CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • JULY 25, 2024

Finance Committee **COUNCIL CHAMBERS** **2:30 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2024-771:** FY2025 Capital Budget Discussion
FY2025 Capital Budget.xlsx

: **2024-773:** B&O Tax Waiver Requests
HDL SPREADSHEET.pdf

3. NEW BUSINESS

: **2024-774:** B&O Tax Waiver Requests
B&O Waiver Requests.pdf

: **2024-775:** Article 745 - Business and Occupation Tax - Possible Revisions
Suggested Ordinance Change for B&O Penalty.pdf

: **2024-776:** Article 741 - Municipal License Tax - Possible Revisions
Suggested Ordinance Change for Business License Penalty.pdf

4. FINANCE DIRECTOR REPORT

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-and-minutes/

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/25/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-771: FY2025 Capital Budget Discussion

ATTACHMENTS:

- FY2025 Capital Budget.xlsx

the city of Charles Town WV

FY 2025 Capital Reserve Budget

Approved : XX XXX XX

SUMMARY: CAPITAL BUDGET, REPAVING BUDGET, & GRANT PROJECTS BUDGET

REVENUES	*STAFF PRIORITY*	*FINANCE COMMITTEE PRIORITY*	*COUNCIL PRIORITY*	*STAFF TIME*	*APPROXIMATE START TIME*	*LENGTH OF PROJECT*	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
Capital Budget Revenues									$ 3,800,148				
Repaving Budget Revenues									$ 1,602,865				
Grant Projects Revenues									$ 9,576,984				
TOTAL REVENUES							$ -	$ -	$ 14,979,997	$ -	$ -	$ -	
EXPENDITURES	*STAFF PRIORITY*	*FINANCE COMMITTEE PRIORITY*	*COUNCIL PRIORITY*	*STAFF TIME*	*APPROXIMATE START TIME*	*LENGTH OF PROJECT*	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
Capital Budget Expenses									$ 3,800,148				
Repaving Budget Expenses									$ 1,602,865				
Grant Projects Expenses									$ 9,576,984				
TOTAL EXPENDITURES							$ -	$ -	$ 14,979,997	$ -	$ -	$ -	
REVENUES OVER EXPENSES													

CAPITAL BUDGET REVENUES													
REVENUES	*STAFF PRIORITY*	*FINANCE COMMITTEE PRIORITY*	*COUNCIL PRIORITY*	*STAFF TIME*	*APPROXIMATE START TIME*	*LENGTH OF PROJECT*	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
Capital Reserve Carryover							$ 299,928	$ 299,928	$ 2,790,148			$ 2,790,148	Carryover balance from FY2024 Capital Reserve - Improvement Budget.
33000 Developer Fees							$ 100,000	$ 191,822	$ 100,000			$ 100,000	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue							$ 557,680	$ 1,463,977	$ 850,000			$ 850,000	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.
38000 Interest on Bank Accounts & Other Sources							$ 35,000	$ 69,767	$ 60,000			$ 60,000	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES							$ 992,608	$ 2,025,494	$ 3,800,148	$ -	$ -	$ 3,800,148	

CAPITAL BUDGET EXPENSES

EXPENDITURES	STAFF PRIORITY	FINANCE COMMITTEE PRIORITY	COUNCIL PRIORITY	STAFF TIME	APPROXIMATE START TIME	LENGTH OF PROJECT	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 REEQUESTED	FINANCE COMMITTEE RECOMMENDED	COUNCIL APPROVED	FY 2025 CURRENT BUDGET	NOTES
975 GENERAL GOVERNMENT													
975-23 General Government Professional Services - Capital Improvement Plan	1			4	24-Oct	15 MONTHS			$ 125,000			$ 125,000	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.
975-23 General Government Professional Servises - Zoning & Subdivision Ordinance Overhaul	1			P&Z COMMITTEE & 2 STAFF	24-Oct	30 MONTHS			$ 150,000			$ 150,000	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan.
975-58 General Government Capital Outlay - Chairs for Council Chambers & Conference Room	3			1	24-Sep	1 MONTH			$ 25,000			$ 25,000	
975-59 General Government Capital Outlay Technology - Computer Replacement	1			1	24-Aug	ONGOING			$ 25,000			$ 25,000	Computer replacement program for all General Government departments.
975-59 GG Capital Outlay Technology - GovTech Software	1			6	24-Sep	12 MONTHS			$ 100,000			$ 100,000	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.
975-59 General Government Capital Outlay Technology - Data Center Centralization	1			1	24-Aug	1 MONTH			$ 120,000			$ 120,000	
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost									$ 11,000			$ 11,000	
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade	1			1	24-Sep	1 MONTH			$ 5,790			$ 5,790	
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement	1			1	24-Aug	1 MONTH			$ 64,000			$ 64,000	18 computers with greater than 8gb of memory are needed to view body camera footage.
TOTAL GENERAL GOVERNMENT							$ -	$ -	$ 625,790	$ -	$ -	$ 625,790	
976 PUBLIC SAFETY													
976-59 Public Safety Capital Outlay Vehicles - Police Cars	1			1	24-Aug	1 - 3 MONTHS			$ 113,300			$ 113,300	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.
976-60 Public Safety Capital Outlay Equipment - Officer Equipment	2			1	24-Aug	2 MONTHS	$ 108,112	$ 75,201	$ 62,500			$ 62,500	Funding requested: $3900 for 18 Monadnock batons and pouches and $58,600 for 18 tasers.
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment	2			1	24-Aug	2 MONTHS			$ 44,700			$ 44,700	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.
976-62 Public Safety - Parking Meters	3			1	24-Sep	2 MONTHS	$ 5,000	$ 5,011	$ 5,100			$ 5,100	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY							$ 113,112	$ 80,212	$ 225,600	$ -	$ -	$ 225,600	

EXPENDITURES	*STAFF PRIORITY*	*FINANCE COMMITTEE PRIORITY*	*COUNCIL PRIORITY*	*STAFF TIME*	*APPROXIMATE START TIME*	*LENGTH OF PROJECT*	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
977 STREETS & TRANSPORTATION													
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair	2			1	25-Mar	1 MONTH			$ 12,000			$ 12,000	Brick wall on George Street side is deteriorating.
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units				2	24-Nov	5 MONTHS			$ 25,000			$ 25,000	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance	1			4	24-Dec	4 MONTHS			$ 40,000			$ 40,000	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement	2			2	24-Nov	5 MONTHS			$ 128,000			$ 128,000	City Hall roof is over 20 years old and is failing.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair	2			2	24-Nov	5 MONTHS			$ 35,000			$ 35,000	Flues and chimneys on City Hall roof have not been addressed for many years.
977-57 Streets & Transportation Capital Outlay Buildings - Firehouse Gallery floor replacement	2			2	24-Oct	1 MONTH			$ 15,000			$ 15,000	Entire floor needs replaced because replacing tiles with like style tiles is challenging.
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner	2			1	24-Aug	1 MONTH			$ 7,000			$ 7,000	The current window unit does not keep up with the heat.
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building	2			3	24-Nov	12 MONTHS			$ 150,000			$ 150,000	Current building is maxed out on space.
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard	1			2	24-Nov	5 MONTHS			$ 300,000			$ 300,000	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going.
977-57 Streets & Transportation Capital Outlay Buildings - Rouss Hall roof repair	2			2	25-Mar	1 MONTH			$ 40,000			$ 40,000	Rouss Hall roof is rusted. A low odor roof coating will protect the roof for another 10 years.
977-58 Streets & Transportation Capital Outlay Other Improvements - Paving Path from bridge to road	2			1	25-Mar	1 MONTH			$ 5,000			$ 5,000	Connect the existing path on one side of the bridge to the other side.
977-58 Streets & Transportation Capital Outlay Other Improvements - Happy Retreat & Stake Park Bridge				3	24-Nov	12 MONTHS			$ 100,000			$ 100,000	
977-58 Streets & Transportation Capital Outlay Other Improvements - CTMS/High Street sidewalk design									$ -			$ -	Forrest Avenue to pool house sidewalk - request from Priscilla Rodd. Cost unknown.
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress				2	24-Sep	6 MONTHS			$ 273,000			$ 273,000	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection.
977-58 Streets & Transportation Capital Outlay Other Improvements - West End connector				2	24-Sep	3 MONTHS			$ 180,000			$ 180,000	Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant.
977-58 Streets & Transportation Capital Outlay Other Improvements - Flower planters	2			2	24-Sep	1 MONTH			$ 5,000			$ 5,000	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field	1			2	24-Oct	12 MONTHS			$ 115,000			$ 115,000	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	2			1	24-Aug	15 MONTHS			$ 200,000			$ 200,000	Current bucket truck cannot safely reach the required heights for maintenance tasks.
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper	1			1	24-Aug	1 MONTH			$ 5,000			$ 5,000	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle	2			2	24-Aug	1 MONTH			$ 25,000			$ 25,000	Beneficial for events and watering flowers.
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements	1						$ 25,000		$ 25,000			$ 25,000	ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - JW project); fix Paradise Alley storm drain; design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Charles Street Flooding	3						$ 50,000	$ -	$ 50,000			$ 50,000	Engineering costs to determine Charles Street flooding mitigation.
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan	1			4	24-Sep	24 MONTHS			$ 204,000			$ 204,000	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.
TOTAL STREETS & TRANSPORTATION							$ 75,000	$ -	$ 1,939,000	$ -	$ -	$ 1,939,000	

EXPENDITURES	*STAFF PRIORITY*	*FINANCE COMMITTEE PRIORITY*	*COUNCIL PRIORITY*	*STAFF TIME*	*APPROXIMATE START TIME*	*LENGTH OF PROJECT*	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
979 CULTURE & RECREATION													
979-56 Culture & Recreation Land - Depot Park Land Acquisition	3			2	ONGOING	12 MONTHS	$ 360,000		$ 500,000			$ 500,000	Place holder for possible land acquisition from APUS for the Depot Park initiative.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Fence	1			2	24-Dec	4 MONTHS	$ 45,000	$ -	$ 13,500			$ 13,500	Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users.
979-58 Culture & Recreation Other Improvements - Happy Retreat Ash Tree removal				5	24-Aug	1 MONTH			$ 5,000			$ 5,000	These trees are a safety hazzard.
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & basketball hoops				3	24-Sep	3 MONTHS			$ 60,000			$ 60,000	
979-58 Culture & Recreation Other Improvements - Safety Lighting	1			3	25-Jan	5 MONTHS			$ 100,000			$ 100,000	
979-58 Culture & Recreation Other Improvements - JMP Tennis Court Crack Repair				3	24-Dec	5 MONTHS			$ 75,000			$ 75,000	
979-58 Culture & Recreation Other Improvements - Skate Park	3			2	24-Oct	3 MONTHS	$ 40,000		$ 65,000			$ 65,000	Purchase and installation of mobile pump track.
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs				3	25-Mar	6 MONTHS			$ 25,000			$ 25,000	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	2			3	24-Aug	12 MONTHS	$ 100,000	$ 2,600	$ 97,400			$ 97,400	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)
979-59 Culture & Recreation Equipment - JMP Slide				2	24-Oct	10 MONTHS			$ 14,200			$ 14,200	
TOTAL CULTURE AND RECREATION							$ 545,000	$ 2,600	$ 955,100	$ -	$ -	$ 955,100	
Contingencies									$ 54,658			$ 54,658	
TOTAL EXPENSES							$ 733,112	$ 82,812	$ 3,800,148	$ -	$ -	$ 3,800,148	
REVENUES OVER EXPENSES							$ 259,496	$ 1,942,682	$ -	$ -	$ -	$ -	

REPAVING BUDGET

REVENUES	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
Repaving Carryover			$ 1,472,865			$ 1,472,865	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000	$ 120,367	$ 130,000			$ 130,000	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
TOTAL REVENUES	$ 130,000	$ 120,367	$ 1,602,865	$ -	$ -	$ 1,602,865	
EXPENDITURES	*FY 2024 BUDGET*	*FY 2024 ACTUAL*	*FY 2025 REEQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 130,000		$ 300,000			$ 300,000	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2024 paving/repairs expenses at $300K.; $130K FY24 income; $170K from paving reserves
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency			$ 1,302,865			$ 1,302,865	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	$ 130,000	$ -	$ 1,602,865	$ -	$ -	$ 1,602,865	
REVENUES OVER EXPENSES	$ -	$ 120,367	$ -	$ -	$ -	$ -	

GRANT PROJECTS BUDGET

	FY 2024 BUDGET	*FY 2024 ACTUAL*	*FY 2025 REQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
COPS GRANT							
Capital Reserve Carryover			$ 7,344			$ 7,344	
36501 Federal Grant Revenue - COPS Grant	$ 400,000	$ 184,880	$ 215,120			$ 215,120	PD Equipment Grant of $400K - $215,120 remaining balance
TOTAL REVENUES	$ 400,000	$ 184,880	$ 222,464	$ -	$ -	$ 222,464	$ -
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs			$ 79,050			$ 79,050	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.
FY 2026 & 2027 Encumbered Funds			$ 143,414			$ 143,414	
TOTAL EXPENSES	$ -	$ -	$ 222,464	$ -	$ -	$ 222,464	
COPS GRANT REVENUES OVER EXPENSES	$ 400,000	$ 184,880	$ -	$ -	$ -	$ -	
AUGUSTINE AVENUE							
Capital Reserve Carryover			$ 335,853			$ 335,853	
36600 State Grant Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction - (Reallocation from Liberty)			$ 305,774			$ 305,774	
36600 State Grant Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction - Phase I	$ 560,000	$ 6,127	$ 553,873			$ 553,873	Design grant expected to be complete by close of FY25; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K grant with $140K match)
36501 Federal Grant Revenue - CDS - Senator Capito Grant Augustine Avenue Trail Construction	$ 1,400,000	$ -	$ 1,400,000			$ 1,400,000	Trail Completion
TOTAL REVENUES	$ 1,960,000	$ 6,127	$ 2,595,500	$ -	$ -	$ 2,595,500	$ -
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - TAP II Grant	$ 140,000	$ 140,000	$ 553,873			$ 553,873	Construction - 1 (Total = $700,000; Grant = $560,000 - Funded through WVDOT; City Match = $140,000). Anticipate construction begin FY24. An additional $1,700,000 estimated for project completion - CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - CDS Grant	$ -	$ 7,800	$ 2,041,627			$ 2,041,627	CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025
TOTAL EXPENSES	$ 140,000	$ 147,800	$ 2,595,500	$ -	$ -	$ 2,595,500	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	$ 1,820,000	$ (141,673)	$ -	$ -	$ -	$ -	

	FY 2024 BUDGET	FY 2024 ACTUAL	FY 2025 REQUESTED	FINANCE COMMITTEE RECOMMENDED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION							
Capital Reserve Carryover			$ 400,979			$ 400,979	
36501 Federal Grant Revenue - EARMARK - FEMA Liberty Street Flooding	$ 375,000	$ -	$ 375,000			$ 375,000	Senator Earmark to mediate Liberty Street Flooding; requires $75K match; will include the grant in revenues once award details concrete and City commits to project in FY24
36601 State Grant Revenue - Chesapeake Grant Liberty Street Flooding			$ 172,445			$ 172,445	
TOTAL REVENUES	$ 375,000	$ -	$ 948,424	$ -	$ -	$ 948,424	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Grant Match	$ 305,774	$ 25,319	$ 948,424			$ 948,424	$750,000 Est Construction Cost - FEMA Grant = $375K; Match = $93,750; Balance = $212,024; Chesapeake Grant $172,445
TOTAL EXPENSES	$ 305,774	$ 25,319	$ 948,424	$ -	$ -	$ 948,424	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	$ 69,226	$ (25,319)	$ -	$ -	$ -	$ -	

GEORGE STREET SIDEWALK							
Capital Reserve Carryover			$ 155,916			$ 155,916	
36600 State Grant Revenue - TAP George St Sidewalk	$ 511,229	$ -	$ 511,229			$ 511,229	TAP Grant for the construction of George St Sidewalk; requires $127Kmatch; will include the grant in revenues once award details concrete and City commits to project in FY24
TOTAL REVENUES	$ 511,229	$ -	$ 667,145	$ -	$ -	$ 667,145	
977-58 Streets & Transportation Capital Outlay Other Improvements - Sidewalk Improvements - George Street - Grant Match	$ 127,807	$ 102,246	$ 667,145			$ 667,145	$639,036 Est Construction Cost - Grant = $511,229; Match = $127,807 (Remaining match for FY25 = $25,561)
TOTAL EXPENSES	$ 127,807	$ 102,246	$ 667,145	$ -	$ -	$ 667,145	
GEORGE STREET SIDEWALK REVENUES OVER EXPENSES	$ 383,422	$ (102,246)	$ -	$ -	$ -	$ -	

	FY 2024 BUDGET	*FY 2024 ACTUAL*	*FY 2025 REQUESTED*	*FINANCE COMMITTEE RECOMMENDED*	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*NOTES*
JEFFERSON MEMORIAL POOL							
Capital Reserve Carryover			$ 1,178,999			$ 1,178,999	
36501 Federal Grant Revenue - LWCF JMP Pool	$ 250,000	$ -	$ 250,000			$ 250,000	LWCF Grant for the renovation of JMP Pool; requires $250K match; will include the grant in revenues once award details concrete and City commits to renovations in FY24
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)			$ 3,714,452			$ 3,714,452	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.
TOTAL REVENUES	$ 250,000	$ -	$ 5,143,451	$ -	$ -	$ 5,143,451	
979-58 Culture & Recreation Other Improvements - JMP Pool Renovation - Land & Water Conservation Fund (LWCF)	$ 250,000		$ 500,000			$ 500,000	Land & Water Conservation Grant for Pool House renovation = $250,00; City Match = $250,000 Total Pool renovation estimated at $3,420,750.
979-58 Culture & Recreation Other Improvements - JMP Pool Renovation	$ 100,000	$ 2,593	$ 4,643,451			$ 4,643,451	In support of identified LWCF grant funding expected to be required for FY2024. A FY2024 Congressional Directed Grant Funding request for $1,500,000 pends.
TOTAL EXPENSES	$ 350,000	$ 2,593	$ 5,143,451	$ -	$ -	$ 5,143,451	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	$ (100,000)	$ (2,593)	$ -	$ -	$ -	$ -	

**

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/25/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-773: B&O Tax Waiver Requests

This agenda item needs to be removed from the Table.

ATTACHMENTS:

- HDL SPREADSHEET.pdf

JULY 2024 CITY OF CHARLES TOWN HDL PAYMENT TRACKING

DATE RECEIVED	ACCOUNT #	COMPANY NAME	HDL INVOICED AMOUNT	AMOUNT PAID	ACCOUNT BALANCE	COMMENTS
6/18/2024		Rite Rug	$22,161.18	$22,161.18	$0	Paid in full
6/28/2024		CSI Leasing	$13,045.66	$45.66	$13,000	Requesting a waiver
6/28/2024		Ever Bank	*currently being invoiced*	$45		Only paid licenses
6/28/2024		HallMark	$22,148.19	$298	$21,850	Requesting a waiver
6/28/2024		ABC Supply Company	$22,208.57	$22,223.57	($15)	Paid in Full
6/28/2024		CSC Service Works	*currently being invoiced*	$471.99		Paid licnese & taxes
6/28/2024	8366	Pace Analyical	$22,410.09	$22,410.09	$0	Paid in full
6/28/2024		Pitney Bowes Global	$22,933.25	$22,933.25	$0	Paid in full
6/28/2024		McGrath RentCorp	$2,768.46	$2,768.46	$0	Paid in full
6/28/2024		Motorolla Solutions	$20,117.37	$352.40	$19,765	Requesting a waiver
6/28/2024		Pitney Bowes Inc	$21,512.49	$21,512.49	$0	

Total Collected: $137,833.08
Total Owed to HDL: $68,916.54

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2024-774: B&O Tax Waiver Requests

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- B&O Waiver Requests.pdf

B&O Waiver Requests

COMPANY	BUSINESS LICENSE EXPIRATION DATE	FILING PERIOD	MONTHS IN ARREARS	TAXABLE INCOME	TAXES OWED	12% INTEREST	25% PENALTY	$50/MONTH PENALTY	TOTAL DUE	TOTAL PAID	BALANCE DUE	OUTCOME	NOTES
UNFINISHED BUSINESS													
Charles Town Pharmacy	2024	6/30/2023 12/31/2023							Unknown		Unknown		No update on financial records.
FN Flatbread	2024	12/31/2023							Unknown		Unknown		Has not filed
MANNA	2025	12/31/2023							Unknown		Unknown		Has not filed
Alfredo's Mediterranean	2024	6/30/2023	11	$229,616.00	$413.31	$31.35	$103.33	$550.00	$1,097.99	$547.99	$550.00		Has not paid penalties.
		12/31/2023	5	$278,611.00	$501.50	$56.83	$125.38	$250.00	$933.71	$683.71	$250.00		
Amaya Ent.	2024	6/30/2023	11	$19,800.00	$9.90	$1.36	$2.48	$550.00	$563.74	$13.74	$550.00		Has not paid penalties.
		12/31/2023	5	$16,200.00	$8.10	$0.50	$2.02	$250.00	$260.62	$10.62	$250.00		
Chris Mao	2025	12/31/2023	5	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00	$250.00		Has not paid penalties.
Go METRO	2025	12/31/2023	5	$26,810.00	$13.41	$0.84	$3.35	$250.00	$267.60	$17.60	$250.00		Has not paid penalties.
E&A Pediatrics	2025	12/31/2023	5	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00	$0.00		$265 - paid for license as well.
NEW BUSINESS			0										
Strosnyder Inc	2025	6/30/2021	35	$0.00	$0.00	$0.00	$0.00	$1,750.00	$1,750.00	$1,750.00	$1,750.00		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/25/24
Department: Finance Committee
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-775: Article 745 - Business and Occupation Tax - Possible Revisions

ATTACHMENTS:

- Suggested Ordinance Change for B&O Penalty.pdf

Suggested Ordinance Change for B&O $50.00 Penalty

745.34 INTEREST AND PENALTY; CRIMINAL LIABILITY.

(a) If any person fails to make the return or any semi-annual installment required by this article, or makes its return but fails to remit, in whole or in part, the proper amount of tax, there shall be added to the amount of tax unpaid, from the date such tax should have been paid, a penalty in the amount of twenty-five (25.00%) percent of the tax due for the period of such failure or delinquency. Such tax and penalty shall bear interest at the rate of twelve percent (12.00%) per annum from the due date of the payment until paid. Additionally, whoever engages in any activity contrary to the provisions of this article shall, in addition to paying the tax imposed by this article, penalty and interest, be subject to an additional penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of said tax. This penalty shall be no less than $50.00 and no more than $250.00. It shall be the duty of the treasurer to collect the full amount of the tax, penalty and interest imposed. Upon the recommendation of the municipality's Finance Committee, for good cause shown, and upon the request by the person, the municipality may abate and forgive the penalty and interest, or both, in whole or in part after all tax, penalty and interest has been collected, except for the $50.00 per month penalties. City Manager may waive $50 penalties on returns with zero balances for a $50.00 administrative fee. Repeat waive requests may be denied by the City Manager.

(b) Interest and penalties may be collected in the same manner as the tax imposed by this article.

(c) Any person who shall willfully, and with intent to evade, refuse to pay all or any part of the tax imposed by this article shall be guilty of a misdemeanor. If the amount of the unpaid tax shall be less than one thousand dollars ($1,000), such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00), and if the amount of the unpaid tax shall be one thousand dollars ($1,000) or more, such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000), or imprisoned not more than thirty days, or be both fined and imprisoned as herein provided. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(d) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more applications shall constitute a separate offense. And whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Passed 7-19-10.)

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/25/24
Department: Finance Committee
Category: Ordinance
Initiator:

AGENDA ITEM (ID #)

2024-776: Article 741 - Municipal License Tax - Possible Revisions

ATTACHMENTS:

- Suggested Ordinance Change for Business License Penalty.pdf

741.99 PENALTY.

(a) Whoever engages in any activity contrary to the provisions of this article, whether without obtaining a license required therefor before commencing the same or by continuing the same after the termination of the effective period of any such license, shall, in addition to paying the license tax, be subject to a penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of the license tax. This penalty shall be no less than $50.00 and no more than $250.00. It shall be the duty of the City Treasurer to collect the full amount of the license tax and penalty imposed. Any waiver of the penalty herein provided for shall have the approval of the Finance Committee. Repeat waive requests may be denied by the City Manager.

(b) In addition to the foregoing and except as may herein be otherwise expressly provided, whoever violates any provision under this article during any one twelve month period shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($250.00), and whoever shall commit multiple violations of this article during more than one twelve month period, whether or not said periods shall be consecutive and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($250.00) nor more than one thousand dollars ($1,000) and imprisoned not more than thirty days or both. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(c) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more application shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate “tax filings”, whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Ord. 97-003. Passed 4-21-97.)