CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • OCTOBER 9, 2024

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2024-1006:** B&O Tax Waiver Requests

3. NEW BUSINESS

: **2024-1007:** B&O Tax Waiver Requests

: **2024-1008:** Capital Budget Revision
Capital Budget 1st Revision.xlsx
Parking Meter Calculations.pdf
Reprograming Duncan Meters.pdf

: **2024-1009:** July and August Financials
GF July & August Financials.pdf
July & August Capital Financials.xlsx
July & August 2025 Financials.xlsx

: **2024-1010:** Article 741.99 Suggested Ordinance Change
Suggested Ordinance Change for Business License Penalty Waivers.docx

4. FINANCE DIRECTOR REPORT

: **2024-1035:** Finance Director Report - October 10, 2024
10-3-24 Signed HDL Memorandum of Understanding.pdf
HDL Credit Worksheet.pdf
8-24 Bank and Investment Account Balances.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

7. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at:

https://www.charlestownwv.us/government/agendas-and-minutes/

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/09/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1006: B&O Tax Waiver Requests

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/09/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1007: B&O Tax Waiver Requests

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/09/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1008: Capital Budget Revision

ATTACHMENTS:

- Capital Budget 1st Revision.xlsx
- Parking Meter Calculations.pdf
- Reprograming Duncan Meters.pdf

the city of Charles Town WV

FY 2025 Capital Reserve Budget Revision #1

Approved : XX XXX XX

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*COUNCIL APPROVED*	*REV 1 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Capital Reserve Carryover		$ 4,881,215		$ 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			$ -	$ 3,714,452	0%	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	$ 4,740	$ 948	$ 5,688	$ 94,312	6%	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000		$ 850,000	$ 17,459		$ 17,459	$ 832,541	2%	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	$ 9,074		$ 9,074	$ 50,926	15%	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES	$ -	$ 9,605,667	$ -	$ 9,605,667	$ 4,912,488	$ 948	$ 4,913,436	$ 4,692,231	51%	

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REV 1 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*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			$ -	$ 10,000	0%	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		$ 25,000			$ -	$ 25,000	0%	Computer replacement program for all General Government departments.
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			$ -	$ 120,000	0%	
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	$ -	$ 675,790	$ -	$ -	$ -	$ 675,790	0%	

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REV 1 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
976 PUBLIC SAFETY										
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000		$ 58,000		$ 57,549	$ 57,549	$ 451	99%	20 computers with greater than 8gb of memory are needed to view body camera footage.
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300		$ 113,300		$ 110,788	$ 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			$ -	$ 57,000	0%	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			$ -	$ 44,700	0%	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			$ -	$ 10,700	0%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY	$ -	$ 278,100	$ 5,600	$ 283,700	$ -	$ 168,337	$ 168,337	$ 115,363	59%	

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REV 1 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977 STREETS & TRANSPORTATION										
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000		$ 12,000			$ -	$ 12,000	0%	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			$ -	$ 60,500	0%	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			$ -	$ 128,000	0%	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			$ -	$ 35,000	0%	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			$ -	$ 7,000	0%	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			$ -	$ 100,000	0%	
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		$ 5,000			$ -	$ 5,000	0%	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000		$ 115,000		$ 12,928	$ 12,928	$ 102,072	11%	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000		$ 37,000			$ -	$ 37,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. 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			$ -	$ 5,000	0%	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000		$ 25,000		$ 20,776	$ 20,776	$ 4,224	83%	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.
TOTAL STREETS & TRANSPORTATION	$ 158,000	$ 1,053,500	$ -	$ 1,053,500	$ -	$ 33,704	$ 33,704	$ 1,019,796	3%	

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*REV 1 PROPOSAL*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
979 CULTURE & RECREATION										
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000	$ -	$ 500,000			$ -	$ 500,000	0%	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			$ -	$ 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			$ -	$ 60,000	0%	
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		$ 20,000			$ -	$ 20,000	0%	
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			$ -	$ 40,000	0%	
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000		$ 20,000			$ -	$ 20,000	0%	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	$ -	$ 775,100	$ -	$ -	$ -	$ 775,100	0%	
Contingencies		$ 608,608	$ (5,600)	$ 603,008			$ -	$ 603,008	0%	
Encumberances for Subsequent Years		$ 4,777,277		$ 4,777,277			$ -	$ 4,777,277	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	$ -	$ 202,041	$ 202,041	$ 9,403,626	2%	
REVENUES OVER EXPENSES		$ -	$ -	$ -	$ 4,912,488	$ (201,093)	$ 4,711,395	$ (4,711,395)		

REPAVING BUDGET

REVENUES	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
Repaving Carryover	$ 1,472,865	$ 1,472,865		$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000			$ -	$ 130,000	0%	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	$ 1,472,865	$ -	$ 1,472,865	$ 130,000	92%	
EXPENDITURES	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	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	$ -	$ -	$ 2,945,730	$ 1,602,865	184%	
REVENUES OVER EXPENSES	$ -	$ 1,472,865	$ -	$ (1,472,865)	$ (1,472,865)		

GRANT PROJECTS BUDGET

	ENCUMBERED	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
COPS GRANT									
Capital Reserve Carryover		$ 7,344	$ 7,344	$ 7,344		$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.
36501 Federal Grant Revenue - COPS Grant		$ 71,706	$ 71,706			$ -	$ 71,706	0%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27
TOTAL REVENUES	$ -	$ 79,050	$ 79,050	$ 7,344	$ -	$ 7,344	$ 71,706	9%	
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 79,050	$ 79,050		$ 59,511	$ 59,511	$ 19,540	75%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.
TOTAL EXPENSES	$ -	$ 79,050	$ 79,050	$ -	$ 59,511	$ 59,511	$ 19,540	75%	
COPS GRANT REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 7,344	$ (59,511)	$ (52,167)	$ 52,167		

AUGUSTINE AVENUE									
Capital Reserve Carryover	$ 426,000	$ 74,000	$ 74,000	$ 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	$ 74,000	$ -	$ 74,000	$ -	100%	
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase I		$ 74,000	$ 74,000		$ 14,719	$ 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	$ 74,000	$ -	$ 14,719	$ 14,719	$ 59,281	20%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 74,000	$ (14,719)	$ 59,281	$ (59,281)		

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION									
Capital Reserve Carryover		$ 705,774	$ 705,774	$ 705,774		$ 705,774	$ -	100%	FEMA match = $305,774
TOTAL REVENUES		$ 705,774	$ 705,774	$ 705,774	$ -	$ 705,774	$ -	100%	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ 705,774		$ 2,059	$ 2,059	$ 703,715	0%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00
TOTAL EXPENSES	$ -	$ 705,774	$ 705,774	$ -	$ 2,059	$ 2,059	$ 703,715	0%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 705,774	$ (2,059)	$ 703,715	$ (703,715)		

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL									
Capital Reserve Carryover		$ 650,174	$ 650,174	$ 650,174		$ 650,174	$ -	100%	
Transfer from Capital	$ 3,993,277		$ -			$ -	$ -		Transfer from Capital Carryover
TOTAL REVENUES	$ 3,993,277	$ 650,174	$ 650,174	$ 650,174	$ -	$ 650,174	$ -	100%	
979-58 Culture & Recreation Other Improvements - JMP Pool House Renovation		$ 250,000	$ 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 - JMP Pool Upgrade Encumbrance for FY26	$ 3,993,277	$ 400,174	$ 400,174			$ -	$ 400,174	0%	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	$ 650,174	$ 650,174	$ -	$ -	$ -	$ 650,174	0%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 650,174	$ -	$ 650,174	$ (650,174)		

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

Actual Project Cost	$	519,889

George Street Sidewalk	$	769,391
Project Est	$	669,036
15% Project Manage & Contin	$	100,355

		Grant	Required Match	Total	Actual Cost	Additional City Cost	Total City Cost	Total Paid	Balance
Design	City	$ -	$ -	$ 30,000	$ 30,000	$ -	$ 30,000	$ 30,000	$ 489,889
Construction	TAP - Region 9	$ 511,229	$ 127,807	$ 639,036	$ 489,889	$ (25,561)	$ 102,246	$ 102,246	$ 387,643
	Grant Funding	$ -	$ -	$ -	$ -	$ -		$ 489,889	$ -
		$ 511,229	$ 127,807	$ 669,036	$ 519,889	$ (25,561)	$ 132,246	$ 519,889	

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					Project Funding Status								
Before FY2023	$ 63,400				Total Project Pending	$ 1,253,219							
FY2025 (est)	$ 705,774	Cap Reserve			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		PENDING	$ 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
Est Charles Town Share	$ 1,600,695
Charles Town Share	$ 250,000
Est Grant Funding	$ 1,600,695
LWCF Grant Funding	$ 250,000
	$ 3,701,390
Est Additional Funding	$ 1,192,061

Lori Nice

From: Bob Trainor
Sent: Monday, October 7, 2024 3:43 PM
To: Lori Nice
Subject: FW: Numbers for Council

From: Alexandra King <aking@charlestownwv.us>
Sent: Wednesday, October 2, 2024 12:04 PM
To: Chris Kutcher <ckutcher@charlestownwv.us>; Bob Trainor <btrainor@charlestownwv.us>
Subject: Numbers for Council

Hi all,

Here are the numbers needed for council. Please let me know if I am missing anything and I'll send it right away.
I have contacted Bobra from POM about turnaround time- she said 4-6 weeks, but said she can ask her warehouse about expediting them when we know when we want them.

Mayor Trainor, I will also forward you the email exchange with CivicSmart (owners of the Duncan technology/meters) just in case you need it.

Total Number of Meters Needed for Enforcement Changes	94 spots + 5 spares= 99 meters
Total Number of APM-E Meters on Hand	49
Total Number of APM-E Meters on Order (arr. 10/31) ***(4-6 weeks to ship)***	23
Total Number Still Need to Purchase	27
Cost Per Unit	$206.61
Approximate Shipping	$75.00
Total Cost of 27 APM-E Units (approx. with shipping)	$5,578.47

Thank you,

Alex King
Parking Enforcement Officer
Charles Town Police Department
661 South George Street, Suite 100
Charles Town, WV 25414
Phone: (304)724-3263
Email: aking@charlestownwv.us

Lori Nice

From: Bob Trainor
Sent: Monday, October 7, 2024 3:44 PM
To: Lori Nice
Subject: FW: Reprogramming Duncan Meters

From: Alexandra King <aking@charlestownwv.us>
Sent: Wednesday, October 2, 2024 12:06 PM
To: Bob Trainor <btrainor@charlestownwv.us>
Subject: FW: Reprogramming Duncan Meters

Hi Mayor,

Here is the initial email exchange with CivicSmart stating the situation with the meter technology.

Alex King
Parking Enforcement Officer
Charles Town Police Department
661 South George Street, Suite 100
Charles Town, WV 25414
Phone: (304)724-3263
Email: aking@charlestownwv.us

From: Meigan Lindholm <MLindholm@civicsmart.com>
Sent: Tuesday, September 24, 2024 3:48 PM
To: Alexandra King <aking@charlestownwv.us>
Cc: B Hiner <bhiner@civicsmart.com>
Subject: Re: Reprogramming Duncan Meters

Hello Alexandra,

Apologies for the delayed response, however I received some unfortunate news; our Eagle Toolbox PC has suffered a catastrophic failure. This vital machine, essential for programming the rates for Eagle CK and 2100 meters, has ceased to function entirely. We are unable to access the program or even power on the computer. The PC and technology is extremely outdated and we have been trying to keep it running for several years for our loyal customers that still have the Legacy Eagle CK and 2100 Meters, however we have come to a point where we will not be able to offer rate programs or handheld rentals to update the meter rates on the legacy products.

Support is looking for a solution, but the situation does not look promising.

Alternatively, we have replacement LNG Meters that are Coin Only w/ a Dynamic QR Code payment option at an *extremely*discounted price. I have included, Sales VP Beatrice Hiner on this email as she would be the best person to assist with a meter upgrade.

Can she reach out to you directly? Or is there someone else you would like her to contact?

Again, we apologize for the inconvenience.

Thank you,

Meigan Lindholm

Inside Sales Manager

CivicSmart Parking Technologies

(FNA Duncan Parking Technologies)

Phone: 414.534.8066

E-mail: mlindholm@civicsmart.com

We're excited to announce that Duncan Parking Technologies, Inc. is now CivicSmart Parking Technologies, Inc.! While our corporate name has changed, our passion for improving city parking and providing excellent customer service remains the same. We look forward to continuing our partnership under our new brand!



From: Alexandra King <aking@charlestownwv.us>
Sent: Thursday, September 19, 2024 1:30 PM
To: Meigan Lindholm <mlindholm@civicsmart.com>
Subject: Reprogramming Duncan Meters

Hello,

I am interested in potentially renting one of your handheld devices to change our current meters (Legacy Eagle CK) from 2 hour limits to 4-hour limits; could you please tell me if that is possible?
We will be changing some of our meters this holiday season so I would like to get all the details in order now if possible.

Thank you,

Alex King

Parking Enforcement Officer

Charles Town Police Department

661 South George Street, Suite 100

Charles Town, WV 25414

Phone: (304)724-3263

Email: aking@charlestownwv.us

Beware - This email comes from outside the City of Charles Town.

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/09/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1009: July and August Financials

ATTACHMENTS:

- GF July & August Financials.pdf
- July & August Capital Financials.xlsx
- July & August 2025 Financials.xlsx

the city of Charles Town, WV

July & August 2024 Budget to Actual

	REVENUES	Current Budget	July 2024	August 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	30005 Unassigned Fund Balance (Carryover)	4,724,453	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	75,980		75,980	1,612,564	4%		
	30106 Supplemental Taxes	36,000	5,560		5,560	30,440	15%	Property taxes owed from previous years, but paid in the current fiscal year.	
	30107 Tax Loss Restoration Fund	-			-	-			
	30200 Interest as Penalty	10,000	1,889		1,889	8,111	19%		
	30300 Gas & Oil Severence Tax	33,000			-	33,000	0%	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	21,514	37,727	59,242	140,758	30%		
	30500 Business & Occupation (B&O) Tax	1,700,000	655,196	310,851	966,047	733,953	57%	$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	6,919		6,919	18,081	28%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
	30700 Animal Control Tax	1,600		632	632	968	39%		
	30800 Hotel/Motel Tax	200,000	11,019	26,497	37,516	162,484	19%	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	18,897	25,297	44,194	215,806	17%		
	32100 Parking Violation Penalties	40,000	1,255	2,240	3,495	36,505	9%	Revised based on new program details and current year performance.	
	32500 Business License Revenue	30,000	36,253	8,345	44,599	(14,599)	149%		
	32600 Building Permit Fees	550,000	29,939	25,956	55,895	494,105	10%	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		16,137	16,137	58,863	22%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance	
	33000 International Registration Plan (IRP) Fees	70,000	19,503		19,503	50,497	28%	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	168	169	337	1,363	20%	Revenue from utility bills for EMS (5 cents)	
	34000 Parks & Rec Fee	1,700	168	169	337	1,363	20%	Revenue from utility bills for parks and recreation (5 cents)	
	34200 Parking Meter Revenues	44,000	21,204	5,321	26,526	17,474	60%	Revenue from parking meters and parking permits including ParkMobile app.	
	34500 Rents & Concessions	60,000	1,631	10,290	11,921	48,079	20%	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	4,043	490	4,533	12,467	27%	Zoning applications	
	35500 Street Improvement Fee	135,000	13,092	13,526	26,618	108,382	20%	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	-			-	-			
	36900 Contributions from Other Funds - Sales Tax	1,000,000			-	1,000,000	0%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).	
	37600 Gaming Income	250,000	19,741	17,036	36,777	213,223	15%	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	0%		
	38100 Reimbursements	110,000	62,253	1,836	64,089	45,911	58%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
	38200 Refunds - Overpayments	400	855		855	(455)	214%		
	38600 Insurance Claims	-			-	-			
	39200 Property Rehabilitation	-		100	100	(100)			
	38700 Filing Fees	325			-	325	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.	
	39700 Video Lottery	600,000	22,077	1,282	23,359	576,641	4%	Video lottery receipts average $13.4K to $22.2K per week.	
	39900 Misc Revenue	10,000	437	606	1,043	8,957	10%	Yard waste stickers and fingerprints	
	39902 Special Events - WV Fest	4,000			-	4,000	0%		
	39903 Special Events - General	900	25	900	925	(25)	103%	Special activities fees	
	39904 Special Events - CW Hall	8,500	1,750	700	2,450	6,050	29%		
	39907 Special Events - Car Show	7,000	225	3,970	4,195	2,805	60%	Car show registration and sponsors.	

	Total Revenues	**11,970,789**	**5,756,046**	**510,078**	**6,266,124**	**5,704,664**	**52%**		
	DEPARTMENT LINE ITEMS							**NOTES AND EXPLANATIONS**	
	Economic Development - 402	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	70,250	5,380	8,198	13,579	56,671	19%	Salary $68,844 plus 2.5% merit and holiday supplement.	
	04 FICA	5,374	412	627	1,039	4,335	19%	FICA @ 7.65%	
	05 Group Insurance	8,300	1,199	645	1,845	6,455	22%	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	6,323	484	1,072	1,556	4,766	25%	PERS II Employer Contribution 9%	
	09 OPEB	2,108	137	193	329	1,778	16%	Deferred Compensation Employer Contribution 3%	
	11 Telephone	750		32	32	718	4%	Cell phone	
	14 Travel	4,200			-	4,200	0%	2 National Conferences; airfare, lodging, per-diem	
	20 Advertising/Legal Publications	-			-	-			
	21 Training & Education	-			-	-		$2,500 rolled under City Manager's office.	
	22 Dues & Subscriptions	2,000		218	218	1,782	11%	IEDC Membership, Survey Subscription, Adobe subscription	
	23 Professional Services	1,000			-	1,000	0%	Engineering Services	
	26 Insurance and Bonds	5,000		630	630	4,370	13%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000		23	23	2,977	1%	Promotional items for events and City marketing and other departmental supplies.	
	43 Auto Supplies	-			-	-			
	Total Economic Development	**108,304**	**7,612**	**11,638**	**19,250**	**89,054**	**18%**		
	Federal Grants - 403	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Professional Services	-			-	-			
	Departmental Supplies	-			-	-			
	Total Federal Grants	**-**	**-**	**-**	**-**	**-**			

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Mayor's Office - 409	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	01 Salary	12,500	1,042	1,042	2,083	10,417	17%	Mayor's Salary	
	04 FICA Tax Expense	1,000	80	80	159	841	16%		
	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		193	193	807	19%		
	41 Departmental Supplies	500			-	500	0%	$453.00 - Ceremonial Keys to the City and Coins	
	68 Community Contributions	2,000	696		696	1,305	35%		
	Total Mayor's Office	**20,000**	**1,817**	**1,314**	**3,131**	**16,869**	**16%**		
	Council - 410	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	01 Salaries	40,000	2,917	3,542	6,458	33,542	16%	Eight Council Members at $5,000 annual salary	
	04 FICA Tax Expense	3,100	223	271	494	2,606	16%		
	14 Travel Expense	4,800			-	4,800	0%	Conferences	
	20 Advertising	-			-	-			
	21 Training & Education	3,200		900	900	2,300	28%	Conference Registration ($450 per registration)	
	26 Insurance & Bonds	3,200		617	617	2,583	19%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	700		68	68	632	10%		
	Total Council	**55,000**	**3,140**	**5,398**	**8,538**	**46,462**	**16%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	City Manager - 412	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	180,000	13,734	20,587	34,321	145,679	19%	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	14,500	1,051	1,576	2,627	11,873	18%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	2,000	116	279	394	1,606	20%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	16,200	1,236	1,855	3,091	13,109	19%	9% Employer Contribution PERS I and II	
	08 Overtime	1,000		20	20	980	2%		Allocation for Deputy City Clerk overtime.
	09 OPEB	5,400	405	617	1,022	4,378	19%	3% Employer Contribution Deferred Compensation plan	
	11 Telephone	520		42	42	478	8%	Mobile phone service	
	14 Travel Expense	1,500			-	1,500	0%	WVML Trip, City Clerk Election Training	
	20 Advertising	-			-	-			
	21 Training & Education	21,500		1,310	1,310	20,190	6%	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.
	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		2,941	2,941	12,059	20%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	750			-	750	0%	Misc. Office Supplies	
	43 Auto Supplies (Gas & Oil)	-			-	-		Gas is covered under travel expenses.	
	Total City Manager	**259,370**	**16,541**	**29,226**	**45,768**	**213,602**	**18%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Treasurer - 413	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	235,000	16,547	25,158	41,705	193,295	18%	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	1,281	1,932	3,212	15,788	17%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	25,000	5,192	2,934	8,126	16,874	33%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	21,150	1,507	2,272	3,779	17,371	18%	9% Employer Contribution PERS I and II	
	08 Overtime	2,000	196	91	287	1,713	14%		Allocation for Accounting Clerks I, II & III overtime.
	09 OPEB	7,050	456	650	1,107	5,943	16%	3% Employer Contribution Deferred Compensation plan	
	11 Telephone	500		32	32	468	6%	Director of Finance Cell Phone	
	12 Printing	-			-	-			
	14 Travel Expense	4,000			-	4,000	0%	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			-	2,000	0%	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	2,500		1,350	1,350	1,150	54%	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			-	42,000	0%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
	26 Insurance & Bonds	15,000		3,346	3,346	11,655	22%	General Liability, Worker's Compensation, Umbrella	
	30 Contracted Services	25,000			-	25,000	0%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000	
	38 Refunds		850	586	1,436	(1,436)			
	41 Departmental Supplies	2,000		419	419	1,581	21%	Paper folder machine ($500)	
	59 Capital Outlay	-			-	-			
	Total Treasurer	**403,000**	**26,029**	**38,770**	**64,798**	**338,202**	**16%**		
	Court Clerk - 415	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	62,000	4,716	7,097	11,813	50,187	19%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement	
	04 FICA	5,060	361	553	914	4,146	18%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	12,529	2,534	1,233	3,767	8,762	30%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase	
	06 Retirement	5,580	424	651	1,075	4,505	19%	9% Employer Contribution PERS I and II	
	08 Overtime	1,000		133	133	867	13%		Allocation for Court Clerk overtime.
	09 OPEB	1,860	122	171	293	1,567	16%	3% Employer Contribution Deferred Compensation plan	
	14 Travel	500			-	500	0%	Court Clerk training and Election training	
	18 Postage	-		35	35	(35)			
	20 Advertising/Legal Publications	700			-	700	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		892	892	3,608	20%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
	30 Contracted Services	25			-	25	0%	Flu shot	
	41 Departmental Supplies	600		27	27	573	5%	Ink cartridges, paper stock	
	Total Court Clerk	**94,354**	**8,157**	**10,791**	**18,948**	**75,406**	**20%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Police Judges - 416	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	32,000	1,400	3,300	4,700	27,300	15%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.	
	04 FICA	2,400	107	252	360	2,040	15%		
	14 Travel	500			-	500	0%	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		494	494	2,006	20%		
	41 Departmental Supplies	-			-	-			
	Total Police Judges	**39,500**	**1,507**	**4,046**	**5,553**	**33,947**	**14%**		
	City Attorney - 417	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	150,000		5,769	5,769	144,231	4%		Salary $ plus 2.5% merit and holiday supplement.
	04 FICA	12,000		441	441	11,559	4%		FICA @ 7.65%
	05 Group Insurance	13,000			-	13,000	0%		Health, Dental, Vision, and Life insurance.
	06 Retirement	13,500		346	346	13,154	3%		PERS II Employer Contribution 9%
	09 OPEB	4,500		173	173	4,327	4%		Deferred Compensation Employer Contribution 3%
	11 Telephone	2,000			-	2,000	0%		$1500 cell phone cost and $500 for monthly services.
	14 Travel	1,000			-	1,000	0%		Travel allowance for various trainings.
	20 Advertising/Legal Publications	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	0%		Allowance for legal subscriptions and memberships.
	23 Professional Services	25,000			-	25,000	0%	Cost for outside legal council.	
	26 Insurance and Bonds	5,000			-	5,000	0%		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	500			-	500	0%		Miscellaneous office supplies.
	Total Attorney	**229,000**	**-**	**6,730**	**6,730**	**222,270**	**3%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Enforcement Agency - 425	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	56,000	4,602	6,312	10,914	45,086	19%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.	
	04 FICA	4,284	352	483	835	3,449	19%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,140	1,199	353	1,553	(413)	136%	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	5,040	373	568	941	4,099	19%	PERS II Employer Contribution 9%	
	09 OPEB	1,680	153	218	371	1,309	22%	457(b) Deferred Compensation Employer Contribution (3%)	
	11 Telephone	2,250		1,837	1,837	413	82%		Allocation for new cell phone.
	14 Travel	3,000			-	3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas	
	18 Postage	1,000		783	783	217	78%	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			-	1,000	0%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)	
	26 Insurance and Bonds	3,800		752	752	3,048	20%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	71,100	508	1,315	1,823	69,277	3%	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.	
	41 Departmental Supplies	3,000		3,263	3,263	(263)	109%	Office printer, building safety month supplies, jackets, boots, code books	
	43 Auto Supplies	-			-	-		Under Maintenance budget	
	Total Enforcement Agency	**154,294**	**7,188**	**15,884**	**23,072**	**131,222**	**15%**		
	Regional Dev Authority - 435	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	22 Dues & Subscriptions	6,600	6,142		6,142	458	93%	Region 9 Assessment - Fees are going up	
	Total Regional Dev. Authority	**6,600**	**6,142**	**-**	**6,142**	**458**	**93%**		
	Total City Administration	**1,369,422**	**78,133**	**123,797**	**201,931**	**1,167,491**			

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Building Inspections - 436	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	82,300	6,453	9,605	16,057	66,243	20%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement	
	04 FICA	6,296	494	735	1,228	5,068	20%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,650	110	164	274	1,376	17%	Dental/Life/Vision/EAP Premiums	
	06 Retirement	7,100	539	864	1,404	5,696	20%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
	09 OPEB	1,575	120	192	312	1,263	20%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods	
	11 Telephone	1,010		84	84	926	8%	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	0%	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	500			-	500	0%	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	0%	ICC membership dues; WICA subscription	
	23 Professional Services	15,000			-	15,000	0%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.
	26 Insurance & Bonds	6,000		1,139	1,139	4,861	19%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000		33	33	2,967	1%	Mobile printer for vehicle, jackets, boots, building safety month	
	43 Auto Supplies	-			-	-		Under Maintenance budget	
	Total Building Inspections	**129,431**	**7,716**	**12,816**	**20,532**	**108,899**	**16%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Planning & Zoning - 437	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	243,000	19,165	29,575	48,740	194,260	20%	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	19,050	1,466	2,272	3,738	15,312	20%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.
	05 Group Insurance	31,000	2,724	1,548	4,272	26,728	14%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums	
	06 Retirement	23,085	1,630	2,495	4,126	18,959	18%	PERS II Employer Contribution (9%)	
	08 Overtime	500		121	121	379	24%		Allocation for Permit Tech. overtime.
	09 OPEB	7,290	342	507	849	6,441	12%	457(b) Deferred Comp Employer Contribution (3%).	
	11 Telephone	250		20	20	230	8%	Director's department cell phone	
	14 Travel	8,000			-	8,000	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		154	154	4,346	3%	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	
	22 Dues & Subscriptions	3,000			-	3,000	0%	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			-	5,000	0%	GIS Aerial imagery, Engineering Services, Background Checks	
	26 Insurance & Bonds	20,000		3,241	3,241	16,759	16%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	30,000		890	890	29,110	3%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
	31 Contracted Services - Tree Board	2,000			-	2,000	0%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
	38 Refunds			50	50	(50)			
	41 Departmental Supplies	4,000		332	332	3,668	8%	Public hearing signs, office supplies, promotional supplies	
	53 Computer Software / Tech	9,000		730	730	8,270	8%	MyPermit Now Monthly Fees	
	59 Capital Outlay	-			-	-			
	Total Planning and Zoning	**410,675**	**25,328**	**41,934**	**67,263**	**343,412**	**16%**		
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**802,704**	**47,844**	**82,273**	**130,116**	**672,588**			
	Elections - 438	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	12 Printing	3,000			-	3,000	0%		
	20 Advertising/Legal Publications	500			-	500	0%	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			-	2,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
	Total Elections	**10,500**	**-**	**-**	**-**	**10,500**	**0%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	City Hall - 440	Current Budget	July 2024	August 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	3 Salaries	95,000	7,229	11,014	18,243	76,757	19%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement	
	4 FICA Taxes	7,600	553	843	1,396	6,204	18%	FICA @ 7.65%	
	5 Group Insurance	16,500	2,513	1,319	3,832	12,668	23%	Health, Dental, Vision, Life, Employee Assistance Program	
	6 Retirement	9,500	651	991	1,642	7,858	17%	9% Employer Contribution	
	9 OPEB	2,000	246	359	605	1,395	30%	3% Deferred Compensation Employer Contribution	
	11 Telephone	18,000	487	4,003	4,490	13,510	25%	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	21,000		198	198	20,802	1%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer	
	14 Travel Expense	2,000			-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD	
	15 Repair & Main. Bldg & Grounds	12,000		159	159	11,841	1%	Elevator Services and City Hall maintenance.	
	16 Repair & Main. Equipment	-			-	-			
	17 Repair & Main. Auto	-			-	-			
	18 Postage	4,000	182	703	885	3,115	22%	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	516	59,289	59,805	190,195	24%	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		416	416	4,584	8%	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	0%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	
	23 Professional Services	25,000	2,500	1,728	4,228	20,772	17%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
	24 Audit Costs	-			-	-			
	26 Insurance & Bonds	17,000	1,800	7,058	8,858	8,142	52%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
	30 Contracted Services	181,404	895	86,019	86,915	94,490	48%	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.	
	31 Bad Debt Expense	-			-	-			
	32 Bank Charges	60,000	5,371	513	5,884	54,116	10%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allocation for credit card merchant fees.
	37 Other Fees/Taxes	1,500			-	1,500	0%	Late fees	
	41 Departmental Supplies	15,000		1,195	1,195	13,805	8%		Increase due to rising kitchen, cleaning, & office supplies costs.
	43 Auto Supplies (Gas & Oil)	-			-	-			
	53 Computer Software / Tech	15,000		11,763	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	
	59 Capital Outlay	-			-	-			
	68 Contributions	-			-	-			
	70 Capital Lease	-			-	-			
	75 Special Emergency Expense	-			-	-		Covid related expenses	
	Total City Hall	**761,004**	**22,943**	**187,569**	**210,512**	**550,492**	**28%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Contributions/Transfers - 444	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	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			-	15,000	0%		
	68 Contributions - Homeless Solutions	25,000		14,402	14,402	10,598	58%	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	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest	
	Total Contributions/Transfers	**135,000**	**-**	**14,402**	**14,402**	**120,598**	**11%**		
	Parking - 571	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	41,614			-	41,614	0%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
	04 FICA Tax Expense	3,500			-	3,500	0%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	9,300			-	9,300	0%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement Expense	3,600		96	96	3,504	3%	9% Employer Retirement Contribution	
	08 Overtime	2,000			-	2,000	0%		Allocation for parking attendant overtime.
	09 OPEB	1,400		45	45	1,355	3%	3% Deferred Compensation Employer Contribution	
	13 Utilities	1,200			-	1,200	0%	Electric Service	
	16 Repair & Main - Equipment	3,000			-	3,000	0%	Parking meter repairs and maintenance	
	18 Postage	500			-	500	0%		
	19 Bldg & Equipment Rental	1,000			-	1,000	0%		
	20 Advertising / Legal Publications	500			-	500	0%		
	23 Professional Services	-			-	-			
	26 Insurance & Bonds	3,000		557	557	2,443	19%	Prof Liability, Umbrella, Automobile, Worker's Comp	
	30 Contracted Services	500			-	500	0%		
	41 Departmental Supplies	5,000		176	176	4,824	4%	Office Supplies, Batteries, Handheld Printer Paper	
	45 Uniforms	500		229	229	271	46%	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**	**-**	**1,103**	**1,103**	**79,511**	**1%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Contingencies - 699	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Other Contributions	350,000			-	350,000	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.
	Total Contingencies	**350,000**	**-**	**-**	**-**	**350,000**	**0%**		
	Police Department - 700	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	1,537,798	113,383	169,995	283,378	1,254,420	18%	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.
	04 FICA	51,200	5,958	8,202	14,160	37,040	28%	FICA Tax at 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	180,000	27,024	14,086	41,109	138,891	23%	PEIA/Health insurance increase from $9K to $12K per month.	
	06 Retirement	140,000	11,288	15,684	26,971	113,029	19%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
	07 Police Pension	64,000	200	15,062	15,262	48,738	24%	Legacy CTPD Retirement System	
	08 Overtime	160,000	24,826	18,668	43,493	116,507	27%		Allowance for unanticipated police overtime.
	09 OPEB	48,000	3,416	5,133	8,549	39,451	18%	457(b) Deferred Compensation 3%	
	11 Telephone	48,500	461	3,694	4,155	44,345	9%		
	13 Utilities	48,000		1,832	1,832	46,168	4%	Electric and Internet Service, increase in FY254.	
	14 Travel	4,000		614	614	3,386	15%		
	15 R&M Building & Grounds	2,200		56	56	2,144	3%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
	16 R&M Equipment	2,500			-	2,500	0%	Generator Service	
	17 R&M Auto	45,000		5,677	5,677	39,323	13%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.	
	18 Postage	1,300		8	8	1,292	1%		
	19 Building & Equipment Rental	100,000	280	23,803	24,083	75,917	24%		
	20 Advertising/Legal Publications	5,600		588	588	5,013	10%	New Hire Ads 3-6 ads in local paper	
	21 Training & Education	20,000		1,500	1,500	18,500	8%		
	22 Dues & Subscriptions	2,000	60		60	1,940	3%	WVCOP Dues, IACP, SRO, Journal	
	23 Professional Services	6,500		325	325	6,175	5%	Polygraph Exams, Physical Exams, Diagnostic Imaging	
	26 Insurance & Bonds	105,000		21,256	21,256	83,744	20%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
	30 Contracted Services	48,000	517	2,756	3,273	44,727	7%	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	779	3,122	3,901	36,099	10%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	
	43 Auto Supplies	65,000	346	6,142	6,488	58,512	10%	Gas for Police Vehicles	
	45 Uniforms	20,000		2,276	2,276	17,724	11%		
	53 Computer Software/Tech	29,000		11,400	11,400	17,600	39%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials	
	Total Police Dept	**2,774,098**	**188,537**	**331,880**	**520,417**	**2,253,681**	**19%**		

	DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	34,803		1,113	1,113	33,691	3%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.	
	04 FICA Tax Expense	2,600		85	85	2,515	3%		
	26 Insurance & Bonds	1,750		378	378	1,372	22%		
	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**	**-**	**1,576**	**1,576**	**38,327**	**4%**		
	Total Police and Crossing Guards	**2,814,001**	**188,537**	**333,456**	**521,993**	**2,292,009**			
	Dog Warden - 707	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	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**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	263,643	20,130	28,106	48,237	215,406	18%	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	1,587	2,206	3,792	17,699	18%	FICA @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	26,000	3,768	2,030	5,799	20,201	22%	Health, Dental, Vision, Life, Employee Assistance Program	
06 Retirement	23,728	1,701	2,595	4,296	19,432	18%	9% Employer Contribution	
08 Overtime	5,000	611	724	1,335	3,665	27%		Overtime allowance for maintenance employees.
09 OPEB	7,909	364	524	888	7,021	11%	3% Deferred Compensation Employer Contribution	
11 Telephone	3,000		59	59	2,941	2%	Field staff equipped with cell phones	
13 Utilities	100,000	96		96	99,904	0%	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	34,000			-	34,000	0%	General maintenance of city buildings.	Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract.
16 R&M Equipment	15,000		292	292	14,708	2%	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		1,349	1,349	8,651	13%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.
19 R&M Bldg and Equip Rental	-			-	-		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			-	500	0%	Camera subscription and CDL License Fees	Additional allocation for CDL licenses.
23 Professional Services	500		104	104	396	21%	CDL physicals	Additional allocation for CDL physicals.
26 Insurance & Bonds	19,000		3,608	3,608	15,392	19%	Liability, Worker's Comp, Vehicle Insurance	
30 Contracted Services	55,000		2,545	2,545	52,455	5%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.
41 Departmental Supplies	41,000		2,460	2,460	38,540	6%	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.
43 Auto Supplies (Gas, Oil & Tires)	28,000	84	2,774	2,858	25,142	10%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.
45 Uniforms	5,000		1,097	1,097	3,903	22%	Cintas service cost increase	Reduced due to termination of Cintas contract.
53 Software/Tech	-			-	-			GoGov Work Order Software cost transferred from supplies.
59 Capital Outlay	-			-	-		Elevator repairs, HVAC repairs, tires, various equipment.	$5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds.
Total Streets	**660,271**	**28,340**	**50,473**	**78,813**	**581,458**	**12%**		
Visitor's Center - 901	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
13 Utilities	5,200			-	5,200	0%	Electric Service for Rouss Hall	
15 R&M - Building & Grounds	-			-	-			
23 Professional Services	-			-	-			
30 Contracted Services	-			-	-			
41 Departmental Supplies	-			-	-			
66 Contributions	100,000		5,509	5,509	94,491	6%	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	**105,200**	**-**	**5,509**	**5,509**	**99,691**	**5%**		

DEPARTMENT LINE ITEMS							NOTES AND EXPLANATIONS	
Fairs/Festivals - 903	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
19 Bldg & Equipment Rental	-			-	-		No longer needed, we bought a generator.	
20 Advertising/Legal Publications	2,000		49	49	1,951	2%		Allowance for increase of Carlisle Ads costs.
30 Contracted Services	36,000		1,100	1,100	34,900	3%	**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			45	45	(45)			
41 Departmental Supplies	22,000	4,636	743	5,380	16,621	24%	**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	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	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
Total Fairs/Festivals	**65,300**	**4,636**	**1,937**	**6,573**	**58,727**	**10%**		
Transfers - 960/698 SAO	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
01 Transfers to Capital Reserve - Repaving	130,000			-	130,000	0%	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	3,714,452	-	100%	$659,452 Revenue/Loss Allowance	$3,055,000 for Jefferson Memorial Park pool.
03 Transfers Out - Parks & Rec	120,000	(100)	5,609	5,509	114,491	5%	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	0%	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**	**(100)**	**3,983,380**	**3,983,280**	**1,094,491**	**78%**		
General Government - 975	**Current Budget**	**July 2024**	**August 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
Contributions	-			-	-			
Total General Government	**-**	**-**	**-**	**-**	**-**			
Total Expenses	**11,970,789**	**355,533**	**4,756,378**	**5,111,911**	**6,858,879**		**Provides for comparable year-over-year comparision of operating costs**	
Surplus or Deficit	**(0)**	**5,400,513**	**(4,246,299)**	**1,154,213**	**(1,154,213)**			

the city of Charles Town, WV

FY 2025 Capital Reserve Budget

Approved : XX XXX XX

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Capital Reserve Carryover		$ 4,881,215	$ 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			$ -	$ 3,714,452	0%	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	$ 4,740	$ 948	$ 5,688	$ 94,312	6%	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 850,000	$ 17,459		$ 17,459	$ 832,541	2%	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	$ 9,074		$ 9,074	$ 50,926	15%	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES	$ -	$ 9,605,667	$ 9,605,667	$ 4,912,488	$ 948	$ 4,913,436	$ 4,692,231	51%	

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*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			$ -	$ 10,000	0%	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	$ 25,000			$ -	$ 25,000	0%	Computer replacement program for all General Government departments.
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			$ -	$ 120,000	0%	
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	$ 675,790	$ -	$ -	$ -	$ 675,790	0%	

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
976 PUBLIC SAFETY									
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000	$ 58,000		$ 57,549	$ 57,549	$ 451	99%	20 computers with greater than 8gb of memory are needed to view body camera footage.
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300	$ 113,300		$ 110,788	$ 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			$ -	$ 57,000	0%	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			$ -	$ 44,700	0%	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	$ 10,700			$ -	$ 10,700	0%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY	$ -	$ 278,100	$ 283,700	$ -	$ 168,337	$ 168,337	$ 115,363	59%	

EXPENDITURES	ENCUMBERED	COUNCIL APPROVED	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
977 STREETS & TRANSPORTATION									
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000	$ 12,000			$ -	$ 12,000	0%	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			$ -	$ 60,500	0%	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			$ -	$ 128,000	0%	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			$ -	$ 35,000	0%	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			$ -	$ 7,000	0%	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			$ -	$ 100,000	0%	
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	$ 5,000			$ -	$ 5,000	0%	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000	$ 115,000		$ 12,928	$ 12,928	$ 102,072	11%	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000	$ 37,000			$ -	$ 37,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. 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			$ -	$ 5,000	0%	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000	$ 25,000		$ 20,776	$ 20,776	$ 4,224	83%	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.
TOTAL STREETS & TRANSPORTATION	$ 158,000	$ 1,053,500	$ 1,053,500	$ -	$ 33,704	$ 33,704	$ 1,019,796	3%	

EXPENDITURES	*ENCUMBERED*	*COUNCIL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
979 CULTURE & RECREATION									
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000	$ 500,000			$ -	$ 500,000	0%	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			$ -	$ 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			$ -	$ 60,000	0%	
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	$ 20,000			$ -	$ 20,000	0%	
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			$ -	$ 40,000	0%	
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000	$ 20,000			$ -	$ 20,000	0%	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	$ 775,100	$ -	$ -	$ -	$ 775,100	0%	
Contingencies		$ 608,608	$ 603,008			$ -	$ 603,008	0%	
Encumberances for Subsequent Years		$ 4,777,277	$ 4,777,277			$ -	$ 4,777,277	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	$ -	$ 202,041	$ 202,041	$ 9,403,626	2%	
REVENUES OVER EXPENSES		$ -	$ -	$ 4,912,488	$ (201,093)	$ 4,711,395	$ (4,711,395)		

REPAVING BUDGET

REVENUES	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
Repaving Carryover	$ 1,472,865	$ 1,472,865		$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000			$ -	$ 130,000	0%	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	$ 1,472,865	$ -	$ 1,472,865	$ 130,000	92%	
EXPENDITURES	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	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	$ -	$ -	$ 2,945,730	$ 1,602,865	184%	
REVENUES OVER EXPENSES	$ -	$ 1,472,865	$ -	$ (1,472,865)	$ (1,472,865)		

GRANT PROJECTS BUDGET

	ENCUMBERED	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*JULY 2024*	*AUGUST 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
COPS GRANT									
Capital Reserve Carryover		$ 7,344	$ 7,344	$ 7,344		$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.
36501 Federal Grant Revenue - COPS Grant		$ 71,706	$ 71,706			$ -	$ 71,706	0%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27
TOTAL REVENUES	$ -	$ 79,050	$ 79,050	$ 7,344	$ -	$ 7,344	$ 71,706	9%	
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 79,050	$ 79,050		$ 59,511	$ 59,511	$ 19,540	75%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.
TOTAL EXPENSES	$ -	$ 79,050	$ 79,050	$ -	$ 59,511	$ 59,511	$ 19,540	75%	
COPS GRANT REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 7,344	$ (59,511)	$ (52,167)	$ 52,167		

AUGUSTINE AVENUE									
Capital Reserve Carryover	$ 426,000	$ 74,000	$ 74,000	$ 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	$ 74,000	$ -	$ 74,000	$ -	100%	
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase I		$ 74,000	$ 74,000		$ 14,719	$ 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	$ 74,000	$ -	$ 14,719	$ 14,719	$ 59,281	20%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 74,000	$ (14,719)	$ 59,281	$ (59,281)		

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION									
Capital Reserve Carryover		$ 705,774	$ 705,774	$ 705,774		$ 705,774	$ -	100%	FEMA match = $305,774
TOTAL REVENUES		$ 705,774	$ 705,774	$ 705,774	$ -	$ 705,774	$ -	100%	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ 705,774		$ 2,059	$ 2,059	$ 703,715	0%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00
TOTAL EXPENSES	$ -	$ 705,774	$ 705,774	$ -	$ 2,059	$ 2,059	$ 703,715	0%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 705,774	$ (2,059)	$ 703,715	$ (703,715)		

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	JULY 2024	AUGUST 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL									
Capital Reserve Carryover		$ 650,174	$ 650,174	$ 650,174		$ 650,174	$ -	100%	
Transfer from Capital	$ 3,993,277		$ -			$ -	$ -		Transfer from Capital Carryover
TOTAL REVENUES	$ 3,993,277	$ 650,174	$ 650,174	$ 650,174	$ -	$ 650,174	$ -	100%	
979-58 Culture & Recreation Other Improvements - JMP Pool House Renovation		$ 250,000	$ 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 - JMP Pool Upgrade Encumbrance for FY26	$ 3,993,277	$ 400,174	$ 400,174			$ -	$ 400,174	0%	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	$ 650,174	$ 650,174	$ -	$ -	$ -	$ 650,174	0%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	$ -	$ -	$ -	$ 650,174	$ -	$ 650,174	$ (650,174)		

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

Actual Project Cost	$	519,889

George Street Sidewalk	$	769,391
Project Est	$	669,036
15% Project Manage & Contin	$	100,355

		Grant	Required Match	Total	Actual Cost	Additional City Cost	Total City Cost	Total Paid	Balance
Design	City	$ -	$ -	$ 30,000	$ 30,000	$ -	$ 30,000	$ 30,000	$ 489,889
Construction	TAP - Region 9	$ 511,229	$ 127,807	$ 639,036	$ 489,889	$ (25,561)	$ 102,246	$ 102,246	$ 387,643
	Grant Funding	$ -	$ -	$ -	$ -	$ -		$ 489,889	$ -
		$ 511,229	$ 127,807	$ 669,036	$ 519,889	$ (25,561)	$ 132,246	$ 519,889	

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					Project Funding Status							
	Before FY2023	$ 63,400				Total Project Pending		$ 1,253,219					
	FY2025 (est)	$ 705,774	Cap Reserve			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		PENDING	$ 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
Est Charles Town Share	$ 1,600,695
Charles Town Share	$ 250,000
Est Grant Funding	$ 1,600,695
LWCF Grant Funding	$ 250,000
	$ 3,701,390
Est Additional Funding	$ 1,192,061

the city of Charles Town, WV

FY 2025 P&R Budget

REVENUES	FY 2025 BUDGET	JULY 2024	AUGUST 2024	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
00 Pool Admission	20,000	5,986	1,721	7,707	(12,293)	39%	
01 Pool Concession Stand	2,410	697	288	984	(1,426)	41%	
02 Pool Rental	4,000	690	690	1,380	(2,620)	35%	
03 Pool Passes	3,000		2,241	2,241	(759)	75%	
04 Swimming Lessons	9,000		12,275	12,275	3,275	136%	
07 Pavilion Rental	4,500	500	100	600	(3,900)	13%	
12 Hotel/Motel	100,000			-	(100,000)	0%	
14 Tennis CIP Donations		200	200	400	400		
22 Tennis Lessons	9,000		5,014	5,014	(3,986)	56%	
38 Interest		99		99	99		
39 Contributions from GF				-	-		
TOTAL REVENUES	**151,910**	**8,171**	**22,529**	**30,700**	**(121,210)**	**20%**	

EXPENSES	FY 2025 BUDGET	JULY 2024	AUGUST 2024	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	52,000	10,801	21,799	32,600	(19,400)	63%	Pool - 20 Part-time employees Tennis - 11 Part-time employees
04 FICA Tax Expense	4,160	811	1,746	2,557	(1,603)	61%	FICA @ 7.65% of Salary
08 Overtime			1,022	1,022	1,022		
11 Telephone	900	81	76	158	(742)	18%	Jefferson Memorial Pool Phone Line
12 Printing	-			-	-		
13 Utilities	7,500		713	713	(6,787)	10%	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	3	63	66	(5,934)	1%	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	132	640	772	(10,228)	7%	Halltown Pool & Spa - Chemicals/Filters/Pool Maintenance (#50 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	19	(81)	19%	Publishing fees
21 Training	500			-	(500)	0%	CPR/First Aid training
26 Insurance & Bonds	4,000			-	(4,000)	0%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000		3,714	3,714	(46,286)	7%	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			-	(15,000)	0%	Supplies ($256). Floats and whistles ($250), AED machine ($1,700)
42 Concession Stand Supplies	-	480	125	605	605		We can roll these costs under Departmental Supplies. No need for a separate line item.
45 Uniforms	600			-	(600)	0%	Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600
TOTAL EXPENSES	**151,910**	**12,309**	**29,917**	**42,226**	**(109,684)**	**28%**	
REVENUES OVER EXPENSES	**-**	**(4,138)**	**(7,389)**	**(11,526)**	**(11,526)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 10/09/24
Department: Finance Committee
Category: Ordinance
Initiator:

AGENDA ITEM (ID #)

2024-1010: Article 741.99 Suggested Ordinance Change

ATTACHMENTS:

- Suggested Ordinance Change for Business License Penalty Waivers.docx

741.99 PENALTY.

(a) Whoever engages in any activity contrary to the provisions of this article, whether without obtaining a license required therefor before commencing the same or by continuing the same after the termination of the effective period of any such license, shall, in addition to paying the license tax, be subject to a penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of the license tax. It shall be the duty of the City Treasurer to collect the full amount of the license tax and penalty imposed. Any waiver of the penalty herein provided for shall have the approval of the Finance Committee.

(b) In addition to the foregoing and except as may herein be otherwise expressly provided, whoever violates any provision under this article during any one twelve month period shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($500.00), and whoever shall commit multiple violations of this article during more than one twelve month period, whether or not said periods shall be consecutive and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than thirty days or both. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

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

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 10/09/24
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2024-1035: Finance Director Report - October 10, 2024

ATTACHMENTS:

- 10-3-24 Signed HDL Memorandum of Understanding.pdf
- HDL Credit Worksheet.pdf
- 8-24 Bank and Investment Account Balances.pdf

HdL Companies

SUBJECT: MEMORANDUM OF UNDERSTANDING – HdL's Fee on Penalty Waivers

September 16, 2024

BACKGROUND

The City of Charles Town (City) has contracted with HdL Companies (HdL) to provide business license compliance services. The City has established itself as a business-friendly community. As part of its commitment to being business friendly, the City has determined to reduce penalties retroactively and prospectively on non-compliant businesses within the City. (For this situation, the City defines non-compliant businesses as businesses that have never held a City of Charles Town business license.) HdL will send out new invoices to all businesses that have received but have not paid an invoice. The City has requested that HdL fully refund its contractual fee on penalties waived by the City for businesses who have paid their tax.

PERFORMANCE TO DATE

HdL's compliance program for the City has been phenomenally successful, generating over $200,000 for the City from limited amount of work conducted in a handful of months. The City also agrees to having HdL increase the number of notifications in order to help facilitate this process.

PAID	PAID	INVOICED BUT NOT PAID
# of Accounts Eligible for Refund	8	6
Total Penalties Eligible for Refund	$99,499.97	$77,653.41
HdL's 50% fee on Collected Penalties and Eligible for Refund *(This is the amount the City has asked HdL to Refund)*	$49,750.00	$38,826.71

NEW UNDERSTANDING

There are two distinct categories defining the penalties under consideration:

1. HdL invoiced the business, the business has paid, HdL has received its fee, and the City will waive the penalties.
2. HdL invoiced the business, but the business has not paid, and the City will agree to collect the amounts owed per the new ordinance

The City and HdL agree to handle each classification in the following ways.

CATEGORY #1 – BUSINESS INVOICED AND PAID, CITY WILL RETROACTIVELY WAIVE PENALTIES.

The City and HdL understand that HdL will refund the $49,741 it has already been paid on this completed work. The City will directly refund the businesses for any penalties waived. HdL will credit back the City by reducing the cost of the contingency fee from 50% to 35%. The 15% discount will apply to the credit that HdL owes the City until the $49,741 is paid off.

CATEGORY #2 – BUSINESS INVOICED, NOT PAID, BUT BUSINESS PAYS THE OLD INVOICE

HdL will invoice the client based only on the amounts collected by the City for the "true" amount due. True amount due in this case shall be defined as what the proper amount of business tax , penalties and interest were at the time of collection.

Acceptance:

City		HdL	
Name	John Nissel	Name	Ian Davis
Title	City Manager	Title	Compliance Manager
Date	10-3-24	Date	

HdL Credit Worksheet

Business	HdL Invoice May June & July	Revised Invoice	Received by Charles Town	Amount to sent HdL	Recommend Refund	HdL Credit	Month
Praxair Distribution/Linde Gas	$ 21,392.39	$ 5,642.39	$ 21,392.39	$ 10,696.20	$ 15,750.00	$ 7,875.00	May
Safelite Fulfillment Inc	$ 21,733.78	$ 5,733.78	$ 21,733.78	$ 10,866.89	$ 16,000.00	$ 8,000.00	June
Williams Scotsman, Inc	$ 5,236.07	$ 2,586.07	$ 5,236.07	$ 2,618.04	$ 2,650.00	$ 1,325.00	June
American Builders/ABC Supply Co.	$ 22,208.57	$ 6,908.57	$ 22,208.57	$ 11,104.29	$ 15,300.00	$ 7,650.00	July
McGrath Rent Corp	$ 2,768.46	$ 768.46	$ 2,768.46	$ 1,384.23	$ 2,000.00	$ 1,000.00	July
Pace Analytical Services	$ 22,410.09	$ 6,210.09	$ 22,410.09	$ 11,205.05	$ 16,200.00	$ 8,100.00	July
Pitney Bowes Global	$ 22,933.25	$ 7,133.25	$ 22,933.25	$ 11,466.63	$ 15,800.00	$ 7,900.00	July
Pitney Bowes Inc	$ 21,512.50	$ 5,712.50	$ 21,512.50	$ 10,756.25	$ 15,800.00	$ 7,900.00	July
Totals	**$ 140,195.11**	**$ 40,695.11**	**$ 140,195.11**	**$ 70,097.56**	**$ 99,500.00**	**$ 49,750.00**	

Business	HdL Invoice August	Revised Invoice	Received by Charles Town	Amount to sent HdL	Recommend Refund	HdL Credit	Month
Rug Doctor LLC	$ 21,701.36	$ 5,851.36	$ 21,701.36	$ 10,850.68	$ 15,850.00	$ 7,925.00	August
United Rentals Inc	$ 27,381.86	$ 10,731.86	$ 27,381.86	$ 13,690.93	$ 16,650.00	$ 8,325.00	August
Totals	**$ 49,083.22**	**$ 16,583.22**	**$ 49,083.22**	**$ 24,541.61**	**$ 32,500.00**	**$ 16,250.00**	

Praxair Distribution Inc / Linde Gas

2018	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due	-	-	Taxes Due	-	-		
	25% Penalty	-	-	25% Penalty	-	-	Total Amount Billed	1,015.00
	12% Interest	-	-	12% Interest	-	-		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	6,623.82
	Taxes Due	2.87	2.03	Taxes Due	2.87	2.03		
	25% Penalty	0.72	0.51	25% Penalty	0.72	0.51	Total Amount Billed	6,623.82
	12% Interest	1.65	1.05	12% Interest	1.65	1.05		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,950.00	2,650.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,600.00
	Total Due	2,955.24	3,668.59	Total Due	255.24	768.59		
	Grand Total		6,623.83	Grand Total		1,023.83		

2020	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	5,421.97
	Taxes Due	2.36	1.79	Taxes Due	2.36	1.79		
	25% Penalty	0.59	0.45	25% Penalty	0.59	0.45	Total Amount Billed	5,421.97
	12% Interest	1.07	0.71	12% Interest	1.07	0.71		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,354.02	3,067.95	Total Due	254.02	767.95		
	Grand Total		5,421.97	Grand Total		1,021.97		

2021	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	4,122.01
	Taxes Due	2.57	1.93	Taxes Due	2.57	1.93		
	25% Penalty	0.64	0.48	25% Penalty	0.64	0.48	Total Amount Billed	4,122.01
	12% Interest	0.86	0.53	12% Interest	0.86	0.53		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,700.00	1,400.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	3,100.00
	Total Due	1,704.07	2,417.94	Total Due	254.07	767.94		
	Grand Total		4,122.01	Grand Total		#######		

2022	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	########
	Taxes Due	$2.17	2.75	Taxes Due	$2.17	2.75		
	25% Penalty	0.54	0.69	25% Penalty	0.54	0.69	Total Amount Billed	2,922.05
	12% Interest	0.47	0.43	12% Interest	0.47	0.43		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,100.00	800.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	1,900.00
	Total Due	1,103.18	1,818.87	Total Due	253.18	768.87		
	Grand Total		2,922.05	Grand Total		#######		

2023	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,272.54
	Taxes Due	3.50	2.19	Taxes Due	3.50	2.19		
	25% Penalty	0.88	0.55	25% Penalty	0.88	0.55	Total Amount Billed	1,272.54
	12% Interest	0.33	0.08	12% Interest	0.33	0.08		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	500.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	250.00
	Total Due	504.71	767.82	Total Due	254.71	767.82		
	Grand Total		1,272.53	Grand Total		#######		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**21,392.39**
Grand Total Amount Paid	**21,392.39**
Grand Total After Ordinance Change:	**5,642.39**
Grand Total To Be Refunded:	**15,750.00**

Safelite Fulfillment, Inc.

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	6,637.86
	Taxes Due	6.35	6.35	Taxes Due	6.35	6.35		
	25% Penalty	1.59	1.59	25% Penalty	1.59	1.59	Total Amount Billed	6,637.86
	12% Interest	3.68	3.30	12% Interest	3.68	3.30		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,950.00	2,650.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,600.00
	Total Due	2,961.62	3,676.24	Total Due	261.62	776.24		
	Grand Total		6,637.86	Grand Total		#######		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	5,436.77
	Taxes Due	6.48	6.48	Taxes Due	6.48	6.48		
	25% Penalty	1.62	1.62	25% Penalty	1.62	1.62	Total Amount Billed	5,436.77
	12% Interest	2.98	2.59	12% Interest	2.98	2.59		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,361.08	3,075.69	Total Due	261.08	775.69		
	Grand Total		5,436.77	Grand Total		#######		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	4,244.82
	Taxes Due	9.56	9.56	Taxes Due	9.56	9.56		
	25% Penalty	2.39	2.39	25% Penalty	2.39	2.39	Total Amount Billed	4,244.82
	12% Interest	3.25	2.67	12% Interest	3.25	2.67		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	#######	1,450.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	3,200.00
	Total Due	#######	2,479.62	Total Due	265.20	779.62		
	Grand Total		4,244.82	Grand Total		1,044.82		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	3,048.06
	Taxes Due	11.48	11.48	Taxes Due	11.48	11.48		
	25% Penalty	2.87	2.87	25% Penalty	2.87	2.87	Total Amount Billed	3,048.06
	12% Interest	2.53	1.83	12% Interest	2.53	1.83		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	#######	850.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	2,000.00
	Total Due	#######	1,881.18	Total Due	266.88	781.18		
	Grand Total		3,048.06	Grand Total		1,048.06		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,336.27
	Taxes Due	8.06	8.06	Taxes Due	8.06	8.06		
	25% Penalty	2.02	2.02	25% Penalty	2.02	2.02	Total Amount Billed	1,336.27
	12% Interest	0.80	0.31	12% Interest	0.80	0.31		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	550.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	300.00
	Total Due	560.88	775.39	Total Due	260.88	775.39		
	Grand Total		1,336.27	Grand Total		1,036.27		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**21,733.78**
Grand Total Amount Paid	**21,733.78**
Grand Total After Ordinance Change:	**5,733.78**
Grand Total To Be Refunded:	**16,000.00**

Williams Scotsman Inc

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	2,915.83
	Taxes Due	0.29	0.29	Taxes Due	0.29	0.29		
	25% Penalty	0.07	0.07	25% Penalty	0.07	0.07	Total Amount Billed	2,915.83
	12% Interest	0.06	0.05	12% Interest	0.06	0.05		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,100.00	800.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	1,900.00
	Total Due	1,100.42	1,815.41	Total Due	250.42	765.41		
	Grand Total		2,915.83	Grand Total		1,015.83		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,290.24
	Taxes Due	3.05	16.42	Taxes Due	3.05	16.42		
	25% Penalty	0.77	4.11	25% Penalty	0.77	4.11	Total Amount Billed	1,290.24
	12% Interest	0.30	0.59	12% Interest	0.30	0.59		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	500.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	250.00
	Total Due	504.12	786.12	Total Due	254.12	786.12		
	Grand Total		1,290.24	Grand Total		1,040.24		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**5,236.07**
Grand Total Amount Paid	**5,236.07**
Grand Total After Ordinance Change:	**2,586.07**
Grand Total To Be Refunded:	**2,650.00**

ABC Supply Company

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	7,731.87
	Taxes Due	404.82	154.77	Taxes Due	404.82	154.77		
	25% Penalty	101.21	38.69	25% Penalty	101.21	38.69	Total Amount Billed	7,731.87
	12% Interest	236.37	81.01	12% Interest	236.37	81.01		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	3,000.00	2,700.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,700.00
	Total Due	3,742.40	3,989.47	Total Due	992.40	1,039.47		
	Grand Total		7,731.87	Grand Total		2,031.87		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	5,795.74
	Taxes Due	57.79	170.42	Taxes Due	57.79	170.42		
	25% Penalty	14.45	42.60	25% Penalty	14.45	42.60	Total Amount Billed	5,795.74
	12% Interest	26.79	68.69	12% Interest	26.79	68.69		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,449.03	3,346.71	Total Due	349.03	1,046.71		
	Grand Total		5,795.74	Grand Total		1,395.74		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	4,726.23
	Taxes Due	155.36	171.98	Taxes Due	155.36	171.98		
	25% Penalty	38.84	43.00	25% Penalty	38.84	43.00	Total Amount Billed	4,726.23
	12% Interest	53.38	48.67	12% Interest	53.38	48.67		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,750.00	1,450.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	3,200.00
	Total Due	1,997.58	2,728.65	Total Due	497.58	1,028.65		
	Grand Total		4,726.23	Grand Total		1,526.23		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	2,939.73
	Taxes Due	$307.19	344.69	Taxes Due	$307.19	344.69		
	25% Penalty	76.80	86.17	25% Penalty	76.80	86.17	Total Amount Billed	2,939.73
	12% Interest	68.68	56.20	12% Interest	68.68	56.20		
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee	1,150.00	850.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	1,500.00
	Total Due	1,602.67	1,337.06	Total Due	702.67	737.06		
	Grand Total		2,939.73	Grand Total		1,439.73		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2024	License Fee
	Amount Paid

Grand Total Invoiced Previously:	**########**
Grand Total Amount Paid	**########**
Grand Total After Ordinance Change:	**6,908.57**
Grand Total To Be Refunded:	**########**

McGrath RentCorp dba Modular Management Corp

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,753.46
	Taxes Due	2.17		Taxes Due	2.17			
	25% Penalty	0.54		25% Penalty	0.54		Total Amount Billed	1,753.46
	12% Interest	0.75		12% Interest	0.75			
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee	1,750.00		$50 b&o fee	250.00		Total Amount Refunded:	1,500.00
	Total Due	1,753.46	-	Total Due	253.46	-		
	Grand Total		1,753.46	Grand Total		253.46		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	
	12% Interest			12% Interest				
	License fee			License fee			Total Amount Due:	-
	$50 license fee			$50 license fee				
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	-	-	Total Due	-	-		
	Grand Total		-	Grand Total		-		

2024	License Fee
	Amount Paid

Grand Total Invoiced Previously:	**2,768.46**
Grand Total Amount Paid	**2,768.46**
Grand Total After Ordinance Change:	**768.46**
Grand Total To Be Refunded:	**2,000.00**

Pace Analytical Services, Inc.

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	6,827.92
	Taxes Due	26.85	35.91	Taxes Due	26.85	35.91		
	25% Penalty	6.70	8.98	25% Penalty	6.70	8.98	Total Amount Billed	6,827.92
	12% Interest	15.68	18.80	12% Interest	15.68	18.80		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	3,000.00	2,700.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	-
	Total Due	3,049.23	3,778.69	Total Due	299.23	828.69		
	Grand Total		6,827.92	Grand Total		1,127.92		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	5,512.42
	Taxes Due	20.56	37.62	Taxes Due	20.56	37.62		
	25% Penalty	5.14	9.41	25% Penalty	5.14	9.41	Total Amount Billed	5,512.42
	12% Interest	9.53	15.16	12% Interest	9.53	15.16		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	-
	Total Due	2,385.23	3,127.19	Total Due	285.23	827.19		
	Grand Total		5,512.42	Grand Total		1,112.42		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	4,324.84
	Taxes Due	27.80	42.75	Taxes Due	27.80	42.75		
	25% Penalty	6.95	10.69	25% Penalty	6.95	10.69	Total Amount Billed	4,324.84
	12% Interest	9.55	12.10	12% Interest	9.55	12.10		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,750.00	1,450.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	-
	Total Due	1,794.30	2,530.54	Total Due	294.30	830.54		
	Grand Total		4,324.84	Grand Total		1,124.84		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	3,170.91
	Taxes Due	43.55	64.92	Taxes Due	43.55	64.92		
	25% Penalty	10.89	16.23	25% Penalty	10.89	16.23	Total Amount Billed	3,170.91
	12% Interest	9.73	10.59	12% Interest	9.73	10.59		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,150.00	850.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	-
	Total Due	1,214.17	1,956.74	Total Due	314.17	856.74		
	Grand Total		3,170.91	Grand Total		1,170.91		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,544.00
	Taxes Due	45.50	52.12	Taxes Due	45.50	52.12		
	25% Penalty	11.38	13.03	25% Penalty	11.38	13.03	Total Amount Billed	1,544.00
	12% Interest	4.71	2.26	12% Interest	4.71	2.26		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		600.00	$50 license fee		500.00		
	$50 b&o fee	550.00	250.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	-
	Total Due	611.59	932.41	Total Due	311.59	832.41		
	Grand Total		1,544.00	Grand Total		1,144.00		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**22,410.09**
Grand Total Amount Paid	**22,410.09**
Grand Total After Ordinance Change:	**6,210.09**
Grand Total To Be Refunded:	**16,200.00**

Pitney Bowes Global

2018	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	$6,826.59
	Taxes Due	58.38	59.40	Taxes Due	58.38	59.40		
	25% Penalty	14.60	14.85	25% Penalty	14.60	14.85	Total Amount Billed	$6,826.59
	12% Interest	33.68	30.68	12% Interest	33.68	30.68		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,950.00	2,650.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,600.00
	Total Due	3,056.66	3,769.93	Total Due	356.66	869.93		
	Grand Total		6,826.59	Grand Total		1,226.59		

2020	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	$5,626.73
	Taxes Due	55.27	71.32	Taxes Due	55.27	71.32		
	25% Penalty	13.82	17.83	25% Penalty	13.82	17.83	Total Amount Billed	$5,626.73
	12% Interest	25.24	28.25	12% Interest	25.24	28.25		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,444.33	3,182.40	Total Due	344.33	882.40		
	Grand Total		5,626.73	Grand Total		1,226.73		

2021	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	$4,528.73
	Taxes Due	$115.35	118.40	Taxes Due	$115.35	118.40		
	25% Penalty	28.84	29.60	25% Penalty	28.84	29.60	Total Amount Billed	$4,528.73
	12% Interest	38.84	32.70	12% Interest	38.84	32.70		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,750.00	1,400.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	3,150.00
	Total Due	1,933.03	2,595.70	Total Due	433.03	945.70		
	Grand Total		4,528.73	Grand Total		1,378.73		

2022	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	$3,292.37
	Taxes Due	$115.94	147.44	Taxes Due	$115.94	147.44		
	25% Penalty	28.99	36.86	25% Penalty	28.99	36.86	Total Amount Billed	$3,292.37
	12% Interest	25.12	23.02	12% Interest	25.12	23.02		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,100.00	800.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	1,900.00
	Total Due	1,270.05	2,022.32	Total Due	420.05	972.32		
	Grand Total		3,292.37	Grand Total		1,392.37		

2023	*HDL Companies*	1/1-6/30	7/1-12/31	*City of Charles Town*	1/1-6/30	7/1-12/31	Total Amount Paid	$1,628.83
	Taxes Due	116.80	160.58	Taxes Due	116.80	160.58		
	25% Penalty	29.20	40.15	25% Penalty	29.20	40.15	Total Amount Billed	$1,628.83
	12% Interest	11.29	5.81	12% Interest	11.29	5.81		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	500.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	250.00
	Total Due	657.29	971.54	Total Due	407.29	971.54		
	Grand Total		1,628.83	Grand Total		1,378.83		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**22,933.25**
Grand Total Amount Paid	**22,933.25**
Grand Total After Ordinance Change:	**7,133.25**
Grand Total To Be Refunded:	**15,800.00**

Pitney Bowes Inc

2018	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2019	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	6,645.18
	Taxes Due	5.64	11.25	Taxes Due	5.64	11.25		
	25% Penalty	1.41	2.82	25% Penalty	1.41	2.82	Total Amount Billed	6,645.18
	12% Interest	3.25	5.81	12% Interest	3.25	5.81		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,950.00	2,650.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,850.00
	Total Due	2,960.30	3,684.88	Total Due	260.30	784.88		
	Grand Tota	6,645.18	6,645.18	Grand Tota	1,045.18	1,045.18		

2020	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	5,434.46
	Taxes Due	5.47	6.15	Taxes Due	5.47	6.15		
	25% Penalty	1.37	1.53	25% Penalty	1.37	1.53	Total Amount Billed	5,434.46
	12% Interest	2.50	2.44	12% Interest	2.50	2.44		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,359.34	3,075.12	Total Due	259.34	775.12		
	Grand Tota	5,434.46	5,434.46	Grand Tota	1,034.46	1,034.46		

2021	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	#######
	Taxes Due	9.81	4.70	Taxes Due	9.81	4.70		
	25% Penalty	2.45	1.17	25% Penalty	2.45	1.17	Total Amount Billed	#######
	12% Interest	3.31	1.30	12% Interest	3.31	1.30		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,750.00	1,400.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	#######
	Total Due	1,765.57	2,422.17	Total Due	265.57	772.17		
	Grand Tota	4,187.74	4,187.74	Grand Tota	1,037.74	1,037.74		

2022	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	#######
	Taxes Due	6.23	3.91	Taxes Due	6.23	3.91		
	25% Penalty	1.56	0.98	25% Penalty	1.56	0.98	Total Amount Billed	#######
	12% Interest	1.35	0.61	12% Interest	1.35	0.61		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,100.00	800.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	#######
	Total Due	1,109.14	1,820.50	Total Due	259.14	770.50		
	Grand Tota	2,929.64	2,929.64	Grand Tota	1,029.64	1,029.64		

2023	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	#######
	Taxes Due	9.71	5.76	Taxes Due	9.71	5.76		
	25% Penalty	2.43	1.44	25% Penalty	2.43	1.44	Total Amount Billed	#######
	12% Interest	0.94	0.20	12% Interest	0.94	0.20		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	500.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded	250.00
	Total Due	513.08	772.40	Total Due	263.08	772.40		
	Grand Tota	1,285.48	1,285.48	Grand Tota	1,035.48	1,035.48		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**21,512.50**
Grand Total Amount Paid	**21,512.50**
Grand Total After Ordinance Change:	**5,712.50**
Grand Total To Be Refunded:	**15,800.00**

Rug Doctor LLC

2018	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due		1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2021	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	4,255.16
	Taxes Due	12.90	12.90	Taxes Due	$12.90	$12.90		
	25% Penalty	3.23	3.23	25% Penalty	$3.23	$3.23	Total Amount Billed	4,255.16
	12% Interest	4.35	3.57	12% Interest	$4.35	$3.57		
	License fee		15.00	License fee		$15	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		$500		
	$50 b&o fee	1,750.00	1,450.00	$50 b&o fee	$250	$250	Total Amount Refunded:	3,200.00
	Total Due	1,770.48	2,484.70	Total Due	$270.48	$784.70		
	Grand Total		4,255.18	Grand Total		1,055.18		

2019	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	6,691.45
	Taxes Due	21.27	21.27	Taxes Due	21.27	21.27		
	25% Penalty	5.32	5.32	25% Penalty	5.32	5.32	Total Amount Billed	6,691.45
	12% Interest	12.28	10.99	12% Interest	12.28	10.99		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,950.00	2,650.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,600.00
	Total Due	2,988.87	3,702.58	Total Due	288.87	802.58		
	Grand Total		6,691.45	Grand Total		1,091.45		

2022	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	2,945.00
	Taxes Due	10.44	10.44	Taxes Due	10.44	10.44		
	25% Penalty	2.61	2.61	25% Penalty	2.61	2.61	Total Amount Billed	2,945.00
	12% Interest	2.27	1.63	12% Interest	2.27	1.63		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,100.00	800.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	1,900.00
	Total Due	1,115.32	1,829.68	Total Due	265.32	779.68		
	Grand Total		2,945.00	Grand Total		1,045.00		

2020	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	5,483.41
	Taxes Due	20.40	20.40	Taxes Due	20.40	20.40		
	25% Penalty	5.10	5.10	25% Penalty	5.10	5.10	Total Amount Billed	5,483.41
	12% Interest	9.30	8.09	12% Interest	9.30	8.09		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,350.00	2,050.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,400.00
	Total Due	2,384.80	3,098.59	Total Due	284.80	798.59		
	Grand Total		5,483.39	Grand Total		1,083.39		

2023	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,296.34
	Taxes Due	11.90	11.90	Taxes Due	11.90	11.90		
	25% Penalty	2.98	2.98	25% Penalty	2.98	2.98	Total Amount Billed	1,296.34
	12% Interest	1.15	0.43	12% Interest	1.15	0.43		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		550.00	$50 license fee		500.00		
	$50 b&o fee	500.00	200.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	250.00
	Total Due	516.03	780.31	Total Due	266.03	780.31		
	Grand Total		1,296.34	Grand Total		1,046.34		

2024	License Fee	15.00
	Amount Paid	15.00

Grand Total Invoiced Previously:	**21,701.36**
Grand Total Amount Paid	**21,701.36**
Grand Total After Ordinance Change:	**5,851.36**
Grand Total To Be Refunded:	**15,850.00**

United Rentals

2018	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	1,015.00
	Taxes Due			Taxes Due				
	25% Penalty			25% Penalty			Total Amount Billed	1,015.00
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	500.00
	Total Due	-	1,015.00	Total Due	-	515.00		
	Grand Total		1,015.00	Grand Total		515.00		

2021	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	4,621.83
	Taxes Due	13.73	183.92	Taxes Due	13.73	183.92		
	25% Penalty	3.43	45.98	25% Penalty	3.43	45.98	Total Amount Billed	4,621.83
	12% Interest	4.92	54.84	12% Interest	4.92	54.84		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,800.00	1,500.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	3,300.00
	Total Due	1,822.08	2,799.74	Total Due	272.08	########		
	Grand Total		4,621.82	Grand Total		########		

2019	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	6,950.42
	Taxes Due	71.49	57.72	Taxes Due	71.49	57.72		
	25% Penalty	17.87	14.43	25% Penalty	17.87	14.43	Total Amount Billed	6,950.42
	12% Interest	42.82	31.08	12% Interest	42.82	31.08		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	3,000.00	2,700.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	5,700.00
	Total Due	3,132.18	3,818.23	Total Due	382.18	868.23		
	Grand Total		6,950.41	Grand Total		1,250.41		

2022	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	3,649.02
	Taxes Due	180.22	186.06	Taxes Due	180.22	186.06		
	25% Penalty	45.06	46.52	25% Penalty	45.06	46.52	Total Amount Billed	3,649.02
	12% Interest	43.02	33.15	12% Interest	43.02	33.15		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	1,200.00	900.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	2,100.00
	Total Due	1,468.30	2,180.73	Total Due	518.30	########		
	Grand Total		3,649.03	Grand Total		########		

2020	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	5,756.00
	Taxes Due	12.66	131.35	Taxes Due	12.66	131.35		
	25% Penalty	3.17	32.84	25% Penalty	3.17	32.84	Total Amount Billed	5,756.00
	12% Interest	6.06	54.93	12% Interest	6.06	54.93		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		1,000.00	$50 license fee		500.00		
	$50 b&o fee	2,400.00	2,100.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	4,500.00
	Total Due	2,421.89	3,334.12	Total Due	271.89	984.12		
	Grand Total		5,756.01	Grand Total		1,256.01		

2023	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	4,680.22
	Taxes Due	607.62	1,745.60	Taxes Due	607.62	#######		
	25% Penalty	151.91	436.40	25% Penalty	151.91	436.40	Total Amount Billed	4,680.22
	12% Interest	72.12	101.58	12% Interest	72.12	101.58		
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		650.00	$50 license fee		500.00		
	$50 b&o fee	600.00	300.00	$50 b&o fee	250.00	250.00	Total Amount Refunded:	550.00
	Total Due	1,431.65	3,248.58	Total Due	1,081.65	########		
	Grand Total		4,680.23	Grand Total		########		

2024	HDL Companies	1/1-6/30	7/1-12/31	City of Charles Town	1/1-6/30	7/1-12/31	Total Amount Paid	709.36
	Taxes Due	644.36		Taxes Due	644.36			
	25% Penalty			25% Penalty			Total Amount Billed	709.36
	12% Interest			12% Interest				
	License fee		15.00	License fee		15.00	Total Amount Due:	-
	$50 license fee		50.00	$50 license fee		50.00		
	$50 b&o fee			$50 b&o fee			Total Amount Refunded:	-
	Total Due	644.36	65.00	Total Due	644.36	65.00		
	Grand Total		709.36	Grand Total		709.36		

Grand Total Invoiced Previously:	**27,381.86**
Grand Total Amount Paid	**27,381.85**
Grand Total After Ordinance Change:	**10,731.86**
Grand Total To Be Refunded:	**16,650.00**

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF AUGUST 31, 2024

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	COMMENTS
American Rescue Plan Act	4174	ARPA	Bank of Charles Town	073-101-01	$ 8,952	$ 8,952		All funds have been spent and grant has been closed out. Remaining balance is accumulated interest.
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 177,179		$ 177,179	Account is used to deposit bond funds from developers and held until projects are completed.
Building Commission	4862	Bldg Commission	Truist	400-101-00	$ 127,785	$ -	$ 127,785	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	$ 4,758,266	$ -	$ 4,758,266	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	$ 163,396		$ 163,396	Special revenue fund used for P&R pool.
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	009-101-00	$ 636,459	$ 636,459	$ -	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	$ 203,805	$ -	$ 203,805	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	$ 99,241	$ -	$ 99,241	Funds restricted for limited police activities er Department of Justice guidelines.
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 4,542,159		$ 4,542,159	General Fund operations.
Housing Rehab Program	1233	CDBG	United Bank	020-101-00	$ 66,088	$ -	$ 66,088	Funds restricted to housing rehab services.
Opioid Settlement Fund	926	Opioid Fund	Summit Bank	026-101-01	$ 199,887		$ 199,887	Special revenue fund. Council is determining use of funds per State guidelines.
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 153,845		$ 153,845	Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 8,204		$ 8,204	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	$ 970		$ 970	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	$ 49,143		$ 49,143	Funds for police use.
Police Pension Relief Fund	3822	Police Pension	United Bank	700-101-00	$8,213.41* July		$8,213.41* July	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	$ 1,482,358		$ 1,482,358	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
Residual Fund	7591	Residual	Summit Bank	003-101-07	$ 721,844		$ 721,844	Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures.
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,099,724	$ 4,099,724	$ -	$1 million committed to General Fund for FY 2025. Debt service is to be paid first per ordinance.
Total Bank Accounts					**$ 17,499,306**	**$ 4,745,135**	**$ 12,754,170**	
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 535,894		$ 535,894	Investment fund for restricted use of future pension payments.
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 783,830		$ 783,830	Investment fund for budget stabalization.
Total Bank Accounts plus two Investment Accounts					**$ 18,819,029**	**$ 4,745,135**	**$ 14,073,894**	