CITY OF CHARLES TOWN

CITY COUNCIL

AGENDA • APRIL 15, 2025

Special Meeting **COUNCIL CHAMBERS** **6:00 PM**

101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

1.. PUBLIC COMMENT

2.. NEW BUSINESS

: **2025-446:** Approval of FY2026 Levy Rate
FY 2026 Ad Valorem Documents.pdf
FY 2026 Levy Order and Rate Sheet.pdf
FY 2026 Recap & Certification.pdf
FY26 Budget Worksheet - Coal Severance.pdf
FY26 BUDGET.pdf
State Auditor's Office Approval Letter.pdf

3.. ADJOURNMENT

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/15/25
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-446: Approval of FY2026 Levy Rate

ATTACHMENTS:

- FY 2026 Ad Valorem Documents.pdf
- FY 2026 Levy Order and Rate Sheet.pdf
- FY 2026 Recap & Certification.pdf
- FY26 Budget Worksheet - Coal Severance.pdf
- FY26 BUDGET.pdf
- State Auditor's Office Approval Letter.pdf

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

City of Charles Town (Levying Body) — **Jefferson** (County)

TO: **Municipal Clerk or Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BAC LEVY RATE for the assessment year **2025**

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing V alue	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TI Col A Minus Col B and C
Class I				
Personal Property	0			0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	467,657,620	35,866,600		431,791,020
Personal Property	0			0
Total Class II	467,657,620	35,866,600	0	431,791,020
Class III				
Real Estate	0			0
Personal Property	0			0
Public Utility Property	0			0
Total Class III	0	0	0	0
Class IV				
Real Estate	153,197,300	3,194,000		150,003,300
Personal Property	38,838,600	724,512		38,114,088
Public Utility Property	13,986,846	5,517,933		8,468,913
Total Class IV	206,022,746	9,436,445	0	196,586,301
TOTAL FOR LEVYING BODY	673,680,366	45,303,045	0	628,377,321

Given under our hands this 27 day of February, 2025

Jacqueline C. Shadle
County Clerk

Angela K. Banks
Assessor

The valuations above do not include values attributable to back-tax property, homestead property, new construction and improvements or new personal property.

THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying body not later than March 3.

Print on **BLUE** paper - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy -
Board of Ed. Only - State Dept. of Education

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, email at lgs@wvsao.gov and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

STC 12:40 (01/02)

CERTIFICATE OF VALUATION

City of Charles Town	Jefferson
(Levying Body)	(County)

TO: **Municipal Clerk or Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year **2025**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property			0		0
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	473,677,620		473,677,620	6,020,000	467,657,620
Personal Property			0		0
Total Class II	473,677,620	0	473,677,620	6,020,000	467,657,620
Class III					
Real Estate			0		0
Personal Property			0		0
Public Utility Property			0		0
Total Class III	0	0	0		0
Class IV					
Real Estate	153,197,300	85,131,400	238,328,700		153,197,300
Personal Property	38,838,600		38,838,600		38,838,600
Public Utility Property	13,986,846		13,986,846		13,986,846
Total Class IV	206,022,746	85,131,400	291,154,146		206,022,746
TOTAL FOR LEVYING BODY	679,700,366	85,131,400	764,831,766	6,020,000	673,680,366

Given under our hands this 27 day of February, 2025

Jacqueline C Shadle
County Clerk

Angela L. Banks
Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. This certificate contains the assessed value of industrial and natural resources property calculated and provided by the Tax Commissioner, and included as provided by state law.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, emailed copy to the State Auditor's Office @lgs@wvsao.gov, retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

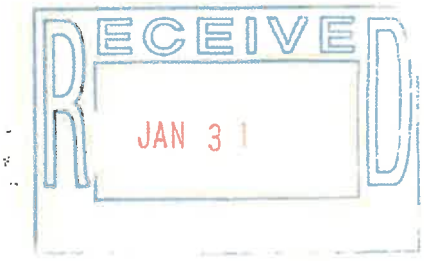
Original signed copy - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy - Board of Ed. Only - State Dept. of Education

Eric Nelson
Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

January 30, 2025



Mr. Ora Ash
Deputy State Auditor
West Virginia Sate Auditor's Office
200 West Main Street
Clarksburg, WV 26301

Mr. Ash

Please see the below approved percentages of levy rates for 2025-2026 requested by County for the Valuation Budgets approved by the PVC on 1/29/2025.

BARBOUR COUNTY	2.00%
BERKELEY COUNTY	2.00%
BOONE COUNTY	2.00%
BRAXTON COUNTY	2.00%
BROOKE COUNTY	1.55%
CABELL COUNTY	1.85%
CALHOUN COUNTY	2.00%
CLAY COUNTY	2.00%
DODDRIDGE COUNTY	1.00%
FAYETTE COUNTY	2.00%
GILMER COUNTY	2.00%
GRANT COUNTY	0.50%
GREENBRIER COUNTY	2.00%
HAMPSHIRE COUNTY	2.00%
HANCOCK COUNTY	1.50%
HARDY COUNTY	1.82%
HARRISON COUNTY	2.00%
JACKSON COUNTY	2.00%
JEFFERSON COUNTY	1.90%
KANAWHA COUNTY	2.00%
LEWIS COUNTY	2.00%
LINCOLN COUNTY	2.00%
LOGAN COUNTY	2.00%
MARION COUNTY	1.50%

Tax Commissioner's Office, 1001 Lee Street East, P.O. Box 11771, Charleston, WV 25339-1771
Telephone 304-558-0751
Fax 304-558-8999

MARSHALL COUNTY	1.85%
MASON COUNTY	2.00%
MCDOWELL COUNTY	2.00%
MERCER COUNTY	2.00%
MINERAL COUNTY	2.00%
MINGO COUNTY	2.00%
MONONGALIA COUNTY	2.00%
MONROE COUNTY	2.00%
MORGAN COUNTY	2.00%
NICHOLAS COUNTY	2.00%
OHIO COUNTY	2.00%
PENDLETON COUNTY	2.00%
PLEASANTS COUNTY	1.20%
POCAHONTAS COUNTY	2.00%
PRESTON COUNTY	2.00%
PUTNAM COUNTY	2.00%
RALEIGH COUNTY	2.00%
RANDOLPH COUNTY	2.00%
RITCHIE COUNTY	1.70%
ROANE COUNTY	2.00%
SUMMERS COUNTY	2.00%
TAYLOR COUNTY	2.00%
TUCKER COUNTY	1.50%
TYLER COUNTY	1.50%
UPSHUR COUNTY	2.00%
WAYNE COUNTY	2.00%
WEBSTER COUNTY	2.00%
WETZEL COUNTY	2.00%
WIRT COUNTY	2.00%
WOOD COUNTY	2.00%
WYOMING COUNTY	2.00%

Please let me know if you need additional information.

Sincerely,

Deanna Sheets

Deanna Sheets, Director of Property Tax

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
CERTIFICATE OF VALUATION
2025 - 2026

	Column A Assessed Value Including Back Tax And New Property	Column B All Other Exempt Value	Column C Gross Assessed	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes
Class I					
Personal Property	$ 0	$ 0	$ 0		$ 0
Public Utility	0	0	0		0
Total Class I	$ 0	$ 0	$ 0		$ 0
Class II					
Real Estate	$ N/A	$ N/A	$ N/A	$ N/A	$ 467,657,620
Personal Property	N/A	N/A	N/A	N/A	
Total Class II	$	$	$	$	$ 467,657,620
Class IV					
Real Estate	$ N/A	$ N/A	$ N/A		$ 153,197,300
Personal Property	N/A	N/A	N/A		38,838,600
Public Utility	N/A	N/A	N/A		13,986,846
Total Class IV	$	$	$		$ 206,022,746
TOTAL FOR LEVYING BODY	$	$	$	$	$ 673,680,366

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
ASSESSED VALUES FOR CALCULATING REDUCED (ROLL BACK) LEVY RATES
2025 - 2026

	Column A Assessed Valuation For Tax Purposes	Column B New Property Back Tax Property	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property Back Tax Property & Tif
Class I				
Personal Property	$ 0	$ 0	$ 0	$ 0
Public Utility	0	0	0	0
Total Class I	$ 0	$ 0	$ 0	$ 0
Class II				
Real Estate	$ N/A	$ N/A	$	$ 431,791,020
Personal Property	N/A	N/A		
Total Class II	$	$	$ 0	$ 431,791,020
Class IV				
Real Estate	$ N/A	$ N/A	$	$ 150,003,300
Personal Property	N/A	N/A		38,114,088
Public Utility	N/A	N/A		8,468,913
Total Class IV	$	$	$ 0	$ 196,586,301
TOTAL FOR LEVYING BODY	$	$	$ 0	$ 628,377,321

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
SUPPLEMENTAL INFORMATION FOR THE BUDGET
2025 - 2026

Percentage approved for Assessor	1.90%
Percentage for Delinquencies and Exonerations	3.00%
Percentage for Tax Discounts	2.50%
2024 - 2025 Total Projected Tax Revenue (Before Deductions)	1,819,055

(2024 - 2025 Total Projected Revenue from 'Rate & Levy page' calculation BEFORE Tax Discounts, Delinquencies, & Assessor's Percentages - found in your 2024 - 2025 budget information)

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2025 - 2026

CLASS	ROLL BACK VALUE (Column D)		WEIGHTING		WEIGHTED ASSESSED VALUE
Class I	$ 0	X	0.01	=	$ 0
Class 2	431,791,020	X	0.02	=	8,635,820
Class 4	196,586,301	X	0.04	=	7,863,452
Total All Classes	$ 628,377,321		(Total WAV)		$ 16,499,272

Previous year's projected tax revenue X 101% + % for Assessor 1.90%

$ 1,819,055 102.90% % $ 1,871,808

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ 0.1134

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **11.34**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:

Class 1 Rate 11.34 ¢ X 2 = **Class 2 Rate:** 22.68

Class 1 Rate 11.34 ¢ X 4 = **Class 3 & 4 Rate:** 45.36

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1134

Maximum Class 1 Levy Rate WITHOUT a public hearing. 11.34

Maximum Class 1 Levy Rate WITH a public hearing. 12.33

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	11.34	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 467,657,620	22.68	$ 1,060,647
Personal Property	0		0
Total Class II	$ 467,657,620		$ 1,060,647
Class IV			
Real Estate	$ 153,197,300	45.36	$ 694,903
Personal Property	38,838,600		176,172
Public Utility	13,986,846		63,444
Total Class IV	$ 206,022,746		$ 934,519
Total Value & Projected Revenue	$ **673,680,366**		$ **1,995,166**
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	59,855
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.50%	48,383
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
Total Projected Property Tax Collection		.....	**1,886,928**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.90%**	35,852
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		.....	$ **1,851,076**

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
2025 - 2026

The following is a true copy from the record of orders entered by this entity on the 15 day of April, 2025.

SIGNATURE: _____

Municipal Clerk or Recorder

Current Year		**Column E** **Certificate of Valuation** **Assessed Value for Tax Purposes**	**Levy Rate/$100**	**Taxes Levied**
Class I				
	Personal Property	$ 0	11.340	$ 0
	Public Utility	0		0
Total Class I		$ 0		$ 0
Class II				
	Real Estate	$ 467,657,620	22.680	$ 1,060,647
	Personal Property	0		0
Total Class II		$ 467,657,620		$ 1,060,647
Class IV				
	Real Estate	$ 153,197,300	45.360	$ 694,903
	Personal Property	38,838,600		176,172
	Public Utility	13,986,846		63,444
Total Class IV		$ 206,022,746		$ 934,519
Total Value & Projected Revenue		$ **673,680,366**		$ **1,995,166**
	Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	59,855
	Less Tax Discounts		2.50%	48,383
	Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection				**1,886,928**
	Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.90%**	35,852
	Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			$ **1,851,076**

MUNICIPALITY OF CHARLES TOWN, WEST VIRGINIA
Recap and Certification
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number		REVENUE RECAP	General Fund Budgeted Revenues 2025 - 2026	Coal Severance Tax Budgeted Revenues 2025 - 2026
280	299	Beginning Balance, July 1st	750,000	170,000
301	319	Taxes	4,427,758	20,000
320	324	Fines and Forfeitures	300,000	
325	334	Licenses and Permits	720,000	
335	364	Charges for Services	263,400	
365	377	Intergovernmental	2,041,667	
378	399	Miscellaneous	771,800	0
		Grand Totals - Revenues	**9,274,625**	**190,000**

Account Number		EXPENDITURE RECAP	General Fund Budgeted Expenditures 2025 - 2026	Coal Severance Tax Budgeted Expenditures 2025 - 2026
401	699	General Government Expenditures	5,056,975	0
700	749	Public Safety Expenditures	3,089,750	0
750	799	Street & Transportation Expenditures	839,500	0
800	899	Health & Sanitation Expenditures	0	0
900	949	Culture & Recreation Expenditures	288,400	0
950	974	Social Services Expenditures	0	0
975	999	Capital Projects Expenditures	0	190,000
		Grand Totals - Expenditures	**9,274,625**	**190,000**

Please select the basis of accounting for CHARLES TOWN Modified Accrual

I, JOHN NISSEL, RECORDING OFFICER OF SAID MUNICIPALITY, DO HEREBY CERTIFY THAT THE FOREGOING ELECTRONIC FILES ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE 15 DAY OF APRIL 2025.

(Signature)

CITY MANAGER & CITY CLERK
Official Title of Recording Officer

the city of Charles Town, WV

FY 2026 COAL SEVERANCE BUDGET

REVENUES	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET REV 1	FY25 ACTUALS THRU 2/28/2025	FY26 PROPOSED	FY 25 NOTES
Carryover	$ 94,112	$ 155,792	$ 155,792	$ 174,388	$ 170,000	
Coal Severance	$ 32,261	$ 20,783	$ 20,000	$ 18,596	$ 20,000	Coal Severance distribution is averaging $5000 a quarter.
Interest						
Total Revenues	**$ 126,373**	**$ 176,574**	**$ 175,792**	**$ 192,984**	**$ 190,000**	
DEPARTMENT LINE ITEMS						
Parks and Recreation					**Proposed**	**Notes and Explanations**
Parks and Recreation - Capital	$ -	$ -	$ 175,792	$ -	$ 190,000	Saving funds for new pool/splash pad or other park amenity
Total Parks and Recreation	**$ -**	**$ -**	**$ 175,792**	**$ -**	**$ 190,000**	
Surplus	**$ 126,373**	**$ 176,574**	**$ -**	**$ 192,984**	**$ -**	

FY 2025-2026
General Fund Budget

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

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
REVENUES									
30005 Unassigned Fund Balance (Carryover)	$ 511,291		-		4,724,453	1,200,000	750,000	-38%	Estimated carryover balance for fiscal year ending 2026.
30101 Taxes - Ad Valorem	$ 1,206,295	$ 1,259,467	1,312,504	1,543,130	1,014,525	1,688,544	1,851,076	10%	
30106 Supplemental Taxes	$ 25,751	$ 26,060	33,672	34,264	24,886	36,000	30,000	-17%	Property taxes owed from previous years, but paid in the current fiscal year.
30200 Interest as Penalty	$ 8,274	$ 8,708	9,130	8,165	8,568	10,000	8,000	-20%	
30300 Gas & Oil Severance Tax	$ 12,055	$ 37,978	50,094	66,792	24,053	33,000	30,000	-9%	5% severance tax on gross receipts at the well head of oil and natural gas.
30400 Utility Tax (2%)	$ 253,637	$ 246,745	261,234	296,074	161,046	200,000	250,000	25%	
30500 Business & Occupation (B&O) Tax	$ 743,099	$ 1,384,233	1,696,956	2,182,323	1,100,532	1,700,000	2,032,082	20%	Included estimated B&O receipts from HDL collections services.
30600 Liquor Tax	$ 19,986	$ 23,477	24,255	25,258	13,481	25,000	25,000	0%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
30700 Animal Control Tax	$ 1,625	$ 1,617	1,642	1,698	1,582	1,600	1,600	0%	This is donated back to the county each year under Dog Warden.
30800 Hotel/Motel Tax	$ 127,208	$ 183,960	197,713	188,559	101,986	200,000	200,000	0%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)
32000 Court Costs, Fees & Charges	$ 245,790	$ 244,667	250,521	289,931	126,877	260,000	260,000	0%	
32100 Parking Violation Penalties	$ 35,570	$ 37,590	38,138	76,948	18,531	40,000	40,000	0%	
32500 Business License Revenue	$ 22,018	$ 21,369	22,038	56,023	78,583	30,000	35,000	17%	
32600 Building Permit Fees	$ 159,301	$ 248,671	495,102	931,222	303,976	550,000	550,000	0%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
32800 Franchise Tax	$ 81,769	$ 79,800	74,230	66,559	31,979	75,000	65,000	-13%	Two Cable Franchisees
33000 International Registration Plan (IRP) Fees	$ 69,516	$ 69,604	70,232	84,735	31,953	70,000	70,000	0%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
33900 Emergency Service Fee	$ 1,655	$ 1,672	1,719	1,878	681	1,700	1,700	0%	Revenue from utility bills for EMS (5 cents)
34000 Parks & Rec Fee	$ 1,655	$ 1,672	1,719	1,878	681	1,700	1,700	0%	Revenue from utility bills for parks and recreation (5 cents)
34200 Parking Meter Revenues	$ 48,990	$ 43,227	48,085	64,930	39,110	44,000	45,000	2%	Revenue from parking meters and parking permits including ParkMobile app.
34500 Rents & Concessions	$ 51,658	$ 49,111	33,947	53,875	46,107	60,000	60,000	0%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
35300 Zoning Fee	$ 2,495	$ 26,410	28,456	25,727	10,393	17,000	20,000	18%	Zoning applications
35500 Street Improvement Fee	$ 129,103	$ 130,434	134,056	146,436	53,441	135,000	135,000	0%	Revenue from utility bills for street improvements ($4 per month)
36504 Federal Government Grants	$ 37,924	$ 14,490	-		-	41,667	291,667	600%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000
36600 State Government Grants	$ 5,940		-	82,562	2,970	-	-		
36700 Other Grants					1,329		-		
36900 Contributions from Other Funds - Sales Tax	$ 37,924		1,000,000	1,600,000	500,000	1,000,000	1,500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.
37600 Gaming Income	$ 180,251	$ 260,183	262,630	245,213	115,417	250,000	250,000	0%	Gaming receipts average $19K to $23K per month.
37900 Gain/Loss - Sale of Fixed Assets	$ 3,266	$ 12,615	18,750		-	-	-		
38007 Interest Income (Operating Acct)	$ 11,662	$ 10,768	36,192	64,515	7,924	35,000	35,000	0%	
38100 Reimbursements	$ 120,283	$ 84,734	130,068	175,096	80,071	110,000	110,000	0%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38100 Lein Reimbursements									
38200 Refunds - Overpayments	$ 15,881	$ 3,844	100	8,101	1,420	400	500	25%	
38600 Insurance Claims	$ 6,509	$ 3,248	23,638	1,710	2,500	-	-		
39200 Property Rehabilitation	$ 200	$ 225	5,300	500	100	-	-		
38700 Filing Fees			300		-	325	300	-8%	Filing Fees Revenue - Election in FY25. $50.00 per person.
39700 Video Lottery	$ 617,964	$ 782,893	833,341	797,387	315,572	600,000	600,000	0%	Video lottery receipts average $13.4K to $22.2K per week.
39900 Misc Revenue	$ 650	$ 10,136	5,664	12,234	2,978	10,000	5,000	-50%	Yard waste stickers and fingerprints
39902 Special Events - WV Fest		$ 3,370	25,430	18,200	-	4,000	10,000	150%	
39903 Special Events - General	$ 8,778	$ 15,304	15,411	17,746	1,000	900	1,000	11%	Special activities fees
39904 Special Events - CW Hall	$ 3,600		-	5,250	3,800	8,500	5,000	-41%	
39907 Special Events - Car Show	$ 3,600	$ 868	-	-	10,240	7,000	5,000	-29%	Car show registration and sponsors.
TOTAL REVENUES	**$ 4,805,973**	**$ 5,329,152**	**7,143,235**	**9,174,920**	**8,962,744**	**8,446,336**	**9,274,625**	**10%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
EXPENSES									
ECONOMIC DEVELOPMENT - 402									
03 Salaries	$ -			67,702	35,982	70,250	77,000	10%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
04 FICA	$ -			5,179	2,753	5,374	6,200	15%	FICA @ 7.65%
05 Group Insurance	$ -			7,345	4,552	8,300	9,300	12%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -			5,573	3,524	6,322	7,000	11%	PERS II Employer Contribution 9%
09 OPEB	$ -			1,238	882	2,107	2,000	-5%	Deferred Compensation Employer Contribution 3%
11 Telephone	$ -			32	128	750	500	-33%	Cell phone
14 Travel	$ -			1,688	115	4,200	3,000	-29%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	$ -				24	-	500		
21 Training & Education	$ -					-			$2,500 rolled under City Manager's office.
22 Dues & Subscriptions	$ -			564	513	2,000	2,000	0%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	$ -					1,000	1,000	0%	Engineering Services
26 Insurance and Bonds	$ -			4,097	1,935	5,000	5,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services				1,285			1,000		
41 Departmental Supplies	$ -			-	674	3,000	3,000	0%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	$ -			-		-			Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**$ -**		**-**	**94,703**	**51,082**	**108,303**	**117,500**	**8%**	
MAYOR'S OFFICE - 409									
01 Salary	$ 4,800	$ 12,500	12,500	12,500	6,250	12,500	12,500	0%	Mayor's Salary
04 FICA Tax Expense	$ 367	$ 956	956	956	478	1,000	1,000	0%	
11 Telephone	$ -		-			-			
14 Travel Expense	$ 177	$ 1,681	881			2,000	2,000	0%	WV Municipal League
20 Advertising/Legal Publication	$ 105		-			-			
21 Training & Education	$ -	$ 270	284			1,000	1,000	0%	
22 Dues & Subscriptions		$ 300							
26 Insurance & Bonds	$ 453	$ 911	871	819	450	1,000	1,000	0%	
41 Departmental Supplies	$ 8	$ 2,109	65	727	36	500	500	0%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	$ -	$ -	-	-	696	2,000	2,000	0%	
TOTAL MAYOR'S OFFICE	**$ 5,911**	**$ 18,728**	**15,556**	**15,002**	**7,910**	**20,000**	**20,000**	**0%**	
COUNCIL - 410									
01 Salaries	$ 19,200	$ 33,967	34,800	39,167	19,792	40,000	40,000	0%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	$ 1,469	$ 2,598	2,662	2,996	1,514	3,100	3,100	0%	
14 Travel Expense	$ 356	$ 462	1,956	4,568		4,800	4,800	0%	Conferences
20 Advertising	$ 439		-			-			
21 Training & Education	$ -	$ 3,125	2,128	3,850	1,849	3,200	3,200	0%	WV Municipal League Conference Registration ($450 per registration)
26 Insurance & Bonds	$ -	$ 2,376	2,425	2,622	1,440	3,200	3,200	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	$ 1,587	$ 1,017	549	291	68	700	700	0%	
TOTAL COUNCIL	**$ 23,051**	**$ 43,545**	**44,520**	**53,494**	**24,663**	**55,000**	**55,000**	**0%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CITY MANAGER - 412									
03 Salaries	$ 155,536	$ 143,763	233,724	171,205	90,455	180,000	215,000	19%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
04 FICA Tax Expense	$ 11,990	$ 10,907	16,041	12,179	6,965	14,400	17,500	22%	FICA Tax @ 7.65%
05 Group Insurance	$ 11,133	$ 7,706	5,616	6,417	1,074	2,000	20,000	900%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 15,422	$ 14,525	12,145	12,842	8,096	16,200	19,000	17%	9% Employer Contribution PERS I and II
08 Overtime					588		1,200		
09 OPEB	$ 1,632	$ 731	1,846	4,247	2,381	5,400	6,500	20%	3% Employer Contribution Deferred Compensation plan
11 Telephone	$ 647	$ 330	205	373	168	520	550	6%	Mobile phone service
14 Travel Expense	$ -	$ 4,138	5,701	2,063		1,500	1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	$ 47	$ 2,244	1,761			-	2,000		
21 Training & Education	$ 454	$ 438	-		2,149	20,000	20,000	0%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
22 Dues & Subscriptions	$ 1,097	$ 1,194	180	127		1,000	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
23 Professional Services	$ 113	$ 524	1,510	453		-	500		Background checks for City Manager candidates.
26 Insurance & Bonds	$ 23,719	$ 13,722	12,066	26,692	6,836	15,000	15,000	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
30 Contracted Services		$ 25							
41 Departmental Supplies	$ -	$ 169	572	950	72	750	750	0%	Misc. Office Supplies
43 Auto Supplies (Gas & Oil)	$ 992	$ 70	-	-		-			Gas is covered under travel expenses.
TOTAL CITY MANAGER	**$ 222,782**	**$ 200,485**	**291,366**	**237,549**	**118,784**	**256,770**	**320,500**	**25%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
TREASURER - 413									
03 Salaries	$ 130,750	$ 147,319	159,457	290,217	107,520	235,000	260,000	11%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	$ 10,084	$ 11,188	12,473	14,628	8,369	18,800	22,000	17%	FICA Tax @ 7.65%
05 Group Insurance		$ 20,522	21,986	22,824	17,514	25,000	21,000	-16%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 12,355	$ 14,208	14,795	14,097	9,637	21,150	24,000	13%	9% Employer Contribution PERS I and II
08 Overtime					1,874		3,500		
09 OPEB	$ 12,952	$ 2,207	3,499	3,064	2,937	7,050	8,000	13%	3% Employer Contribution Deferred Compensation plan
11 Telephone	$ 2,720		-	256	128	500	-	-100%	Director of Finance Cell Phone
12 Printing	$ -		-			-	-		
14 Travel Expense	$ -		-		745	4,000	1,500	-63%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
18 Postage	$ 26		-			-			Transfer cost to City Hall and Pitney Bowes machine.
20 Advertising/Legal Pubs	$ 880	$ 1,172	1,280	2,269	947	2,000	2,500	25%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
21 Training & Education	$ 563	$ 288	1,585			-	-		$4,000 Rolled into City Manager's budget
22 Dues & Subscriptions	$ 345	$ 191	382	422		800	500	-38%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	$ -	$ 1,151	1,900	3,190	2,989	2,500	2,500	0%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
24 Audit Costs	$ 34,270	$ 64,200	41,700	25,500	17,400	42,000	42,000	0%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	$ 14,171	$ 10,872	10,555	14,212	7,851	15,000	15,000	0%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	$ -		-	771	170	25,000	25,000	0%	Tyler Technologies - Incode Annual License Fee
30 B&O Collections - Contracted Services					82,513		75,000		
38 Refunds				450	138,416		10,000		
41 Departmental Supplies	$ 420	$ 1,295	738	337	1,116	2,000	1,500	-25%	Misc. Office Supplies
TOTAL TREASURER	**$ 219,537**	**$ 274,612**	**270,351**	**392,236**	**400,125**	**400,800**	**514,000**	**28%**	
COURT CLERK - 415									
03 Salaries	$ 48,700	$ 54,252	53,404	60,384	31,730	62,000	67,000	8%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	$ 3,755	$ 4,121	4,085	4,657	2,457	4,960	5,500	11%	FICA Tax @ 7.65%
05 Group Insurance	$ 10,302	$ 11,120	10,990	15,717	9,179	12,529	19,000	52%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 4,813	$ 5,245	4,868	4,967	2,842	5,580	6,000	8%	9% Employer Contribution PERS I and II
08 Overtime					388		1,200		
09 OPEB	$ 1,632	$ 894	1,656	1,130	816	1,860	2,000	8%	3% Employer Contribution Deferred Compensation plan
14 Travel	$ -	$ 268	-	329	380	500	500	0%	Court Clerk training and Election training
18 Postage			-		35	-	100		
20 Advertising/Legal Publications	$ 390	$ 440	465			700		-100%	
21 Training & Education	$ 350	$ 555	540	789		-			$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	$ -		-			-			
23 Professional Services	$ -		-			-			
26 Insurance & Bonds	$ 4,446	$ 4,479	3,904	3,887	2,191	4,500	4,500	0%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	$ -	$ 25	25		25	25	25	0%	Flu shot
41 Departmental Supplies	$ 1,106	$ 423	536	114	35	600	600	0%	Ink cartridges, paper stock
TOTAL COURT CLERK	**$ 75,493**	**$ 81,822**	**80,473**	**91,974**	**50,077**	**93,254**	**106,425**	**14%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE JUDGES - 416									
03 Salaries	$ 8,390	$ 19,382	24,397	24,362	14,274	32,000	32,000	0%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday suppliments.
04 FICA	$ 642	$ 1,483	1,866	1,864	1,092	2,400	2,400	0%	
14 Travel	$ -		-			500	500	0%	WV State mandated annual training for magistrates & judges
21 Training & Education	$ -		-		240	1,000	1,000	0%	WV State mandated annual training for magistrates & judges
22 Dues and Subscriptions	$ -		-			100	100	0%	
23 Professional Services	$ 14,788	$ 1,558	-			1,000	1,000	0%	
26 Insurance & Bonds	$ 1,128	$ 1,607	2,230	2,098	1,152	2,500	2,500	0%	
41 Departmental Supplies	$ -	$ -		-		-			
TOTAL POLICE JUDGES	**$ 24,947**	**$ 24,029**	**28,493**	**28,323**	**16,758**	**39,500**	**39,500**	**0%**	
CITY ATTORNEY - 417									
03 Salaries	$ -		-		52,465		160,000		Attorney salary plus 2.5% merit and holiday supplement.
04 FICA	$ -		-		4,014		13,000		FICA @ 7.65%
05 Group Insurance	$ -		-		659		1,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -		-		4,327		15,000		PERS II Employer Contribution 9%
09 OPEB	$ -		-		1,558		6,000		Deferred Compensation Employer Contribution 3%
11 Telephone	$ -		-		52		250		
14 Travel	$ -		-				1,000		Travel allowance for various trainings.
20 Advertising/Legal Publications	$ -		-						Allowance for legal publications.
21 Training & Education	$ -		-						Rolled under City Manager's office.
22 Dues & Subscriptions	$ -		-				5,100		Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
23 Professional Services	$ -	$ 212,494	200,505	216,114	23,531	225,000	50,000	-78%	Cost for outside legal council.
26 Insurance and Bonds	$ -	$ -	-		374		12,000		
41 Departmental Supplies	$ -	$ -	-		59		1,000		
TOTAL CITY ATTORNEY		**$ 212,494**	**200,505**		**87,038**	**225,000**	**264,350**	**17%**	
ENFORCEMENT AGENCY - 425									
03 Salaries	$ -		-	47,174	28,287	56,000	61000	9%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
04 FICA	$ -		-	3,572	2,164	4,284	4,900	14%	FICA @ 7.65% of Salary
05 Group Insurance	$ -		-	767	4,147	1,140	9000	689%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ -		-	3,845	2,456	5,040	5,400	7%	PERS II Employer Contribution 9%
09 OPEB	$ -		-	493	992	1,680	2,500	49%	457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	$ -		-	1,006	1,890	750	500	-33%	
14 Travel	$ -		-	323		3,000	3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
18 Postage	$ -		-	110	1,224	1,000	1,500	50%	Certified Mailings
20 Advertising/Legal Publications	$ -		-	45		1,000	500	-50%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
21 Training & Education	$ -		-	2,448		-			$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
22 Dues & Subscriptions	$ -		-		285	1,000	1,000	0%	ICC Membership ($160/yr)
26 Insurance and Bonds	$ -		-	3,196	1,773	3,800	4,000	5%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	$ -		-	13,761		71,100	25,000	-65%	Kimley-Horn Engineering Services
30 Nuisance Properties-Contracted Services					12,788		45,000		Nuisance Properties cleanup and demos.
30 Nuisance Properties Relocation - Contracted Services							5,000		Nuisance Properties housing relacation.
41 Departmental Supplies	$ -		-	978	2,434	3,000	2,000	-33%	Building safety month supplies and code books
43 Auto Supplies	$ -		-	-		-			Under Maintenance budget
45 Uniforms							2,000		Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**$ -**		**-**	**77,718**	**58,441**	**152,794**	**172,300**	**13%**	
REGIONAL DEVELOPMENT AUTHORITY - 435									
22 Dues & Subscriptions	$ 1,946	$ 1,946	3,524	5,336	6,142	6,600	11,500	74%	Region 9 Assessment - Fees are going up
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**$ 1,946**	**$ 1,946**	**3,524**	**5,336**	**6,142**	**6,600**	**11,500**	**74%**	
Total City Administration	**976,395**	**857,661**	**1,510,842**	**918,617**	**1,157,963**	**1,936,931**	**2,297,075**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436									
03 Salaries	$ 34,953	$ 36,286	24,658	79,427	24,807	82,300	88,000	7%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
04 FICA	$ 2,694	$ 2,755	1,886	6,076	1,898	6,295	7000	11%	FICA @ 7.65% of Salary
05 Group Insurance	$ 64	$ 62	56	1,361	384	1,650	1,500	-9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 3,466	$ 3,559	2,053	6,517	2,066	7,100	8,000	13%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
09 OPEB	$ -		-	1,448	491	1,575	3,000	90%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
11 Telephone	$ 542	$ 344	81	1,621	337	1,010	1,000	-1%	Two lines; one is a hot spot. One is a cell phone.
14 Travel	$ -		-	1,816	823	3,000	3,000	0%	National ICC Conference; airfare, lodging, meals, gas
17 R&M Auto	$ -		-		-	-			Under Maintenance budget
18 Postage	$ 239		-	95		1,000	1,000	0%	Certified mailings for property Notice of Violations
20 Advertising/Legal Publications	$ 239		-	1,216	1,278	500	1,000	100%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
21 Training & Education	$ -		-		-	-			$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
22 Dues & Subscriptions	$ -		-		665	1,000	1,000	0%	ICC membership dues; WICA subscription
23 Professional Services	$ -		-	11,315	84,700	10,000	50,000	400%	To cover expenses associated with inspections; compliance.
26 Insurance & Bonds	$ 3,779	$ 2,747	2,432	4,838	2,678	6,000	6,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services				4,800					
41 Departmental Supplies	$ -	$ -	462	488	2,252	3,000	2,000	-33%	Building safety month supplies and code books.
43 Auto Supplies	$ -	$ -	-	-		-			Under Maintenance budget
45 Uniforms							2,000		Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**$ 46,214**	**$ 45,753**	**31,628**	**121,018**	**122,379**	**124,430**	**174,500**	**40%**	
PLANNING & ZONING - 437									
03 Salaries	$ 200,950	$ 184,321	268,224	227,402	124,065	243,000	407,000	67%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.
04 FICA	$ 15,519	$ 13,862	21,319	18,314	9,562	19,000	33,000	74%	FICA @ 7.65% of Salary
05 Group Insurance	$ 28,177	$ 26,131	26,391	25,699	10,557	31,000	68,000	119%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 19,574	$ 17,955	24,203	18,491	10,832	23,085	38,000	65%	PERS II Employer Contribution (9%)
08 Overtime					932		1,500		
09 OPEB	$ 6,256	$ 3,397	6,543	3,758	2,241	7,290	12,500	71%	457(b) Deferred Comp Employer Contribution (3%).
11 Telephone	$ 648	$ 290	106	143	73	250	250	0%	Director's department cell phone
14 Travel	$ -	$ 1,671	4,053	1,091		8,000	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
18 Postage	$ 43	$ 904	856	59		1,000	1,000	0%	Certified Mailings; Legal notices, yard sign postings
20 Advertising/Legal Publications	$ 2,174	$ 1,026	3,594	4,204	387	4,500	4,500	0%	Advertising of BZA and public hearings for P/C meetings; hearing placards
21 Training & Education	$ 1,284	$ 895	1,899	2,139		-			$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders
22 Dues & Subscriptions	$ 1,643	$ 2,200	4,908	2,282	405	3,000	3,000	0%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
23 Professional Services	$ -	$ 2,650	2,627		17	5,000	5000	0%	GIS Aerial imagery, Background Checks
26 Insurance & Bonds	$ 10,392	$ 14,989	19,313	13,766	7,643	20,000	20,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	$ 16,738	$ 29,661	38,156	29,533	25,401	30,000	44,000	47%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
31 Contracted Services - Tree Board	$ 4,463	$ 6,152	1,696	531		2,000		-100%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
38 Refunds					339		1,000		
41 Departmental Supplies	$ 1,540	$ 5,023	4,717	3,749	2,048	4,000	4,000	0%	Public hearing signs, office supplies, promotional supplies
53 Computer Software / Tech	$ -	$ -	-	-	4,399	9,000	10,000	11%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**$ 309,401**	**$ 311,127**	**428,605**	**351,161**	**198,901**	**410,125**	**660,750**	**61%**	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**$ 355,615**	**$ 356,881**	**$ 460,233**	**$ 549,897**	**$ 379,721**	**$ 687,349**	**$ 1,007,550**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
ELECTIONS - 438									
12 Printing	$ 2,590		-		-	3,000			
20 Advertising/Legal Publications			199		-	500			Publish ballot multiple times
23 Professional Services	$ 370				-	-			
30 Contracted Services	$ 4,490		4,340		-	5,000			Poll workers for early voting and day of election.
41 Departmental Supplies	$ 1,874		2,158		-	2,000			Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**$ 9,325**		**6,697**		**-**	**10,500**	**-**	**-100%**	
CITY HALL - 440									
3 Salaries	$ -	$ 165,745	102,390	68,795	48,154	95,000	103,000	8%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	$ -	$ 13,039	8,598	5,265	3,684	7,600	8,300	9%	FICA @ 7.65%
5 Group Insurance	$ -	$ 22,361	14,123	11,617	9,706	16,500	20,000	21%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
6 Retirement	$ -	$ 15,855	10,101	5,557	4,285	9,500	9,000	-5%	9% Employer Contribution
9 OPEB	$ -	$ 1,788	3,128	1,836	1,602	2,000	4,000	100%	3% Deferred Compensation Employer Contribution
11 Telephone	$ 19,544	$ 21,391	21,708	24,571	9,693	18,000	20,000	11%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).
13 Utilities	$ 18,861	$ 20,682	20,038	36,573	16,820	26,200	40,000	53%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
14 Travel Expense	$ 948	$ 316	517		370	2,000	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
15 Repair & Main. Bldg & Grounds	$ 948	$ 1,097	9,202	7,009	1,412	12,000	10000	-17%	Elevator Services and City Hall maintenance.
16 CH Repair & Maint Equip.				762					
18 Postage	$ 2,063	$ 2,982	2,561	1,858	1,524	3,500	4,000	14%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	$ 184,296	$ 245,810	244,756	251,889	132,185	250,000	250,000	0%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
20 Advertising/Legal Publications	5024.38	4900.09	3,820	5,064	1,805	5,000	4,000	-20%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
21 Training & Education		$ 600	300	145	-	-			$2,000 transferred to City Manager's budget
22 Dues & Subscriptions	$ 3,276	$ 6,193	3,010	2,913	483	3,500	3,500	0%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
23 Professional Services	$ 383	$ 3,150	2,813	6,761	11,467	25,000	25,000	0%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	$ 4,626	$ 12,759	11,155	9,919	11,801	17,000	15,000	-12%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	$ 59,821	$ 58,942	68,021	136,634	109,819	181,404	287,000	58%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.
32 Bank Charges	$ 5,211	$ 16,684	24,728	55,758	12,406	29,000	15,000	-48%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	561.01	1223.91	1,337	1,005	-	1,500	1,500	0%	Late fees
41 Departmental Supplies	9536.92	9028.84	8,951	14,517	6,405	12,000	12,000	0%	
43 CH Auto Supplies (Gas/Oil)				84					
53 Computer Software / Tech		0	9,982	25,163	11,763	15,000	15,000	0%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
TOTAL CITY HALL	**$ 402,728**		**576,054**		**395,384**	**731,704**	**848,300**	**16%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444									
68 Contributions - Community Partnership Grants	$ 60,000		92,268			60,000	100,000	67%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
68 Community Grants						-			
68 Contributions - Revive Grant	$ -		-			20,000	270,000	1250%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
68 Contributions - Façade Improvement Program	$ 5,000		-			15,000	15,000	0%	
68 Contributions - Homeless Solutions	$ 25,000		-		13,902	25,000	25,000	0%	County Homelessness position funding commitment
68 Contributions - Sidewalk Improvement Program	$ 6,193		-			15,000	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
TOTAL CONTRIBUTIONS/TRANSFERS	**$ 96,193**		**92,268**		**13,902**	**135,000**	**425,000**	**215%**	
PARKING - 571									
03 Salaries	$ 32,404	$ 35,000	31,586	37,959	12,808	41,614	46,000	11%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	$ 2,529	$ 2,656	2,416	2,904	993	3,300	3,700	12%	FICA @ 7.65%
05 Group Insurance	$ 10,218	$ 11,026	8,232	7,776	251	9,300	750	-92%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement Expense	$ 3,178	$ 3,349	2,814	2,933	1,263	3,600	4,000	11%	9% Employer Retirement Contribution
08 Overtime					170		1,000		
09 OPEB	$ 1,632	$ 894	990	1,014	408	1,400	1,500	7%	3% Deferred Compensation Employer Contribution
13 Utilities	$ 1,013	$ 1,024	1,099	876	750	1,200	1,400	17%	Electric Service
16 Repair & Main - Equipment	$ 2,689		-			3,000	1,000	-67%	Parking meter repairs and maintenance
18 Postage	$ 13	$ 116	126	136	8	500	500	0%	
19 Bldg & Equipment Rental	$ 1,700	$ 1,700	1,700			1,000	500	-50%	
20 Advertising / Legal Publications			1,271			500	500	0%	
26 Insurance & Bonds	$ 3,779	$ 2,614	2,376	2,366	1,313	3,000	3,000	0%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services			-		500	500	500	0%	
41 Departmental Supplies	$ 3,943	$ 1,866	3,515	5,048	2,185	5,000	5,000	0%	Office Supplies, Batteries, Handheld Printer Paper
43 Auto Supplies (Gas/Oil)				203			500		
45 Uniforms		$ -	1,906	400	991	500	500	0%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech		$ -	-	-		4,000	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	**$ 63,099**	**$ 60,246**	**58,031**	**61,615**	**21,639**	**78,414**	**74,350**	**-5%**	
CONTINGENCIES - 699									
Other Contributions	$ -	$ 26,420	-			254,996	308,000	21%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	**$ -**		**-**		**-**	**254,996**	**308,000**	**21%**	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700									
03 Salaries	$ 1,159,197	$ 1,245,783	1,226,018	1,429,210	740,339	1,532,798	1,640,000	7%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.
04 FICA	$ 30,883	$ 31,510	32,225	50,374	41,991	50,000	110,000	120%	FICA Tax at 7.65%
05 Group Insurance	$ 122,807	$ 128,536	115,935	173,988	108,352	180,000	289,000	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 133,818	$ 128,644	119,464	126,182	71,046	140,000	145,000	4%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	$ 69,661	$ 57,558	58,937	60,115	21,781	64,000	30,000	-53%	Legacy CTPD Retirement System
08 Overtime	$ 75,805	$ 98,992	117,090	155,599	119,426	150,000	160,000	7%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	$ 25,568	$ 13,444	38,560	33,972	22,580	48,000	60,000	25%	457(b) Deferred Compensation 3%
11 Telephone	$ 44,278	$ 45,955	45,307	45,372	11,721	48,500	48,500	0%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
13 Utilities	$ 41,490	$ 40,453	32,937	59,945	22,737	48,000	48,000	0%	Electric and Internet Service, increase in FY25.
14 Travel	$ 2,023	$ 4,387	2,712	1,249	1,623	4,000	4,000	0%	Training, Conferences,etc.
15 R&M Building & Grounds	$ 1,841	$ 3,650	534	1,418	358	2,200	2,500	14%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	$ 517	$ 275	-	2,525	4,398	2,500	5,000	100%	Generator Service
17 R&M Auto	$ 31,962	$ 32,642	39,438	33,241	16,016	45,000	50,000	11%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
18 Postage	$ 832	$ 925	1,208	1,250	394	1,300	1,300	0%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
19 Building & Equipment Rental	$ 66,503	$ 97,452	97,488	96,701	41,201	100,000	100,000	0%	
20 Advertising/Legal Publications	$ 5,127	$ 5,438	5,022	5,172	2,328	5,600	5,500	-2%	New Hire Ads 3-6 ads in local paper
21 Training & Education	$ 12,315	$ 16,490	14,425	14,208	2,827	20,000	20,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	$ 3,979	$ 3,857	638	5,055	963	2,000	2,000	0%	WVCOP Dues, IACP, SRO, Journal
23 Professional Services	$ 2,975	$ 11,397	550	1,412	1,956	6,500	5,000	-23%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
26 Insurance & Bonds	$ 107,700	$ 100,832	90,545	92,798	49,979	105,000	110,000	5%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
30 Contracted Services	$ 38,471	$ 40,094	42,208	51,022	11,124	48,000	48,000	0%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
37 Other Fees & Taxes	$ 18,760		200	200		250	250	0%	661 George St. Ambulance Fees
41 Departmental Supplies	$ 18,760	$ 16,712	18,012	24,028	14,265	40,000	40,000	0%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
43 Auto Supplies	$ 46,219	$ 59,083	53,950	54,158	30,057	65,000	65,000	0%	Gas, oil changes and tires for Police Vehicles
45 Uniforms	$ 5,985	$ 11,364	11,051	14,302	7,363	20,000	30,000	50%	Class A, BDU, duty gear, insignia, bullistic vest, coats, etc.
53 Computer Software/Tech	$ -	$ 6,628	16,074	68,127	22,742	29,000	29,000	0%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**$ 2,067,485**	**$ 2,202,628**	**2,180,528**	**2,601,624**	**1,367,564**	**2,757,898**	**3,048,050**	**11%**	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704	**FY 21 Actual**		**FY23 Actual**		**FY 2025 YTD Actual**	**FY25 Approved Budget**		**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	$ 18,346	$ 22,209	26,208	28,866	15,112	34,803	35,000	1%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
04 FICA Tax Expense	$ 1,615	$ 1,699	2,005	2,208	1,156	2,600	2,600	0%	
26 Insurance & Bonds	$ -	$ 1,735	1,556	1,550	908	1,750	1,750	0%	
41 Departmental Supplies	$ 1,841	$ 45	492			250	250	0%	Stop signs
45 Uniforms	$ -	$ 61	125	109		500	500	0%	Reflective jackets and vests
43 Auto Supplies (Gas & Oil)	$ 25	$ -		-	-	-			
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**$ 21,827**	**$ 25,749**	**30,386**	**32,733**	**17,176**	**39,903**	**40,100**	**0%**	
Total Police and Crossing Guards	**$ 2,089,312**	**$ 2,228,376**	**$ 2,210,915**	**$ 2,634,358**	**$ 1,384,739**	**$ 2,797,801**	**$ 3,088,150**		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
DOG WARDEN - 707									
Contributions	$ 1,625	$ 1,617	-			1,600.00	1,600	0%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**$ 1,625**	**$ 1,617**	**-**		**-**	**1,600.00**	**1,600**	0%	
MAINTENANCE - 750									
03 Salaries	$ 197,739	$ 214,784	223,135	247,895	125,353	263,643	330,000	25%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
04 FICA Tax Expense	$ 18,094	$ 16,028	17,070	18,964	10,112	21,091	27,000	28%	FICA @ 7.65%
05 Group Insurance	$ 31,789	$ 18,250	17,594	24,580	14,166	26,000	47,000	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	$ 22,954	$ 20,461	20,091	20,406	11,535	23,728	29,000	22%	9% Employer Contribution
08 Overtime					6,826		20,000		
09 OPEB	$ 5,984	$ 1,887	4,644	3,669	2,362	7,909	8,000	1%	3% Deferred Compensation Employer Contribution
11 Telephone	$ 3,879	$ 2,125	1,363	1,998	1,905	3,000	3,000	0%	Field staff equipped with cell phones
13 Utilities	$ 92,702	$ 94,982	100,137	91,197	70,920	100,000	15,000	-85%	Maintenance building electric, water, sewer, and internet
14 Travel Expense	$ -		-	155		1,500	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
15 R&M Buildings and Grounds	$ 13,550	$ 9,353	7,970	4,294	24,038	14,000	55,000	293%	General maintenance of city buildings.
16 R&M Equipment	$ 10,400	$ 16,886	24,217	6,853	514	15,000	15,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
17 R&M Auto	$ 9,966	$ 4,400	5,406	6,463	4,168	7,000	10,000	43%	Regular maintenance of department and City vehicles
18 Postage				127					
19 R&M Bldg and Equip Rental	$ -		-		329	-	1,000		Equipment rented as required to maintain various city buildings.
20 Advertising	$ 358		-	65		-	500		Spring and Fall Cleanup. Additional city sponsored projects as required.
21 Training & Education	$ 169	$ 1,050	-	400		-	2,500		Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
22 Dues & Subscriptions	$ 191	$ 188	138		292	200	500	150%	Camera subscription and CDL License Fees
23 Professional Services	$ -		220	1,027	104	120	500	317%	CDL physicals
26 Insurance & Bonds	$ 18,757	$ 16,890	14,891	15,526	7,900	19,000	19,000	0%	Liability, Worker's Comp, Vehicle Insurance
30 Contracted Services	$ 67,297	$ 39,170	36,776	61,585	20,557	50,000	60,000	20%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
41 Departmental Supplies	$ 10,290	$ 22,272	6,072	9,082	21,417	12,000	35,000	192%	General maintenance annual supplies. Christmas decorations, and light poles.
43 Auto Supplies (Gas, Oil & Tires)	$ -	$ 24,333	22,289	21,323	12,540	23,000	25,000	9%	Gas, oil changes and tires for maintenance and City vehicles.
45 Uniforms	$ 14,720	$ 8,400	9,862	12,941	9,941	10,000	5,000	-50%	
53 Software/Tech		$ -	-	-		-			
59 Capital Outlay						24,999			
TOTAL MAINTENANCE	**$ 518,838**	**$ 511,458**	**511,876**	**548,551**	**344,978**	**622,190**	**709,500**	**14%**	
STREET LIGHTS - 751									
13 Utilities							130,000		Street lights electric.
TOTAL STREET LIGHTS							**130,000**		
VISITOR'S CENTER - 901									
66 Contributions	$ 63,724	$ 85,900	93,571	99,855	43,939	100,000	100,000	0%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**$ 67,239**	**$ 89,559**	**97,955**	**103,312**	**43,939**	**100,000**	**100,000**	0%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY 2026 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
FAIRS/FESTIVALS - 903									
20 Advertising/Legal Publications	$ 798	$ 1,566	1,447	1,456	50	1,800	2,000	11%	
30 Contracted Services	$ 3,058	$ 10,830	18,644	29,373	5,018	30,000	36,000	20%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)
38 Refunds					85		100		
41 Departmental Supplies	$ 3,259	$ 13,212	14,558	28,813	6,696	25,000	25,000	0%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)
52 Computer Software			-			1,300	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
68 Contributions	$ -	$ 2,700	3,300	3,300	3,300	4,000	4,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**$ 7,115**	**$ 28,309**	**37,949**	**62,942**	**15,149**	**62,100**	**68,400**	**10%**	
TRANSFERS - 960/698 SAO									
01 Transfers to Capital Reserve - Repaving	$ 140,348	$ 129,567	133,401	120,367	67,856	130,000	135,000	4%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding			-		3,714,452	659,455		-100%	
03 Transfers Out - Parks & Rec	$ 106,224	$ 128,400	135,071	141,355	63,939	120,000	120,000	0%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
04 Transfers to Residual Fund				1,368	263,319				
11 Transfers to Capital Reserve - Table Games	$ 781,704	$ 1,068,975	1,095,521	2,519,459	371,927	850,000	810,000	-5%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
TOTAL TRANSFERS	**$ 1,028,276**	**$ 1,326,941**	**1,363,994**	**2,782,548**	**4,481,493**	**1,759,455**	**1,065,000**	**-39%**	
TOTAL EXPENSES	**5,213,032**	**5,461,048**	**6,350,761**	**7,661,839**	**7,843,523**	**8,446,336**	**9,274,625**		
REVENUES OVER EXPENSES	$ (407,059)	$ (131,896)	$ 792,474	$ 1,513,081	$ 1,119,221	(0)	$ -		

State of West Virginia
Mark A. Hunt
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

April 7, 2025

NOTICE OF A CONDITIONAL APPROVAL OF THE LEVY ESTIMATE
(BUDGET)

To: Municipality of Charles Town

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby conditionally approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2025.

HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.

Please note that the amount approved by the Property Valuation and Training Commission for the assessor's valuation fund is 1.90%. This must be corrected on (or before) the third Tuesday in April.

In processing your budget, we have noted that in your General fund, you have allocated $750,000 to accounts #295-#299, which based on your previous year's carryover of $4,724,453, appears to be an understated amount. The proposed budget is published to inform the citizens of the financial position of your entity. Withholding or underestimating revenues is understating the financial condition of your entity. You should reflect the actual amount that you can conservatively expect to carry over and include that amount in the fund balance accounts as well as in the expenditure accounts to which the funds should be allocated.

Please take whatever corrective action is necessary to remedy these problems and notify this office of your intentions. **Your immediate attention to these matters will be greatly appreciated.**

With this written conditional approval, the levying body shall meet on the third Tuesday in April (April 15) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact our office at: LGS@wvsao.gov or 304-627-2415.

Sincerely,
Mark A. Hunt
WV State Auditor

Ora L Ash

By: Ora L. Ash
Deputy State Auditor
Local Government Services