CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • APRIL 9, 2025

Finance Committee **COUNCIL CHAMBERS** **10:00 AM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-415:** HdL Update

: **2025-416:** License Fee Waiver Request

: **2025-417:** B&O Waiver Request

3. NEW BUSINESS

: **2025-418:** License Fee Waiver Request

: **2025-419:** B&O Waiver Request

: **2025-420:** General Fund Revision #5
FY 2025 GF Revision #5.pdf

: **2025-421:** Capital Fund Revision #3
Capital Budget 3rd Revision.pdf

4. FINANCE DIRECTOR REPORT

: **2025-422:** February & March General Fund Budget Update
GF March Financials.pdf

: **2025-423:** February & March Capital Fund Budget Update
March 2025 Capital Financials.pdf

: **025-424:** February & March P&R Budget Update
P&R March 2025 Financials.pdf

: **2025-425:** Account Balance Update
3-25 Bank and Investment Account Balance.pdf

: **2025-426:** COPS Grants Update

: **2025-427:** Audit RFP Update

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: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-415: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-416: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-417: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-418: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-419: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-420: General Fund Revision #5

ATTACHMENTS:

- FY 2025 GF Revision #5.pdf

the city of Charles Town, WV

FY 2025 General Fund Revision #5

	REVENUES	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
30005	Unassigned Fund Balance (Carryover)	1,200,000	3,524,453					4,724,453	4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance	Bringing FY24 carryover into FY25 budget.		
30101	Taxes - Ad Valorem	1,688,544						1,688,544	1,644,508	44,036	97%				
30106	Supplemental Taxes	36,000						36,000	40,102	(4,102)	111%	Property taxes owed from previous years, but paid in the current fiscal year.			
30200	Interest as Penalty	10,000						10,000	11,494	(1,494)	115%				
30300	Gas & Oil Severence Tax	33,000						33,000	24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.			
30400	Utility Tax (2%)	200,000						200,000	252,003	(52,003)	126%				
30500	Business & Occupation (B&O) Tax	1,700,000		145,000	150,000			1,995,000	2,073,867	(78,867)	104%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.		Transfer to 413-30 Treasurer Contracted Services for HDL collection services.	
30600	Liquor Tax	25,000						25,000	21,748	3,252	87%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.			
30700	Animal Control Tax	1,600						1,600	1,679	(79)	105%				
30800	Hotel/Motel Tax	200,000						200,000	134,534	65,466	67%	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	260,000						260,000	204,394	55,606	79%				
3100	Parking Violation Revenue	40,000						40,000	30,261	9,739	76%	Revised based on new program details and current year performance.			
32500	Business License Revenue	30,000						30,000	116,844	(86,844)	389%				
32600	Building Permit Fees	550,000						550,000	589,790	(39,790)	107%	Building activity increasing/expected to remain strong through FY2025 with new development projects on the horizon and increases in permit fee structure.			
32800	Franchise Tax	75,000						75,000	47,146	27,854	63%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance			
33000	International Registration Plan (IRP) Fees	70,000						70,000	53,684	16,316	77%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.			
33900	Emergency Service Fee	1,700						1,700	1,375	325	81%	Revenue from utility bills for EMS (5 cents)			
34000	Parks & Rec Fee	1,700						1,700	1,375	325	81%	Revenue from utility bills for parks and recreation (5 cents)			
34200	Parking Meter Revenues	44,000						44,000	44,771	(771)	102%	Revenue from parking meters and parking permits including ParkMobile app.			
34500	Rents & Concessions	60,000						60,000	71,046	(11,046)	118%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues			
35300	Zoning Fee	17,000						17,000	59,446	(42,446)	350%	Zoning applications			
35500	Street Improvement Fee	135,000						135,000	107,599	27,401	80%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council			
36504	Federal Government Grants	41,667						41,667	-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.			
36600	State Government Grants	-						-	2,970	(2,970)					
36700	Other Grants					7,400		7,400	1,829	5,571					Tree Board Grant.
36900	Contributions from Other Funds - Sales Tax	1,000,000					50,000	1,050,000	750,000	300,000	71%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).			Funds for 412-23 City Manager Professional Services.
37600	Gaming Income	250,000						250,000	174,317	75,683	70%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.			
37900	Gain/Loss - Sale of Fixed Assets	-						-	-	-					
38007	Interest Income (Operating Acct)	35,000						35,000	15,527	19,473	44%				
38100	Reimbursements	110,000						110,000	129,356	(19,356)	118%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.			
38200	Refunds - Overpayments	400						400	4,691	(4,291)	1173%				
38600	Insurance Claims	-						-	4,866	(4,866)					
39200	Property Rehabilitation	-						-	100	(100)					
38700	Filing Fees	325						325	675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.			
39700	Video Lottery	600,000						600,000	547,912	52,088	91%	Video lottery receipts average $13.4K to $22.2K per week.			
39900	Misc Revenue	10,000						10,000	5,980	4,020	60%	Yard waste stickers and fingerprints			
39902	Special Events - WV Fest	4,000						4,000	1,125	2,875	28%				
39903	Special Events - General	900						900	1,125	(225)	125%	Special activities fees			
39904	Special Events - CW Hall	8,500						8,500	5,050	3,450	59%				
39907	Special Events - Car Show	7,000						7,000	10,240	(3,240)	146%	Car show registration and sponsors.			
Total Revenues		**8,446,336**	**3,524,453**	**145,000**	**150,000**	**7,400**	**50,000**	**12,323,189**	**11,911,936**	**411,252**	**97%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
Economic Development - 402	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
03 Salaries	70,250			2,205			72,455	55,672	16,783	77%	Salary $68,844 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.	
04 FICA	5,374			180			5,554	4,259	1,295	77%	FICA @ 7.65%		Increase due to 3.2% COLA increases.	
05 Group Insurance	8,300			1,500			9,800	6,631	3,169	68%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)		Allowance for increase in health insurance.	
06 Retirement	6,323			1,045			7,368	5,296	2,072	72%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.	
09 OPEB	2,108						2,108	1,305	803	62%	Deferred Compensation Employer Contribution 3%			
11 Telephone	750						750	238	512	32%	Cell phone			
14 Travel	4,200						4,200	745	3,456	18%	2 National Conferences; airfare, lodging, per-diem			
20 Advertising/Legal Publications	-						-	26	(26)					
21 Training & Education	-						-	-	-		$2,500 rolled under City Manager's office.			
22 Dues & Subscriptions	2,000						2,000	910	1,090	46%	IEDC Membership, Survey Subscription, Adobe subscription			
23 Professional Services	1,000					2,000	3,000	-	3,000	0%	Engineering Services			Allowance for visual design for 100 Washington St. block.
26 Insurance and Bonds	5,000						5,000	3,144	1,856	63%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
30 Contracted Services							-	1,285						
41 Departmental Supplies	3,000						3,000	722	2,278	24%	Promotional items for events and City marketing and other departmental supplies.			
43 Auto Supplies	-						-	-	-					
Total Economic Development	**108,304**	**-**	**-**	**4,930**	**-**	**2,000**	**115,234**	**80,234**	**36,286**	**70%**				
Federal Grants - 403	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
Professional Services	-						-	-	-					
Departmental Supplies	-						-	-	-					
Total Federal Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**					
Mayor's Office - 409	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
01 Salary	12,500						12,500	9,375	3,125	75%	Mayor's Salary			
04 FICA Tax Expense	1,000						1,000	717	283	72%				
11 Telephone	-						-	-	-					
14 Travel Expense	2,000						2,000	-	2,000	0%	WV Municipal League			
20 Advertising/Legal Publication	-						-	-	-					
21 Training & Education	1,000						1,000	-	1,000	0%				
26 Insurance & Bonds	1,000						1,000	686	314	69%				
41 Departmental Supplies	500						500	36	464	7%	$453.00 - Ceremonial Keys to the City and Coins			
68 Community Contributions	2,000						2,000	696	1,305	35%				
Total Mayor's Office	**20,000**	**-**	**-**	**-**	**-**	**-**	**20,000**	**11,510**	**8,490**	**58%**				
Council - 410	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
01 Salaries	40,000						40,000	29,792	10,208	74%	Eight Council Members at $5,000 annual salary			
04 FICA Tax Expense	3,100						3,100	2,279	821	74%				
14 Travel Expense	4,800						4,800	-	4,800	0%	Conferences			
20 Advertising	-						-	-	-					
21 Training & Education	3,200						3,200	1,849	1,351	58%	Conference Registration ($450 per registration)			
26 Insurance & Bonds	3,200						3,200	2,197	1,003	69%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability			
41 Departmental Supplies	700						700	136	564	19%				
Total Council	**55,000**	**-**	**-**	**-**	**-**	**-**	**55,000**	**36,253**	**18,747**	**66%**				
City Manager - 412	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Revision #4	Revision #5	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes	Revision #4 and #5 Notes
03 Salaries	180,000			5,525			185,525	139,074	46,451	75%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.		Allowance for 3.2% COLA increases.	
04 FICA Tax Expense	14,400	100		445			14,945	10,727	4,218	72%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	2,000			250			2,250	1,602	648	71%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.	
06 Retirement	16,200			165			16,365	12,523	3,842	77%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.	
08 Overtime		1,000			500		1,500	1,151	349	77%		Allocation for Deputy City Clerk overtime.		Allocation for additional Deputy City Clerk overtime.
09 OPEB	5,400			500			5,900	3,831	2,069	65%	3% Employer Contribution Deferred Compensation plan		Increase due to 3.2% COLA increases.	
11 Telephone	520						520	319	201	61%	Mobile phone service			
14 Travel Expense	1,500						1,500	-	1,500	0%	WVML Trip, City Clerk Election Training			
20 Advertising	-						-	-	-					
21 Training & Education	20,000	1,500			(500)		21,000	7,247	13,753	35%	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	$1500 allowance for City Attorney training.		Transfer to 412-08 Overtime.
22 Dues & Subscriptions	1,000						1,000	-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.			
23 Professional Services	-					50,000	50,000	-	50,000		Background checks for City Manager candidates. Not required this year.			Allowance for City Manager recruiting services.
26 Insurance & Bonds	15,000						15,000	10,778	4,222	72%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability			
41 Departmental Supplies	750						750	182	568	24%	Misc. Office Supplies			
43 Auto Supplies (Gas & Oil)	-						-	-	-		Gas is covered under travel expenses.			
Total City Manager	**256,770**	**2,600**	**-**	**6,885**	**-**	**50,000**	**316,255**	**187,433**	**128,822**	**59%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
Treasurer - 413	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	235,000						235,000	174,442	60,558	74%	Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime.			
04 FICA Tax Expense	18,800	200					19,000	13,551	5,449	71%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	25,000			14,000			39,000	22,104	16,896	57%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.	
06 Retirement	21,150						21,150	15,734	5,416	74%	9% Employer Contribution PERS I and II			
08 Overtime		2,000		1,000	1,000		4,000	2,691	1,309	67%		Allocation for Accounting Clerks I, II & III overtime.	OT allowance for the remainder of FY25.	Allocation for additional Accounting Clerks I, II & III overtime.
09 OPEB	7,050						7,050	4,757	2,293	67%	3% Employer Contribution Deferred Compensation plan			
11 Telephone	500						500	178	322	36%	Director of Finance Cell Phone			
12 Printing	-						-	-	-					
14 Travel Expense	4,000				(1,000)		3,000	745	2,255	25%	Director & Acct. Clerk III - WV Government Finance Officers Association Training			Transfer to 413-08 Overtime.
18 Postage	-						-	-	-		Transfer cost to City Hall and Pitney Bowes machine.			
20 Advertising/Legal Pubs	2,000						2,000	947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.			
21 Training & Education	-						-	-	-		$4,000 Rolled into City Manager's budget			
22 Dues & Subscriptions	800						800	-	800	0%	Adobe subscription for Director & Accounting Clerk III			
23 Professional Services	2,500			500			3,000	2,989	11	100%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)		Increase due to Police Pension Annual Report expense being higher than expected.	
24 Audit Costs	42,000						42,000	17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit			
26 Insurance & Bonds	15,000						15,000	12,015	2,985	80%	General Liability, Worker's Compensation, Umbrella			
30 Contracted Services	25,000			(500)			24,500	-	24,500	0%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000			
30 B&O Collectrions - Contracted Services				150,000	(17,500)		132,500	112,358	20,142	85%			Increase for HDL collections services.	Transfer $15,000 to 413-38 Refunds and $2500 to 413.41 Supplies.
38 Refunds			145,000		15,000		160,000	149,295	10,705	93%				Allowance for additional B&O refunds.
41 Departmental Supplies	2,000				2,500		4,500	3,678	822	82%	Paper folder machine ($500)			Allowance for new credit card readers.
59 Capital Outlay	-						-	-	-					
Total Treasurer	**400,800**	**2,200**	**145,000**	**165,000**	**-**	**-**	**713,000**	**532,884**	**180,116**	**75%**				
Court Clerk - 415	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	62,000			1,907			63,907	48,908	14,999	77%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement		Allowance for 3.2% COLA increases.	
04 FICA	4,960	100		155			5,215	3,785	1,430	73%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	12,529			6,000			18,529	13,281	5,248	72%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase		Allowance for increase in health insurance.	
06 Retirement	5,580			140			5,720	4,404	1,316	77%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.	
08 Overtime		1,000					1,000	570	430	57%		Allocation for Court Clerk overtime.		
09 OPEB	1,860						1,860	1,213	647	65%	3% Employer Contribution Deferred Compensation plan			
14 Travel	500						500	380	120	76%	Court Clerk training and Election training			
18 Postage	-				100		100	35	65					Allowance for City Clerk postage.
20 Advertising/Legal Publications	700				(500)		200	-	200	0%				Transfer to 415-38 Refunds.
21 Training & Education	-						-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.			
22 Dues & Subscriptions	-						-	-	-					
23 Professional Services	-						-	-	-					
24 Audit Costs	-						-	-	-					
26 Insurance & Bonds	4,500						4,500	3,298	1,202	73%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella			
30 Contracted Services	25						25	25	-	100%	Flu shot			
38 Refunds					500		500	370						
41 Departmental Supplies	600				500		1,100	927	173	84%	Ink cartridges, paper stock			Additional allocation for printer ink.
Total Court Clerk	**93,254**	**1,100**	**-**	**8,202**	**600**	**-**	**103,156**	**77,196**	**25,830**	**75%**				
Police Judges - 416	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	32,000						32,000	19,874	12,126	62%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.			
04 FICA	2,400						2,400	1,520	880	63%				
14 Travel	500						500	240	260	48%	WV State mandated annual training for magistrates & judges			
21 Training & Education	1,000						1,000	-	1,000	0%	WV State mandated annual training for magistrates & judges			
22 Dues and Subscriptions	100						100	-	100	0%				
23 Professional Services	1,000						1,000	-	1,000	0%				
26 Insurance & Bonds	2,500						2,500	1,757	743	70%				
41 Departmental Supplies	-						-	-	-					
Total Police Judges	**39,500**	**-**	**-**	**-**	**-**	**-**	**39,500**	**23,392**	**16,108**	**59%**				
City Attorney - 417	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries		150,000		(15,000)			135,000	93,860	41,140	70%		Salary $ plus 2.5% merit and holiday supplement.	Transfer to 417-23 Professional Services.	
04 FICA		12,000					12,000	7,180	4,820	60%		FICA @ 7.65%		
05 Group Insurance		13,000					13,000	1,051	11,949	8%		Health, Dental, Vision, and Life insurance.		
06 Retirement		13,500					13,500	8,052	5,448	60%		PERS II Employer Contribution 9%		
09 OPEB		4,500					4,500	2,800	1,700	62%		Deferred Compensation Employer Contribution 3%		
11 Telephone		2,000					2,000	122	1,878	6%		$1500 cell phone cost and $500 for monthly services.		
14 Travel		1,000					1,000	-	1,000	0%		Travel allowance for various trainings.		
20 Advertising/Legal Publications		1,000					1,000	-	1,000	0%		Allowance for legal publications.		
21 Training & Education							-	-	-			Rolled under City Manager's office.		
22 Dues & Subscriptions		1,500					1,500	-	1,500	0%		Allowance for legal subscriptions and memberships.		
23 Professional Services	225,000	(200,000)		15,000			40,000	23,531	16,469	59%	Cost for outside legal council.		Allowance for outside legal services for the remanider of FY25.	
26 Insurance and Bonds		5,000					5,000	902	4,098	18%		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
41 Departmental Supplies		500					500	226	274	45%		Miscellaneous office supplies.		
Total Attorney	**225,000**	**4,000**	**-**	**-**	**-**	**-**	**229,000**	**137,724**	**91,276**	**60%**				

DEPARTMENT LINE ITEMS												NOTES AND EXPLANATIONS			
Enforcement Agency - 425	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	56,000			1,700			57,700	43,379	14,321	75%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.	
04 FICA	4,284			135			4,419	3,319	1,100	75%	FICA @ 7.65% of Salary		Increase due to 3.2% COLA increases.	
05 Group Insurance	1,140			7,500			8,640	6,159	2,481	71%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).		Allowance for insurance for the remainder of FY25.	
06 Retirement	5,040			50			5,090	3,814	1,276	75%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.	
09 OPEB	1,680			355			2,035	1,474	561	72%	457(b) Deferred Compensation Employer Contribution (3%)		Increase due to 3.2% COLA increases.	
11 Telephone	750	1,500					2,250	1,962	288	87%		Allocation for new cell phone.		
14 Travel	3,000			(1,500)			1,500	-	1,500	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		Transfer to 425-18 Postage.	
18 Postage	1,000			1,500			2,500	1,405	1,095	56%	Certified Mailings		Allowance for postage for the remainder of FY25.	
20 Advertising/Legal Publications	1,000						1,000	-	1,000	0%				
21 Training & Education	-						-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)			
22 Dues & Subscriptions	1,000						1,000	360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)			
26 Insurance and Bonds	3,800						3,800	2,721	1,079	72%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
30 Contracted Services	71,100				(20,000)		51,100		37,798	26%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.			Transfer to 437-30 P&Z Contracted Services.
30 Nuicance Properties-Contracted Services							-	13,302						
41 Departmental Supplies	3,000						3,000	2,434	566	81%	Office printer, building safety month supplies, jackets, boots, code books			
43 Auto Supplies	-						-	-	-		Under Maintenance budget			
Total Enforcement Agency	**152,794**	**1,500**	**-**	**9,740**	**(20,000)**	**-**	**144,034**	**80,328**	**63,706**	**56%**				

Regional Dev Authority - 435	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
22 Dues & Subscriptions	6,600						6,600	6,142	458	93%	Region 9 Assessment - Fees are going up			
Total Regional Dev. Authority	**6,600**	**-**	**-**	**-**	**-**	**-**	**6,600**	**6,142**	**458**	**93%**				
Total City Administration	**1,358,022**	**11,400**	**145,000**	**194,757**	**(19,400)**	**52,000**	**1,689,779**	**1,173,095**	**569,839**					

Building Inspections - 436	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	82,300			(25,000)			57,300	47,211	10,089	82%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement		Transfer of funds to 436-23 Building Inspector Professional Services.	
04 FICA	6,296			(2,000)			4,296	3,612	684	84%	FICA @ 7.65% of Salary		Transfer of funds to 436-23 Building Inspector Professional Services.	
05 Group Insurance	1,650						1,650	780	870	47%	Dental/Life/Vision/EAP Premiums			
06 Retirement	7,100						7,100	4,083	3,017	58%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods			
09 OPEB	1,575						1,575	1,163	412	74%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods			
11 Telephone	1,010						1,010	649	361	64%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs			
14 Travel	3,000						3,000	823	2,177	27%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas			
17 R&M Auto	-						-	-	-		Under Maintenance budget			
18 Postage	1,000						1,000	-	1,000	0%	Certified mailings for property Notice of Violations			
20 Advertising/Legal Publications	500			1,000			1,500	1,278	222	85%	Job posting costs			
21 Training & Education	-						-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.			
22 Dues & Subscriptions	1,000						1,000	665	335	67%	ICC membership dues; WICA subscription			
23 Professional Services	10,000	5,000		35,000	35,000		85,000	84,700	300	100%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.	Increase for inspection services due to vacancy.	Increase for inspection services due to vacancy.
26 Insurance & Bonds	6,000						6,000	4,104	1,896	68%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
41 Departmental Supplies	3,000						3,000	2,678	322	89%	Mobile printer for vehicle, jackets, boots, building safety month			
43 Auto Supplies	-						-	-	-		Under Maintenance budget			
Total Building Inspections	**124,431**	**5,000**	**-**	**9,000**	**35,000**	**-**	**173,431**	**151,746**	**21,685**	**87%**				

Planning & Zoning - 437	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	243,000			7,420			250,420	189,889	60,531	76%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).		Allowance for 3.2% COLA increases.	
04 FICA	19,000	50		595			19,645	14,601	5,044	74%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.	
05 Group Insurance	31,000			(9,000)			22,000	16,575	5,425	75%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums		Transfer of funds to 436-23 Building Inspector Professional Services.	
06 Retirement	23,085			130			23,215	16,653	6,562	72%	PERS II Employer Contribution (9%)		Increase due to 3.2% COLA increases.	
08 Overtime		500		1,500			2,000	971	1,029	49%		Allocation for Permit Tech. overtime.	OT allowance for the remainder of FY25.	
09 OPEB	7,290			670			7,960	3,663	4,297	46%	457(b) Deferred Comp Employer Contribution (3%).		Increase due to 3.2% COLA increases.	
11 Telephone	250				300		550	275	275	50%	Director's department cell phone			Increase due to cell phone data plan increase.
14 Travel	8,000				(800)		7,200	-	7,200	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference			Transfer $300 to 437-11 Telephone and $500 to 437-38 Refunds
18 Postage	1,000						1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings			
20 Advertising/Legal Publications	4,500						4,500	901	3,599	20%	Advertising of BZA and public hearings for P/C meetings; hearing placards			
21 Training & Education	-						-	-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;			
22 Dues & Subscriptions	3,000						3,000	405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.			
23 Professional Services	5,000					3,000	8,000	1,556	6,444	19%	GIS Aerial imagery, Engineering Services, Background Checks			Allowance for annexation surveying services.
26 Insurance & Bonds	20,000						20,000	11,730	8,270	59%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.			
30 Contracted Services	30,000				30,000		60,000	45,744	14,256	76%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;			Increase due to additional engineering service needs.
31 Contracted Services - Tree Board	2,000				7,400		9,400	7,400	2,000	79%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.			Tree Board expenses covered by grant.
38 Refunds					500		500	364	136					Allowance for permit fee refunds.
41 Departmental Supplies	4,000						4,000	3,384	616	85%	Public hearing signs, office supplies, promotional supplies			
53 Computer Software / Tech	9,000						9,000	6,589	2,411	73%	MyPermit Now Monthly Fees			
59 Capital Outlay	-						-	-	-					
Total Planning and Zoning	**410,125**	**550**	**-**	**1,315**	**37,400**	**3,000**	**452,390**	**320,700**	**131,690**	**71%**				
Total City Bldg Inspection, P&Z, and Enforcement Agency	**795,654**	**7,050**	**-**	**24,985**	**52,400**	**5,000**	**880,089**	**633,007**	**253,367**					

Elections - 438	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
12 Printing	3,000						3,000	-	3,000	0%				
20 Advertising/Legal Publications	500						500	90	410	18%	Publish ballot multiple times			
23 Professional Services	-						-	-	-					
30 Contracted Services	5,000						5,000	-	5,000	0%	Poll workers for early voting and day of election.			
41 Departmental Supplies	2,000						2,000	539	1,461	27%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers			
Total Elections	**10,500**	**-**	**-**	**-**	**-**	**-**	**10,500**	**629**	**9,871**	**6%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
City Hall - 440	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
3 Salaries	95,000			2,960			97,960	74,496	23,464	76%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement		Allowance for 3.2% COLA increases.	
4 FICA Taxes	7,600			235			7,835	5,699	2,136	73%	FICA @ 7.65%		Increase due to 3.2% COLA increases.	
5 Group Insurance	16,500			3,500			20,000	13,901	6,099	70%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.	
6 Retirement	9,500			90			9,590	6,656	2,934	69%	9% Employer Contribution		Increase due to 3.2% COLA increases.	
9 OPEB	2,000			1,270			3,270	2,450	820	75%	3% Deferred Compensation Employer Contribution		Increase due to 3.2% COLA increases.	
11 Telephone	18,000						18,000	14,032	3,968	78%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**			
13 Utilities	26,200				25,000		51,200	33,585	17,615	66%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer			Allowance for CWH electric and additional oil heat expenses.
14 Travel Expense	2,000						2,000	370	1,630	19%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD			
15 Repair & Main. Bldg & Grounds	12,000						12,000	2,639	9,361	22%	Elevator Services and City Hall maintenance.			
18 Postage	3,500	500					4,000	3,033	967	76%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection	Allowance for increase in postage costs.		
19 Bldg & Equipment Rental	250,000						250,000	173,468	76,532	69%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer			
20 Advertising/Legal Publications	5,000						5,000	2,704	2,296	54%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements			
21 Training & Education	-						-	-	-		$2,000 transferred to City Manager's budget			
22 Dues & Subscriptions	3,500						3,500	508	2,992	15%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)			
23 Professional Services	25,000						25,000	16,867	8,133	67%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.			
26 Insurance & Bonds	17,000				1,000		18,000	16,119	1,881	90%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial			Allowance for additional insurance expense.
30 Contracted Services	181,404				20,000		201,404	140,044	61,360	70%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.			Allowance for additional technological expenses.
32 Bank Charges	29,000	31,000					60,000	39,509	20,491	66%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allocation for credit card merchant fees.		
37 Other Fees/Taxes	1,500				(1,000)		500	-	500	0%	Late fees			Transfer to 440-26.
41 Departmental Supplies	12,000	3,000			(600)		14,400	8,306	6,094	58%		Increase due to rising kitchen, cleaning, & office supplies		Transfer to 415-41 Court Clerk Supplies.
53 Computer Software / Tech	15,000						15,000	11,763	3,237	78%	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	**731,704**	**34,500**	**-**	**8,055**	**44,400**	**-**	**818,659**	**566,149**	**252,510**	**69%**				

Contributions/Transfers - 444	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
68 Contributions - "But For" Organizations	60,000						60,000	-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K			
68 Community Awards	-					4,000	4,000	-	4,000					Allowance for fireworks contribution to JC P&R.
68 Contributions - Revive Grant	20,000						20,000	-	20,000	0%	Unspent Revive! Funding rolled over to FY24			
68 Contributions - Façade Improvement Program	15,000						15,000	5,000	10,000	33%				
68 Contributions - Homeless Solutions	25,000						25,000	13,902	11,098	56%	County Homelessness position funding commitment			
68 Contribution - Nuisance Property Expenses	-						-	-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.			
68 Contributions - Sidewalk Improvement Program	15,000						15,000	4,636	10,364	31%	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	**135,000**	**-**	**-**	**-**	**-**	**4,000**	**139,000**	**23,538**	**115,462**	**17%**				

Parking - 571	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	41,614						41,614	23,392	18,223	56%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance			
04 FICA Tax Expense	3,300	200					3,500	1,811	1,689	52%	FICA @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	9,300						9,300	403	8,897	4%	Health, Dental, Vision, Life, Employee Assistance Program			
06 Retirement Expense	3,600						3,600	2,226	1,374	62%	9% Employer Retirement Contribution			
08 Overtime		2,000					2,000	284	1,717	14%		Allocation for parking attendant overtime.		
09 OPEB	1,400						1,400	726	674	52%	3% Deferred Compensation Employer Contribution			
13 Utilities	1,200				250		1,450	1,073	377	74%	Electric Service			Allowance for City parking lot electric for the remainder of the year.
16 Repair & Main - Equipment	3,000				(250)		2,750	-	2,750	0%	Parking meter repairs and maintenance			Transfer to 571-13 Utilities.
18 Postage	500						500	8	492	2%				
19 Bldg & Equipment Rental	1,000						1,000	-	1,000	0%				
20 Advertising / Legal Publications	500						500	-	500	0%				
23 Professional Services	-						-	-	-					
26 Insurance & Bonds	3,000						3,000	2,015	985	67%	Prof Liability, Umbrella, Automobile, Worker's Comp			
30 Contracted Services	500						500	571	(71)	114%				
41 Departmental Supplies	5,000			(500)			4,500	4,058	442	90%	Office Supplies, Batteries, Handheld Printer Paper		Transfer of funds to 571-45 Uniforms.	
43 Auto Supplies (Gas/Oil)							-	77						
45 Uniforms	500			500			1,000	991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.		Allowance for unexpected uniform expense due to filling a vacancy.	
53 Computer Software/Tech	4,000						4,000	-	4,000	0%	United Public Safety/T2 Annual Fees			
Total Parking	**78,414**	**2,200**	**-**	**-**	**-**	**-**	**80,614**	**37,634**	**43,058**	**47%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
Contingencies - 699	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
Other Contributions	254,996	95,004		(207,027)	(103,000)	(9,000)	30,973	-	30,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.	Allowance for city wide unexpected expenses.	$91,277 allowance for city wide 3.2% COLA, FICA, and retirement. $75,750 transferred to city wide Group Insurance. $40,000 transferred to 750-13 Streets Utilities.	**REVISION #4** -$35,000 transferred to 436-23 Building Inspection Professional Services. $10,000 transferred to 437-30 P&Z Contracted Services. $25,000 transferred to 440-13 City Hall Utilities. $30,000 transferred to 440-30 City Hall Contracted Services. $13,000 transferred to 750-30 Maintenance Contracted Services. **REVISION #5** - $2000 transferred to 402-23 Economic Development Professional Services. $3000 transferred to 437-23 P&Z Professional Services. $4000 transferred to 444-68 Community Awards.
Total Contingencies	**254,996**	**95,004**	**-**	**(207,027)**	**(103,000)**	**(9,000)**	**30,973**	**-**	**30,973**	**0%**				
Police Department - 700	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	1,532,798	5,000		(30,000)			1,507,798	1,103,697	404,101	73%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)	Allowance for additional promotions.	Transfer to 700-04 FICA.	
04 FICA	50,000	1,200		33,400			84,600	63,496	21,104	75%	FICA Tax at 7.65%	Increase due to additional overtime allocation.	Increase due to unexpected overtime.	
05 Group Insurance	180,000			40,000			220,000	155,120	64,880	71%	PEIA/Health insurance increase from $9K to $12K per month.		Allowance for increase in health insurance.	
06 Retirement	140,000						140,000	108,652	31,348	78%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)			
07 Police Pension	64,000						64,000	26,801	37,199	42%	Legacy CTPD Retirement System			
08 Overtime	150,000	10,000		50,000			210,000	188,827	21,173	90%		Allowance for unanticipated police overtime.	OT increase due to short staffed.	
09 OPEB	48,000						48,000	33,594	14,406	70%	457(b) Deferred Compensation 3%			
10 Prior Year SS Exemption Correction							-	(2,195)	2,195					
11 Telephone	48,500						48,500	19,080	29,420	39%				
13 Utilities	48,000						48,000	37,510	10,490	78%	Electric and Internet Service, increase in FY254.			
14 Travel	4,000						4,000	2,435	1,565	61%				
15 R&M Building & Grounds	2,200						2,200	358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries			
16 R&M Equipment	2,500			2,000			4,500	4,398	102	98%	Generator Service		Increase for unexpected annual generator maintenance.	
17 R&M Auto	45,000			(2,000)			43,000	34,407	8,593	80%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.		Transfer of funds to 700-16.	
18 Postage	1,300						1,300	718	582	55%				
19 Building & Equipment Rental	100,000						100,000	57,764	42,236	58%				
20 Advertising/Legal Publications	5,600						5,600	3,198	2,403	57%	New Hire Ads 3-6 ads in local paper			
21 Training & Education	20,000						20,000	3,552	16,448	18%				
22 Dues & Subscriptions	2,000						2,000	1,283	717	64%	WVCOP Dues, IACP, SRO, Journal			
23 Professional Services	6,500						6,500	3,916	2,585	60%	Polygraph Exams, Physical Exams, Diagnostic Imaging			
26 Insurance & Bonds	105,000						105,000	76,576	28,424	73%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance			
30 Contracted Services	48,000						48,000	18,588	29,412	39%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.			
32 Bank Charges	250						250	-	250	0%				
37 Other Fees & Taxes	250						250	-	250	0%	661 George St. Ambulance Fees			
41 Departmental Supplies	40,000						40,000	19,500	20,500	49%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery			
43 Auto Supplies	65,000						65,000	41,285	23,715	64%	Gas for Police Vehicles			
45 Uniforms	20,000						20,000	8,160	11,840	41%				
53 Computer Software/Tech	29,000						29,000	28,090	910	97%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials			
Total Police Dept	**2,757,898**	**16,200**	**-**	**93,400**	**-**	**-**	**2,867,498**	**2,038,810**	**828,688**	**71%**				
Police-Special Duty Crossing Guard - 704	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	34,803						34,803	22,834	11,969	66%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.			
04 FICA Tax Expense	2,600						2,600	1,747	853	67%				
26 Insurance & Bonds	1,750						1,750	1,407	343	80%				
41 Departmental Supplies	250						250	-	250	0%	Stop signs			
45 Uniforms	500						500	-	500	0%	Reflective jackets and vests			
43 Auto Supplies (Gas & Oil)	-						-	-	-					
Total Police - Special Duty Crossing Guard	**39,903**	**-**	**-**	**-**	**-**	**-**	**39,903**	**25,988**	**13,915**	**65%**				
Total Police and Crossing Guards	**2,797,801**	**16,200**	**-**	**93,400**	**-**	**-**	**2,907,401**	**2,064,798**	**842,603**					
Dog Warden - 707	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
Contributions	1,600.00						1,600	-	1,600	0%	City passes along the dog tag fees to the County			
Total Dog Warden	**1,600.00**	**-**	**-**	**-**	**-**	**-**	**1,600**	**-**	**1,600**	**0%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
Maintenance - 750	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
03 Salaries	263,643						263,643	194,055	69,588	74%	Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement.			
04 FICA Tax Expense	21,091	400					21,491	15,647	5,844	73%	FICA @ 7.65%	Increase due to additional overtime allocation.		
05 Group Insurance	26,000			3,000			29,000	20,471	8,529	71%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.	
06 Retirement	23,728						23,728	18,047	5,681	76%	9% Employer Contribution			
08 Overtime		5,000		7,500			12,500	10,482	2,018	84%		Overtime allowance for maintenance employees.	Allowance for remaining OT in FY25.	
09 OPEB	7,909						7,909	3,601	4,308	46%	3% Deferred Compensation Employer Contribution			
11 Telephone	3,000						3,000	2,219	781	74%	Field staff equipped with cell phones			
13 Utilities	100,000			40,000			140,000	104,586	35,414	75%	Electric (street lights), water, sewer, and internet		Allowance for utilities expenses for the remainder of FY25.	
14 Travel Expense	1,500						1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed			
15 R&M Buildings and Grounds	14,000	20,000			15,000		49,000	44,925	4,075	92%	General maintenance of city buildings.	Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract.		Increase for unexpected elevator and HVAC repairs.
16 R&M Equipment	15,000				(10,000)		5,000	1,397	3,603	28%	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.			Transfer to 750-16 R&M Buildings & Grounds.
17 R&M Auto	7,000	3,000					10,000	4,208	5,792	42%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.		
19 R&M Bldg and Equip Rental	-						-	329	(329)		Equipment rented as required to maintain various city buildings.			
20 Advertising	-						-	-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.			
21 Training & Education	-						-	-	-		Maintain certifications; other skill enhancement training as required/proposed			
22 Dues & Subscriptions	200	300					500	292	208	58%	Camera subscription and CDL License Fees	Additional allocation for CDL licenses.		
23 Professional Services	120	380					500	224	276	45%	CDL physicals	Additional allocation for CDL physicals.		
26 Insurance & Bonds	19,000						19,000	11,591	7,409	61%	Liability, Worker's Comp, Vehicle Insurance			
30 Contracted Services	50,000	5,000		(6,000)	15,000		64,000	52,615	11,385	82%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.	Transfer to 750-45 uniforms.	Increase for snow removal expenses.
41 Departmental Supplies	12,000	29,000			(9,000)		32,000	21,886	10,114	68%	General maintenance annual supplies.	$5000 for PPE and tree work tools. $9000 for street light replacement. $5000 for street signs and poles. $10,000 for Christmas wreaths transferred from Fairs/Festivals.		Transfer $5000 to 750-16 R&M Buildings & Grounds; $2000 to 750-45 Uniforms & $2000 to 750-30 Contracted services.
43 Auto Supplies (Gas, Oil & Tires)	23,000	5,000					28,000	15,859	12,141	57%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.		
45 Uniforms	10,000	(5,000)		6,000	2,000		13,000	12,399	601	95%	Cintas service cost increase	Reduced due to termination of Cintas contract.	Allowance for purchase of new uniforms.	
53 Software/Tech	-						-	-	-			GoGov Work Order Software cost transferred from supplies.		
59 Capital Outlay	25,000	(25,000)					-	-	-		Elevator repairs, HVAC repairs, tires, various equipment.	$5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds.		
Total Streets	**622,191**	**38,080**	**-**	**50,500**	**13,000**	**-**	**723,771**	**534,832**	**188,939**	**74%**				
Visitor's Center - 901	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
13 Utilities							-	-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget			
15 R&M - Building & Grounds	-						-	-	-					
23 Professional Services	-						-	-	-					
30 Contracted Services	-						-	-	-					
41 Departmental Supplies	-						-	-	-					
66 Contributions	100,000						100,000	62,086	37,914	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.			
Total Visitor's Center	**100,000**	**-**	**-**	**-**	**-**	**-**	**100,000**	**62,086**	**37,914**	**62%**				

DEPARTMENT LINE ITEMS											NOTES AND EXPLANATIONS			
Fairs/Festivals - 903	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
19 Bldg & Equipment Rental	-						-	-	-		No longer needed, we bought a generator.			
20 Advertising/Legal Publications	1,800	200					2,000	50	1,950	3%		Allowance for increase of Carlisle Ads costs.		
30 Contracted Services	30,000	6,000					36,000	5,018	30,982	14%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**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 ($1500), 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	(85)					
41 Departmental Supplies	25,000	(3,000)					22,000	6,696	15,304	30%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**	**WV Fest** Water/cups ($1,500), Sinage ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500) **Christmas Wreathes** - Transferred to Maintenance.		
52 Computer Software	1,300						1,300	-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.			
68 Contributions	4,000						4,000	4,025	(25)	101%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.			
Total Fairs/Festivals	**62,100**	**3,200**	**-**	**-**	**-**	**-**	**65,300**	**15,874**	**49,426**	**24%**				
Transfers - 960/698 SAO	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
01 Transfers to Capital Reserve - Repaving	130,000						130,000	109,162	20,838	84%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures			
02 Transfers to Capital Reserve - One Time Funding	659,452	3,055,000					3,714,452	3,714,452	-	100%	$659,452 Revenue/Loss Allowance	$3,055,000 for Jefferson Memorial Park pool.		
03 Transfers Out - Parks & Rec	120,000						120,000	81,986	38,014	68%	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		263,319					263,319	263,319	-	100%		Transfer to Residual Fund to build up Rainy Day savings.		
11 Transfers to Capital Reserve - Table Games	850,000						850,000	645,471	204,530	76%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.			
Total Transfers	**1,759,452**	**3,318,319**	**-**	**-**	**-**	**-**	**5,077,771**	**4,814,389**	**263,382**	**95%**				
General Government - 975	**FY25 Requested**		**Revision #2**	**Revision #3**	**Revision #4**	**Revision #5**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**	**Revision #4 and #5 Notes**
Contributions	-	-					-	-	-					
Total General Government	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**					
Total Expenses	**8,446,336**	**3,524,453**	**145,000**	**150,000**	**7,400**	**50,000**	**- 12,323,189**	**9,765,469**	**2,558,953**		**Provides for comparable year-over-year comparision of operating costs**			
Surplus or Deficit	**(0)**	**(0)**	**-**	**0**	**-**	**-**	**(0)**	**2,146,467**	**(2,147,700)**					

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-421: Capital Fund Revision #3

ATTACHMENTS:

- Capital Budget 3rd Revision.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget Revision #3

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*REVISION 3 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
Capital Reserve Carryover		$ 4,881,215				$ 4,881,215	$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.	
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452				$ 3,714,452	$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.	
33000 Developer Fees		$ 100,000				$ 100,000	$ 408,868	$ (308,868)	409%	Estimated based on FY2024 receipts	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000				$ 850,000	$ 649,892	$ 200,108	76%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.	
38000 Interest on Bank Accounts & Other Sources		$ 60,000				$ 60,000	$ 66,938	$ (6,938)	112%	Reveue from 3 diferent interest bearing checking accounts.	
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ -**	**$ -**	**$ -**	**$ 9,605,667**	**$ 9,730,321**	**$ (124,654)**	**101%**		

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*REVISION 3 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
975 GENERAL GOVERNMENT											
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000				$ 125,000	$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.	
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000				$ 150,000	$ -	$ 150,000	0%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.	
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000				$ 10,000	$ 14,053	$ (4,053)	141%	20 chairs for staff.	
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000				$ 140,000	$ -	$ 140,000	0%		
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 25,000		$ 18,000		$ 43,000	$ 17,856	$ 25,144	42%	Computer replacement program for all General Government departments.	Allowance for additional computers that were purchased for new staff and out dated computers that were not functional.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000				$ 100,000	$ -	$ 100,000	0%	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		$ 120,000				$ 120,000	$ 122,152	$ (2,152)	102%		
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost						$ -	$ -	$ -			
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790				$ 5,790	$ -	$ 5,790	0%		
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 675,790**	**$ -**	**$ 18,000**	**$ -**	**$ 693,790**	**$ 154,060**	**$ 539,730**	**22%**		

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*REVISION 3 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
976 PUBLIC SAFETY											
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000		$ 7,050		$ 65,050	$ 65,022	$ 28	100%	20 computers with greater than 8gb of memory are needed to view body camera footage.	Allowance for additional computers that were purchased due to outdated computers that were not functional
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300				$ 113,300	$ 110,788	$ 2,512	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000	$ -			$ 57,000	$ 57,170	$ (170)	100%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.	
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700				$ 44,700	$ 44,699	$ 1	100%	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		$ 5,100	$ 5,600			$ 10,700	$ 10,508	$ 192	98%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.	
TOTAL PUBLIC SAFETY	**$ -**	**$ 278,100**	**$ 5,600**	**$ 7,050**	**$ -**	**$ 290,750**	**$ 288,187**	**$ 2,563**	**99%**		

EXPENDITURES	ENCUMBERED	COUNCIL APPROVED	REVISION 1 PROPOSAL	REVISION 2 PROPOSAL	REVISION 3 PROPOSAL	FY 2025 CURRENT BUDGET	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 2 AND 3 NOTES
977 STREETS & TRANSPORTATION											
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000				$ 12,000	$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.	
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000				$ 25,000	$ -	$ 25,000	0%		
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500				$ 60,500	$ 4,624	$ 55,876	8%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000				$ 128,000	$ 77,944	$ 50,056	61%	City Hall roof is over 20 years old and is failing.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000				$ 35,000	$ 1,600	$ 33,400	5%	Flues and chimneys on City Hall roof have not been addressed for many years.	
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000				$ 7,000	$ 445	$ 6,555	6%	The current window unit does not keep up with the heat.	
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000				$ 150,000	$ -	$ 150,000	0%	Current building is maxed out on space.	
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard		$ 80,000				$ 80,000	$ -	$ 80,000	0%	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						$ -	$ -	$ -		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 by the skate park		$ 5,000				$ 5,000	$ -	$ 5,000	0%	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		$ 100,000				$ 100,000	$ 16,000	$ 84,000	16%		
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000				$ 60,000	$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.	
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector						$ -	$ -	$ -		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	$ 5,000	$ 5,000			$ 3,300	$ 8,300	$ 8,296	$ 4	100%	2 year plan to install flower planters on Washington Street.	Allowance for flower pedestals at City Hall
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000				$ 115,000	$ 40,480	$ 74,520	35%	Installation of Interpretative signs, fencing, monument and landscaping.	
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000				$ 37,000	$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.	
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000				$ 5,000	$ 4,985	$ 15	100%	Current striper constantly needs repaired.	
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000				$ 25,000	$ 21,431	$ 3,569	86%	Beneficial for events and watering flowers.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements			$ -			$ -	$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); 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			$ -			$ -	$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000				$ 204,000	$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair				$ 172,000		$ 172,000	$ 31,500	$ 140,500	18%		Allowance for stormwater emergency engineering and repair.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,053,500**	**$ -**	**$ 172,000**	**$ 3,300**	**$ 1,228,800**	**$ 231,105**	**$ 997,695**	**19%**		

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REVISION 1 PROPOSAL*	*REVISION 2 PROPOSAL*	*REVISION 3 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
979 CULTURE & RECREATION											
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000	$ -		$ 6,800	$ 506,800	$ 503,008	$ 3,792	99%	Place holder for possible land acquisition from APUS for the Depot Park initiative.	Allowance for closing fees and environmental assessment.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500	$ -			$ 13,500	$ -	$ 13,500	0%	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						$ -	$ -	$ -		These trees are a safety hazzard.	
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000				$ 60,000	$ 57,936	$ 2,064	97%		
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000				$ 10,000	$ -	$ 10,000	0%		
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000			$ (10,100)	$ 9,900	$ 4,900	$ 5,000	49%		$3300 transfer to 977-58 Flower Planters and $6800 transfer to
979-58 Culture & Recreation Other Improvements - Skate Park			$ -			$ -	$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000				$ 40,000	$ 18,847	$ 21,153	47%		
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000				$ 20,000	$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400	$ -			$ 97,400	$ -	$ 97,400	0%	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		$ 14,200				$ 14,200	$ -	$ 14,200	0%		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 775,100**	**$ -**	**$ -**	**$ (3,300)**	**$ 771,800**	**$ 587,385**	**$ 184,415**	**76%**		
Contingencies		$ 608,608	$ 1,595,400	$ (197,050)		$ 2,006,958	$ -	$ 2,006,958	0%		
Encumberances for Subsequent Years		$ 4,777,277	$ (1,601,000)			$ 3,176,277	$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.	
Transfer to Grant Projects		$ 1,437,292				$ 1,437,292	$ -	$ 1,437,292	0%		
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ -**	**$ -**	**$ -**	**$ 9,605,667**	**$ 1,260,737**	**$ 8,344,930**	**13%**		
REVENUES OVER EXPENSES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,469,584**	**$ (8,469,584)**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-422: February & March General Fund Budget Update

ATTACHMENTS:

- GF March Financials.pdf

the city of Charles Town, WV

General Fund March 2025 Budget to Actual

	REVENUES	Current Budget	February 2025	March 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
30005	Unassigned Fund Balance (Carryover)	4,724,453			4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
30101	Taxes - Ad Valorem	1,688,544	447,278	167,199	1,644,508	44,036	97%	
30106	Supplemental Taxes	36,000	8,131	4,234	40,102	(4,102)	111%	Property taxes owed from previous years, but paid in the current fiscal year.
30200	Interest as Penalty	10,000	1,573	864	11,494	(1,494)	115%	
30300	Gas & Oil Severence Tax	33,000			24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.
30400	Utility Tax (2%)	200,000	7,980	43,853	252,003	(52,003)	126%	
30500	Business & Occupation (B&O) Tax	1,995,000	408,013	47,897	2,073,867	(78,867)	104%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.
30600	Liquor Tax	25,000	8,267		21,748	3,252	87%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
30700	Animal Control Tax	1,600	16	30	1,679	(79)	105%	
30800	Hotel/Motel Tax	200,000	9,788	10,363	134,534	65,466	67%	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	260,000	27,822	26,312	204,394	55,606	79%	
3100	Parking Violation Revenue	40,000	3,580	5,010	30,261	9,739	76%	Revised based on new program details and current year performance.
32500	Business License Revenue	30,000	4,570	20,390	116,844	(86,844)	389%	
32600	Building Permit Fees	550,000	115,906	67,752	589,790	(39,790)	107%	Building activity increasing/expected to remain strong through FY2025 with new development projects on the horizon and increases in permit fee structure.
32800	Franchise Tax	75,000	15,167		47,146	27,854	63%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
33000	International Registration Plan (IRP) Fees	70,000	4,951	10,579	53,684	16,316	77%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
33900	Emergency Service Fee	1,700	174		1,375	325	81%	Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	1,700	174		1,375	325	81%	Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	44,000	2,368	2,316	44,771	(771)	102%	Revenue from parking meters and parking permits including ParkMobile app.
34500	Rents & Concessions	60,000	7,837	7,178	71,046	(11,046)	118%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
35300	Zoning Fee	17,000	4,586	43,092	59,446	(42,446)	350%	Zoning applications
35500	Street Improvement Fee	135,000	13,592		107,599	27,401	80%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
36504	Federal Government Grants	41,667			-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.
36600	State Government Grants	-			2,970	(2,970)		
36700	Other Grants	7,400			1,829	5,571		
36900	Contributions from Other Funds - Sales Tax	1,000,000		250,000	750,000	250,000	75%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).
37600	Gaming Income	250,000	19,020	18,788	174,317	75,683	70%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.
37900	Gain/Loss - Sale of Fixed Assets	-			-	-		
38007	Interest Income (Operating Acct)	35,000	1,204	1,420	15,527	19,473	44%	
38100	Reimbursements	110,000	31,737	13,927	129,356	(19,356)	118%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38200	Refunds - Overpayments	400	12	154	4,691	(4,291)	1173%	
38600	Insurance Claims	-			4,866	(4,866)		
39200	Property Rehabilitation	-			100	(100)		
38700	Filing Fees	325			675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.
39700	Video Lottery	600,000	48,971	91,155	547,912	52,088	91%	Video lottery receipts average $13.4K to $22.2K per week.
39900	Misc Revenue	10,000	895	977	5,980	4,020	60%	Yard waste stickers and fingerprints
39902	Special Events - WV Fest	4,000		1,125	1,125	2,875	28%	
39903	Special Events - General	900	75	25	1,125	(225)	125%	Special activities fees
39904	Special Events - CW Hall	8,500		950	5,050	3,450	59%	

	39907 Special Events - Car Show	7,000			10,240	(3,240)	146%	Car show registration and sponsors.
	Total Revenues	**12,273,189**	**1,193,689**	**835,588**	**11,911,936**	**361,252**	**97%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Economic Development - 402	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	72,455	5,630	5,658	55,672	16,783	77%	Salary $68,844 plus 2.5% merit and holiday supplement.
	04 FICA	5,554	431	433	4,259	1,295	77%	FICA @ 7.65%
	05 Group Insurance	9,800	705	676	6,631	3,169	68%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)
	06 Retirement	7,368	507	509	5,296	2,072	72%	PERS II Employer Contribution 9%
	09 OPEB	2,108	113	142	1,305	803	62%	Deferred Compensation Employer Contribution 3%
	11 Telephone	750	32		238	512	32%	Cell phone
	14 Travel	4,200	630		745	3,456	18%	2 National Conferences; airfare, lodging, per-diem
	20 Advertising/Legal Publications	-	2		26	(26)		
	21 Training & Education	-			-	-		$2,500 rolled under City Manager's office.
	22 Dues & Subscriptions	2,000	74		910	1,090	46%	IEDC Membership, Survey Subscription, Adobe subscription
	23 Professional Services	1,000			-	1,000	0%	Engineering Services
	26 Insurance and Bonds	5,000		248	3,144	1,856	63%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	-	1,285		1,285			
	41 Departmental Supplies	3,000	48		722	2,278	24%	Promotional items for events and City marketing and other departmental supplies.
	43 Auto Supplies	-			-	-		
	Total Economic Development	**113,234**	**9,455**	**7,665**	**80,234**	**34,286**	**71%**	
	Federal Grants - 403	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Professional Services	-			-	-		
	Departmental Supplies	-			-	-		
	Total Federal Grants	-	-	-	-	-		

DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
Mayor's Office - 409	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salary	12,500	1,042	1,042	9,375	3,125	75%	Mayor's Salary
04 FICA Tax Expense	1,000	80	80	717	283	72%	
11 Telephone	-			-	-		
14 Travel Expense	2,000			-	2,000	0%	WV Municipal League
20 Advertising/Legal Publication	-			-	-		
21 Training & Education	1,000			-	1,000	0%	
26 Insurance & Bonds	1,000		44	686	314	69%	
41 Departmental Supplies	500			36	464	7%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	2,000			696	1,305	35%	
Total Mayor's Office	**20,000**	**1,121**	**1,165**	**11,510**	**8,490**	**58%**	
Council - 410	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salaries	40,000	3,333	3,333	29,792	10,208	74%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	3,100	255	255	2,279	821	74%	
14 Travel Expense	4,800			-	4,800	0%	Conferences
20 Advertising	-			-	-		
21 Training & Education	3,200			1,849	1,351	58%	Conference Registration ($450 per registration)
26 Insurance & Bonds	3,200		141	2,197	1,003	69%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	700			136	564	19%	
Total Council	**55,000**	**3,588**	**3,729**	**36,253**	**18,747**	**66%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	City Manager - 412	Current Budget	February 2025	March 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	03 Salaries	185,525	13,853	13,813	139,074	46,451	75%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.
	04 FICA Tax Expense	14,945	1,071	1,083	10,727	4,218	72%	FICA Tax @ 7.65%
	05 Group Insurance	2,250	176	176	1,602	648	71%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	16,365	1,259	1,274	12,523	3,842	77%	9% Employer Contribution PERS I and II
	08 Overtime	1,500	141	342	1,151	349	77%	
	09 OPEB	5,900	414	414	3,831	2,069	65%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	520	42		319	201	61%	Mobile phone service
	14 Travel Expense	1,500			-	1,500	0%	WVML Trip, City Clerk Election Training
	20 Advertising	-			-	-		
	21 Training & Education	21,000	4,902		7,247	13,753	35%	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	1,000			-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	-			-	-		Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	15,000		634	10,778	4,222	72%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	750	80		182	568	24%	Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-			-	-		Gas is covered under travel expenses.
	Total City Manager	**266,255**	**21,937**	**17,736**	**187,433**	**78,822**	**70%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Treasurer - 413	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	235,000	19,171	19,018	174,442	60,558	74%	Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime.
	04 FICA Tax Expense	19,000	1,485	1,482	13,551	5,449	71%	FICA Tax @ 7.65%
	05 Group Insurance	39,000	1,501	1,501	22,104	16,896	57%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	21,150	1,748	1,743	15,734	5,416	74%	9% Employer Contribution PERS I and II
	08 Overtime	4,000	247	352	2,691	1,309	67%	
	09 OPEB	7,050	545	544	4,757	2,293	67%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	500			178	322	36%	Director of Finance Cell Phone
	12 Printing	-			-	-		
	14 Travel Expense	3,000			745	2,255	25%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
	18 Postage	-			-	-		Transfer cost to City Hall and Pitney Bowes machine.
	20 Advertising/Legal Pubs	2,000			947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
	21 Training & Education	-			-	-		$4,000 Rolled into City Manager's budget
	22 Dues & Subscriptions	800			-	800	0%	Adobe subscription for Director & Accounting Clerk III
	23 Professional Services	3,000			2,989	11	100%	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	42,000			17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
	26 Insurance & Bonds	15,000		828	12,015	2,985	80%	General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	24,500			-	24,500	0%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
	30 B&O Collectrions - Contracted Services	132,500	21,032	3,243	112,358	20,142	85%	
	38 Refunds	160,000	7,548	1,105	149,295	10,705	93%	
	41 Departmental Supplies	4,500	197	232	3,678	822	82%	Paper folder machine ($500)
	59 Capital Outlay	-			-	-		
	Total Treasurer	**713,000**	**53,474**	**30,048**	**532,884**	**180,116**	**75%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Court Clerk - 415	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	63,907	4,948	4,850	48,908	14,999	77%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
	04 FICA	5,215	379	385	3,785	1,430	73%	FICA Tax @ 7.65%
	05 Group Insurance	18,529	1,360	1,360	13,281	5,248	72%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase
	06 Retirement	5,720	445	453	4,404	1,316	77%	9% Employer Contribution PERS I and II
	08 Overtime	1,000		182	570	430	57%	
	09 OPEB	1,860	126	126	1,213	647	65%	3% Employer Contribution Deferred Compensation plan
	14 Travel	500			380	120	76%	Court Clerk training and Election training
	18 Postage	100			35	65		
	20 Advertising/Legal Publications	200			-	200	0%	
	21 Training & Education	-			-	-		$500 transferred to City Manager's budget. WVML training and Election training.
	22 Dues & Subscriptions	-			-	-		
	23 Professional Services	-			-	-		
	24 Audit Costs	-			-	-		
	26 Insurance & Bonds	4,500		219	3,298	1,202	73%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
	30 Contracted Services	25			25	-	100%	Flu shot
	38 Refunds	500			370			
	41 Departmental Supplies	1,100			927	173	84%	Ink cartridges, paper stock
	Total Court Clerk	**103,156**	**7,258**	**7,574**	**77,196**	**25,830**	**75%**	

DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
Police Judges - 416	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	32,000	1,800	1,750	19,874	12,126	62%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
04 FICA	2,400	138	134	1,520	880	63%	
14 Travel	500			240	260	48%	WV State mandated annual training for magistrates & judges
21 Training & Education	1,000			-	1,000	0%	WV State mandated annual training for magistrates & judges
22 Dues and Subscriptions	100			-	100	0%	
23 Professional Services	1,000			-	1,000	0%	
26 Insurance & Bonds	2,500		113	1,757	743	70%	
41 Departmental Supplies	-			-	-		
Total Police Judges	**39,500**	**1,938**	**1,997**	**23,392**	**16,108**	**59%**	
City Attorney - 417	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	135,000	11,827	11,827	93,860	41,140	70%	
04 FICA	12,000	905	905	7,180	4,820	60%	
05 Group Insurance	13,000	131	131	1,051	11,949	8%	
06 Retirement	13,500	1,064	1,064	8,052	5,448	60%	
09 OPEB	4,500	355	355	2,800	1,700	62%	
11 Telephone	2,000	18		122	1,878	6%	
14 Travel	1,000			-	1,000	0%	
20 Advertising/Legal Publications	1,000			-	1,000	0%	
21 Training & Education	-			-	-		
22 Dues & Subscriptions	1,500			-	1,500	0%	
23 Professional Services	40,000			23,531	16,469	59%	Cost for outside legal council.
26 Insurance and Bonds	5,000		529	902	4,098	18%	
41 Departmental Supplies	500			226	274	45%	
Total Attorney	**229,000**	**14,300**	**14,810**	**137,724**	**91,276**	**60%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Enforcement Agency - 425	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,700	4,312	4,312	43,379	14,321	75%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
	04 FICA	4,419	330	330	3,319	1,100	75%	FICA @ 7.65% of Salary
	05 Group Insurance	8,640	682	654	6,159	2,481	71%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).
	06 Retirement	5,090	388	388	3,814	1,276	75%	PERS II Employer Contribution 9%
	09 OPEB	2,035	129	158	1,474	561	72%	457(b) Deferred Compensation Employer Contribution (3%)
	11 Telephone	2,250	18		1,962	288	87%	
	14 Travel	1,500			-	1,500	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	2,500	147		1,405	1,095	56%	Certified Mailings
	20 Advertising/Legal Publications	1,000			-	1,000	0%	
	21 Training & Education	-			-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
	22 Dues & Subscriptions	1,000			360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
	26 Insurance and Bonds	3,800		197	2,721	1,079	72%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	51,100				37,798	26%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	30 Nuicance Properties-Contracted Services	-			13,302			
	41 Departmental Supplies	3,000			2,434	566	81%	Office printer, building safety month supplies, jackets, boots, code books
	43 Auto Supplies	-			-	-		Under Maintenance budget
	Total Enforcement Agency	**144,034**	**6,007**	**6,039**	**80,328**	**63,706**	**56%**	
	Regional Dev Authority - 435	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	22 Dues & Subscriptions	6,600			6,142	458	93%	Region 9 Assessment - Fees are going up
	Total Regional Dev. Authority	**6,600**	**-**	**-**	**6,142**	**458**	**93%**	
	Total City Administration	**1,709,179**	**119,078**	**90,764**	**1,173,095**	**517,839**		

DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
Building Inspections - 436	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	57,300	6,401	6,401	47,211	10,089	82%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
04 FICA	4,296	490	490	3,612	684	84%	FICA @ 7.65% of Salary
05 Group Insurance	1,650	108	108	780	870	47%	Dental/Life/Vision/EAP Premiums
06 Retirement	7,100	576	576	4,083	3,017	58%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
09 OPEB	1,575	192	192	1,163	412	74%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
11 Telephone	1,010	40	11	649	361	64%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs
14 Travel	3,000			823	2,177	27%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
17 R&M Auto	-			-	-		Under Maintenance budget
18 Postage	1,000			-	1,000	0%	Certified mailings for property Notice of Violations
20 Advertising/Legal Publications	1,500			1,278	222	85%	Job posting costs
21 Training & Education	-			-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
22 Dues & Subscriptions	1,000			665	335	67%	ICC membership dues; WICA subscription
23 Professional Services	85,000			84,700	300	100%	To cover expenses associated with inspections; compliance.
26 Insurance & Bonds	6,000		290	4,104	1,896	68%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
41 Departmental Supplies	3,000			2,678	322	89%	Mobile printer for vehicle, jackets, boots, building safety month
43 Auto Supplies	-			-	-		Under Maintenance budget
Total Building Inspections	**173,431**	**7,807**	**8,068**	**151,746**	**21,685**	**87%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Planning & Zoning - 437	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	250,420	18,667	19,655	189,889	60,531	76%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).
	04 FICA	19,645	1,428	1,504	14,601	5,044	74%	FICA @ 7.65% of Salary
	05 Group Insurance	22,000	2,211	2,160	16,575	5,425	75%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
	06 Retirement	23,215	1,680	1,769	16,653	6,562	72%	PERS II Employer Contribution (9%)
	08 Overtime	2,000			971	1,029	49%	
	09 OPEB	7,960	461	471	3,663	4,297	46%	457(b) Deferred Comp Employer Contribution (3%).
	11 Telephone	550	61		275	275	50%	Director's department cell phone
	14 Travel	7,200			-	7,200	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
	18 Postage	1,000			-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
	20 Advertising/Legal Publications	4,500	354	113	901	3,599	20%	Advertising of BZA and public hearings for P/C meetings; hearing placards
	21 Training & Education	-			-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;
	22 Dues & Subscriptions	3,000			405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
	23 Professional Services	5,000		1,250	1,556	3,444	31%	GIS Aerial imagery, Engineering Services, Background Checks
	26 Insurance & Bonds	20,000		856	11,730	8,270	59%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	60,000		18,399	45,744	14,256	76%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
	31 Contracted Services - Tree Board	9,400			7,400	2,000	79%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
	38 Refunds	500			364	136		
	41 Departmental Supplies	4,000	54	70	3,384	616	85%	Public hearing signs, office supplies, promotional supplies
	53 Computer Software / Tech	9,000	730	730	6,589	2,411	73%	MyPermit Now Monthly Fees
	59 Capital Outlay	-			-	-		
	Total Planning and Zoning	**449,390**	**25,645**	**46,977**	**320,700**	**128,690**	**71%**	
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**827,689**	**48,915**	**68,749**	**633,007**	**248,367**		
	Elections - 438	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	12 Printing	3,000			-	3,000	0%	
	20 Advertising/Legal Publications	500	90		90	410	18%	Publish ballot multiple times
	23 Professional Services	-			-	-		
	30 Contracted Services	5,000			-	5,000	0%	Poll workers for early voting and day of election.
	41 Departmental Supplies	2,000			539	1,461	27%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
	Total Elections	**10,500**	**90**	**-**	**629**	**9,871**	**6%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	City Hall - 440	Current Budget	February 2025	March 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	3 Salaries	97,960	7,526	7,526	74,496	23,464	76%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	7,835	576	576	5,699	2,136	73%	FICA @ 7.65%
	5 Group Insurance	20,000	1,385	1,385	13,901	6,099	70%	Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	9,590	677	677	6,656	2,934	69%	9% Employer Contribution
	9 OPEB	3,270	255	255	2,450	820	75%	3% Deferred Compensation Employer Contribution
	11 Telephone	18,000	1,139	1,107	14,032	3,968	78%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**
	13 Utilities	51,200	5,833	5,070	33,585	17,615	66%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	2,000			370	1,630	19%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	12,000		1,227	2,639	9,361	22%	Elevator Services and City Hall maintenance.
	18 Postage	4,000	200	502	3,033	967	76%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	250,000	20,104	110	173,468	76,532	69%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
	20 Advertising/Legal Publications	5,000	600	91	2,704	2,296	54%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
	21 Training & Education	-			-	-		$2,000 transferred to City Manager's budget
	22 Dues & Subscriptions	3,500			508	2,992	15%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	25,000	1,800	1,800	16,867	8,133	67%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
	26 Insurance & Bonds	18,000		335	16,119	1,881	90%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	201,404	14,160	18,085	140,044	61,360	70%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.
	32 Bank Charges	60,000	6,829	7,154	39,509	20,491	66%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
	37 Other Fees/Taxes	500			-	500	0%	Late fees
	41 Departmental Supplies	14,400	719	927	8,306	6,094	58%	
	53 Computer Software / Tech	15,000			11,763	3,237	78%	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	**818,659**	**61,805**	**46,827**	**566,149**	**252,510**	**69%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Contributions/Transfers - 444	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	68 Contributions - "But For" Organizations	60,000			-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K
	68 Community Awards	-			-	-		
	68 Contributions - Revive Grant	20,000			-	20,000	0%	Unspent Revive! Funding rolled over to FY24
	68 Contributions - Façade Improvement Program	15,000			5,000	10,000	33%	
	68 Contributions - Homeless Solutions	25,000			13,902	11,098	56%	County Homelessness position funding commitment
	68 Contribution - Nuisance Property Expenses	-			-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	68 Contributions - Sidewalk Improvement Program	15,000	4,636		4,636	10,364	31%	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	**135,000**	**4,636**	**-**	**23,538**	**111,462**	**17%**	
	Parking - 571	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	41,614	3,024	3,024	23,392	18,223	56%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
	04 FICA Tax Expense	3,500	236	236	1,811	1,689	52%	FICA @ 7.65%
	05 Group Insurance	9,300	36	36	403	8,897	4%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement Expense	3,600	277	277	2,226	1,374	62%	9% Employer Retirement Contribution
	08 Overtime	2,000	57	57	284	1,717	14%	
	09 OPEB	1,400	91	91	726	674	52%	3% Deferred Compensation Employer Contribution
	13 Utilities	1,450	108	108	1,073	377	74%	Electric Service
	16 Repair & Main - Equipment	2,750			-	2,750	0%	Parking meter repairs and maintenance
	18 Postage	500			8	492	2%	
	19 Bldg & Equipment Rental	1,000			-	1,000	0%	
	20 Advertising / Legal Publications	500			-	500	0%	
	23 Professional Services	-			-	-		
	26 Insurance & Bonds	3,000		147	2,015	985	67%	Prof Liability, Umbrella, Automobile, Worker's Comp
	30 Contracted Services	500			571	(71)	114%	
	41 Departmental Supplies	4,500	1,674		4,058	442	90%	Office Supplies, Batteries, Handheld Printer Paper
	43 Auto Supplies (Gas/Oil)	-	77		77			
	45 Uniforms	1,000			991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.
	53 Computer Software/Tech	4,000			-	4,000	0%	United Public Safety/T2 Annual Fees
	Total Parking	**80,614**	**5,579**	**3,975**	**37,634**	**43,058**	**47%**	
	Contingencies - 699	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**
	Other Contributions	39,973			-	39,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.
	Total Contingencies	**39,973**	**-**	**-**	**-**	**39,973**	**0%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Police Department - 700	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	1,507,798	100,184	105,601	1,103,697	404,101	73%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)
	04 FICA	84,600	6,555	5,834	63,496	21,104	75%	FICA Tax at 7.65%
	05 Group Insurance	220,000	15,422	15,422	155,120	64,880	71%	PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	140,000	10,400	10,439	108,652	31,348	78%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	64,000			26,801	37,199	42%	Legacy CTPD Retirement System
	08 Overtime	210,000	22,893	12,842	188,827	21,173	90%	
	09 OPEB	48,000	3,287	3,488	33,594	14,406	70%	457(b) Deferred Compensation 3%
	10 Prior Year SS Exemption Correction	-	(524)	(525)	(2,195)	2,195		
	11 Telephone	48,500	1,497	1,420	19,080	29,420	39%	
	13 Utilities	48,000	3,866	5,361	37,510	10,490	78%	Electric and Internet Service, increase in FY254.
	14 Travel	4,000	434	120	2,435	1,565	61%	
	15 R&M Building & Grounds	2,200			358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	4,500			4,398	102	98%	Generator Service
	17 R&M Auto	43,000	7,005	6,306	34,407	8,593	80%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,300	168	146	718	582	55%	
	19 Building & Equipment Rental	100,000	8,121		57,764	42,236	58%	
	20 Advertising/Legal Publications	5,600	870		3,198	2,403	57%	New Hire Ads 3-6 ads in local paper
	21 Training & Education	20,000			3,552	16,448	18%	
	22 Dues & Subscriptions	2,000	220		1,283	717	64%	WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	6,500	1,600	240	3,916	2,585	60%	Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	105,000		5,403	76,576	28,424	73%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	48,000	1,391	4,243	18,588	29,412	39%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
	32 Bank Charges	250			-	250	0%	
	37 Other Fees & Taxes	250			-	250	0%	661 George St. Ambulance Fees
	41 Departmental Supplies	40,000	1,529		19,500	20,500	49%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	65,000	5,148	415	41,285	23,715	64%	Gas for Police Vehicles
	45 Uniforms	20,000	114	22	8,160	11,840	41%	
	53 Computer Software/Tech	29,000	588	4,005	28,090	910	97%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	**2,867,498**	**190,766**	**180,782**	**2,038,810**	**828,688**	**71%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	34,803	3,072	2,922	22,834	11,969	66%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,600	235	224	1,747	853	67%	
	26 Insurance & Bonds	1,750		123	1,407	343	80%	
	41 Departmental Supplies	250			-	250	0%	Stop signs
	45 Uniforms	500			-	500	0%	Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)	-			-	-		
	Total Police - Special Duty Crossing Guard	**39,903**	**3,307**	**3,268**	**25,988**	**13,915**	**65%**	
	Total Police and Crossing Guards	**2,907,401**	**194,073**	**184,050**	**2,064,798**	**842,603**		
	Dog Warden - 707	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	1,600			-	1,600	0%	City passes along the dog tag fees to the County
	Total Dog Warden	**1,600**	**-**	**-**	**-**	**1,600**	**0%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Maintenance - 750	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	263,643	20,044	19,462	194,055	69,588	74%	Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement.
	04 FICA Tax Expense	21,491	1,547	1,502	15,647	5,844	73%	FICA @ 7.65%
	05 Group Insurance	29,000	2,079	2,079	20,471	8,529	71%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement	23,728	1,820	1,768	18,047	5,681	76%	9% Employer Contribution
	08 Overtime	12,500	181	177	10,482	2,018	84%	
	09 OPEB	7,909	379	382	3,601	4,308	46%	3% Deferred Compensation Employer Contribution
	11 Telephone	3,000	156		2,219	781	74%	Field staff equipped with cell phones
	13 Utilities	140,000	10,746	12,029	104,586	35,414	75%	Electric (street lights), water, sewer, and internet
	14 Travel Expense	1,500			-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
	15 R&M Buildings and Grounds	49,000	11,374		44,925	4,075	92%	General maintenance of city buildings.
	16 R&M Equipment	5,000	62	626	1,397	3,603	28%	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	10,000			4,208	5,792	42%	Regular maintenance of department vehicles.
	19 R&M Bldg and Equip Rental	-			329	(329)		Equipment rented as required to maintain various city buildings.
	20 Advertising	-			-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.
	21 Training & Education	-			-	-		Maintain certifications; other skill enhancement training as required/proposed
	22 Dues & Subscriptions	500			292	208	58%	Camera subscription and CDL License Fees
	23 Professional Services	500			224	276	45%	CDL physicals
	26 Insurance & Bonds	19,000		93	11,591	7,409	61%	Liability, Worker's Comp, Vehicle Insurance
	30 Contracted Services	64,000	15,722	4,005	52,615	11,385	82%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
	41 Departmental Supplies	32,000	185		21,886	10,114	68%	General maintenance annual supplies.
	43 Auto Supplies (Gas, Oil & Tires)	28,000	1,374		15,859	12,141	57%	Other city vehicle maintenance.
	45 Uniforms	13,000	1,251		12,399	601	95%	Cintas service cost increase
	53 Software/Tech	-			-	-		
	59 Capital Outlay	-			-	-		Elevator repairs, HVAC repairs, tires, various equipment.
	Total Streets	**723,771**	**66,923**	**42,124**	**534,832**	**188,939**	**74%**	

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	Visitor's Center - 901	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	13 Utilities	-			-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget
	15 R&M - Building & Grounds	-			-	-		
	23 Professional Services	-			-	-		
	30 Contracted Services	-			-	-		
	41 Departmental Supplies	-			-	-		
	66 Contributions	100,000	6,199	4,894	62,086	37,914	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.
	Total Visitor's Center	**100,000**	**6,199**	**4,894**	**62,086**	**37,914**	**62%**	
	Fairs/Festivals - 903	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	19 Bldg & Equipment Rental	-			-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	2,000			50	1,950	3%	
	30 Contracted Services	36,000			5,018	30,982	14%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)
	38 Refunds	-			85	(85)		
	41 Departmental Supplies	22,000			6,696	15,304	30%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**
	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	4,000			4,025	(25)	101%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
	Total Fairs/Festivals	**65,300**	**-**	**-**	**15,874**	**49,426**	**24%**	
	Transfers - 960/698 SAO	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	01 Transfers to Capital Reserve - Repaving	130,000	13,954	13,144	109,162	20,838	84%	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			3,714,452	-	100%	$659,452 Revenue/Loss Allowance

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS
	03 Transfers Out - Parks & Rec	120,000	6,199	4,794	81,986	38,014	68%	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	263,319			263,319	-	100%	
	11 Transfers to Capital Reserve - Table Games	850,000	113,305	67,991	645,471	204,530	76%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
	Total Transfers	**5,077,771**	**133,458**	**85,930**	**4,814,389**	**263,382**	**95%**	
	General Government - 975	**Current Budget**	**February 2025**	**March 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	-			-	-		
	Total General Government	-	**-**	**-**	**-**	**-**		
		-						**Provides for comparable year-over-year comparision of operating costs**
	Total Expenses	**12,273,189**	**625,293**	**513,608**	**9,765,469**	**2,508,953**		
	Surplus or Deficit	**(0)**	**568,396**	**321,980**	**2,146,467**	**(2,147,700)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-423: February & March Capital Fund Budget Update

ATTACHMENTS:

- March 2025 Capital Financials.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget - March 2025 Budget to Actual

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
Capital Reserve Carryover		$ 4,881,215			$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.	
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452			$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.	
33000 Developer Fees		$ 100,000	$ 110,160	$ 22,032	$ 408,868	$ (308,868)	409%	Estimated based on FY2024 receipts	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 113,305	$ 67,991	$ 649,892	$ 200,108	76%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.	
38000 Interest on Bank Accounts & Other Sources		$ 60,000	$ 6,680	$ 7,216	$ 66,938	$ (6,938)	112%	Reveue from 3 diferent interest bearing checking accounts.	
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 230,145**	**$ 97,240**	**$ 9,730,321**	**$ (124,654)**	**101%**		

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
975 GENERAL GOVERNMENT									
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000			$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.	
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000			$ -	$ 150,000	0%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.	
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000			$ 14,053	$ (4,053)	141%	20 chairs for staff.	
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000			$ -	$ 140,000	0%		
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 43,000	$ 5,133		$ 17,856	$ 25,144	42%	Computer replacement program for all General Government departments.	Allowance for additional computers that were purchased for new staff and out dated computers that were not functional.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000			$ -	$ 100,000	0%	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		$ 120,000			$ 122,152	$ (2,152)	102%		
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -			$ -	$ -			
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790			$ -	$ 5,790	0%		
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 693,790**	**$ 5,133**	**$ -**	**$ 154,060**	**$ 539,730**	**22%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
976 PUBLIC SAFETY									
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 65,050			$ 65,022	$ 28	100%	20 computers with greater than 8gb of memory are needed to view body camera footage.	Allowance for additional computers that were purchased due to outdated computers that were not functional
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300			$ 110,788	$ 2,512	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000			$ 57,170	$ (170)	100%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.	
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700			$ 44,699	$ 1	100%	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		$ 10,700			$ 10,508	$ 192	98%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.	
TOTAL PUBLIC SAFETY	**$ -**	**$ 290,750**	**$ -**	**$ -**	**$ 288,187**	**$ 2,563**	**99%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
977 STREETS & TRANSPORTATION									
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000			$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.	
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000			$ -	$ 25,000	0%		
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500	$ 556		$ 4,624	$ 55,876	8%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000		$ 6,396	$ 77,944	$ 50,056	61%	City Hall roof is over 20 years old and is failing.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000			$ 1,600	$ 33,400	5%	Flues and chimneys on City Hall roof have not been addressed for many years.	
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000		$ 445	$ 445	$ 6,555	6%	The current window unit does not keep up with the heat.	
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000			$ -	$ 150,000	0%	Current building is maxed out on space.	
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard		$ 80,000			$ -	$ 80,000	0%	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		$ -			$ -	$ -		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 by the skate park		$ 5,000			$ -	$ 5,000	0%	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		$ 100,000			$ 16,000	$ 84,000	16%		
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000			$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.	
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector		$ -			$ -	$ -		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	$ 5,000	$ 5,000		$ 2,921	$ 8,296	$ (3,296)	166%	2 year plan to install flower planters on Washington Street.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000			$ 40,480	$ 74,520	35%	Installation of Interpretative signs, fencing, monument and landscaping.	
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000			$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.	
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000			$ 4,985	$ 15	100%	Current striper constantly needs repaired.	
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000			$ 21,431	$ 3,569	86%	Beneficial for events and watering flowers.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements		$ -			$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); 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		$ -			$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000			$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.	

977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair		$ 172,000			$ 31,500	$ 140,500	18%		Allowance for stormwater emergency engineering and repair.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,225,500**	**$ 556**	**$ 9,762**	**$ 231,105**	**$ 994,395**	**19%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 NOTES*
979 CULTURE & RECREATION									
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000	$ 478,008		$ 503,008	$ (3,008)	101%	Place holder for possible land acquisition from APUS for the Depot Park initiative.	
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500			$ -	$ 13,500	0%	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		$ -			$ -	$ -		These trees are a safety hazzard.	
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000			$ 57,936	$ 2,064	97%		
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000			$ -	$ 10,000	0%		
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000			$ 4,900	$ 15,100	25%		
979-58 Culture & Recreation Other Improvements - Skate Park		$ -			$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000			$ 18,847	$ 21,153	47%		
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000			$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400			$ -	$ 97,400	0%	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		$ 14,200			$ -	$ 14,200	0%		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 775,100**	**$ 478,008**	**$ -**	**$ 587,385**	**$ 187,715**	**76%**		
Contingencies		$ 2,006,958			$ -	$ 2,006,958	0%		
Encumberances for Subsequent Years		$ 3,176,277			$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.	
Transfer to Grant Projects		$ 1,437,292			$ -	$ 1,437,292	0%		
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ 483,697**	**$ 9,762**	**$ 1,260,737**	**$ 8,344,930**	**13%**		
REVENUES OVER EXPENSES		**$ -**	**$ (253,552)**	**$ 87,478**	**$ 8,469,584**	**$ (8,469,584)**			

REPAVING BUDGET

REVENUES	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Repaving Carryover	$ 1,472,865			$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000	$ 13,954	$ 13,144	$ 122,200	$ 7,800	94%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
TOTAL REVENUES	**$ 1,602,865**	**$ 13,954**	**$ 13,144**	**$ 1,595,065**	**$ 7,800**	**100%**	
EXPENDITURES	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000			$ -	$ 300,000	0%	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	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ -**	**$ -**	**$ 3,190,129**	**$ 1,602,865**	**199%**	
REVENUES OVER EXPENSES	**$ -**	**$ 13,954**	**$ 13,144**	**$ (1,595,065)**	**$ (1,595,065)**		

GRANT PROJECTS BUDGET

	ENCUMBERED	*FY 2025 CURRENT BUDGET*	*FEBRUARY 2025*	*MARCH 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION #2 NOTES*
COPS GRANT									
Capital Reserve Carryover		$ 7,344			$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.	
36501 Federal Grant Revenue - COPS Grant		$ 215,120			$ 215,120	$ (0)	100%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27	COPS Grant expired earlier than we anticipated.
TOTAL REVENUES	**$ -**	**$ 222,464**	**$ -**	**$ -**	**$ 222,464**	**$ (0)**	**100%**		
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 222,464		$ 1,900	$ 136,455	$ 86,009	61%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.	COPS Grant expired earlier than we anticipated.
TOTAL EXPENSES	**$ -**	**$ 222,464**	**$ -**	**$ 1,900**	**$ 136,455**	**$ 86,009**	**61%**		
COPS GRANT REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ (1,900)**	**$ 86,009**	**$ (86,009)**			

	ENCUMBERED	FY 2025 CURRENT BUDGET	FEBRUARY 2025	MARCH 2025	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
AUGUSTINE AVENUE									
Capital Reserve Carryover	$ 426,000	$ 74,000			$ 74,000	$ -	100%	$350,000 Capito Earmark match & $76,443 Liberty reallocation match. $41,378 expense to the City after receiving grant funds.	
36600 State Grant Revenue - 2023 WVDOH TAP-II grant Augustine Avenue Trail Construction - (Reallocation from Liberty)		$ -			$ -			76,443.50 Match Phase I Construction	
36600 State Grant Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction - Phase I		$ -			$ -	$ -		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		$ -			$ -	$ -		Trail Completion	
TOTAL REVENUES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 74,000**	**$ -**	**100%**		
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase I		$ 74,000			$ 14,719	$ 59,281	20%	Construction - Phase 1 (Total cost = $773,595 Grant = $560,000 - Funded through WVDOT; City Match = $140,000. Paid in FY24). 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 - Construction Phase II & III Encumberance for FY26 & FY27.	$ 426,000	$ -			$ -			CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2026.	
TOTAL EXPENSES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 14,719**	**$ 59,281**	**20%**		
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,281**	**$ (59,281)**			

	ENCUMBERED	FY 2025 CURRENT BUDGET	FEBRUARY 2025	MARCH 2025	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
LIBERTY STREET FLOODING MITIGATION									
Capital Reserve Carryover		$ 705,774			$ 705,774	$ -	100%	FEMA match = $305,774	
TOTAL REVENUES		**$ 705,774**	**$ -**	**$ -**	**$ 705,774**	**$ -**	**100%**		
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ 700		$ 10,075	$ 695,699	1%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00	
TOTAL EXPENSES	**$ -**	**$ 705,774**	**$ 700**	**$ -**	**$ 10,075**	**$ 695,699**	**1%**		
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (700)**	**$ -**	**$ 695,699**	**$ (695,699)**			

	ENCUMBERED	FY 2025 CURRENT BUDGET	FEBRUARY 2025	MARCH 2025	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
JEFFERSON MEMORIAL POOL									
Capital Reserve Carryover		$ 650,174			$ 650,174	$ -	100%		
Pool House LWCF Grant		$ 250,000			$ -	$ 250,000			
Pool LWCF Grant	$ 1,600,695				$ -	$ -			
Transfer from Capital	$ 2,392,582	$ -			$ -	$ -		Transfer from Capital Carryover	
TOTAL REVENUES	**$ 3,993,277**	**$ 900,174**	**$ -**	**$ -**	**$ 650,174**	**$ 250,000**	**72%**		
979-58 Culture & Recreation Other Improvements - JMP Pool House Renovation-**Grant Expenditure**		$ 250,000			$ -	$ 250,000	0%	Land & Water Conservation Grant for Pool House renovation = $250,00; City Match = $250,000 Total Pool renovation estimated at $4,893.451.	
979-58 Culture & Recreation Other Improvements- **City Expenditure**		$ 650,174							
979-58 Culture & Recreation Other Improvements - JMP House Renovation-Grant Expenditure - **Grant Expenditure** for FY26	$ 1,600,695								
979-58 Culture & Recreation Other Improvements - JMP Pool Upgrade Encumbrance for FY26 - **City Expenditure**	$ 2,392,582	$ -			$ -	$ -		In support of identified LWCF grant funding expected to be required for FY2024. A FY2024 Congressional Directed Grant Funding request for $1,600,695 pends.	
TOTAL EXPENSES	**$ 3,993,277**	**$ 900,174**	**$ -**	**$ -**	**$ -**	**$ 250,000**	**0%**		
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 650,174**	**$ -**			

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

CAPITAL	Estimates
FY2025 Funding Requirements	$ 1,437,292
FY2026 Funding Requirements	$ 2,818,582

Augustine Ave Trail	**$**	**2,595,421**
Design	**$**	**145,421**
Phase I & II	**$**	**700,000**
Phase III	**$**	**1,750,000**

		Grant	Required Match	Total	Actual Cost	Additional City Cost	Total City Cost	Total Paid	Balance
Design	TAP I	$ 116,337	$ 29,084	$ 145,421	$ 145,421	$ -	$ 29,084	$ 145,421	$ 2,450,000
Phase I & II Construction	TAP II	$ 560,000	$ 140,000	$ 700,000	$ 774,000	$ 74,000	$ 214,000	$ 774,000	$ 1,676,000
III Design & Construction	Sen Capito Earmark	$ 1,400,000	$ 350,000	$ 1,750,000	$ -			$ -	$ 1,676,000
		$ 2,076,337	$ 519,084	$ 2,595,421	$ 919,421	$ 74,000	$ 243,084	$ 919,421	
							20.9%		

Charles Town Expenditures

Before FY2023	$	145,421	
FY2023	$	161,322	
FY2024	$	140,000	
FY2025 (est)	$	74,000	Cap Reserve
FY2026 (est)	$	426,000	Cap Reserve
Total	$	946,743	

Project Funding Status

Total Project Pending	$	1,676,000
Est Charles Town Share	$	500,000
	$	1,176,000
Est Grant Funding	$	1,400,000

Actual Project Cost	**$ 1,419,178**	as of 2 Aug 2024
Liberty Street Flooding Mitigation	**$ 973,743**	
Project Est	**$ 846,733**	
15% Project Manage & Contin	**$ 127,010**	

			Grant	Required Match	Total	Actual Cost	Additional City Cost	Total City Cost	Total Paid	Balance
Design	DEP Grant		$ 102,559	$ 63,400	$ 165,959	$ 165,959	$ -	$ 63,400	$ 165,959	$ 1,253,219
Construction	CDS _ Capito	FEMA	$ 375,000	$ 705,774	$ 1,080,774	$ -	$ -	$ 705,774	$ -	$ 1,253,219
Construction	Chesapeake Bay Foundation	Green Streets	$ 172,445	$ -	$ 172,445	$ -	$ -	$ -	$ -	$ 1,253,219
	Totals		$ 650,004	$ 769,174	$ 1,419,178	$ 165,959	$ -	$ 769,174	$ 165,959	
								6.8%		

Charles Town Expenditures

Before FY2023	$ 63,400		
FY2025 (est)	$ 705,774	Cap Reserve	

Project Funding Status

Total Project Pending	$ 1,253,219
Est Charles Town Share	$ 705,774
	$ 547,445
Est Grant Funding	$ 547,455

Memorial Pool **$ 4,893,451**

Design

Pool House **$ 1,398,901**

Pool Construction **$ 3,494,550**

		Grant	Required Match	Total	Actual Cost	Additional City Cost	Total City Cost	Total Paid	Balance
Pool House									
Design (on Going)	City				$ 2,592				
Pool House	LWCF Grant	$ 250,000	$ 250,000	$ 500,000				$ -	$ 4,893,451
Pool									
Pool	LWCF Grant	$ 1,600,695	$ 1,600,695	$ 3,201,390				$ -	$ 4,893,451
		$ 1,850,695	$ 1,850,695	$ 3,701,390	$ 2,592	$ -	$ -	$ -	

Charles Town Expenditures

FY2024	$ 2,592	
FY2025 (est)	$ 650,174	Cap Reserve
FY2026 (est)	$ 2,392,582	Cap Reserve

Project Funding Status

Total Project Pending	$ 4,893,451
Charles Town Share	$ 1,600,695
Charles Town Share	$ 250,000
Grant Funding	$ 1,600,695
LWCF Grant Funding	$ 250,000
	$ 3,701,390
Est Additional Funding	$ 1,192,061

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

025-424: February & March P&R Budget Update

ATTACHMENTS:

- P&R March 2025 Financials.pdf

the city of Charles Town, WV

FY 2025 P&R Budget

REVENUES	FY 2025 CURRENT BUDGET	FEBRUARY 2025	MARCH 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	113,000			113,000	-	100%	
00 Pool Admission	20,000			7,707	(12,293)	39%	
01 Pool Concession Stand	2,410			984	(1,426)	41%	
02 Pool Rental	4,000			1,380	(2,620)	35%	
03 Pool Passes	3,000			2,241	(759)	75%	
04 Swimming Lessons	9,000			12,275	3,275	136%	
07 Pavilion Rental	4,500		300	1,100	(3,400)	24%	
12 Hotel/Motel	100,000	6,199	4,894	62,086	(37,914)	62%	
14 Tennis CIP Donations	-			800	800		
21 Junior Tennis			645	1,265	1,265		
22 Tennis Lessons	9,000			6,046	(2,954)	67%	
38 Interest	-	127	144	1,134	1,134		
39 Contributions from GF	20,000			20,000	-	100%	
TOTAL REVENUES	**284,910**	**6,326**	**5,983**	**230,018**	**(54,892)**	**81%**	

EXPENSES	FY 2025 CURRENT BUDGET	FEBRUARY 2025	MARCH 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	52,000			43,990	(8,010)	85%	Pool - 20 Part-time employees Tennis - 11 Part-time employees
04 FICA Tax Expense	4,160			3,428	(732)	82%	FICA @ 7.65% of Salary
08 Overtime	-			1,022	1,022		
11 Telephone	900			371	(529)	41%	Jefferson Memorial Pool Phone Line
12 Printing	-			-	-		
13 Utilities	7,500	312	260	6,822	(678)	91%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $4,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $3,500
15 Buildings and Grounds	6,000			2,606	(3,394)	43%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Driveway sealer ($1,087), Shingles, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies. Recommend assessing needs for FY25.
16 Pool supplies and equipment	11,000			1,011	(9,989)	9%	Tabs - $4,910, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts. Total in FY23 = $10,079. Recommend at least $11,000 on this line. Reclassing from Departmental Supplies.
18 Postage	-			-	-		
20 Advertising/Legal Pub	100			19	(81)	19%	Publishing fees
21 Training	500			-	(500)	0%	CPR/First Aid training
26 Insurance & Bonds	4,000			2,140	(1,860)	54%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000	643	814	27,207	(22,793)	54%	Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $26,000 Porta Potty Setup/Clean and Service - $2,000 Water Testing - Pool - $100 Payroll Processing - $700 Annual Pest Control Services - $300
32 Bank Charges	-			-	-		
37 Other Fees/Taxes	150			-	(150)	0%	Pool permit fee Health Department
41 Departmental Supplies	15,000	195	76	1,243	(13,757)	8%	Supplies ($256). Floats and whistles ($250), AED machine ($1,700)
42 Concession Stand Supplies	-			605	605		We can roll these costs under Departmental Supplies. No need for a separate line item.
45 Uniforms	600			351	(249)	59%	Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600
59 Capital Outlay	100,000			-	(100,000)	0%	
99 Contingencies	33,000			-	(33,000)	0%	
TOTAL EXPENSES	**284,910**	**1,151**	**1,150**	**90,816**	**(194,094)**	**32%**	
REVENUES OVER EXPENSES	**-**	**5,176**	**4,833**	**139,202**	**139,202**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-425: Account Balance Update

ATTACHMENTS:

- 3-25 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF March 31, 2025

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
American Rescue Plan Act	4174	ARPA	Bank of Charles Town	073-101-01	$ -	$ -			All funds have been spent and grant has been closed out. Checking account was closed in October.
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 116,589		$ 116,589		Account is used to deposit bond funds from developers and held until projects are completed.
Building Commission	4862	Bldg Commission	Truist	400-101-00	$ 193,818 *	$ -	$ 193,818		Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund. Other expenditures restricted to BC purposes.
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 8,549,523	$ 2,000,000	$ 6,549,523	$ 2,000,000	Funding for capital projects and grant projects approved in FY 2025 Capital Budget.
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 175,025		$ 175,025		Special revenue fund used for P&R pool.
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	009-101-00	$ 639,237	$ 639,237	$ -	$ 639,237	Unrestricted revenues from the sale of federal historic tax credits. Near-term expenditures are to begin design of City Hall Renovations. $25,000 allocated for possible option by out.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 247,109	$ -	$ 247,109		EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 98,306	$ -	$ 98,306		Funds restricted for limited police activities er Department of Justice guidelines.
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 1,533,672		$ 1,533,672		General Fund operations.
Housing Rehab Program	1233	CDBG	United Bank	020-101-00	$ 67,357	$ -	$ 67,357		Funds restricted to housing rehab services.
Opioid Settlement Fund	926	Opioid Fund	Summit Bank	026-101-01	$ 268,115		$ 268,115		Special revenue fund. Council is determining use of funds per State guidelines.
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 221,319		$ 221,319		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 14,159		$ 14,159		Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
Police Employees Fund	3357	Employees Fund	Bank of Charles Town	106-101-00	$ 972		$ 972		Funds for police use.
Police Evidence Account	2806	Investigative	Bank of Charles Town	021-101-00	$ 1		$ 1		Funds for police use.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 53,985		$ 53,985		Funds for police use.
Police Pension Relief Fund	3822	Police Pension	United Bank	700-101-00	$ 50,990		$ 50,990		Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition.
Repaving	7796	Capital Reserve	Summit Bank	200-101-09	$ 1,598,959		$ 1,598,959	$ 1,298,959	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
Residual Fund	7591	Residual	Summit Bank	003-101-07	$ 998,927 *		$ 998,927		Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,388,018	$ 4,388,018	$ -	$ 4,388,018	$1 million committed to General Fund for FY 2025. Debt service is to be paid first per ordinance.
Total Bank Accounts					**$ 19,216,079**	**$ 7,027,254**	**$ 12,188,824**	**$ 8,326,214**	
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 540,996		$ 540,996		Investment fund for restricted use of future pension payments.
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 779,100		$ 779,100		Investment fund for budget stabalization.
Total Bank Accounts plus two Investment Accounts					**$ 20,536,174**	**$ 7,027,254**	**$ 13,508,919**	**$ 8,326,214**	

****Feb Balance****

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-426: COPS Grants Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 04/09/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-427: Audit RFP Update

ATTACHMENTS: