CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • JULY 8, 2025

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-727:** HdL Update

: **2025-728:** License Fee Waiver Request - Possible Executive Session

: **2025-729:** B&O Waiver Request - Possible Executive Session

3. NEW BUSINESS

: **2025-730:** FY2026 General Fund Revision #1
FY 2026 GF Revision #1.pdf

: **2025-731:** Business License Fee Structure Discussion
BUSINESS LICENSE APPLICATION PACKET.pdf

: **2025-732:** Finance Policy Discussion
Finance Policy Revised 0425.pdf

: **2025-733:** License Fee Waiver Request - Possible Executive Session

: **2025-734:** B&O Waiver Request - Possible Executive Session

4. FINANCE DIRECTOR REPORT

: **2025-735:** June 2025 General Fund Budget Update
GF June Financials.pdf

: **2025-736:** June 2025 Capital Fund Budget Update
June 2025 Capital Financials.pdf

: **2025-737:** June 2025 P&R Fund Budget Update
P&R June 2025 Financials.pdf

: **2025-738:** June 2025 Account Balance Update
6-30-25 Bank and Investment Account Balance.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-727: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-728: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-729: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-730: FY2026 General Fund Revision #1

ATTACHMENTS:

- FY 2026 GF Revision #1.pdf

FY 2025-2026
General Fund Budget

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

ACCOUNT		FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
REVENUES						
30005	Unassigned Fund Balance (Carryover)	750,000	1,056,186	1,806,186	Estimated carryover balance for fiscal year ending 2026.	Increased carryover to reflect actual balance as of 6/30/25.
30101	Taxes - Ad Valorem	1,851,076		1,851,076		
30106	Supplemental Taxes	30,000		30,000	Property taxes owed from previous years, but paid in the current fiscal year.	
30200	Interest as Penalty	8,000		8,000		
30300	Gas & Oil Severance Tax	30,000		30,000	5% severance tax on gross receipts at the well head of oil and natural gas.	
30400	Utility Tax (2%)	250,000		250,000		
30500	Business & Occupation (B&O) Tax	2,032,082		2,032,082	Included estimated B&O receipts from HDL collections services.	
30600	Liquor Tax	25,000		25,000	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
30700	Animal Control Tax	1,600		1,600	This is donated back to the county each year under Dog Warden.	
30800	Hotel/Motel Tax	200,000		200,000	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)	
32000	Court Costs, Fees & Charges	260,000		260,000		
32100	Parking Violation Penalties	40,000		40,000		
32500	Business License Revenue	35,000		35,000		
32600	Building Permit Fees	550,000		550,000	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.	
32800	Franchise Tax	65,000		65,000	Two Cable Franchisees	
33000	International Registration Plan (IRP) Fees	70,000		70,000	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.	
33900	Emergency Service Fee	1,700		1,700	Revenue from utility bills for EMS (5 cents)	
34000	Parks & Rec Fee	1,700		1,700	Revenue from utility bills for parks and recreation (5 cents)	
34200	Parking Meter Revenues	45,000		45,000	Revenue from parking meters and parking permits including ParkMobile app.	
34500	Rents & Concessions	60,000		60,000	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)	
35300	Zoning Fee	20,000		20,000	Zoning applications	
35500	Street Improvement Fee	135,000		135,000	Revenue from utility bills for street improvements ($4 per month)	
36504	Federal Government Grants	291,667		291,667	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000	
36600	State Government Grants	-		-		
36700	Other Grants	-		-		
36900	Contributions from Other Funds - Sales Tax	1,500,000		1,500,000	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.	
37600	Gaming Income	250,000		250,000	Gaming receipts average $19K to $23K per month.	
37900	Gain/Loss - Sale of Fixed Assets	-		-		
38007	Interest Income (Operating Acct)	35,000		35,000		
38100	Reimbursements	110,000		110,000	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
38100	Lein Reimbursements			-		
38200	Refunds - Overpayments	500		500		
38600	Insurance Claims	-		-		
39200	Property Rehabilitation	-		-		
38700	Filing Fees	300		300	Filing Fees Revenue - Election in FY25. $50.00 per person.	
39700	Video Lottery	600,000		600,000	Video lottery receipts average $13.4K to $22.2K per week.	
39900	Misc Revenue	5,000		5,000	Yard waste stickers and fingerprints	
39902	Special Events - WV Fest	10,000		10,000		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
39903 Special Events - General	1,000		1,000	Special activities fees	
39904 Special Events - CW Hall	5,000		5,000		
39907 Special Events - Car Show	5,000		5,000	Car show registration and sponsors.	
TOTAL REVENUES	**9,274,625**	**1,056,186**	**10,330,811**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
EXPENSES					
ECONOMIC DEVELOPMENT - 402					
03 Salaries	77,000		77,000	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.	
04 FICA	6,200		6,200	FICA @ 7.65%	
05 Group Insurance	9,300		9,300	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	7,000		7,000	PERS II Employer Contribution 9%	
09 OPEB	2,000		2,000	Deferred Compensation Employer Contribution 3%	
11 Telephone	500		500	Cell phone	
14 Travel	3,000		3,000	2 National Conferences; airfare, lodging, per-diem	
20 Advertising/Legal Publications	500		500		
21 Training & Education			-	$2,500 rolled under City Manager's office.	
22 Dues & Subscriptions	2,000		2,000	IEDC Membership, Survey Subscription, Adobe subscription	
23 Professional Services	1,000		1,000	Engineering Services	
26 Insurance and Bonds	5,000		5,000	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services	1,000		1,000		
41 Departmental Supplies	3,000		3,000	Promotional items for events and City marketing and other departmental supplies.	
43 Auto Supplies			-	Under Maintenance budget	
TOTAL ECONOMIC DEVELOPMENT	**117,500**	**-**	**117,500**		
MAYOR'S OFFICE - 409					
01 Salary	12,500		12,500	Mayor's Salary	
04 FICA Tax Expense	1,000		1,000		
11 Telephone			-		
14 Travel Expense	2,000		2,000	WV Municipal League	
20 Advertising/Legal Publication			-		
21 Training & Education	1,000		1,000		
22 Dues & Subscriptions			-		
26 Insurance & Bonds	1,000		1,000		
41 Departmental Supplies	500		500	$453.00 - Ceremonial Keys to the City and Coins	
68 Community Contributions	2,000		2,000		
TOTAL MAYOR'S OFFICE	**20,000**	**-**	**20,000**		
COUNCIL - 410					
01 Salaries	40,000		40,000	Eight Council Members at $5,000 annual salary	
04 FICA Tax Expense	3,100		3,100		
14 Travel Expense	4,800		4,800	Conferences	
20 Advertising			-		
21 Training & Education	3,200		3,200	WV Municipal League Conference Registration ($450 per registration)	
26 Insurance & Bonds	3,200		3,200	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
41 Departmental Supplies	700		700		
TOTAL COUNCIL	**55,000**	**-**	**55,000**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
CITY MANAGER - 412					
03 Salaries	215,000		215,000	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)	
04 FICA Tax Expense	17,500		17,500	FICA Tax @ 7.65%	
05 Group Insurance	20,000		20,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	19,000		19,000	9% Employer Contribution PERS I and II	
08 Overtime	1,200	1,300	2,500		Increased to match actual overtime in previous year.
09 OPEB	6,500		6,500	3% Employer Contribution Deferred Compensation plan	
11 Telephone	550		550	Mobile phone service	
14 Travel Expense	1,500		1,500	WVML Trip, City Clerk Election Training	
20 Advertising	2,000		2,000		
21 Training & Education	20,000		20,000	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	
22 Dues & Subscriptions	1,000		1,000	Adobe subscriptions. ICMA and WVML Fees.	
23 Professional Services	500	37,500	38,000	Background checks for City Manager candidates.	City Manager recruiter expenses carried over from FY 2025.
26 Insurance & Bonds	15,000		15,000	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
30 Contracted Services			-		
41 Departmental Supplies	750		750	Misc. Office Supplies	
43 Auto Supplies (Gas & Oil)			-	Gas is covered under travel expenses.	
TOTAL CITY MANAGER	**320,500**	**38,800**	**359,300**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
TREASURER - 413					
03 Salaries	260,000		260,000	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.	
04 FICA Tax Expense	22,000		22,000	FICA Tax @ 7.65%	
05 Group Insurance	21,000		21,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	24,000		24,000	9% Employer Contribution PERS I and II	
08 Overtime	3,500		3,500		
09 OPEB	8,000		8,000	3% Employer Contribution Deferred Compensation plan	
11 Telephone	-		-	Director of Finance Cell Phone	
12 Printing	-		-		
14 Travel Expense	1,500		1,500	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	2,500		2,500	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	500		500	Adobe subscription for Director & Accounting Clerk III	
23 Professional Services	2,500		2,500	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	48,000	90,000	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	Allowance for FY 2024 audit expenses.
26 Insurance & Bonds	15,000		15,000	General Liability, Worker's Compensation, Umbrella	
30 Contracted Services	25,000		25,000	Tyler Technologies - Incode Annual License Fee	
30 B&O Collections - Contracted Services	75,000		75,000		
38 Refunds	10,000		10,000		
41 Departmental Supplies	1,500	1,000	2,500	Misc. Office Supplies	Allowance for purchase of desk scanners for Finance employees.
TOTAL TREASURER	**514,000**	**49,000**	**563,000**		
COURT CLERK - 415					
03 Salaries	67,000		67,000	Court Clerk Salary, 2.5% merit, and holiday supplement	
04 FICA	5,500		5,500	FICA Tax @ 7.65%	
05 Group Insurance	19,000		19,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	6,000		6,000	9% Employer Contribution PERS I and II	
08 Overtime	1,200		1,200		
09 OPEB	2,000		2,000	3% Employer Contribution Deferred Compensation plan	
14 Travel	500		500	Court Clerk training and Election training	
18 Postage	100		100		
20 Advertising/Legal Publications			-		
21 Training & Education			-	$500 transferred to City Manager's budget. WVML training and Election training.	
22 Dues & Subscriptions			-		
23 Professional Services			-		
26 Insurance & Bonds	4,500		4,500	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
30 Contracted Services	25		25	Flu shot	
41 Departmental Supplies	600		600	Ink cartridges, paper stock	
TOTAL COURT CLERK	**106,425**	**-**	**106,425**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
POLICE JUDGES - 416					
03 Salaries	32,000		32,000	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday suppliments.	
04 FICA	2,400		2,400		
14 Travel	500		500	WV State mandated annual training for magistrates & judges	
21 Training & Education	1,000		1,000	WV State mandated annual training for magistrates & judges	
22 Dues and Subscriptions	100		100		
23 Professional Services	1,000		1,000		
26 Insurance & Bonds	2,500		2,500		
41 Departmental Supplies			-		
TOTAL POLICE JUDGES	**39,500**	**-**	**39,500**		
CITY ATTORNEY - 417					
03 Salaries	160,000		160,000	Attorney salary plus 2.5% merit and holiday supplement.	
04 FICA	13,000		13,000	FICA @ 7.65%	
05 Group Insurance	1,000		1,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	15,000		15,000	PERS II Employer Contribution 9%	
09 OPEB	6,000		6,000	Deferred Compensation Employer Contribution 3%	
11 Telephone	250		250		
14 Travel	1,000		1,000	Travel allowance for various trainings.	
20 Advertising/Legal Publications			-	Allowance for legal publications.	
21 Training & Education			-	Rolled under City Manager's office.	
22 Dues & Subscriptions	5,100		5,100	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.	
23 Professional Services	50,000		50,000	Cost for outside legal council.	
26 Insurance and Bonds	12,000		12,000		
41 Departmental Supplies	1,000		1,000		
TOTAL CITY ATTORNEY	**264,350**	**-**	**264,350**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
ENFORCEMENT AGENCY - 425					
03 Salaries	61,000		61,000	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.	
04 FICA	4,900		4,900	FICA @ 7.65% of Salary	
05 Group Insurance	9,000		9,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	5,400		5,400	PERS II Employer Contribution 9%	
09 OPEB	2,500		2,500	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	500		500		
14 Travel	3,000		3,000	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	1,500		1,500	Certified Mailings	
20 Advertising/Legal Publications	500		500	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
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	ICC Membership ($160/yr)	
26 Insurance and Bonds	4,000		4,000	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services	25,000		25,000	Kimley-Horn Engineering Services	
30 Nuisance Properties-Contracted Services	45,000		45,000	Nuisance Properties cleanup and demos.	
30 Nuisance Properties Relocation - Contracted Services	5,000		5,000	Nuisance Properties housing relacation.	
41 Departmental Supplies	2,000		2,000	Building safety month supplies and code books	
43 Auto Supplies			-	Under Maintenance budget	
45 Uniforms	2,000		2,000	Jackets & shirts.	
TOTAL ENFORCEMENT AGENCY	**172,300**	**-**	**172,300**		
REGIONAL DEVELOPMENT AUTHORITY - 435					
22 Dues & Subscriptions	11,500		11,500	Region 9 Assessment - Fees are going up	
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**11,500**		
Total City Administration	**2,297,075**	**107,800**	**2,404,875**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
BUILDING INSPECTIONS - 436					
03 Salaries	88,000		88,000	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.	
04 FICA	7,000		7,000	FICA @ 7.65% of Salary	
05 Group Insurance	1,500		1,500	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	8,000		8,000	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
09 OPEB	3,000		3,000	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods	
11 Telephone	1,000		1,000	Two lines; one is a hot spot. One is a cell phone.	
14 Travel	3,000		3,000	National ICC Conference; airfare, lodging, meals, gas	
17 R&M Auto			-	Under Maintenance budget	
18 Postage	1,000		1,000	Certified mailings for property Notice of Violations	
20 Advertising/Legal Publications	1,000		1,000	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
21 Training & Education			-	$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
22 Dues & Subscriptions	1,000		1,000	ICC membership dues; WICA subscription	
23 Professional Services	50,000		50,000	To cover expenses associated with inspections; compliance.	
26 Insurance & Bonds	6,000		6,000	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services			-		
41 Departmental Supplies	2,000		2,000	Building safety month supplies and code books.	
43 Auto Supplies			-	Under Maintenance budget	
45 Uniforms	2,000		2,000	Jackets & shirts.	
TOTAL BUILDING INSPECTIONS	**174,500**	**-**	**174,500**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
PLANNING & ZONING - 437					
03 Salaries	407,000		407,000	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.	
04 FICA	33,000		33,000	FICA @ 7.65% of Salary	
05 Group Insurance	68,000		68,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	38,000		38,000	PERS II Employer Contribution (9%)	
08 Overtime	1,500		1,500		
09 OPEB	12,500		12,500	457(b) Deferred Comp Employer Contribution (3%).	
11 Telephone	250		250	Director's department cell phone	
14 Travel	8,000		8,000	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference	
18 Postage	1,000		1,000	Certified Mailings; Legal notices, yard sign postings	
20 Advertising/Legal Publications	4,500		4,500	Advertising of BZA and public hearings for P/C meetings; hearing placards	
21 Training & Education			-	$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders	
22 Dues & Subscriptions	3,000		3,000	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
23 Professional Services	5000		5,000	GIS Aerial imagery, Background Checks	
26 Insurance & Bonds	20,000		20,000	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services	44,000		44,000	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
31 Contracted Services - Tree Board			-	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
38 Refunds	1,000		1,000		
41 Departmental Supplies	4,000		4,000	Public hearing signs, office supplies, promotional supplies	
53 Computer Software / Tech	10,000		10,000	MyPermit Now Monthly Fees	
TOTAL PLANNING & ZONING	**660,750**	**-**	**660,750**		
Total City Bldg Inspection, P&Z, and Enforcement Agency	**$ 1,007,550**	**-**	**$ 1,007,550**		
ELECTIONS - 438					
12 Printing			-		
20 Advertising/Legal Publications			-	Publish ballot multiple times	
23 Professional Services			-		
30 Contracted Services			-	Poll workers for early voting and day of election.	
41 Departmental Supplies			-	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
TOTAL ELECTIONS	**-**	**-**	**-**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
CITY HALL - 440					
3 Salaries	103,000		103,000	Director of Operations Salary, 2.5% merit, and holiday supplement	
4 FICA Taxes	8,300		8,300	FICA @ 7.65%	
5 Group Insurance	20,000		20,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
6 Retirement	9,000		9,000	9% Employer Contribution	
9 OPEB	4,000		4,000	3% Deferred Compensation Employer Contribution	
11 Telephone	20,000		20,000	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).	
13 Utilities	40,000		40,000	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric	
14 Travel Expense	2,000		2,000	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD	
15 Repair & Main. Bldg & Grounds	10,000		10,000	Elevator Services and City Hall maintenance.	
16 CH Repair & Maint Equip.			-		
18 Postage	4,000		4,000	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.	
19 Bldg & Equipment Rental	250,000		250,000	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer	
20 Advertising/Legal Publications	4,000		4,000	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	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	
23 Professional Services	25,000		25,000	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
26 Insurance & Bonds	15,000		15,000	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
30 Contracted Services	287,000		287,000	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.	
32 Bank Charges	15,000	20,000	35,000	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for additional credit card merchant fees due to delay in software upgrade.
37 Other Fees/Taxes	1,500		1,500	Late fees	
41 Departmental Supplies	12,000		12,000		
43 CH Auto Supplies (Gas/Oil)			-		
53 Computer Software / Tech	15,000		15,000	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year	
TOTAL CITY HALL	**848,300**	**20,000**	**868,300**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
CONTRIBUTIONS/TRANSFERS - 444					
68 Contributions - Community Partnership Grants	100,000		100,000	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.	
68 Community Grants		100,000	100,000		Allowance for community grants for non-profit organizations.
68 Contributions - Revive Grant	270,000		270,000	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.	
68 Contributions - Façade Improvement Program	15,000		15,000		
68 Contributions - Homeless Solutions	25,000		25,000	County Homelessness position funding commitment	
68 Contributions - Sidewalk Improvement Program	15,000		15,000	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	**425,000**	**100,000**	**525,000**		
PARKING - 571					
03 Salaries	46,000		46,000	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
04 FICA Tax Expense	3,700		3,700	FICA @ 7.65%	
05 Group Insurance	750		750	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement Expense	4,000		4,000	9% Employer Retirement Contribution	
08 Overtime	1,000		1,000		
09 OPEB	1,500		1,500	3% Deferred Compensation Employer Contribution	
13 Utilities	1,400		1,400	Electric Service	
16 Repair & Main - Equipment	1,000		1,000	Parking meter repairs and maintenance	
18 Postage	500		500		
19 Bldg & Equipment Rental	500		500		
20 Advertising / Legal Publications	500		500		
26 Insurance & Bonds	3,000		3,000	Prof Liability, Umbrella, Automobile, Worker's Comp	
30 Contracted Services	500		500		
41 Departmental Supplies	5,000		5,000	Office Supplies, Batteries, Handheld Printer Paper	
43 Auto Supplies (Gas/Oil)	500		500		
45 Uniforms	500		500	Jacket, Uniform Shirt, Patches, Badge, etc.	
53 Computer Software/Tech	4,000		4,000	United Public Safety/T2 Annual Fees	
TOTAL PARKING	**74,350**	**-**	**74,350**		
CONTINGENCIES - 699					
Other Contributions	308,000	42,000	350,000	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)	Increase to allow for payment of unexpected expenses.
TOTAL CONTINGENCIES	**308,000**	**42,000**	**350,000**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
POLICE DEPARTMENT - 700					
03 Salaries	1,640,000		1,640,000	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.	
04 FICA	110,000		110,000	FICA Tax at 7.65%	
05 Group Insurance	289,000		289,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	145,000		145,000	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
07 Police Pension	30,000		30,000	Legacy CTPD Retirement System	
08 Overtime	160,000		160,000	Shift coverage, late arrest/call out, special events, school events, court, etc.	
09 OPEB	60,000		60,000	457(b) Deferred Compensation 3%	
11 Telephone	48,500		48,500	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.	
13 Utilities	48,000		48,000	Electric and Internet Service, increase in FY25.	
14 Travel	4,000		4,000	Training, Conferences,etc.	
15 R&M Building & Grounds	2,500		2,500	Lights, Paint, Air Filters, Electrical supplies, Batteries	
16 R&M Equipment	5,000		5,000	Generator Service	
17 R&M Auto	50,000		50,000	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.	
18 Postage	1,300		1,300	Stamps, USPS Certified Mail, UPS/Fedex, etc.	
19 Building & Equipment Rental	100,000		100,000		
20 Advertising/Legal Publications	5,500		5,500	New Hire Ads 3-6 ads in local paper	
21 Training & Education	20,000		20,000	WVSP Academy, 16 hours in-service/8 supervisor hours.	
22 Dues & Subscriptions	2,000		2,000	WVCOP Dues, IACP, SRO, Journal	
23 Professional Services	5,000		5,000	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging	
26 Insurance & Bonds	110,000		110,000	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
30 Contracted Services	48,000		48,000	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.	
37 Other Fees & Taxes	250		250	661 George St. Ambulance Fees	
41 Departmental Supplies	40,000		40,000	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	
43 Auto Supplies	65,000		65,000	Gas, oil changes and tires for Police Vehicles	
45 Uniforms	30,000		30,000	Class A, BDU, duty gear, insignia, bullistic vest, coats, etc.	
53 Computer Software/Tech	29,000		29,000	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).	
TOTAL POLICE DEPARTMENT	**3,048,050**	**-**	**3,048,050**		
POLICE-SPECIAL DUTY CROSSING GUARDS - 704					
03 Salaries	35,000		35,000	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.	
04 FICA Tax Expense	2,600		2,600		
26 Insurance & Bonds	1,750		1,750		
41 Departmental Supplies	250		250	Stop signs	
45 Uniforms	500		500	Reflective jackets and vests	
43 Auto Supplies (Gas & Oil)			-		
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	**-**	**40,100**		
Total Police and Crossing Guards	**$ 3,088,150**	**-**	**$ 3,088,150**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
DOG WARDEN - 707					
Contributions	1,600		1,600	City passes along the dog tag fees to the County	
TOTAL DOG WARDEN	**1,600**	**-**	**1,600**		
MAINTENANCE - 750					
03 Salaries	330,000		330,000	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.	
04 FICA Tax Expense	27,000		27,000	FICA @ 7.65%	
05 Group Insurance	47,000		47,000	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	29,000		29,000	9% Employer Contribution	
08 Overtime	20,000		20,000		
09 OPEB	8,000		8,000	3% Deferred Compensation Employer Contribution	
11 Telephone	3,000		3,000	Field staff equipped with cell phones	
13 Utilities	15,000		15,000	Maintenance building electric, water, sewer, and internet	
14 Travel Expense	1,500		1,500	Maintain certifications; other skill enhancement training as required/proposed	
15 R&M Buildings and Grounds	55,000		55,000	General maintenance of city buildings.	
16 R&M Equipment	15,000		15,000	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		10,000	Regular maintenance of department and City vehicles	
18 Postage			-		
19 R&M Bldg and Equip Rental	1,000		1,000	Equipment rented as required to maintain various city buildings.	
20 Advertising	500		500	Spring and Fall Cleanup. Additional city sponsored projects as required.	
21 Training & Education	2,500		2,500	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.	
22 Dues & Subscriptions	500		500	Camera subscription and CDL License Fees	
23 Professional Services	500		500	CDL physicals	
26 Insurance & Bonds	19,000		19,000	Liability, Worker's Comp, Vehicle Insurance	
30 Contracted Services	60,000		60,000	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt	
41 Departmental Supplies	35,000		35,000	General maintenance annual supplies. Christmas decorations, and light poles.	
43 Auto Supplies (Gas, Oil & Tires)	25,000		25,000	Gas, oil changes and tires for maintenance and City vehicles.	
45 Uniforms	5,000		5,000		
53 Software/Tech			-		
59 Capital Outlay			-		
TOTAL MAINTENANCE	**709,500**	**-**	**709,500**		
STREET LIGHTS - 751					
13 Utilities	130,000		130,000	Street lights electric.	
TOTAL STREET LIGHTS	**130,000**	**-**	**130,000**		
VISITOR'S CENTER - 901					
66 Contributions	100,000		100,000	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.	
TOTAL VISITOR'S CENTER	**100,000**	**-**	**100,000**		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	CURRENT BUDGET	NOTES AND EXPLANATIONS	REVISION #1 NOTES
FAIRS/FESTIVALS - 903					
20 Advertising/Legal Publications	2,000		2,000		
30 Contracted Services	36,000		36,000	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)	
38 Refunds	100		100		
41 Departmental Supplies	25,000		25,000	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)	
52 Computer Software	1,300		1,300	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	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
TOTAL FAIRS/FESTIVALS	**68,400**	**-**	**68,400**		
TRANSFERS - 960/698 SAO					
01 Transfers to Capital Reserve - Repaving	135,000		135,000	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures	
02 Transfers to Capital Reserve - One Time Funding		556,386	556,386		Transfer to Capital Fund to support capital projects.
03 Transfers Out - Parks & Rec	120,000		120,000	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		250,000	250,000		Transfer to Residual Fund to build up Rainy Day savings.
11 Transfers to Capital Reserve - Table Games	810,000		810,000	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.	
TOTAL TRANSFERS	**1,065,000**	**806,386**	**1,871,386**		
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**10,330,811**		
REVENUES OVER EXPENSES	$ -	$ -	$ -		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-731: Business License Fee Structure Discussion

ATTACHMENTS:

- BUSINESS LICENSE APPLICATION PACKET.pdf

Procedures for obtaining a City of Charles Town Business License

All Business Licenses renew annually beginning July 1st expiring June 30th

1) Obtain a City of Charles Town Business License Application. The application can be downloaded from the City's website www.charlestownwv.us, picked up in person or received via email or fax by calling 304-724-3247.

2) You must present a copy of your **West Virginia Business Registration Certificate** with the application. The Business Registration Certificate can be obtained by contacting the West Virginia Department of Tax & Revenue 1-800-982-8297 or by visiting the website www.business4wv.com. They also have a field office in Martinsburg (397 Midatlantic parkway, Suite#2, (304) 267-0020). For more general information on the West Virginia Business Registration Certificate, please visit https://tax.wv.gov/Business/BusinessRegistration/Pages/BusinessRegistration.aspx.

3) If you are a contractor, you must present a copy of your **West Virginia State Contractors License** with the application. This can be obtained by contacting the West Virginia State Contractors Licensing Board at 304-558-7890 ext. 10473 or by visiting the website https://labor.wv.gov. *If you do not present a copy of your state license, you will be considered a handyman and restricted to doing work totaling $5,000.00 or less per residential job, 25,000.00 or less per commercial job.*

4) If your business involves selling food, you must present a copy of your **Jefferson County Health Department Inspection Report and Health permit** with the application. This can be obtained by contacting the Jefferson County Health Department at 304-728-8416 or visiting the website www.jchealthdept.org.

5) If your business involves selling alcohol, you must present a copy of your **West Virginia State ABCA License** with your application. This can be obtained by contacting the West Virginia State Alcohol Beverage Control Administration at 304-356-5500 or toll free 1-800-642-8208. Or you can visit the website www.abca.wv.gov.

6) If your business involves child care services (Daycare), you must present a copy of your West Virginia Department of Health & Human Resources permit. This can be obtained by contacting the West Virginia Department of Health and Human Resources at 304-724-2600 or visiting the website http://www.dhhr.wv.gov. If you serve prepared food, you will also need a Jefferson County Health Department Inspection report and Health permit (see item 4).

7) Present the application in person with all supporting documentation and payment to City of Charles Town located at 101 E. Washington Street, Charles Town, WV or mail to P.O. Box 14 Charles Town, WV 25414. If this application is for a new business located in Charles Town, you must also file a **ZONING USE PERMIT APPLICATION** with the Planning & Zoning Department. The Business License will not be issued until the Zoning Certificate is issued and provided to the Licensing Department.

8) Any business that obtains a City of Charles Town license, is subject to pay Business & Occupation taxes unless Non-profit or Tax exempt (See City Codified Ordinance).

City of Charles Town Business and Occupation Tax Rates

Class Code	Business Classifications	Rate Per $100
01	Gross Sales Manufactued Products	0.18
02	Gross Sales Retailers & Others	0.05
03	Gross Sales of Wholesalors	0.05
04	Gross Sales Small Loans, Industrial Loans	0.23
05	Elec Light & Power Co (Domestic & Com)	4.00
06	Elec Light & Power Co (Other Purposes)	3.00
07	Natural Gas Companies	3.00
08	Other Public Service / Utility Business	2.00
09	Gross Sales Contracting Business	2.00
10	Gross Sales Amusement Business	0.14
11	Gross Sales Service Business/Callings	0.23
12	Gross Sales- Rents, Royalties etc.	0.30

Business & Occupation Taxes are due on a semi-annual basis for the following periods: **January 1 - June 30** (*due July 31*) & **July 1 - December 31** (*due January 31)*
The City utilizes a website platform for B&O tax return/annual renewal mailings and processing. Staff will mail or email (depending on the business's selected preference) the semi-annual tax return form up to 30 days before the tax period ends. The taxable income a business is required to report is for sales or services that occur within the city limits of Charles Town. If the physical business location is in the city limits of Charles Town, **ALL** sales and services originating from this location are considered taxable income.
Additionally, even if the taxable income for the period is $0, the business must still file the return with zero reported income to stay in compliance. Staff recommends the return is filed via the online portal to ensure compliance before the due date; however, returns can also be filed by mail with cash or check payment if applicable, or filed in person at the City Hall office. For questions regarding B&O taxes or the online filing portal, please call 304-724-3247 or email BusinessLicense@charlestownwv.us for assistance.

BUSINESS LICENSE APPLICATION

CITY OF CHARLES TOWN
101 E. WASHINGTON STREET, P.O. BOX 14
CHARLES TOWN, WV 25414

Application is hereby made, by the undersigned, for a Business License under the provision of the Charles Town License Fee Ordinance for the fiscal year **2023-2024**

THIS LICENSE APPLICATION CANNOT BE USED BY ACTIVE BUSINESSES SEEKING A LICENSE RENEWAL.

NAME OF BUSINESS:	
Is this a new business within the city? Yes ☐ No ☐	
If yes, please provide date business started:	_____/_____/_____

If yes, and the physical location of the business is within the limits of the City of Charles Town, our Planning & Zoning Department must approve the Zoning Use Permit before the Business License is issued.

BUSINESS STREET ADDRESS:	
BUSINESS MAILING ADDRESS: (IF DIFFERENT THAN STREET ADDRESS)	
PLEASE NOTE THAT ALL MAILINGS WILL BE SENT TO THIS ADDRESS	
BUSINESS PHONE NUMBER:	
FEDERAL TAX ID:	
EMAIL ADDRESS:	
OWNERS OR OFFICER:	
MAILING ADDRESS:	
PHONE NUMBER:	
FEDERAL TAX ID:	

(A copy of your WV Dept of Health & Human Resources permit MUST accompany this application.)

WV STATE BUSINESS REGISTRATION NUMBER: ☐

(A copy of your WV State Business Registration Certificate MUST accompany this application.)

CONTRACTORS ONLY: WV STATE CONTRACTORS LICENSE NUMBER: ☐

(A signed copy of your WV State Contractors License MUST accompany this application.)

HEALTH PERMIT NUMBER (For Food Service Only): ☐

(A copy of your Health Inspection Report and Health Permit MUST accompany this application.)

WV STATE ABCA LICENSE NUMBER (For Alcohol Sales Only): ☐

(A copy of your WV State ABCA License MUST accompany this application.)

City of Charles Town Business License Fees

BUSINESS OR SERVICE (GENERAL)	$15.00	VERIFIED NON-PROFIT ORANIZATION	$0.00
LAUNDRY OR CAR WASH	$30.00	INSURANCE BROKER	$10.00
REAL ESTATE AGENT	$10.00	INSURER	$50.00
PAWNBROKER	$100.00	PET SITTING	$5.00
REAL ESTATE BROKER	$25.00	PET GROOMING	$5.00
RESTAURANT	$10.00	VETERINARIAN	$5.00
HOTEL/MOTEL/B&B/BOARDING	$10.00	CHIROPRACTOR	$25.00
VENDING MACHINES - EACH	$12.50	PHYSICIAN	$25.00
POOL TABLE	$25.00	THERAPIST	$5.00
CONTRACTOR	$15.00	DENTIST	$20.00
HANDYMAN LESS THAN $5000 (RESIDENTIAL) LESS THAN $25,000 (COMMERCIAL)	$15.00	MASSAGE THERAPIST	$5.00
		MEDICAL CORPORATION	$50.00
SURVEYOR	$20.00	NURSING HOME	$500.00
ARCHITECT/ENGINEER	$25.00	HEARING AIDS	$25.00
ATTORNEY	$5.00	PSYCHOLOGIST/COUNSELER	$15.00
BARBER/BEAUTICIAN/MANICURIST	$15.00	DISTRIBUTOR W/O A VEHICLE	$15.00
EMPLOYMENT AGENCY	$25.00	DISTRIBUTOR WITH VEHICLE	$50.00
ACCOUNTANT	$5.00	USED GOODS DEALER	$25.00
AUCTIONEER	$15.00	NEWSPAPER PRIVILEGE FEE	$25.00
STOCKBROKER	$10.00	NEWSPAPER VENDING - EACH	$5.00

	TYPE		AMOUNT
LICENSE FEE:			$
	SEE RATE SCHEDULE FOR TYPE AND AMOUNT		
ADDITIONAL FEES:			
	RETAIL BEER BUSINESS LICENSE	**$150**	$
	RETAIL WINE BUSINESS LICENSE	**$150**	$
	OFF PREMISES BEER LICENSE	**$75**	$
	LIQUOR BUSINESS LICENSE	**$500**	$
TOTAL FEES SUBMITTED WITH THIS APPLICATION			$

Applicant's Signature _____ Date _____

For Office Use Only: Date Rcvd: _____ All Forms & Payment Present: _____

Planning & Zoning Signature _____ License Admin Initials _____

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-732: Finance Policy Discussion

ATTACHMENTS:

- Finance Policy Revised 0425.pdf

CITY OF CHARLES TOWN

BUDGET AND FISCAL POLICIES

Approved: August 19, 2019

Revised: April 6, 2022

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1.01 GENERAL BUDGET AND FISCAL POLICIES GUIDING PRINCIPLES

The policies outlined in this document apply to all City employees and departments, except for the Charles Town Utility Board, which may adopt separate policies. These policies supersede any previously issued policies dealing with the subjects discussed herein. The City reserves the right to modify or supplement the provisions of this policy document at any time. Please understand that no policy document can address every situation in the workplace. Employees should ask your direct supervisor or the accounting manager if you have any questions. Likewise, if an employee has any suggestions for improving the City's fiscal and financial policies, please let the accounting manager or the city manager know. The City encourages its staff to always be searching for opportunities for continuous improvement.

The objectives for comprehensive budget and fiscal policies are to:

- guide City Council and city management policy decisions that have significant fiscal impact;
- support planning for long-term needs;
- maintain and protect City assets and infrastructure;
- set forth operating principles that minimize the financial risk in providing City services;
- optimize the efficiency and effectiveness of services to reduce costs and improve service quality;
- employ balanced and fair revenue policies that provide adequate funding for desired programs;
- adopt a pay-as-you-go philosophy to budgeting for operating expenses and, to the extent possible and practical, for capital expenditures;
- maintain financial stability and sufficient financial capacity for present and future needs;
- promote sound budget and financial management practices by providing accurate and timely information on the City's financial condition;
- maintain and enhance the City's credit ratings and prevent default on any municipal financial obligations;
- ensure the legal use of financial resources through an effective system of internal controls; and
- promote cooperation and coordination within the City, with other governments, and with the private sector in the financing and delivery of services.

1.01.A Responsibility

City Council may approve the City's comprehensive financial management policies and review them at least every even-numbered year as part of the annual budgeting process. The city manager will recommend, oversee, and administer these policies. The City's accounting manager will review and implement the policies and develop financial procedures that are consistent with the policies. City department directors will ensure that their departments comply with these policies and procedures and may consult with the accounting manager to issue department-specific procedures, as needed, that are also consistent with these policies.

1.01.B Revenues

Revenues:

Strong financial reserves will allow the City to weather the normal business cycles. The objective of strong reserves will allow the City the flexibility of cutting from capital expenditures and not operations; thereby, alleviating benefits cuts, layoffs, and cuts or reduction in services.

The City recognizes that its most primary and stable revenue sources are property taxes, consumer sales taxes, and business & occupation taxes. Due to the location of Hollywood Casino, the City is also the recipient of table game and video lottery revenue, although it has not proven to be as stable as other revenue sources. Every effort should be taken to ensure that table game and video lottery revenue is allocated towards one-time capital expenditures. Efforts to ensure continued reliability on the other revenue sources must be maintained and to develop and diversify other revenue sources as applicable.

The City will actively establish a practice of monitoring, auditing, and collecting all locally generated taxes.

The City will establish and maintain all user fees and charges based on the cost of providing services and shall establish, where appropriate, a cost recovery target for those programs and services that are subsidized by General Fund revenues.

Determine staffing levels for all departments based on population size and growth and not revenue growth.

Maintain a municipal stabilization fund (i.e. Residual Fund) of approximately 16.7% of the annual operating budget to cover at least two-months' worth of operating expenses.

Maintain a municipal capital improvement account (i.e. Capital Reserve Fund) to equal the total of annual lottery revenues and utilize lottery revenues for one-time purchases such as equipment, grant matches, and repair/construction of streets.

1.02 ASSET MANAGEMENT POLICY

It is the policy of the City to maintain financial accountability over all tangible fixed assets having a life exceeding one year and costing $5,000 (including tax) or more. The asset records shall be verified by a physical inventory at least once every five years by each department. Assets in the system include all land, buildings, machinery, and equipment valued at $5,000 or more (including sales tax). Small tools and equipment valued at more than $25 or attractive items (cameras, radios, etc.) having a useful life exceeding one year and costing under $5,000 will be included in an annual physical inventory but no dollar amounts will be entered on these small or attractive items. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count or inspection. GASB 34: The Government Accounting Standards Board has required local governments to report infrastructure and depreciation on all capital assets.

1.02.A Responsibility of Department Heads

The City treasurer will establish a fixed assets system and prepare guidelines for inventory reviews. To provide the best possible control, the department heads responsible for assets should not be the ones doing the physical inventory. He or she should assign an employee from their staff or obtain an independent person to conduct the inventory. The department head will do a reconciliation of the resulting reports before signing and turning it in to the treasurer's office.

1.02.B Asset Identification

All property will be assigned a unique city identification number by the treasurer's office. The assigned number will follow the asset throughout its life in the City's fixed asset program. Whenever feasible, each piece of property will be tagged or marked with the city identification number. Such markings will be removed or obliterated only when the item is sold, scrapped, or otherwise disposed of.

If the asset is purchased with grant funding, the identification number will reference the grant with an identifying project code. In the case of surplusing, the contract needs to be reviewed for compliance issues. In some cases, the grant source would need to approve selling or surplusing such assets.

1.02.C Additions

The City may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the purchasing department will complete an Asset Addition Sheet, provided by the treasurer's office, and submit to the treasurer's office along with a copy of the invoice at the same time they submit it to the accounting clerk's office for payment. The treasurer's office will assign and notify the department of the city identification number. The department will tag the item with the identification number provided by the treasurer's office. The treasurer's office will input the information from the asset control sheet to the fixed asset program on the computer.

1.02.D Deletions

The disposal of city assets valued at more than $1,000 shall be liquidated pursuant to WV Code 8-12-18, unless otherwise approved by Article 202 of the Charles Town City Code.

Assets previously acquired will eventually be disposed of and need to be deleted from the fixed asset program. Deletion may be required due to a sale of the asset, scrapping, disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.). Due to the monetary value, assets deleted from the fixed asset program originally valued at more than $5,000, whatever the reason, will require authorization from both the department head and the city manager. Fixed assets originally valued at less than $5,000 will require the authorization from the department head with notice to the treasurer's office.

The selling of City assets will comply with the City's surplus policy. Before disposal of a destroyed or damaged asset, the department head, and city manager if originally valued at more than $5,000, must verify that the asset is no longer of value to the City.

The department head controlling the asset is the only one in a position to trigger removal from the Fixed Asset records. Removal is accomplished by filling out an Asset Disposal Sheet, provided by the treasurer's office, and obtaining authorizing signatures from the department head on all requests and the city manager on any request concerning an asset originally valued at more than $5,000. The Asset Disposal Sheet is then forwarded to the treasurer's office and filed. A copy of the Asset Disposal Sheet is forwarded to the treasurer's office as proper notice for any disposed assets originally valued at less than $5,000.

Lost or stolen items may require additional reports. Deletions brought about as a result of natural disasters may require reporting to the insurance provider for an eventual reimbursement.

1.03 BUDGET AND PROCEDURES POLICY

The City will develop and implement a budget process that achieves the following policy objectives:

- makes prudent use of the taxpayers' money;
- includes financial forecast information to ensure that the City is planning adequately for current and future needs;
- involves community members, elected officials, employees, and key stakeholders as appropriate;
- provides performance measurement data to assist in assessing program effectiveness; and
- complies with City charter, City code, and State of West Virginia laws.

The City Council shall adopt an annual balanced budget each fiscal year that runs from July 1 through June 30. A balanced budget requires current year operating expenses and transfers for debt service to be fully funded by current year revenues, unassigned carryover balances, and other designated available funding sources.

All other fund balance reserves should be used only for non-recurring "one-time" and capital projects. They should not be used for on-going operations.

Long-term debt will be limited to capital projects or special projects that cannot be financed from current revenues.

The city manager is authorized to implement the programs as approved in the adopted budget. Within a specific fund, the city manager may transfer appropriations between categories within a department, as needed, to implement the adopted budget if the transfer does not increase full time equivalent (FTE) positions, increase overall appropriations, or decrease appropriations for capital outlay.

The annual budget will include a nominal Designated Contingency of up to one-half of one percent of the total operating budget for nonrecurring, unanticipated and/or emergency expenditures. The city manager may approve expenditures from this contingency if needed during the fiscal year.

A capital outlay (fixed asset) purchase will be any single item or piece of equipment which costs more than $10,000 and has an expected useful life exceeding one year.

Regular budget reports and updates shall be presented to the City's finance committee with information on the status of the City's financial condition. Budget adjustments and revisions may be made during the year by City Council resolution, if necessary, to reflect changes to revenues and/or expenditure projections.

The City will post on its website the annual adopted budget and applicable revisions within three business days of City Council approval.

1.03.A Capital Improvements Program

Sales tax revenues will be used primarily to pay the debt service on capital improvement projects that require a City loan. Other capital improvement projects may be funded with any of the following revenue sources:

- video lottery and table game revenues;
- available capital reserve fund balances;
- miscellaneous state and/or federal funding sources;
- excess levy revenues;
- municipal service fees;
- developer fees; and
- municipal bonds.

Utility revenues and specific capacity improvement fees may be used to fund water and wastewater projects.

The City will annually develop and update a multi-year plan for capital improvements. Future capital expenditures will be projected annually for a rolling five-year period based on projections of available funding, changing needs in the community, and replacement of aging infrastructure.

The City will coordinate development of a five-year capital plan with the preparation of the operating budget.

The annual funding for the current year of the Capital Improvements Plan shall be approved as part of the operating budget. Capital budgets are approved by project with the understanding that projects may span fiscal years and the appropriations will carry forward to the following fiscal year and the amounts carried forward will be shown in the budget for information and transparency.

Capital projects financed by bonds or other debt instruments shall be paid back within a period not to exceed the useful life of the project.

The city manager is authorized to implement the projects as approved in the adopted Capital Improvement Program. Within a specific fund, the city manager may transfer appropriations between projects as needed to implement the adopted Capital Improvement Program.

1.04 RECORDS MANAGEMENT AND RETENTION POLICY

This represents the City's policy regarding the retention and disposal of records, including the retention and disposal of electronic documents. The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by the City or are of no value are discarded at the proper time. This policy also serves to assist City employees in understanding their obligations in retaining public documents - including e-mail, text files, PDF documents, and all other formatted files.

Unless otherwise noted, the City has adopted the WV Municipal Clerks and Recorders Associations' approved schedule for records management. The *Records Management and Retention Policy Guide and Procedures Manual, 1st Edition*, was approved by the association in 2013 and is attached as a reference as Appendix A. Until the manual is amended to include specific instructions regarding the treatment of emails and text messages, staff will treat these forms of communications the same as they would treat any other written public document.

1.04.A Administration

The city clerk, or designee, is the officer in charge of the administration of this policy and the implementation of processes and procedures to ensure that the records retention schedule is followed. The city clerk will also monitor state and federal laws affecting records retention, routinely review the records retention and disposal program, monitor compliance with this policy, and recommend changes to the Charles Town Finance Committee.

1.04.B Suspension of Record Disposal in the Event of Litigation or Claims

In the event the City is served with any subpoena or request for documents, or any employee becomes aware of a governmental investigation or audit concerning the City or the commencement of any litigation against or concerning City, such employee will inform the city clerk and any further disposal of documents will be suspended until such time as the city clerk, with the advice of counsel, determines otherwise. The city clerk will take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of documents.

1.04.C Applicability

This policy applies to all physical records generated in the course of the City's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

1.05 FUND BALANCE POLICY

The Governmental Accounting Standards Board (GASB) issued Statement No.54 Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. The requirements of this statement are intended to improve financial reporting by providing five fund balance categories that will be more easily understood. The five fund balance categories are clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent. GASB 54 requires a formal fund balance policy be adopted to fully define any constraints imposed upon the use of resources and how those constraints may be modified or eliminated.

1.05.A Purpose

The City's fund balance policy defines the five fund balance categories established by GASB and how the City will report each of the categories. The policy is establishing the City's formal commitment of a specific amount of the City's fund balance to be set aside specifically for emergency contingencies defined as a state or federal emergency or declaration of a local emergency. This amount and/or commitment may be changed with the adoption of a new fund balance policy resolution approved by the City Council. This policy also provides definitions of other categories of fund balance for financial reporting and budgeting purposes. The policy authorizes and directs the City's accounting manager to prepare financial statements which accurately categorize fund balance per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

1.05.B Definitions and Provisions

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure accurate reporting of available resources and that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

Fund balance is essentially the difference between the assets and liabilities reported in each governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent. The components include:

- Non-spendable Fund Balance (inherently non-spendable);
- Restricted Fund Balance (externally enforceable limitations on use);
- Committed Fund Balance (self-imposed limitations on use);
- Assigned Fund Balance (limitation resulting from intended use); and
- Unassigned Fund Balance (residual net resources).

Non-spendable fund balance is not specifically addressed in this policy due to the nature of the restriction. An example of non-spendable fund balance is a reserve for prepaid expense.

1.05.C Restricted Fund Balance

Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. An example of restricted fund balance would be a state or federal grant that can only be used for a specific purpose.

1.05.D Committed Fund Balance

The City Council, as the City's highest level of decision-making authority, may commit fund balances for specific purposes pursuant to the constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit any portion of such fund balances needs to occur within the fiscal reporting period, which will begin on July 1 and end on June 30.

1.05.E Assigned Fund Balance

Amounts that are constrained by the City's *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Both committed and assigned fund balance classifications include amounts constrained to being used for specific purposes by actions taken by the government itself. The nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is about the committed fund balance classification, resulting in the constraints imposed being more easily removed or modified than those imposed on committed fund balance. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as those in the committed fund balance classification and the authority is not required to be the government's highest level of decision making authority but may be delegated to the city manager or the City's accounting manager.

All remaining fund balance amounts that are reported in governmental funds, other than the general fund, that are not classified as non-spendable, and are neither restricted nor committed will be reported as assigned fund balance.

Capital Reserve Fund
The City Council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the City's Capital Reserve Fund.

Contingencies
The City Council may assign a specific amount to be reserved for future appropriations to fund unanticipated costs or revenue shortfalls that were not anticipated at the adoption of the City's operating budget.

Stabilization Fund (i.e. Reserve Fund)
Funds set aside in one year for balancing the subsequent fiscal year operating budget, or to fund one-time expenditures or revenue shortfalls. By approving specific assigned amounts or percentage allocations of unassigned fund balance as part of budget adoption, the City Council would authorize the Accounting Manager to report specific assigned amounts on financial statements.

Investment Accounts
The City Council may assign a specific amount or percentage of unassigned fund balance at the end of the fiscal year to be transferred or reserved for transfer to the City's investment accounts

1.05.F Unassigned Fund Balance

Fund balance that has no current assignment or commitment.

1.05.G Fund Descriptions

The basic accounting and reporting entity for the City is a fund. A fund is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or fund balances, and changes therein. Funds are established for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary/enterprise, and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operation (public safety, general governmental activities, etc.). Proprietary/enterprise funds are used in governments to account for activities that are operated primarily through user fees (utilities for example). Fiduciary/Trust/Agency funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The various funds are grouped in fund types and categories as follows:

1.05.G.(i) Governmental Funds

Includes activities usually associated with the governmental entities' operation (police, fire, and general governmental functions). The City's governmental funds use modified accrual accounting for both financial reporting and budgeting purposes.

General Fund
General Fund is the chief operating fund of the City. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for in the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, finance, planning, public works, and public safety.

Special Revenue
Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for purposes and must be accounted for in a fund separate from the General Fund:

- **Agency Funds -** Agency Funds are used to account for resources held by the reporting government in a purely custodial capacity (i.e. assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governmental agencies. The City's Bond Escrow Fund is an example of this type of fund.

- **Federal and State Grants - These** funds must be utilized specifically for the core and function of the purpose of the grant award and cooperative agreement.

- **Hotel – Motel Tax –** Accounts for the City-wide 6% assessment on lodging room rentals; 50% of revenue is legally mandated to pass through to the Jefferson County Convention and Visitors Bureau (CVB), or more local CVB if appropriate. The other 50% is mandated to be passed through to other designated uses. Charles Town designates that the other 50% be allocated to the City's parks and recreation programs.

Debt Service Funds
Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt of the City and its related entities. The Building Commission's Lease-Purchase Bond Debt Service Fund includes bond proceeds to acquire and renovate City facilities like City hall, Charles Washington Hall, the police department/utility board headquarters, etc.

Capital Projects
Capital Project Funds are used to account for the acquisition, construction, and improvement of capital facilities other than those financed by proprietary funds.

1.06 INVESTMENT POLICY

It is the policy of the City to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all West Virginia laws and local ordinances governing the investment of public funds.

1.06.A Scope

This investment policy applies to all the funds and investment activities under the direct authority of the City as accounted for in the City annual financial audit. Policy statements outlined in this section focus on the City's invested funds but will also apply to all other funds under the city manager's span of control unless specifically exempted by statue or ordinance.

1.06.B Prudence

Investments shall be made with judgment and care -- under circumstances then prevailing - which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by the City's investment officials shall be the "**prudent person"** standard and shall be applied in the context of managing an overall portfolio.

1.06.C Objective

The primary objectives in priority order of the City of Charles Town's investment activities shall be:

Safety
Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity
The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.

Return
The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the City's investment risk constraints and the cash flow characteristics of the portfolio.

1.06.D Delegation of Authority

Authority to manage the City's investment program is derived from the West Virginia Code. Management responsibility for the investment program is hereby delegated to the City manager, who may delegate such responsibility to the City's accounting manager. The City's

accounting manager will establish written procedures for the operation of the investment program consistent with this investment policy. Procedures shall include, but not limited to, references to safekeeping, wire transfer agreements, collateral/depository agreements, banking services contracts, local banking preferences, and other investment-related activities. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the established procedures.

1.06.E Ethics and Conflicts of Interest

The City Council, city manager, and City accounting manager shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Council members, city manager and the City accounting manager shall disclose to the city clerk any material financial interests in financial institutions that conduct business within the jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. If the city manager and the city clerk roles are filled by the same person, the city manager will disclose this information to both the City Council and the accounting manager. The City's attorney/legal counsel, if necessary, and the City accounting manager shall review all disclosures made to insure there are no conflicts with any planned investment.

1.06.F Authorized Investments and Limitations on Investments

Investment of City funds is governed by W. Va. Code § 8-13-22a and § 8-13-22c.

1.06.G Safekeeping and Custody

All securities owned by the City, including collateral for repurchase agreements, shall be held in safekeeping by the City's custodian bank or a third-party bank trust department, acting as agent for the City under the terms of a custody or trustee agreement executed by the bank and by the City.

1.06.H Reporting and Requirements

The city manager shall annually render to the City's finance committee a statement of investment policy, which shall be reviewed and approved. The City Council will also review and approve any changes to the policy.

The city manager or City accounting manager will regularly provide investment account updates to the City's finance committee. At least annually, the city manager will provide the finance committee with a detailed report for each individual investment that includes:

- Description of investment instrument
- Issuer name
- Maturity date
- Purchase price
- Par value
- Current market value and the source of the valuation.

1.07 LONG-TERM DEBT POLICY

The City recognizes that it may need to enter long-term financial obligations to meet the demands of providing a high-quality level of government services to our community. The following long-term debt policy sets the considerations for issuing debt and provides guidance in the timing and structuring of long-term debt commitments by the City.

1.07.A General Practices

- The City will strive to maintain good relations with credit rating agencies, investors of the City's long-term financial obligations and those in the financial community that participate in the City's financings. The City also will strive to maintain and improve its bond rating to minimize borrowing costs and preserve access to credit.

- Bond issue proposals are to be accompanied by an analysis defining how the new issue, combined with current debt, impacts the City's debt capacity, and conformance with City's debt policies. Such analysis shall include identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to future budgets, maintenance and operational impact of the facility or asset to be purchased, and the impact on the City's credit rating, if any.

- The City's finance committee and City Council must review such analysis, including existing debt level, ability to pay debt service, impact on city services, and make a finding that use of debt is appropriate.

- Debt service costs (including that supported with sales tax revenues) should not exceed 25% of the City's General Fund operating revenues.

- Projects financed by a non-general fund revenue sources and specific voter approved authorizations are not subject to the recommended 25% of general fund revenue maximum debt service limit.

The City will use debt financing only for one-time capital improvement projects and specific nonrecurring equipment purchases, and only under the following circumstances:

- when the project is included in the City's adopted five-year capital improvement program (CIP) or when the project is not included in the City's adopted five-year capital improvement program (CIP), but the project is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated by State or Federal requirements;

- when the project's useful life, or the projected service life of the equipment will exceed the term of the financing; and

- when there are designated General Fund revenues sufficient to service the debt, whether from project revenues, other specified and/or reserved resources, or infrastructure cost-sharing revenues.

Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.

The City will follow all state and federal regulations and requirements related to bonds and debt financing instruments regarding bond provisions, issuance, taxation, and disclosure.

Costs incurred by the City, such as bond counsel and financial advisor fees, printing, underwriter's discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.

The City will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.

The City shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

1.08 PETTY CASH POLICY

A petty cash account is a sum of money set-aside for minor cash disbursements and to make change for which the issuance of a formal voucher would be impractical. Incidental expenses allowed through petty cash include but are not limited to registered mail, postage, emergency supplies, supplies not available through a vendor, parking expenses, vehicle licensing, and any one-time purchases that must be handled on a cash basis. Requests for meals, travel, and mileage related to travel should be done on an employee expense reimbursement form. All cash reimbursements for business expenses must meet the requirements of the City's travel allowance policies.

1.08.A General Principles and Practices

- There is one petty cash account authorized for the City of Charles Town. The amount to be included in the City's petty cash account will be $150. There is one petty cash account authorized for the Charles Town Police Department. The amount to be included in the police department's petty cash account will be $600. There is one petty cash account authorized for the Charles Town Board of Park and Recreation. The amount to be included in the parks and recreation petty cash account will be $500.

- The amount to be disbursed from the petty cash accounts for any single purpose will not exceed $100 without the prior approval of the accounting manager.

- All subsequent increases or decreases in the City's established dollar amount for a petty cash account will be authorized by the City Council through an amendment to this policy document.

- The custodian of the petty cash account will be the accounting manager or his/her designee.

- The accounting manager or their designee shall assure that the amount in a petty cash account is counted and reconciled at least quarterly by someone other than the custodian.

- The petty cash will be kept in a locked safe place.

- When petty cash is disbursed, it must be replenished by warrant payable to Municipal Petty Cash. The replenishment should be subject to the same review and approval as invoices.

- A petty cash account will always be replenished at the end of the fiscal year (June 30) so that expenditures will be reflected in the proper accounting period.

- The replenishment must be by voucher with the appropriate receipts attached. The receipts should show the date, recipient, the purpose, and amount of each cash disbursement. These receipts must be signed by the person receiving the cash and their department head or designated supervisor.

- At the time of replenishment, the custodian should ensure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the total authorized for the petty cash account.

- The petty cash accounts may not be used for personal cash advances.

- The petty cash accounts may not be used to cash checks or City warrants.

1.09 PURCHASING AND BID POLICY

A purchasing and bid policy is needed to standardize the sales, bids, and purchasing procedures of the City of Charles Town. It is also needed to promote the fair and equitable treatment of all consumers and suppliers of goods and services, to secure goods and services from local vendors whenever practical, and to provide the most advantageous services to the citizens of Charles Town.

Article 111.02(a) of the Codified Ordinances of Charles Town, updated in February 2022, provides that the policies and procedures contained in this document shall govern the expenditure of funds, except in the case of a declared emergency by the Mayor or the Mayor Pro-Tempore when performing the duties of the office in the absence of the Mayor. For purposes of the City's fiscal procedures, an expenditure of public funds for goods or services included in the annual budget is considered prior approval. The payment for such goods or services will continue to be a part of the routine approval of bills included on the Council agenda. The purpose of this Purchasing and Bid Policy is to assist staff in following approved procedures for selecting contractors and vendors.

The following policies and procedures apply to the purchase of goods or services by all City staff. In the event of a declared emergency by the Mayor, or the Mayor Pro-tempore when serving in such stead, the Mayor may waive the written quote and competitive selection process for purchases above $5,000 when the purchase is determined to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the citizens of the City of Charles Town. The Mayor will document such purposes when presenting the bills for payment at subsequent Council meetings. The Mayor may not waive the competitive selection process required by state law for the construction of facilities exceeding a cost of $10,000.

When practical, any single purchase expected to be over $5,000 but less than $10,000 will require the solicitation of at least three written quotes, which may include review of Internet pricing, by City staff from businesses believed to be qualified to provide the product or service. A preference should be given to identifying local businesses for these quotes. In the event the purchase is so specialized that only one source can effectively provide the product or service, staff will document the specialized nature of the purchase, identify the limitations of other potential suppliers, and seek a waiver from the City's finance committee of the requirement to solicit additional quotes.

Per WV State Code, any construction of facilities exceeding a cost of $10,000 requires a minimum of three written and sealed competitive bids.

Other City purchases expected to exceed $10,000 require a competitive selection process that for the City of Charles Town includes at least an advertisement for bids in the local newspaper of record, posting the opportunity on the City website, the request for written and sealed competitive bids, and the selection of a provider based on qualifications, price, and responsiveness. Solicitation for competitive, sealed bids will be open for at least 15 days. Preference will be given to local contractors and vendors where the local bid is within a 5% difference of the lowest and most responsive bid received. This preference only applies to contractors and vendors with a primary business address located within the municipal boundaries.

Purchases of more than $10,000 for used, public works, service, or safety equipment with specialized features may be purchased using the three quote process noted above.

The City may also purchase products or services valued at more than $10,000 from state term contracts or municipal bulk purchasing programs where a competitive process has already been completed to identify vendors offering the best price. In such instances, staff may shop the competitive price with local contractors and vendors and apply the same 5% preference to determine the lowest and most responsive bid.

A Request for Qualifications process will be used to solicit bids for professional services where the qualifications of the contractor are the primary factor in determining the best and most responsive bid. A Request for Proposals process will be used to solicit bids for goods or services where price is the primary factor in determining the best and most responsive bid.

Renewal of existing contracts may be exempt from this policy with approval of the City Council.

This policy supplements existing WV State Code 8-12-10 and 8-27-23.

1.10 INVOICE PROCESSING POLICY

1.10.A Procedures

The following procedures are to be followed by each department, board, and commission when submitting bills for payment:

1. Review the Invoice. To avoid double payments, the Finance Department will only process payments from original invoices. Each department must ensure that no sales tax is being charged and that only the current balance on the original invoice is being paid.
2. Approve the invoice. All invoices must be signed by the Department head to certify that the goods have been received, the services have been provided, delivery is satisfactory, and that the supporting documents are accurate complete and in compliance with applicable laws and regulations. The Department Head must indicate the departmental budget line from which the invoice is to be paid.
3. Finance Department review. The Finance Department will review all invoices submitted for payment for accuracy and determine if adequate funds are available in the Department's budget.
4. Request prior approval if needed. Any invoice requested to be paid from a line that has reached 75% of its total funding, requires the prior approval of the Finance Director.

1.10.B Credit Cards

City Departments are to use the State purchasing card (p-card) to fullest extent possible. Although some purchases may be restricted, the card is generally available for most purchases. The p-card program is administered by the Finance Department.

1.10.C Essential Services

Essential services are non-competitive goods and services incurred by departments and paid by Accounts Payable. Invoices for essential services are exempt from the requirements outlined in Section 1.09 of this Policy if 1) they are approved in the City's operating budget for the current fiscal year and 2) there is adequate funding available in the Department's particular line.

The Finance Department is responsible for processing and paying most essential services effected through the p-card to the maximum extent possible.

1.10.D Check and Vouchers for Payment of City Bills

The Finance Department shall prepare checks and vouchers for payment of all bills that cannot be effected with the p-card and shall present such checks to members of the Finance Committee for authorized signature.

1.10.E Presentation to Council

The Finance Director shall prepare and present to the Council a report detailing disbursements from the City's General and Capital Reserve Funds. A detailed report of p-card purchases shall be presented to Council on a monthly basis.

1.11 GLOSSARY OF DEFINITIONS AND TERMS

Account. A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accounting System. The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

Adopted Budget. The City Council approved annual budget establishing the legal authority of the expenditure of funds as set forth in the adopting budget resolution.

Appropriation. Money set aside by the City Council for a specific purpose. Provides designated spending authority to the city manager to approve or oversee approval of the appropriated expenditures.

Audit. An annual examination and evaluation, done by an independent Certified Public Accountant (CPA), of the City's accounting system to ensure conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors normally issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Balanced Budget. When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses.

Basis of Accounting & Budgeting. A method used to determine when revenues, expenditures, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The three categories of accounting for governmental agencies are (1) Cash Basis – when cash is received or paid; (2) Accrual Basis – when the underlying transaction or event takes place; (3) Modified Accrual Basis – revenues and expenditures are recognized in the accounting period in which they become available, and expenditures are recognized in the accounting period in which the fund liability occurred. The City of Charles Town uses a modified accrual basis for our governmental funds and an accrual basis for our enterprise funds.

Budget & Fiscal Policies. General and specific guidelines adopted by the City Council that govern budget preparation and fiscal administration.

Capital Improvement Program. A rolling multiple-year program for maintaining or replacing existing public facilities and assets, and for building or acquiring new ones. The City follows a five-year schedule, and the annual budget incorporates the current year of the five-year CIP.

Charges for Service. Revenues collected as reimbursement for services provided to the public or to some other program/fund in the City.

Debt Service. The payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit. An excess of expenditures or expenses over revenues or resources during an accounting period.

Department. An organizational unit of the City government responsible for carrying out specific functions. In the City's structure, certain "departments" may be considered divisions of a multipurpose department.

Encumbrances. Commitments against an approved budget to pay funds in the future for a service or item. They cease to be encumbrances when the obligations are paid or terminated. The use of encumbrances prevents overspending and provides budgetary control to the organization.

Essential Services. Essential Services are non-competitive, routine, and repetitive purchases required to maintain the City's operations that are pre-approved in the City's budget. Examples of essential services include but are not limited to utility bills, licensing fees, insurance premiums, maintenance contracts, subscriptions and professional dues.

Expenditure. The actual spending or accrual of funds set aside by an appropriation for goods and services obtained.

Fiscal Year. A 12-month period to which the annual budget applies, and financial transactions are recorded. The City's fiscal year begins July 1 and ends June 30.

Full – Time Equivalent (FTE). The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating to 1.0 FTE. A part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted but not included in FTE totals.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts in which the City records financial transactions relating to revenues, expenditures, assets, and liabilities. Funds are segregated for carrying on specific activities or attaining certain objectives. The fund types used by the City are governmental funds (General, Capital Projects & Special Revenue),

Fund Balance. The excess of a fund's assets over its liabilities.

General Fund. The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund and may be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP). Conventions, rules, and procedures that serve as standards for accounting and the fair presentation of financial statements. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB). Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Interfund Transfer. Money transferred from one fund to another, to finance the operations of another fund or reimburse the fund for certain expenditures/expenses.

Municipal Code. A document that codifies the City Council's approved ordinances currently in effect. The Code defines City policy with respect to all areas of municipal jurisdictions and administration.

Ordinance. A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in the City's municipal code.

Other Post-Employment Benefits (OPEB). Post-employment benefits other than pension benefits.

Reserve. An account which the City uses to either set aside funds that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

Resolution. A special order of the City Council which has a lower legal standing than an Ordinance.

Revenues. Income received by the City during the fiscal year. Some examples of revenue include taxes, fees, charges for services, and grants.

Special Revenue Funds. A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples include federal and state grant revenues.

4.01 APPENDIX A – RECORDS MANAGEMENT AND RETENTION

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-733: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-734: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-735: June 2025 General Fund Budget Update

ATTACHMENTS:

- GF June Financials.pdf

the city of Charles Town, WV

General Fund June 2025 Budget to Actual

	REVENUES	Current Budget	June 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	30005 Unassigned Fund Balance (Carryover)	4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
	30101 Taxes - Ad Valorem	1,688,544	15,279	1,725,898	(37,354)	102%	
	30106 Supplemental Taxes	36,000	4,239	51,937	(15,937)	144%	Property taxes owed from previous years, but paid in the current fiscal year.
	30200 Interest as Penalty	10,000	986	14,237	(4,237)	142%	
	30300 Gas & Oil Severence Tax	33,000		24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.
	30400 Utility Tax (2%)	200,000	15,596	375,894	(175,894)	188%	
	30500 Business & Occupation (B&O) Tax	1,995,000	58,807	2,169,567	(174,567)	109%	$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		29,611	(4,611)	118%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
	30700 Animal Control Tax	1,800	22	1,733	67	96%	
	30800 Hotel/Motel Tax	200,000	14,651	175,036	24,964	88%	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	17,960	267,429	(7,429)	103%	
	3100 Parking Violation Revenue	40,000	3,950	43,411	(3,411)	109%	Revised based on new program details and current year performance.
	32500 Business License Revenue	30,000	15,834	147,684	(117,684)	492%	
	32600 Building Permit Fees	550,000	80,351	863,713	(313,713)	157%	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		63,022	11,978	84%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
	32900 Rental Registration Fees	-		40	(40)		
	33000 International Registration Plan (IRP) Fees	70,000		68,668	1,332	98%	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		2,253	(553)	133%	Revenue from utility bills for EMS (5 cents)
	34000 Parks & Rec Fee	1,700		2,253	(553)	133%	Revenue from utility bills for parks and recreation (5 cents)
	34200 Parking Meter Revenues	44,000	26,985	74,524	(30,524)	169%	Revenue from parking meters and parking permits including ParkMobile app.
	34500 Rents & Concessions	60,000	3,052	85,322	(25,322)	142%	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	1,003	63,256	(46,256)	372%	Zoning applications
	35500 Street Improvement Fee	195,000		176,064	18,936	90%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.
	36600 State Government Grants	-		2,970	(2,970)		
	36700 Other Grants	7,400		5,299	2,101	72%	
	36801 Contributions from Other Entities	15,000		15,000	-	100%	
	36900 Contributions from Other Funds - Sales Tax (1,050,000) & OPIOID (75,000)	1,125,000	125,000	1,125,000	-	100%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).
	37600 Gaming Income	250,000	22,732	239,321	10,679	96%	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		16,917	18,083	48%	
	38100 Reimbursements	110,000	64,006	239,574	(129,574)	218%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
	38200 Refunds - Overpayments	400	2,414	15,527	(15,127)	3882%	
	38600 Insurance Claims	-		4,866	(4,866)		
	39200 Property Rehabilitation	-		100	(100)		
	38700 Filing Fees	325		675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.
	39700 Video Lottery	675,000	92,990	788,112	(113,112)	117%	Video lottery receipts average $13.4K to $22.2K per week.
	39900 Misc Revenue	10,000	945	9,474	526	95%	Yard waste stickers and fingerprints
	39902 Special Events - WV Fest	4,000	1,705	17,800	(13,800)	445%	
	39903 Special Events - General	900	50	1,275	(375)	142%	Special activities fees
	39904 Special Events - CW Hall	8,500		11,300	(2,800)	133%	
	39907 Special Events - Car Show	7,000	315	10,555	(3,555)	151%	Car show registration and sponsors.
	Total Revenues	**12,548,389**	**568,872**	**13,653,824**	**(1,105,436)**	**109%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Economic Development - 402	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	72,455	5,658	72,645	(190)	100%	Salary $68,844 plus 2.5% merit and holiday supplement.
04 FICA	5,554	433	5,557	(3)	100%	FICA @ 7.65%
05 Group Insurance	9,800	581	8,531	1,269	87%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)
06 Retirement	7,368	510	6,569	798	89%	PERS II Employer Contribution 9%
09 OPEB	2,108	142	1,675	433	79%	Deferred Compensation Employer Contribution 3%
11 Telephone	750	64	366	384	49%	Cell phone
14 Travel	3,200		2,123	1,077	66%	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	3,000		2,759	241	92%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	3,000		2,960	40	99%	Engineering Services
26 Insurance and Bonds	5,000		4,093	907	82%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	-		0	(0)		
41 Departmental Supplies	3,000		2,310	690	77%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	-		-	-		
Total Economic Development	**115,234**	**7,388**	**109,588**	**5,646**	**95%**	

Federal Grants - 403	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
Professional Services	-		-	-		
Departmental Supplies	-		-	-		
Total Federal Grants	-	-	-	-		

Mayor's Office - 409	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salary	12,500	1,000	12,459	41	100%	Mayor's Salary
04 FICA Tax Expense	1,000	77	953	47	95%	
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		876	124	88%	
41 Departmental Supplies	500		36	464	7%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	2,000		696	1,305	35%	
Total Mayor's Office	**20,000**	**1,076**	**15,020**	**4,980**	**75%**	

Council - 410	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salaries	40,000	2,500	38,126	1,874	95%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	3,100	191	2,916	184	94%	
14 Travel Expense	4,800		-	4,800	0%	Conferences
20 Advertising	-		-	-		
21 Training & Education	3,200		2,149	1,051	67%	Conference Registration ($450 per registration)
26 Insurance & Bonds	3,200		2,804	396	88%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	700		136	564	19%	
Total Council	**55,000**	**2,691**	**46,131**	**8,869**	**84%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Manager - 412	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	185,525	29,836	196,536	(11,011)	106%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.
	04 FICA Tax Expense	14,945	2,359	15,220	(275)	102%	FICA Tax @ 7.65%
	05 Group Insurance	2,250	4	1,924	326	86%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	16,365	1,346	15,742	623	96%	9% Employer Contribution PERS I and II
	08 Overtime	3,000	1,004	2,416	584	81%	
	09 OPEB	5,900	414	4,867	1,033	82%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	520	85	487	33	94%	Mobile phone service
	14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
	20 Advertising	-		-	-		
	21 Training & Education	19,500		7,677	11,823	39%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
	22 Dues & Subscriptions	1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	50,000		12,500	37,500	25%	Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	15,000		13,670	1,330	91%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	750		332	418	44%	Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
	Total City Manager	**316,255**	**35,048**	**271,372**	**44,883**	**86%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Treasurer - 413	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	235,000	19,143	231,730	3,270	99%	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	1,530	18,006	994	95%	FICA Tax @ 7.65%
05 Group Insurance	39,000	1,166	26,102	12,898	67%	Health, Dental, Vision, Life insurance, EAP
06 Retirement	21,150	1,800	20,118	1,032	95%	9% Employer Contribution PERS I and II
08 Overtime	4,000	857	3,638	362	91%	
09 OPEB	7,050	545	6,148	902	87%	3% Employer Contribution Deferred Compensation plan
11 Telephone	500		178	322	36%	Director of Finance Cell Phone
12 Printing	-		-	-		
14 Travel Expense	2,550		745	1,805	29%	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		1,466	534	73%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
21 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget
22 Dues & Subscriptions	800		-	800	0%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	3,100		3,064	36	99%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
24 Audit Costs	42,000		17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	15,350		15,305	45	100%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	24,500		16,783	7,717	69%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
30 B&O Collectrions - Contracted Services	132,500		104,456	28,044	79%	
38 Refunds	160,000	532	150,842	9,158	94%	
41 Departmental Supplies	4,500		3,698	802	82%	Paper folder machine ($500)
59 Capital Outlay	-		-	-		
Total Treasurer	**713,000**	**25,573**	**619,680**	**93,320**	**87%**	
Court Clerk - 415	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	63,907	4,948	63,605	302	100%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
04 FICA	5,215	379	4,909	306	94%	FICA Tax @ 7.65%
05 Group Insurance	18,529	1,272	17,205	1,324	93%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase
06 Retirement	5,720	445	5,504	216	96%	9% Employer Contribution PERS I and II
08 Overtime	900		570	330	63%	
09 OPEB	1,860	126	1,542	318	83%	3% Employer Contribution Deferred Compensation plan
14 Travel	400		380	20	95%	Court Clerk training and Election training
18 Postage	100		35	65	35%	
20 Advertising/Legal Publications	-		-	-		
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	4,200		4,175	25	99%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	25		25	-	100%	Flu shot
38 Refunds	1,200		845	355	70%	
41 Departmental Supplies	1,100		927	173	84%	Ink cartridges, paper stock
Total Court Clerk	**103,156**	**7,170**	**99,721**	**3,435**	**97%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Judges - 416	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	32,000	1,350	23,924	8,076	75%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
	04 FICA	2,400	103	1,830	570	76%	
	14 Travel	500		240	260	48%	WV State mandated annual training for magistrates & judges
	21 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges
	22 Dues and Subscriptions	100		-	100	0%	
	23 Professional Services	1,000		-	1,000	0%	
	26 Insurance & Bonds	2,500		2,243	257	90%	
	41 Departmental Supplies	-		-	-		
	Total Police Judges	**39,500**	**1,453**	**28,237**	**11,263**	**71%**	
	City Attorney - 417	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	135,000	11,827	129,341	5,659	96%	
	04 FICA	12,000	905	9,895	2,105	82%	
	05 Group Insurance	13,000	2	1,280	11,720	10%	
	06 Retirement	13,500	1,064	10,714	2,786	79%	
	09 OPEB	4,500	355	3,687	813	82%	
	11 Telephone	2,000	36	194	1,806	10%	
	14 Travel	1,000		-	1,000	0%	
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		
	22 Dues & Subscriptions	1,600		-	1,600	0%	
	23 Professional Services	40,000		23,531	16,469	59%	Cost for outside legal council.
	26 Insurance and Bonds	4,900		902	3,998	18%	
	41 Departmental Supplies	500		226	274	45%	
	Total Attorney	**229,000**	**14,189**	**179,770**	**49,230**	**79%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Enforcement Agency - 425	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	57,700	4,312	56,315	1,385	98%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
	04 FICA	4,419	330	4,308	111	97%	FICA @ 7.65% of Salary
	05 Group Insurance	8,640	610	8,042	598	93%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).
	06 Retirement	5,090	388	4,784	306	94%	PERS II Employer Contribution 9%
	09 OPEB	2,035	129	1,855	180	91%	457(b) Deferred Compensation Employer Contribution (3%)
	11 Telephone	2,250	36	2,034	216	90%	
	14 Travel	1,500		-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
	18 Postage	2,500		1,591	909	64%	Certified Mailings
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
	22 Dues & Subscriptions	1,000		360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
	26 Insurance and Bonds	3,800		3,461	339	91%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	38,750		-	25,448	34%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	30 Nuicance Properties-Contracted Services	-		13,302			
	41 Departmental Supplies	3,000		2,502	498	83%	Office printer, building safety month supplies, jackets, boots, code books
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Enforcement Agency	**131,684**	**5,805**	**98,554**	**33,130**	**75%**	
	Regional Dev Authority - 435	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	22 Dues & Subscriptions	6,600		6,142	458	93%	Region 9 Assessment - Fees are going up
	Total Regional Dev. Authority	**6,600**	**-**	**6,142**	**458**	**93%**	
	Total City Administration	**1,689,779**	**100,394**	**1,474,215**	**255,215**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Building Inspections - 436	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	66,800	6,401	66,414	386	99%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
	04 FICA	5,046	490	5,081	(35)	101%	FICA @ 7.65% of Salary
	05 Group Insurance	1,650	2	948	702	57%	Dental/Life/Vision/EAP Premiums
	06 Retirement	7,100	576	5,523	1,577	78%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
	09 OPEB	1,675	192	1,643	32	98%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
	11 Telephone	1,010		689	321	68%	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		1,070	1,930	36%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
	17 R&M Auto	-		-	-		Under Maintenance budget
	18 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations
	20 Advertising/Legal Publications	1,500		1,278	222	85%	Job posting costs
	21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
	22 Dues & Subscriptions	1,000		665	335	67%	ICC membership dues; WICA subscription
	23 Professional Services	87,000		84,700	2,300	97%	To cover expenses associated with inspections; compliance.
	26 Insurance & Bonds	6,000		5,224	776	87%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000		2,691	309	90%	Mobile printer for vehicle, jackets, boots, building safety month
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Building Inspections	**185,781**	**7,661**	**175,927**	**9,854**	**95%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Planning & Zoning - 437	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	250,420	19,680	248,879	1,541	99%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).
	04 FICA	19,645	1,514	19,122	523	97%	FICA @ 7.65% of Salary
	05 Group Insurance	23,000	1,855	22,596	404	98%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
	06 Retirement	23,215	1,781	21,087	2,128	91%	PERS II Employer Contribution (9%)
	08 Overtime	1,000	110	1,081	(81)	108%	
	09 OPEB	7,960	471	4,868	3,092	61%	457(b) Deferred Comp Employer Contribution (3%).
	11 Telephone	550	123	522	28	95%	Director's department cell phone
	14 Travel	5,200		-	5,200	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
	18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
	20 Advertising/Legal Publications	4,500		1,329	3,171	30%	Advertising of BZA and public hearings for P/C meetings; hearing placards
	21 Training & Education	-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders Code
	22 Dues & Subscriptions	3,000		956	2,044	32%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
	23 Professional Services	8,000		3,756	4,244	47%	GIS Aerial imagery, Engineering Services, Background Checks
	26 Insurance & Bonds	20,000		14,917	5,083	75%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	30 Contracted Services	70,000	9,825	67,954	2,046	97%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
	31 Contracted Services - Tree Board	9,400		8,522	878	91%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
	38 Refunds	2,500		1,584	916	63%	
	41 Departmental Supplies	4,000		3,483	517	87%	Public hearing signs, office supplies, promotional supplies
	53 Computer Software / Tech	9,000	730	8,779	221	98%	MyPermit Now Monthly Fees
	59 Capital Outlay	-		-	-		
	Total Planning and Zoning	**462,390**	**36,089**	**429,435**	**32,955**	**93%**	
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**880,089**	**56,943**	**813,504**	**81,586**		
	Elections - 438	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	12 Printing	1,500		-	1,500	0%	
	20 Advertising/Legal Publications	500		315	185	63%	Publish ballot multiple times
	23 Professional Services	-		-	-		
	30 Contracted Services	5,000	140	4,080	920	82%	Poll workers for early voting and day of election.
	41 Departmental Supplies	3,500		3,325	175	95%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
	Total Elections	**10,500**	**140**	**7,720**	**2,780**	**74%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Hall - 440	Current Budget	June 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	3 Salaries	97,960	7,526	95,946	2,014	98%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	7,835	576	7,340	495	94%	FICA @ 7.65%
	5 Group Insurance	20,000	1,272	17,892	2,108	89%	Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	9,590	677	8,316	1,274	87%	9% Employer Contribution
	9 OPEB	3,270	232	3,056	214	93%	3% Deferred Compensation Employer Contribution
	11 Telephone	18,000	884	17,229	771	96%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**
	13 Utilities	51,200	1,299	40,665	10,535	79%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	500		370	130	74%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	11,500		3,239	8,261	28%	Elevator Services and City Hall maintenance.
	18 Postage	6,000	1,658	5,292	708	88%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	250,000	20,645	247,784	2,216	99%	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		3,470	1,530	69%	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		2,351	1,149	67%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	25,000		20,467	4,533	82%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
	26 Insurance & Bonds	18,000		17,582	418	98%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	201,404	20,134	196,682	4,722	98%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.
	32 Bank Charges	59,500		44,747	14,753	75%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
	37 Other Fees/Taxes	500		-	500	0%	Late fees
	41 Departmental Supplies	14,900	37	12,738	2,162	85%	
	43 CH Auto Supplies (Gas/Oil)	-		-			
	53 Computer Software / Tech	15,000		11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
	Total City Hall	**818,659**	**54,941**	**756,931**	**61,728**	**92%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Contributions/Transfers - 444	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	68 Contributions - "But For" Organizations	60,000		60,000	-	100%	Citizens Fire Co. $95K and EPTA Requests $50K
	68 Community Awards	4,000		4,000	-	100%	
	68 Contributions - Revive Grant	20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24
	68 Contributions - Façade Improvement Program	15,000		5,000	10,000	33%	
	68 Contributions - Homeless Solutions	25,000		13,902	11,098	56%	County Homelessness position funding commitment
	68 Contribution - Nuisance Property Expenses	-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
	68 Contributions - Sidewalk Improvement Program	15,000	4,800	9,436	5,564	63%	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	**139,000**	**4,800**	**92,338**	**46,662**	**66%**	
	Parking - 571	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	41,614	3,024	32,464	9,151	78%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
	04 FICA Tax Expense	3,500	262	2,535	965	72%	FICA @ 7.65%
	05 Group Insurance	9,300	2	477	8,823	5%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement Expense	3,600	308	2,942	658	82%	9% Employer Retirement Contribution
	08 Overtime	2,000	397	680	1,320	34%	
	09 OPEB	1,400	91	953	447	68%	3% Deferred Compensation Employer Contribution
	13 Utilities	1,450	108	1,396	54	96%	Electric Service
	16 Repair & Main - Equipment	2,750		-	2,750	0%	Parking meter repairs and maintenance
	18 Postage	500		8	492	2%	
	19 Bldg & Equipment Rental	400		-	400	0%	
	20 Advertising / Legal Publications	500		-	500	0%	
	23 Professional Services	-		-	-		
	26 Insurance & Bonds	3,000		2,563	437	85%	Prof Liability, Umbrella, Automobile, Worker's Comp
	30 Contracted Services	600		571	29	95%	
	41 Departmental Supplies	4,500		4,453	47	99%	Office Supplies, Batteries, Handheld Printer Paper
	45 Uniforms	1,500		1,318	182	88%	Jacket, Uniform Shirt, Patches, Badge, etc.
	53 Computer Software/Tech	4,000		3,408	592	85%	United Public Safety/T2 Annual Fees
	Total Parking	**80,614**	**4,191**	**53,767**	**26,847**	**67%**	
	Contingencies - 699	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**
	Other Contributions	20,973		-	20,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.
	Total Contingencies	**20,973**	**-**	**-**	**20,973**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Department - 700	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	1,507,798	122,757	1,461,876	45,922	97%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)
	04 FICA	94,600	7,388	84,170	10,430	89%	FICA Tax at 7.65%
	05 Group Insurance	220,000	16,827	207,654	12,346	94%	PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	140,000	12,380	136,942	3,058	98%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	64,000		20,179	43,821	32%	Legacy CTPD Retirement System
	08 Overtime	235,000	22,269	228,786	6,214	97%	
	09 OPEB	48,000	4,166	43,694	4,306	91%	457(b) Deferred Compensation 3%
	10 Prior Year SS Exemption Correction	-	(525)	(3,769)	3,769		
	11 Telephone	36,500	1,300	29,150	7,350	80%	
	13 Utilities	38,000	2,325	34,512	3,488	91%	Electric and Internet Service, increase in FY254.
	14 Travel	5,500		3,982	1,518	72%	
	15 R&M Building & Grounds	2,200		358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	4,500		4,398	102	98%	Generator Service
	17 R&M Auto	48,000	934	40,039	7,961	83%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,300	146	1,205	95	93%	
	19 Building & Equipment Rental	100,000	8,121	97,809	2,191	98%	
	20 Advertising/Legal Publications	5,600		4,938	663	88%	New Hire Ads 3-6 ads in local paper
	21 Training & Education	10,000		5,677	4,323	57%	
	22 Dues & Subscriptions	2,000		1,612	388	81%	WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	82,000	75,172	81,747	253	100%	Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	105,000		97,481	7,519	93%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	28,000	457	23,328	4,672	83%	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		23,775	16,225	59%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	65,000	38	60,263	4,737	93%	Gas for Police Vehicles
	45 Uniforms	22,000		19,976	2,024	91%	
	53 Computer Software/Tech	37,000	2,810	32,865	4,135	89%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	**2,942,498**	**276,564**	**2,742,646**	**199,852**	**93%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	34,803	1,730	30,300	4,503	87%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,600	132	2,318	282	89%	
	26 Insurance & Bonds	1,850		1,779	71	96%	
	41 Departmental Supplies	250		-	250	0%	Stop signs
	45 Uniforms	400		-	400	0%	Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)	-		-	-		
	Total Police - Special Duty Crossing Guard	**39,903**	**1,862**	**34,397**	**5,506**	**86%**	
	Total Police and Crossing Guards	**2,907,401**	**278,426**	**2,777,042**	**205,359**		
	Dog Warden - 707	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	1,800	1,733	1,733	67	96%	City passes along the dog tag fees to the County
	Total Dog Warden	**1,800**	**1,733**	**1,733**	**67**	**96%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Maintenance - 750	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	263,643	19,462	252,439	11,204	96%	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	1,678	20,303	1,188	94%	FICA @ 7.65%
	05 Group Insurance	29,000	1,813	24,563	4,437	85%	Health, Dental, Vision, Life, Employee Assistance Program
	06 Retirement	23,728	1,975	22,649	1,079	95%	9% Employer Contribution
	08 Overtime	13,500	2,479	12,960	540	96%	
	09 OPEB	7,909	382	6,399	1,510	81%	3% Deferred Compensation Employer Contribution
	11 Telephone	3,000	119	2,650	350	88%	Field staff equipped with cell phones
	13 Utilities	140,000	10,115	135,389	4,611	97%	Electric (street lights), water, sewer, and internet
	14 Travel Expense	500		-	500	0%	Maintain certifications; other skill enhancement training as required/proposed
	15 R&M Buildings and Grounds	64,000		48,897	15,103	76%	General maintenance of city buildings.
	16 R&M Equipment	8,000		3,427	4,573	43%	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		5,591	4,409	56%	Regular maintenance of department vehicles.
	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		292	208	58%	Camera subscription and CDL License Fees
	23 Professional Services	500		224	276	45%	CDL physicals
	26 Insurance & Bonds	16,000		15,139	861	95%	Liability, Worker's Comp, Vehicle Insurance
	30 Contracted Services	64,000	993	56,442	7,558	88%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
	41 Departmental Supplies	32,000	1,507	25,341	6,659	79%	General maintenance annual supplies.
	43 Auto Supplies (Gas, Oil & Tires)	28,000		21,096	6,904	75%	Other city vehicle maintenance.
	45 Uniforms	13,000		12,399	601	95%	Cintas service cost increase
	53 Software/Tech	-		-	-		
	59 Capital Outlay	-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.
	Total Streets	**738,771**	**40,523**	**666,202**	**72,569**	**90%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Visitor's Center - 901	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	13 Utilities	-		-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget
	15 R&M - Building & Grounds	-		-	-		
	23 Professional Services	-		-	-		
	30 Contracted Services	-		-	-		
	41 Departmental Supplies	-		-	-		
	66 Contributions	100,000	13,867	87,518	12,482	88%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.
	Total Visitor's Center	**100,000**	**13,867**	**87,518**	**12,482**	**88%**	
	Fairs/Festivals - 903	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	19 Bldg & Equipment Rental	-		-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	1,875	450	549	1,326	29%	
	30 Contracted Services	36,000	12,100	19,730	16,270	55%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)
	38 Refunds	100		85	15	85%	
	41 Departmental Supplies	22,000		10,834	11,166	49%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**
	52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
	68 Contributions	4,025		4,025	-	100%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
	Total Fairs/Festivals	**65,300**	**12,550**	**35,224**	**30,076**	**54%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Transfers - 960/698 SAO	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Transfers to Capital Reserve - Repaving	190,000	15,307	153,530	36,470	81%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding	3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance
03 Transfers Out - Parks & Rec	120,000	13,867	107,518	12,482	90%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
04 Transfers to Residual Fund	263,319		263,319	-	100%	
11 Transfers to Capital Reserve - Table Games	925,000	92,312	890,040	34,960	96%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
Total Transfers	**5,212,771**	**121,486**	**5,128,859**	**83,912**	**98%**	
General Government - 975	**Current Budget**	**June 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
Contributions	-		-	-		
Total General Government	-	**-**	**-**	**-**		
Total Expenses	**-** **12,548,389**	**676,801**	**11,686,912**	**861,478**		**Provides for comparable year-over-year comparision of operating costs**
Surplus or Deficit	**(0)**	**(107,929)**	**1,966,913**	**(1,966,913)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-736: June 2025 Capital Fund Budget Update

ATTACHMENTS:

- June 2025 Capital Financials.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget - June 2025 Budget to Actual

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
Capital Reserve Carryover		$ 4,881,215			$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.	
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452			$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.	
33000 Developer Fees		$ 100,000	$ 98,128	$ 44,064	$ 568,196	$ (468,196)	568%	Estimated based on FY2024 receipts	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 97,170	$ 92,312	$ 949,317	$ (99,317)	112%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.	
38000 Interest on Bank Accounts & Other Sources		$ 60,000	$ 2,726		$ 109,436	$ (49,436)	182%	Reveue from 3 diferent interest bearing checking accounts.	
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 198,024**	**$ 136,376**	**$ 10,231,572**	**$ (625,905)**	**107%**		

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
975 GENERAL GOVERNMENT									
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000			$ -	$ 125,000	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	$ 3,940		$ 3,940	$ 146,060	3%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.	
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000			$ 14,053	$ (4,053)	141%	20 chairs for staff.	
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000			$ -	$ 140,000	0%		
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 43,000			$ 37,324	$ 5,676	87%	Computer replacement program for all General Government departments.	Allowance for additional computers that were purchased for new staff and out dated computers that were not functional.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000	$ 29,141		$ 29,141	$ 70,859	29%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.	
975-59 General Government Capital Outlay Technology - Data Center Centralization		$ 120,000			$ 122,152	$ (2,152)	102%		
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -			$ -	$ -			
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790	$ 4,770		$ 4,770	$ 1,020	82%		
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 693,790**	**$ 37,852**	**$ -**	**$ 211,380**	**$ 482,410**	**30%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
976 PUBLIC SAFETY									
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 65,050			$ 65,022	$ 28	100%	20 computers with greater than 8gb of memory are needed to view body camera footage.	Allowance for additional computers that were purchased due to outdated computers that were not functional
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300			$ 110,788	$ 2,512	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000			$ 57,170	$ (170)	100%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.	
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700			$ 44,699	$ 1	100%	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.	
976-62 Public Safety - Parking Meters		$ 10,700			$ 10,508	$ 192	98%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.	
TOTAL PUBLIC SAFETY	**$ -**	**$ 290,750**	**$ -**	**$ -**	**$ 288,187**	**$ 2,563**	**99%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
977 STREETS & TRANSPORTATION									
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000			$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.	
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000			$ -	$ 25,000	0%		
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500			$ 4,624	$ 55,876	8%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000			$ 127,919	$ 81	100%	City Hall roof is over 20 years old and is failing.	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000			$ 1,600	$ 33,400	5%	Flues and chimneys on City Hall roof have not been addressed for many years.	
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000			$ 5,440	$ 1,560	78%	The current window unit does not keep up with the heat.	
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000			$ -	$ 150,000	0%	Current building is maxed out on space.	
977-57 Streets & Transportation Capital Outlay Buildings - New/repair maintenance yard		$ 80,000			$ -	$ 80,000	0%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going.	
977-57 Streets & Transportation Capital Outlay Buildings - Rouss Hall roof repair		$ -			$ -	$ -		Rouss Hall roof is rusted. A low odor roof coating will protect the roof for another 10 years.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Paving Path from bridge to road by the skate park		$ 5,000			$ -	$ 5,000	0%	Connect the existing path on one side of the bridge to the other side.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Happy Retreat & Stake Park Bridge		$ 100,000			$ 16,000	$ 84,000	16%		
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000			$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.	
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector		$ -			$ -	$ -		Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant.	
977-58 Streets & Transportation Capital Outlay Other Improvements - Flower planters	$ 5,000	$ 8,300	$ 2,921		$ 8,296	$ 4	100%	2 year plan to install flower planters on Washington Street.	Allowance for flower pedestals at City Hall
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000	$ 8,703		$ 49,183	$ 65,817	43%	Installation of Interpretative signs, fencing, monument and landscaping.	
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000			$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.	
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000			$ 4,985	$ 15	100%	Current striper constantly needs repaired.	
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000			$ 21,431	$ 3,569	86%	Beneficial for events and watering flowers.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements		$ -			$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Charles Street Flooding		$ -			$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000			$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.	

977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair		$ 172,000			$ 171,100	$ 900	99%		Allowance for stormwater emergency engineering and repair.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,228,800**	**$ 11,624**	**$ -**	**$ 434,378**	**$ 794,422**	**35%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
979 CULTURE & RECREATION									
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 506,800			$ 503,008	$ 3,792	99%	Place holder for possible land acquisition from APUS for the Depot Park initiative.	Allowance for closing fees and environmental assessment.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500			$ -	$ 13,500	0%	Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users.	
979-58 Culture & Recreation Other Improvements - Happy Retreat Ash Tree removal		$ -			$ -	$ -		These trees are a safety hazzard.	
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000			$ 57,936	$ 2,064	97%		
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000			$ -	$ 10,000	0%		
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 9,900			$ 4,900	$ 5,000	49%		$3300 transfer to 977-58 Flower Planters and $6800 transfer to
979-58 Culture & Recreation Other Improvements - Skate Park		$ -			$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000			$ 18,847	$ 21,153	47%		
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000			$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400			$ -	$ 97,400	0%	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)	
979-59 Culture & Recreation Equipment - JMP Slide		$ 14,200			$ -	$ 14,200	0%		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 771,800**	**$ -**	**$ -**	**$ 587,385**	**$ 184,415**	**76%**		
Contingencies		$ 2,006,958			$ -	$ 2,006,958	0%		
Encumberances for Subsequent Years		$ 3,176,277			$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.	
Transfer to Grant Projects		$ 1,437,292			$ -	$ 1,437,292	0%		
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ 49,476**	**$ -**	**$ 1,521,330**	**$ 8,084,337**	**16%**		
REVENUES OVER EXPENSES		**$ -**	**$ 148,548**	**$ 136,376**	**$ 8,710,243**	**$ (8,710,243)**			

REPAVING BUDGET

REVENUES	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Repaving Carryover	$ 1,472,865			$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000	$ 28,340	$ 15,307	$ 179,552	$ (49,552)	138%	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**	**$ 28,340**	**$ 15,307**	**$ 1,652,417**	**$ (49,552)**	**103%**	
EXPENDITURES	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000	$ 3,820		$ 9,260	$ 290,740	3%	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 FY2025 paving/repairs expenses at $300K.; $130K FY25 income; **$170K from paving reserves**
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency	$ 1,302,865			$ -	$ 1,302,865	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ 3,820**	**$ -**	**$ 3,304,835**	**$ 1,593,605**	**206%**	
REVENUES OVER EXPENSES	**$ -**	**$ 24,520**	**$ 15,307**	**$ (1,652,417)**	**$ (1,643,157)**		

GRANT PROJECTS BUDGET

	ENCUMBERED	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION #2 NOTES*
COPS GRANT									
Capital Reserve Carryover		$ 7,344			$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.	
36501 Federal Grant Revenue - COPS Grant		$ 215,120			$ 215,120	$ (0)	100%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27	COPS Grant expired earlier than we anticipated.
TOTAL REVENUES	**$ -**	**$ 222,464**	**$ -**	**$ -**	**$ 222,464**	**$ (0)**	**100%**		
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 222,464	$ 1,229		$ 221,522	$ 942	100%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.	COPS Grant expired earlier than we anticipated.
TOTAL EXPENSES	**$ -**	**$ 222,464**	**$ 1,229**	**$ -**	**$ 221,522**	**$ 942**	**100%**		
COPS GRANT REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (1,229)**	**$ -**	**$ 943**	**$ (943)**			

	ENCUMBERED	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*JUNE 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	
AUGUSTINE AVENUE									
Capital Reserve Carryover	$ 426,000	$ 74,000			$ 74,000	$ -	100%	$350,000 Capito Earmark match & $76,443 Liberty reallocation match. $41,378 expense to the City after receiving grant funds.	
36600 State Grant Revenue - 2023 WVDOH TAP-II grant Augustine Avenue Trail Construction - (Reallocation from Liberty)		$ -			$ -			76,443.50 Match Phase I Construction	
36600 State Grant Grant Revenue - WVDOH TAP-II grant Augustine Avenue Trail Construction - Phase I		$ -			$ -	$ -		Design grant expected to be complete by close of FY25; will include FY24 TAP grant on construction once award details concrete and City commits to project in FY24 ($560K grant with $140K match)	
36501 Federal Grant Revenue - CDS - Senator Capito Grant Augustine Avenue Trail Construction		$ -			$ -	$ -		Trail Completion	
TOTAL REVENUES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 74,000**	**$ -**	**100%**		
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase I		$ 74,000			$ 14,719	$ 59,281	20%	Construction - Phase 1 (Total cost = $773,595 Grant = $560,000 - Funded through WVDOT; City Match = $140,000. Paid in FY24). Anticipate construction begin FY24. An additional $1,700,000 estimated for project completion - CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2025	
979-58 Culture & Recreation Other Improvements - Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY26 & FY27.	$ 426,000	$ -			$ 350,000			CDS Grant = $1,400,000; City Match = $350,000, likely in FY 2026.	
TOTAL EXPENSES	**$ 426,000**	**$ 74,000**	**$ -**	**$ -**	**$ 364,719**	**$ 59,281**	**493%**		
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ (290,719)**	**$ (59,281)**			

	ENCUMBERED	FY 2025 CURRENT BUDGET	MAY 2025	JUNE 2025	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	
LIBERTY STREET FLOODING MITIGATION									
Capital Reserve Carryover		$ 705,774			$ 705,774	$ -	100%	FEMA match = $305,774	
TOTAL REVENUES		**$ 705,774**	**$ -**	**$ -**	**$ 705,774**	**$ -**	**100%**		
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774			$ 10,741	$ 695,033	2%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00	
TOTAL EXPENSES	**$ -**	**$ 705,774**	**$ -**	**$ -**	**$ 10,741**	**$ 695,033**	**2%**		
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 695,033**	**$ (695,033)**			

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

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

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

Charles Town Expenditures

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

Project Funding Status

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

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

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

Charles Town Expenditures

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

Project Funding Status

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

Memorial Pool		**$ 4,893,451**										
Design												
Pool House		**$ 1,398,901**										
Pool Construction		**$ 3,494,550**										
				Grant	**Required Match**	**Total**	**Actual Cost**	**Additional City Cost**	**Total City Cost**	**Total Paid**	**Balance**	
Pool House												
Design (on Going)	City						$ 2,592					
Pool House	LWCF Grant			$ 250,000	$ 250,000	$ 500,000				$ -	$ 4,893,451	
Pool												
Pool	LWCF Grant			$ 1,600,695	$ 1,600,695	$ 3,201,390				$ -	$ 4,893,451	
				$ 1,850,695	$ 1,850,695	$ 3,701,390	$ 2,592	$ -	$ -	$ -		

Charles Town Expenditures

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

Project Funding Status

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-737: June 2025 P&R Fund Budget Update

ATTACHMENTS:

- P&R June 2025 Financials.pdf

the city of Charles Town, WV

FY 2025 P&R Budget

REVENUES	FY 2025 CURRENT BUDGET	JUNE 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	113,000		113,000	-	100%	
00 Pool Admission	20,000		7,707	(12,293)	39%	
01 Pool Concession Stand	2,410		984	(1,426)	41%	
02 Pool Rental	4,000		1,380	(2,620)	35%	
03 Pool Passes	3,000		2,241	(759)	75%	
04 Swimming Lessons	9,000		12,275	3,275	136%	
07 Pavilion Rental	4,500	800	4,200	(300)	93%	
10 Park Donations	-		24,059			
12 Hotel/Motel	100,000	13,867	87,518	(12,482)	88%	
14 Tennis CIP Donations	-		800	800		
21 Junior Tennis			1,265	1,265		
22 Tennis Lessons	9,000		6,046	(2,954)	67%	
38 Interest	-		1,315	1,315		
39 Contributions from GF	20,000		20,000	-	100%	
TOTAL REVENUES	**284,910**	**14,667**	**282,790**	**(26,179)**	**99%**	

EXPENSES	FY 2025 CURRENT BUDGET	JUNE 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	52,000		43,795	(8,205)	84%	Pool - 20 Part-time employees Tennis - 11 Part-time employees
04 FICA Tax Expense	4,160		3,428	(732)	82%	FICA @ 7.65% of Salary
08 Overtime	-		1,022	1,022		
11 Telephone	900		364	(536)	40%	Jefferson Memorial Pool Phone Line
12 Printing	-		-	-		
13 Utilities	7,500	247	7,581	81	101%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $4,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $3,500
15 Buildings and Grounds	6,000		2,603	(3,397)	43%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Driveway sealer ($1,087), Shingles, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies. Recommend assessing needs for FY25.
16 Pool supplies and equipment	11,000		879	(10,121)	8%	Tabs - $4,910, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts. Total in FY23 = $10,079. Recommend at least $11,000 on this line. Reclassing from Departmental Supplies.
18 Postage	-		-	-		
20 Advertising/Legal Pub	100		19	(81)	19%	Publishing fees
21 Training	500		-	(500)	0%	CPR/First Aid training
26 Insurance & Bonds	4,000		4,157	157	104%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000	7,002	46,890	(3,110)	94%	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		9,857	(5,143)	66%	Supplies ($256). Floats and whistles ($250), AED machine ($1,700)
42 Concession Stand Supplies	-		605	605		We can roll these costs under Departmental Supplies. No need for a separate line item.
45 Uniforms	600		451	(149)	75%	Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600
59 Capital Outlay	100,000		-	(100,000)	0%	
99 Contingencies	33,000		-	(33,000)	0%	
TOTAL EXPENSES	**284,910**	**7,249**	**121,653**	**(163,257)**	**43%**	
REVENUES OVER EXPENSES	**-**	**7,417**	**161,137**	**137,079**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/08/25
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-738: June 2025 Account Balance Update

ATTACHMENTS:

- 6-30-25 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF JUNE 30, 2025

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
001 GENERAL FUND									
This pool of money is used to support the operations of the City. This Fund is monitored by the State of WV. The City must submit a budget to the State in March of each year for approval in the following April. All revisions to the budget must be sent to the State for approval. These funds support all operational expenses accross the City departments. These departments are Economic Development, Mayor's Office, Council, City Manager, Treasurer, Court Clerk, Police Judges, City Attorney, Enforcement Agency, Building Inspections, Planning & Zoning, Elections, City Hall, Contributions, Parking, Police, Crossing Guards, Maintenance, and Fairs and Festivals. Several revenues are received by the General Fund and passed through to other funds. Hotel/Motel Taxes are collected and half is transferred to the P&R Fund. The other half is given to the County CVB. Street Improvement Fees are collected and transferred to the Capital Fund Repaving Budget. Finally, Gaming and Vidoe Lottery Income is collected and transferred to the Capital Fund.								
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 1,665,909		$ 1,665,909		General Fund operations.
002 COAL SEVERANCE									
This fund is a special revenue fund that is supported by the collection of a tax on the production of coal in the state. Because Jefferson County is not a coal producing county, we get a portion of the proceeds based on population. This budget is monitored by the State as well. The City must submit a budget to the State in March of each year to be approved in the following April just as we do for the General Fund. The Council has decided to use these funds to support the enhancement of the P&R pool. This P&R expenditure is approved by the State of WV.									
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 179,360		$ 179,360		Special revenue fund used for P&R pool.
003 RESIDUAL FUND									
Another name for this fund is the Rainy Day Fund. This is the City's savings fund. The State allows us to save 30% of our General Fund budget. The FY 2026 budget is $9,274,625. Therefore, the total of the accounts below cannot exceed $2,782,387. Given that information, the City can set aside aproximately one million additional dollars for savings in the Residual Fund. This money can be used to cover General Fund shortfalls or any other purpose the City considers appropriate.									
Residual Fund	2112	Residual	Bank of Charles Town	003-101-07	$ 1,020,132	$ 1,020,132		$ 1,020,132	Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 798,152	$ 798,152		$ 798,152	Investment fund for GF budget stabalization.
008 SALES TAX									
The revenue that is received in this fund is the 1% city sales tax on the sale of goods and services that businesses operating within the Charles Town city limits must charge their customers. The State collects this tax for us and sends a quarterly payment to this fund. This money is unrestricted and can be used for whatever the City deems appropriate. Currently our ordinances declare that the money must first be used to pay debt obligations. In the FY 2026 General Fund budget the City is bringing in 1.5 million from the Sales Tax Fund. Approximately $325,000 of that money will be used to pay monthly bond/loan payments. The remaining $1,175,000 is allocated for City operations.									
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,218,833	$ 4,218,833	$ -	$ 4,218,833	$1.5 million committed to General Fund for FY 2026. Debt service is to be paid first per ordinance.
011 CHARLES WASHINGTON HALL LANDLORD FUND									
This fund was formed to create a LLC to redeem Federal and State historical tax credits associated with the renovation of Charles Washington Hall in 2014-2017. Money from this fund can be set aside to buy back the remaining portion of the LLC.									
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	011-101-00	$ 575,083	$ 575,083	$ -	$ 575,083	Unrestricted revenues from the sale of federal historic tax credits. $25,000 allocated for possible option by out.
020 HOUSING REHAB FUND									
The Housing Rehabilitation Program was established in the 1980's when the City received HUD income for community housing rehabilitation. In the past, this was a loan program to the community. This program ceased several years ago. The City may want to pursue providing community grants to low income residents for housing repairs until the funds have been exhausted.									
Housing Rehab Program	2100	CDBG	Bank of Charles Town	020-101-00	$ 67,589	$ -	$ 67,589		Funds restricted to housing rehab services.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
021 POLICE INVESTIGATIVE FUND									
This Fund contains restricted money specifcally for police use. There are two accounts associated with this fund, Police Investitation and Federal Equitable. The Police Investigation account is generated from income received from the City's involvement in local confiscated property. These funds must be used for police purposes. The Federal Equitable account is generated from the City's involvement in the County TASK Force. Funds received are the City's portion of property confiscated by the TASK Force. These funds are monitored by the State TASK Force.									
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 126,794	$ -	$ 126,794		Funds restricted for limited police activities per Department of Justice guidelines.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 54,147		$ 54,147		Funds for police use.
026 OPIOID FUND									
These funds exist from a legal settlement of the State against opioid manufacturrers, distributors, and pharmacies due to their contribution to the misues of opioids. The State mandates that the money must be used for treatment and recovery programs, mental health services, support of law enforcement and first responders, provision of prevention education, or improved access to Narcan. There will be annual distributions of approximately $35,000 through 2028.									
Opioid Settlement Fund	2106	Opioid Fund	Bank of Charles Town	026-101-01	$ 193,459		$ 193,459		Special revenue fund. Council is determining use of funds per State
200 CAPITAL RESERVE FUND									
Capital Reserve money is used to support capital expenditures. These expenditures are normally no less than $5000. A capital expense may be a purchase of land, buildings, vehicles, equipment, or infrastructure construction. They are usually one time expenditures that become fixed assets, and may be supported by grants. There are 3 checking accounts associated with the Capital Fund. The first bank account is the Capital Reserve account which pays for the capital purchases. This account is supported from lottery proceeds, developer fees, and transfers from the General Fund. The second bank account is the Repaving account which pays for the paving and construction of roads. This account is supported from repaving fees assessed on Charles Town residents. The City collects $48 annually from each Charles Town household to support paving. The final account, the EPA account, is the bank account in which grants are received. This is a pass through account. The balance of this bank account should always be zero because the money received should be immediately transferred out to the account that it is reimbursing.									
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 8,258,759	$ 2,000,000	$ 6,258,759	$ 2,000,000	Funding for capital projects and grant projects approved in FY 2026 Capital Budget.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 185,190	$ -	$ 185,190		EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Repaving	2094	Capital Reserve	Bank of Charles Town	200-101-09	$ 1,697,011		$ 1,697,011	$ 1,397,011	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
207 PARKS & RECREATION FUND									
The Parks & Recreation Fund is designated to support the operations of the parks, the pool, and P&R programs. Parks & Recreation is a separate entify from the City. There are 2 checking accounts associated with the P&R Fund. They are the P&R Operating account and the P&R Capital Improvement account. The Operations bank account is used to support the operations of the Parks Program. The main revenue for that account is Hotel/Motel Taxes that are collected in the General Fund and passed on to P&R per City ordinances. The Capital Improvement bank account is supported from community donations and transfers from the P&R Operating account. The Clifford Trust is included in this account. Some of the capital expenditures are restricted for specific purposes per the donors' requests.									
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 35,155		$ 35,155		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 114,459		$ 114,459		Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
400 BUILDING COMMISSION FUND									
The Building Commission is a separate entity from the City. It's purpose is to incur debt on behalf of the City. The properties that the debt are held against are owned by the Building Commission and leased to the City. This relationship exists between the Building Commission and the City until the debt is paid off. Then the property can be given back to the City. Currently there are 3 bonds/loans that the Building Commission holds for the City. The first one is a USDA Bond for Charles Washington Hall. The balance of the bond as of 5/15/2025 is $2,377,573 with monthly payments of $12,840. The second bond is another USDA Bond for Charles Washington Hall. The balance of this bond as of 5/15/25 is $751,198 with monthly payments of $3827. The final loan is held at the Bank of Charles Town at $1,637,630 as of 4/30/25. The monthly payments for this loan is $10,390.98. The Building Commission receives monthly lease payments from the General Fund to support these bond/loan payments. The Building Commission holds one year of bond/loan payments totaling approximately $325,000 in its checking account on reserve.									
Building Commission	4862	Bldg Commission	Bank of Charles Town	400-101-00	$ 336,098	$ -	$ 336,098		Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund.

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
700 POLICE PENSION FUND									
Money in the Police Penson Fund is designated for payroll and benefit payments to retired police officers and/or surving spouses. This is a separate entity from the City. There are 3 members in the plan. The City is obligated to pay a portion of the expenses calculated through information provided from Bolton. This is a transfer from the General Fund Police Budget. When the City's obligation is paid, the State will make an annual contribution to support the payroll expenses as well. The State has strict rules and reporting requirements regarding this account. The Fidelity Pension Investment account is held for future pension payments.									
Police Pension Relief Fund	2118	Police Pension	Bank of Charles Town	700-101-00	$ 27,779		$ 27,779		Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition.
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 550,550		$ 550,550		Investment fund for restricted use of future pension payments.
900 BOND ESCROW FUND									
The purpose of this fund is to hold developer bonds until project completion. When construction has been completed, inspected, and approved by Council for release, the money is given back to the developer. If the developer does not complete construction as required, the City keeps the funds to make the needed changes. Currently the City is only holding one bond in the amount of $107,157.									
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 124,865		$ 124,865		Account is used to deposit bond funds from developers and held until projects are completed.

Total Bank Accounts……	**$ 18,880,622**			
Total Investment Accounts……	**$ 1,348,702**			
Total Funds……	**$ 20,229,324**	**$ 8,612,201**	**$ 11,617,124**	**$ 10,009,212**

Definations:

**Restricted Funds - Monies that are legally or contractually required to be used for a specific purpose.*

***Unrestricted Funds - Monies that are not designated for a specific purpose. These funds can be used for whatever the City deems appropriate.*

****Unemcumbered Funds - Monies that have not been set aside or committed to a specifc contract, project, or obligation.*