CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • AUGUST 11, 2026

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-1783:** CIP/Budget Preparation

: **2026-1784:** Financial Policy Update

: **2026-1785:** TIF District Discussion

3. NEW BUSINESS

: **2026-1786:** License Fee Waiver Request (Possible Executive Session)

: **2026-1787:** B&O Waiver Request (Possible Executive Session)

: **2026-1788:** FY2027 Finance Committee Meeting Schedule
FY 2027 Finance Meeting Schedule.pdf

: **2026-1789:** FY2027 GF Revision #2
FY 2027 GF Revision #2.pdf

: **2026-1790:** FY2027 Capital Revision #1
FY 2027 Capital Budget 1st Revision.pdf

4. FINANCE DIRECTOR REPORT

: **2026-1791:** HdL Udate
HDL Credit Worksheet.pdf
HDL Credit Worksheet-7-26.pdf

: **2026-1792:** July 2026 General Fund Budget Update
JULY 2026 GF FINANCIALS.pdf

: **2026-1793:** July 2026 Capital Fund Budget Update
July 2026 Capital Budget Financials.pdf

: **2026-1794:** July 2026 P&R Fund Budget Update
July 2026 P&R Financials.pdf

: **2026-1795:** July 2026 Account Balance Update
7-31-26 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. **ADJOURNMENT**

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1783: CIP/Budget Preparation

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1784: Financial Policy Update

Salary Increase Timing Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1785: TIF District Discussion

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1786: License Fee Waiver Request (Possible Executive Session)

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1787: B&O Waiver Request (Possible Executive Session)

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1788: FY2027 Finance Committee Meeting Schedule

ATTACHMENTS:

- FY 2027 Finance Meeting Schedule.pdf

City of Charles Town
101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

FY 2027 Finance Committee Meeting Schedule

July 14, 2026 at 12:00 PM

August 11, 2026 at 12:00 PM

September 8, 2026 at 12:00 PM

October 13, 2026 at 12:00 PM

November 10, 2026 at 12:00 PM

December 8, 2026 at 12:00 PM

January 12, 2027 at 12:00 PM

February 9, 2027 at 12:00 PM

March 9, 2027 at 12:00 PM

April 13, 2027 at 12:00 PM

May 11, 2027 at 12:00 PM

June 8, 2027 at 12:00 PM

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1789: FY2027 GF Revision #2

ATTACHMENTS:

- FY 2027 GF Revision #2.pdf

FY 2026-2027
General Fund Budget

(Includes 2.7% COLA & 2.5% Merit Salary Increases)

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
REVENUES										
300-050 Unassigned Fund Balance (Carryover)	650,000	1,558,120		2,208,120	2,208,120	(0)	100%	Estimated carryover balance for fiscal year ending 2026	Increased carryover to reflect actual balance as of 6/30/26	
301-010 Taxes - Ad Valorem	2,021,996			2,021,996	-	2,021,996	0%	Property taxes		
301-060 Supplemental Taxes	40,000			40,000	-	40,000	0%	Property taxes owed from previous years, but paid in the current fiscal year		
302-000 Interest and Penalty	10,000			10,000	-	10,000	0%	Interest and penalties on property taxes		
303-000 Gas & Oil Severance Tax	20,000			20,000	-	20,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas		
304-000 Utility Tax (2%)	300,000			300,000	1,120	298,880	0%	Public utility services taxes		
305-000 Business & Occupation (B&O) Tax	2,056,946			2,056,946	662,026	1,394,920	32%	B&O taxes as well as estimated receipts from HDL collections service efforts		
306-000 Liquor Tax	25,000			25,000	8,176	16,824	33%	Tax on purchase of intoxicating liquors		
307-000 Animal Control Tax	1,600			1,600	-	1,600	0%	This is donated back to the county each year under Dog Warden		
308-000 Hotel/Motel Tax	175,000			175,000	14,714	160,286	8%	3 traditional hotels (Rodeway Inn, Days Inn, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)		
320-000 Court Costs, Fees & Charges	260,000			260,000	18,181	241,819	7%			
321-000 Parking Violation Penalties	40,000			40,000	2,920	37,080	7%			
325-000 Business License Revenue	45,000			45,000	5,780	39,220	13%			
326-000 Building Permit Fees	750,000			750,000	68,133	681,867	9%	Building activity increasing/expected to remain strong through FY2027 with new development projects on the horizon and increases in permit fee structure		
328-000 Franchise Tax	65,000			65,000	-	65,000	0%	Cable Franchise		
329-000 Rental Registration Fees	1,000			1,000	-	1,000	0%			
330-000 International Registration Plan (IRP) Fees	70,000			70,000	12,836	57,164	18%	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		
339-000 Emergency Service Fee	1,700			1,700	-	1,700	0%	Revenue from utility bills for EMS (5 cents)		
340-000 Parks & Rec Fee	1,700			1,700	-	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)		
342-000 Parking Meter Revenues	50,000			50,000	6,597	43,403	13%	Revenue from parking meters and parking permits including ParkMobile ap		
345-000 Rents & Concessions	60,000			60,000	5,730	54,270	10%	CTUB rental of 661 space ($30,000); CWH tenant rental ($30,000) Rouss Hall tenant rental ($5000)		
353-000 Zoning Fee	20,000			20,000	14,429	5,571	72%	Planning Commission zoning application fees		
355-000 Street Improvement Fee	150,000			150,000	-	150,000	0%	Revenue from utility bills for street improvements ($4 per month)		
365-040 Federal Government Grants	41,700	189,000		230,700	-	230,700	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years	Remaining HUD grant funds from FY 2026	
366-000 State Government Grants	3,000			3,000	-	3,000	0%	Fairs and Festivals grant for WV Fest and Christmas Parade		
367-000 Other Grants				-	-	-		Donations to police department and Tree Board		
369-000 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	400,000	1,367,000	23%	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.		
376-000 Gaming Income	250,000			250,000	20,606	229,394	8%	Gaming receipts average $19K to $23K per month		
379-000 Gain/Loss - Sale of Fixed Assets				-	250	(250)				
380-000 Interest Income (Operating Acct)	25,000			25,000	-	25,000	0%	Interest on checking accounts		
381-000 Reimbursements	130,000			130,000	1,345	128,655	1%	SRO reimbursement ($60,000); crossing guards ($40,000); police overtime reimbursements ($10,000); Fuel Refunds ($9600); Pcard Rebate ($6000); Alarm Calls ($2000)		
381-000 Lein Reimbursements				-	-	-				
382-000 Refunds - Overpayments	500			500	17,195	(16,695)	3439%			
386-000 Insurance Claims				-	-	-				
392-000 Property Rehabilitation	7,500			7,500	-	7,500	0%	Vacant Structures Fees		
387-000 Filing Fees	200			200	-	200	0%	Filing Fees Revenue - Election in FY 2027. 1% of annual salary per person		
397-000 Video Lottery	700,000			700,000	24,043	675,957	3%	Video lottery receipts average $13.4K to $22.2K per week		
399-000 Misc Revenue	7,500			7,500	693	6,807	9%	Yard waste stickers and fingerprints		
399-020 Special Events - WV Fest	15,000			15,000	-	15,000	0%	Vendor registration fees and sponsors for WV Fest		
399-030 Special Events - General	1,000			1,000	100	900	10%	Special activities fees		
399-040 Special Events - CW Hall	15,000			15,000	2,200	12,800	15%	CW Hall public rental fees		
399-070 Special Events - Car Show	7,500			7,500	1,155	6,345	15%	Car show registration and sponsors		
TOTAL REVENUES	**9,785,842**	**1,747,120**	**-**	**11,532,962**	**3,496,347**	**8,036,614**	30%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
EXPENSES										
ECONOMIC DEVELOPMENT - 402										
402-103 Salaries	83,000			83,000	9,062	73,938	11%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement		
402-104 FICA	6,600			6,600	693	5,907	11%	FICA @ 7.65%		
402-105 Group Insurance	10,000	1,000		11,000	947	10,053	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
402-106 Retirement	7,000			7,000	816	6,184	12%	PERS I & II Employer Contribution 8%		
402-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
402-110 Fringe Benefits	1,800			1,800	181	1,619	10%	457(b) Deferred Compensation Employer Contribution (3%)		
402-211 Telephone	500			500	33	467	7%	Cell phone		
402-214 Travel	3,000			3,000	-	3,000	0%	2 National Conferences; airfare, lodging, per-diem		
402-220 Advertising/Legal Publications	500			500	-	500	0%			
402-221 Training & Education	2,500			2,500	-	2,500	0%	Economic Development Certifications		
402-222 Dues & Subscriptions	3,100			3,100	-	3,100	0%	IEDC Membership (400), Music Subscription ($250); QR Code Subscriptions ($180); Map Ap Subscription ($2100); Imagine AI ($100)		
402-223 Professional Services	3,000			3,000	-	3,000	0%	Engineering services, appraisals, renderings		
402-341 Departmental Supplies	5,000			5,000	1,000	4,000	20%	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**	**12,782**	**114,868**	10%			
MAYOR'S OFFICE - 409										
409-101 Salary	12,500			12,500	1,000	11,500	8%	Mayor's Salary		
409-104 FICA Tax Expense	1,000			1,000	77	924	8%	FICA @ 7.65%		
409-211 Telephone	600			600	48	552	8%	Cell phone		
409-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League conference & other trainings		
409-221 Training & Education	1,000			1,000	-	1,000	0%	WV Municipal League conference & other trainings		
409-341 Departmental Supplies	500	2,500		3,000	2,475	526	82%	Ceremonial Keys to the City and Coins	Allowance for purchase of ceremonial coins	
409-568 Community Contributions	2,000			2,000	-	2,000	0%			
TOTAL MAYOR'S OFFICE	**19,600**	**2,500**	**-**	**22,100**	**3,599**	**18,501**	16%			
COUNCIL - 410										
410-101 Salaries	40,000			40,000	3,333	36,667	8%	Eight Council Members at $5,000 annual salary		
410-104 FICA Tax Expense	3,100			3,100	255	2,845	8%	FICA @ 7.65%		
410-214 Travel Expense	5,000			5,000	-	5,000	0%	WV Municipal League conference & other trainings		
410-221 Training & Education	3,000	1,100		4,100	-	4,100	0%	WV Municipal League Conference Registration ($450 per registration) & other trainings	Allowance for participation in Leadership Jefferson program	
410-341 Departmental Supplies	1,000			1,000	-	1,000	0%			
TOTAL COUNCIL	**52,100**	**1,100**	**-**	**53,200**	**3,588**	**49,612**	7%			
CITY MANAGER - 412										
412-103 Salaries	205,000			205,000	22,857	182,143	11%			
412-104 FICA Tax Expense	18,000			18,000	1,749	16,251	10%	FICA Tax @ 7.65%		
412-105 Group Insurance	23,000			23,000	2,131	20,869	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
412-106 Retirement	18,000			18,000	2,057	15,943	11%	PERS I & II Employer Contribution 8%		
412-108 Overtime	2,500			2,500	-	2,500	0%			
412-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
412-110 Fringe Benefits	6,200			6,200	683	5,517	11%	457(b) Deferred Compensation Employer Contribution (3%)		
412-211 Telephone	550			550	-	550	0%	Cell phone service		
412-214 Travel Expense	1,500			1,500	-	1,500	0%	WVML Trip, City Clerk Election Training		
412-220 Advertising	1,500			1,500	-	1,500	0%	Job advertising		
412-221 Training & Education	1,000			1,000	-	1,000	0%	WVML Conference, City Clerk Election Training		
412-222 Dues & Subscriptions	1,000			1,000	85	915	9%	ICMA and WVML Fees.		
412-223 Professional Services	500			500	-	500	0%	Background checks for City Manager candidates.		
412-341 Departmental Supplies	750			750	-	750	0%	Office Supplies		
TOTAL CITY MANAGER	**279,750**	**400**	**-**	**280,150**	**29,612**	**250,538**	11%			
TREASURER - 413										
413-103 Salaries	275,000			275,000	25,531	249,469	9%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.		
413-104 FICA Tax Expense	23,000			23,000	2,055	20,945	9%	FICA Tax @ 7.65%		
413-105 Group Insurance	40,000			40,000	3,650	36,350	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
413-106 Retirement	25,000			25,000	2,062	22,938	8%	PERS I & II Employer Contribution 8%		
413-108 Overtime	3,700			3,700	1,334	2,366	36%			
413-109 OPEB	750	1,100		1,850	150	1,700	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
413-110 Fringe Benefits	7,100			7,100	725	6,375	10%	457(b) Deferred Compensation Employer Contribution (3%)		
413-214 Travel Expense	1,500			1,500	-	1,500	0%	Biannual Director & Acct. Clerk III - WV Government Finance Officers Association Training		
413-218 Postage	2,000			2,000	-	2,000	0%	Certified Mailings for collections communications		
413-220 Advertising/Legal Pubs	2,500			2,500	-	2,500	0%	Financial statement publication $625, Levy Estimate $425 and job advertising.		
413-221 Training & Education	1,000			1,000	-	1,000	0%	GFOA bi-annual trainings.		
413-222 Dues & Subscriptions	1,000			1,000	750	250	75%	GFOA memberships for Finance Director and Accounting Clerk III		
413-223 Professional Services	2,500			2,500	-	2,500	0%	Police pension annual report ($2100) Background Checks for New Hires ($100)		
413-224 Audit Costs	50,000	22,000		72,000	-	72,000	0%	Perry & Associates and J.C. Kunkle FY26 Compilation and Preparation of Audit	Allowance for FY 2025 audit expenses	
413-230 Contracted Services - B&O Collections	20,000			20,000	-	20,000	0%	Fees for collection services		
413-238 Refunds	50,000			50,000	-	50,000	0%			
413-341 Departmental Supplies	1,500			1,500	33	1,467	2%	Office Supplies		
413-353 Computer Software/Tech		45,000		45,000	35,294	9,707	78%	Tyler Technologies - Incode Annual License Fee ($35,000 for ERPRO 10 & $10,000 for ERPRO 9)		
TOTAL TREASURER	**506,550**	**68,100**	**-**	**574,650**	**71,585**	**503,065**	12%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
COURT CLERK - 415										
415-103 Salaries	72,000			72,000	8,026	63,974	11%	Court Clerk Salary, 2.5% merit, and holiday supplement		
415-104 FICA	5,900			5,900	614	5,286	10%	FICA Tax @ 7.65%		
415-105 Group Insurance	21,000			21,000	1,859	19,141	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
415-106 Retirement	6,000			6,000	722	5,278	12%	PERS I & II Employer Contribution 8%		
415-108 Overtime	1,000			1,000	-	1,000	0%			
415-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
415-110 Fringe Benefits	2,300			2,300	235	2,065	10%	457(b) Deferred Compensation Employer Contribution (3%)		
415-214 Travel	500			500	-	500	0%	Court Clerk training		
415-218 Postage	500			500	-	500	0%	Certified mailings for court communications		
415-220 Advertising/Legal Publications				-	-	-				
415-221 Training & Education	750			750	-	750	0%	WVML training and Election training.		
415-230 Contracted Services	25			25	-	25	0%	Flu shot		
415-238 Refunds	1,000			1,000	-	1,000	0%			
415-341 Departmental Supplies	750			750	-	750	0%	Ink cartridges, paper stock		
TOTAL COURT CLERK	**111,975**	**400**	**-**	**112,375**	**11,507**	**100,868**	10%			
POLICE JUDGES - 416										
416-103 Salaries	44,000			44,000	3,250	40,750	7%	Two Municipal Court judges ($6000); three magistrates ($18,000); two prosecuting attorneys($13,000); extra $2000 for special judge, and holiday supplements ($1750).		
416-104 FICA	3,600			3,600	249	3,351	7%	FICA Tax @ 7.65%		
416-214 Travel	500			500	-	500	0%	WV State mandated annual training for magistrates & judges		
416-221 Training & Education	1,000			1,000	-	1,000	0%	WV State mandated annual training for magistrates & judges		
416-223 Professional Services	1,000			1,000	280	720	28%	Fees for translator.		
TOTAL POLICE JUDGES	**50,100**	**-**	**-**	**50,100**	**3,779**	**46,321**	8%			
CITY ATTORNEY - 417										
417-103 Salaries	170,000			170,000	18,883	151,117	11%	Attorney salary plus 2.5% merit and holiday supplement		
417-104 FICA	13,600			13,600	1,445	12,155	11%	FICA @ 7.65%		
417-105 Group Insurance	1,700	300		2,000	333	1,667	17%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
417-106 Retirement	15,000			15,000	1,699	13,301	11%	PERS I & II Employer Contribution 8%		
417-109 OPEB	-			-	-	-		RHBT Insurance		
417-110 Fringe Benefits	5,500			5,500	566	4,934	10%	457(b) Deferred Compensation Employer Contribution (3%)		
417-211 Telephone	250			250	19	231	8%	Cell phone service		
417-214 Travel	2,000			2,000	-	2,000	0%	Travel allowance for WVML and various trainings.		
417-221 Training & Education	2,000			2,000	-	2,000	0%	WVML and other CLE registrations.		
417-222 Dues & Subscriptions	6,000			6,000	-	6,000	0%	Bar license and West Law legal research database subscription. IMLA membership.		
417-223 Professional Services	50,000			50,000	-	50,000	0%	Cost for outside legal council		
417-341 Departmental Supplies	750			750	-	750	0%	Office supplies		
TOTAL CITY ATTORNEY	**266,800**	**300**	**-**	**267,100**	**22,946**	**244,154**	9%			
ENFORCEMENT AGENCY - 425										
425-103 Salaries	65,000			65,000	7,539	57,461	12%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance		
425-104 FICA	5,200			5,200	577	4,623	11%	FICA @ 7.65% of Salary		
425-1.05 Group Insurance	10,000	1,000		11,000	921	10,079	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
425-106 Retirement	5,500			5,500	637	4,863	12%	PERS I & II Employer Contribution 8%		
425-109 OPEB	250	400		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
425-110 Fringe Benefits	2,200			2,200	212	1,988	10%	457(b) Deferred Compensation Employer Contribution (3%)		
425-211 Telephone	500			500	19	481	4%	Cell phone service		
425-214 Travel	3,000			3,000	-	3,000	0%	International Code Council Conferences		
425-218 Postage	1,500			1,500	-	1,500	0%	Certified Mailings		
425-220 Advertising/Legal Publications	500			500	-	500	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices		
425-221 Training & Education	2,000			2,000	-	2,000	0%	International Code Council Conferences		
425-222 Dues & Subscriptions	500			500	-	500	0%	ICC Membership ($170), WV Code Official Dues ($40), Code Inspection License ($75), International Property Maintenance Code		
425-230 Contracted Services	25,000			25,000	-	25,000	0%			
425-230 Nuisance Properties - Contracted Services	68,000			68,000	-	68,000	0%	Nuisance Properties cleanup and demos. Supported by Rehab Funds.		
425-330 Nuisance Properties Relocation - Contracted Services	5,000			5,000	-	5,000	0%	Nuisance Properties housing relocation		
425-330 Vacant Properties - Contracted Services	24,000			24,000	-	24,000	0%	Allowance for vacant structures costs pertaining to Article 1759 Vacant Buildings. Supported by Vacant Structures Funds.		
425-341 Departmental Supplies	2,500			2,500	-	2,500	0%	Code books, door hangers, office supplies		
425-345 Uniforms	1,500			1,500	-	1,500	0%	Jackets & shirts		
TOTAL ENFORCEMENT AGENCY	**222,150**	**1,400**	**-**	**223,550**	**9,955**	**213,595**	4%			
REGIONAL DEVELOPMENT AUTHORITY - 435										
435-222 Dues & Subscriptions	11,500			11,500	11,304	196	98%	Region 9 Assessment		
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**-**	**11,500**	**11,304**	**196**	98%			
TOTAL CITY ADMINISTRATION	**2,699,525**	**76,000**	**20,500**	**2,796,025**	**470,119**	**2,325,906**	17%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
BUILDING INSPECTIONS - 436										
436-103 Salaries	93,000			93,000	10,713	82,287	12%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance		
436-104 FICA	7,500			7,500	820	6,681	11%	FICA @ 7.65% of Salary		
436-105 Group Insurance	1,310	790		2,100	370	1,730	18%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
436-106 Retirement	8,000			8,000	923	7,077	12%	PERS I & II Employer Contribution 8%		
436-109 OPEB	-			-	-	-		RHBT Insurance		
436-110 Fringe Benefits	3,000			3,000	307	2,693	10%	457(b) Deferred Compensation Employer Contribution (3%)		
436-211 Telephone	500			500	20	480	4%	Hot spot for tablet		
436-214 Travel	3,000			3,000	-	3,000	0%	ICC Conference; lodging, meals, gas		
436-220 Advertising/Legal Publications	500			500	-	500	0%	Job posting ads		
436-221 Training & Education	2,000			2,000	-	2,000	0%	ICC conferences and WV State Code Conference.		
436-222 Dues & Subscriptions	500			500	-	500	0%	ICC membership dues and Commercial & Residential Building inspection license		
436-223 Professional Services	50,000			50,000	1,750	48,250	4%	To cover expenses associated with inspections; compliance.		
436-341 Departmental Supplies	2,500			2,500	-	2,500	0%	Office supplies and code books		
436-345 Uniforms	1,500			1,500	-	1,500	0%	Jackets & shirts		
436-353 Computer Software/Tech	500			500	-	500	0%	Blue Beam-Plan review software		
TOTAL BUILDING INSPECTIONS	**173,810**	**790**	**-**	**174,600**	**14,902**	**159,698**	9%			
PLANNING & ZONING - 437										
437-103 Salaries	361,000			361,000	31,480	329,520	9%	Assistant City Manager/Director of Community Development, Zoning Administrator, Permit Tech, and Long-Range Planner salaries, 2.5% merit, and holiday supplements		
437-104 FICA	29,000			29,000	2,408	26,592	8%	FICA @ 7.65% of Salary		
437-105 Group Insurance	54,000	19,000		73,000	4,733	68,267	6%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
437-106 Retirement	30,000			30,000	2,833	27,167	9%	PERS I & II Employer Contribution 8%		
437-108 Overtime	1,000			1,000	-	1,000	0%			
437-109 OPEB	750	1,700		2,450	150	2,300	6%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
437-110 Fringe Benefits	10,000			10,000	661	9,339	7%	457(b) Deferred Compensation Employer Contribution (3%)		
437-211 Telephone	1,000			1,000	63	937	6%	Director's department cell phone		
437-214 Travel	4,000			4,000	-	4,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference		
437-218 Postage	1,000			1,000	-	1,000	0%	Certified mailings, legal notices, and yard sign postings		
437-220 Advertising/Legal Publications	4,500			4,500	215	4,285	5%	Advertising of BZA & public hearings for Planning Commission meetings; hearing placards; job posting ads		
437-221 Training & Education	5,000			5,000	-	5,000	0%	ICMA Gettysburg Leadership Institute ($1800), MGO Conference, Annual Conferences		
437-222 Dues & Subscriptions	3,500			3,500	-	3,500	0%	James AICP Membership ($550); Wendy ICC membership ($170); Alissa ICMA membership ($800) & WV Code Officials ($40); Adobe subscription ($1260).		
437-223 Professional Services	5,000			5,000	-	5,000	0%	GIS Aerial imagery, Background Checks		
437-230 Contracted Services	45,000			45,000	-	45,000	0%	Engineering and routine plan review; bond assessments		
437-238 Refunds	1,500			1,500	-	1,500	0%	Permit Refunds		
437-341 Departmental Supplies	3,250			3,250	48	3,202	1%	Public hearing signs, office supplies, and promotional supplies		
437-353 Computer Software / Tech	11,000			11,000	-	11,000	0%	MyPermit Now Monthly Fees (10,000), ArcGIS ($1000)		
TOTAL PLANNING & ZONING	**570,500**	**20,700**	**-**	**591,200**	**42,592**	**548,608**	7%			
TOTAL BUILD INSPECTION, P&Z, & ENFORCEMENT AGENCY	**$ 966,460**	**$ 22,890**	**$ -**	**$ 989,350**	**$ 67,449**	**$ 921,901**	7%			
ELECTIONS - 438										
438-220 Advertising/Legal Publications	500			500	-	500	0%	Publish ballot multiple times		
438-230 Contracted Services	5,000			5,000	-	5,000	0%	Poll workers compensation for early voting and day of election.		
438-341 Departmental Supplies	3,000			3,000	-	3,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers		
TOTAL ELECTIONS	**8,500**	**-**	**-**	**8,500**	**-**	**8,500**	0%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
CITY HALL - 440										
440-103 Salaries	110,000			110,000	-	110,000	0%	Director of Operations Salary, 2.5% merit, and holiday supplement		
440-104 FICA Taxes	8,800			8,800	-	8,800	0%	FICA @ 7.65%		
440-105 Group Insurance	22,000			22,000	-	22,000	0%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)		
440-106 Retirement	9,000			9,000	1	8,999	0%	PERS I & II Employer Contribution 8%		
440-109 OPEB	250	400		650	-	650	0%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
440-110 Fringe Benefits	3,700			3,700	-	3,700	0%	457(b) Deferred Compensation Employer Contribution (3%)		
440-211 Telephone	15,000			15,000	1,104	13,896	7%	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)		
440-213 Utilities	65,000			65,000	2,054	62,946	3%	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)		
440-214 Travel Expense	2,000			2,000	-	2,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference		
440-215 Repair & Main. Bldg & Grounds	5,000			5,000	-	5,000	0%	City Hall, Rouss Hall, & CW Hall elevator services inspections and certifications.		
440-218 Postage	6,000			6,000	35	5,965	1%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.		
440-219 Bldg & Equipment Rental	250,000			250,000	20,667	229,333	8%	CWH Loan ($200,000), CTUB Rent ($30,600), Postage Lease($1500), City Copier Rental, Plat Printer		
440-220 Advertising/Legal Publications	6,000			6,000	209	5,792	3%	American Legal Publishing online ordinance updates, job postings, and board vacancy advertisements		
440-221 Training & Education	1,000			1,000	-	1,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference		
440-222 Dues & Subscriptions	6,500			6,500	275	6,225	4%	Jefferson County Chamber of Commerce ($275), WVML Annual Dues ($2,400), The Journal ($170), ICMA ($200), Amazon Prime ($130), Survey Monkey ($1650), Zoom ($1050)		
440-223 Professional Services	25,000			25,000	3,600	21,400	14%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.		
440-226 Insurance & Bonds	220,000		20,000	240,000	232,252	7,748	97%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial		Allowance for additional auto insurance for new vehicles and workers comp adjustment due to audit.
440-230 Contracted Services	235,000			235,000	2,263	232,737	1%	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		
440-232 Bank Charges	30,000			30,000	10,299	19,701	34%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees		
440-237 Other Fees/Taxes	1,500			1,500	77	1,423	5%	Ambulance fees		
440-341 Departmental Supplies	15,000			15,000	440	14,560	3%	City wide office supplies, toiletries, kitchen supplies, and water		
440-353 Computer Software / Tech	16,000		500	16,500	16,188	312	98%	Granicus Annual License - $10,000 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VCS - $5000		Adjustment for increase in Granicus license.
TOTAL CITY HALL	**1,052,750**	**400**	**20,500**	**1,073,650**	**289,463**	**784,187**	27%			
CONTRIBUTIONS/TRANSFERS - 444										
444-568 Contributions - Community Partnership Grants	100,000			100,000	-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.		
444-568 Community Grants		98,000		98,000	-	98,000	0%	Grant program for local non-profit organizations	Allowance for community grants for non-profit organizations	
444-568 Contributions - Annexation Support		103,000		103,000	-	103,000	0%		Contribution to support annexation costs	
444-568 Contributions - Revive Grant	30,000	229,000		259,000	25,000	234,000	10%	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	
444-568 Contributions - Façade Improvement Program	30,000	24,500		54,500	4,442	50,058	8%	Grant program to assist property owners and tenants in the Historic Overlay District to beautify property fronts	Grant funds awarded in FY 2026	
444-568 Contributions - Jefferson County P&R (Fireworks)	4,000			4,000	-	4,000	0%			
444-568 Contributions - Sidewalk Improvement Program	30,000	5,000		35,000	-	35,000	0%	Grant program to assist property owners with sidewalk repairs	Grant funds awarded in FY 2026	
TOTAL CONTRIBUTIONS/TRANSFERS	**194,000**	**459,500**	**-**	**653,500**	**29,442**	**624,058**	5%			
PARKING - 571										
571-103 Salaries	49,000			49,000	5,186	43,814	11%	Parking Enforcement Officer salary, 2.5% merit, holiday supplement, and clothing allowance		
571-104 FICA Tax Expense	3,900			3,900	415	3,485	11%	FICA @ 7.65%		
571-105 Group Insurance	750	10,250		11,000	952	10,048	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
571-106 Retirement Expense	4,500			4,500	298	4,202	7%	PERS I & II Employer Contribution 8%		
571-108 Overtime	1,000			1,000	233	767	23%			
571-109 OPEB		650		650	50	600	8%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
571-110 Fringe Benefits	1,700			1,700	142	1,558	8%	457(b) Deferred Compensation Employer Contribution (3%)		
571-113 Utilities				-	-	-		Electric Service for parking lot - moved to Street Lights		
571-116 Repair & Main - Equipment	1,000			1,000	-	1,000	0%	Parking meter repairs and maintenance		
571-218 Postage	500			500	-	500	0%			
571-219 Bldg & Equipment Rental	500			500	-	500	0%			
571-220 Advertising / Legal Publications	500			500	-	500	0%	Job advertising		
571-230 Contracted Services	500			500	-	500	0%	Flu shot		
571-341 Departmental Supplies	5,000			5,000	2,845	2,155	57%	Office supplies, batteries, handheld printer paper		
571-345 Uniforms	750			750	-	750	0%	Jacket, shirts, patches, badge, etc.		
571-353 Computer Software/Tech	3,500		500	4,000	3,828	172	96%	United Public Safety/T2 annual fees		Allowance for UpSafety Hardware Care Program
TOTAL PARKING	**73,100**	**10,900**	**500**	**84,500**	**13,948**	**70,552**	17%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
TRANSFERS - 698										
698-590 Transfers to Capital Reserve - Repaving	150,000			150,000	16,049	133,951	11%	Monthly Street Fee Remittance from CTUB is transferred to Capital Reserve for future street repaving expenditures		
698-591 Transfers to Capital Reserve - One Time Funding		880,730		880,730	-	880,730	0%		Transfer to Capital Fund to support capital projects	
698-592 Transfers to Residual Fund		250,000		250,000	-	250,000	0%		Transfer to Residual Fund to build up Rainy Day savings	
698-591 Transfers to Capital Reserve - Table Games	950,000			950,000	44,648	905,352	5%	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**	**1,130,730**	**-**	**2,230,730**	**60,697**	**2,170,033**	3%			
CONTINGENCIES - 699										
699-568 Other Contributions	450,000		(36,500)	413,500	-	413,500	0%	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**	**-**	**(36,500)**	**413,500**	**-**	**413,500**	0%			
POLICE DEPARTMENT - 700										
700-103 Salaries	1,765,000			1,765,000	187,979	1,577,021	11%	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		
700-104 FICA	157,000			157,000	12,672	144,328	8%	FICA Tax at 7.65%		
700-105 Group Insurance	300,000	(35,000)		265,000	19,991	245,009	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Reduction in insurance costs due to changes in personnel	
700-106 Retirement	215,000			215,000	17,879	197,121	8%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)		
700-107 Police Pension	2,500			2,500	-	2,500	0%	Legacy CTPD Retirement System		
700-108 Overtime	200,000			200,000	29,274	170,726	15%	Shift coverage, late arrest/call out, special events, school events, court, etc.		
700-109 OPEB	5,000	6,000		11,000	752	10,248	7%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
700-110 Fringe Benefits	55,000			55,000	5,141	49,859	9%	457(b) Deferred Compensation Employer Contribution (3%)		
700-211 Telephone	12,000			12,000	852	11,148	7%	(4) department cell phones ($1750), WebEx phone services ($6300), Alarm phone line ($1350)		
700-213 Utilities	60,000			60,000	1,912	58,088	3%	Electric ($35,000), Internet Service ($12,000), MiFi/Cradle Points ($10,000)		
700-214 Travel	9,000			9,000	880	8,120	10%	Training, Conferences,etc. - (CALEA Conference 2nd Award - Omaha)		
700-215 R&M Building & Grounds	1,500			1,500	-	1,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries		
700-216 R&M Equipment	10,000			10,000	-	10,000	0%	Generator service; radio & camera repair		
700-217 R&M Auto	50,000			50,000	16,649	33,351	33%	Air filters, vehicle repairs, state inspections, vehicle maintenance (brakes/rotors, tire repair/rotation, etc.)		
700-218 Postage	2,000			2,000	164	1,836	8%	Stamps, certified mail, UPS/FedEx, etc.		
700-219 Building & Equipment Rental	100,000			100,000	8,357	91,643	8%	661 Mortgage & copy machine leases		
700-220 Advertising/Legal Publications	5,500			5,500	963	4,537	18%	New Hire Ads 3-6 ads in local paper		
700-221 Training & Education	15,000			15,000	-	15,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.		
700-222 Dues & Subscriptions	7,000			7,000	-	7,000	0%	WVCOP Dues, IACP, SRO, Journal, CALEA Annual Continuation Fee ($4,595)		
700-223 Professional Services	8,000	20,000		28,000	-	28,000	0%	Polygraph exams, psychological exam, physical exams, diagnostic imaging	Allowance for policy revision & CALEA Compliance	
700-223 Professional Services - Social Worker Services	75,000			75,000	-	75,000	0%	Third party social worker services		
700-230 Contracted Services	30,000			30,000	2,144	27,856	7%	Cleaning Fees ($12,000), HVAC Service Maintenance 661 George St. ($5500), Alarm service ($6400)		
700-237 Other Fees & Taxes	250			250	-	250	0%	661 George St. Ambulance Fees		
700-341 Departmental Supplies	35,000			35,000	-	35,000	0%	Ammunition, office Supplies, cleaning supplies, water delivery		
700-343 Auto Supplies	70,000	30,000		100,000	325	99,675	0%	Gas, oil changes and tires for police vehicles	Allowance for increase in fuel prices	
700-345 Uniforms	35,000			35,000	3,801	31,199	11%	Class A, BDU, duty gear, insignia, ballistic vests ($4000 each), coats, etc.		
700-353 Computer Software/Tech	47,000		12,000	59,000	3,441	55,559	6%	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 ($12,000)		Allowance for cloud based camera data storage.
TOTAL POLICE DEPARTMENT	**3,271,750**	**21,000**	**12,000**	**3,304,750**	**313,177**	**2,991,573**	9%			
POLICE-SPECIAL DUTY CROSSING GUARDS - 704										
704-103 Salaries	40,000			40,000	-	40,000	0%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA or merit. Holiday supplements.		
704-104 FICA Tax Expense	2,600			2,600	-	2,600	0%	FICA @ 7.65%		
704-341 Departmental Supplies	250			250	-	250	0%	Stop signs		
704-345 Uniforms	500			500	-	500	0%	Reflective jackets and vests		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**43,350**	**-**	**-**	**43,350**	**-**	**43,350**	0%			
Total Police and Crossing Guards	**$ 3,315,100**	**$ 21,000**	**$ 12,000**	**$ 3,348,100**	**$ 313,177**	**$ 3,034,923**	9%			

ACCOUNT	FY 2027 APPROVED BUDGET	REVISION #1	REVISION #2	CURRENT BUDGET	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES	REVISION #2 NOTES
DOG WARDEN - 707										
707-567 Contributions	1,800			1,800	-	1,800	0%	City donates the dog tag fees to the County Animal Control.		
TOTAL DOG WARDEN	**1,800**	-	-	**1,800**	-	**1,800**	0%			
MAINTENANCE - 750										
750-103 Salaries	327,057			327,057	33,649	293,409	10%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.		
750-104 FICA Tax Expense	30,000			30,000	2,589	27,411	9%	FICA @ 7.65%		
750-105 Group Insurance	42,000	13,000		55,000	2,865	52,135	5%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
750-106 Retirement	28,000			28,000	2,880	25,120	10%	PERS I & II Employer Contribution 8%		
750-108 Overtime	20,000			20,000	190	19,810	1%			
750-109 OPEB	750	1,100		1,850	100	1,750	5%	RHBT Insurance	Allowance for anticipated retirement insurance increase	
750-110 Fringe Benefits	9,000			9,000	826	8,174	9%	457(b) Deferred Compensation Employer Contribution (3%)		
750-211 Telephone	2,000			2,000	111	1,889	6%	Field staff equipped with cell phones		
750-213 Utilities	10,000			10,000	106	9,894	1%	Maintenance building electric ($5000), water & sewer ($1500), and internet ($1200)		
750-214 Travel Expense	1,500			1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed		
750-215 R&M Buildings and Grounds	70,000	7,000		77,000	1,047	75,954	1%	General maintenance and repairs of all city buildings.	Allowance for HVAC repair at PD from FY 2026	
750-216 R&M Equipment	20,000			20,000	-	20,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs.		
750-217 R&M Auto	10,000			10,000	-	10,000	0%	Regular maintenance of maintenance department and City vehicles		
750-219 R&M Bldg and Equip Rental	1,000			1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.		
750-220 Advertising	500			500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required. Job advertising.		
750-221 Training & Education	5,000			5,000	-	5,000	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection ($1000), ASE ($500), Certified Pool Operators ($2000), Arborist training ($1000).		
750-222 Dues & Subscriptions	500			500	-	500	0%	Camera subscription and CDL license fees		
750-223 Professional Services	500			500	-	500	0%	CDL physicals		
750-230 Contracted Services	50,000			50,000	-	50,000	0%	Trash service, box rental fees, snow removal and salt		
750-230 Contracted Services - Trees	20,000			20,000	1,379	18,621	7%	Tree services		
750-341 Departmental Supplies	40,000			40,000	-	40,000	0%	General maintenance supplies, Christmas decorations ($10,000), and light poles.		
750-343 Auto Supplies (Gas, Oil & Tires)	25,000	5,000		30,000	-	30,000	0%	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	
750-345 Uniforms	5,000			5,000	-	5,000	0%	Reflective jacket, shirts, vests, and pants		
TOTAL MAINTENANCE	**717,807**	**26,100**	-	**743,907**	**45,740**	**698,168**	6%			
STREET LIGHTS - 751										
751-213 Utilities	135,000			135,000	-	135,000	0%	Street lights electric (Increase for allowance of Stone Spring street lights)		
TOTAL STREET LIGHTS	**135,000**	-	-	**135,000**	-	**135,000**	0%			
P&R - 900										
900-103 Salaries	61,000			61,000	6,738	54,262	11%	Parks Manager salary, 2.5% merit, holiday supplement.		
900-104 FICA	5,000			5,000	515	4,485	10%	FICA @ 7.65%		
900-105 Group Insurance	10,000	1,000		11,000	966	10,034	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)	Allowance for anticipated insurance costs	
900-106 Retirement	5,000			5,000	606	4,394	12%	PERS I & II Employer Contribution 8%		
900-109 OPEB	250	400		650	-	650	0%	RHBT Insurance	Allowance for anticipated retirement insurance increase.	
900-110 Fringe Benefits	2,000			2,000	202	1,798	10%	457(b) Deferred Compensation Employer Contribution (3%)		
900-211 Telephone	600			600	48	552	8%			
900-214 Travel Expense			2,000	2,000	-	2,000	0%			Lodging, gas, meals, airfare for training conferences.
900-221 Training & Education			1,500	1,500	-	1,500	0%			NRPA National Conference
900-341 Departmental Supplies	750			750	-	750	0%	Office supplies		
900-566 Contributions	107,500			107,500	-	107,500	0%	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**	**$ 3,500**	**$ 197,000**	**$ 9,076**	**$ 187,924**	5%			
VISITOR'S CENTER - 901										
901-567 Contributions	87,500			87,500	-	87,500	0%	50% of Hotel/Motel Tax Revenue Contribution to Jefferson County Visitor's Center.		
TOTAL VISITOR'S CENTER	**87,500**	-	-	**87,500**	-	**87,500**	0%			
FAIRS/FESTIVALS - 903										
903-220 Advertising/Legal Publications	2,000			2,000	-	2,000	0%	Event Advertising		
903-230 Contracted Services	35,000			35,000	-	35,000	0%	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)		
903-238 Refunds	100			100	-	100	0%			
903-341 Departmental Supplies	25,000			25,000	-	25,000	0%	**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)		
903-568 Contributions	5,000			5,000	-	5,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.		
TOTAL FAIRS/FESTIVALS	**67,100**	-	-	**67,100**	-	**67,100**	0%			
TOTAL EXPENSES	**9,785,842**	**1,747,120**	-	**11,532,962**	**999,692**	**10,533,270**	9%			
REVENUES OVER EXPENSES	$ 0	$ (0)	$ -	$ (0)	$ 2,496,655					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1790: FY2027 Capital Revision #1

ATTACHMENTS:

- FY 2027 Capital Budget 1st Revision.pdf

the city of Charles Town, WV

FY 2027 Capital Reserve Budget

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET REVENUES					
Capital Reserve Carryover	4,130,854	2,398,696	6,529,550	$2,063,655 carryover balance from FY2026 Capital Reserve. This is carryover for unfinished projects noted in red. $2,067,199 additional grant carryover transferred to the grant projects worksheet. (Carryover will be adjusted in the 1st Revision in July 2026.)	Adjust carry over amount to actual balance as of June 30, 2026
368-000 Contributions from GF		880,730	880,730	Contributions from GF (Determined in July 2026 1st Revision)	
368-000 Contributions from GF - Lottery / Gaming Revenue	950,000		950,000	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.	
341-000 Developer Fees	255,000		255,000	Developer Proffer fees.	
380-000 Interest on Bank Accounts & Other Sources	100,000		100,000		
TOTAL REVENUES	**$ 5,435,854**	**$ 3,279,426**	**$ 8,715,280**		

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET EXPENSES					
975 GENERAL GOVERNMENT					
Information Technology					
Computer Replacement - 975-459 General Government Capital Outlay Technology	25,000		25,000	Computer replacement program for all General Government departments. (5 replacements are planned.)	
Tyler Tech Version 10 Software - 975-459 General Government Capital Outlay Technology	55,130		55,130	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. ($55,130 carried over from FY26.)	
TOTAL INFORMATION TECHNOLOGY	**$ 80,130**	**$ -**	**$ 80,130**		
Other - General Government					
City Charter Re-write - 975-223 General Government Professional Services		60,000	60,000		
Comprehensive Plan Update - 975-223 General Government Professional Services		125,000	125,000		Professional services to update the City's policy guide for decision making pertaining to future land use, growth & development, & resource preservation within the City's jurisdiction and Urban Growth Boundary
Rouss Hall Landlord buy back - 975-458 General Government Capital Outlay	140,000		140,000	$140,000 carried over from FY26.	
Zoning & Subdivision Ordinance Overhaul - 975-223 General Government Professional Services	172,850		172,850	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. ($172,850 carried over from FY26.)	
Front Office Desks - 975-459 General Government Equipment	3,300		3,300	$3300 carried over from FY26.	
TOTAL OTHER - GENERAL GOVERNMENT	**$ 316,150**	**$ 185,000**	**$ 501,150**		
TOTAL GENERAL GOVERNMENT	**$ 396,280**	**$ 185,000**	**$ 581,280**		

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
976 PUBLIC SAFETY					
Equipment					
Body Worn Cameras - 976-460 Public Safety Capital Outlay Equipment		32,000	32,000		Replace 19 body worn cameras with expired warranties. Version V700
Office Chairs - 976-460 Public Safety Capital Outlay Equipment		8,100	8,100		Replace 24 dilapidated office chairs.
Officer Equipment - 976-460 Public Safety Capital Outlay Equipment	17,500		17,500	Equipment for new officer. (Taser, ballistic shield, baton, spike system, trauma aid kit, trauma pac kit, defibrillator, body worn camera, and desktop computer)	
TOTAL EQUIPMENT	**$ 17,500**	**$ 40,100**	**$ 57,600**		
Information Technology					
Computer Replacement - 975-460 General Government Capital Outlay Technology Police Department	33,000		33,000	6 In-car Panasonic Tough Tablets (To replace generation 3 reaching end of life.)	
TOTAL INFORMATION TECHNOLOGY	**$ 33,000**	**$ -**	**$ 33,000**		
Vehicles					
Police Cars - 976-459 Public Safety Capital Outlay Vehicles	144,000		144,000	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years. A third vehicle is requested this year for the new officer position.	
Police Vehicle Upfit Costs - 976-459 Public Safety Capital Outlay Vehicles	48,000		48,000	Approximately $5000 per car is estimated for the 2 vehicles in the rotation schedule. This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant. Cost for 3rd car is $38,000.	
TOTAL VEHICLES	**$ 192,000**	**$ -**	**$ 192,000**		
Parking					
Parking Meters - 976-462 Public Safety	5,000		5,000	23 Parking meter mechanisms the replace the outdated Duncan meters as part of the replacement system implemented over the last 2 years.	
TOTAL PARKING	**$ 5,000**	**$ -**	**$ 5,000**		
TOTAL PUBLIC SAFETY	**$ 247,500**	**$ 40,100**	**$ 287,600**		

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
977 STREETS & TRANSPORTATION					
Buildings					
Charles Washington Hall - Roof Replacement - 977-457 Streets & Transportation Capital Outlay Buildings	50,000		50,000	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. ($50,000 carried over from FY26.)	
Charles Washington Hall - Painting of Exterior Windows/Doors/Trim - 977-457 Streets & Transportation Capital Outlay Buildings		60,000	60,000		Painting of all outside wood surfaces at CWH. (Windows, doors, soffit, and facia)
City Hall - Brick Repointing - 977-457 Streets & Transportation Capital Outlay Buildings		40,000	40,000		Repair damaged mortar at City Hall.
City Hall - Elevator Replacement - 977-457 Streets & Transportation Capital Outlay Buildings		70,000	70,000		Replace City Hall elevator car and mechanical units.
City Hall - Replace Rooftop AC Units - 977-457 Streets & Transportation Capital Outlay Buildings	45,730		45,730	Replacement of 2 City Hall rooftop AC units. ($45,730 carried over from FY26.)	
City Hall - Restore Roof Section 2 - 977-457 Streets & Transportation Capital Outlay Buildings		20,000	20,000		Section 2 of the City Hall roof is in poor condition. This is an allowance to restore that area of the roof.
Maintenance Yard Study & Engineering - 977-457 Streets & Transportation Capital Outlay Buildings	220,700		220,700	Maintenance yard study. Current maintenance yard is in poor condition and needs replaced or renovated. In FY26 Council requested that a study be conducted for the best location of the Maintenance Yard along with associated engineering. The engineering remains to be completed. ($220,700 carried over from FY26.)	
Rouss Hall - Brick Repointing -977-457 Streets & Transportation Capital Outlay Buildings		20,000	20,000		The west wall is severely deteriorated. This will provide an allowance to repair the mortar.
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-457 Streets & Transportation Capital Outlay Buildings	209,975		209,975	All window sills at Rouss Hall have peeling paint and rotted wood. ($209,975 carried over from FY26.)	
Rouss Hall - Apply roof coating - 977-457 Streets & Transportation Capital Outlay Buildings	31,250		31,250	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. ($31,250 carried over from FY26.)	
TOTAL BUILDINGS	**$ 557,655**	**$ 210,000**	**$ 767,655**		

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
Streets/Infrastructure					
Art Alley Brick Stamped Pavement - 977-458 Streets & Transportation Capital Outlay Other Improvements		25,000	25,000		Repave Art Alley and apply brick imprint.
Brick Sidewalk Replacement - Washington St. - 977-458 Streets & Transportation Capital Outlay Other Improvements		55,000	55,000		Replace brick sidewalk from the Post Office on W. Washington Street to 120 S. George St.
Charles Street Engineering Study - 977-461 Streets & Transportation Capital Outlay Stormwater Improvements	79,975	290,000	369,975	Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications. ($79,975 carried over from FY26.)	Allowance to produce engineering-ready documents to make storm water corrections, bury utility lines, level the street, and transform streetscape into usable event space.
Depot Square Design - 977-458 Streets & Transportation Capital Outlay Other Improvements	50,000		50,000	Design for potential uses and amenities of the City's new town square. ($50,000 carried over from FY26.)	
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-458 Streets & Transportation Capital Outlay Other Improvements	100,000		100,000	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Grant match was paid in FY26. This is an allowance for overages. Reduction Funding. ($5240 carried over from FY26.)	
Stormwater Assessment Study - 977-461 Streets & Transportation Capital Outlay Stormwater Improvements	125,955	228,825	354,780	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($125,955 carried over from FY26.)	Allowance to proceed to the full inventory and detailed analysis of Watersheds 1, 2, 3, 7, & 10
TOTAL STREETS/INFRASTRUCTURE	**$ 355,930**	**$ 598,825**	**$ 954,755**		
Vehicles					
Bucket Truck - 977-459 Streets & Transportation Capital Outlay Equipment	175,000		175,000	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 July of FY27. ($175,000 carried over from FY26.)	
Dump Truck - 977-459 Streets & Transportation Capital Outlay Equipment		90,000	90,000		This dump truck includes a landscaping dump bed for hauling brush and snow
Street Sweeper - 977-459 Streets & Transportation Capital Outlay Equipment	350,000		350,000	The current sweeper is unreliable and constantly being repaired.	
Pick-up Truck - 977-459 Streets & Transportation Capital Outlay Equipment	$ 70,000		70,000	Replacement of 2016 truck to include emergency lighting and utility bed.	
TOTAL VEHICLES	**$ 595,000**	**$ 90,000**	**$ 685,000**		
Streets & Transportation Other					
Maintenance Yard Storage Containers - 977-459 Streets & Transportation Capital Outlay Equipment		25,000	25,000		
Trash Can Replacement - Downtown - 977-459 Streets & Transportation Capital Outlay Equipment		70,000	70,000		Replace 40 deteriorating trash in the Downtown District
TOTAL STREETS & TRANSPORTATION OTHER	**$ -**	**$ 95,000**	**$ 95,000**		
TOTAL STREETS & TRANSPORTATION	**$ 1,508,585**	**$ 993,825**	**$ 2,502,410**		

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
979 CULTURE & RECREATION					
Parks & Recreation					
Jefferson Memorial Park Tennis Court Resurfacing & Fencing - 979-458 Culture & Recreation Other Improvements		300,000	300,000		Mill, pave, and apply acrylic sport court coating on the tennis courts. Install chain link fencing around the courts.
Parks Master Plan - 979-223 Culture & Recreation Professional Services	150,000		150,000		
TOTAL PARKS & RECREATION	**$ 150,000**	**$ 300,000**	**$ 450,000**		
Culture					
Christmas lights replacement along Washington & George Streets - 979-458 Culture & Recreation Other Improvements	25,000		25,000	Current lights are failing and need to be replaced.	
Historical Signs - 979-458 Culture & Recreation Other Improvements	10,000		10,000		
Wayfinding signage - 979-458 Culture & Recreation Other Improvements	297,400		297,400	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) ($197,400 carried over from FY26.)	
TOTAL CULTURE	**$ 332,400**	**$ -**	**$ 332,400**		
TOTAL CULTURE AND RECREATION	**$ 482,400**	**$ 300,000**	**$ 782,400**		
Building Improvements Contingency	349,160		349,160	Developer fees transferred from Building Commission in FY 2026 to the Capital Fund. This is the remaining balance as of 6/30/26. ($349,160 carried over from FY26.)	
Contingencies	384,730	1,760,501	2,145,231	This amount will be adjusted in the 1st Revision in July 2026.	
Encumbrances for Subsequent Years			-		
Transfer to Grant Projects	2,067,199		2,067,199	$76,444 to Augustine Avenue Project. $1,990,755 to JMP Pool Project.	
TOTAL EXPENSES	**$ 5,435,854**	**$ 3,279,426**	**$ 8,715,280**		
REVENUES OVER EXPENSES	**$ -**	**$ (0)**	**$ (0)**		

REPAVING BUDGET

ACCOUNT	FY 2027 BUDGET	REVISION #1 PROPOSAL	FY 2027 CURRENT BUDGET	NOTES	REVISION #1 NOTES
REVENUES					
Repaving Carryover	$ 1,551,700	$ 20,297	$ 1,571,997	Carryover balance from FY 2026 Repaving Funds. This is the amount of contingency left over from FY26. This amount will be adjusted in the first revision in July 2026.	Adjust carry over amount to actual balance as of June 30, 2026
369-100 Contributions from GF - Repaving Fees	$ 175,000		$ 175,000	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	
380-000 Interest on Bank Accounts & Other Sources	$ 20,000		$ 20,000		
TOTAL REVENUES	**$ 1,746,700**	**$ 20,297**	**$ 1,766,997**		
EXPENDITURES					
977-460 Streets & Transportation Capital Outlay Street Paving	$ 350,000		$ 350,000	Jan 2023 Infrastructure Committee report identified 23 streets for repaving/repairs. This is an allowance for continuation of the repaving project.	
Paving Contingency - Streets & Transportation Capital Outlay Street Paving	$ 1,396,700	$ 20,297	$ 1,416,997		
TOTAL EXPENSES	**$ 1,746,700**	**$ 20,297**	**$ 1,766,997**		
REVENUES OVER EXPENSES	**$ -**	**$ 0**	**$ 0**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1791: HdL Udate

ATTACHMENTS:

- HDL Credit Worksheet.pdf
- HDL Credit Worksheet-7-26.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**

HdL Credit Worksheet
JULY 31, 2026

Beginning Credit Balance	$	49,750.00
Less: October 2024 15% Refund	$	6,089.36
Less: November 2024 15% Refund	$	730.26
Less: December 2024 15% Refund	$	1,903.23
Less: January 2025 15% Refund	$	1,820.96
Less: February 2025 15% Refund	$	1,389.66
Less: March 2025 15% Refund	$	3,727.09
Less: April & May 2025 15% Refund	$	3,381.38
Less: June 2025 15% Refund	$	1,106.74
Less: July 2025 15% Refund	$	3,307.60
Less: August 2025 15% Refund	$	95.13
Less: September 2025 15% Refund	$	58.68
Less: October 2025 15% Refund	$	670.41
Less: November 2025 15% Refund	$	374.42
Less: December 2025 15% Refund	$	1,347.68
Less: January 2026 15% Refund	$	2,788.31
Less: February 2026 15% Refund	$	168.24
Less: March 2026 15% Refund	$	1,688.17
Less:April 2026 15% Refund	$	37.50
Less:May 2026 15% Refund	$	8,415.68
Less:June 2026 15% Refund	$	3,002.68
Less:July2026 15% Refund	$	987.97
Remaining Credit Balance	**$**	**6,658.87**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

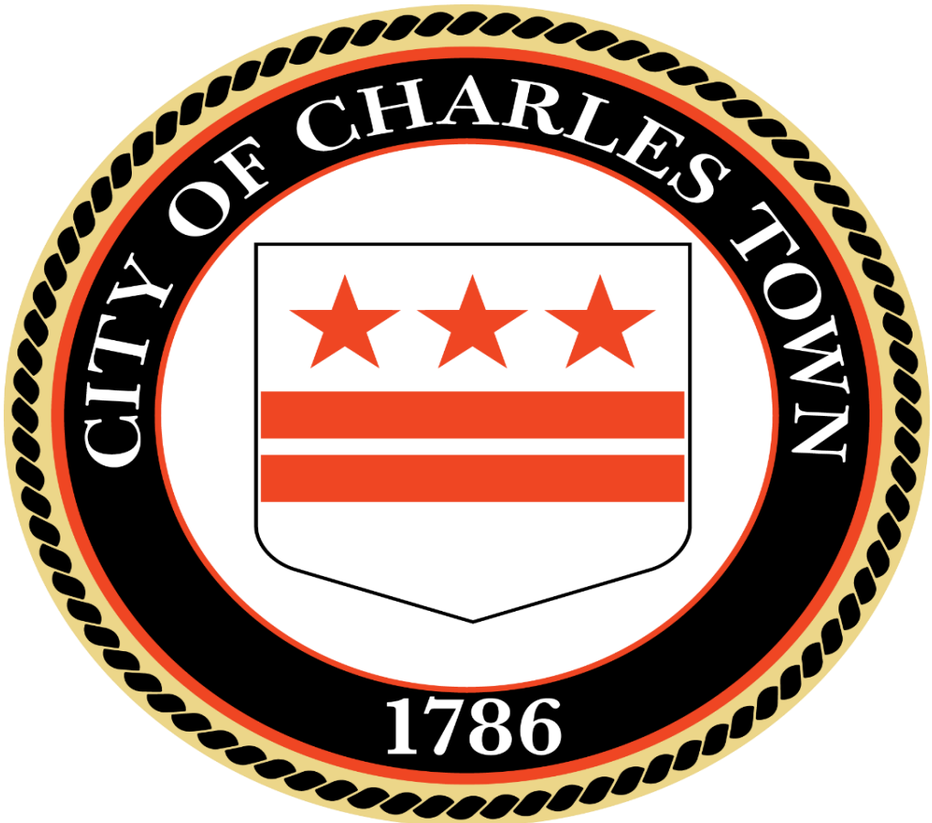
SCHEDULED

AGENDA ITEM (ID #)

2026-1792: July 2026 General Fund Budget Update

ATTACHMENTS:

- JULY 2026 GF FINANCIALS.pdf



FY 2026-2027
General Fund Budget

(Includes 2.7% COLA & 2.5% Merit Salary Increases)

ACCOUNT		CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REVENUES							
300-050	Unassigned Fund Balance (Carryover)	2,208,120	2,208,120	2,208,120	(0)	100%	Estimated carryover balance for fiscal year ending 2026
301-010	Taxes - Ad Valorem	2,021,996		-	2,021,996	0%	Property taxes
301-060	Supplemental Taxes	40,000		-	40,000	0%	Property taxes owed from previous years, but paid in the current fiscal year
302-000	Interest and Penalty	10,000		-	10,000	0%	Interest and penalties on property taxes
303-000	Gas & Oil Severance Tax	20,000		-	20,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas
304-000	Utility Tax (2%)	300,000	1,120	1,120	298,880	0%	Public utility services taxes
305-000	Business & Occupation (B&O) Tax	2,056,946	662,026	662,026	1,394,920	32%	B&O taxes as well as estimated receipts from HDL collections service efforts
306-000	Liquor Tax	25,000	8,176	8,176	16,824	33%	Tax on purchase of intoxicating liquors
307-000	Animal Control Tax	1,600		-	1,600	0%	This is donated back to the county each year under Dog Warden
308-000	Hotel/Motel Tax	175,000	14,714	14,714	160,286	8%	3 traditional hotels (Rodeway Inn, Days Inn, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)
320-000	Court Costs, Fees & Charges	260,000	18,181	18,181	241,819	7%	
321-000	Parking Violation Penalties	40,000	2,920	2,920	37,080	7%	
325-000	Business License Revenue	45,000	5,780	5,780	39,220	13%	
326-000	Building Permit Fees	750,000	68,133	68,133	681,867	9%	Building activity increasing/expected to remain strong through FY2027 with new development projects on the horizon and increases in permit fee structure
328-000	Franchise Tax	65,000		-	65,000	0%	Cable Franchise
329-000	Rental Registration Fees	1,000		-	1,000	0%	
330-000	International Registration Plan (IRP) Fees	70,000	12,836	12,836	57,164	18%	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
339-000	Emergency Service Fee	1,700		-	1,700	0%	Revenue from utility bills for EMS (5 cents)
340-000	Parks & Rec Fee	1,700		-	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)
342-000	Parking Meter Revenues	50,000	6,597	6,597	43,403	13%	Revenue from parking meters and parking permits including ParkMobile ap
345-000	Rents & Concessions	60,000	5,730	5,730	54,270	10%	CTUB rental of 661 space ($30,000); CWH tenant rental ($30,000) Rouss Hall tenant rental ($5000)
353-000	Zoning Fee	20,000	14,429	14,429	5,571	72%	Planning Commission zoning application fees
355-000	Street Improvement Fee	150,000		-	150,000	0%	Revenue from utility bills for street improvements ($4 per month)
365-040	Federal Government Grants	230,700		-	230,700	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years
366-000	State Government Grants	3,000		-	3,000	0%	Fairs and Festivals grant for WV Fest and Christmas Parade
367-000	Other Grants	-		-	-		Donations to police department and Tree Board
369-000	Contributions from Other Funds - Sales Tax ($1,600,000); Housing Rehab ($68,000); Vacant Structures ($24,000); OPIOID ($75,000)	1,767,000	400,000	400,000	1,367,000	23%	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.
376-000	Gaming Income	250,000	20,606	20,606	229,394	8%	Gaming receipts average $19K to $23K per month
379-000	Gain/Loss - Sale of Fixed Assets	-	250	250	(250)		
380-000	Interest Income (Operating Acct)	25,000		-	25,000	0%	Interest on checking accounts
381-000	Reimbursements	130,000	1,345	1,345	128,655	1%	SRO reimbursement ($60,000); crossing guards ($40,000); police overtime reimbursements ($10,000); Fuel Refunds ($9600); Pcard Rebate ($6000); Alarm Calls ($2000)
381-000	Lein Reimbursements	-		-	-		
382-000	Refunds - Overpayments	500	17,195	17,195	(16,695)	3439%	
386-000	Insurance Claims	-		-	-		
392-000	Property Rehabilitation	7,500		-	7,500	0%	Vacant Structures Fees
387-000	Filing Fees	200		-	200	0%	Filing Fees Revenue - Election in FY 2027. 1% of annual salary per person

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
397-000 Video Lottery	700,000	24,043	24,043	675,957	3%	Video lottery receipts average $13.4K to $22.2K per week
399-000 Misc Revenue	7,500	693	693	6,807	9%	Yard waste stickers and fingerprints
399-020 Special Events - WV Fest	15,000		-	15,000	0%	Vendor registration fees and sponsors for WV Fest
399-030 Special Events - General	1,000	100	100	900	10%	Special activities fees
399-040 Special Events - CW Hall	15,000	2,200	2,200	12,800	15%	CW Hall public rental fees
399-070 Special Events - Car Show	7,500	1,155	1,155	6,345	15%	Car show registration and sponsors
TOTAL REVENUES	**11,532,962**	**3,496,347**	**3,496,347**	**8,036,614**	30%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
EXPENSES						
ECONOMIC DEVELOPMENT - 402						
402-103 Salaries	83,000	9,062	9,062	73,938	11%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement
402-104 FICA	6,600	693	693	5,907	11%	FICA @ 7.65%
402-105 Group Insurance	11,000	947	947	10,053	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
402-106 Retirement	7,000	816	816	6,184	12%	PERS I & II Employer Contribution 8%
402-109 OPEB	650	50	50	600	8%	RHBT Insurance
402-110 Fringe Benefits	1,800	181	181	1,619	10%	457(b) Deferred Compensation Employer Contribution (3%)
402-211 Telephone	500	33	33	467	7%	Cell phone
402-214 Travel	3,000		-	3,000	0%	2 National Conferences; airfare, lodging, per-diem
402-220 Advertising/Legal Publications	500		-	500	0%	
402-221 Training & Education	2,500		-	2,500	0%	Economic Development Certifications
402-222 Dues & Subscriptions	3,100		-	3,100	0%	IEDC Membership (400), Music Subscription ($250); QR Code Subscriptions ($180); Map Ap Subscription ($2100); Imagine AI ($100)
402-223 Professional Services	3,000		-	3,000	0%	Engineering services, appraisals, renderings
402-341 Departmental Supplies	5,000	1,000	1,000	4,000	20%	Promotional items for events and City marketing and other departmental supplies. Welcome bags for new residents ($1,000)
TOTAL ECONOMIC DEVELOPMENT	**127,650**	**12,782**	**12,782**	**114,868**	10%	
MAYOR'S OFFICE - 409						
409-101 Salary	12,500	1,000	1,000	11,500	8%	Mayor's Salary
409-104 FICA Tax Expense	1,000	77	77	924	8%	FICA @ 7.65%
409-211 Telephone	600	48	48	552	8%	Cell phone
409-214 Travel Expense	2,000		-	2,000	0%	WV Municipal League conference & other trainings
409-221 Training & Education	1,000		-	1,000	0%	WV Municipal League conference & other trainings
409-341 Departmental Supplies	3,000	2,475	2,475	526	82%	Ceremonial Keys to the City and Coins
409-568 Community Contributions	2,000		-	2,000	0%	
TOTAL MAYOR'S OFFICE	**22,100**	**3,599**	**3,599**	**18,501**	16%	
COUNCIL - 410						
410-101 Salaries	40,000	3,333	3,333	36,667	8%	Eight Council Members at $5,000 annual salary
410-104 FICA Tax Expense	3,100	255	255	2,845	8%	FICA @ 7.65%
410-214 Travel Expense	5,000		-	5,000	0%	WV Municipal League conference & other trainings
410-221 Training & Education	4,100		-	4,100	0%	WV Municipal League Conference Registration ($450 per registration) & other trainings
410-341 Departmental Supplies	1,000		-	1,000	0%	
TOTAL COUNCIL	**53,200**	**3,588**	**3,588**	**49,612**	7%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY MANAGER - 412						
412-103 Salaries	205,000	22,857	22,857	182,143	11%	
412-104 FICA Tax Expense	18,000	1,749	1,749	16,251	10%	FICA Tax @ 7.65%
412-105 Group Insurance	23,000	2,131	2,131	20,869	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
412-106 Retirement	18,000	2,057	2,057	15,943	11%	PERS I & II Employer Contribution 8%
412-108 Overtime	2,500		-	2,500	0%	
412-109 OPEB	650	50	50	600	8%	RHBT Insurance
412-110 Fringe Benefits	6,200	683	683	5,517	11%	457(b) Deferred Compensation Employer Contribution (3%)
412-211 Telephone	550		-	550	0%	Cell phone service
412-214 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
412-220 Advertising	1,500		-	1,500	0%	Job advertising
412-221 Training & Education	1,000		-	1,000	0%	WVML Conference, City Clerk Election Training
412-222 Dues & Subscriptions	1,000	85	85	915	9%	ICMA and WVML Fees.
412-223 Professional Services	500		-	500	0%	Background checks for City Manager candidates.
412-341 Departmental Supplies	750		-	750	0%	Office Supplies
TOTAL CITY MANAGER	**280,150**	**29,612**	**29,612**	**250,538**	11%	
TREASURER - 413						
413-103 Salaries	275,000	25,531	25,531	249,469	9%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
413-104 FICA Tax Expense	23,000	2,055	2,055	20,945	9%	FICA Tax @ 7.65%
413-105 Group Insurance	40,000	3,650	3,650	36,350	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
413-106 Retirement	25,000	2,062	2,062	22,938	8%	PERS I & II Employer Contribution 8%
413-108 Overtime	3,700	1,334	1,334	2,366	36%	
413-109 OPEB	1,850	150	150	1,700	8%	RHBT Insurance
413-110 Fringe Benefits	7,100	725	725	6,375	10%	457(b) Deferred Compensation Employer Contribution (3%)
413-214 Travel Expense	1,500		-	1,500	0%	Biannual Director & Acct. Clerk III - WV Government Finance Officers Association Training
413-218 Postage	2,000		-	2,000	0%	Certified Mailings for collections communications
413-220 Advertising/Legal Pubs	2,500		-	2,500	0%	Financial statement publication $625, Levy Estimate $425 and job advertising.
413-221 Training & Education	1,000		-	1,000	0%	GFOA bi-annual trainings.
413-222 Dues & Subscriptions	1,000	750	750	250	75%	GFOA memberships for Finance Director and Accounting Clerk III
413-223 Professional Services	2,500		-	2,500	0%	Police pension annual report ($2100) Background Checks for New Hires ($100)
413-224 Audit Costs	72,000		-	72,000	0%	Perry & Associates and J.C. Kunkle FY26 Compilation and Preparation of Audit
413-230 Contracted Services - B&O Collections	20,000		-	20,000	0%	Fees for collection services
413-238 Refunds	50,000		-	50,000	0%	
413-341 Departmental Supplies	1,500	33	33	1,467	2%	Office Supplies
413-353 Computer Software/Tech	45,000	35,294	35,294	9,707	78%	Tyler Technologies - Incode Annual License Fee ($35,000 for ERPRO 10 & $10,000 for ERPRO 9)
TOTAL TREASURER	**574,650**	**71,585**	**71,585**	**503,065**	12%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COURT CLERK - 415						
415-103 Salaries	72,000	8,026	8,026	63,974	11%	Court Clerk Salary, 2.5% merit, and holiday supplement
415-104 FICA	5,900	614	614	5,286	10%	FICA Tax @ 7.65%
415-105 Group Insurance	21,000	1,859	1,859	19,141	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
415-106 Retirement	6,000	722	722	5,278	12%	PERS I & II Employer Contribution 8%
415-108 Overtime	1,000		-	1,000	0%	
415-109 OPEB	650	50	50	600	8%	RHBT Insurance
415-110 Fringe Benefits	2,300	235	235	2,065	10%	457(b) Deferred Compensation Employer Contribution (3%)
415-214 Travel	500		-	500	0%	Court Clerk training
415-218 Postage	500		-	500	0%	Certified mailings for court communications
415-220 Advertising/Legal Publications	-		-	-		
415-221 Training & Education	750		-	750	0%	WVML training and Election training.
415-230 Contracted Services	25		-	25	0%	Flu shot
415-238 Refunds	1,000		-	1,000	0%	
415-341 Departmental Supplies	750		-	750	0%	Ink cartridges, paper stock
TOTAL COURT CLERK	**112,375**	**11,507**	**11,507**	**100,868**	10%	
POLICE JUDGES - 416						
416-103 Salaries	44,000	3,250	3,250	40,750	7%	Two Municipal Court judges ($6000); three magistrates ($18,000); two prosecuting attorneys($13,000); extra $2000 for special judge, and holiday supplements ($1750).
416-104 FICA	3,600	249	249	3,351	7%	FICA Tax @ 7.65%
416-214 Travel	500		-	500	0%	WV State mandated annual training for magistrates & judges
416-221 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges
416-223 Professional Services	1,000	280	280	720	28%	Fees for translator.
TOTAL POLICE JUDGES	**50,100**	**3,779**	**3,779**	**46,321**	8%	
CITY ATTORNEY - 417						
417-103 Salaries	170,000	18,883	18,883	151,117	11%	Attorney salary plus 2.5% merit and holiday supplement
417-104 FICA	13,600	1,445	1,445	12,155	11%	FICA @ 7.65%
417-105 Group Insurance	2,000	333	333	1,667	17%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
417-106 Retirement	15,000	1,699	1,699	13,301	11%	PERS I & II Employer Contribution 8%
417-109 OPEB	-		-	-		RHBT Insurance
417-110 Fringe Benefits	5,500	566	566	4,934	10%	457(b) Deferred Compensation Employer Contribution (3%)
417-211 Telephone	250	19	19	231	8%	Cell phone service
417-214 Travel	2,000		-	2,000	0%	Travel allowance for WVML and various trainings.
417-221 Training & Education	2,000		-	2,000	0%	WVML and other CLE registrations.
417-222 Dues & Subscriptions	6,000		-	6,000	0%	Bar license and West Law legal research database subscription. IMLA membership.
417-223 Professional Services	50,000		-	50,000	0%	Cost for outside legal council
417-341 Departmental Supplies	750		-	750	0%	Office supplies
TOTAL CITY ATTORNEY	**267,100**	**22,946**	**22,946**	**244,154**	9%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
ENFORCEMENT AGENCY - 425						
425-103 Salaries	65,000	7,539	7,539	57,461	12%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance
425-104 FICA	5,200	577	577	4,623	11%	FICA @ 7.65% of Salary
425-1.05 Group Insurance	11,000	921	921	10,079	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
425-106 Retirement	5,500	637	637	4,863	12%	PERS I & II Employer Contribution 8%
425-109 OPEB	650	50	50	600	8%	RHBT Insurance
425-110 Fringe Benefits	2,200	212	212	1,988	10%	457(b) Deferred Compensation Employer Contribution (3%)
425-211 Telephone	500	19	19	481	4%	Cell phone service
425-214 Travel	3,000		-	3,000	0%	International Code Council Conferences
425-218 Postage	1,500		-	1,500	0%	Certified Mailings
425-220 Advertising/Legal Publications	500		-	500	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices
425-221 Training & Education	2,000		-	2,000	0%	International Code Council Conferences
425-222 Dues & Subscriptions	500		-	500	0%	ICC Membership ($170), WV Code Official Dues ($40), Code Inspection License ($75), International Property Maintenance Code
425-230 Contracted Services	25,000		-	25,000	0%	
425-230 Nuisance Properties - Contracted Services	68,000		-	68,000	0%	Nuisance Properties cleanup and demos. Supported by Rehab Funds.
425-330 Nuisance Properties Relocation - Contracted Services	5,000		-	5,000	0%	Nuisance Properties housing relocation
425-330 Vacant Properties - Contracted Services	24,000		-	24,000	0%	Allowance for vacant structures costs pertaining to Article 1759 Vacant Buildings. Supported by Vacant Structures Funds.
425-341 Departmental Supplies	2,500		-	2,500	0%	Code books, door hangers, office supplies
425-345 Uniforms	1,500		-	1,500	0%	Jackets & shirts
TOTAL ENFORCEMENT AGENCY	**223,550**	**9,955**	**9,955**	**213,595**	4%	
REGIONAL DEVELOPMENT AUTHORITY - 435						
435-222 Dues & Subscriptions	11,500	**11,304**	11,304	196	98%	Region 9 Assessment
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**11,304**	**11,304**	**196**	98%	
TOTAL CITY ADMINISTRATION	**2,775,525**	**470,119**	**470,119**	**2,305,406**	17%	
BUILDING INSPECTIONS - 436						
436-103 Salaries	93,000	10,713	10,713	82,287	12%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance
436-104 FICA	7,500	820	820	6,681	11%	FICA @ 7.65% of Salary
436-105 Group Insurance	2,100	370	370	1,730	18%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
436-106 Retirement	8,000	923	923	7,077	12%	PERS I & II Employer Contribution 8%
436-109 OPEB	-		-	-		RHBT Insurance
436-110 Fringe Benefits	3,000	307	307	2,693	10%	457(b) Deferred Compensation Employer Contribution (3%)
436-211 Telephone	500	20	20	480	4%	Hot spot for tablet
436-214 Travel	3,000		-	3,000	0%	ICC Conference; lodging, meals, gas
436-220 Advertising/Legal Publications	500		-	500	0%	Job posting ads
436-221 Training & Education	2,000		-	2,000	0%	ICC conferences and WV State Code Conference.
436-222 Dues & Subscriptions	500		-	500	0%	ICC membership dues and Commercial & Residential Building inspection license
436-223 Professional Services	50,000	1,750	1,750	48,250	4%	To cover expenses associated with inspections; compliance.
436-341 Departmental Supplies	2,500		-	2,500	0%	Office supplies and code books
436-345 Uniforms	1,500		-	1,500	0%	Jackets & shirts
436-353 Computer Software/Tech	500		-	500	0%	Blue Beam-Plan review software
TOTAL BUILDING INSPECTIONS	**174,600**	**14,902**	**14,902**	**159,698**	9%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PLANNING & ZONING - 437						
437-103 Salaries	361,000	31,480	31,480	329,520	9%	Assistant City Manager/Director of Community Development, Zoning Administrator, Permit Tech, and Long-Range Planner salaries, 2.5% merit, and holiday supplements
437-104 FICA	29,000	2,408	2,408	26,592	8%	FICA @ 7.65% of Salary
437-105 Group Insurance	73,000	4,733	4,733	68,267	6%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
437-106 Retirement	30,000	2,833	2,833	27,167	9%	PERS I & II Employer Contribution 8%
437-108 Overtime	1,000		-	1,000	0%	
437-109 OPEB	2,450	150	150	2,300	6%	RHBT Insurance
437-110 Fringe Benefits	10,000	661	661	9,339	7%	457(b) Deferred Compensation Employer Contribution (3%)
437-211 Telephone	1,000	63	63	937	6%	Director's department cell phone
437-214 Travel	4,000		-	4,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
437-218 Postage	1,000		-	1,000	0%	Certified mailings, legal notices, and yard sign postings
437-220 Advertising/Legal Publications	4,500	215	215	4,285	5%	Advertising of BZA & public hearings for Planning Commission meetings; hearing placards; job posting ads
437-221 Training & Education	5,000		-	5,000	0%	ICMA Gettysburg Leadership Institute ($1800), MGO Conference, Annual Conferences
437-222 Dues & Subscriptions	3,500		-	3,500	0%	James AICP Membership ($550); Wendy ICC membership ($170); Alissa ICMA membership ($800) & WV Code Officials ($40); Adobe subscription ($1260).
437-223 Professional Services	5,000		-	5,000	0%	GIS Aerial imagery, Background Checks
437-230 Contracted Services	45,000		-	45,000	0%	Engineering and routine plan review; bond assessments
437-238 Refunds	1,500		-	1,500	0%	Permit Refunds
437-341 Departmental Supplies	3,250	48	48	3,202	1%	Public hearing signs, office supplies, and promotional supplies
437-353 Computer Software / Tech	11,000		-	11,000	0%	MyPermit Now Monthly Fees (10,000), ArcGIS ($1000)
TOTAL PLANNING & ZONING	**591,200**	**42,592**	**42,592**	**548,608**	7%	
TOTAL BUILD INSPECTION, P&Z, & ENFORCEMENT AGENCY	**$ 989,350**	**$ 67,449**	**$ 67,449**	**$ 921,901**	7%	
ELECTIONS - 438						
438-220 Advertising/Legal Publications	500		-	500	0%	Publish ballot multiple times
438-230 Contracted Services	5,000		-	5,000	0%	Poll workers compensation for early voting and day of election.
438-341 Departmental Supplies	3,000		-	3,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**8,500**	**-**	**-**	**8,500**	0%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440						
440-103 Salaries	110,000		-	110,000	0%	Director of Operations Salary, 2.5% merit, and holiday supplement
440-104 FICA Taxes	8,800		-	8,800	0%	FICA @ 7.65%
440-105 Group Insurance	22,000		-	22,000	0%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
440-106 Retirement	9,000	1	1	8,999	0%	PERS I & II Employer Contribution 8%
440-109 OPEB	650		-	650	0%	RHBT Insurance
440-110 Fringe Benefits	3,700		-	3,700	0%	457(b) Deferred Compensation Employer Contribution (3%)
440-211 Telephone	15,000	1,104	1,104	13,896	7%	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)
440-213 Utilities	65,000	2,054	2,054	62,946	3%	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)
440-214 Travel Expense	2,000		-	2,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference
440-215 Repair & Main. Bldg & Grounds	5,000		-	5,000	0%	City Hall, Rouss Hall, & CW Hall elevator services inspections and certifications.
440-218 Postage	6,000	35	35	5,965	1%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
440-219 Bldg & Equipment Rental	250,000	20,667	20,667	229,333	8%	CWH Loan ($200,000), CTUB Rent ($30,600), Postage Lease($1500), City Copier Rental, Plat Printer
440-220 Advertising/Legal Publications	6,000	209	209	5,792	3%	American Legal Publishing online ordinance updates, job postings, and board vacancy advertisements
440-221 Training & Education	1,000		-	1,000	0%	WV Municipal League Election Training in Charleston, WV and annual HR conference
440-222 Dues & Subscriptions	6,500	275	275	6,225	4%	Jefferson County Chamber of Commerce ($275), WVML Annual Dues ($2,400), The Journal ($170), ICMA ($200), Amazon Prime ($130), Survey Monkey ($1650), Zoom ($1050)
440-223 Professional Services	25,000	3,600	3,600	21,400	14%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
440-226 Insurance & Bonds	220,000	232,252	232,252	(12,252)	106%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
440-230 Contracted Services	235,000	2,263	2,263	232,737	1%	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
440-232 Bank Charges	30,000	10,299	10,299	19,701	34%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
440-237 Other Fees/Taxes	1,500	77	77	1,423	5%	Ambulance fees
440-341 Departmental Supplies	15,000	440	440	14,560	3%	City wide office supplies, toiletries, kitchen supplies, and water
440-353 Computer Software / Tech	16,000	16,188	16,188	(188)	101%	Granicus Annual License - $10,000 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VCS - $5000
TOTAL CITY HALL	**1,053,150**	**289,463**	**289,463**	**763,687**	27%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444						
444-568 Contributions - Community Partnership Grants	100,000		-	100,000	0%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
444-568 Community Grants	98,000		-	98,000	0%	Grant program for local non-profit organizations
444-568 Contributions - Annexation Support	103,000		-	103,000	0%	
444-568 Contributions - Revive Grant	259,000	25,000	25,000	234,000	10%	Revive! Program for small business commercial building upgrades in the downtown district.
444-568 Contributions - Façade Improvement Program	54,500	4,442	4,442	50,058	8%	Grant program to assist property owners and tenants in the Historic Overlay District to beautify property fronts
444-568 Contributions - Jefferson County P&R (Fireworks)	4,000		-	4,000	0%	
444-568 Contributions - Sidewalk Improvement Program	35,000		-	35,000	0%	Grant program to assist property owners with sidewalk repairs
TOTAL CONTRIBUTIONS/TRANSFERS	**653,500**	**29,442**	**29,442**	**624,058**	5%	
PARKING - 571						
571-103 Salaries	49,000	5,186	5,186	43,814	11%	Parking Enforcement Officer salary, 2.5% merit, holiday supplement, and clothing allowance
571-104 FICA Tax Expense	3,900	415	415	3,485	11%	FICA @ 7.65%
571-105 Group Insurance	11,000	952	952	10,048	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
571-106 Retirement Expense	4,500	298	298	4,202	7%	PERS I & II Employer Contribution 8%
571-108 Overtime	1,000	233	233	767	23%	
571-109 OPEB	650	50	50	600	8%	RHBT Insurance
571-110 Fringe Benefits	1,700	142	142	1,558	8%	457(b) Deferred Compensation Employer Contribution (3%)
571-113 Utilities	-		-	-		Electric Service for parking lot - moved to Street Lights
571-116 Repair & Main - Equipment	1,000		-	1,000	0%	Parking meter repairs and maintenance
571-218 Postage	500		-	500	0%	
571-219 Bldg & Equipment Rental	500		-	500	0%	
571-220 Advertising / Legal Publications	500		-	500	0%	Job advertising
571-230 Contracted Services	500		-	500	0%	Flu shot
571-341 Departmental Supplies	5,000	2,845	2,845	2,155	57%	Office supplies, batteries, handheld printer paper
571-345 Uniforms	750		-	750	0%	Jacket, shirts, patches, badge, etc.
571-353 Computer Software/Tech	3,500	3,828	3,828	(328)	109%	United Public Safety/T2 annual fees
TOTAL PARKING	**84,000**	**13,948**	**13,948**	**70,052**	17%	
TRANSFERS - 698						
698-590 Transfers to Capital Reserve - Repaving	150,000	16,049	16,049	133,951	11%	Monthly Street Fee Remittance from CTUB is transferred to Capital Reserve for future street repaving expenditures
698-591 Transfers to Capital Reserve - One Time Funding	880,730		-	880,730	0%	
698-592 Transfers to Residual Fund	250,000		-	250,000	0%	
698-591 Transfers to Capital Reserve - Table Games	950,000	44,648	44,648	905,352	5%	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	**2,230,730**	**60,697**	**60,697**	**2,170,033**	3%	
CONTINGENCIES - 699						
699-568 Other Contributions	450,000		-	450,000	0%	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**	0%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700						
700-103 Salaries	1,765,000	187,979	187,979	1,577,021	11%	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	12,672	12,672	144,328	8%	FICA Tax at 7.65%
700-105 Group Insurance	265,000	19,991	19,991	245,009	8%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
700-106 Retirement	215,000	17,879	17,879	197,121	8%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
700-107 Police Pension	2,500		-	2,500	0%	Legacy CTPD Retirement System
700-108 Overtime	200,000	29,274	29,274	170,726	15%	Shift coverage, late arrest/call out, special events, school events, court, etc.
700-109 OPEB	11,000	752	752	10,248	7%	RHBT Insurance
700-110 Fringe Benefits	55,000	5,141	5,141	49,859	9%	457(b) Deferred Compensation Employer Contribution (3%)
700-211 Telephone	12,000	852	852	11,148	7%	(4) department cell phones ($1750), WebEx phone services ($6300), Alarm phone line ($1350)
700-213 Utilities	60,000	1,912	1,912	58,088	3%	Electric ($35,000), Internet Service ($12,000), MiFi/Cradle Points ($10,000)
700-214 Travel	9,000	880	880	8,120	10%	Training, Conferences,etc. - (CALEA Conference 2nd Award - Omaha)
700-215 R&M Building & Grounds	1,500		-	1,500	0%	Lights, Paint, Air Filters, Electrical supplies, Batteries
700-216 R&M Equipment	10,000		-	10,000	0%	Generator service; radio & camera repair
700-217 R&M Auto	50,000	16,649	16,649	33,351	33%	Air filters, vehicle repairs, state inspections, vehicle maintenance (brakes/rotors, tire repair/rotation, etc.)
700-218 Postage	2,000	164	164	1,836	8%	Stamps, certified mail, UPS/FedEx, etc.
700-219 Building & Equipment Rental	100,000	8,357	8,357	91,643	8%	661 Mortgage & copy machine leases
700-220 Advertising/Legal Publications	5,500	963	963	4,537	18%	New Hire Ads 3-6 ads in local paper
700-221 Training & Education	15,000		-	15,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.
700-222 Dues & Subscriptions	7,000		-	7,000	0%	WVCOP Dues, IACP, SRO, Journal, CALEA Annual Continuation Fee ($4,595)
700-223 Professional Services	28,000		-	28,000	0%	Polygraph exams, psychological exam, physical exams, diagnostic imaging
700-223 Professional Services - Social Worker Services	75,000		-	75,000	0%	Third party social worker services
700-230 Contracted Services	30,000	2,144	2,144	27,856	7%	Cleaning Fees ($12,000), HVAC Service Maintenance 661 George St. ($5500), Alarm service ($6400)
700-237 Other Fees & Taxes	250		-	250	0%	661 George St. Ambulance Fees
700-341 Departmental Supplies	35,000		-	35,000	0%	Ammunition, office Supplies, cleaning supplies, water delivery
700-343 Auto Supplies	100,000	325	325	99,675	0%	Gas, oil changes and tires for police vehicles
700-345 Uniforms	35,000	3,801	3,801	31,199	11%	Class A, BDU, duty gear, insignia, ballistic vests ($4000 each), coats, etc.
700-353 Computer Software/Tech	47,000	3,441	3,441	43,559	7%	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 ($12,000)
TOTAL POLICE DEPARTMENT	**3,292,750**	**313,177**	**313,177**	**2,979,573**	10%	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704						
704-103 Salaries	40,000		-	40,000	0%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA or merit. Holiday supplements.
704-104 FICA Tax Expense	2,600		-	2,600	0%	FICA @ 7.65%
704-341 Departmental Supplies	250		-	250	0%	Stop signs
704-345 Uniforms	500		-	500	0%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**43,350**	**-**	**-**	**43,350**	0%	
Total Police and Crossing Guards	**$ 3,336,100**	**$ 313,177**	**$ 313,177**	**$ 3,022,923**	9%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
DOG WARDEN - 707						
707-567 Contributions	1,800		-	1,800	0%	City donates the dog tag fees to the County Animal Control.
TOTAL DOG WARDEN	**1,800**	**-**	**-**	**1,800**	0%	
MAINTENANCE - 750						
750-103 Salaries	327,057	33,649	33,649	293,409	10%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
750-104 FICA Tax Expense	30,000	2,589	2,589	27,411	9%	FICA @ 7.65%
750-105 Group Insurance	55,000	2,865	2,865	52,135	5%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
750-106 Retirement	28,000	2,880	2,880	25,120	10%	PERS I & II Employer Contribution 8%
750-108 Overtime	20,000	190	190	19,810	1%	
750-109 OPEB	1,850	100	100	1,750	5%	RHBT Insurance
750-110 Fringe Benefits	9,000	826	826	8,174	9%	457(b) Deferred Compensation Employer Contribution (3%)
750-211 Telephone	2,000	111	111	1,889	6%	Field staff equipped with cell phones
750-213 Utilities	10,000	106	106	9,894	1%	Maintenance building electric ($5000), water & sewer ($1500), and internet ($1200)
750-214 Travel Expense	1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
750-215 R&M Buildings and Grounds	77,000	1,047	1,047	75,954	1%	General maintenance and repairs of all city buildings.
750-216 R&M Equipment	20,000		-	20,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs.
750-217 R&M Auto	10,000		-	10,000	0%	Regular maintenance of maintenance department and City vehicles
750-219 R&M Bldg and Equip Rental	1,000		-	1,000	0%	Equipment rented as required to maintain various city buildings.
750-220 Advertising	500		-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required. Job advertising.
750-221 Training & Education	5,000		-	5,000	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection ($1000), ASE ($500), Certified Pool Operators ($2000), Arborist training ($1000).
750-222 Dues & Subscriptions	500		-	500	0%	Camera subscription and CDL license fees
750-223 Professional Services	500		-	500	0%	CDL physicals
750-230 Contracted Services	50,000		-	50,000	0%	Trash service, box rental fees, snow removal and salt
750-230 Contracted Services - Trees	20,000	1,379	1,379	18,621	7%	Tree services
750-341 Departmental Supplies	40,000		-	40,000	0%	General maintenance supplies, Christmas decorations ($10,000), and light poles.
750-343 Auto Supplies (Gas, Oil & Tires)	30,000		-	30,000	0%	Gas, oil changes and tires for maintenance department and City vehicles.
750-345 Uniforms	5,000		-	5,000	0%	Reflective jacket, shirts, vests, and pants
TOTAL MAINTENANCE	**743,907**	**45,740**	**45,740**	**698,168**	6%	
STREET LIGHTS - 751						
751-213 Utilities	135,000		-	135,000	0%	Street lights electric (Increase for allowance of Stone Spring street lights)
TOTAL STREET LIGHTS	**135,000**	**-**	**-**	**135,000**	0%	

ACCOUNT	CURRENT BUDGET	JULY 2026	FY 2027 YTD ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
P&R - 900						
900-103 Salaries	61,000	6,738	6,738	54,262	11%	Parks Manager salary, 2.5% merit, holiday supplement.
900-104 FICA	5,000	515	515	4,485	10%	FICA @ 7.65%
900-105 Group Insurance	11,000	966	966	10,034	9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 3% premium increase projected by PEIA.)
900-106 Retirement	5,000	606	606	4,394	12%	PERS I & II Employer Contribution 8%
900-109 OPEB	650		-	650	0%	RHBT Insurance
900-110 Fringe Benefits	2,000	202	202	1,798	10%	457(b) Deferred Compensation Employer Contribution (3%)
900-211 Telephone	600	48	48	552	8%	
900-341 Departmental Supplies	750		-	750	0%	Office supplies
900-566 Contributions	107,500		-	107,500	0%	50% Hotel/Motel tax revenue to support Pool/Tennis/Park expenses in the Parks & Rec budget. Additional $20,000 donation from the City to the P&R for these expenses.
TOTAL P&R	**$ 193,500**	**$ 9,076**	**$ 9,076**	**$ 184,424**	5%	
VISITOR'S CENTER - 901						
901-567 Contributions	87,500		-	87,500	0%	50% of Hotel/Motel Tax Revenue Contribution to Jefferson County Visitor's Center.
TOTAL VISITOR'S CENTER	**87,500**	**-**	**-**	**87,500**	0%	
FAIRS/FESTIVALS - 903						
903-220 Advertising/Legal Publications	2,000		-	2,000	0%	Event Advertising
903-230 Contracted Services	35,000		-	35,000	0%	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)
903-238 Refunds	100		-	100	0%	
903-341 Departmental Supplies	25,000		-	25,000	0%	**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)
903-568 Contributions	5,000		-	5,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**67,100**	**-**	**-**	**67,100**	0%	
TOTAL EXPENSES	**11,532,962**	**999,692**	**999,692**	**10,533,270**	9%	
REVENUES OVER EXPENSES	$ (0)	$ 2,496,655	$ 2,496,655			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1793: July 2026 Capital Fund Budget Update

ATTACHMENTS:

- July 2026 Capital Budget Financials.pdf

the city of Charles Town, WV

FY 2027 Capital Reserve Budget

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
CAPITAL BUDGET REVENUES						
Capital Reserve Carryover	4,130,854		$ -	$ 4,130,854	0%	$2,063,655 carryover balance from FY2026 Capital Reserve. This is carryover for unfinished projects noted in red. $2,067,199 additional grant carryover transferred to the grant projects worksheet. (Carryover will be adjusted in the 1st Revision in July 2026.)
36800 Contributions from GF	-		$ -	$ -		Contributions from GF (Determined in July 2025 1st Revision)
36800 Contributions from GF - Lottery / Gaming Revenue	950,000	$ 44,648	$ 44,648	$ 905,352	5%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.
33000 Developer Fees	255,000	$ 41,668	$ 41,668	$ 213,332	16%	Developer Proffer fees.
38000 Interest on Bank Accounts & Other Sources	100,000		$ -	$ 100,000	0%	
TOTAL REVENUES	**$ 5,435,854**	**$ 86,316**	**$ 86,316**	**$ 5,349,538**	**2%**	

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
CAPITAL BUDGET EXPENSES						
975 GENERAL GOVERNMENT						
Information Technology						
Computer Replacement - 975-59 General Government Capital Outlay Technology	25,000		$ -	$ 25,000	0%	Computer replacement program for all General Government departments. (5 replacements are planned.)
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology	55,130		$ -	$ 55,130	0%	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. ($55,130 carried over from FY26.)
TOTAL INFORMATION TECHNOLOGY	**$ 80,130**	**$ -**	**$ -**	**$ 80,130**	**0%**	
Other - General Government						
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay	140,000		$ -	$ 140,000	0%	$140,000 carried over from FY26.
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services	172,850		$ -	$ 172,850	0%	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. ($172,850 carried over from FY26.)
Front Office Desks - 975-59 General Government Equipment	3,300		$ -	$ 3,300	0%	$3300 carried over from FY26.
TOTAL OTHER - GENERAL GOVERNMENT	**$ 316,150**	**$ -**	**$ -**	**$ 316,150**	**0%**	
TOTAL GENERAL GOVERNMENT	**$ 396,280**	**$ -**	**$ -**	**$ 396,280**	**0%**	

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
976 PUBLIC SAFETY						
Equipment						
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment	17,500		$ -	$ 17,500	0%	Equipment for new officer. (Taser, ballistic shield, baton, spike system, trauma aid kit, trauma pac kit, defibrillator, body worn camera, and desktop computer)
TOTAL EQUIPMENT	**$ 17,500**	**$ -**	**$ -**	**$ 17,500**	**0%**	
Information Technology						
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department	33,000		$ -	$ 33,000	0%	6 In-car Panasonic Tough Tablets (To replace generation 3 reaching end of life.)
TOTAL INFORMATION TECHNOLOGY	**$ 33,000**	**$ -**	**$ -**	**$ 33,000**	**0%**	
Vehicles						
Police Cars - 976-59 Public Safety Capital Outlay Vehicles	144,000	$ 140,850	$ 140,850	$ 3,150	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years. A third vehicle is requested this year for the new officer position.
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles	48,000		$ -	$ 48,000	0%	Approximately $5000 per car is estimated for the 2 vehicles in the rotation schedule. This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant. Cost for 3rd car is $38,000.
TOTAL VEHICLES	**$ 192,000**	**$ 140,850**	**$ 140,850**	**$ 51,150**	**73%**	
Parking						
Parking Meters - 976-62 Public Safety	5,000		$ -	$ 5,000	0%	23 Parking meter mechanisms the replace the outdated Duncan meters as part of the replacement system implemented over the last 2 years.
TOTAL PARKING	**$ 5,000**	**$ -**	**$ -**	**$ 5,000**	**0%**	
TOTAL PUBLIC SAFETY	**$ 247,500**	**$ 140,850**	**$ 140,850**	**$ 106,650**	**57%**	

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
977 STREETS & TRANSPORTATION						
Buildings						
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. ($50,000 carried over from FY26.)
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings	45,730		$ -	$ 45,730	0%	Replacement of 2 City Hall rooftop AC units. ($45,730 carried over from FY26.)
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings	220,700		$ -	$ 220,700	0%	Maintenance yard study. Current maintenance yard is in poor condition and needs replaced or renovated. In FY26 Council requested that a study be conducted for the best location of the Maintenance Yard along with associated engineering. The engineering remains to be completed. ($220,700 carried over from FY26.)
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings	209,975		$ -	$ 209,975	0%	All window sills at Rouss Hall have peeling paint and rotted wood. ($209,975 carried over from FY26.)
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings	31,250		$ -	$ 31,250	0%	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. ($31,250 carried over from FY26.)
TOTAL BUILDINGS	**$ 557,655**	**$ -**	**$ -**	**$ 557,655**	**0%**	

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
Streets/Infrastructure						
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	79,975		$ -	$ 79,975	0%	Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications. ($79,975 carried over from FY26.)
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. ($50,000 carried over from FY26.)
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements	100,000		$ -	$ 100,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Grant match was paid in FY26. This is an allowance for overages. Reduction Funding. ($5240 carried over from FY26.)
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	125,955		$ -	$ 125,955	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($125,955 carried over from FY26.)
TOTAL STREETS/INFRASTRUCTURE	**$ 355,930**	**$ -**	**$ -**	**$ 355,930**	**0%**	
Vehicles						
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment	175,000	$ 166,890	$ 166,890	$ 8,110	95%	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 July of FY27. ($175,000 carried over from FY26.)
Street Sweeper - 977-59 Streets & Transportation Capital Outlay Equipment	350,000	$ 344,890	$ 344,890	$ 5,110	99%	The current sweeper is unreliable and constantly being repaired.
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment	70,000		$ -	$ 70,000	0%	Replacement of 2016 truck to include emergency lighting and utility bed.
TOTAL VEHICLES	**$ 595,000**	**$ 511,780**	**$ 511,780**	**$ 83,220**	**86%**	
TOTAL STREETS & TRANSPORTATION	**$ 1,508,585**	**$ 511,780**	**$ 511,780**	**$ 996,805**	**34%**	

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
979 CULTURE & RECREATION						
Parks & Recreation						
Parks Master Plan - 979-23 Culture & Recreation Professional Services	150,000			$ 150,000	0%	
TOTAL PARKS & RECREATION	**$ 150,000**	**$ -**	**$ -**	**$ 150,000**	**0%**	
Culture						
Christmas lights replacement along Washington & George Streets - 979-58 Culture & Recreation Other Improvements	25,000		$ -	$ 25,000	0%	Current lights are failing and need to be replaced.
Historical Signs - 979-58 Culture & Recreation Other Improvements	10,000		$ -	$ 10,000	0%	
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	297,400		$ -	$ 297,400	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) ($197,400 carried over from FY26.)
TOTAL CULTURE	**$ 332,400**	**$ -**	**$ -**	**$ 332,400**	**0%**	
TOTAL CULTURE AND RECREATION	**$ 482,400**	**$ -**	**$ -**	**$ 482,400**	**0%**	
Building Improvements Contingency	349,160		$ -	$ 349,160	0%	Developer fees transferred from Building Commission in FY 2026 to the Capital Fund. This is the remaining balance as of 6/30/26. ($349,160 carried over from FY26.)
Contingencies	384,730		$ -	$ 384,730	0%	This amount will be adjusted in the 1st Revision in July 2026.
Encumbrances for Subsequent Years	-		$ -	$ -		
Transfer to Grant Projects	2,067,199		$ -	$ 2,067,199	**0%**	$76,444 to Augustine Avenue Project. $1,990,755 to JMP Pool Project.
TOTAL EXPENSES	**$ 5,435,854**	**$ 652,630**	**$ 652,630**	**$ 4,783,224**	**12%**	
REVENUES OVER EXPENSES	**$ -**	**$ (566,314)**	**$ (566,314)**			

GRANT PROJECTS BUDGET

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2025	FY 2027 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
AUGUSTINE AVENUE GRANT PROJECT						
REVENUES						
Capital Reserve Carryover	$ 76,444		$ -	$ 76,444	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 construction overages. The $76,444 is carried over from FY26.
Augustine Avenue Trail Design Phase III DOH Reimbursement	$ 111,115		$ -	$ 111,115	0%	DOH reimbursement for the design of Phase III. ($111,115 carried over from FY26.)
TOTAL REVENUES	**$ 187,559**	**$ -**	**$ -**	**$ 187,559**	**0%**	
EXPENSES						
Augustine Avenue Trail Construction - Construction Phase II & III Encumbrance for FY27 - 979-58 Culture & Recreation Other Improvements	$ 76,444		$ -	$ 76,444	0%	This allowance is for a grant match potential overages on the project in which the City may be responsible. ($76,444 carried over from FY26.)
Augustine Avenue Trail Design Phase III - 979-58 Culture & Recreation Other Improvements	$ 111,115	$ 57,093	$ 57,093	$ 54,022	51%	Phase III design expenses. ($111,115 carried over from FY26.)
TOTAL EXPENSES	**$ 187,559**	**$ 57,093**	**$ 57,093**	**$ 130,466**	**30%**	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ (57,093)**	**$ (57,093)**			

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2025	FY 2027 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT						
REVENUES						
Capital Reserve Carryover	$ -		$ -	$ -		
36500 Federal Grants - Chesapeake Bay Foundation	$ 70,253		$ -	$ 70,253	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. ($70,253 carried over from FY26.)
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. ($375,000 carried over from FY26.)
TOTAL REVENUES	**$ 445,253**	**$ -**	**$ -**	**$ 445,253**	**0%**	
EXPENSES						
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	$ 445,253	$ 13,640	$ 13,640	$ 431,613	3%	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. ($445,253 carried over from FY26.)
TOTAL EXPENSES	**$ 445,253**	**$ 13,640**	**$ 13,640**	**$ 431,613**	**3%**	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ (13,640)**	**$ (13,640)**			

ACCOUNT	FY 2027 CURRENT BUDGET	JULY 2025	FY 2027 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL GRANT PROJECT						
REVENUES						
Capital Reserve Carryover	$ 1,990,755		$ -	$ 1,990,755	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 $1,850,692. The $1,990,755 includes the remaining City's $22,103 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	$ 22,103		$ -	$ 22,103	0%	Total award is $499,994. National Park Service LWCF will pay the City $249,997 and the City is required to match $249,997. This is a reimbursable grant so we must budget all expenses and administer the project. ($22,103 carried over from FYU26.)
Pool LWCF Grant	$ 893,908		$ -	$ 893,908	0%	Total award is $3,201,390. National Park Service LWCF will pay the City $1,600,695 and the City is required to match $1,600,695. This is a reimbursable grant so we must budget all expenses and administer the project. ($893,908 carried over from FY26.)
TOTAL REVENUES	**$ 2,906,766**	**$ -**	**$ -**	**$ 2,906,766**	**0%**	
EXPENSES						
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**	$ 831,636	$ 8,570	$ 8,570	$ 823,066	1%	Total construction cost is $1,400,000. We have received a $499,994 grant to support this project, $249,997 will be received from National Park Service and the City must match $249,997. This grant is reimbursable, therefore we must budget the entire cost of the project. ($831,636 carried over from FY26.)
JMP Pool Upgrade - 979-58 Culture & Recreation Other Improvements **- Pool 2**	$ 2,075,130		$ -	$ 2,075,130	0%	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. ($2.075.130 carried over from FY26.)
TOTAL EXPENSES	**$ 2,906,766**	**$ 8,570**	**$ 8,570**	**$ 2,898,196**	**0%**	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ (8,570)**	**$ (8,570)**			

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 2027 CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE ACTUAL	FY 2027 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
REVENUES						
Repaving Carryover	$ 1,551,700		$ -	$ 1,551,700	0%	Carryover balance from FY 2026 Repaving Funds. This is the amount of contingency left over from FY26. This amount will be adjusted in the first revision in July 2026.
36877 Contributions from GF - Repaving Fees	$ 175,000	$ 16,049	$ 16,049	$ 158,951	9%	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	$ 20,000		$ -	$ 20,000	0%	
TOTAL REVENUES	**$ 1,746,700**	**$ 16,049**	**$ 16,049**	**$ 1,730,651**	**$ 0**	
EXPENDITURES						
977-60 Streets & Transportation Capital Outlay Street Paving	$ 350,000		$ -	$ 350,000	0%	Jan 2023 Infrastructure Committee report identified 23 streets for repaving/repairs. This is an allowance for continuation of the repaving project.
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,396,700		$ -	$ 1,396,700	0%	
TOTAL EXPENSES	**$ 1,746,700**	**$ -**	**$ -**	**$ 1,746,700**	**$ -**	
REVENUES OVER EXPENSES	**$ -**	**$ 16,049**	**$ 16,049**	**$ (16,049)**	**$ 0**	

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1794: July 2026 P&R Fund Budget Update

ATTACHMENTS:

- July 2026 P&R Financials.pdf

the city of Charles Town, WV

FY 2027 P&R

REVENUES	CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE	FY 2027 BUDGET BALANCE	FY 2027 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	38,045		-	38,045	0%	
207-340-000 Pool Admission	32,000	1,594	1,594	30,406	5%	
207-340-010 Pool Concession Stand	8,000	750	750	7,250	9%	
207-340-020 Pool Rental	4,000		-	4,000	0%	
207-340-030 Pool Passes	3,500		-	3,500	0%	
207-340-040 Swimming Lessons	5,000		-	5,000	0%	
207-340-070 Pavilion Rental	3,000	300	300	2,700	10%	
207-340-100 Park Donations	6,000		-	6,000	0%	
207-340-120 Hotel/Motel	87,500		-	87,500	0%	
207-340-140 Tennis CIP Donations	-		-	-		
207-340-210 Junior Tennis	850		-	850	0%	
207-340-220 Tennis Lessons	7,500		-	7,500	0%	
207-340-520 Sale of Items	-		-	-		
207-380-000 Interest on Investments	2,000		-	2,000	0%	
207-369-000 Contributions from GF	20,000		-	20,000	0%	
207-399-000 Misc. Rev.- CC Convenience Fees		35	35	(35)		
TOTAL REVENUES	**217,395**	**2,680**	**2,680**	**214,715**	**2%**	

EXPENSES	CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE	FY 2027 BUDGET BALANCE	FY 2027 % OVER/UNDER BUDGET	FINANCE NOTES
207-900-103 Salaries	91,825	3,633	3,633	88,192	4%	Pool - 15 Part-time employees @ $71,000 Tennis - 6 Part-time employees @ $12,000 Bonuses for Pool Staff and Concessions $3325
207-900-104 FICA Tax Expense	7,600	278	278	7,322	4%	FICA @ 7.65% of Salary
207-900-108 Overtime	3,000		-	3,000	0%	
207-900-211 Telephone	1,000		-	1,000	0%	Jefferson Memorial Pool Phone Line ($80 a month)
207-900-213 Utilities	16,200	503	503	15,697	3%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $7,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $8,000 Internet - $1200
207-900-215 Buildings and Grounds	12,000		-	12,000	0%	Grass/Weed killer, 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	7,500		-	7,500	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	500		-	500	0%	Publishing fees
207-900-221 Training	3,000		-	3,000	0%	Pool Operation Certifications, Lifeguard Certifications (10 @ $200), Food Handler's Card (10 @ @15)
207-900-222 Dues	120		-	120	0%	NRPA Membership
207-900-226 Insurance & Bonds	-		-	-		Commercial Property, Umbrella Liability, Automobile, Worker's
207-900-230 Contracted Services	52,500	1,655	1,655	50,845	3%	Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $35,000; Porta Potty Setup/Clean and Service - $7,000 Payroll Processing - $2500 Annual Pest Control Services - $500 JMP Trash Service - $6500
207-900-230 Community Foundation Landscaping - Contracted Services	6,000		-	6,000	0%	Landscaping at JMP per JB Smith Foundation Trust contribution.
207-900-230 Bank Charges - CC Fees		55	55	(55)		
207-900-236 Refunds	500		-	500	0%	
207-900-237 Other Fees/Taxes	300	299	299	1	100%	Pool permit fee Health Department
207-900-341 Departmental Supplies	8,000	8	8	7,992	0%	Floats and whistles, soccer, tennis, & volleyball nets, camera supplies, story trail supplies, dog waste bags
207-900-341 Junior Tennis Supplies	850		-	850	0%	Jr. Tennis Girls and Boys Shirts and Jackets and tennis balls
207-900-342 Concession Stand Supplies	4,000	963	963	3,037	24%	
207-900-345 Uniforms	2,500		-	2,500	0%	Life guard bathing suits
207-900-359 Capital Outlay	-		-	-		
207-699-568 Contingencies	-		-	-		
TOTAL EXPENSES	**217,395**	**7,394**	**7,394**	**210,001**	**3%**	
REVENUES OVER EXPENSES	**-**	**(4,714)**	**(4,714)**			

SHELIA CLIFFORD TRUST CAPITAL PROJECT

REVENUES	CURRENT BUDGET	JULY 2026	FY 2027 YEAR TO DATE	FY 2027 BUDGET BALANCE	FY 2027 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	510,000		-	510,000	0%	Balance of portfolio at 2/28/26.
207-340-216 Clifford Trust Restricted Donation	-		-	-		Additional donations received from the Clifford Trust.
207-380-000 Interest on Investments	-		-	-		Interest earned on money market checking account.
207-380-050 Dividends	15,000	1,494	1,494	13,506	10%	Dividends received on investments.
207-380-100 Gains/ Losses on Investments	-		-	-		Gains/Losses received on investments.
TOTAL REVENUES	**525,000**	**1,494**	**1,494**	**523,506**	**0%**	
EXPENSES	**CURRENT BUDGET**	**JULY 2026**	**YEAR TO DATE**	**BUDGET BALANCE**	**% BUDGET**	**FINANCE NOTES**
207-900-223 Professional Services	2,600	237	237	2,363	9%	Portfolio management fees. (Approximately $212.00 a month.)
207-900-459 Clifford Trust Capital Expenditures	522,400		-	522,400	-	with garden as specified in the Trust Agreement.
TOTAL EXPENSES	**525,000**	**237**	**237**	**524,763**	**0%**	
REVENUES OVER EXPENSES	**-**	**1,257**	**1,257**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/11/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1795: July 2026 Account Balance Update

ATTACHMENTS:

- 7-31-26 Bank and Investment Account Balance.pdf

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

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund. The Vacant Structures bank account is required in the City's Article 1759 Vacant Buildings Ordinance. Vacant structure fees are deposited into this account and expenditures related to maintaining and ensuring the safety of these buildings are disbursed from these funds.								
General Fund	2792	General	Bank of Charles Town	001-101-01	$ 1,395,414		$ 1,395,414		General Fund operations.
Vacant Structures	9110	General	Bank of Charles Town	001-101-03	$ 24,302		$ 24,302		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	$ 5,896,026	$ 5,896,026	$ -	$ 5,896,026	$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	$ 769	$ 769	$ -	$ 769	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	$ 68,790	$ -	$ 68,790		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	$ 127,657	$ -	$ 127,657		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 48,974		$ 48,974		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	$ 6,187,636	$ 2,240,641	$ 3,946,995	$ 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	$ 1,623,017		$ 1,623,017	$ 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	$ 55,838		$ 55,838		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Recreation	Bank of Charles Town	207-101-05	$ 110,907		$ 110,907		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	$ 517,086		$ 517,086		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	$ 320,324	$ -	$ 320,324		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	$ 28,043		$ 28,043		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	$ 100,775		$ 100,775		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 18,185,591**			
Total Investment Accounts……	**$ 1,519,374**			
Total Funds……	**$ 19,704,965**	**$ 10,301,387**	**$ 9,403,578**	**$ 11,703,549**

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.*