the WVSAO.
- **Amending & Transferring:** Protocols for budget revisions, lines-item transfers, and emergency appropriations and contingencies.

B. Financial Reporting

- **Year-End Closing:** Detailed routines for fiscal year-end ledger closings.

- **Transparency Reporting:** Compliance frameworks for statutory publication requirements and briefings before the Finance Committee and Council.

C. Internal Controls framework

- **Segregation of Duties:** Explicit rules preventing a single employee from managing a transaction from initiation to final reconciliation.
- **Cash Management:** Strict protocols for daily point-of-sale collections, cash drawer reconciliation, storage vault security, and prompt bank deposits.
- **System Controls:** User access protocols for local accounting databases and state system interfaces.

D. General Fund Management

- **Revenue Management:** Processing routines for local taxes, including business licenses, business and occupation (B&O) taxes, municipal fees, and state-allocated municipal revenues.
- **Disbursement Controls:** Standard accounts payable processing, check-signing authorizations, and wire transfer validation rules.
- **Fund Balance Targets:** Written guidelines regarding minimum unassigned general fund reserves to support cash flow needs.

E. Capital Improvement Fund

- **Project Criteria:** Rules defining what constitutes a capital asset versus an ordinary operating expense.
- **Multi-Year Capital Improvement Plan (CIP):** Mechanisms to identify, prioritize, track, and balance multi-year infrastructure investments.
- **Asset Lifecycle Tracking:** Processes for mandatory annual asset inventories, and surplus property disposition.

F. Purchasing & Procurement

- **Tiered Bidding Limits:** Codification of small purchase rules alongside formal public advertisement thresholds matching in compliance West Virginia law.
- **Requisition Workflows:** Electronic or manual authorization paths required before a purchasing contract or Purchase Order (PO) is generated.

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3. Proposal Submission Requirements

Interested vendors must organize their submittal packet into the following sequence

1. **Cover Letter & Executive Summary:** Stating the company profile, primary contact information, and an open commitment to the project Sherwood Financial Software RFP (00247347).DOCX.
2. **Qualifications & Core Experience:** Proof of experience developing internal financial policy manuals, specifically highlighting previous projects completed for local municipal governments.
3. **Project Methodology:** A detailed narrative showing how the team will gather information, review current operations, draft the manual sections, and integrate feedback.
4. **Work Plan & Timeline:** A breakdown of project milestones, including target dates for initial drafts and final delivery.
5. **Professional References:** Contact names and details for a minimum of three (3) government clients who received similar policy drafting services.
6. **Cost Proposal (Sealed Separately):** A firm, fixed price itemizing all costs for project execution, milestone deliverables, travel, and material production.

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4. Selection & Evaluation Criteria

The Municipality will evaluate all proposals utilizing a "Best Value" methodology Purchasing Handbook - Section 6. Award selection is based on the composite score of the following matrix:

Evaluation Component	Description	Weight
Technical Expertise & Experience	Evaluation of past work samples and verified success drafting government-specific financial policies Sherwood Financial Software RFP (00247347).DOCX.	**35%**
Project Approach & Methodology	Depth and clarity of the strategy used to address the 6 core pillars of the scope of work.	**25%**

Project Timeline & Feasibility	Evaluation of milestone deadlines and resource allocations to ensure a timely project completion.	**15%**
Client References	Quality of feedback received from listed public-sector references regarding performance and compliance.	**10%**
Cost Proposal	Value and cost-effectiveness of the itemized fixed fee structure.	**15%**

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5. Administrative Timeline

The Municipality intends to adhere to the following scheduling benchmarks:

- **RFP Distribution Date:** [Date]
- **Vendor Clarification Questions Due:** [Date]
- **Municipality Responses to Questions:** [Date]
- **Proposal Submission Closing Date:** [Date, Time]
- **Interviews with Finalists (If Needed):** [Date Range] West Virginia Higher Education Policy Commission
- **Contract Award Notification:** [Date]
- **Target Project Kickoff:** [Date]

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6. General Terms & Conditions

- **Right to Reject:** The Municipality reserves the right to reject any or all proposals, or to waive minor informalities in the submission process.
- **Public Records:** All submitted items are subject to the West Virginia Freedom of Information Act (FOIA) unless clearly marked and qualified as proprietary trade secrets.
- **Liability Insurance:** The selected vendor must provide proof of Professional Liability and Workers' Compensation insurance before contract execution.

CITY OF CHARLES TOWN



BUDGET AND FISCAL POLICIES

Approved: August 19, 2019

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1.01 GENERAL BUDGET AND FISCAL POLICIES GUIDING PRINCIPLES

The policies outlined in this document apply to all city employees and departments, except for the Charles Town Utility Board, which may adopt separate policies. These policies supersede any previously issued policies dealing with the subjects discussed herein. The city reserves the right to modify or supplement the provisions of this policy document at any time. Please understand that no policy document can address every situation in the work place. Employees should ask your direct supervisor or the accounting manager if you have any questions. Likewise, if an employee has any suggestions for improving the city's fiscal and financial policies, please let the accounting manager or the city manager know. The city encourages its staff to always be searching for opportunities for continuous improvement.

The objectives for comprehensive budget and fiscal policies are to:

- guide city council and city management policy decisions that have significant fiscal impact;
- support planning for long-term needs;
- maintain and protect city assets and infrastructure;
- set forth operating principles that minimize the financial risk in providing city services;
- optimize the efficiency and effectiveness of services to reduce costs and improve service quality;
- employ balanced and fair revenue policies that provide adequate funding for desired programs;
- adopt a pay-as-you-go philosophy to budgeting for operating expenses and, to the extent possible and practical, for capital expenditures;
- maintain financial stability and sufficient financial capacity for present and future needs;
- promote sound budget and financial management practices by providing accurate and timely information on the city's financial condition;
- maintain and enhance the city's credit ratings and prevent default on any municipal financial obligations;
- ensure the legal use of financial resources through an effective system of internal controls; and
- promote cooperation and coordination within the city, with other governments, and with the private sector in the financing and delivery of services.

1.01.A Responsibility

City council may approve the city's comprehensive financial management policies and review them at least every even-numbered year as part of the annual budgeting process. The city manager will recommend, oversee, and administer these policies. The city's accounting manager will review and implement the policies and develop financial procedures that are consistent with the policies. City department directors will ensure that their departments comply with these policies and procedures and may consult with the accounting manager to issue department-specific procedures, as needed, that are also consistent with these policies.

1.01.B Revenues

Revenues:
Strong financial reserves will allow the city to weather the normal business cycles. The objective of strong reserves will allow the city the flexibility of cutting from capital expenditures and not operations; thereby, alleviating benefits cuts, layoffs, and cuts or reduction in services.

The city recognizes that its most primary and stable revenue sources are property taxes, consumer sales taxes, and business & occupation taxes. Due to the location of Hollywood Casino, the city is also the recipient of table game and video lottery revenue, although it has not proven to be as stable as other revenue sources. Every effort should be taken to ensure that table game and video lottery revenue is allocated towards one-time capital expenditures. Efforts to ensure continued reliability on the other revenue sources must be maintained and to develop and diversify other revenue sources as applicable.

The city will actively establish a practice of monitoring, auditing, and collecting all locally generated taxes.

The city will establish and maintain all user fees and charges based on the cost of providing services and shall establish, where appropriate, a cost recovery target for those programs and services that are subsidized by General Fund revenues.

Determine staffing levels for all departments based on population size and growth and not revenue growth.

Maintain a municipal stabilization fund (i.e. Residual Fund) of approximately 16.7% of the annual operating budget to cover at least two-months' worth of operating expenses.

Maintain a municipal capital improvement account (i.e. Capital Reserve Fund) to equal the total of annual lottery revenues and utilize lottery revenues for one-time purchases such as equipment, grant matches, and repair/construction of streets.

1.02 ASSET MANAGEMENT POLICY

It is the policy of the city to maintain financial accountability over all tangible fixed assets having a life exceeding one year and costing $5,000 (including tax) or more. The asset records shall be verified by a physical inventory at least once every five years by each department. Assets in the system include all land, buildings, machinery and equipment valued at $5,000 or more (including sales tax). Small tools and equipment valued at more than $25 or attractive items (cameras, radios, etc.) having a useful life exceeding one year and costing under $5,000 will be included in an annual physical inventory but no dollar amounts will be entered on these small or attractive items. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count or inspection. GASB 34: The Government Accounting Standards Board has required local governments to report infrastructure and depreciation on all capital assets.

1.02.A Responsibility of Department Heads

The city treasurer will establish a fixed assets system and prepare guidelines for inventory reviews. To provide the best possible control, the department heads responsible for assets should not be the ones doing the physical inventory. He or she should assign an employee from their staff or obtain an independent person to conduct the inventory. The department head will do a reconciliation of the resulting reports before signing and turning it in to the treasurer's office.

1.02.B Asset Identification

All property will be assigned a unique city identification number by the treasurer's office. The assigned number will follow the asset throughout its life in the city's fixed asset program. Whenever feasible, each piece of property will be tagged or marked with the city identification number. Such markings will be removed or obliterated only when the item is sold, scrapped, or otherwise disposed of.

If the asset is purchased with grant funding, the identification number will reference the grant with an identifying project code. In the case of surplusing, the contract needs to be reviewed for compliance issues. In some cases, the grant source would need to approve selling or surplusing such assets.

1.02.C Additions

The city may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the purchasing department will complete an Asset Addition Sheet, provided by the treasurer's office, and submit to the treasurer's office along with a copy of the invoice at the same time they submit it to the accounting clerk's office for payment. The treasurer's office will assign and notify the department of the city identification number. The department will tag the item with the identification number provided by the treasurer's office. The treasurer's office will input the information from the asset control sheet to the fixed asset program on the computer.

1.02.D Deletions

The disposal of city assets valued at more than $1,000 shall be liquidated pursuant to WV Code 8-12-18, unless otherwise approved by Article 202 of the Charles Town City Code.

Assets previously acquired will eventually be disposed of and need to be deleted from the fixed asset program. Deletion may be required due to a sale of the asset, scrapping, disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.). Due to the monetary value, assets deleted from the fixed asset program originally valued at more than $5,000, whatever the reason, will require authorization from both the department head and the city manager. Fixed assets originally valued at less than $5,000 will require the authorization from the department head with notice to the treasurer's office.

The selling of city assets will comply with the city's surplus policy. Before disposal of a destroyed or damaged asset, the department head, and city manager if originally valued at more than $5,000, must verify that the asset is no longer of value to the city.

The department head controlling the asset is the only one in a position to trigger removal from the Fixed Asset records. Removal is accomplished by filling out an Asset Disposal Sheet, provided by the treasurer's office, and obtaining authorizing signatures from the department head on all requests and the city manager on any request concerning an asset originally valued at more than $5,000. The Asset Disposal Sheet is then forwarded to the treasurer's office and filed. A copy of the Asset Disposal Sheet is forwarded to the treasurer's office as proper notice for any disposed assets originally valued at less than $5,000.

Lost or stolen items may require additional reports. Deletions brought about as a result of natural disasters may require reporting to the insurance provider for an eventual reimbursement.

1.03 BUDGET AND PROCEDURES POLICY

The city will develop and implement a budget process that achieves the following policy objectives:

- makes prudent use of the taxpayers' money;
- includes financial forecast information to ensure that the city is planning adequately for current and future needs;
- involves community members, elected officials, employees, and key stakeholders as appropriate;
- provides performance measurement data to assist in assessing program effectiveness; and
- complies with city charter, city code, and State of West Virginia laws.

The city council shall adopt an annual balanced budget each fiscal year that runs from July 1 through June 30. A balanced budget requires current year operating expenses and transfers for debt service to be fully funded by current year revenues, unassigned carryover balances, and other designated available funding sources.

All other fund balance reserves should be used only for non-recurring "one-time" and capital projects. They should not be used for on-going operations.

Long-term debt will be limited to capital projects or special projects that cannot be financed from current revenues.

The city manager is authorized to implement the programs as approved in the adopted budget. Within a specific fund, the city manager may transfer appropriations between categories within a department, as needed, to implement the adopted budget if the transfer does not increase full time equivalent (FTE) positions, increase overall appropriations, or decrease appropriations for capital outlay.

The annual budget will include a nominal Designated Contingency of up to one-half of one percent of the total operating budget for nonrecurring, unanticipated and/or emergency expenditures. The city manager may approve expenditures from this contingency if needed during the fiscal year.

A capital outlay (fixed asset) purchase will be any single item or piece of equipment which costs more than $10,000 and has an expected useful life exceeding one year.

Regular budget reports and updates shall be presented to the city's finance committee with information on the status of the city's financial condition. Budget adjustments and revisions may be made during the year by city council resolution, if necessary, to reflect changes to revenues and/or expenditure projections.

The city will post on its website the annual adopted budget and applicable revisions within three business days of city council approval.

1.03.A Capital Improvements Program

Sales tax revenues will be used primarily to pay the debt service on capital improvement projects that require a city loan. Other capital improvement projects may be funded with any of the following revenue sources:

- video lottery and table game revenues;
- available capital reserve fund balances;
- miscellaneous state and/or federal funding sources;
- excess levy revenues;
- municipal service fees;
- developer fees; and
- municipal bonds.

Utility revenues and specific capacity improvement fees may be used to fund water and wastewater projects.

The city will annually develop and update a multi-year plan for capital improvements. Future capital expenditures will be projected annually for a rolling five-year period based on projections of available funding, changing needs in the community, and replacement of aging infrastructure.

The city will coordinate development of a five-year capital plan with the preparation of the operating budget.

The annual funding for the current year of the Capital Improvements Plan shall be approved as part of the operating budget. Capital budgets are approved by project with the understanding that projects may span fiscal years and the appropriations will carry forward to the following fiscal year and the amounts carried forward will be shown in the budget for information and transparency.

Capital projects financed by bonds or other debt instruments shall be paid back within a period not to exceed the useful life of the project.

The city manager is authorized to implement the projects as approved in the adopted Capital Improvement Program. Within a specific fund, the city manager may transfer appropriations between projects as needed to implement the adopted Capital Improvement Program.

1.04 RECORDS MANAGEMENT AND RETENTION POLICY

This represents the city's policy regarding the retention and disposal of records, including the retention and disposal of electronic documents. The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by the city or are of no value are discarded at the proper time. This policy also serves to assist city employees in understanding their obligations in retaining public documents - including e-mail, text files, PDF documents, and all other formatted files.

Unless otherwise noted, the city has adopted the WV Municipal Clerks and Recorders Associations' approved schedule for records management. The *Records Management and Retention Policy Guide and Procedures Manual, 1st Edition*, was approved by the association in 2013 and is attached as a reference as Appendix A. Until the manual is amended to include specific instructions regarding the treatment of emails and text messages, staff will treat these forms of communications the same as they would treat any other written public document.

1.04.A Administration

The city clerk, or designee, is the officer in charge of the administration of this policy and the implementation of processes and procedures to ensure that the records retention schedule is followed. The city clerk will also monitor state and federal laws affecting records retention, routinely review the records retention and disposal program, monitor compliance with this policy, and recommend changes to the Charles Town Finance Committee.

1.04.B Suspension of Record Disposal in the Event of Litigation or Claims

In the event the city is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning the city or the commencement of any litigation against or concerning city, such employee will inform the city clerk and any further disposal of documents will be suspended until such time as the city clerk, with the advice of counsel, determines otherwise. The city clerk will take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of documents.

1.04.C Applicability

This policy applies to all physical records generated in the course of the city's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

1.05 FUND BALANCE POLICY

The Governmental Accounting Standards Board (GASB) issued Statement No.54 Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. The requirements of this statement are intended to improve financial reporting by providing five fund balance categories that will be more easily understood. The five fund balance categories are clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent. GASB 54 requires a formal fund balance policy be adopted to fully define any constraints imposed upon the use of resources and how those constraints may be modified or eliminated.

1.05.A Purpose

The city's fund balance policy defines the five fund balance categories established by GASB and how the city will report each of the categories. The policy is establishing the city's formal commitment of a specific amount of the city's fund balance to be set aside specifically for emergency contingencies defined as a state or federal emergency or declaration of a local emergency. This amount and/or commitment may be changed with the adoption of a new fund balance policy resolution approved by the city council. This policy also provides definitions of other categories of fund balance for financial reporting and budgeting purposes. The policy authorizes and directs the city's accounting manager to prepare financial statements which accurately categorize fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

1.05.B Definitions and Provisions

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure accurate reporting of available resources and that there will be adequate financial resources to protect the city against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

Fund balance is essentially the difference between the assets and liabilities reported in each governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the city is bound to honor constraints on the specific purposes for which amounts can be spent. The components include:

- Non-spendable Fund Balance (inherently non-spendable);
- Restricted Fund Balance (externally enforceable limitations on use);
- Committed Fund Balance (self-imposed limitations on use);
- Assigned Fund Balance (limitation resulting from intended use); and
- Unassigned Fund Balance (residual net resources).

Non-spendable fund balance is not specifically addressed in this policy due to the nature of the restriction. An example of non-spendable fund balance is a reserve for prepaid expense.

1.05.C Restricted Fund Balance

Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. An example of restricted fund balance would be a state or federal grant that can only be used for a specific purpose.

1.05.D Committed Fund Balance

The city council, as the city's highest level of decision-making authority, may commit fund balances for specific purposes pursuant to the constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the city council removes or changes the specified use through the same type of formal action taken to establish the commitment. City council action to commit any portion of such fund balances needs to occur within the fiscal reporting period, which will begin on July 1 and end on June 30.

1.05.E Assigned Fund Balance

Amounts that are constrained by the city's *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Both committed and assigned fund balance classifications include amounts constrained to being used for specific purposes by actions taken by the government itself. The nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is about the committed fund balance classification, resulting in the constraints imposed being more easily removed or modified than those imposed on committed fund balance. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as those in the committed fund balance classification and the authority is not required to be the government's highest level of decision making authority but may be delegated to the city manager or the city's accounting manager.

All remaining fund balance amounts that are reported in governmental funds, other than the general fund, that are not classified as non-spendable, and are neither restricted nor committed will be reported as assigned fund balance.

Capital Reserve Fund
The city council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the city's Capital Reserve Fund.

Contingencies
The city council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs or revenue shortfalls that were not anticipated at the adoption of the city's operating budget.

Stabilization Fund (i.e. Reserve Fund)
Funds set aside in one year for balancing the subsequent fiscal year operating budget, or to fund one-time expenditures or revenue shortfalls. By approving specific assigned amounts or percentage allocations of unassigned fund balance as part of budget adoption, the city council would authorize the Accounting Manager to report specific assigned amounts on financial statements.

Investment Accounts
The city council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the city's investment accounts

1.05.F Unassigned Fund Balance

Fund balance that has no current assignment or commitment.

1.05.G Fund Descriptions

The basic accounting and reporting entity for the city is a fund. A fund is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or fund balances, and changes therein. Funds are established for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary/enterprise, and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operation (public safety, general governmental activities, etc.). Proprietary/enterprise funds are used in governments to account for activities that are operated primarily through user fees (utilities for example). Fiduciary/Trust/Agency funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The various funds are grouped in fund types and categories as follows:

1.05.G.(i) Governmental Funds

Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The city's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.

General Fund
General Fund is the chief operating fund of the city. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for in the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, planning, public works, and public safety.

Special Revenue
Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for purposes and must be accounted for in a fund separate from the General Fund:

- **Agency Funds -** Agency Funds are used to account for resources held by the reporting government in a purely custodial capacity (i.e. assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governmental agencies. The city's Bond Escrow Fund is an example of this type of fund.

- **Federal and State Grants -** These funds must be utilized specifically for the core and function of the purpose of the grant award and cooperative agreement.

- **Hotel – Motel Tax –** Accounts for the city-wide 6% assessment on lodging room rentals; 50% of revenue is legally mandated to pass through to the Jefferson County Convention and Visitors Bureau (CVB), or more local CVB if appropriate. The other 50% is mandated to be passed through to other designated uses. Charles Town designates that the other 50% be allocated to the city's parks and recreation programs.

Debt Service Funds

Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the city and its related entities. The Building Commission's Lease-Purchase Bond Debt Service Fund includes bond proceeds to acquire and renovate city facilities like city hall, Charles Washington Hall, the police department/utility board headquarters, etc.

Capital Projects

Capital Project Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

1.06 INVESTMENT POLICY

It is the policy of the city to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the city and conforming to all West Virginia laws and local ordinances governing the investment of public funds.

1.06.A Scope

This investment policy applies to all the funds and investment activities under the direct authority of the city as accounted for in the city annual financial audit. Policy statements outlined in this section focus on the city's invested funds but will also apply to all other funds under the city manager's span of control unless specifically exempted by statue or ordinance.

1.06.B Prudence

Investments shall be made with judgment and care -- under circumstances then prevailing - which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by the city's investment officials shall be the **"prudent person"** standard and shall be applied in the context of managing an overall portfolio.

1.06.C Objective

The primary objectives in priority order of the City of Charles Town's investment activities shall be:

Safety
Safety of principal is the foremost objective of the investment program. Investments of the city shall be undertaken in a manner that seeks to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity
The city's investment portfolio will remain sufficiently liquid to enable the city to meet all operating requirements that might be reasonably anticipated.

Return
The city's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the city's investment risk constraints and the cash flow characteristics of the portfolio.

1.06.D Delegation of Authority

Authority to manage the city's investment program is derived from the West Virginia Code. Management responsibility for the investment program is hereby delegated to the city manager, who may delegate such responsibility to the city's accounting manager. The city's

accounting manager will establish written procedures for the operation of the investment program consistent with this investment policy. Procedures shall include, but not limited to, references to safekeeping, wire transfer agreements, collateral/depository agreements, banking services contracts, local banking preferences, and other investment-related activities. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the established procedures.

1.06.E Ethics and Conflicts of Interest

The city council, city manager, and city accounting manager shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Council members, city manager and the city accounting manager shall disclose to the city clerk any material financial interests in financial institutions that conduct business within the jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the city's portfolio. If the city manager and the city clerk roles are filled by the same person, the city manager will disclose this information to both the city council and the accounting manager. The city's attorney/legal counsel, if necessary, and the city accounting manager shall review all disclosures made to insure there are no conflicts with any planned investment.

1.06.F Authorized Investments and Limitations on Investments

Investment of city funds is governed by W. Va. Code § 8-13-22a and § 8-13-22c.

1.06.G Safekeeping and Custody

All securities owned by the city, including collateral for repurchase agreements, shall be held in safekeeping by the city's custodian bank or a third-party bank trust department, acting as agent for the city under the terms of a custody or trustee agreement executed by the bank and by the city.

1.06.H Reporting and Requirements

The city manager shall annually render to the city's finance committee a statement of investment policy, which shall be reviewed and approved. The city council will also review and approve any changes to the policy.

The city manager or city accounting manager will regularly provide investment account updates to the city's finance committee. At least annually, the city manager will provide the finance committee with a detailed report for each individual investment that includes:

- Description of investment instrument
- Issuer name
- Maturity date
- Purchase price
- Par value
- Current market value and the source of the valuation.

1.07 LONG-TERM DEBT POLICY

The city recognizes that it may need to enter long-term financial obligations to meet the demands of providing a high-quality level of government services to our community. The following long-term debt policy sets the considerations for issuing debt and provides guidance in the timing and structuring of long-term debt commitments by the city.

1.07.A General Practices

- The city will strive to maintain good relations with credit rating agencies, investors of the city's long-term financial obligations and those in the financial community that participate in the city's financings. The city also will strive to maintain and improve its bond rating to minimize borrowing costs and preserve access to credit.

- Bond issue proposals are to be accompanied by an analysis defining how the new issue, combined with current debt, impacts the city's debt capacity, and conformance with city's debt policies. Such analysis shall include identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to future budgets, maintenance and operational impact of the facility or asset to be purchased, and the impact on the city's credit rating, if any.

- The city's finance committee and city council must review such analysis, including existing debt level, ability to pay debt service, impact on city services, and make a finding that use of debt is appropriate.

- Debt service costs (including that supported with sales tax revenues) should not to exceed 25% of the city's General Fund operating revenues.

- Projects financed by a non-general fund revenue sources and specific voter approved authorizations are not subject to the recommended 25% of general fund revenue maximum debt service limit.

The city will use debt financing only for one-time capital improvement projects and specific nonrecurring equipment purchases, and only under the following circumstances:

- when the project is included in the city's adopted five-year capital improvement program (CIP) or when the project is not included in the city's adopted five-year capital improvement program (CIP) but the project is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated by State or Federal requirements;

- when the project's useful life, or the projected service life of the equipment will exceed the term of the financing; and

- when there are designated General Fund revenues sufficient to service the debt, whether from project revenues, other specified and/or reserved resources, or infrastructure cost-sharing revenues.

Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

The city will follow all state and federal regulations and requirements related to bonds and debt financing instruments regarding bond provisions, issuance, taxation, and disclosure.

Costs incurred by the city, such as bond counsel and financial advisor fees, printing, underwriter's discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.

The city will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.

The city shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

1.08 PETTY CASH POLICY

A petty cash account is a sum of money set-aside for minor cash disbursements and to make change for which the issuance of a formal voucher would be impractical. Incidental expenses allowed through petty cash include but are not limited to: registered mail, postage, emergency supplies, supplies not available through a vendor, parking expenses, vehicle licensing, and any one-time purchases that must be handled on a cash basis. Requests for meals, travel, and mileage related to travel should be done on an employee expense reimbursement form. All cash reimbursements for business expenses must meet the requirements of the city's travel allowance policies.

1.08.A General Principles and Practices

- There is one petty cash account authorized for the City of Charles Town. The amount to be included in the city's petty cash account will be $150. There is one petty cash account authorized for the Charles Town Police Department. The amount to be included in the police department's petty cash account will be $600. There is one petty cash account authorized for the Charles Town Board of Park and Recreation. The amount to be included in the parks and recreation petty cash account will be $500.

- The amount to be disbursed from the petty cash accounts for any single purpose will not exceed $100 without the prior approval of the accounting manager.

- All subsequent increases or decreases in the city's established dollar amount for a petty cash account will be authorized by the city council through an amendment to this policy document.

- The custodian of the petty cash account will be the accounting manager or his/her designee.

- The accounting manager or their designee shall assure that the amount in a petty cash account is counted and reconciled at least quarterly by someone other than the custodian.

- The petty cash will be kept in a locked safe place.

- When petty cash is disbursed, it must be replenished by warrant payable to Municipal Petty Cash. The replenishment should be subject to the same review and approval as invoices.

- A petty cash account will always be replenished at the end of the fiscal year (June 30) so that expenditures will be reflected in the proper accounting period.

- The replenishment must be by voucher with the appropriate receipts attached. The receipts should show the date, recipient, the purpose, and amount of each cash disbursement. These receipts must be signed by the person receiving the cash and their department head or designated supervisor.

- At the time of replenishment, the custodian should ensure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the total authorized for the petty cash account.
- The petty cash accounts may not be used for personal cash advances.
- The petty cash accounts may not be used to cash checks or city warrants.

1.09 PURCHASING AND BID POLICY

A purchasing and bid policy is needed to standardize the sales, bids, and purchasing procedures of the City of Charles Town. It is also needed to promote the fair and equitable treatment of all consumers and suppliers of goods and services, to secure goods and services from local vendors whenever practical, and to provide the most advantageous services to the citizens of Charles Town.

Article 111.03(a) of the Codified Ordinances of Charles Town states there shall be no expenditure or payment of public funds for goods or services by any employee or representative of the city in excess of $3,000 without the prior approval of city council. There is an exception in the case of an emergency. For purposes of the city's fiscal procedures, an expenditure of public funds for goods or services included in the annual budget is considered prior approval. The payment for such goods or services will continue to be a part of the routine approval of bills included on every city council agenda. The purpose of this Purchasing and Bid Policy is to assist staff in following approved procedures for selecting contractors and vendors.

When practical, any single purchase expected to be over $5,000 but less than $10,000 will require the solicitation of at least three written quotes, which may include review of Internet pricing, by city staff from businesses believed to be qualified to provide the product or service. A preference should be given to identifying local businesses for these quotes. In the event the purchase is so specialized that only one source can effectively provide the product or service, staff will document the specialized nature of the purchase, identify the limitations of other potential suppliers, and seek a waiver from the city's finance committee of the requirement to solicit additional quotes.

Per WV State Code, any construction of facilities exceeding a cost of $10,000 requires a minimum of three written and sealed competitive bids.

Other city purchases expected to exceed $10,000 require a competitive selection process that for the City of Charles Town includes at least an advertisement for bids in the local newspaper of record, posting the opportunity on the city website, the request for written and sealed competitive bids, and the selection of a provider based on qualifications, price, and responsiveness. Solicitation for competitive, sealed bids will be open for at least 15 days. Preference will be given to local contractors and vendors where the local bid is within a 5% difference of the lowest and most responsive bid received. This preference only applies to contractors and vendors with a primary business address located within the municipal boundaries.

Purchases of more than $10,000 for used, public works, service, or safety equipment with specialized features may be purchased using the three quote process noted above.

The city may also purchase products or services valued at more than $10,000 from state term contracts or municipal bulk purchasing programs where a competitive process has already been completed to identify vendors offering the best price. In such instances, staff may shop the competitive price with local contractors and vendors and apply the same 5% preference to determine the lowest and most responsive bid.

A Request for Qualifications process will be used to solicit bids for professional services where the qualifications of the contractor are the primary factor in determining the best and most

responsive bid. A Request for Proposals process will be used to solicit bids for goods or services where price is the primary factor in determining the best and most responsive bid.

Renewal of existing contracts may be exempt from this policy with approval of the city council.

This policy supplements existing WV State Code 8-12-10 and 8-27-23.

1.10 GLOSSARY OF DEFINITIONS AND TERMS

Account. A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System. The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Adopted Budget. The city council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting budget resolution.

Appropriation. Money set aside by the city council for a specific purpose. Provides designated spending authority to the city manager to approve or oversee approval of the appropriated expenditures.

Audit. An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the city's accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the city's internal controls as well as recommending improvements to the city's financial management practices.

Balanced Budget. When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting & Budgeting. A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three categories of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available and expenditures are recognized in the accounting period in which the fund liability occurred. The City of Charles Town uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

Budget & Fiscal Policies. General and specific guidelines adopted by the city council that govern budget preparation and fiscal administration.

Capital Improvement Program. A rolling multiple-year program for maintaining or replacing existing public facilities and assets, and for building or acquiring new ones. The city follows a five-year schedule, and the annual budget incorporates the current year of the five-year CIP.

Charges for Service. Revenues collected as reimbursement for services provided to the public or to some other program/fund in the city.

Debt Service. The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit. An excess of expenditures or expenses over revenues or resources during an accounting period.

Department. An organizational unit of the city government responsible for carrying out specific functions. In the city's structure, certain "departments" may be considered divisions of a multipurpose department.

Encumbrances. Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

Expenditure. The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

Fiscal Year. A 12-month period to which the annual budget applies, and financial transactions are recorded. The city's fiscal year begins July 1 and ends June 30.

Full – Time Equivalent (FTE). The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating to 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts in which the city records financial transactions relating to revenues, expenditures, assets and liabilities. Funds are segregated for carrying on specific activities or attaining certain objectives. The fund types used by the city are governmental funds (General, Capital Projects & Special Revenue),

Fund Balance. The excess of a fund's assets over its liabilities.

General Fund. The primary operating fund of the city. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund and may be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP). Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB). Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer. Money transferred from one fund to another, to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Municipal Code. A document that codifies the city council's approved ordinances currently in effect. The Code defines city policy with respect to all areas of municipal jurisdictions and administration.

Ordinance. A formal legislative enactment by the city council. It has the full force and effect of law within city boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the city's municipal code.

Other Post-Employment Benefits (OPEB). Post-employment benefits other than pension benefits.

Reserve. An account which the city uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

Resolution. A special order of the city council which has a lower legal standing than an Ordinance.

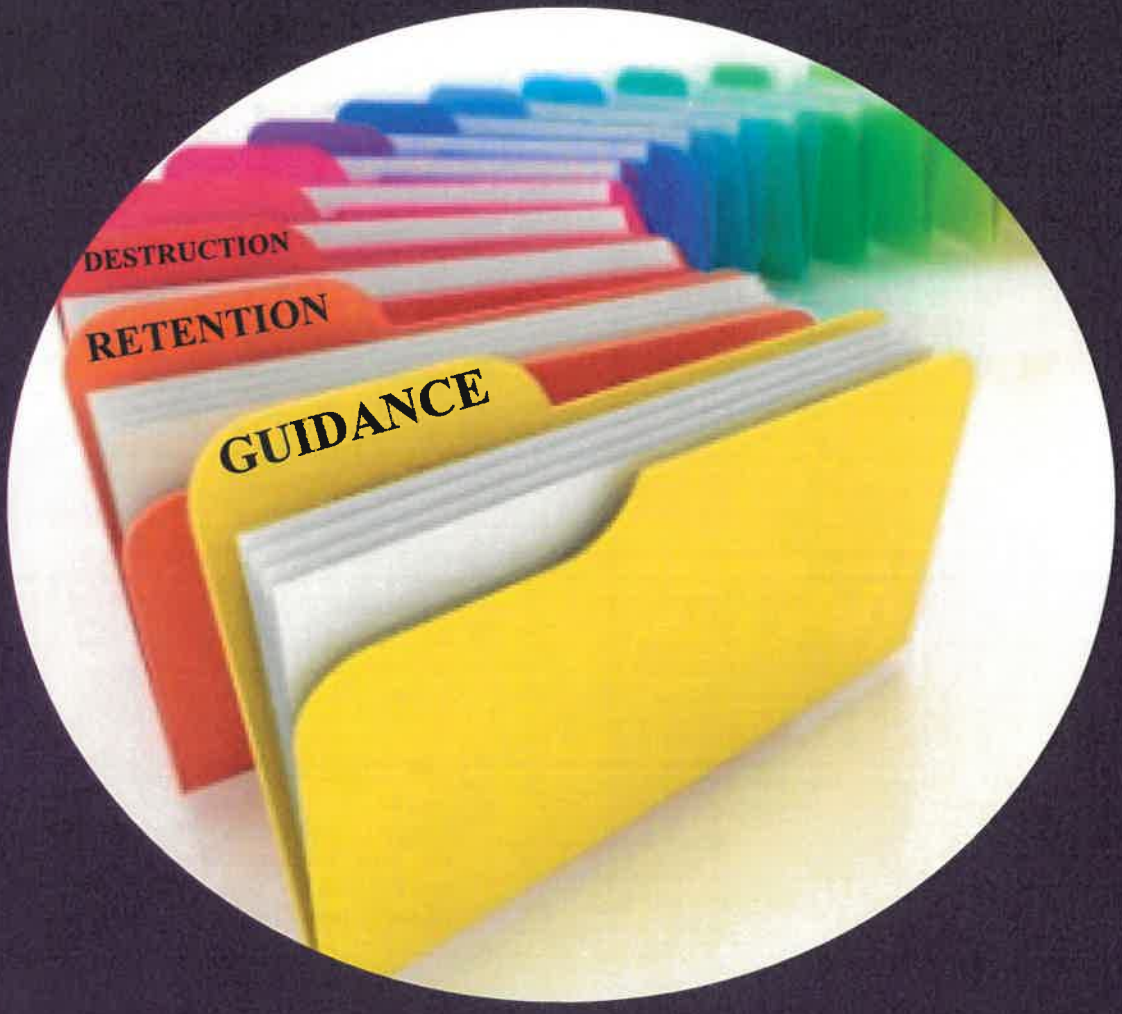
Revenues. Income received by the City during the fiscal year. Some examples of revenue include taxes, fees, charges for services, and grants.

Special Revenue Funds. A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples include federal and state grant revenues.

1.11 APPENDIX A – RECORDS MANAGEMENT AND RETENTION

RECORDS MANAGEMENT AND RETENTION

Policy Guide and Procedures Manual



WV Municipal Clerks and Recorders Association
1st Edition

THE

MUNICIPAL RECORDS RETENTION

MANUAL

2013

WV Clerks and Recorder Association

President Kandy Miller City of Barboursville
Vice President Janet Keller City of Fairmont
Secretary Damita Johnson City of Oak Hill
Treasurer Tom Armstead City of Ripley

PREFACE

The Municipal Records Retention Manual, is designed to serve as a guide for City Officials of the State of West Virginia in matters pertaining to the retention and disposition of public records in their custody. It has been prepared under the direction of the West Virginia Municipal Clerks and Recorders Association in conjunction with the West Virginia Municipal League.

In the preparation of the manual, the West Virginia Municipal Clerks and Recorders Association has sought and utilized the advice and assistance of many State, County, and City officials.

The West Virginia Municipal Clerks and Recorders Association welcomes comments as to the adequacy of the manual, as well as any recommendations for its improvements.

Thank you to:

Committee Members:
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Linda Little, Morgantown, WV
Debbie Price, West Virginia Municipal League
Lisa Dooley, West Virginia Municipal League
Shellie Humphrey, West Virginia State Auditor's Office

We are dedicating this Retention Schedule to Kandy Miller, Recorder of Barboursville and Past President of the West Virginia Municipal Clerks/Recorders Association. Kandy will be remembered as a kind person that never complained, always had a smile on her face and worked tirelessly for the betterment of her community and the office she held. She will remain in our hearts forever.

ITEM NO.	RECORD SERIES	RETENTION PERIOD
	Accident Files (Personnel and Municipally owned property)	Five (5) years after case settled, then destroy
	(a) If minor involved	Thirty (30) years, then destroy
	Accounting Records	
	Cash Demand Files	Ten (10) years, then destroy
	Cashiers Daily Report of Collections	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Cashiers Tickets	Five (5) years or until State Auditor's office audit and exceptions cleared, then destroy
	Comparative Statement of Income	Five (5) years or until State Auditor's office audit and exceptions cleared, then destroy
	Contingent Expense Files	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Cost Distribution Journals	Ten (10) State years or until Auditor's office audit and exceptions cleared, then destroy
	Cost Report Information Files	Two (2) years **or** until State Auditor's office audit and exceptions cleared, then destroy
	Daily Cash Record, including tapes	Until State Auditor's office audit and exceptions cleared, then destroy
	Demand Transfer Account Files	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Encumbrance Adjustment Files	Five (5) years or until audit and exceptions cleared, whichever is later, then destroy

	Accounts Payable Ledgers	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Accounts Receivable Ledgers	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Adding Machine Tapes	Until State Auditor's office audit and exceptions cleared,, then destroy
	Adjustment of Appropriated Funds, Requests for	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Administrative Orders (a) Historical Copy (b) Other copies	 Permanent Until superseded, then destroy
	Admission Tickets/Stubs - Parks, Swimming Pools, etc.	Until State Auditor's office audit and exceptions cleared, then destroy
	Ambulance Files Service bills and Records	 Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Animal Care and Regulations File Shelter Reports Lost/Found Stray Animal Register Leach Law Complaints Application for Permit to Trap Auction Sales	Five (5) years, then destroy

	Annexation Records Petitions Affidavits of Publication Maps Ordinances Public Hearings Correspondence	Five (5) years after recording in the minutes then destroy
	Assessment Records Petitions Actions of Council Affidavits of Publications Names of Lot Owners and Assessments For each Notice to Property Owners	Ten (10) years, then destroy
	Audio Tapes/Stenographic notes	Until official minutes are approved, then reuse or destroy. Unless ordinance or charter provision states otherwise.
	Audit Reports (a) Historical Copy (b) Other copies and related material	Permanent Three (3) years then destroy
	Authority for Expenditure Files	Five (5) years or until State Auditor's office audit and exceptions cleared, then destroy
	Badge Receipt Files	Until badge is turned in, then destroy
	Billing Stubs Water, Sanitary, Storm Water, Sanitation, public safety, municipal fee, etc.	Six (6) years after audit by State Auditor's, and exceptions cleared, then destroy
	Bonds Contractor's License Fidelity Indemnity Insurance Performance	Five (5) Years after expiration of any litigation in which bond is involved or until State Auditor's office audit and exceptions cleared, whichever is later.
	Bonds, General Record of bonds given to municipal officials upon appointment or election to office 44-1-16	Permanent
	Balance Sheet Files	Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy

	Banking Files Deposit Slips Statements State Reconciliation Bad Check File Canceled Checks Check Stubs or Duplicate Copies Clearing House Record Files Commercial Account Books Deposit Check Sheet Duplicate Check Issued Register Held Check File Overdrafts Files Reserve Fund Check Files Returned Checks Returned Check Register Stop-Payment File Designation of Bank or Other Depository of Municipal Funds Evidence of Bond or Surety Posted by Banks on Depository of Municipal Funds Forgery Files Saving Account Book Signature Cards	Six (6) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy Until recorded in minutes, then destroy Six (6) years after expiration, then destroy Permanent Six (6) years after closing out account then destroy Six (6) years after termination of employment Then destroy
	Bicycle License Records and Receipts	Until State Auditor's office audit and exceptions cleared, then destroy
	Bill of Sale (duplicates) issued to purchase of property, other than real, belonging to municipality	Five (5) years or until State Auditor's office audit and exceptions cleared whichever is later, then destroy
	Bonds, Municipal (a) Bond Issue Proposal (election order/ Petition) (b) Bond Ordinance (c) Bonds and coupons, surrendered (d) Bond register	Two (2) years after bond issued, then destroy Permanent Six (6) years, then destroy Permanent

	Budget - Annual (a) Original - approved (b) Additional copies (c) Requests (includes justification)	 Five (5) years or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy Three (3) years then destroy Three (3) years then destroy
	Building and Inspection Reports (a) Applications and approvals for certificates of occupancy (b) Applications for certificates or permits for building, electrical, plumbing, heating, gas, air conditioning and other projects (c) Applications for driveway entrances and miscellaneous projects as blasting, razing, or moving structures (d) Applications and Permits for; Overhanging Signs Underground Vaults Other encroachments on rights-of-way (e) Building Construction Inspection Reports (f) Complaints, notices and orders and proceedings (copies of) concerning violations of housing and technical codes (g) Construction Reports of Progress of Public Works and Utilities (h) Maps, blueprints, plans, and specifications submitted with applications (I) Periodic Inspections (j) Reports of substandard housing inspections and subsequent history	 As long as party concerned occupies premises If application becomes part of permit, preserve permanently; if not, retain five (5) years after approval or disapproval of project, then destroy Two (2) years then destroy As long as encroachment exists, then destroy Five (5) years after building completed, then destroy Two (2) years after final action on violation, then destroy One (1) year after completion, then destroy If they become part of permit, preserve permanently; if not retain five (5) years after final approval or disapproval of project, then destroy Three (3) years, then destroy Three (3) years after final action, then destroy

	Building and Inspection Reports (a) Applications and approvals for certificates of occupancy (b) Applications for certificates or permits for building, electrical, plumbing, heating, gas, air conditioning and other projects (c) Applications for driveway entrances and miscellaneous projects as blasting, razing, or moving structures (d) Applications and Permits for; Overhanging Signs Underground Vaults Other encroachments on rights-of-way (e) Building Construction Inspection Reports (f) Complaints, notices and orders and proceedings (copies of) concerning violations of housing and technical codes (g) Construction Reports of Progress of Public Works and Utilities (h) Maps, blueprints, plans, and specifications submitted with applications (I) Periodic Inspections (j) Reports of substandard housing inspections and subsequent history	As long as party concerned occupies premises If application becomes part of permit, preserve permanently; if not, retain five (5) years after approval or disapproval of project, then destroy Two (2) years then destroy As long as encroachment exists, then destroy Five (5) years after building completed, then destroy Two (2) years after final action on violation, then destroy One (1) year after completion, then destroy If they become part of permit, preserve permanently; if not retain five (5) years after final approval or disapproval of project, then destroy Three (3) years, then destroy Three (3) years after final action, then destroy
	Buses - Municipal Include planning, financial, statistics, and survey records	Twenty (20) years, then destroy
	Business and Occupation Tax Master Index	Permanent
	Business and Occupation Tax Returns (includes application and license)	Six (6) years or until State Auditor's office audit and exceptions cleared, then destroy
	Cemetery Records	Permanent
	Centrex Files	Ten (10) years, then destroy
	Civil Service (a) Annual Report (b) Civil Service Examination Forms (c) Classified Employees List (d) Correspondence (e) Eligibility List (f) Employment Information List (g) Hearing Case Files (h) Job Classification List (i) Labor Union Agreements (j) Minutes of Civil Service Commission	 Permanent Until superseded Until superseded Until no longer of value, 1-5 years Until eligibility expires or list revised Until superseded Permanent Until superseded Fifteen (15) years after expiration Permanent

	Code - Municipal (a) Original/Historical Copy (b) Other copies	Permanent Until superseded or no longer required
	Complaints about, or requests for, repair of municipally owned buildings, streets, and facilities	One (1) year after action completed, then destroy
	Complaints about, or requests for, municipal services (repairs, care of trees, trash and garbage disposal)	Until action completed, then destroy
	Concession Files (a) Application/Permit Files (b) Complaint and Violation Files (c) Concession Policy Files (d) Concession Register Files (e) Vender Folders	 Five (5) years, then destroy Five (5) years, then destroy Until superseded, then destroy Until termination, then destroy Five (5) years after revocation or termination, then destroy
	Construction Permit Files Sidewalk and Driveway Permits Sewer Permits Excavation and Fill Permits Plumbing Permits Pool and fencing permits Building Permits: Major Structural Storm Drain Permits	Permanent
	Correspondence	Five (5) years then destroy correspondence having no historic value
	Cost Analysis Files Cost Research Cost Factors and Data Cost Analysis	Permanent
	Council Packets	Three (3) years; one (1) year past the term of the mayor

	Court	
	Court Log	Five (5) years after last court date or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Docket	Twenty (20) years after last entry or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Tickets (as per magistrate rule 12)	
	Traffic	
	Dismissed	Five (5) years after dismissal or until State Auditor's office audit and exceptions cleared, whichever is later, then destroy
	Failure to appear, no warrant	One (1) year from issuance of citation, transfer to inactive status, after five (5) years from issuance of citation and completion of State Auditor's office audit and exceptions cleared, destroy all records
	Failure to appear, warrant Issued, but unexecuted	Treat as all other misdemeanors, below
	Fine assessed but unpaid	After one (1) year from assessment of fine transfer to inactive status, after five (5) years from last collection effort and completion of State Auditor's office audit and exceptions cleared, destroy records
	Fine paid	Five (5) years after final payment and completion of State Auditor's office audit and exceptions cleared, then destroy
	All other Misdemeanor	
	Dismissed	Ten (10) years after dismissal and completion of State Auditor's office audit and exceptions cleared, then destroy
	Warrant issued but unexecuted	One (1) year from issuance of warrant, transfer to inactive status, ten (10) years of issuance of warrant and completion of State Auditor's office audit and exceptions cleared, destroy all records except case file
	Fine assessed but unpaid	One (1) year from last collection, transfer to inactive status, ten (10) years from last collection and completion of State Auditor's office audit and exceptions cleared, destroy all records except case file
	Fine paid	Ten (10) years and completion of State Auditor's office audit and exceptions cleared, then destroy
	Appeal	Forward all records to circuit court, retain photocopy of case history
	DUI and Driving Suspended for DUI	Permanently
	Transmittal Sheet to Treasurer	Two (2) years after audit by State Auditor's office and exceptions cleared, then destroy

	Data Processing	
	ADP Production Report Files	**Five (5) years and completion of State Auditor's office audit and exceptions cleared, then destroy**
	ADP Study Files	**Three (3) years and completion of State Auditor's office audit and exceptions cleared, then destroy**
	ADP System Files	**Five (5) years and completion of State Auditor's office audit and exceptions cleared, then destroy**
	Computer Comparison Files	**Five (5) years and completion of State Auditor's office audit and exceptions cleared, then destroy**
	Data Processing Activity Files	**One (1) year and completion of State Auditor's office audit and exceptions cleared, then destroy**
	Data Service Report Files	**Permanent**
	Punch Card Machine Job Folder Files	**One (1) year after completion and completion of State Auditor's office audit and exceptions cleared, then destroy**
	TAPE: Systems Programs and Storage files	**Erase after five (5) years and completion of State Auditor's office audit and exceptions cleared**
	Deeds of Easement (Recorded by register of deeds)	**Ten (10) years after project completed, cancelled, or discontinued and completion of State Auditor's office audit and exceptions cleared, then destroy**
	Deeds - Municipal Property	Until property is disposed of and deed has been recorded by register of deeds
	Department Directives	
	(a) Historical Copy	Permanent
	(b) Other copies	Until superseded, then destroy
	Disbursement Listing	
	(a) Annual	
	(1) Original	Until State Auditor's office audit and exceptions cleared, then destroy
	(2) Other Copies	Three (3) Years, then destroy
	(b) Monthly	Until State Auditor's office audit and exceptions cleared, then destroy
	(1) Original	Two (2) Years, destroy
	(2) Other copies	
	Dog License, receipts for payment	Five (5) years and completion of State Auditor's office audit and exceptions cleared, then destroy
	Dog Tax Records and Receipts	Until State Auditor's office audit and exceptions cleared, then destroy

	Equipment Operating Cost Records	Five (5) year or until audit and exceptions cleared, whichever is later, then destroy
	Election	
	Absentee Voting Records 3-3-5	One (1) year after election unless further preservation required by any court. If so, destroy at end of court requirement
	Candidate Expense Accounts 3-8-2,3-8-6	Five (5) years after election, unless ordered preserved by the order of any court
	Election Officers and Ballots Commissioners Record 3-1-43	Two (2) years after election, then destroy unless longer preservation required by court
	Election Record 3-69	Twenty (20) years, then destroy
	Poll Books 3-6-9	Twenty-two (22) months after election unless contest pending or preservation required by court order. If so, preserve until contest or court requirements have ended
	Nominating Petitions 3-6-9	Twenty-two (22) months after election unless contest pending or preservation required by court order. If so, preserve until contest or court requirements have ended
	Precinct Certificates 3-6-9	Twenty-two (22) months after election unless contest pending or preservation required by court order. If so, preserve until contest or court requirements have ended
	Tally Sheets 3-6-9	Twenty-two (22) months after election unless contest pending or preservation required by court order. If so, preserve until contest or court requirements have ended
	Voting Ballots 3-6-9,3-6-10	Twenty-two (22) months after election unless contest pending or preservation required by court order. If so, preserve until contest or court requirements have ended
	Encumbrance Files	Five (5) years or ;until audit and exceptions cleared, whichever is later, then destroy
	Federal Tax Returns IRS Form 940, 940a, 941, 942, W-2 W-4 Employee Withholding Allowance Certificate	Five (5) years, then destroy Four (4) years after superseded or obsolete, then destroy

	Financial Reports of Department Heads-Annual Submitted to the council, city manager, or clerk by departments and offices (a) Original (b) Other copies Financial Statement (a) Annual (1) Original (2) Other copies (b) Monthly (1) Original (2) Other copies	 Permanent Three (3) years, then destroy Permanent Three (3) Years, then destroy Until State Auditor's office audit and exceptions cleared, then destroy Two Years, then destroy

	Fire Department	
	Annual Report to city administration	Permanent
	Consolidated monthly report	Five (5) years, then destroy
	Daily Activity Report/log	Three (3) years, the destroy
	Drill Reports	One (1) year, then destroy
	Equipment Records	
	(a) Apparatus and Maintenance	Ten(10) years after disposal or replacement then destroy
	(b) Apparatus Operating Expense	Until State Auditor's office audit and exceptions cleared, then destroy
	(c) Apparatus Text Reports	Ten (10) years after disposal or replacement then destroy
	(d) Equipment issued to firemen	As long as needed for accounting, then destroy
	(e) Hose Records	Life of hose then destroy
	Fire Alarm Records	
	(a) Fire record journal of alarms answered by department	Permanent
	(b) Individual fire alarm box records	Three (3) years, then destroy
	(c) Tapes or other records of fire alarm circuits	Three (3) years, then destroy
	(d) Weekly or other records of condition of each circuit and maintenance work performed	Five (5) years, then destroy
	Fire Limits Ordinances	Permanent
	Fire Prevention Files	
	(a) Automatic Sprinkler Systems	Permanent
	(b) Fire Permits	One (1) year after revocation, cancellation, or expiration, then destroy
	(c) New Construction Inspections	Three (3) years, then destroy
	(d) Oil Well Record Files	Permanent
	(e) Tank Truck Record	Twenty (20) years, then destroy
	Fire Reports (containing pertinent information concerning fires)	
	(a) Damage $50 or more (original sent to State Fire Marshall)	Five (5) years, then destroy
	(b) Report of all calls	Two(2) years, then destroy
	Fire Station Construction Files	Permanent
	Fire Station Historical Files	Permanent
	Fire Station Journal Files	Permanent
	Hydrant Records	
	(a) Location and main size records	Permanent
	(b) Maintenance and test records	Two (2) years or until superseded, then destroy
	Inspection of Buildings	
	(a) Inspection Report	Five (5) years if no defects, then, destroy Or Five (5) years after subsequent inspection reveals defects have been corrected, then destroy
	(b) Notification to owner, agent, or occupant of building to correct violation or defect noted at time of inspection	Five (5) years after subsequent inspection reveals defects have been corrected, then destroy

	Fire Department (continued) Inventory Record of Stations and equipment Laboratory Report Files (a) If criminal investigation involved Personnel Training Records Reports to State Fire Marshall Report of Survey Files Vehicle servicing records (a) Record of fuel, oil and antifreeze used (b) Lubrication Records (each vehicle) Vision Test Files	 Five (5) years or until second subsequent inventory, then destroy Five (5) years then destroy Permanent Five (5) years after termination of employment, then destroy Until superseded, then destroy Until superseded, then destroy Two (2) years, then destroy One (1) year, then destroy Five (5) years, then destroy
	Forms Management Files (a) Forms Numerical Files (1) City-wide (2) Departmental (b) Forms Survey Files (c) Forms Report Files (d) Form Functional File (city-wide) (e) Forms Research and Approval Files	 Permanent One (1) year after form obsolete, then destroy Two (2) years or superseded, whichever is earliest, then destroy Two (2) years or superseded, whichever is earliest,, then destroy Permanent Two (2) years, then destroy
	Franchises Bus, cablevision, power, telephone, etc.	One (1) year after expiration, then destroy
	Funds remitted to Chief Fiscal Officer, receipts for	Until State Auditor□s Office audit and exceptions cleared, then destroy
	Gasoline, Diesel Oil, and Lubricating Oil Bills, Receipts and Tickets	Until State Auditor□s Office audit and exceptions cleared, then destroy
	General Ledger Files	Permanent
	Helicopter Flight Report Files	Five (5) years, then destroy
	Insurance Policies and Related Records (a) Liability Policies and Records (b) Others	 Ten (10) years after expiration or settlement, then destroy One (1) year after expiration, then destroy
	Internal Demand Files	Five (5) years, then destroy
	Internal Transfers Vouchers Files	Five (5) years, then destroy
	Internal Transmittals	Five (5) years, then destroy

	Job and Work Order Files	Two (2) years after completion of work, then destroy
	Journals and Ledgers	Ten (10) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Journal Vouchers	Five (5) year or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Leases Property leased by municipality Municipal Property leased to others	Five (5) years after expiration or cancellation and completion of State Auditor's Office audit and exceptions cleared then destroy
	Legislative Files Council Minutes (including supporting documents and Agendas) Legislative Action Ordinance Files Charter Files Committee Journal	Permanent
	Licenses (Business/Store)	Five (5) years the destroy
	Litigation Records pertaining to condemnation proceedings, tax suits, tort claims, etc.	Five (5) years after case is closed, then destroy
	Management Survey Files Programs Investigative Survey Reports	Permanent
	Minutes of governing body, planning and zoning boards, special committees, special hearings, etc. Includes records of public hearings and resolutions	Permanent
	Naming of buildings, districts, parks, places, streets, etc., Records	Two (2) years after recording in minutes, then destroy
	Oath of Office	Termination of office plus ten (10) years
	Oil and Gas Drilling Permit	Permanent
	Ordinances Original Pertinent related material Additional copies of ordinances Nonessential related material	Permanent As long as ordinance or code is in effect Until no longer required, then destroy Until no longer required, then destroy
	Parking Meter Receipts, records of	Until State Auditor's Office audit and exceptions cleared, then destroy

	Parks and Recreation Annual activity report (financial/statistical) (a) Original (b) Other copies Annual Budget (a) Requests (b) Documents Banking Records Cancelled checks Check stubs or record copy Deposit slips Statements Journals and Ledgers (Financial) Minutes of Recreation Board Parks, Record of (a) Deeds and Maps (b) Inventory of Facilities Swimming Pool Pass Applications Swimming Pool Records (Water quality, pH readings, etc.) Used Tickets and turnstile readings Vouchers Shelter and Inspectors Fees	 Permanent Three (3) years, then destroy Three (3) years, then destroy Three (3) years, then destroy Six (6) years or until State Auditor's Office audit complete and exceptions cleared, whichever is later, then destroy Ten (10) years, then destroy Permanent Permanent Until no further administrative value Two (2) years, then destroy Five (5) years, then destroy One (1) Year after audit, then destroy Five (5) years or until State Auditor's Office audit and exceptions cleared, then destroy One (1) Year after State Auditor's Office audit and exceptions cleared, then destroy
	Pensions Assignments of Settlement Files	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy

	Personnel Records Applications for Employment and Related Papers (Applicant not Employed)	Two (2) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Leave Records (Annual/Sick) (a) Applications	Two years or until State Auditor's Office audit and exceptions cleared, whichever is later, the destroy Unless conversion policy indicates otherwise
	(b) Summary of Leave Taken	Four (4) years after totals verified and agreed to by employee then destroy
	PEIA Record of Pay	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	OTHER INSURANCE RECORD OF PAY	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	PERS Reports, Record of Payment	Ten (10) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	OTHER RETIREMENT REPORTS , RECORD OF PAYMENT	Ten (10) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Personnel Classification and Position descriptions	Five (5) years after superseded or cancelled then destroy
	Personnel Folders	Ten (10) years after termination, then destroy
	Personnel Master Cards (name, birthdate, employment and termination date)	75 (75) years from date of birth or twenty (20) years from date of last entry, whichever is later, the) destroy
	Payroll Records (a) Assignments, Attachments, and Garnishments of salary	Three (3) years after satisfaction or termination of employment or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	(b) Employee Earnings Record	Five (5) years after termination or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy

	(c) Journals and Ledgers Payroll Records	Ten (10) years after final entry or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	(d) Payroll deductions and Authorizations	Four (4) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	(e) Time Records (cards, ledger, Sheets), (f) Travel expense records	Until State Auditor's Office audit and exceptions cleared, then destroy Until State Auditor's Office audit and exceptions cleared, then destroy
	Federal Tax Returns (a) IRS Ford 940,940a, 941, 942 W-2 (b) W-4 Withholding	(5) Five years, then destroy Four (4) years after superseded or termination of employment, ten destroy
	Municipal Income Tax Return State Tax Returns-IT Series 101 and 102 Savings Bond Accounting Files	Five (5) years, then destroy Five (5) years, then destroy Two (2) years after termination of employment then destroy
	Petitions filed with governing body	Five (5) years after action completed, then destroy
	Petty Cash Fund Files	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Planning, Zoning, Subdivision Records	
	Aerial Photographs and Negatives	Preserve negatives permanently and photographs as long as administrative value
	Annexation Records	Five (5) years after recording in minutes, then destroy
	Assessment Records City Beautification Planning Files Deeds of Easement, copies	Ten (10) years, then destroy Permanent Ten (10)years after project completed, cancelled, or discontinued, then destroy
	Building Permits/Applications	Five (5) years after project completed, then destroy
	Maps and Plats (a) Zoning Maps (b) Approved subdivision Plats and Related records (1) Recorded (2) Not recorded	Permanent As long as of administrative value, then destroy Permanent
	Minutes Planning Board Zoning Commission Zoning Board Adjustments Public Hearings	Permanent Permanent Permanent Permanent

	Petitions, with supporting data, concerning zoning ordinances and subdivision regulations	Two (2) years after action taken or denied, then destroy
	Street Files	
	Correspondence Closings Encroachments Improvements Damage Council Action	As long as of administrative value, the destroy
	Studies, Plans, and Reports of Planning Department or Board, and Zoning Commission	Permanent
	Subdivision Files	
	Applications and Petitions Correspondence Maps Street Plans Action by council	As long as of administrative value, then destroy
	Subdivision regulations and zoning ordinances and permits, and amendments thereto	Permanent
	Urban development Planning Files	Permanent
	Plant Cost Files	Ten (10) years, then destroy
	Police Department	Entire section needs: until State Auditor's Office audit and exceptions cleared, whichever is later,
	Accident (Crash) Reports	Three (3) years, then destroy
	Activity Reports	One (1) year, then destroy
	Abandoned vehicle/vacant premises	Two (2) years, then destroy
	Ambulance Call Records	One (1) year, then destroy
	Animal Control Records	One (1) year, then destroy
	Annual Report to City/Town	Permanent
	Arrest Records	Five (5) years, then destroy
	Automobile and property in storage, sales reports, and records	Two (2) years after sale or other disposition, then destroy
	Bicycle Registration	Two (2) years, then destroy
	Breathalyzer Test Log	Ten (10) years, then destroy
	Intoxilyzer Log	Ten (10) years, and no pending court action, then destroy
	Civil Subpoena Files	Two (2) years, then destroy
	Collection of Fines	Two (2) years, or until State Auditor's Office audit and exceptions cleared, then destroy
	Complaint Calls	One (1) year, then destroy
	Complaint Records	Ten (10) years, then destroy
	Consolidated Monthly Report to City	Five (5) years, then destroy
	Criminal History Reports	
	(a) Felonies	Twenty (20) years, then destroy
	(b) Misdemeanors	Five (5) years, then destroy
	Daily Activity Reports	Three (3) years, then destroy
	Daily Bulletins	One (1) year, then destroy
	Death Files	Permanent
	Escape Report Files	Five (5) years, then destroy

	Equipment and Materials Report Firearm Purchase/Registration	Five (5) years, then destroy Permanent

		Entire section needs: until State Auditor's Office audit and exceptions cleared, whichever is later,
	Investigation Reports	
	(a) Murder	Permanent
	(b) All other	Five (5) years, then destroy
	Latent Fingerprint Reports	Permanent
	Master Card Index-Case Files	Permanent
	Mass Arrest Files	Two (2) years, then destroy
	Missing Persons Files	Until case closed, then destroy
	Narcotic Files	Five (5) years, then destroy
	Parking Meter Records	
	(a) Costs, locations, and number Installed	Current
	(b) Collection Records	Until State Auditor's Office audit and exceptions cleared, then destroy
	(c) Maintenance Records	Two (2) years, then destroy
	Pawnbroker Hold Files	Two (2) years, then destroy
	Permission to Search	Five (5) years, then destroy
	Photographic Identification Files	Permanent
	Radio Logs	Two (2) years, then destroy
	Audio tapes	Thirty (30) days then reuse
	Rules and Regulations	Until superseded
	Stolen vehicle records	Until vehicle recovered or case disposed of
	Traffic citations, traffic citation books and Parking ticket record	Five (5) years after State Auditor's Office audit and exceptions cleared, then destroy
	Training Materials	Until superseded
	Training Records	Merge with personnel files
	Uniform Allowance Record	Three years, then destroy
	Uniform Crime Reports	Seven (7) years, then destroy
	Vacation watch checks	Thirty (30) days after return
	Vehicle mileage and cost data	Three (3) years or until audit, then destroy
	Vehicle towed reports	Five (5) years or until State Auditor's Office audit and exceptions cleared, then destroy
	Wanted person Lists	Five (5) years, then destroy
	Warrant register	Five (5) years, then destroy
	Warrants, unserved	
	(a) Misdemeanors	Five (5) years, then destroy
	(b) Felonies	Permanent
	Wrecker Records	One (1) year, then destroy
	Proclamations by council	One(1) year after recording in minutes, then destroy

	Procurement (a) Capital Improvement Contracts Bids Specifications Blueprints & Drawings Correspondence Payment Documents (invoices,etc) (b) Expendable Property Contracts Bids Specifications Payment Documents (invoices,etc) Correspondence Requisitions (c) All duplicate papers shown in items A and B maintained by requesting department. (d) Petty Purchases (1) Street Department under $200 (2) All other departments under $100 (e) Ledger - Purchase Orders	Until no further administrative or legal value, then destroy Ten (10) Years, then destroy Three (3) years, then destroy Until State Auditor's Office audit cleared, and exceptions then destroy Until State Auditor's Office audit cleared, and exceptions then destroy
	Public Hearings	Two (2) years after recording in minutes, then destroy
	Public Relations and Information Files (a) Biography Files (b) News Media Scrapbook (c) News Photograph (d) Press Release (e) Protocol Files (f) Public Ceremony File (g) Public Appearance Schedule (h) Public Inquiry or Complaint (i) Staff Visit Files (j) Trophy Files	Permanent Permanent Permanent When published, then destroy Permanent Five (5) years, then destroy Two (2) years, then destroy Five (5) years, then destroy Five (5) years, then destroy Five (5) years, then destroy
	Publication File (a) Historical Copy (b) Other Copies (c) Legal Notices	Permanent Until no longer needed, then destroy Ten (10) years, then destroy

	Records Management Files (a) Records Retention and Disposal Schedule (1) Historical Copy (2) Other Copies (b) Records Disposal Reports (c) Surveys - Correspondence, Filing, Mail control, Records, etc.	 Permanent Until superseded, then destroy Permanent Until second subsequent survey completed and comparisons, then destroy
	Reports of routine nature submitted to the council, city manager, or clerk by departments or offices Quarterly, Monthly, Periodic (a) Original (b) Submitting Unit	 Until no further administrative value, then destroy Three (3) years, then destroy
	Right-of-Way Records (a) Agreements (b) Appraisal Reports Prepared by Independent or Staff Appraiser (c) Project Files: Streets, sidewalks, water and other utility lines, park sites, etc. (1) Copies of deeds of easement Recorded by register of deeds (2) Maps (d) Project Sheets, listing property owners, lot or tract size, right-of-way data tax value, and compensation	 Permanent Ten (10) years after project completed, canceled, or discontinued, then destroy Ten (10) years after project completed, canceled, or discontinued, then destroy Preserve One (1) Year copy permanently. Destroy others when no longer needed. Five (5) years, then destroy
	Sanitation Records Daily disposition and accountability Records (permits, work orders, Etc.) Industrial Waste Records Liquid Waste Records Motor Vehicle History Cards Motor Vehicle Shop Order Refuse Collection Files Refuse Reclamation Files Refuse Reports Surveys	 Two (2) years, then destroy Five (5) years, then destroy Five (5) years, then destroy Two (2) years after vehicle is disposed of, if State Tax Commissioners audit completed and exceptions cleared, then destroy Two (2) years or until State Tax Commissioners audit cleared, then destroy Five (5) years, then destroy Five (5)years, then destroy Ten (10) years,, then destroy Three (3) years, then destroy
	State Tax Income Reports IT-101 and 102	 Five (5) years, then destroy

	Stop Payment Files	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Street Maintenance Complaints Daily Disposition and Accountability Records (permits, work orders, etc.)	Three (3) years or until action taken, whichever is earliest, then destroy Two (2) years, then destroy

	Daily Report of Operations and Costs	Two (2) years or until State Auditor's Office audit completed and exceptions cleared, whichever is later, then destroy
	Fuel, Oil and Antifreeze Records	Two (2) years or until State Auditor's Office audit completed and exceptions cleared, whichever is later, then destroy
	Maps and Plans of Streets and Utilities	Permanent
	Motor Vehicle History Cards	Two (2) years after vehicle is disposed of, if State Auditor's Office audit completed and exceptions cleared, then destroy
	Motor Vehicle Shop Work Orders	Two (2) years or until State Auditor's Office audit, then destroy
	Parking Control Files	
	(a) Parking Districts/Zones Stripping Lists General Curb Zone Red/Yellow Curb Zone Pavement Marking	Permanent
	(b) Other Parking Meter Inventory\ Peak Hour Parking Parking Meter Statistics Bicycle Rack Permit Files Schedule of Parking Meters in Operation Police Parking Structure Parking Lot Files	Five (5) years, then destroy
	Street Improvement Files	
	(a) Major Research Files: Speed Zone Studies Parking Studies Franchise Studies Safety Studies, etc. Planning Engineering Files Special Projects Asphalt Plant Files Structural Files Railroad Street Use Files Trench Replacing Files Utility Excavation and Backfill Utilitarian Lighting Files (Design, Construction and Lighting System)	Permanent
	(b) Other Lot Cleaning Supplies Street Use Inspection Files Street Cleaning Files Resurfacing Files House-moving Files Tree Planting/Trimming Files Street Lighting Repair Files Surveys	Five (5) years, then destroy

	Tax Records Collectors Daily and Weekly Reports of Taxes Collected	Two (2) years or State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Collectors Receipt Books showing taxes, fees, and penalties collected	Ten (10) years or State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Property Exempt Tax Records	Permanent
	Special Assessment Records	Ten (10) years after due date of final payment then destroy
	Tax Abstracts	Ten (10) years, then destroy
	Tax Ledger Cards/Sheets, by Name or number	Five (5) years after becoming obsolete, then destroy
	Tax Lien Sales Records	Ten (10) years, then destroy
	Tax Rebates	Ten (10) years, then destroy
	Tax Receipts	
	(a) Auditors Copies	One(1) year after State Auditor's Office audit and exceptions cleared, then destroy
	(b) Collectors Copies	Ten (10) years, then destroy
	(c) Miscellaneous Copies	One (1) year after State Auditor's Office audit and exceptions cleared, then destroy
	(d) Partial Payments	Ten (10) years after payment or settlement, then destroy
	Tax Sale Certificates	Ten (10) years, then destroy
	Tax Scrolls (lists, books)	Twenty (20) years, then
	Traffic Control Files Vehicle Volume Counts Speed Zone Files Master Intersection Files Saturation Control and Lost-time	Ten (10) years, then destroy
	Traffic Control Master Files	Permanent
	Traffic Signal Plans (includes Intersection system files)	Permanent
	Traffic Signal Maintenance and Repair Control Files	Five (5) years, then destroy
	Street Stand Zones	Twenty (20) years, then destroy
	Supply Files	
	(a) Equipment Control Files	Until equipment is salvaged, then destroy
	(b) Fuel Records File	Five (5) years or until State Auditor's Office audit and exceptions cleared, then destroy
	(c) Invoices from Vendors	Five (5) years or until State Auditor's Office audit and exceptions cleared, then destroy
	(d) Inventories Stock Supplies Equipment Vehicle Parts Gas and Lube	Destroy after recapitulation and adjustment or active until second subsequent inventory completed
	(e) Requisitions from divisions/depts.	Five (5) years or until State Auditor's Office audit and exceptions cleared, then destroy Until obsolete, then destroy

	Switchboard Files	Ten (10) years, then destroy
	Tax Ledgers	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Tax Files including sales, income tax,	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Teller Cash Register Tapes	Until State Auditor's Office audit and exceptions cleared, then destroy
	Teller's Daily Charge/Cost Recap Files	Until State Auditor's Office audit and exceptions cleared, then destroy
	Traffic Fine Receipts	Until State Auditor's Office audit and exceptions cleared, then destroy
	Travel Expenditure Records	Five (5) years or until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Treasurers or other Fiscal Officers Receipts	Until State Auditor's Office audit and exceptions cleared, then destroy
	Trust Deposit Refund	Five (5) years or Until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Unemployment Compensation records	Three (3) years or until State Auditor's Office audit and exceptions cleared, then destroy
	Voucher	Five (5) years or Until State Auditor's Office audit and exceptions cleared, whichever is later, then destroy
	Water and Sewer PER PSC AS PRESCRIBED BY NARCU Corporate and General Paid or canceled debt securities Organizational documents Deeds and other title papers Licenses Copies of formal orders of regulatory commissions Permits Service contracts Leases Labor contracts Audit reports	 Three (3) years after payment Fifty (50) years Six (6) years after disposition Twenty-five (25) years after plant is retired Life of utility Six (6) months after expiration Six (6) years after expiration Three (3) years or until State Auditor's Office audit and exceptions cleared, whichever is later Three (3) years Seven (7) years after date of report

	General Accounting Records	
	Customer Ledger Cards	Two (2) years or after PSC rules regarding fast meters, then destroy
	General Ledgers	Fifty (50) years
	Trial balance sheets of general and subsidiary ledgers	Fifty (50) years
	General and subsidiary journals	Fifty (50) years
	Cash books; general and subsidiary	Ten (10) years after close of fiscal year
	Vouchers	Six (6) years
	Invoices	Six (6) years
	Accounts receivable	Six (6) years
	Records of securities	Three (3) years after disposal
	Payroll Records	
	Payroll sheets or registers	Three (3) years
	Time Sheets	Three (3) years
	Employees earnings record	Three (3) years after termination
	Insurance	
	Policies	Three (3) years after expiration
	Records of claims collected	Six (6) years
	Injuries and damages	Three (3) years after settlement
	Personnel	
	Employee service records	Three (3) years after termination
	Applications for employment	Destroy at option
	Employee benefit & pension records	Three (3) years after termination of plan
	Purchases and Stores	
	Records of sales of scrap	Three (3) years
	Inventories of materials and supplies	Three (3) years
	Revenue Accounting and Collecting	
	Customer Service Applications	Three (3) years, if executed
	Customer Deposit ledgers or card records	Three (3) years after termination
	Meter reading sheets and records	Two (2) years or as may be necessary
	Summaries of monthly operating revenues	Six (6) years
	Customers ledgers	Three (3) years or as may be necessary
	Trial balance of ledgers	Thee (3) years
	Records relating to forfeited discounts	Three (3) years
	Collection reports and records	Three (3) years
	Customers account adjustments	Three (3) years
	Uncollectible accounts	Three (3) years
	Treasury	
	Bank Statements	Destroy at option after completion of annual audit
	Check stubs, registers or other records	Six (6) years
	Miscellaneous	
	Annual financial, operating and statistical	Ten (10) years after date of report and completion of audit
	Budgets	Three (3) years
	Reports to federal and state regulatory commission	Life of corporation
	Service Interruptions	Six (6) years

	Additional Water/Sanitary Records not covered by PSC	
	Hydrant Location Record	Permanent
	Hydrant Maintenance Record	Two (2) years after test date
	Maps and Photos	Permanent
	Meter Book Sheets	Two (2) years after compliance with PSC rules Regarding fast meters, then destroy
	Meter Test Cards	Until meter replaced, then destroy
	Minute books	
	Water and Sanitary Boards	Permanent
	Ordinances	Permanent
	PSC	
	(a) Reports	
	(1) Monthly	Three (3) years, then destroy
	(2) Annual	Permanent
	(b) Correspondence	Five (5) years, then destroy
	Right-of-Ways/Easements/Deeds	Permanent
	Refund Requests	After audit is cleared and deposit is refunded then destroy
	Off-site Sewer Schedules	Five (5) years, then destroy
	Sewer Construction Reports	Ten (10) years, then destroy
	Sewer Facility Inspection Reports	Permanent
	Sewer and Storm Drain File	Permanent
	Sewer Treatment Files	Five (5) years, then destroy
	Sewer and Water Agreements and Contracts	
	(a) Capitol Improvements	
	(1) Contracts relating to acquisition or sale of plant	Six (6) years after plant is retired, then destroy
	(2) Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others for the utility and for supervision and engineering relating to construction work)	Six (6) years after plant is retired, then destroy
	(b) Service Contracts	Six (6) years after expiration or cancellation, then destroy
	Vouchers	
	Voucher Ledgers-Paid	Six (6) years, then destroy
	Work Distribution Orders-Field	One (1) year, then destroy
	Work Orders-Service to Customers	One (1) year, then destroy
	Workers Compensation Fund	
	Quarterly reports	Retain until audit by State Auditor's Office and exceptions cleared, then destroy
	Claims	Two (2) year after settlement, then destroy

Electronic Media:

The most challenging task in managing electronic records is long-term preservation. Magnetic tape can develop read-errors and optical storage media can fail completely after only a few years, especially if they are not stored in the proper environment. To avoid data loss, refresh media by copying data to a fresh tape or disk every three to five years. There are a few strategies to anticipate technical obsolescence. One is to copy electronic records to an eye-readable media such as microfilm or paper. This works best when the functionality of the electronic record is no longer needed. Another strategy is to maintain data in a standard or non-proprietary format. These are not likely to change over time so the information should remain readable. An effective but labor-intensive and costly solution is to migrate data periodically to a new software version or system, usually every three to five years.

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1577: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1578: May 2026 General Fund Budget Update

ATTACHMENTS:

- MAY 2026 GF FINANCIALS.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT		CURRENT BUDGET	APRIL 2026	MAY 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	35,162	1,127	355,209	(105,209)	142%	
001-305-000	Business & Occupation (B&O) Tax	2,032,082	18,682	60,636	2,074,685	(42,603)	102%	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	14	1,812	(212)	113%	This is donated back to the county each year under Dog Warden.
001-308-000	Hotel/Motel Tax	200,000	10,847	12,147	121,692	78,308	61%	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	14,118	216,101	43,899	83%	
001-321-000	Parking Violation Penalties	40,000	660	2,110	36,730	3,270	92%	
001-325-000	Business License Revenue	35,000	1,043	576	71,109	(36,109)	203%	
001-326-000	Building Permit Fees	550,000	188,711	145,754	983,996	(433,996)	179%	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		14,031	57,162	7,838	88%	Two Cable Franchisees
001-329-100	Rental Registration Fees		-	20	480			
001-331-000	International Registration Plan (IRP) Fees	70,000	-	10,802	54,485	15,515	78%	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	204		1,966	(266)	116%	Revenue from utility bills for EMS (5 cents)
001-340-000	Parks & Rec Fee	1,700	204		1,966	(266)	116%	Revenue from utility bills for parks and recreation (5 cents)
001-342-000	Parking Meter Revenues	45,000	5,187	4,483	44,689	311	99%	Revenue from parking meters and parking permits including ParkMobile app.
001-345-000	Rents & Concessions	60,000	5,730	5,730	75,056	(15,056)	125%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
001-353-000	Zoning Fee	20,000	110	1,634	40,843	(20,843)	204%	Zoning applications
001-355-000	Street Improvement Fee	135,000	15,918		153,308	(18,308)	114%	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	MAY 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	19,166	226,318	23,682	91%	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	1,909		18,673	16,327	53%	
001-381-000 Reimbursements	110,000	624	2,814	138,910	(28,910)	126%	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	13,917	22,502	(22,502)		
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	73,368	700,436	(100,436)	117%	Video lottery receipts average $13.4K to $22.2K per week.
001-399-000 Misc Revenue	5,000	1,568	847	7,642	(2,642)	153%	Yard waste stickers and fingerprints
001-399-020 Special Events - WV Fest	10,000	8,670	2,540	19,845	(9,845)	198%	
001-399-030 Special Events - General	1,000	150	25	1,180	(180)	118%	Special activities fees
001-399-040 Special Events - CW Hall	5,000	1,200	1,000	9,800	(4,800)	196%	
001-399-070 Special Events - Car Show	5,000	-		10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,400,959**	**879,404**	**386,859**	**10,739,410**	**(337,971)**	103%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	5,946	70,780	6,220	92%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
001-402-104 FICA	6,200	455	455	5,415	785	87%	FICA @ 7.65%
001-402-105 Group Insurance	10,300	796	796	8,902	1,398	86%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-402-106 Retirement	7,000	535	535	6,112	888	87%	PERS II Employer Contribution 9%
001-402-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-402-110 Fringe Benefits	1,800	119	119	1,287	513	72%	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	74		2,055	(55)	103%	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	48		1,053	1,947	35%	Promotional items for events and City marketing and other departmental supplies.
001-402-343 Auto Supplies	-			-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**118,085**	**8,049**	**7,861**	**101,711**	**16,374**	86%	
MAYOR'S OFFICE - 409							
001-409-101 Salary	12,500	1,000	1,000	11,000	1,500	88%	Mayor's Salary
001-409-104 FICA Tax Expense	1,000	77	77	841	159	84%	
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	300		300	700	30%	
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**	**1,376**	**1,076**	**13,689**	**6,411**	68%	
COUNCIL - 410							
001-410-101 Salaries	40,000	3,333	3,333	35,416	4,584	89%	Eight Council Members at $5,000 annual salary
001-410-104 FICA Tax Expense	3,100	255	255	2,709	391	87%	
001-410-214 Travel Expense	4,800	-		2,274	2,526	47%	Conferences
001-410-221 Training & Education	2,975	900		1,003	1,972	34%	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**	**4,488**	**3,588**	**45,772**	**9,528**	83%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	14,933	173,167	41,833	81%	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	1,164	13,268	4,232	76%	FICA Tax @ 7.65%
001-412-105 Group Insurance	20,000	1,726	1,726	16,032	3,968	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-412-106 Retirement	19,000	1,344	1,369	14,654	4,346	77%	9% Employer Contribution PERS I and II
001-412-108 Overtime	2,500	-	277	1,837	663	73%	
001-412-109 OPEB	500	10	10	92	408	18%	RHBT Insurance
001-412-110 Fringe Benefits	6,000	448	448	4,120	1,880	69%	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	475		5,775	14,225	29%	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**	**20,078**	**19,926**	**259,233**	**100,347**	72%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	20,070	239,223	20,777	92%	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	1,547	18,503	3,497	84%	FICA Tax @ 7.65%
001-413-105 Group Insurance	38,000	2,994	2,994	33,475	4,525	88%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-413-106 Retirement	24,000	1,787	1,705	20,829	3,171	87%	9% Employer Contribution PERS I and II
001-413-108 Overtime	3,500	78	166	2,659	841	76%	
001-413-109 OPEB	500	31	31	337	163	67%	RHBT Insurance
001-413-110 Fringe Benefits	7,500	512	512	5,757	1,743	77%	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	88	17,944	24,056	43%	
001-413-238 Refunds	103,000	-		88,552	14,448	86%	
001-413-341 Departmental Supplies	2,500	-	53	1,771	729	71%	Misc. Office Supplies
TOTAL TREASURER	**645,200**	**37,414**	**27,165**	**522,225**	**122,975**	81%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	5,242	61,804	5,196	92%	Court Clerk Salary, 2.5% merit, and holiday supplement
001-415-104 FICA	5,500	409	410	4,778	722	87%	FICA Tax @ 7.65%
001-415-105 Group Insurance	19,000	1,597	1,597	17,710	1,290	93%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-415-106 Retirement	6,000	481	483	5,378	622	90%	9% Employer Contribution PERS I and II
001-415-108 Overtime	1,200	96	121	658	542	55%	
001-415-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-415-110 Fringe Benefits	1,800	154	154	1,288	512	72%	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**	**8,018**	**98,534**	**10,496**	90%	
POLICE JUDGES - 416							
001-416-103 Salaries	32,000	2,300	3,750	24,736	7,264	77%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
001-416-104 FICA	2,400	176	287	1,803	597	75%	
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**	**4,037**	**31,110**	**8,690**	78%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	12,392	146,873	13,127	92%	Attorney salary plus 2.5% merit and holiday supplement.
001-417-104 FICA	13,000	948	948	11,236	1,764	86%	FICA @ 7.65%
001-417-105 Group Insurance	1,750	127	127	1,578	172	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-417-106 Retirement	15,000	1,115	1,115	12,794	2,206	85%	PERS II Employer Contribution 9%
001-417-109 OPEB	400	-		359	41	90%	RHBT Insurance
001-417-110 Fringe Benefits	5,600	371	372	3,671	1,929	66%	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	-	444	4,061	1,039	80%	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**	**15,399**	**183,130**	**73,675**	71%	
ENFORCEMENT AGENCY - 425							
001-425-103 Salaries	62,500	4,644	4,644	56,573	5,927	91%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
001-425-104 FICA	4,900	355	355	4,328	572	88%	FICA @ 7.65% of Salary
001-425-105 Group Insurance	9,500	774	774	8,631	869	91%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-425-106 Retirement	5,400	418	418	4,724	676	87%	PERS II Employer Contribution 9%
001-425-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-425-110 Fringe Benefits	2,300	139	139	1,486	814	65%	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	11		262	1,238	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**	**6,891**	**6,340**	**107,242**	**153,078**	41%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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**	**168,593**	**147,470**	**2,047,821**	**441,379**	82%	
BUILDING INSPECTIONS - 436							
001-436-103 Salaries	92,400	6,727	6,727	84,852	7,548	92%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
001-436-104 FICA	7,000	515	515	6,491	509	93%	FICA @ 7.65% of Salary
001-436-105 Group Insurance	1,500	105	105	1,309	191	87%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-436-106 Retirement	8,000	605	605	6,946	1,054	87%	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	202	2,184	666	77%	Deferred Compensation Employer Contribution 3%
001-436-211 Telephone	1,000	20	20	200	800	20%	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	1,500	2,875	18,675	31,325	37%	To cover expenses associated with inspections; compliance.
001-436-226 Insurance & Bonds	6,575	-		6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-436-230 Contracted Services	-			-	-		
001-436-341 Departmental Supplies	2,000	635		1,443	557	72%	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**	**10,309**	**11,049**	**131,165**	**48,310**	73%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	25,076	288,150	112,950	72%	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	1,918	22,043	10,957	67%	FICA @ 7.65% of Salary
001-437-105 Group Insurance	68,000	3,302	4,812	36,846	31,154	54%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-437-106 Retirement	38,000	2,257	2,257	24,888	13,112	65%	PERS II Employer Contribution (9%)
001-437-108 Overtime	1,500	-		-	1,500	0%	
001-437-109 OPEB	500	31	41	326	174	65%	RHBT Insurance
001-437-110 Fringe Benefits	12,000	566	566	5,824	6,176	49%	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	4,024	24,853	19,147	56%	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	-	60	355	645	36%	
001-437-341 Departmental Supplies	4,000	230	21	1,803	2,197	45%	Public hearing signs, office supplies, promotional supplies
001-437-353 Computer Software / Tech	13,000	980	980	8,873	4,127	68%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**678,600**	**41,706**	**39,756**	**445,337**	**233,263**	66%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**58,906**	**57,145**	**683,745**	**434,650**	61%	
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	MAY 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	(142)	16,244	3,756	81%	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	1,042	17,851	2,149	89%	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	5,176	49,012	988	98%	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	20,073	229,666	20,334	92%	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	15	540	6,335	(335)	106%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
001-440-223 Professional Services	25,000	1,800	1,800	23,029	1,971	92%	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	18,500	213,855	22,145	91%	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	5,903	10,561	66,507	3,493	95%	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	445	2,850	13,576	1,424	91%	
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**	**71,486**	**60,400**	**781,114**	**92,686**	89%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	3,217	14,284	25,716	36%	
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**	**3,217**	**217,284**	**421,716**	34%	
PARKING - 571							
001-571-103 Salaries	46,000	-	1,550	35,980	10,020	78%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
001-571-104 FICA Tax Expense	3,700	-	119	2,781	919	75%	FICA @ 7.65%
001-571-105 Group Insurance	750	(34)	8	385	365	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-571-106 Retirement Expense	4,000	-	93	2,982	1,018	75%	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	-	47	928	472	66%	
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)**	**1,816**	**48,087**	**26,503**	64%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	122,134	1,428,807	211,193	87%	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	7,681	88,723	21,277	81%	FICA Tax at 7.65%
001-700-105 Group Insurance	289,000	18,131	18,378	215,111	73,889	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-700-106 Retirement	145,000	11,158	11,798	130,262	14,738	90%	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	16,304	210,815	19,185	92%	Shift coverage, late arrest/call out, special events, school events, court, etc.
001-700-109 OPEB	5,000	163	163	1,907	3,093	38%	RHBT Insurance
001-700-110 Fringe Benefits	55,000	3,406	3,523	36,577	18,423	67%	Deferred Compensation Employer Contribution 3%
001-700-211 Telephone	33,500	1,680	2,774	21,438	12,062	64%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
001-700-213 Utilities	48,000	4,089	4,392	40,834	7,166	85%	Electric and Internet Service, increase in FY25.
001-700-214 Travel	9,000	493	530	2,031	6,969	23%	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	794	64,721	(14,721)	129%	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	7,841	92,549	7,451	93%	
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	1,685		6,694	8,306	45%	WVSP Academy, 16 hours in-service/8 supervisor hours.
001-700-222 Dues & Subscriptions	2,000	110		1,542	458	77%	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	1,496	25,617	19,883	56%	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	2,403	2,536	19,453	19,047	51%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
001-700-343 Auto Supplies	89,000	8,137	2,321	73,834	15,166	83%	Gas, oil changes and tires for Police Vehicles
001-700-345 Uniforms	30,000	2,421	1,104	20,619	9,381	69%	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**	**231,910**	**203,770**	**2,650,085**	**466,765**	85%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	2,747	25,999	9,001	74%	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	210	1,989	611	76%	
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	34	192	208	48%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**2,173**	**2,991**	**30,795**	**9,850**	76%	
Total Police and Crossing Guards	**3,157,495**	**234,082**	**206,761**	**2,680,880**	**476,615**	85%	
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	23,540	276,962	53,038	84%	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	1,830	22,047	4,953	82%	FICA @ 7.65%
001-750-105 Group Insurance	47,000	3,192	3,192	33,380	13,620	71%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-750-106 Retirement	29,000	2,040	2,021	23,808	5,192	82%	9% Employer Contribution
001-750-108 Overtime	20,000	52	380	11,237	8,763	56%	
001-750-109 OPEB	500	31	31	306	194	61%	RHBT Insurance
001-750-110 Fringe Benefits	7,500	573	565	5,660	1,840	75%	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	534	4,601	5,399	46%	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	315	76,781	8,219	90%	General maintenance of city buildings.
001-750-216 R&M Equipment	20,000	2,453		15,107	4,893	76%	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	1,822		19,711	5,289	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	3,195	3,634	57,446	3,822	94%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
001-750-341 Departmental Supplies	38,000	3,414	493	29,004	8,996	76%	General maintenance annual supplies. Christmas decorations, and light poles.
001-750-343 Auto Supplies (Gas, Oil & Tires)	28,000	2,991		20,870	7,130	75%	Gas, oil changes and tires for maintenance and City vehicles.
001-750-345 Uniforms	2,000	-		1,236	764	62%	
TOTAL MAINTENANCE	**758,768**	**52,096**	**36,534**	**618,656**	**140,111**	82%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 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	10,107	111,348	18,652	86%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,126**	**10,107**	**111,348**	**18,652**	86%	
VISITOR'S CENTER - 901							
001-901-567 Contributions	100,000	4,775	5,423	61,511	38,489	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**4,775**	**5,423**	**61,511**	**38,489**	62%	
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	350	8,837	27,163	25%	**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	138		6,040	18,960	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**	**1,904**	**350**	**19,054**	**49,346**	28%	
TRANSFERS - 960/698 SAO							
001-698-590 Transfers to Capital Reserve - Repaving	135,000	16,614	16,410	157,433	(22,433)	117%	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	5,423	81,511	38,489	68%	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		92,661	1,012,566	(202,566)	125%	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**	**114,494**	**1,928,896**	**(186,510)**	111%	
TOTAL EXPENSES	**10,400,959**	**593,893**	**583,319**	**8,417,282**	**1,983,676**	**81%**	
REVENUES OVER EXPENSES	**-**	**285,511**	**(196,460)**	**2,322,128**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1579: May 2026 Capital Fund Budget Update

ATTACHMENTS:

- May 2026 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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	$ 92,661	$ 932,082	$ (122,082)	115%	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	$ 49,824	$ 305,372	$ (155,372)	204%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000		$ 102,124	$ (22,124)	128%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,621,040**	**$ 142,485**	**$ 10,939,231**	**$ (318,191)**	**103%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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		$ 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		$ 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**	**$ -**	**$ 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		$ 20,031	$ 9,969	67%		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	$ 6,185	$ 73,148	$ 172,852	30%	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	$ 3,295	49%		
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 432,500**	**$ 6,185**	**$ 100,855**	**$ 331,645**	**23%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 526,400**	**$ 6,185**	**$ 133,696**	**$ 392,704**	**25%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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	MAY 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 - Roof Replacement - 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	$ 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	$ 80,000	$ 80,024	$ 209,976	28%		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	$ 12,678	$ 23,971	$ 1,029	96%		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**	**$ 92,678**	**$ 345,753**	**$ 1,083,742**	**24%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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	$ 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	$ 27,026	$ 78,044	$ 125,956	38%	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	$ 77,045	23%		
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 494,000**	**$ 27,026**	**$ 155,780**	**$ 338,220**	**32%**		
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**	**$ 119,705**	**$ 721,954**	**$ 1,609,541**	**31%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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		$ 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**	**$ -**	**$ 44,294**	**$ 257,106**	**15%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 537,600**	**$ -**	**$ 199,730**	**$ 337,870**	**37%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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**	**$ 125,889**	**$ 1,401,307**	**$ 9,219,733**	**13%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ 16,596**	**$ 9,537,924**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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.
Augustine Avenue Trail Design Phase III DOH Reimbursment		$ 133,000		$ -	$ 133,000	0%	
TOTAL REVENUES	**$ 250,000**	**$ 219,044**	**$ -**	**$ -**	**$ 219,044**	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.
Augustine Avenue Trail Design Phase III - 979-58 Culture & Recreatin Other Improvements		$ 133,000	$ 21,887	$ 21,887	$ 111,113	16%	
TOTAL EXPENSES	**$ 250,000**	**$ 219,044**	**$ 21,887**	**$ 21,887**	**$ 197,157**	10%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (21,887)**	**$ (21,887)**	**$ 21,887**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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	$ 184,352	$ 1,086,147	$ 445,253	82%	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**	**$ 184,352**	**$ 1,086,147**	**$ 445,253**	82%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (184,352)**	**$ (1,086,147)**	**$ 1,086,147**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 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	$ 150	$ 568,364	$ 831,636	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		$ 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**	**$ 150**	**$ 1,993,235**	**$ 2,906,765**	41%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (150)**	**$ (1,446,015)**	**$ 1,446,015**		

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	MAY 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	$ 16,410	$ 169,249	$ (19,249)	113%	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		$ 19,723	$ 30,277	39%	
TOTAL REVENUES	**$ 1,881,704**	**$ 16,410**	**$ 1,870,676**	**$ 11,028**	99%	
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	**$ -**	**$ 16,410**	**$ 1,566,724**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1580: May 2026 P&R Fund Budget Update

ATTACHMENTS:

- May 2026 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R

REVENUES	CURRENT BUDGET	MAY 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	1,200	4,300	(300)	108%		
207-340-100 Park Donations	-	6,000	8,500	(8,500)			
207-340-120 Hotel/Motel	100,000	5,423	61,511	38,489	62%		
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	206	2,030	(1,280)	271%		
207-369-000 Contributions from GF	20,000		20,000	-	100%		
207-340-520 Sale of Items	-		480	(480)			
TOTAL REVENUES	**319,143**	**12,829**	**254,751**	**64,872**	**152%**		

	EXPENSES	CURRENT BUDGET	MAY 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	2,909	5,713	6,287	48%	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		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	5,454	39,175	10,825	78%	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	327	7,179	5,971	55%	Trophies, T-shirts, Floats and whistles.	
207-900-341	Junior Tennis Supplies	850	279	279	571	33%	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**	**8,969**	**74,053**	**245,090**	**23%**		
REVENUES OVER EXPENSES		**-**	**3,860**	**180,697**				

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	MAY 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		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	1,487	13,237	(11,637)	827%		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**	**1,487**	**509,932**	**(4,696)**	**101%**		

EXPENSES	CURRENT BUDGET	MAY 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	236	4,151	(2,351)	231%		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**	**236**	**4,151**	**501,085**	**1%**		
REVENUES OVER EXPENSES	**-**	**1,251**	**505,781**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/09/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1581: May 2026 Account Balance Update

ATTACHMENTS:

- 5-31-26 Bank and Investment Account Balance.pdf

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

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund. The Vacant Structures bank account is required in the City's Article 1759 Vacant Buildings Ordinance. Vacant structure fees are deposited into this account and expenditures related to maintaining and ensuring the safety of these buildings are disbursed from these funds.								
General Fund	2792	General	Bank of Charles Town	001-101-01	$ 1,766,446		$ 1,766,446		General Fund operations.
Vacant Structures	9110	General	Bank of Charles Town	001-101-03	$ 24,245		$ 24,245		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	$ 201,330		$ 201,330		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	$ 1,251,037	$ 1,251,037		$ 1,251,037	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	$ 5,260,395	$ 5,260,395	$ -	$ 5,260,395	$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	$ 767	$ 767	$ -	$ 767	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	$ 68,629	$ -	$ 68,629		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	$ 125,516	$ -	$ 125,516		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 48,860		$ 48,860		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	$ 230,923		$ 230,923		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	$ 7,121,390	$ 2,546,641	$ 4,574,749	$ 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	$ 5,901	$ -	$ 5,901		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	$ 1,587,253		$ 1,587,253	$ 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	$ 77,386		$ 77,386		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Recreation	Bank of Charles Town	207-101-05	$ 110,648		$ 110,648		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	$ 514,539		$ 514,539		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	$ 319,590	$ -	$ 319,590		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	$ 42,809		$ 42,809		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	$ 98,543		$ 98,543		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 18,856,206**			
Total Investment Accounts……	**$ 1,509,534**			
Total Funds……	**$ 20,365,740**	**$ 9,970,313**	**$ 10,395,427**	**$ 11,372,475**

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.*