CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • JULY 14, 2026

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-1707:** CIP/Budget Preparation

: **2026-1708:** Financial Policy Update

3. NEW BUSINESS

: **2026-1709:** License Fee Waiver Request - Possible Executive Session

: **2026-1710:** B&O Waiver Request - Possible Executive Session

: **2026-1711:** FY2027 Budget Calendar
FY 2027 Budget Schedule.pdf

: **2026-1712:** FY2027 Coal Severance Revision #1
FY27 Coal Severance Revision #1.pdf

: **2026-1713:** FY2027 General Fund Revision #1
FY 2027 GF Revision #1.pdf

: **2026-1719:** TIF District Discussion

4. FINANCE DIRECTOR REPORT

: **2026-1714:** HdL Update
HDL Credit Worksheet.pdf

: **2026-1715:** June 2026 General Fund Budget Update
JUNE 2026 GF FINANCIALS.pdf

: **2026-1716:** June 2026 Capital Fund Budget Update
June 2026 Capital Budget Financials.pdf

: **2026-1717:** June 2026 P&R Fund Budget Update
June 2026 P&R Financials.pdf

: **2026-1718:** June 2026 Account Balance Update
6-30-26 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1707: CIP/Budget Preparation

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/14/26
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2026-1708: Financial Policy Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1709: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1710: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1711: FY2027 Budget Calendar

ATTACHMENTS:

- FY 2027 Budget Schedule.pdf

CITY OF CHARLES TOWN
FY 2028 BUDGETING SCHEDULE

Coal Severance

July 14, 2026 – Finance Committee reviews the first revision of the FY 2027 Coal Severance Budget. It is due to the State Auditor's Office on July 15, 2026. This revision reflects the FY 2026 fund balance carryover.

July 20, 2026 – Council approves the first revision of the FY 2027 Coal Severance Budget.

March 1, 2027 – First draft of the FY 2028 Coal Severance Budget is presented to Council.

March 15, 2027 – Council approves the FY 2028 Budget, and it is sent to the State for approval.

April 20, 2027 – Council officially approves the FY 2028 Coal Severance Budget after receiving final approval from the State.

General Fund

July 14, 2026 – Finance Committee reviews the first revision of the FY 2027 General Fund Budget. It is due to the State Auditor's Office on July 30, 2026. This revision reflects the FY 2026 fund balance carryover.

July 20, 2026 – Council approved the first revision of the FY 2027 General Fund Budget.

January 8, 2027 – Salary requests for the FY 2028 Budget are due. These requests should include new positions that are not in the current budget. Additional merit increase requests above the normal 2.5% should also be included. Requests may be submitted in email format. FY 2027 salaries will be emailed to each director as a reminder of current pay rates.

January 22, 2027 – FY 2028 budget requests for items that are not in the FY 2027 budget are due. These requests should include new contracted services, dues, training, software maintenance payments, etc. These requests may be submitted in email format as well. Please be advised that the Finance Department will compile each department's budget based on a 5-year history of actual expenditures. The purpose of these requests is to make Finance aware of unusual, unexpected expenditures that would be overlooked in the compilation of the budget based on historical data.

February 10-12, 2027 – Directors and Chief of Police will meet individually with the Finance Director to review and finalize their budgets.

February 15-19, 2027 – An appointment will be made during this week with the Finance Director and the City Manager to review and finalize the entire FY 2028 budget and salaries.

March 1, 2027 – First draft of the 2028 General Fund Budget is presented to Council.

March 3, 2027 – Ad valorem rates are due from the county assessor's office.

March 4, 2027 – Spirit of Jefferson due date to submit ad valorem rate increase publication.

March 10, 2027 – First ad valorem rate increase publication appears in the Spirit. *(If council decides to increase ad valorem rate.)*

March 15, 2027 – Council approves budget and it is sent to the State for approval *if ad valorem rate is not increased*.

March 17, 2027 - Second ad valorem rate increase publication appears in the Spirit. *(If council decides to increase ad valorem rate.)*

March 22, 2027 – Public hearing is held for ad valorem rate increase. This will be a special council meeting to hear public comment and approve the general fund budget. *(If council decides to increase ad valorem rate.)*

April 20, 2027 – Council officially lays the levy and approves the FY 2028 GF Budget after receiving feedback from the State.

June 8, 2027 – Finance Committee reviews the final revision of the FY 2027 General Fund Budget. It is due to the State Auditor's Office by June 15, 2027. The purpose of this revision is to ensure that expenditures do not exceed the budgeted amount for any line item.

June 14, 2027 – Council approves the final revision of the FY 2027 General Fund Budget.

Parks and Recreation

March 19, 2027 – FY 2028 P&R Budget salary changes and budget requests that are not in the FY 2027 budget are due. This will include raises for lifeguards and tennis instructors. Other items that are not included in the current budget should be submitted at this time. These items may include new programs, additional supplies, new contracted services, etc. The Finance Department will compile a draft budget based on a 5-year history of actual expenditures. Therefore, it is only necessary to request unusual, unexpected expenditures that would be overlooked in the compilation of the budget based on historical data. Additional revenue items should be considered and submitted as well. Items may be submitted in email format.

March 30-31, 2027 – Finance Director will meet with Parks Manager and Assistant City Manager to review the budget.

April 2027 P&R Board Meeting – FY 2028 P&R Budget is presented to the Board.

Capital Fund

Two items will be compiled – FY 2028-2032 CIP and FY 2028 Capital Budget

February 2027 – Directors, Chief of Police, and City Manager should begin compiling new capital items and backup quotes along with pictures if applicable to be included in 2028-2032 CIP. The current FY 2027-2031 CIP will be emailed as a refresher.

March 12, 2027 – Capital item requests are due for the FY 2028-2032 CIP. These items may be submitted in email format.

March 29 – April 2, 2027 – During this week, leaders, Finance Director, and City Manager will meet to review FY 2028-2032 CIP.

April 5, 2027 – During this council meeting a date will be set for a special workshop to review the FY 2028-2032 CIP Plan.

April 2027 – First draft of FY 2028-2032 CIP is presented to council.

April 30, 2027 – Capital items for the FY 2028 Capital Budget that were not included in the 2028-2032 CIP Budget are due to be submitted by email. (It will be unusual to have an item. Unless an emergency arises, these items should be submitted with the CIP on March 12, 2027.) The FY 2028 Capital Budget will be compiled using the approved 2028-2032 CIP.

May 3, 2027 – Final draft of FY 2028-2032 CIP will be presented to council if necessary.

May 5-7, 2027 – Leaders will meet to discuss FY 2028 Capital Budget.

May 17, 2027 – FY 2028 Capital Budget is presented to council.

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1712: FY2027 Coal Severance Revision #1

ATTACHMENTS:

- FY27 Coal Severance Revision #1.pdf

the city of Charles Town, WV

FY2027 COAL SEVERANCE BUDGET REVISION #1
City Council Meeting - July 20, 2026

DEPARTMENT LINE ITEMS	FY 2027 ORIGINAL BUDGET	FY 2027 REVISION #1	FY 2027 CURRENT BUDGET	NOTES & EXPLANATIONS
REVENUES				
Carryover	$ 180,000	$ 15,273	$ 195,273	Carryover increased to reflect actual amount as of June 30, 2026.
Coal Severance	$ 20,000		$ 20,000	
Interest	$ 2,000		$ 2,000	
Total Revenues	**$ 202,000**	**$ 15,273**	**$ 217,273**	

DEPARTMENT LINE ITEMS	FY 2027 ORIGINAL BUDGET	FY 2027 REVISION #1	FY 2027 CURRENT BUDGET	NOTES & EXPLANATIONS
EXPENSES				
Parks and Recreation				
Parks and Recreation - Capital	$ 202,000	$ 15,273	$ 217,273	Funds designated to outfitting the pool.
Total Parks and Recreation	**$ 202,000**	**$ 15,273**	**$ 217,273**	
Surplus	**$ -**	**$ (0)**	**$ (0)**	

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1713: FY2027 General Fund Revision #1

ATTACHMENTS:

- FY 2027 GF Revision #1.pdf

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
REVENUES					
30005 Unassigned Fund Balance (Carryover)	650,000	1,558,120	2,208,120	Estimated carryover balance for fiscal year ending 2026	Increased carryover to reflect actual balance as of 6/30/26
30101 Taxes - Ad Valorem	2,021,996		2,021,996	Property taxes	
30106 Supplemental Taxes	40,000		40,000	Property taxes owed from previous years, but paid in the current fiscal year	
30200 Interest and Penalty	10,000		10,000	Interest and penalties on property taxes	
30300 Gas & Oil Severance Tax	20,000		20,000	5% severance tax on gross receipts at the well head of oil and natural gas.	
30400 Utility Tax (2%)	300,000		300,000	Public utility services taxes	
30500 Business & Occupation (B&O) Tax	2,056,946		2,056,946	B&O taxes as well as estimated receipts from HDL collections service efforts	
30600 Liquor Tax	25,000		25,000	Tax on purchase of intoxicating liquors	
30700 Animal Control Tax	1,600		1,600	This is donated back to the county each year under Dog Warden	
30800 Hotel/Motel Tax	175,000		175,000	3 traditional hotels (Rodeway Inn, Days Inn, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)	
32000 Court Costs, Fees & Charges	260,000		260,000		
32100 Parking Violation Penalties	40,000		40,000		
32500 Business License Revenue	45,000		45,000		
32600 Building Permit Fees	750,000		750,000	Building activity increasing/expected to remain strong through FY2027 with new development projects on the horizon and increases in permit fee structure	
32800 Franchise Tax	65,000		65,000	Cable Franchise	
32900 Rental Registration Fees	1,000		1,000		
33000 International Registration Plan (IRP) Fees	70,000		70,000	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions	
33900 Emergency Service Fee	1,700		1,700	Revenue from utility bills for EMS (5 cents)	
34000 Parks & Rec Fee	1,700		1,700	Revenue from utility bills for parks and recreation (5 cents)	
34200 Parking Meter Revenues	50,000		50,000	Revenue from parking meters and parking permits including ParkMobile ap	
34500 Rents & Concessions	60,000		60,000	CTUB rental of 661 space ($30,000); CWH tenant rental ($30,000) Rouss Hall tenant rental ($5000)	
35300 Zoning Fee	20,000		20,000	Planning Commission zoning application fees	
35500 Street Improvement Fee	150,000		150,000	Revenue from utility bills for street improvements ($4 per month)	
36504 Federal Government Grants	41,700	189,000	230,700	DOJ/COPS grant for additional police officer. $125,000 across 3 years	Remaining HUD grant funds from FY 2026
36600 State Government Grants	3,000		3,000	Fairs and Festivals grant for WV Fest and Christmas Parade	
36700 Other Grants			-	Donations to police department and Tree Board	
36900 Contributions from Other Funds - Sales Tax ($1,600,000); Housing Rehab ($68,000); Vacant Structures ($24,000); OPIOID ($75,000)	1,767,000		1,767,000	Ordinance requires sales tax contribution first pays debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $500,000 or $2,000,000 annually. Housing Rehab supports Code Enforcement nuisance properties contracted services. Vacant Structures supports Code Enforcement vacant structures contracted services. OPIOID supports Police social worker services contracted services.	
37600 Gaming Income	250,000		250,000	Gaming receipts average $19K to $23K per month	
37900 Gain/Loss - Sale of Fixed Assets			-		
38007 Interest Income (Operating Acct)	25,000		25,000	Interest on checking accounts	
38100 Reimbursements	130,000		130,000	SRO reimbursement ($60,000); crossing guards ($40,000); police overtime reimbursements ($10,000); Fuel Refunds ($9600); Pcard Rebate ($6000); Alarm Calls ($2000)	
38100 Lein Reimbursements			-		
38200 Refunds - Overpayments	500		500		
38600 Insurance Claims			-		
39200 Property Rehabilitation	7,500		7,500	Vacant Structures Fees	
38700 Filing Fees	200		200	Filing Fees Revenue - Election in FY 2027. 1% of annual salary per person	
39700 Video Lottery	700,000		700,000	Video lottery receipts average $13.4K to $22.2K per week	
39900 Misc Revenue	7,500		7,500	Yard waste stickers and fingerprints	
39902 Special Events - WV Fest	15,000		15,000	Vendor registration fees and sponsors for WV Fest	
39903 Special Events - General	1,000		1,000	Special activities fees	
39904 Special Events - CW Hall	15,000		15,000	CW Hall public rental fees	
39907 Special Events - Car Show	7,500		7,500	Car show registration and sponsors	
TOTAL REVENUES	**9,785,842**	**1,747,120**	**11,532,962**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
EXPENSES					
ECONOMIC DEVELOPMENT - 402					
03 Salaries	83,000		83,000	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement	
04 FICA	6,600		6,600	FICA @ 7.65%	
05 Group Insurance	10,000	1,000	11,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	7,000		7,000	PERS I & II Employer Contribution 8%	
09 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	1,800		1,800	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	500		500	Cell phone	
14 Travel	3,000		3,000	2 National Conferences; airfare, lodging, per-diem	
20 Advertising/Legal Publications	500		500		
21 Training & Education	2,500		2,500	Economic Development Certifications	
22 Dues & Subscriptions	3,100		3,100	IEDC Membership (400), Music Subscription ($250); QR Code Subscriptions ($180); Map Ap Subscription ($2100); Imagine AI ($100)	
23 Professional Services	3,000		3,000	Engineering services, appraisals, renderings	
41 Departmental Supplies	5,000		5,000	Promotional items for events and City marketing and other departmental supplies. Welcome bags for new residents ($1,000)	
TOTAL ECONOMIC DEVELOPMENT	**126,250**	**1,400**	**127,650**		
MAYOR'S OFFICE - 409					
01 Salary	12,500		12,500	Mayor's Salary	
04 FICA Tax Expense	1,000		1,000	FICA @ 7.65%	
11 Telephone	600		600	Cell phone	
14 Travel Expense	2,000		2,000	WV Municipal League conference & other trainings	
21 Training & Education	1,000		1,000	WV Municipal League conference & other trainings	
41 Departmental Supplies	500	2,500	3,000	Ceremonial Keys to the City and Coins	Allowance for purchase of ceremonial coins
68 Community Contributions	2,000		2,000		
TOTAL MAYOR'S OFFICE	**19,600**	**2,500**	**22,100**		
COUNCIL - 410					
01 Salaries	40,000		40,000	Eight Council Members at $5,000 annual salary	
04 FICA Tax Expense	3,100		3,100	FICA @ 7.65%	
14 Travel Expense	5,000		5,000	WV Municipal League conference & other trainings	
21 Training & Education	3,000	1,100	4,100	WV Municipal League Conference Registration ($450 per registration) & other trainings	Allowance for participation in Leadership Jefferson program
41 Departmental Supplies	1,000		1,000		
TOTAL COUNCIL	**52,100**	**1,100**	**53,200**		
CITY MANAGER - 412					
03 Salaries	205,000		205,000		
04 FICA Tax Expense	18,000		18,000	FICA Tax @ 7.65%	
05 Group Insurance	23,000		23,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	
06 Retirement	18,000		18,000	PERS I & II Employer Contribution 8%	
08 Overtime	2,500		2,500		
09 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	6,200		6,200	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	550		550	Cell phone service	
14 Travel Expense	1,500		1,500	WVML Trip, City Clerk Election Training	
20 Advertising	1,500		1,500	Job advertising	
21 Training & Education	1,000		1,000	WVML Conference, City Clerk Election Training	
22 Dues & Subscriptions	1,000		1,000	ICMA and WVML Fees.	
23 Professional Services	500		500	Background checks for City Manager candidates.	
41 Departmental Supplies	750		750	Office Supplies	
TOTAL CITY MANAGER	**279,750**	**400**	**280,150**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
TREASURER - 413					
03 Salaries	275,000		275,000	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.	
04 FICA Tax Expense	23,000		23,000	FICA Tax @ 7.65%	
05 Group Insurance	40,000		40,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	
06 Retirement	25,000		25,000	PERS I & II Employer Contribution 8%	
08 Overtime	3,700		3,700		
09 OPEB	750	1,100	1,850	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	7,100		7,100	457(b) Deferred Compensation Employer Contribution (3%)	
14 Travel Expense	1,500		1,500	Biannual Director & Acct. Clerk III - WV Government Finance Officers Association Training	
18 Postage	2,000		2,000	Certified Mailings for collections communications	
20 Advertising/Legal Pubs	2,500		2,500	Financial statement publication $625, Levy Estimate $425 and job advertising.	
21 Training & Education	1,000		1,000	GFOA bi-annual trainings.	
22 Dues & Subscriptions	1,000		1,000	GFOA memberships for Finance Director and Accounting Clerk III	
23 Professional Services	2,500		2,500	Police pension annual report ($2100) Background Checks for New Hires ($100)	
24 Audit Costs	50,000	22,000	72,000	Perry & Associates and J.C. Kunkle FY26 Compilation and Preparation of Audit	Allowance for FY 2025 audit expenses
30 Contracted Services - B&O Collections	20,000		20,000	Fees for collection services	
38 Refunds	50,000		50,000		
41 Departmental Supplies	1,500		1,500	Office Supplies	
53 Computer Software/Tech		45,000	45,000	Tyler Technologies - Incode Annual License Fee ($35,000 for ERPRO 10 & $10,000 for ERPRO 9)	
TOTAL TREASURER	**506,550**	**68,100**	**574,650**		
COURT CLERK - 415					
03 Salaries	72,000		72,000	Court Clerk Salary, 2.5% merit, and holiday supplement	
04 FICA	5,900		5,900	FICA Tax @ 7.65%	
05 Group Insurance	21,000		21,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	
06 Retirement	6,000		6,000	PERS I & II Employer Contribution 8%	
08 Overtime	1,000		1,000		
09 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	2,300		2,300	457(b) Deferred Compensation Employer Contribution (3%)	
14 Travel	500		500	Court Clerk training	
18 Postage	500		500	Certified mailings for court communications	
20 Advertising/Legal Publications			-		
21 Training & Education	750		750	WVML training and Election training.	
30 Contracted Services	25		25	Flu shot	
38 Refunds	1,000		1,000		
41 Departmental Supplies	750		750	Ink cartridges, paper stock	
TOTAL COURT CLERK	**111,975**	**400**	**112,375**		
POLICE JUDGES - 416					
03 Salaries	44,000		44,000	Two Municipal Court judges ($6000); three magistrates ($18,000); two prosecuting attorneys($13,000); extra $2000 for special judge, and holiday supplements ($1750).	
04 FICA	3,600		3,600	FICA Tax @ 7.65%	
14 Travel	500		500	WV State mandated annual training for magistrates & judges	
21 Training & Education	1,000		1,000	WV State mandated annual training for magistrates & judges	
23 Professional Services	1,000		1,000	Fees for translator.	
TOTAL POLICE JUDGES	**50,100**	**-**	**50,100**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
CITY ATTORNEY - 417					
03 Salaries	170,000		170,000	Attorney salary plus 2.5% merit and holiday supplement	
04 FICA	13,600		13,600	FICA @ 7.65%	
05 Group Insurance	1,700	300	2,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	15,000		15,000	PERS I & II Employer Contribution 8%	
09 OPEB	-		-	RHBT Insurance	
10 Fringe Benefits	5,500		5,500	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	250		250	Cell phone service	
14 Travel	2,000		2,000	Travel allowance for WVML and various trainings.	
21 Training & Education	2,000		2,000	WVML and other CLE registrations.	
22 Dues & Subscriptions	6,000		6,000	Bar license and West Law legal research database subscription. IMLA membership.	
23 Professional Services	50,000		50,000	Cost for outside legal council	
41 Departmental Supplies	750		750	Office supplies	
TOTAL CITY ATTORNEY	**266,800**	**300**	**267,100**		
ENFORCEMENT AGENCY - 425					
03 Salaries	65,000		65,000	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance	
04 FICA	5,200		5,200	FICA @ 7.65% of Salary	
05 Group Insurance	10,000	1,000	11,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	5,500		5,500	PERS I & II Employer Contribution 8%	
09 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	2,200		2,200	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	500		500	Cell phone service	
14 Travel	3,000		3,000	International Code Council Conferences	
18 Postage	1,500		1,500	Certified Mailings	
20 Advertising/Legal Publications	500		500	Job posting ads, public notices for nuisance properties, and property maintenance violation notices	
21 Training & Education	2,000		2,000	International Code Council Conferences	
22 Dues & Subscriptions	500		500	ICC Membership ($170), WV Code Official Dues ($40), Code Inspection License ($75), International Property Maintenance Code	
30 Contracted Services	25,000		25,000		
30 Nuisance Properties - Contracted Services	68,000		68,000	Nuisance Properties cleanup and demos. Supported by Rehab Funds.	
30 Nuisance Properties Relocation - Contracted Services	5,000		5,000	Nuisance Properties housing relocation	
30 Vacant Properties - Contracted Services	24,000		24,000	Allowance for vacant structures costs pertaining to Article 1759 Vacant Buildings. Supported by Vacant Structures Funds.	
41 Departmental Supplies	2,500		2,500	Code books, door hangers, office supplies	
45 Uniforms	1,500		1,500	Jackets & shirts	
TOTAL ENFORCEMENT AGENCY	**222,150**	**1,400**	**223,550**		
REGIONAL DEVELOPMENT AUTHORITY - 435					
22 Dues & Subscriptions	11,500		11,500	Region 9 Assessment	
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**11,500**		
Total City Administration	**2,699,525**	**76,000**	**2,775,525**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
BUILDING INSPECTIONS - 436					
03 Salaries	93,000		93,000	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance	
04 FICA	7,500		7,500	FICA @ 7.65% of Salary	
05 Group Insurance	1,310	790	2,100	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	8,000		8,000	PERS I & II Employer Contribution 8%	
09 OPEB	-		-	RHBT Insurance	
10 Fringe Benefits	3,000		3,000	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	500		500	Hot spot for tablet	
14 Travel	3,000		3,000	ICC Conference; lodging, meals, gas	
20 Advertising/Legal Publications	500		500	Job posting ads	
21 Training & Education	2,000		2,000	ICC conferences and WV State Code Conference.	
22 Dues & Subscriptions	500		500	ICC membership dues and Commercial & Residential Building inspection license	
23 Professional Services	50,000		50,000	To cover expenses associated with inspections; compliance.	
41 Departmental Supplies	2,500		2,500	Office supplies and code books	
45 Uniforms	1,500		1,500	Jackets & shirts	
53 Computer Software/Tech	500		500	Blue Beam-Plan review software	
TOTAL BUILDING INSPECTIONS	**173,810**	**790**	**174,600**		
PLANNING & ZONING - 437					
03 Salaries	361,000		361,000	Assistant City Manager/Director of Community Development, Zoning Administrator, Permit Tech, and Long-Range Planner salaries, 2.5% merit, and holiday supplements	
04 FICA	29,000		29,000	FICA @ 7.65% of Salary	
05 Group Insurance	54,000	19,000	73,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	30,000		30,000	PERS I & II Employer Contribution 8%	
08 Overtime	1,000		1,000		
09 OPEB	750	1,700	2,450	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	10,000		10,000	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	1,000		1,000	Director's department cell phone	
14 Travel	4,000		4,000	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference	
18 Postage	1,000		1,000	Certified mailings, legal notices, and yard sign postings	
20 Advertising/Legal Publications	4,500		4,500	Advertising of BZA & public hearings for Planning Commission meetings; hearing placards; job posting ads	
21 Training & Education	5,000		5,000	ICMA Gettysburg Leadership Institute ($1800), MGO Conference, Annual Conferences	
22 Dues & Subscriptions	3,500		3,500	James AICP Membership ($550); Wendy ICC membership ($170); Alissa ICMA membership ($800) & WV Code Officials ($40); Adobe subscription ($1260).	
23 Professional Services	5,000		5,000	GIS Aerial imagery, Background Checks	
30 Contracted Services	45,000		45,000	Engineering and routine plan review; bond assessments	
38 Refunds	1,500		1,500	Permit Refunds	
41 Departmental Supplies	3,250		3,250	Public hearing signs, office supplies, and promotional supplies	
53 Computer Software / Tech	11,000		11,000	MyPermit Now Monthly Fees (10,000), ArcGIS ($1000)	
TOTAL PLANNING & ZONING	**570,500**	**20,700**	**591,200**		
Total City Bldg Inspection, P&Z, and Enforcement Agency	**$ 966,460**	**$ 22,890**	**$ 989,350**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
ELECTIONS - 438					
20 Advertising/Legal Publications	500		500	Publish ballot multiple times	
30 Contracted Services	5,000		5,000	Poll workers compensation for early voting and day of election.	
41 Departmental Supplies	3,000		3,000	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
TOTAL ELECTIONS	**8,500**	-	**8,500**		
CITY HALL - 440					
3 Salaries	110,000		110,000	Director of Operations Salary, 2.5% merit, and holiday supplement	
4 FICA Taxes	8,800		8,800	FICA @ 7.65%	
5 Group Insurance	22,000		22,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	
6 Retirement	9,000		9,000	PERS I & II Employer Contribution 8%	
9 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	3,700		3,700	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	15,000		15,000	WebEx Phone Services ($5,500), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($3,200), CWH Fire Alarm Phone Service ($2,000), City Hall Elevator & Fire Phone Service ($3000)	
13 Utilities	65,000		65,000	City Hall Oil ($9000), City Hall Electric ($18,000), Rouss Hall Water & Electric ($4200), CW Hall Electric ($16,000), CW Hall Internet ($2000) & CH Internet ($12,000)	
14 Travel Expense	2,000		2,000	WV Municipal League Election Training in Charleston, WV and annual HR conference	
15 Repair & Main. Bldg & Grounds	5,000		5,000	City Hall, Rouss Hall, & CW Hall elevator services inspections and certifications.	
18 Postage	6,000		6,000	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.	
19 Bldg & Equipment Rental	250,000		250,000	CWH Loan ($200,000), CTUB Rent ($30,600), Postage Lease($1500), City Copier Rental, Plat Printer	
20 Advertising/Legal Publications	6,000		6,000	American Legal Publishing online ordinance updates, job postings, and board vacancy advertisements	
21 Training & Education	1,000		1,000	WV Municipal League Election Training in Charleston, WV and annual HR conference	
22 Dues & Subscriptions	6,500		6,500	Jefferson County Chamber of Commerce ($275), WVML Annual Dues ($2,400), The Journal ($170), ICMA ($200), Amazon Prime ($130), Survey Monkey ($1650), Zoom ($1050)	
23 Professional Services	25,000		25,000	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
26 Insurance & Bonds	220,000		220,000	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
30 Contracted Services	235,000		235,000	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $5700 per year for 5 years Pest Control Services - $1000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $15,000 Payroll Processing Base Fees - $12,000 Tek Advisors - $130,000 per year. Shredding Services - $500 Rouss Hall & CW Hall Alarm Services - $3500	
32 Bank Charges	30,000		30,000	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	
37 Other Fees/Taxes	1,500		1,500	Ambulance fees	
41 Departmental Supplies	15,000		15,000	City wide office supplies, toiletries, kitchen supplies, and water	
53 Computer Software / Tech	16,000		16,000	Granicus Annual License - $10,000 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VCS - $5000	
TOTAL CITY HALL	**1,052,750**	**400**	**1,053,150**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
CONTRIBUTIONS/TRANSFERS - 444					
68 Contributions - Community Partnership Grants	100,000		100,000	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.	
68 Community Grants		50,000	50,000	Grant program for local non-profit organizations	Allowance for community grants for non-profit organizations
68 Contributions - Revive Grant	30,000	229,000	259,000	Revive! Program for small business commercial building upgrades in the downtown district.	$40,000 City Revive! grant funds awarded from FY 2026 and $189,000 remaining HUD grant from FY 2026
68 Contributions - Façade Improvement Program	30,000	24,500	54,500	Grant program to assist property owners and tenants in the Historic Overlay District to beautify property fronts	Grant funds awarded in FY 2026
68 Contributions - Jefferson County P&R (Fireworks)	4,000		4,000		
68 Contributions - Sidewalk Improvement Program	30,000	5,000	35,000	Grant program to assist property owners with sidewalk repairs	Grant funds awarded in FY 2026
TOTAL CONTRIBUTIONS/TRANSFERS	**194,000**	**308,500**	**502,500**		
PARKING - 571					
03 Salaries	49,000		49,000	Parking Enforcement Officer salary, 2.5% merit, holiday supplement, and clothing allowance	
04 FICA Tax Expense	3,900		3,900	FICA @ 7.65%	
05 Group Insurance	750	10,250	11,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement Expense	4,500		4,500	PERS I & II Employer Contribution 8%	
08 Overtime	1,000		1,000		
09 OPEB		650	650	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	1,700		1,700	457(b) Deferred Compensation Employer Contribution (3%)	
13 Utilities			-	Electric Service for parking lot - moved to Street Lights	
16 Repair & Main - Equipment	1,000		1,000	Parking meter repairs and maintenance	
18 Postage	500		500		
19 Bldg & Equipment Rental	500		500		
20 Advertising / Legal Publications	500		500	Job advertising	
30 Contracted Services	500		500	Flu shot	
41 Departmental Supplies	5,000		5,000	Office supplies, batteries, handheld printer paper	
45 Uniforms	750		750	Jacket, shirts, patches, badge, etc.	
53 Computer Software/Tech	3,500		3,500	United Public Safety/T2 annual fees	
TOTAL PARKING	**73,100**	**10,900**	**84,000**		
TRANSFERS - 698					
01 Transfers to Capital Reserve - Repaving	150,000		150,000	Monthly Street Fee Remittance from CTUB is transferred to Capital Reserve for future street repaving expenditures	
02 Transfers to Capital Reserve - One Time Funding		1,041,730	1,041,730		Transfer to Capital Fund to support capital projects
04 Transfers to Residual Fund		250,000	250,000		Transfer to Residual Fund to build up Rainy Day savings
11 Transfers to Capital Reserve - Table Games	950,000		950,000	Transfer of race track lottery, limited video lottery, table games, and Greenbrier table games received in the general fund to the capital fund.	
TOTAL TRANSFERS	**1,100,000**	**1,291,730**	**2,391,730**		
CONTINGENCIES - 699					
Other Contributions	450,000		450,000	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. $150,000 for salary, FICA, and retirement increases based on salary study. (SAO caps this amount at 10% of receipts.)	
TOTAL CONTINGENCIES	**450,000**	**-**	**450,000**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
POLICE DEPARTMENT - 700					
03 Salaries	1,765,000		1,765,000	Base Salaries plus contingency, 2.5% merit, longevity, sign-on bonus, shift differential, clothing allowance, holiday supplement for (8) Patrolman/PFC, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain, (1) Chief (3) Administrative personnel	
04 FICA	157,000		157,000	FICA Tax at 7.65%	
05 Group Insurance	300,000	(35,000)	265,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Reduction in insurance costs due to changes in personnel
06 Retirement	215,000		215,000	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
07 Police Pension	2,500		2,500	Legacy CTPD Retirement System	
08 Overtime	200,000		200,000	Shift coverage, late arrest/call out, special events, school events, court, etc.	
09 OPEB	5,000	6,000	11,000	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	55,000		55,000	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	12,000		12,000	(4) department cell phones ($1750), WebEx phone services ($6300), Alarm phone line ($1350)	
13 Utilities	60,000		60,000	Electric ($35,000), Internet Service ($12,000), MiFi/Cradle Points ($10,000)	
14 Travel	9,000		9,000	Training, Conferences,etc. - (CALEA Conference 2nd Award - Omaha)	
15 R&M Building & Grounds	1,500		1,500	Lights, Paint, Air Filters, Electrical supplies, Batteries	
16 R&M Equipment	10,000		10,000	Generator service; radio & camera repair	
17 R&M Auto	50,000		50,000	Air filters, vehicle repairs, state inspections, vehicle maintenance (brakes/rotors, tire repair/rotation, etc.)	
18 Postage	2,000		2,000	Stamps, certified mail, UPS/FedEx, etc.	
19 Building & Equipment Rental	100,000		100,000	661 Mortgage & copy machine leases	
20 Advertising/Legal Publications	5,500		5,500	New Hire Ads 3-6 ads in local paper	
21 Training & Education	15,000		15,000	WVSP Academy, 16 hours in-service/8 supervisor hours.	
22 Dues & Subscriptions	7,000		7,000	WVCOP Dues, IACP, SRO, Journal, CALEA Annual Continuation Fee ($4,595)	
23 Professional Services	8,000	20,000	28,000	Polygraph exams, psychological exam, physical exams, diagnostic imaging	Allowance for policy revision & CALEA Compliance
23 Professional Services - Social Worker Services	75,000		75,000	Third party social worker services	
30 Contracted Services	30,000		30,000	Cleaning Fees ($12,000), HVAC Service Maintenance 661 George St. ($5500), Alarm service ($6400)	
37 Other Fees & Taxes	250		250	661 George St. Ambulance Fees	
41 Departmental Supplies	35,000		35,000	Ammunition, office Supplies, cleaning supplies, water delivery	
43 Auto Supplies	70,000	20,000	90,000	Gas, oil changes and tires for police vehicles	Allowance for increase in fuel prices
45 Uniforms	35,000		35,000	Class A, BDU, duty gear, insignia, ballistic vests ($4000 each), coats, etc.	
53 Computer Software/Tech	47,000		47,000	Motorola - CAD ($12,200), Lexipole - Police One Academy ($1700), PowerDMS - Accreditation Documents ($4200), Motorola - In-Car & Body Camera Systems ($7000), RCN Technologies - Cradle Points Licensing ($3000), Target Solutions - Guardian Tracking - ($1350), TLO - Investigative Research ($1320), All Traffic Solutions - Speed trailer software ($1500), Magnetic Forensics - cell phone download ($12,000)	
TOTAL POLICE DEPARTMENT	**3,271,750**	**11,000**	**3,282,750**		
POLICE-SPECIAL DUTY CROSSING GUARDS - 704					
03 Salaries	40,000		40,000	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA or merit. Holiday supplements.	
04 FICA Tax Expense	2,600		2,600	FICA @ 7.65%	
41 Departmental Supplies	250		250	Stop signs	
45 Uniforms	500		500	Reflective jackets and vests	
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**43,350**	**-**	**43,350**		
Total Police and Crossing Guards	**$ 3,315,100**	**$ 11,000**	**$ 3,326,100**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
DOG WARDEN - 707					
Contributions	1,800		1,800	City donates the dog tag fees to the County Animal Control.	
TOTAL DOG WARDEN	**1,800**	-	**1,800**		
MAINTENANCE - 750					
03 Salaries	327,057		327,057	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.	
04 FICA Tax Expense	30,000		30,000	FICA @ 7.65%	
05 Group Insurance	42,000	13,000	55,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	28,000		28,000	PERS I & II Employer Contribution 8%	
08 Overtime	20,000		20,000		
09 OPEB	750	1,100	1,850	RHBT Insurance	Allowance for anticipated retirement insurance increase
10 Fringe Benefits	9,000		9,000	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	2,000		2,000	Field staff equipped with cell phones	
13 Utilities	10,000		10,000	Maintenance building electric ($5000), water & sewer ($1500), and internet ($1200)	
14 Travel Expense	1,500		1,500	Maintain certifications; other skill enhancement training as required/proposed	
15 R&M Buildings and Grounds	70,000	7,000	77,000	General maintenance and repairs of all city buildings.	Allowance for HVAC repair at PD from FY 2026
16 R&M Equipment	20,000		20,000	Regular maintenance of fleet equipment, primary expense is street sweeper repairs.	
17 R&M Auto	10,000		10,000	Regular maintenance of maintenance department and City vehicles	
19 R&M Bldg and Equip Rental	1,000		1,000	Equipment rented as required to maintain various city buildings.	
20 Advertising	500		500	Spring and Fall Cleanup. Additional city sponsored projects as required. Job advertising.	
21 Training & Education	5,000		5,000	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection ($1000), ASE ($500), Certified Pool Operators ($2000), Arborist training ($1000).	
22 Dues & Subscriptions	500		500	Camera subscription and CDL license fees	
23 Professional Services	500		500	CDL physicals	
30 Contracted Services	50,000		50,000	Trash service, box rental fees, snow removal and salt	
30 Contracted Services - Trees	20,000		20,000	Tree services	
41 Departmental Supplies	40,000		40,000	General maintenance supplies, Christmas decorations ($10,000), and light poles.	
43 Auto Supplies (Gas, Oil & Tires)	25,000	5,000	30,000	Gas, oil changes and tires for maintenance department and City vehicles.	$4000 allowance for increase in fuel prices & $1000 allowance for Bobcat tires from FY 2026
45 Uniforms	5,000		5,000	Reflective jacket, shirts, vests, and pants	
TOTAL MAINTENANCE	**717,807**	**26,100**	**743,907**		
STREET LIGHTS - 751					
13 Utilities	135,000		135,000	Street lights electric (Increase for allowance of Stone Spring street lights)	
TOTAL STREET LIGHTS	**135,000**	-	**135,000**		

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
P&R - 900					
03 Salaries	61,000		61,000	Parks Manager salary, 2.5% merit, holiday supplement.	
04 FICA	5,000		5,000	FICA @ 7.65%	
05 Group Insurance	10,000	1,000	11,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs
06 Retirement	5,000		5,000	PERS I & II Employer Contribution 8%	
09 OPEB	250	400	650	RHBT Insurance	Allowance for anticipated retirement insurance increase.
10 Fringe Benefits	2,000		2,000	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	600		600		
41 Departmental Supplies	750		750	Office supplies	
66 Contributions	107,500		107,500	50% Hotel/Motel tax revenue to support Pool/Tennis/Park expenses in the Parks & Rec budget. Additional $20,000 donation from the City to the P&R for these expenses.	
TOTAL P&R	**$ 192,100**	**$ 1,400**	**$ 193,500**		
VISITOR'S CENTER - 901					
66 Contributions	87,500		87,500	50% of Hotel/Motel Tax Revenue Contribution to Jefferson County Visitor's Center.	
TOTAL VISITOR'S CENTER	**87,500**	-	**87,500**		
FAIRS/FESTIVALS - 903					
20 Advertising/Legal Publications	2,000		2,000	Event Advertising	
30 Contracted Services	35,000		35,000	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) and other miscellaneous entertainment. **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)	
38 Refunds	100		100		
41 Departmental Supplies	25,000		25,000	**WV Fest** Water/cups ($1,500), Tents ($1,500), Art Supplies ($800), Chairs & Railing ($1,000), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)	
68 Contributions	5,000		5,000	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
TOTAL FAIRS/FESTIVALS	**67,100**	-	**67,100**		
TOTAL EXPENSES	**9,785,842**	**1,747,120**	**11,532,962**		
REVENUES OVER EXPENSES	$ 0	$ (0)	$ (0)		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1719: TIF District Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1714: HdL Update

ATTACHMENTS:

- HDL Credit Worksheet.pdf

HdL Credit Worksheet
JUNE 30, 2026

Beginning Credit Balance	$	49,750.00
Less: October 2024 15% Refund	$	6,089.36
Less: November 2024 15% Refund	$	730.26
Less: December 2024 15% Refund	$	1,903.23
Less: January 2025 15% Refund	$	1,820.96
Less: February 2025 15% Refund	$	1,389.66
Less: March 2025 15% Refund	$	3,727.09
Less: April & May 2025 15% Refund	$	3,381.38
Less: June 2025 15% Refund	$	1,106.74
Less: July 2025 15% Refund	$	3,307.60
Less: August 2025 15% Refund	$	95.13
Less: September 2025 15% Refund	$	58.68
Less: October 2025 15% Refund	$	670.41
Less: November 2025 15% Refund	$	374.42
Less: December 2025 15% Refund	$	1,347.68
Less: January 2026 15% Refund	$	2,788.31
Less: February 2026 15% Refund	$	168.24
Less: March 2026 15% Refund	$	1,688.17
Less:April 2026 15% Refund	$	37.50
Less:May 2026 15% Refund	$	8,415.68
Less:June 2026 15% Refund	$	3,002.68
Remaining Credit Balance	**$**	**7,646.83**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

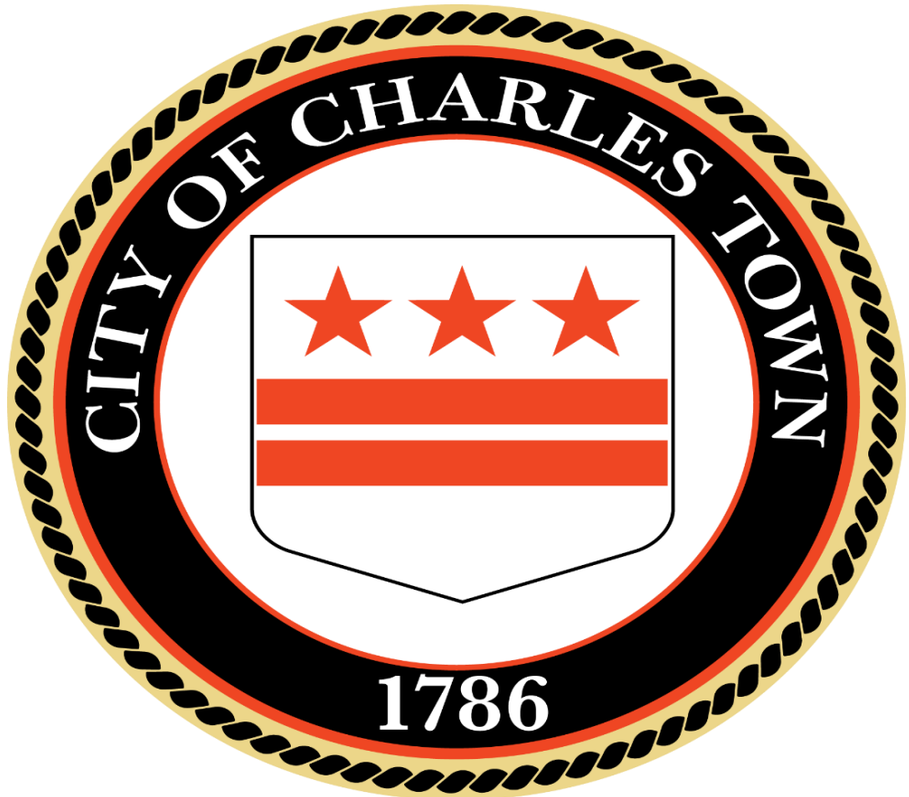
SCHEDULED

AGENDA ITEM (ID #)

2026-1715: June 2026 General Fund Budget Update

ATTACHMENTS:

- JUNE 2026 GF FINANCIALS.pdf



FY 2025-2026
General Fund Budget

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

ACCOUNT		CURRENT BUDGET	JUNE 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	45,668	1,852,394	(1,318)	100%	
001-301-060	Supplemental Taxes	30,000	9,411	60,387	(30,387)	201%	Property taxes owed from previous years, but paid in the current fiscal year.
001-302-000	Interest as Penalty	8,000	2,779	15,598	(7,598)	195%	
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	32,910	395,611	(145,611)	158%	
001-305-000	Business & Occupation (B&O) Tax	2,032,082	33,624	2,108,309	(76,227)	104%	Included estimated B&O receipts from HDL collections services.
001-306-000	Liquor Tax	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	19	1,831	(231)	114%	This is donated back to the county each year under Dog Warden.
001-308-000	Hotel/Motel Tax	200,000	15,187	136,879	63,121	68%	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	28,423	247,025	12,975	95%	
001-321-000	Parking Violation Penalties	40,000	2,320	39,050	950	98%	
001-325-000	Business License Revenue	35,000	17,002	88,111	(53,111)	252%	
001-326-000	Building Permit Fees	550,000	128,386	1,112,382	(562,382)	202%	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		57,162	7,838	88%	Two Cable Franchisees
001-329-100	Rental Registration Fees	-		480	(480)		
001-331-000	International Registration Plan (IRP) Fees	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		2,171	(471)	128%	Revenue from utility bills for EMS (5 cents)
001-340-000	Parks & Rec Fee	1,700		2,171	(471)	128%	Revenue from utility bills for parks and recreation (5 cents)
001-342-000	Parking Meter Revenues	45,000	21,286	65,974	(20,974)	147%	Revenue from parking meters and parking permits including ParkMobile app.
001-345-000	Rents & Concessions	60,000	5,730	80,786	(20,786)	135%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
001-353-000	Zoning Fee	20,000	777	41,620	(21,620)	208%	Zoning applications
001-355-000	Street Improvement Fee	135,000		169,334	(34,334)	125%	Revenue from utility bills for street improvements ($4 per month)
001-365-000	Federal Government Grants	291,667	16,271	93,427	198,240	32%	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	5,940	(5,940)		

ACCOUNT	CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
001-367-000 Other Grants	2,268	2,888	5,406	(3,138)		
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	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	21,683	248,001	1,999	99%	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	1,887	22,783	12,217	65%	
001-381-000 Reimbursements	110,000	61,559	200,456	(90,456)	182%	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	1,843	(3,265)	3,765	-653%	
001-386-000 Insurance Claims	22,000		22,502	(502)		
001-387-000 Filing Fees	300		-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.
001-392-000 Property Rehabilitation	-	250	6,650	(6,650)		
001-397-000 Video Lottery	600,000	92,613	793,049	(193,049)	132%	Video lottery receipts average $13.4K to $22.2K per week.
001-399-000 Misc Revenue	5,000	668	8,310	(3,310)	166%	Yard waste stickers and fingerprints
001-399-020 Special Events - WV Fest	10,000	(100)	19,745	(9,745)	197%	
001-399-030 Special Events - General	1,000	50	1,230	(230)	123%	Special activities fees
001-399-040 Special Events - CW Hall	5,000	150	9,950	(4,950)	199%	
001-399-070 Special Events - Car Show	5,000		10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,422,959**	**546,252**	**11,314,301**	**(891,343)**	109%	

ACCOUNT	CURRENT BUDGET	JUNE 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	76,725	275	100%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
001-402-104 FICA	6,200	455	5,869	331	95%	FICA @ 7.65%
001-402-105 Group Insurance	10,300	704	9,606	694	93%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-402-106 Retirement	7,000	535	6,647	353	95%	PERS II Employer Contribution 9%
001-402-109 OPEB	200	10	122	78	61%	RHBT Insurance
001-402-110 Fringe Benefits	1,800	119	1,406	394	78%	Deferred Compensation Employer Contribution 3%
001-402-211 Telephone	500	67	396	104	79%	Cell phone
001-402-214 Travel	1,850		98	1,752	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	2,150	74	2,545	(395)	118%	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	209	1,262	1,738	42%	Promotional items for events and City marketing and other departmental supplies.
001-402-343 Auto Supplies	-		-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**118,085**	**8,118**	**110,245**	**7,840**	93%	
MAYOR'S OFFICE - 409						
001-409-101 Salary	12,500	1,000	12,000	500	96%	Mayor's Salary
001-409-104 FICA Tax Expense	1,000	77	917	83	92%	
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	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	2,000	-	100%	
TOTAL MAYOR'S OFFICE	**20,100**	**3,076**	**16,765**	**3,335**	83%	
COUNCIL - 410						
001-410-101 Salaries	40,000	3,333	38,750	1,250	97%	Eight Council Members at $5,000 annual salary
001-410-104 FICA Tax Expense	3,100	255	2,964	136	96%	
001-410-214 Travel Expense	4,800		2,274	2,526	47%	Conferences
001-410-221 Training & Education	2,975		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**	**3,588**	**49,361**	**5,939**	89%	

ACCOUNT	CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY MANAGER - 412						
001-412-103 Salaries	215,000	15,160	188,327	26,673	88%	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	1,190	14,458	3,042	83%	FICA Tax @ 7.65%
001-412-105 Group Insurance	20,000	1,557	17,589	2,411	88%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-412-106 Retirement	19,000	1,400	16,054	2,946	84%	9% Employer Contribution PERS I and II
001-412-108 Overtime	2,500	394	2,231	269	89%	
001-412-109 OPEB	500	10	102	398	20%	RHBT Insurance
001-412-110 Fringe Benefits	6,000	448	4,568	1,432	76%	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	20	6,155	13,845	31%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
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**	**20,179**	**279,773**	**79,807**	78%	

ACCOUNT		CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413							
001-413-103	Salaries	260,000	18,102	257,325	2,675	99%	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	1,475	19,979	2,021	91%	FICA Tax @ 7.65%
001-413-105	Group Insurance	38,000	2,667	36,142	1,858	95%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-413-106	Retirement	24,000	1,502	22,331	1,669	93%	9% Employer Contribution PERS I and II
001-413-108	Overtime	3,500	1,181	3,840	(340)	110%	
001-413-109	OPEB	500	31	367	133	73%	RHBT Insurance
001-413-110	Fringe Benefits	7,500	490	6,247	1,253	83%	Deferred Compensation Employer Contribution 3%
001-413-211	Telephone	-		-	-		Director of Finance Cell Phone
001-413-214	Travel Expense	1,500		992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
001-413-218	Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.
001-413-220	Advertising/Legal Pubs	2,500		1,718	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		11,529	13,471	46%	
001-413-230	B&O Collections - Contracted Services	42,000	19,637	44,223	(2,223)	105%	
001-413-238	Refunds	103,000	15	88,567	14,433	86%	
001-413-341	Departmental Supplies	2,500	(75)	1,778	722	71%	Misc. Office Supplies
TOTAL TREASURER		**645,200**	**45,025**	**567,333**	**77,867**	88%	

ACCOUNT	CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COURT CLERK - 415						
001-415-103 Salaries	67,150	5,146	66,950	200	100%	Court Clerk Salary, 2.5% merit, and holiday supplement
001-415-104 FICA	5,500	403	5,181	319	94%	FICA Tax @ 7.65%
001-415-105 Group Insurance	19,350	1,512	19,222	128	99%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-415-106 Retirement	6,000	474	5,852	149	98%	9% Employer Contribution PERS I and II
001-415-108 Overtime	1,200	121	779	421	65%	
001-415-109 OPEB	200	10	122	78	61%	RHBT Insurance
001-415-110 Fringe Benefits	1,800	154	1,442	358	80%	Deferred Compensation Employer Contribution 3%
001-415-214 Travel	-		-	-		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		226	374	38%	Ink cartridges, paper stock
TOTAL COURT CLERK	**109,030**	**7,820**	**106,354**	**2,676**	98%	
POLICE JUDGES - 416						
001-416-103 Salaries	32,000	3,250	27,986	4,014	87%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
001-416-104 FICA	2,400	249	2,052	348	86%	
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	205	1,032	(32)	103%	
001-416-226 Insurance & Bonds	2,800		2,791	9	100%	
TOTAL POLICE JUDGES	**39,800**	**3,704**	**34,814**	**4,986**	87%	

ACCOUNT	CURRENT BUDGET	JUNE 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	159,265	735	100%	Attorney salary plus 2.5% merit and holiday supplement.
001-417-104 FICA	13,000	948	12,184	816	94%	FICA @ 7.65%
001-417-105 Group Insurance	1,750	2	1,580	170	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-417-106 Retirement	15,000	1,115	13,909	1,091	93%	PERS II Employer Contribution 9%
001-417-109 OPEB	400		359	41	90%	RHBT Insurance
001-417-110 Fringe Benefits	5,600	372	4,043	1,557	72%	Deferred Compensation Employer Contribution 3%
001-417-211 Telephone	250	38	226	24	90%	
001-417-214 Travel	1,000	557	684	316	68%	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	6,100	1,543	6,048	52	99%	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	2,705		2,263	442	84%	
001-417-341 Departmental Supplies	1,000		107	893	11%	
TOTAL CITY ATTORNEY	**256,805**	**16,968**	**200,669**	**56,136**	78%	
ENFORCEMENT AGENCY - 425						
001-425-103 Salaries	62,500	4,644	61,217	1,283	98%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
001-425-104 FICA	4,900	355	4,683	217	96%	FICA @ 7.65% of Salary
001-425-105 Group Insurance	9,500	704	9,335	165	98%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-425-106 Retirement	5,400	418	5,142	258	95%	PERS II Employer Contribution 9%
001-425-109 OPEB	200	10	122	78	61%	RHBT Insurance
001-425-110 Fringe Benefits	2,300	139	1,626	674	71%	Deferred Compensation Employer Contribution 3%
001-425-211 Telephone	500	38	226	274	45%	
001-425-214 Travel	3,500	255	3,264	236	93%	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	1,000	13	318	682	32%	Certified Mailings
001-425-220 Advertising/Legal Publications	500		53	447	11%	Job posting ads, public notices for nuisance properties, and property main. 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%	
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		959	1,041	48%	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**	**6,577**	**114,093**	**146,227**	44%	

ACCOUNT	CURRENT BUDGET	JUNE 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	**2,512,700**	**172,991**	**2,232,710**	**279,990**	89%	
BUILDING INSPECTIONS - 436						
001-436-103 Salaries	92,400	6,727	91,578	822	99%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
001-436-104 FICA	7,000	515	7,006	(6)	100%	FICA @ 7.65% of Salary
001-436-105 Group Insurance	1,500	2	1,311	189	87%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-436-106 Retirement	8,000	605	7,552	448	94%	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	2,386	464	84%	Deferred Compensation Employer Contribution 3%
001-436-211 Telephone	1,000	20	220	780	22%	Two lines; one is a hot spot. One is a cell phone.
001-436-214 Travel	3,000	255	1,949	1,051	65%	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	44,000	1,000	19,675	24,325	45%	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	8,000	5,471	6,914	1,086	86%	Building safety month supplies and code books.
001-436-343 Auto Supplies	-		-	-		Under Maintenance budget
001-436-345 Uniforms	2,000		676	1,324	34%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**179,475**	**14,796**	**146,272**	**33,203**	82%	

ACCOUNT	CURRENT BUDGET	JUNE 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	313,226	87,874	78%	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	23,962	9,038	73%	FICA @ 7.65% of Salary
001-437-105 Group Insurance	68,000	4,433	41,279	26,721	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-437-106 Retirement	38,000	2,257	27,145	10,855	71%	PERS II Employer Contribution (9%)
001-437-108 Overtime	1,500		-	1,500	0%	
001-437-109 OPEB	500	41	367	133	73%	RHBT Insurance
001-437-110 Fringe Benefits	12,000	566	6,390	5,610	53%	Deferred Compensation Employer Contribution 3%
001-437-211 Telephone	1,250	173	1,166	84	93%	Director's department cell phone
001-437-214 Travel	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
001-437-218 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
001-437-220 Advertising/Legal Publications	4,500	613	1,892	2,608	42%	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	5,187	30,041	13,960	68%	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	70	425	575	43%	
001-437-341 Departmental Supplies	4,000		1,803	2,197	45%	Public hearing signs, office supplies, promotional supplies
001-437-353 Computer Software / Tech	13,000	980	9,853	3,147	76%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**678,600**	**41,315**	**486,652**	**191,948**	72%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**62,688**	**747,017**	**371,378**	67%	
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	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440							
001-440-103	Salaries	103,000		88,498	14,502	86%	Director of Operations Salary, 2.5% merit, and holiday supplement
001-440-104	FICA Taxes	8,300		6,770	1,530	82%	FICA @ 7.65%
001-440-105	Group Insurance	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	50	8,655	345	96%	9% Employer Contribution
001-440-109	OPEB	200		93	107	47%	RHBT Insurance
001-440-110	Fringe Benefits	3,800		2,509	1,291	66%	Deferred Compensation Employer Contribution 3%
001-440-211	Telephone	20,000	1,135	18,986	1,014	95%	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	54,500	6,785	55,797	(1,297)	102%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
001-440-214	Travel Expense	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		4,793	5,207	48%	Elevator Services and City Hall maintenance.
001-440-218	Postage	7,500	3,228	6,666	834	89%	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	19,877	249,544	456	100%	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	50	598	3,402	15%	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	6,500		6,374	126	98%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
001-440-223	Professional Services	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		13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
001-440-230	Contracted Services	236,000	30,295	244,150	(8,150)	103%	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	86,500	1,293	77,547	8,953	90%	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	17,000	1,798	15,437	1,563	91%	
001-440-353	Computer Software / Tech	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		**897,300**	**64,512**	**856,092**	**41,208**	95%	

ACCOUNT	CURRENT BUDGET	JUNE 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	48,000	4%	
001-444-568 Contributions - Revive Grant	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	40,000	558	14,842	25,158	37%	
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	4,000	-	100%	
001-444-568 Contributions - Jefferson County Community Ministries	20,000		5,000	15,000	25%	
001-444-568 Contributions - Sidewalk Improvement Program	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
TOTAL CONTRIBUTIONS/TRANSFERS	**609,000**	**4,558**	**221,842**	**387,158**	36%	
PARKING - 571						
001-571-103 Salaries	46,000	3,100	39,080	6,920	85%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
001-571-104 FICA Tax Expense	3,700	237	3,018	682	82%	FICA @ 7.65%
001-571-105 Group Insurance	750	757	1,141	(391)	152%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-571-106 Retirement Expense	4,000	186	3,168	832	79%	9% Employer Retirement Contribution
001-571-108 Overtime	1,000		369	631	37%	RHBT Insurance
001-571-109 OPEB	100	10	10	90	10%	Deferred Compensation Employer Contribution 3%
001-571-110 Fringe Benefits	1,400	93	1,021	379	73%	
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		1,896	3,104	38%	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**	**4,383**	**53,164**	**21,426**	71%	
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%	

ACCOUNT	CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700						
001-700-103 Salaries	1,620,000	123,905	1,552,712	67,288	96%	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	7,720	96,443	13,557	88%	FICA Tax at 7.65%
001-700-105 Group Insurance	289,000	16,477	231,588	57,412	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-700-106 Retirement	145,000	11,912	142,225	2,775	98%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
001-700-107 Police Pension	7,250	2,942	4,138	3,112	57%	Legacy CTPD Retirement System
001-700-108 Overtime	250,000	14,372	225,187	24,813	90%	Shift coverage, late arrest/call out, special events, school events, court, etc.
001-700-109 OPEB	5,000	163	2,071	2,929	41%	RHBT Insurance
001-700-110 Fringe Benefits	55,000	3,528	40,105	14,895	73%	Deferred Compensation Employer Contribution 3%
001-700-211 Telephone	33,500	1,505	22,943	10,557	68%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
001-700-213 Utilities	48,000	8,006	47,392	608	99%	Electric and Internet Service, increase in FY25.
001-700-214 Travel	9,000	483	3,148	5,852	35%	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	72,000	3,326	68,746	3,254	95%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
001-700-218 Postage	1,800		1,495	305	83%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
001-700-219 Building & Equipment Rental	101,000	8,357	100,906	94	100%	
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	1,950	9,269	5,731	62%	WVSP Academy, 16 hours in-service/8 supervisor hours.
001-700-222 Dues & Subscriptions	2,000	110	1,891	109	95%	WVCOP Dues, IACP, SRO, Journal
001-700-223 Professional Services	7,000	360	5,840	1,160	83%	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	1,776	28,203	17,297	62%	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	34,500	1,190	21,322	13,178	62%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
001-700-343 Auto Supplies	92,000	7,835	90,045	1,955	98%	Gas, oil changes and tires for Police Vehicles
001-700-345 Uniforms	30,000	1,605	22,224	7,776	74%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.
001-700-353 Computer Software/Tech	29,800	1,800	31,226	(1,426)	105%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,138,850**	**219,321**	**2,880,073**	**258,777**	92%	

ACCOUNT	CURRENT BUDGET	JUNE 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	1,504	27,502	7,498	79%	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	115	2,104	496	81%	
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		192	208	48%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**1,619**	**32,414**	**8,232**	80%	
Total Police and Crossing Guards	**3,179,495**	**220,939**	**2,912,486**	**267,009**	92%	
DOG WARDEN - 707						
001-707-567 Contributions	1,600	1,812	1,812	(212)	113%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**1,600**	**1,812**	**1,812**	**(212)**	113%	
MAINTENANCE - 750						
001-750-103 Salaries	323,500	20,575	297,537	25,963	92%	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	1,739	23,787	3,213	88%	FICA @ 7.65%
001-750-105 Group Insurance	47,000	2,158	35,538	11,462	76%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-750-106 Retirement	29,000	2,046	25,855	3,145	89%	9% Employer Contribution
001-750-108 Overtime	20,000	2,163	13,400	6,600	67%	
001-750-109 OPEB	500	20	326	174	65%	RHBT Insurance
001-750-110 Fringe Benefits	7,500	542	6,202	1,298	83%	3% Deferred Compensation Employer Contribution
001-750-211 Telephone	3,000	221	2,018	982	67%	Field staff equipped with cell phones
001-750-213 Utilities	10,000	415	5,016	4,984	50%	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	92,000	171	76,984	15,016	84%	General maintenance of city buildings.
001-750-216 R&M Equipment	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	25,000	919	20,658	4,342	83%	Regular maintenance of department and City vehicles
001-750-219 R&M Bldg and Equip Rental	1,000	80	80	920	8%	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	66,268	3,471	60,917	5,351	92%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
001-750-341 Departmental Supplies	38,000	2,211	34,998	3,002	92%	General maintenance annual supplies. Christmas decorations, and light poles.
001-750-343 Auto Supplies (Gas, Oil & Tires)	29,000	1,819	24,903	4,097	86%	Gas, oil changes and tires for maintenance and City vehicles.
001-750-345 Uniforms	2,000		1,236	764	62%	
TOTAL MAINTENANCE	**765,268**	**38,551**	**663,263**	**102,005**	87%	

ACCOUNT	CURRENT BUDGET	JUNE 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
STREET LIGHTS - 751						
001-751-213 Utilities	130,000	10,371	121,719	8,281	94%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,371**	**121,719**	**8,281**	94%	
VISITOR'S CENTER - 901						
001-901-567 Contributions	100,000	13,667	75,178	24,822	75%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**13,667**	**75,178**	**24,822**	75%	
FAIRS/FESTIVALS - 903						
001-903-220 Advertising/Legal Publications	2,000	231	1,180	820	59%	
001-903-230 Contracted Services	32,500	15,398	24,235	8,265	75%	**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	28,500	1,436	13,186	15,314	46%	**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**	**17,065**	**41,901**	**26,499**	61%	
TRANSFERS - 960/698 SAO						
001-698-590 Transfers to Capital Reserve - Repaving	135,000	15,968	173,401	(38,401)	128%	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	13,667	95,178	24,822	79%	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	206,829	1,138,911	(328,911)	141%	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**	**236,464**	**2,084,876**	**(342,490)**	120%	
TOTAL EXPENSES	**10,422,959**	**783,491**	**9,155,968**	**1,266,990**	**88%**	
REVENUES OVER EXPENSES	**-**	**(237,239)**	**2,158,333**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1716: June 2026 Capital Fund Budget Update

ATTACHMENTS:

- June 2026 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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 balance as of June 30 2025
36800 Contributions from GF		$ 427,386		$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributions from GF - Lottery / Gaming Revenue		$ 810,000	$ 206,829	$ 1,138,912	$ (328,912)	141%	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	$ 77,440	$ 382,812	$ (232,812)	255%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000	$ 8,142	$ 119,007	$ (39,007)	149%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,621,040**	**$ 292,411**	**$ 11,240,383**	**$ (619,343)**	**106%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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 - 975-59 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		$ 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 encumbered in FY25.)	
Front Office Desks - 975-59 General Government Equipment		$ 6,500		$ 3,205	$ 3,295	49%		
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 432,500**	**$ -**	**$ 100,855**	**$ 331,645**	**23%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 526,400**	**$ -**	**$ 133,696**	**$ 392,704**	**25%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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	JUNE 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		$ 352,395		$ 11,232	$ 341,163	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 useful 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.
Charles Washington Hall - 2 Refrigerators - 977-59 Streets & Transportation Capital Outlay Equipment		$ 8,000		$ -	$ 8,000	0%		
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	$ 421	$ 129,730	$ (130)	100%	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 & Transportation 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 maintenance 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		$ 80,024	$ 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		$ 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 useful life of 10 years.
TOTAL BUILDINGS	**$ -**	**$ 1,429,495**	**$ 421**	**$ 347,875**	**$ 1,081,621**	**24%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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		$ 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**	**$ -**	**$ 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**	**$ 421**	**$ 724,075**	**$ 1,607,420**	**31%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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 & Recreation Capital Other Improvements		$ 14,225		$ 14,224	$ 1	100%		
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements		$ 65,000	$ 78,540	$ 78,556	$ (13,556)	121%		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 - 979-58 Culture & Recreation Other Improvements		$ 10,000		$ 9,400	$ 600	94%		
TOTAL PARKS & RECREATION	**$ -**	**$ 236,200**	**$ 78,540**	**$ 233,976**	**$ 2,224**	**99%**		
Culture								
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements		$ 6,000	$ 4,319	$ 4,319	$ 1,681	72%		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**	**$ 4,319**	**$ 48,613**	**$ 252,787**	**16%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 537,600**	**$ 82,859**	**$ 282,589**	**$ 255,011**	**53%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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.	
Encumbrances 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**	**$ 83,280**	**$ 1,486,287**	**$ 9,134,753**	**14%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ 209,131**	**$ 9,754,095**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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 encumbrance set aside for estimated potential overages that the City may have to pay.
Augustine Avenue Trail Design Phase III DOH Reimbursement		$ 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 Encumbrance 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 & Recreation Other Improvements		$ 133,000	$ 20,301	$ 42,188	$ 90,812	32%	
TOTAL EXPENSES	**$ 250,000**	**$ 219,044**	**$ 20,301**	**$ 42,188**	**$ 176,856**	19%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (20,301)**	**$ (42,188)**	**$ 42,188**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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	$ 202,651	$ 1,288,799	$ 242,601	97%	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**	**$ 202,651**	**$ 1,288,799**	**$ 242,601**	97%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (202,651)**	**$ (1,288,799)**	**$ 1,288,799**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	JUNE 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	$ 272,673	$ 706,787	$ 893,908	44%	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**	**$ 272,673**	**$ 819,893**	**$ 4,080,107**	17%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**		$ 1,400,000	$ 184,902	$ 753,266	$ 646,734	54%	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	$ 362,841	$ 1,787,711	$ 1,712,289	51%	Total construction cost is $3,500,000. We have received a $3,201,390 grant to support this project, $1,600,695 will be received from National Park Service and the City must match $1,600,695. This grant is reimbursable, therefore we must budget the entire cost of the project.
TOTAL EXPENSES	**$ -**	**$ 4,900,000**	**$ 547,743**	**$ 2,540,977**	**$ 2,359,023**	52%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (275,070)**	**$ (1,721,084)**	**$ 1,721,084**		

GRANT PROJECT STATUS REPORT

AUGUSTINE AVENUE

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

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

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

City's Outstanding Balance: 0.00 Unless overages occur.

LIBERTY STREET FLOODING MITIGATION

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

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

PROJECT COST		GRANT BREAKDOWN				CITY'S OBLIGATION					FEDERAL FUNDING RECEIVED				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes	Description	Amount	Amount Paid	Balance	Notes
Flooding Mitigation Contract	1,125,725	Chesapeake Bay	172,445	172,445	0	FEMA Match	305,774	305,774	-		Chesapeake Bay	172,445	77,600	94,845	Paid in FY 2024.
Management & Contingency	293,453	FEMA	680,774	375,000	305,774	Out of Pocket Expenses	766,522	618,766	147,756	$10,741 paid in FY 2025. $608,025 paid in FY2026	FEMA	375,000		375,000	
						Reimbursable Grant Funding Expenses	375,000	375,000	-						
Total Cost	**1,419,178**	**Totals**	**853,219**	**547,445**	**305,774**	**Total**	**1,447,296**	**1,299,540**	**147,756**		**Total**	**547,445**	**77,600**	**469,845**	

City's Outstanding Balance: 147,756

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	1,600,698	-		LWCF Pool	1,600,698	706,787	893,911	
						Out of Pocket Expenses	1,198,610		1,198,610						
						Reimbursable Grant Funding Expenses	1,850,698	690,280	1,160,418						
Total Cost	**4,893,451**	**Totals**	**3,701,390**	**1,850,695**	**1,850,695**	**Total**	**4,900,006**	**2,540,978**	**2,359,028**	**-**	**Total**	**1,850,698**	**819,893**	**1,030,805**	

City's Outstanding Balance: 2,359,028

Grant Outstanding Balance: 1,030,805

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	JUNE 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
REVENUES						
Repaving Carryover	$ 1,681,704		$ 1,681,704	$ -	100%	Carryover balance from FY2025 Repaving Funds. This amount will be adjusted in the first revision in July 2025.
36877 Contributions from GF - Repaving Fees	$ 150,000	$ 15,968	$ 185,216	$ (35,216)	123%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
38000 Interest on Bank Accounts & Other Sources	$ 50,000	$ 1,836	$ 23,429	$ 26,571	47%	
TOTAL REVENUES	**$ 1,881,704**	**$ 17,803**	**$ 1,890,350**	**$ (8,646)**	100%	
EXPENDITURES						
977-60 Streets & Transportation Capital Outlay Street Paving	$ 330,000		$ 303,952	$ 26,048	92%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs.
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,551,704		$ -	$ 1,551,704	0%	
TOTAL EXPENSES	**$ 1,881,704**	**$ -**	**$ 303,952**	**$ 1,577,752**	16%	
REVENUES OVER EXPENSES	**$ -**	**$ 17,803**	**$ 1,586,398**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1717: June 2026 P&R Fund Budget Update

ATTACHMENTS:

- June 2026 P&R Financials.pdf

the city of Charles Town, WV

FY 2026 P&R

REVENUES	CURRENT BUDGET	JUNE 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	500	4,800	(800)	120%		
207-340-100 Park Donations	-		8,500	(8,500)			
207-340-120 Hotel/Motel	100,000	13,667	75,178	24,822	75%		
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	732	6,372	1,128	85%		
207-380-000 Interest on Investments	750	90	2,346	(1,596)	313%		
207-369-000 Contributions from GF	20,000		20,000	-	100%		
207-340-520 Sale of Items	-		480	(480)			
TOTAL REVENUES	**319,143**	**14,989**	**269,965**	**49,658**	**85%**		

EXPENSES	CURRENT BUDGET	JUNE 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	676	6,389	5,611	53%	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	277	657	343	66%	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		5,876	(1,876)	147%	Commercial Property, Umbrella Liability, Automobile, Worker's	
207-900-230 Contracted Services	50,000	12,769	51,944	(1,944)	104%	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	242	7,728	5,422	59%	Trophies, T-shirts, Floats and whistles.	
207-900-341 Junior Tennis Supplies	850		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**	**13,965**	**88,406**	**230,737**	**28%**		
REVENUES OVER EXPENSES	**-**	**1,024**	**181,559**				

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	JUNE 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	1,527	14,764	(13,164)	923%		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**	**1,527**	**511,460**	**(6,224)**	**101%**		

EXPENSES	CURRENT BUDGET	JUNE 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	237	4,388	(2,588)	244%		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**	**237**	**4,388**	**500,848**	**1%**		
REVENUES OVER EXPENSES	**-**	**1,291**	**507,072**				

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/14/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1718: June 2026 Account Balance Update

ATTACHMENTS:

- 6-30-26 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF JUNE 30, 2026

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund. The Vacant Structures bank account is required in the City's Article 1759 Vacant Buildings Ordinance. Vacant structure fees are deposited into this account and expenditures related to maintaining and ensuring the safety of these buildings are disbursed from these funds.								
General Fund	2792	General	Bank of Charles Town	001-101-01	$ 1,647,936		$ 1,647,936		General Fund operations.
Vacant Structures	9110	General	Bank of Charles Town	001-101-03	$ 24,273		$ 24,273		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	$ 196,264		$ 196,264		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	$ 1,252,478	$ 1,252,478		$ 1,252,478	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	$ 5,266,451	$ 5,266,451	$ -	$ 5,266,451	$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	$ 768	$ 768	$ -	$ 768	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	$ 68,708	$ -	$ 68,708		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	$ 128,577	$ -	$ 128,577		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 48,916		$ 48,916		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	$ 231,189		$ 231,189		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	$ 6,978,347	$ 2,240,641	$ 4,737,706	$ 2,240,641	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	$ 103	$ -	$ 103		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	$ 1,605,056		$ 1,605,056	$ 1,402,162	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
207 PARKS & RECREATION FUND									
The Parks & Recreation Fund is designated to support the operations of the parks, the pool, and P&R programs. Parks & Recreation is a separate entify from the City. There are 3 checking accounts associated with the P&R Fund. They are the P&R Operating account, the P&R Capital Improvement account, and the Clifford Trust. The Operations bank account is used to support the operations of the Parks Program. The main revenue for that account is Hotel/Motel Taxes that are collected in the General Fund and passed on to P&R per City ordinances. The Capital Improvement bank account is supported from community donations and transfers from the P&R Operating account. The Clifford Trust is restricted for specific purposes per the donors' request. These funds are to be used to enhance Jefferson Memorial Park by constructing a dog watering station with a pavilion and heated bird baths with a garden.									
Parks & Rec	2881	Parks & Recreation	Bank of Charles Town	207-101-00	$ 66,840		$ 66,840		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Recreation	Bank of Charles Town	207-101-05	$ 110,775		$ 110,775		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	$ 515,830		$ 515,830		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	$ 319,952	$ -	$ 319,952		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	$ 35,828		$ 35,828		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	$ 607,902		$ 607,902		Investment fund for restricted use of future pension payments.
900 BOND ESCROW FUND									
The purpose of this fund is to hold developer bonds until project completion. When construction has been completed, inspected, and approved by Council for release, the money is given back to the developer. If the developer does not complete construction as required, the City keeps the funds to make the needed changes. Currently the City is only holding one bond in the amount of $107,157.									
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 98,657		$ 98,657		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 18,596,947**			
Total Investment Accounts……	**$ 1,519,374**			
Total Funds……	**$ 20,116,322**	**$ 9,671,810**	**$ 10,444,511**	**$ 11,073,972**

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.*