CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • NOVEMBER 13, 2024

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

3. NEW BUSINESS

: **2024-1134:** Audit Committee Appointments

: **2024-1135:** General Fund Budget Revision #2
FY 2025 GF Revision #2.pdf

: **2024-1136:** September Financial Statements
GF September Financials.pdf
September 2024 Capital Financials.pdf

4. FINANCE DIRECTOR REPORT

: **2024-1137:** HdL Update - Possible Executive Session

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: 11/13/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1134: Audit Committee Appointments

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 11/13/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1135: General Fund Budget Revision #2

ATTACHMENTS:

- FY 2025 GF Revision #2.pdf

the city of Charles Town, WV

FY 2025 General Fund Revision #2

	REVENUES	FY25 Approved Budget	Revision #1	Revision #2	Current Budget	September 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	30005 Unassigned Fund Balance (Carryover)	1,200,000	3,524,453		4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance	Bringing FY24 carryover into FY25 budget.
	30101 Taxes - Ad Valorem	1,688,544			1,688,544	863,740	939,720	748,824	56%		
	30106 Supplemental Taxes	36,000			36,000	11,186	16,745	19,255	47%	Property taxes owed from previous years, but paid in the current fiscal year.	
	30107 Tax Loss Restoration Fund	-			-		-	-			
	30200 Interest as Penalty	10,000			10,000	4,353	6,242	3,758	62%		
	30300 Gas & Oil Severence Tax	33,000			33,000		-	33,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.	
	30400 Utility Tax (2%)	200,000			200,000	1,064	60,305	139,695	30%		
	30500 Business & Occupation (B&O) Tax	1,700,000			1,700,000	71,304	1,036,639	663,361	61%	$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			25,000		6,919	18,081	28%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
	30700 Animal Control Tax	1,600			1,600	494	1,126	474	70%		
	30800 Hotel/Motel Tax	200,000			200,000	16,632	54,148	145,852	27%	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	18,000	62,194	197,806	24%		
	32100 Parking Violation Penalties	40,000			40,000	3,135	6,631	33,369	17%	Revised based on new program details and current year performance.	
	32500 Business License Revenue	30,000			30,000	12,285	56,869	(26,869)	190%		
	32600 Building Permit Fees	550,000			550,000	62,636	118,531	431,469	22%	Building activity increasing/expected to remain strong through FY2025 with new development projects on the horizon and increases in permit fee structure.	
	32800 Franchise Tax	75,000			75,000	111	16,247	58,753	22%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance	
	33000 International Registration Plan (IRP) Fees	70,000			70,000	4,061	23,565	46,435	34%	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		337	1,363	20%	Revenue from utility bills for EMS (5 cents)	
	34000 Parks & Rec Fee	1,700			1,700		337	1,363	20%	Revenue from utility bills for parks and recreation (5 cents)	
	34200 Parking Meter Revenues	44,000			44,000	3,577	30,103	13,897	68%	Revenue from parking meters and parking permits including ParkMobile app.	
	34500 Rents & Concessions	60,000			60,000	8,263	20,184	39,816	34%	CTUB rental of 661 space ($30k total); CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues	
	35300 Zoning Fee	17,000			17,000	520	5,053	11,947	30%	Zoning applications	
	35500 Street Improvement Fee	135,000			135,000		26,618	108,382	20%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council	
	36504 Federal Government Grants	41,667			41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.	
	36600 State Government Grants	-			-		-	-			
	36700 Other Grants				-	1,000	1,000	(1,000)			
	36900 Contributions from Other Funds - Sales Tax	1,000,000			1,000,000		-	1,000,000	0%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).	
	37600 Gaming Income	250,000			250,000	21,544	58,321	191,679	23%	Gaming receipts average $19K to $23K per month in the 2nd Quarter 2024.	
	37900 Gain/Loss - Sale of Fixed Assets	-			-		-	-			
	38007 Interest Income (Operating Acct)	35,000			35,000		3,896	31,104	11%		
	38100 Reimbursements	110,000			110,000	2,443	68,055	41,945	62%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
	38200 Refunds - Overpayments	400			400		855	(455)	214%		
	38600 Insurance Claims	-			-		-	-			
	39200 Property Rehabilitation	-			-		100	(100)			
	38700 Filing Fees	325			325		-	325	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.	
	39700 Video Lottery	600,000			600,000	48,634	71,993	528,007	12%	Video lottery receipts average $13.4K to $22.2K per week.	
	39900 Misc Revenue	10,000			10,000	434	1,477	8,523	15%	Yard waste stickers and fingerprints	
	39902 Special Events - WV Fest	4,000			4,000		-	4,000	0%		
	39903 Special Events - General	900			900		925	(25)	103%	Special activities fees	
	39904 Special Events - CW Hall	8,500			8,500	350	2,800	5,700	33%		
	39907 Special Events - Car Show	7,000			7,000	5,155	9,350	(2,350)	134%	Car show registration and sponsors.	
	Total Revenues	**8,446,336**	**3,524,453**	**-**	**11,970,789**	**1,160,921**	**7,431,736**	**4,539,052**	**62%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Economic Development - 402	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	70,250			70,250	5,466	19,044	51,206	27%	Salary $68,844 plus 2.5% merit and holiday supplement.	
	04 FICA	5,374			5,374	418	1,457	3,917	27%	FICA @ 7.65%	
	05 Group Insurance	8,300			8,300	76	1,921	6,379	23%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)	
	06 Retirement	6,323			6,323	492	2,048	4,274	32%	PERS II Employer Contribution 9%	
	09 OPEB	2,108			2,108	109	439	1,669	21%	Deferred Compensation Employer Contribution 3%	
	11 Telephone	750			750		32	718	4%	Cell phone	
	14 Travel	4,200			4,200	115	115	4,086	3%	2 National Conferences; airfare, lodging, per-diem	
	20 Advertising/Legal Publications	-			-		-	-			
	21 Training & Education	-			-		-	-		$2,500 rolled under City Manager's office.	
	22 Dues & Subscriptions	2,000			2,000	74	291	1,709	15%	IEDC Membership, Survey Subscription, Adobe subscription	
	23 Professional Services	1,000			1,000		-	1,000	0%	Engineering Services	
	26 Insurance and Bonds	5,000			5,000	165	796	4,204	16%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000			3,000	159	182	2,818	6%	Promotional items for events and City marketing and other departmental supplies.	
	43 Auto Supplies	-			-		-	-			
	Total Economic Development	**108,304**	**-**	**-**	**108,304**	**7,074**	**26,325**	**81,980**	**24%**		
	Federal Grants - 403	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Professional Services	-			-		-	-			
	Departmental Supplies	-			-		-	-			
	Total Federal Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**			

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Mayor's Office - 409	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
01 Salary	12,500			12,500	1,042	3,125	9,375	25%	Mayor's Salary	
04 FICA Tax Expense	1,000			1,000	80	239	761	24%		
11 Telephone	-			-		-	-			
14 Travel Expense	2,000			2,000		-	2,000	0%	WV Municipal League	
20 Advertising/Legal Publication	-			-		-	-			
21 Training & Education	1,000			1,000		-	1,000	0%		
26 Insurance & Bonds	1,000			1,000	33	226	774	23%		
41 Departmental Supplies	500			500		-	500	0%	$453.00 - Ceremonial Keys to the City and Coins	
68 Community Contributions	2,000			2,000		696	1,305	35%		
Total Mayor's Office	**20,000**	**-**	**-**	**20,000**	**1,154**	**4,286**	**15,714**	**21%**		
Council - 410	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
01 Salaries	40,000			40,000	3,333	9,792	30,208	24%	Eight Council Members at $5,000 annual salary	
04 FICA Tax Expense	3,100			3,100	255	749	2,351	24%		
14 Travel Expense	4,800			4,800		-	4,800	0%	Conferences	
20 Advertising	-			-		-	-			
21 Training & Education	3,200			3,200	949	1,849	1,351	58%	Conference Registration ($450 per registration)	
26 Insurance & Bonds	3,200			3,200	106	723	2,477	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
41 Departmental Supplies	700			700		68	632	10%		
Total Council	**55,000**	**-**	**-**	**55,000**	**4,643**	**13,181**	**41,819**	**24%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	City Manager - 412	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	180,000			180,000	13,929	48,251	131,749	27%	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	14,400	100		14,500	1,066	3,693	10,807	25%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	2,000			2,000	137	532	1,468	27%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	16,200			16,200	1,254	4,344	11,856	27%	9% Employer Contribution PERS I and II	
	08 Overtime		1,000		1,000		20	980	2%		Allocation for Deputy City Clerk overtime.
	09 OPEB	5,400			5,400	411	1,433	3,967	27%	3% Employer Contribution Deferred Compensation plan	
	11 Telephone	520			520		42	478	8%	Mobile phone service	
	14 Travel Expense	1,500			1,500		-	1,500	0%	WVML Trip, City Clerk Election Training	
	20 Advertising	-			-		-	-			
	21 Training & Education	20,000	1,500		21,500	165	1,475	20,025	7%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	$1500 allowance for City Attorney training.
	22 Dues & Subscriptions	1,000			1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.	
	23 Professional Services	-			-		-	-		Background checks for City Manager candidates. Not required this year.	
	26 Insurance & Bonds	15,000			15,000	505	3,446	11,554	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	750			750		-	750	0%	Misc. Office Supplies	
	43 Auto Supplies (Gas & Oil)	-			-		-	-		Gas is covered under travel expenses.	
	Total City Manager	**256,770**	**2,600**	**-**	**259,370**	**17,467**	**63,235**	**196,135**	**24%**		

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Treasurer - 413	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	235,000			235,000	15,518	57,222	177,778	24%	Director of Finance ($100,000), Accounting Clerk III ($44,762), Accounting Clerk II 0.5 FTE ($40,685), Accounting Clerk I ($37,500) plus 2.5% merit, holiday supplement, and overtime.	
04 FICA Tax Expense	18,800	200		19,000	1,239	4,452	14,548	23%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	25,000			25,000	2,505	10,631	14,369	43%	Health, Dental, Vision, Life insurance, EAP	
06 Retirement	21,150			21,150	1,445	5,224	15,926	25%	9% Employer Contribution PERS I and II	
08 Overtime		2,000		2,000	683	970	1,030	48%		Allocation for Accounting Clerks I, II & III overtime.
09 OPEB	7,050			7,050	351	1,458	5,592	21%	3% Employer Contribution Deferred Compensation plan	
11 Telephone	500			500		32	468	6%	Director of Finance Cell Phone	
12 Printing	-			-		-	-			
14 Travel Expense	4,000			4,000		-	4,000	0%	Director & Acct. Clerk III - WV Government Finance Officers Association Training	
18 Postage	-			-		-	-		Transfer cost to City Hall and Pitney Bowes machine.	
20 Advertising/Legal Pubs	2,000			2,000	49	49	1,952	2%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.	
21 Training & Education	-			-		-	-		$4,000 Rolled into City Manager's budget	
22 Dues & Subscriptions	800			800		-	800	0%	Adobe subscription for Director & Accounting Clerk III	
23 Professional Services	2,500			2,500	1,600	2,950	(450)	118%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)	
24 Audit Costs	42,000			42,000	2,400	2,400	39,600	6%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
26 Insurance & Bonds	15,000			15,000	574	3,919	11,081	26%	General Liability, Worker's Compensation, Umbrella	
30 Contracted Services	25,000			25,000		-	25,000	0%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000	
38 Refunds			137,000	137,000	4,913	6,349	130,651			
41 Departmental Supplies	2,000			2,000	82	501	1,499	25%	Paper folder machine ($500)	
59 Capital Outlay	-			-		-	-			
Total Treasurer	**400,800**	**2,200**	**137,000**	**540,000**	**31,357**	**96,156**	**443,844**	**18%**		
Court Clerk - 415	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	62,000			62,000	4,849	16,663	45,337	27%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement	
04 FICA	4,960	100		5,060	371	1,285	3,775	25%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	12,529			12,529	69	3,836	8,693	31%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase	
06 Retirement	5,580			5,580	436	1,512	4,068	27%	9% Employer Contribution PERS I and II	
08 Overtime		1,000		1,000		133	867	13%		Allocation for Court Clerk overtime.
09 OPEB	1,860			1,860	95	388	1,473	21%	3% Employer Contribution Deferred Compensation plan	
14 Travel	500			500		-	500	0%	Court Clerk training and Election training	
18 Postage	-			-		35	(35)			
20 Advertising/Legal Publications	700			700		-	700	0%		
21 Training & Education	-			-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.	
22 Dues & Subscriptions	-			-		-	-			
23 Professional Services	-			-		-	-			
24 Audit Costs	-			-		-	-			
26 Insurance & Bonds	4,500			4,500	153	1,044	3,456	23%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
30 Contracted Services	25			25		-	25	0%	Flu shot	
41 Departmental Supplies	600			600		27	573	5%	Ink cartridges, paper stock	
Total Court Clerk	**93,254**	**1,100**	**-**	**94,354**	**5,974**	**24,922**	**69,432**	**26%**		

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Police Judges - 416	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	32,000			32,000	2,800	7,500	24,500	23%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.	
04 FICA	2,400			2,400	214	574	1,826	24%		
14 Travel	500			500		-	500	0%	WV State mandated annual training for magistrates & judges	
21 Training & Education	1,000			1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges	
22 Dues and Subscriptions	100			100		-	100	0%		
23 Professional Services	1,000			1,000		-	1,000	0%		
26 Insurance & Bonds	2,500			2,500	85	579	1,921	23%		
41 Departmental Supplies	-			-		-	-			
Total Police Judges	**39,500**	**-**	**-**	**39,500**	**3,099**	**8,652**	**30,848**	**22%**		
City Attorney - 417	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries		150,000		150,000	11,538	17,308	132,692	12%		Salary $ plus 2.5% merit and holiday supplement.
04 FICA		12,000		12,000	883	1,324	10,676	11%		FICA @ 7.65%
05 Group Insurance		13,000		13,000		-	13,000	0%		Health, Dental, Vision, and Life insurance.
06 Retirement		13,500		13,500	865	1,212	12,288	9%		PERS II Employer Contribution 9%
09 OPEB		4,500		4,500	346	519	3,981	12%		Deferred Compensation Employer Contribution 3%
11 Telephone		2,000		2,000		-	2,000	0%		$1500 cell phone cost and $500 for monthly services.
14 Travel		1,000		1,000		-	1,000	0%		Travel allowance for various trainings.
20 Advertising/Legal Publications		1,000		1,000		-	1,000	0%		Allowance for legal publications.
21 Training & Education				-		-	-			Rolled under City Manager's office.
22 Dues & Subscriptions		1,500		1,500		-	1,500	0%		Allowance for legal subscriptions and memberships.
23 Professional Services	225,000	(200,000)		25,000	9,023	9,023	15,978	36%	Cost for outside legal council.	
26 Insurance and Bonds		5,000		5,000		-	5,000	0%		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
41 Departmental Supplies		500		500		-	500	0%		Miscellaneous office supplies.
Total Attorney	**225,000**	**4,000**	**-**	**229,000**	**22,655**	**29,385**	**199,615**	**13%**		

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Enforcement Agency - 425	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	56,000			56,000	4,208	15,122	40,878	27%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.	
04 FICA	4,284			4,284	322	1,157	3,127	27%	FICA @ 7.65% of Salary	
05 Group Insurance	1,140			1,140	67	1,619	(479)	142%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).	
06 Retirement	5,040			5,040	379	1,320	3,720	26%	PERS II Employer Contribution 9%	
09 OPEB	1,680			1,680	126	498	1,182	30%	457(b) Deferred Compensation Employer Contribution (3%)	
11 Telephone	750	1,500		2,250		1,837	413	82%		Allocation for new cell phone.
14 Travel	3,000			3,000		-	3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas	
18 Postage	1,000			1,000	120	903	97	90%	Certified Mailings	
20 Advertising/Legal Publications	1,000			1,000		-	1,000	0%		
21 Training & Education	-			-		-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)	
22 Dues & Subscriptions	1,000			1,000	170	170	830	17%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)	
26 Insurance and Bonds	3,800			3,800	129	881	2,919	23%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services	71,100			71,100	4,464	7,788	63,312	11%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.	
41 Departmental Supplies	3,000			3,000	135	2,241	759	75%	Office printer, building safety month supplies, jackets, boots, code books	
43 Auto Supplies	-			-		-	-		Under Maintenance budget	
Total Enforcement Agency	**152,794**	**1,500**	**-**	**154,294**	**10,120**	**33,535**	**120,759**	**22%**		

Regional Dev Authority - 435	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
22 Dues & Subscriptions	6,600			6,600		6,142	458	93%	Region 9 Assessment - Fees are going up	
Total Regional Dev. Authority	**6,600**	**-**	**-**	**6,600**	**-**	**6,142**	**458**	**93%**		
Total City Administration	**1,358,022**	**11,400**	**137,000**	**1,506,422**	**103,543**	**305,818**	**1,200,604**			

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Building Inspections - 436	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	82,300			82,300	5,007	21,065	61,235	26%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement	
	04 FICA	6,296			6,296	383	1,611	4,685	26%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,650			1,650	102	376	1,274	23%	Dental/Life/Vision/EAP Premiums	
	06 Retirement	7,100			7,100	375	1,778	5,322	25%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
	09 OPEB	1,575			1,575	83	395	1,180	25%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods	
	11 Telephone	1,010			1,010		84	926	8%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs	
	14 Travel	3,000			3,000		-	3,000	0%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas	
	17 R&M Auto	-			-		-	-		Under Maintenance budget	
	18 Postage	1,000			1,000		-	1,000	0%	Certified mailings for property Notice of Violations	
	20 Advertising/Legal Publications	500			500	40	40	460	8%	Job posting costs	
	21 Training & Education	-			-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
	22 Dues & Subscriptions	1,000			1,000		-	1,000	0%	ICC membership dues; WICA subscription	
	23 Professional Services	10,000	5,000		15,000		-	15,000	0%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.
	26 Insurance & Bonds	6,000			6,000	195	1,334	4,666	22%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000			3,000		33	2,967	1%	Mobile printer for vehicle, jackets, boots, building safety month	
	43 Auto Supplies	-			-		-	-		Under Maintenance budget	
	Total Building Inspections	**124,431**	**5,000**	**-**	**129,431**	**6,185**	**26,717**	**102,714**	**21%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Planning & Zoning - 437	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	243,000			243,000	18,128	66,868	176,132	28%	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	19,000	50		19,050	1,418	5,156	13,894	27%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.
	05 Group Insurance	31,000			31,000	256	4,528	26,472	15%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums	
	06 Retirement	23,085			23,085	1,668	5,794	17,291	25%	PERS II Employer Contribution (9%)	
	08 Overtime		500		500	411	532	(32)	106%		Allocation for Permit Tech. overtime.
	09 OPEB	7,290			7,290	319	1,168	6,122	16%	457(b) Deferred Comp Employer Contribution (3%).	
	11 Telephone	250			250		20	230	8%	Director's department cell phone	
	14 Travel	8,000			8,000		-	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference	
	18 Postage	1,000			1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings	
	20 Advertising/Legal Publications	4,500			4,500	106	260	4,240	6%	Advertising of BZA and public hearings for P/C meetings; hearing placards	
	21 Training & Education	-			-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration	
	22 Dues & Subscriptions	3,000			3,000	106	106	2,894	4%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
	23 Professional Services	5,000			5,000		-	5,000	0%	GIS Aerial imagery, Engineering Services, Background Checks	
	26 Insurance & Bonds	20,000			20,000	556	3,797	16,204	19%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	30,000			30,000		890	29,110	3%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
	31 Contracted Services - Tree Board	2,000			2,000		-	2,000	0%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
	38 Refunds				-		50	(50)			
	41 Departmental Supplies	4,000			4,000	14	346	3,654	9%	Public hearing signs, office supplies, promotional supplies	
	53 Computer Software / Tech	9,000			9,000		730	8,270	8%	MyPermit Now Monthly Fees	
	59 Capital Outlay	-			-		-	-			
	Total Planning and Zoning	**410,125**	**550**	**-**	**410,675**	**22,981**	**90,244**	**320,431**	**22%**		
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**795,654**	**7,050**	**-**	**802,704**	**46,360**	**176,821**	**625,884**			
	Elections - 438	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	12 Printing	3,000			3,000		-	3,000	0%		
	20 Advertising/Legal Publications	500			500		-	500	0%	Publish ballot multiple times	
	23 Professional Services	-			-		-	-			
	30 Contracted Services	5,000			5,000		-	5,000	0%	Poll workers for early voting and day of election.	
	41 Departmental Supplies	2,000			2,000		-	2,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
	Total Elections	**10,500**	**-**	**-**	**10,500**	**-**	**-**	**10,500**	**0%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	City Hall - 440	FY25 Approved Budget	Revision #1	Revision #2	Current Budget	September 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	3 Salaries	95,000			95,000	7,342	25,586	69,414	27%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement	
	4 FICA Taxes	7,600			7,600	562	1,957	5,643	26%	FICA @ 7.65%	
	5 Group Insurance	16,500			16,500	469	4,301	12,199	26%	Health, Dental, Vision, Life, Employee Assistance Program	
	6 Retirement	9,500			9,500	661	2,303	7,197	24%	9% Employer Contribution	
	9 OPEB	2,000			2,000	220	825	1,175	41%	3% Deferred Compensation Employer Contribution	
	11 Telephone	18,000			18,000	708	5,198	12,802	29%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**	
	13 Utilities	21,000			21,000		198	20,802	1%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer	
	14 Travel Expense	2,000			2,000		-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD	
	15 Repair & Main. Bldg & Grounds	12,000			12,000		159	11,841	1%	Elevator Services and City Hall maintenance.	
	16 Repair & Main. Equipment	-			-		-	-			
	17 Repair & Main. Auto	-			-		-	-			
	18 Postage	3,500	500		4,000	10	895	3,105	22%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection	Allowance for increase in postage costs.
	19 Bldg & Equipment Rental	250,000			250,000	700	60,505	189,495	24%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer	
	20 Advertising/Legal Publications	5,000			5,000	360	776	4,224	16%	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		-	3,500	0%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	
	23 Professional Services	25,000			25,000	1,800	6,028	18,972	24%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
	24 Audit Costs				-		-	-			
	26 Insurance & Bonds	17,000			17,000	255	9,113	7,887	54%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
	30 Contracted Services	181,404			181,404	16,580	103,494	77,910	57%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.	
	31 Bad Debt Expense	-			-		-	-			
	32 Bank Charges	29,000	31,000		60,000		10,065	49,935	17%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allocation for credit card merchant fees.
	37 Other Fees/Taxes	1,500			1,500		-	1,500	0%	Late fees	
	41 Departmental Supplies	12,000	3,000		15,000	1,032	2,272	12,728	15%		Increase due to rising kitchen, cleaning, & office supplies costs.
	43 Auto Supplies (Gas & Oil)	-			-		-	-			
	53 Computer Software / Tech	15,000			15,000		11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year	
	59 Capital Outlay	-			-		-	-			
	68 Contributions	-			-		-	-			
	70 Capital Lease	-			-		-	-			
	75 Special Emergency Expense	-			-		-	-		Covid related expenses	
	Total City Hall	**726,504**	**34,500**	**-**	**761,004**	**30,700**	**245,436**	**515,568**	**32%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Contributions/Transfers - 444	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	68 Contributions - "But For" Organizations	60,000			60,000		-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K	
	68 Community Awards	-			-		-	-			
	68 Contributions - Revive Grant	20,000			20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24	
	68 Contributions - Façade Improvement Program	15,000			15,000		-	15,000	0%		
	68 Contributions - Homeless Solutions	25,000			25,000		14,402	10,598	58%	County Homelessness position funding commitment	
	68 Contribution - Nuisance Property Expenses	-			-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.	
	68 Contributions - Sidewalk Improvement Program	15,000			15,000		-	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest	
	Total Contributions/Transfers	**135,000**	**-**	**-**	**135,000**	**-**	**14,402**	**120,598**	**11%**		
	Parking - 571	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	41,614			41,614	3,024	3,024	38,590	7%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
	04 FICA Tax Expense	3,300	200		3,500	231	231	3,269	7%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	9,300			9,300		-	9,300	0%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement Expense	3,600			3,600	320	416	3,184	12%	9% Employer Retirement Contribution	
	08 Overtime		2,000		2,000		-	2,000	0%		Allocation for parking attendant overtime.
	09 OPEB	1,400			1,400	91	136	1,264	10%	3% Deferred Compensation Employer Contribution	
	13 Utilities	1,200			1,200		-	1,200	0%	Electric Service	
	16 Repair & Main - Equipment	3,000			3,000		-	3,000	0%	Parking meter repairs and maintenance	
	18 Postage	500			500		-	500	0%		
	19 Bldg & Equipment Rental	1,000			1,000		-	1,000	0%		
	20 Advertising / Legal Publications	500			500		-	500	0%		
	23 Professional Services	-			-		-	-			
	26 Insurance & Bonds	3,000			3,000	96	653	2,347	22%	Prof Liability, Umbrella, Automobile, Worker's Comp	
	30 Contracted Services	500			500		-	500	0%		
	41 Departmental Supplies	5,000			5,000		176	4,824	4%	Office Supplies, Batteries, Handheld Printer Paper	
	45 Uniforms	500			500	564	793	(293)	159%	Jacket, Uniform Shirt, Patches, Badge, etc.	
	53 Computer Software/Tech	4,000			4,000		-	4,000	0%	United Public Safety/T2 Annual Fees	
	Total Parking	**78,414**	**2,200**	**-**	**80,614**	**4,325**	**5,429**	**75,186**	**7%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Contingencies - 699	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Other Contributions	254,996	95,004	(137,000)	213,000		-	213,000	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.	Allowance for city wide unexpected expenses.
	Total Contingencies	**254,996**	**95,004**	**(137,000)**	**213,000**	**-**	**-**	**213,000**	**0%**		
	Police Department - 700	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	1,532,798	5,000		1,537,798	106,701	390,079	1,147,719	25%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)	Allowance for additional promotions.
	04 FICA	50,000	1,200		51,200	7,390	21,549	29,651	42%	FICA Tax at 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	180,000			180,000	1,320	42,429	137,571	24%	PEIA/Health insurance increase from $9K to $12K per month.	
	06 Retirement	140,000			140,000	10,799	37,771	102,229	27%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
	07 Police Pension	64,000			64,000	233	15,494	48,506	24%	Legacy CTPD Retirement System	
	08 Overtime	150,000	10,000		160,000	16,634	60,127	99,873	38%		Allowance for unanticipated police overtime.
	09 OPEB	48,000			48,000	3,030	11,579	36,421	24%	457(b) Deferred Compensation 3%	
	10 Prior Year SS Exemption Correction				-	1,015	1,015	(1,015)			
	11 Telephone	48,500			48,500	1,394	5,550	42,950	11%		
	13 Utilities	48,000			48,000	4,733	6,565	41,435	14%	Electric and Internet Service, increase in FY254.	
	14 Travel	4,000			4,000		614	3,386	15%		
	15 R&M Building & Grounds	2,200			2,200	222	278	1,922	13%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
	16 R&M Equipment	2,500			2,500	693	693	1,807	28%	Generator Service	
	17 R&M Auto	45,000			45,000	1,318	6,996	38,004	16%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.	
	18 Postage	1,300			1,300		8	1,292	1%		
	19 Building & Equipment Rental	100,000			100,000	320	24,403	75,597	24%		
	20 Advertising/Legal Publications	5,600			5,600	870	1,458	4,143	26%	New Hire Ads 3-6 ads in local paper	
	21 Training & Education	20,000			20,000	279	1,779	18,221	9%		
	22 Dues & Subscriptions	2,000			2,000		60	1,940	3%	WVCOP Dues, IACP, SRO, Journal	
	23 Professional Services	6,500			6,500	120	445	6,055	7%	Polygraph Exams, Physical Exams, Diagnostic Imaging	
	26 Insurance & Bonds	105,000			105,000	3,646	24,902	80,098	24%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
	30 Contracted Services	48,000			48,000	2,366	5,639	42,361	12%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.	
	32 Bank Charges	250			250		-	250	0%		
	37 Other Fees & Taxes	250			250		-	250	0%	661 George St. Ambulance Fees	
	41 Departmental Supplies	40,000			40,000	234	4,135	35,865	10%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	
	43 Auto Supplies	65,000			65,000	5,922	12,940	52,060	20%	Gas for Police Vehicles	
	45 Uniforms	20,000			20,000	500	2,776	17,224	14%		
	53 Computer Software/Tech	29,000			29,000	1,085	12,486	16,514	43%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials	
	Total Police Dept	**2,757,898**	**16,200**	**-**	**2,774,098**	**170,824**	**691,771**	**2,082,327**	**25%**		

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Police-Special Duty Crossing Guard - 704	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	34,803			34,803	3,444	4,557	30,247	13%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.	
04 FICA Tax Expense	2,600			2,600	263	349	2,251	13%		
26 Insurance & Bonds	1,750			1,750	65	443	1,307	25%		
41 Departmental Supplies	250			250		-	250	0%	Stop signs	
45 Uniforms	500			500		-	500	0%	Reflective jackets and vests	
43 Auto Supplies (Gas & Oil)	-			-		-	-			
Total Police - Special Duty Crossing Guard	**39,903**	**-**	**-**	**39,903**	**3,772**	**5,348**	**34,555**	**13%**		
Total Police and Crossing Guards	**2,797,801**	**16,200**	**-**	**2,814,001**	**174,597**	**697,119**	**2,116,882**			
Dog Warden - 707	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
Contributions	1,600.00			1,600		-	1,600	0%	City passes along the dog tag fees to the County	
Total Dog Warden	**1,600.00**	**-**	**-**	**1,600**	**-**	**-**	**1,600**	**0%**		

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
	Maintenance - 750	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	263,643			263,643	18,738	66,974	196,669	25%	Promote Maintenance Supervisor to Director; increase in salary from $73,418 to $80,000, plus three (3) Maintenance Staff: $66,454, $49,995 and $42,064 plus 5.0% Merit and Holiday Supplement.	
	04 FICA Tax Expense	21,091	400		21,491	1,577	5,369	16,122	25%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	26,000			26,000	256	6,054	19,946	23%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement	23,728			23,728	1,855	6,151	17,577	26%	9% Employer Contribution	
	08 Overtime		5,000		5,000	1,876	3,211	1,789	64%		Overtime allowance for maintenance employees.
	09 OPEB	7,909			7,909	311	1,198	6,711	15%	3% Deferred Compensation Employer Contribution	
	11 Telephone	3,000			3,000		59	2,941	2%	Field staff equipped with cell phones	
	13 Utilities	100,000			100,000	356	452	99,548	0%	Electric (street lights), water, sewer, and internet	
	14 Travel Expense	1,500			1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed	
	15 R&M Buildings and Grounds	14,000	20,000		34,000	40	53	33,947	0%	General maintenance of city buildings.	Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract.
	16 R&M Equipment	15,000			15,000	4,985	5,345	9,655	36%	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	7,000	3,000		10,000	1,013	2,362	7,638	24%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.
	19 R&M Bldg and Equip Rental	-			-		-	-		Equipment rented as required to maintain various city buildings.	
	20 Advertising	-			-		-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.	
	21 Training & Education	-			-		-	-		Maintain certifications; other skill enhancement training as required/proposed	
	22 Dues & Subscriptions	200	300		500		-	500	0%	Camera subscription and CDL License Fees	Additional allocation for CDL licenses.
	23 Professional Services	120	380		500		104	396	21%	CDL physicals	Additional allocation for CDL physicals.
	26 Insurance & Bonds	19,000			19,000	619	4,227	14,773	22%	Liability, Worker's Comp, Vehicle Insurance	
	30 Contracted Services	50,000	5,000		55,000	7,617	10,162	44,838	18%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.
	41 Departmental Supplies	12,000	29,000		41,000	4,339	6,856	34,144	17%	General maintenance annual supplies.	$5000 for PPE and tree work tools. $9000 for street light replacement. $5000 for street signs and poles. $10,000 for Christmas wreaths transferred from Fairs/Festivals.
	43 Auto Supplies (Gas, Oil & Tires)	23,000	5,000		28,000	3,361	6,615	21,385	24%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.
	45 Uniforms	10,000	(5,000)		5,000		1,097	3,903	22%	Cintas service cost increase	Reduced due to termination of Cintas contract.
	53 Software/Tech	-			-		-	-			GoGov Work Order Software cost transferred from supplies.
	59 Capital Outlay	25,000	(25,000)		-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.	$5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds.
	Total Streets	**622,191**	**38,080**	**-**	**660,271**	**46,943**	**126,290**	**533,981**	**19%**		
	Visitor's Center - 901	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	13 Utilities	5,200			5,200		-	5,200	0%	Electric Service for Rouss Hall	
	15 R&M - Building & Grounds	-			-		-	-			
	23 Professional Services	-			-		-	-			
	30 Contracted Services	-			-		-	-			
	41 Departmental Supplies	-			-		-	-			
	66 Contributions	100,000			100,000	13,248	18,758	81,242	19%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.	
	Total Visitor's Center	**105,200**	**-**	**-**	**105,200**	**13,248**	**18,758**	**86,442**	**18%**		

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS	
Fairs/Festivals - 903	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
19 Bldg & Equipment Rental	-			-		-	-		No longer needed, we bought a generator.	
20 Advertising/Legal Publications	1,800	200		2,000	1	50	1,950	3%		Allowance for increase of Carlisle Ads costs.
30 Contracted Services	30,000	6,000		36,000		1,100	34,900	3%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)
38 Refunds				-	40	85	(85)			
41 Departmental Supplies	25,000	(3,000)		22,000	274	5,748	16,252	26%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**	**WV Fest** Water/cups ($1,500), Sinage ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500) **Christmas Wreathes** - Transferred to Maintenance.
52 Computer Software	1,300			1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.	
68 Contributions	4,000			4,000		-	4,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
Total Fairs/Festivals	**62,100**	**3,200**	**-**	**65,300**	**315**	**6,983**	**58,317**	**11%**		
Transfers - 960/698 SAO	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
01 Transfers to Capital Reserve - Repaving	130,000			130,000		-	130,000	0%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures	
02 Transfers to Capital Reserve - One Time Funding	659,452	3,055,000		3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance	$3,055,000 for Jefferson Memorial Park pool.
03 Transfers Out - Parks & Rec	120,000			120,000	33,248	38,758	81,242	32%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.	
04 Transfers to Residual Fund		263,319		263,319		263,319	-	100%		Transfer to Residual Fund to build up Rainy Day savings.
11 Transfers to Capital Reserve - Table Games	850,000			850,000		-	850,000	0%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.	
Total Transfers	**1,759,452**	**3,318,319**	**-**	**5,077,771**	**33,248**	**4,016,529**	**1,061,242**	**79%**		
General Government - 975	**FY25 Requested**		**Revision #2**	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
Contributions	-	-		-		-	-			
Total General Government	**-**	**-**	**-**	**-**	**-**	**-**	**-**			
	FY25 Approved Budget	**Revision #1**	**Revision #2**						**Provides for comparable year-over-year comparision of operating costs**	
Total Expenses	**8,446,336**	**3,524,453**	**-**	**11,970,789**	**436,087**	**5,553,726**	**6,417,064**			
Surplus or Deficit	**(0)**	**(0)**	**-**	**(0)**	**724,834**	**1,878,010**	**(1,878,011)**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 11/13/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1136: September Financial Statements

ATTACHMENTS:

- GF September Financials.pdf
- September 2024 Capital Financials.pdf

the city of Charles Town, WV

September 2024 Budget to Actual

	REVENUES	Current Budget	September 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	30005 Unassigned Fund Balance (Carryover)	4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance	Bringing FY24 carryover into FY25 budget.
	30101 Taxes - Ad Valorem	1,688,544	863,740	939,720	748,824	56%		
	30106 Supplemental Taxes	36,000	11,186	16,745	19,255	47%	Property taxes owed from previous years, but paid in the current fiscal year.	
	30107 Tax Loss Restoration Fund	-		-	-			
	30200 Interest as Penalty	10,000	4,353	6,242	3,758	62%		
	30300 Gas & Oil Severence Tax	33,000		-	33,000	0%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.	
	30400 Utility Tax (2%)	200,000	1,064	60,305	139,695	30%		
	30500 Business & Occupation (B&O) Tax	1,700,000	71,304	1,036,639	663,361	61%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.	
	30600 Liquor Tax	25,000		6,919	18,081	28%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
	30700 Animal Control Tax	1,600	494	1,126	474	70%		
	30800 Hotel/Motel Tax	200,000	16,632	54,148	145,852	27%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)	
	32000 Court Costs, Fees & Charges	260,000	18,000	62,194	197,806	24%		
	32100 Parking Violation Penalties	40,000	3,135	6,631	33,369	17%	Revised based on new program details and current year performance.	
	32500 Business License Revenue	30,000	12,285	56,869	(26,869)	190%		
	32600 Building Permit Fees	550,000	62,636	118,531	431,469	22%	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	111	16,247	58,753	22%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance	
	33000 International Registration Plan (IRP) Fees	70,000	4,061	23,565	46,435	34%	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		337	1,363	20%	Revenue from utility bills for EMS (5 cents)	
	34000 Parks & Rec Fee	1,700		337	1,363	20%	Revenue from utility bills for parks and recreation (5 cents)	
	34200 Parking Meter Revenues	44,000	3,577	30,103	13,897	68%	Revenue from parking meters and parking permits including ParkMobile app.	
	34500 Rents & Concessions	60,000	8,263	20,184	39,816	34%	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	520	5,053	11,947	30%	Zoning applications	
	35500 Street Improvement Fee	135,000		26,618	108,382	20%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council	
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.	
	36600 State Government Grants	-		-	-			
	36700 Other Grants		1,000	1,000	(1,000)			
	36900 Contributions from Other Funds - Sales Tax	1,000,000		-	1,000,000	0%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).	
	37600 Gaming Income	250,000	21,544	58,321	191,679	23%	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		3,896	31,104	11%		
	38100 Reimbursements	110,000	2,443	68,055	41,945	62%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
	38200 Refunds - Overpayments	400		855	(455)	214%		
	38600 Insurance Claims	-		-	-			
	39200 Property Rehabilitation	-		100	(100)			
	38700 Filing Fees	325		-	325	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.	
	39700 Video Lottery	600,000	48,634	71,993	528,007	12%	Video lottery receipts average $13.4K to $22.2K per week.	
	39900 Misc Revenue	10,000	434	1,477	8,523	15%	Yard waste stickers and fingerprints	
	39902 Special Events - WV Fest	4,000		-	4,000	0%		
	39903 Special Events - General	900		925	(25)	103%	Special activities fees	
	39904 Special Events - CW Hall	8,500	350	2,800	5,700	33%		
	39907 Special Events - Car Show	7,000	5,155	9,350	(2,350)	134%	Car show registration and sponsors.	
	Total Revenues	**11,970,789**	**1,160,921**	**7,431,736**	**4,539,052**	**62%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Economic Development - 402	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	70,250	5,466	19,044	51,206	27%	Salary $68,844 plus 2.5% merit and holiday supplement.	
	04 FICA	5,374	418	1,457	3,917	27%	FICA @ 7.65%	
	05 Group Insurance	8,300	76	1,921	6,379	23%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)	
	06 Retirement	6,323	492	2,048	4,274	32%	PERS II Employer Contribution 9%	
	09 OPEB	2,108	109	439	1,669	21%	Deferred Compensation Employer Contribution 3%	
	11 Telephone	750		32	718	4%	Cell phone	
	14 Travel	4,200	115	115	4,086	3%	2 National Conferences; airfare, lodging, per-diem	
	20 Advertising/Legal Publications	-		-	-			
	21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.	
	22 Dues & Subscriptions	2,000	74	291	1,709	15%	IEDC Membership, Survey Subscription, Adobe subscription	
	23 Professional Services	1,000		-	1,000	0%	Engineering Services	
	26 Insurance and Bonds	5,000	165	796	4,204	16%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000	159	182	2,818	6%	Promotional items for events and City marketing and other departmental supplies.	
	43 Auto Supplies	-		-	-			
	Total Economic Development	**108,304**	**7,074**	**26,325**	**81,980**	**24%**		
	Federal Grants - 403	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Professional Services	-		-	-			
	Departmental Supplies	-		-	-			
	Total Federal Grants	**-**	**-**	**-**	**-**			

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Mayor's Office - 409	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	01 Salary	12,500	1,042	3,125	9,375	25%	Mayor's Salary	
	04 FICA Tax Expense	1,000	80	239	761	24%		
	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	33	226	774	23%		
	41 Departmental Supplies	500		-	500	0%	$453.00 - Ceremonial Keys to the City and Coins	
	68 Community Contributions	2,000		696	1,305	35%		
	Total Mayor's Office	**20,000**	**1,154**	**4,286**	**15,714**	**21%**		
	Council - 410	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	01 Salaries	40,000	3,333	9,792	30,208	24%	Eight Council Members at $5,000 annual salary	
	04 FICA Tax Expense	3,100	255	749	2,351	24%		
	14 Travel Expense	4,800		-	4,800	0%	Conferences	
	20 Advertising	-		-	-			
	21 Training & Education	3,200	949	1,849	1,351	58%	Conference Registration ($450 per registration)	
	26 Insurance & Bonds	3,200	106	723	2,477	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	700		68	632	10%		
	Total Council	**55,000**	**4,643**	**13,181**	**41,819**	**24%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	City Manager - 412	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	180,000	13,929	48,251	131,749	27%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.	
	04 FICA Tax Expense	14,500	1,066	3,693	10,807	25%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	2,000	137	532	1,468	27%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	16,200	1,254	4,344	11,856	27%	9% Employer Contribution PERS I and II	
	08 Overtime	1,000		20	980	2%		Allocation for Deputy City Clerk overtime.
	09 OPEB	5,400	411	1,433	3,967	27%	3% Employer Contribution Deferred Compensation plan	
	11 Telephone	520		42	478	8%	Mobile phone service	
	14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training	
	20 Advertising	-		-	-			
	21 Training & Education	21,500	165	1,475	20,025	7%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	$1500 allowance for City Attorney training.
	22 Dues & Subscriptions	1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.	
	23 Professional Services	-		-	-		Background checks for City Manager candidates. Not required this year.	
	26 Insurance & Bonds	15,000	505	3,446	11,554	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	750		-	750	0%	Misc. Office Supplies	
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.	
	Total City Manager	**259,370**	**17,467**	**63,235**	**196,135**	**24%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Treasurer - 413	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	235,000	15,518	57,222	177,778	24%	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	1,239	4,452	14,548	23%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	25,000	2,505	10,631	14,369	43%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	21,150	1,445	5,224	15,926	25%	9% Employer Contribution PERS I and II	
	08 Overtime	2,000	683	970	1,030	48%		Allocation for Accounting Clerks I, II & III overtime.
	09 OPEB	7,050	351	1,458	5,592	21%	3% Employer Contribution Deferred Compensation plan	
	11 Telephone	500		32	468	6%	Director of Finance Cell Phone	
	12 Printing	-		-	-			
	14 Travel Expense	4,000		-	4,000	0%	Director & Acct. Clerk III - WV Government Finance Officers Association Training	
	18 Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.	
	20 Advertising/Legal Pubs	2,000	49	49	1,952	2%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.	
	21 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget	
	22 Dues & Subscriptions	800		-	800	0%	Adobe subscription for Director & Accounting Clerk III	
	23 Professional Services	2,500	1,600	2,950	(450)	118%	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	2,400	2,400	39,600	6%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
	26 Insurance & Bonds	15,000	574	3,919	11,081	26%	General Liability, Worker's Compensation, Umbrella	
	30 Contracted Services	25,000		-	25,000	0%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000	
	38 Refunds		4,913	6,349	(6,349)			
	41 Departmental Supplies	2,000	82	501	1,499	25%	Paper folder machine ($500)	
	59 Capital Outlay	-		-	-			
	Total Treasurer	**403,000**	**31,357**	**96,156**	**306,844**	**24%**		
	Court Clerk - 415	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	62,000	4,849	16,663	45,337	27%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement	
	04 FICA	5,060	371	1,285	3,775	25%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	12,529	69	3,836	8,693	31%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase	
	06 Retirement	5,580	436	1,512	4,068	27%	9% Employer Contribution PERS I and II	
	08 Overtime	1,000		133	867	13%		Allocation for Court Clerk overtime.
	09 OPEB	1,860	95	388	1,473	21%	3% Employer Contribution Deferred Compensation plan	
	14 Travel	500		-	500	0%	Court Clerk training and Election training	
	18 Postage	-		35	(35)			
	20 Advertising/Legal Publications	700		-	700	0%		
	21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.	
	22 Dues & Subscriptions	-		-	-			
	23 Professional Services	-		-	-			
	24 Audit Costs	-		-	-			
	26 Insurance & Bonds	4,500	153	1,044	3,456	23%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
	30 Contracted Services	25		-	25	0%	Flu shot	
	41 Departmental Supplies	600		27	573	5%	Ink cartridges, paper stock	
	Total Court Clerk	**94,354**	**5,974**	**24,922**	**69,432**	**26%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Police Judges - 416	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	32,000	2,800	7,500	24,500	23%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.	
	04 FICA	2,400	214	574	1,826	24%		
	14 Travel	500		-	500	0%	WV State mandated annual training for magistrates & judges	
	21 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges	
	22 Dues and Subscriptions	100		-	100	0%		
	23 Professional Services	1,000		-	1,000	0%		
	26 Insurance & Bonds	2,500	85	579	1,921	23%		
	41 Departmental Supplies	-		-	-			
	Total Police Judges	**39,500**	**3,099**	**8,652**	**30,848**	**22%**		
	City Attorney - 417	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	150,000	11,538	17,308	132,692	12%		Salary $ plus 2.5% merit and holiday supplement.
	04 FICA	12,000	883	1,324	10,676	11%		FICA @ 7.65%
	05 Group Insurance	13,000		-	13,000	0%		Health, Dental, Vision, and Life insurance.
	06 Retirement	13,500	865	1,212	12,288	9%		PERS II Employer Contribution 9%
	09 OPEB	4,500	346	519	3,981	12%		Deferred Compensation Employer Contribution 3%
	11 Telephone	2,000		-	2,000	0%		$1500 cell phone cost and $500 for monthly services.
	14 Travel	1,000		-	1,000	0%		Travel allowance for various trainings.
	20 Advertising/Legal Publications	1,000		-	1,000	0%		Allowance for legal publications.
	21 Training & Education	-		-	-			Rolled under City Manager's office.
	22 Dues & Subscriptions	1,500		-	1,500	0%		Allowance for legal subscriptions and memberships.
	23 Professional Services	25,000	9,023	9,023	15,978	36%	Cost for outside legal council.	
	26 Insurance and Bonds	5,000		-	5,000	0%		Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	500		-	500	0%		Miscellaneous office supplies.
	Total Attorney	**229,000**	**22,655**	**29,385**	**199,615**	**13%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Enforcement Agency - 425	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	56,000	4,208	15,122	40,878	27%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.	
	04 FICA	4,284	322	1,157	3,127	27%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,140	67	1,619	(479)	142%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).	
	06 Retirement	5,040	379	1,320	3,720	26%	PERS II Employer Contribution 9%	
	09 OPEB	1,680	126	498	1,182	30%	457(b) Deferred Compensation Employer Contribution (3%)	
	11 Telephone	2,250		1,837	413	82%		Allocation for new cell phone.
	14 Travel	3,000		-	3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas	
	18 Postage	1,000	120	903	97	90%	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	170	170	830	17%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)	
	26 Insurance and Bonds	3,800	129	881	2,919	23%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	71,100	4,464	7,788	63,312	11%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.	
	41 Departmental Supplies	3,000	135	2,241	759	75%	Office printer, building safety month supplies, jackets, boots, code books	
	43 Auto Supplies	-		-	-		Under Maintenance budget	
	Total Enforcement Agency	**154,294**	**10,120**	**33,535**	**120,759**	**22%**		
	Regional Dev Authority - 435	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	22 Dues & Subscriptions	6,600		6,142	458	93%	Region 9 Assessment - Fees are going up	
	Total Regional Dev. Authority	**6,600**	**-**	**6,142**	**458**	**93%**		
	Total City Administration	**1,369,422**	**103,543**	**305,818**	**1,063,604**			

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Building Inspections - 436	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	82,300	5,007	21,065	61,235	26%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement	
	04 FICA	6,296	383	1,611	4,685	26%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,650	102	376	1,274	23%	Dental/Life/Vision/EAP Premiums	
	06 Retirement	7,100	375	1,778	5,322	25%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
	09 OPEB	1,575	83	395	1,180	25%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods	
	11 Telephone	1,010		84	926	8%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs	
	14 Travel	3,000		-	3,000	0%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas	
	17 R&M Auto	-		-	-		Under Maintenance budget	
	18 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations	
	20 Advertising/Legal Publications	500	40	40	460	8%	Job posting costs	
	21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
	22 Dues & Subscriptions	1,000		-	1,000	0%	ICC membership dues; WICA subscription	
	23 Professional Services	15,000		-	15,000	0%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.
	26 Insurance & Bonds	6,000	195	1,334	4,666	22%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000		33	2,967	1%	Mobile printer for vehicle, jackets, boots, building safety month	
	43 Auto Supplies	-		-	-		Under Maintenance budget	
	Total Building Inspections	**129,431**	**6,185**	**26,717**	**102,714**	**21%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Planning & Zoning - 437	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	243,000	18,128	66,868	176,132	28%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).	
	04 FICA	19,050	1,418	5,156	13,894	27%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.
	05 Group Insurance	31,000	256	4,528	26,472	15%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums	
	06 Retirement	23,085	1,668	5,794	17,291	25%	PERS II Employer Contribution (9%)	
	08 Overtime	500	411	532	(32)	106%		Allocation for Permit Tech. overtime.
	09 OPEB	7,290	319	1,168	6,122	16%	457(b) Deferred Comp Employer Contribution (3%).	
	11 Telephone	250		20	230	8%	Director's department cell phone	
	14 Travel	8,000		-	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference	
	18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings	
	20 Advertising/Legal Publications	4,500	106	260	4,240	6%	Advertising of BZA and public hearings for P/C meetings; hearing placards	
	21 Training & Education	-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration	
	22 Dues & Subscriptions	3,000	106	106	2,894	4%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
	23 Professional Services	5,000		-	5,000	0%	GIS Aerial imagery, Engineering Services, Background Checks	
	26 Insurance & Bonds	20,000	556	3,797	16,204	19%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	30,000		890	29,110	3%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
	31 Contracted Services - Tree Board	2,000		-	2,000	0%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
	38 Refunds			50	(50)			
	41 Departmental Supplies	4,000	14	346	3,654	9%	Public hearing signs, office supplies, promotional supplies	
	53 Computer Software / Tech	9,000		730	8,270	8%	MyPermit Now Monthly Fees	
	59 Capital Outlay	-		-	-			
	Total Planning and Zoning	**410,675**	**22,981**	**90,244**	**320,431**	**22%**		
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**802,704**	**46,360**	**176,821**	**625,884**			
	Elections - 438	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	12 Printing	3,000		-	3,000	0%		
	20 Advertising/Legal Publications	500		-	500	0%	Publish ballot multiple times	
	23 Professional Services	-		-	-			
	30 Contracted Services	5,000		-	5,000	0%	Poll workers for early voting and day of election.	
	41 Departmental Supplies	2,000		-	2,000	0%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
	Total Elections	**10,500**	**-**	**-**	**10,500**	**0%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	City Hall - 440	Current Budget	September 2024	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes
	3 Salaries	95,000	7,342	25,586	69,414	27%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement	
	4 FICA Taxes	7,600	562	1,957	5,643	26%	FICA @ 7.65%	
	5 Group Insurance	16,500	469	4,301	12,199	26%	Health, Dental, Vision, Life, Employee Assistance Program	
	6 Retirement	9,500	661	2,303	7,197	24%	9% Employer Contribution	
	9 OPEB	2,000	220	825	1,175	41%	3% Deferred Compensation Employer Contribution	
	11 Telephone	18,000	708	5,198	12,802	29%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**	
	13 Utilities	21,000		198	20,802	1%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer	
	14 Travel Expense	2,000		-	2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD	
	15 Repair & Main. Bldg & Grounds	12,000		159	11,841	1%	Elevator Services and City Hall maintenance.	
	16 Repair & Main. Equipment	-		-	-			
	17 Repair & Main. Auto	-		-	-			
	18 Postage	4,000	10	895	3,105	22%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection	Allowance for increase in postage costs.
	19 Bldg & Equipment Rental	250,000	700	60,505	189,495	24%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer	
	20 Advertising/Legal Publications	5,000	360	776	4,224	16%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements	
	21 Training & Education	-		-	-		$2,000 transferred to City Manager's budget	
	22 Dues & Subscriptions	3,500		-	3,500	0%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	
	23 Professional Services	25,000	1,800	6,028	18,972	24%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
	24 Audit Costs	-		-	-			
	26 Insurance & Bonds	17,000	255	9,113	7,887	54%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
	30 Contracted Services	181,404	16,580	103,494	77,910	57%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.	
	31 Bad Debt Expense	-		-	-			
	32 Bank Charges	60,000		10,065	49,935	17%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allocation for credit card merchant fees.
	37 Other Fees/Taxes	1,500		-	1,500	0%	Late fees	
	41 Departmental Supplies	15,000	1,032	2,272	12,728	15%		Increase due to rising kitchen, cleaning, & office supplies costs.
	43 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	
	75 Special Emergency Expense	-		-	-		Covid related expenses	
	Total City Hall	**761,004**	**30,700**	**245,436**	**515,568**	**32%**		

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
Contributions/Transfers - 444	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
68 Contributions - "But For" Organizations	60,000		-	60,000	0%	Citizens Fire Co. $95K and EPTA Requests $50K	
68 Community Awards	-		-	-			
68 Contributions - Revive Grant	20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24	
68 Contributions - Façade Improvement Program	15,000		-	15,000	0%		
68 Contributions - Homeless Solutions	25,000		14,402	10,598	58%	County Homelessness position funding commitment	
68 Contribution - Nuisance Property Expenses	-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.	
68 Contributions - Sidewalk Improvement Program	15,000		-	15,000	0%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest	
Total Contributions/Transfers	**135,000**	**-**	**14,402**	**120,598**	**11%**		
Parking - 571	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	41,614	3,024	3,024	38,590	7%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
04 FICA Tax Expense	3,500	231	231	3,269	7%	FICA @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	9,300		-	9,300	0%	Health, Dental, Vision, Life, Employee Assistance Program	
06 Retirement Expense	3,600	320	416	3,184	12%	9% Employer Retirement Contribution	
08 Overtime	2,000		-	2,000	0%		Allocation for parking attendant overtime.
09 OPEB	1,400	91	136	1,264	10%	3% Deferred Compensation Employer Contribution	
13 Utilities	1,200		-	1,200	0%	Electric Service	
16 Repair & Main - Equipment	3,000		-	3,000	0%	Parking meter repairs and maintenance	
18 Postage	500		-	500	0%		
19 Bldg & Equipment Rental	1,000		-	1,000	0%		
20 Advertising / Legal Publications	500		-	500	0%		
23 Professional Services	-		-	-			
26 Insurance & Bonds	3,000	96	653	2,347	22%	Prof Liability, Umbrella, Automobile, Worker's Comp	
30 Contracted Services	500		-	500	0%		
41 Departmental Supplies	5,000		176	4,824	4%	Office Supplies, Batteries, Handheld Printer Paper	
45 Uniforms	500	564	793	(293)	159%	Jacket, Uniform Shirt, Patches, Badge, etc.	
53 Computer Software/Tech	4,000		-	4,000	0%	United Public Safety/T2 Annual Fees	
Total Parking	**80,614**	**4,325**	**5,429**	**75,186**	**7%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Contingencies - 699	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Other Contributions	350,000		-	350,000	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.	Allowance for city wide unexpected expenses.
	Total Contingencies	**350,000**	**-**	**-**	**350,000**	**0%**		
	Police Department - 700	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	1,537,798	106,701	390,079	1,147,719	25%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)	Allowance for additional promotions.
	04 FICA	51,200	7,390	21,549	29,651	42%	FICA Tax at 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	180,000	1,320	42,429	137,571	24%	PEIA/Health insurance increase from $9K to $12K per month.	
	06 Retirement	140,000	10,799	37,771	102,229	27%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
	07 Police Pension	64,000	233	15,494	48,506	24%	Legacy CTPD Retirement System	
	08 Overtime	160,000	16,634	60,127	99,873	38%		Allowance for unanticipated police overtime.
	09 OPEB	48,000	3,030	11,579	36,421	24%	457(b) Deferred Compensation 3%	
	10 Prior Year SS Exemption Correction		1,015	1,015	(1,015)			
	11 Telephone	48,500	1,394	5,550	42,950	11%		
	13 Utilities	48,000	4,733	6,565	41,435	14%	Electric and Internet Service, increase in FY254.	
	14 Travel	4,000		614	3,386	15%		
	15 R&M Building & Grounds	2,200	222	278	1,922	13%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
	16 R&M Equipment	2,500	693	693	1,807	28%	Generator Service	
	17 R&M Auto	45,000	1,318	6,996	38,004	16%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.	
	18 Postage	1,300		8	1,292	1%		
	19 Building & Equipment Rental	100,000	320	24,403	75,597	24%		
	20 Advertising/Legal Publications	5,600	870	1,458	4,143	26%	New Hire Ads 3-6 ads in local paper	
	21 Training & Education	20,000	279	1,779	18,221	9%		
	22 Dues & Subscriptions	2,000		60	1,940	3%	WVCOP Dues, IACP, SRO, Journal	
	23 Professional Services	6,500	120	445	6,055	7%	Polygraph Exams, Physical Exams, Diagnostic Imaging	
	26 Insurance & Bonds	105,000	3,646	24,902	80,098	24%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
	30 Contracted Services	48,000	2,366	5,639	42,361	12%	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	234	4,135	35,865	10%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	
	43 Auto Supplies	65,000	5,922	12,940	52,060	20%	Gas for Police Vehicles	
	45 Uniforms	20,000	500	2,776	17,224	14%		
	53 Computer Software/Tech	29,000	1,085	12,486	16,514	43%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials	
	Total Police Dept	**2,774,098**	**170,824**	**691,771**	**2,082,327**	**25%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	34,803	3,444	4,557	30,247	13%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.	
	04 FICA Tax Expense	2,600	263	349	2,251	13%		
	26 Insurance & Bonds	1,750	65	443	1,307	25%		
	41 Departmental Supplies	250		-	250	0%	Stop signs	
	45 Uniforms	500		-	500	0%	Reflective jackets and vests	
	43 Auto Supplies (Gas & Oil)	-		-	-			
	Total Police - Special Duty Crossing Guard	**39,903**	**3,772**	**5,348**	**34,555**	**13%**		
	Total Police and Crossing Guards	**2,814,001**	**174,597**	**697,119**	**2,116,882**			
	Dog Warden - 707	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Contributions	1,600		-	1,600	0%	City passes along the dog tag fees to the County	
	Total Dog Warden	**1,600**	**-**	**-**	**1,600**	**0%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Maintenance - 750	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	263,643	18,738	66,974	196,669	25%	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	1,577	5,369	16,122	25%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	26,000	256	6,054	19,946	23%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement	23,728	1,855	6,151	17,577	26%	9% Employer Contribution	
	08 Overtime	5,000	1,876	3,211	1,789	64%		Overtime allowance for maintenance employees.
	09 OPEB	7,909	311	1,198	6,711	15%	3% Deferred Compensation Employer Contribution	
	11 Telephone	3,000		59	2,941	2%	Field staff equipped with cell phones	
	13 Utilities	100,000	356	452	99,548	0%	Electric (street lights), water, sewer, and internet	
	14 Travel Expense	1,500		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed	
	15 R&M Buildings and Grounds	34,000	40	53	33,947	0%	General maintenance of city buildings.	Increase for elevator and HVAC repairs transfererd from capital outlay. This also includes repairs for Ortegas equipment per contract.
	16 R&M Equipment	15,000	4,985	5,345	9,655	36%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.	
	17 R&M Auto	10,000	1,013	2,362	7,638	24%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.
	19 R&M Bldg and Equip Rental	-		-	-		Equipment rented as required to maintain various city buildings.	
	20 Advertising	-		-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.	
	21 Training & Education	-		-	-		Maintain certifications; other skill enhancement training as required/proposed	
	22 Dues & Subscriptions	500		-	500	0%	Camera subscription and CDL License Fees	Additional allocation for CDL licenses.
	23 Professional Services	500		104	396	21%	CDL physicals	Additional allocation for CDL physicals.
	26 Insurance & Bonds	19,000	619	4,227	14,773	22%	Liability, Worker's Comp, Vehicle Insurance	
	30 Contracted Services	55,000	7,617	10,162	44,838	18%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.
	41 Departmental Supplies	41,000	4,339	6,856	34,144	17%	General maintenance annual supplies.	$5000 for PPE and tree work tools. $9000 for street light replacement. $5000 for street signs and poles. $10,000 for Christmas wreaths transferred from Fairs/Festivals.
	43 Auto Supplies (Gas, Oil & Tires)	28,000	3,361	6,615	21,385	24%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.
	45 Uniforms	5,000		1,097	3,903	22%	Cintas service cost increase	Reduced due to termination of Cintas contract.
	53 Software/Tech	-		-	-			GoGov Work Order Software cost transferred from supplies.
	59 Capital Outlay	-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.	$5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds.
	Total Streets	**660,271**	**46,943**	**126,290**	**533,981**	**19%**		
	Visitor's Center - 901	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	13 Utilities	5,200		-	5,200	0%	Electric Service for Rouss Hall	
	15 R&M - Building & Grounds	-		-	-			
	23 Professional Services	-		-	-			
	30 Contracted Services	-		-	-			
	41 Departmental Supplies	-		-	-			
	66 Contributions	100,000	13,248	18,758	81,242	19%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.	
	Total Visitor's Center	**105,200**	**13,248**	**18,758**	**86,442**	**18%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Fairs/Festivals - 903	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	19 Bldg & Equipment Rental	-		-	-		No longer needed, we bought a generator.	
	20 Advertising/Legal Publications	2,000	1	50	1,950	3%		Allowance for increase of Carlisle Ads costs.
	30 Contracted Services	36,000		1,100	34,900	3%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)
	38 Refunds		40	85	(85)			
	41 Departmental Supplies	22,000	274	5,748	16,252	26%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**	**WV Fest** Water/cups ($1,500), Sinage ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500) **Christmas Wreathes** - Transferred to Maintenance.
	52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.	
	68 Contributions	4,000		-	4,000	0%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
	Total Fairs/Festivals	**65,300**	**315**	**6,983**	**58,317**	**11%**		
	Transfers - 960/698 SAO	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	01 Transfers to Capital Reserve - Repaving	130,000		-	130,000	0%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures	
	02 Transfers to Capital Reserve - One Time Funding	3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance	$3,055,000 for Jefferson Memorial Park pool.
	03 Transfers Out - Parks & Rec	120,000	33,248	38,758	81,242	32%	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%		Transfer to Residual Fund to build up Rainy Day savings.
	11 Transfers to Capital Reserve - Table Games	850,000		-	850,000	0%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.	
	Total Transfers	**5,077,771**	**33,248**	**4,016,529**	**1,061,242**	**79%**		
	General Government - 975	**Current Budget**	**September 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	Contributions	-		-	-			
	Total General Government	**-**	**-**	**-**	**-**			
	Total Expenses	**11,970,789**	**436,087**	**5,553,726**	**6,417,064**		**Provides for comparable year-over-year comparision of operating costs**	
	Surplus or Deficit	**(0)**	**724,834**	**1,878,010**	**(1,878,011)**			

the city of Charles Town, WV

FY 2025 Capital Reserve Budget

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*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	$ 3,714,452	$ 3,714,452	$ -	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	$ 67,648	$ 73,336	$ 26,664	73%	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000		$ 17,459	$ 832,541	2%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.
38000 Interest on Bank Accounts & Other Sources		$ 60,000		$ 18,034	$ 41,966	30%	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 3,782,100**	**$ 8,704,495**	**$ 901,172**	**91%**	

CAPITAL BUDGET EXPENSES							
EXPENDITURES	***ENCUMBERED***	***FY 2025 CURRENT BUDGET***	***SEPTEMBER 2024***	***FY 2025 YTD ACTUAL***	***FY 2025 BUDGET BALANCE***	***% OVER/UNDER BUDGET***	***NOTES***
975 GENERAL GOVERNMENT							
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000		$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000		$ -	$ 150,000	0%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000		$ -	$ 10,000	0%	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		$ 25,000		$ -	$ 25,000	0%	Computer replacement program for all General Government departments.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000		$ -	$ 100,000	0%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.
975-59 General Government Capital Outlay Technology - Data Center Centralization		$ 120,000		$ -	$ 120,000	0%	
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -		$ -	$ -		
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790		$ -	$ 5,790	0%	
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 675,790**	**$ -**	**$ -**	**$ 675,790**	**0%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
976 PUBLIC SAFETY							
975-60 General Government Capital Outlay Technology Police Department - Computer Replacement		$ 58,000		$ 57,549	$ 451	99%	20 computers with greater than 8gb of memory are needed to view body camera footage.
976-59 Public Safety Capital Outlay Vehicles - Police Cars		$ 113,300		$ 110,788	$ 2,512	98%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.
976-60 Public Safety Capital Outlay Equipment - Officer Equipment		$ 57,000		$ -	$ 57,000	0%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700		$ -	$ 44,700	0%	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.
976-62 Public Safety - Parking Meters		$ 5,100		$ -	$ 5,100	0%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY	**$ -**	**$ 278,100**	**$ -**	**$ 168,337**	**$ 109,763**	**61%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977 STREETS & TRANSPORTATION							
977-57- Streets & Transportation Capital Outlay Buildings - Charles Washington Hall masonary tuck point repair		$ 12,000		$ -	$ 12,000	0%	Brick wall on George Street side is deteriorating.
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000		$ -	$ 25,000	0%	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500	$ 2,232	$ 2,232	$ 58,268	4%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall roof replacement		$ 128,000		$ -	$ 128,000	0%	City Hall roof is over 20 years old and is failing.
977-57 Streets & Transportation Capital Outlay Buildings - City Hall masonary tuck point repair		$ 35,000		$ -	$ 35,000	0%	Flues and chimneys on City Hall roof have not been addressed for many years.
977-57 Streets & Transportation Capital Outlay Buildings - Maintenance office air conditioner		$ 7,000		$ -	$ 7,000	0%	The current window unit does not keep up with the heat.
977-57 Streets & Transportation Capital Outlay Buildings - New maintenance equipment building		$ 150,000		$ -	$ 150,000	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		$ -	$ 100,000	0%	
977-58 Streets & Transportation Capital Outlay Other Improvements - ADA sidewalks & stormwater drain for Lawrence/Congress		$ 60,000		$ -	$ 60,000	0%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding.
977-58 Streets & Transportation Capital Outlay Other Improvements -West End connector		$ -		$ -	$ -		Design and fund construction documents of Mordington Ave sidewalk from S George St to S West St. - pending grant.
977-58 Streets & Transportation Capital Outlay Other Improvements - Flower planters	$ 5,000	$ 5,000		$ -	$ 5,000	0%	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000		$ 12,928	$ 102,072	11%	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000	$ 15,000	$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000		$ -	$ 5,000	0%	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000		$ 20,776	$ 4,224	83%	Beneficial for events and watering flowers.

977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Basic Stormwater Improvements		$ -		$ -	$ -		ACKNOWLEDGED IMPROVEMENT LOCATIONS - Install new sidewalk drain in 200 block of W. Washington (design completed - SW project); design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Charles Street Flooding		$ -		$ -	$ -		Engineering costs to determine Charles Street flooding mitigation.
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000		$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,053,500**	**$ 17,232**	**$ 50,936**	**$ 1,002,564**	**5%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
979 CULTURE & RECREATION							
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 500,000		$ -	$ 500,000	0%	Place holder for possible land acquisition from APUS for the Depot Park initiative.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500		$ -	$ 13,500	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	$ 9,196	$ 9,196	$ 50,804	15%	
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000		$ -	$ 10,000	0%	
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000		$ -	$ 20,000	0%	
979-58 Culture & Recreation Other Improvements - Skate Park		$ -		$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000	$ 8,813	$ 8,813	$ 31,187	22%	
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000		$ -	$ 20,000	0%	Finance Committee recommends including in CIP plan.
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400		$ -	$ 97,400	0%	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)
979-59 Culture & Recreation Equipment - JMP Slide		$ 14,200		$ -	$ 14,200	0%	
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 775,100**	**$ 18,009**	**$ 18,009**	**$ 757,091**	**2%**	
Contingencies		$ 608,608		$ -	$ 608,608	0%	
Encumberances for Subsequent Years		$ 4,777,277		$ -	$ 4,777,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.
Transfer to Grant Projects		$ 1,437,292		$ -	$ 1,437,292	0%	
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ 35,240**	**$ 237,281**	**$ 9,368,386**	**2%**	
REVENUES OVER EXPENSES		**$ -**	**$ 3,746,860**	**$ 8,467,214**	**$ (8,467,214)**		

REPAVING BUDGET

REVENUES	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*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		$ -	$ 130,000	0%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
TOTAL REVENUES	**$ 1,602,865**	**$ -**	**$ 1,472,865**	**$ 130,000**	**92%**	
EXPENDITURES	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000		$ -	$ 300,000	0%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2024 paving/repairs expenses at $300K.; $130K FY24 income; **$170K from paving reserves**
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency	$ 1,302,865		$ -	$ 1,302,865	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ -**	**$ 2,945,730**	**$ 1,602,865**	**184%**	
REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (1,472,865)**	**$ (1,472,865)**		

GRANT PROJECTS BUDGET

	ENCUMBERED	*COUNCL APPROVED*	*FY 2025 CURRENT BUDGET*	*SEPTEMBER 2024*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
COPS GRANT								
Capital Reserve Carryover		$ 7,344	$ 7,344		$ 7,344	$ -	100%	City expense of equipment purchase after application of grant funds.
36501 Federal Grant Revenue - COPS Grant		$ 71,706	$ 71,706		$ -	$ 71,706	0%	PD Equipment Grant of $400K - $143,414 remaining balance for FY26 & FY27
TOTAL REVENUES	**$ -**	**$ 79,050**	**$ 79,050**	**$ -**	**$ 7,344**	**$ 71,706**	**9%**	
976-59 Public Safety Capital Outlay Vehicles - Police Vehicle Upfit Costs		$ 79,050	$ 79,050	$ 3,144	$ 62,655	$ 16,396	79%	Funding requested: $79,050 for vehicle upfit equipment. $71,706 covered under DOJ COPS Equipment Grant. Note: $143,413 remaining balance for FY26 & FY27.
TOTAL EXPENSES	**$ -**	**$ 79,050**	**$ 79,050**	**$ 3,144**	**$ 62,655**	**$ 16,396**	**79%**	
COPS GRANT REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ (3,144)**	**$ (55,311)**	**$ 55,311**		

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

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	SEPTEMBER 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION								
Capital Reserve Carryover		$ 705,774	$ 705,774		$ 705,774	$ -	100%	FEMA match = $305,774
TOTAL REVENUES		**$ 705,774**	**$ 705,774**	**$ -**	**$ 705,774**	**$ -**	**100%**	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Liberty Street Flooding Mitigation - Phase I		$ 705,774	$ 705,774	$ 2,615	$ 4,674	$ 701,100	1%	$750,000 Est Construction Cost - FEMA Match = $305,774; Chesapeake Match = 0.00
TOTAL EXPENSES	**$ -**	**$ 705,774**	**$ 705,774**	**$ 2,615**	**$ 4,674**	**$ 701,100**	**1%**	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ (2,615)**	**$ 701,100**	**$ (701,100)**		

	ENCUMBERED	COUNCL APPROVED	FY 2025 CURRENT BUDGET	SEPTEMBER 2024	FY 2025 YTD ACTUAL	FY 2025 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL								
Capital Reserve Carryover		$ 650,174	$ 650,174		$ 650,174	$ -	100%	
Transfer from Capital	$ 3,993,277		$ -		$ -	$ -		Transfer from Capital Carryover
TOTAL REVENUES	**$ 3,993,277**	**$ 650,174**	**$ 650,174**	**$ -**	**$ 650,174**	**$ -**	**100%**	
979-58 Culture & Recreation Other Improvements - JMP Pool House Renovation		$ 250,000	$ 250,000		$ -	$ 250,000	0%	Land & Water Conservation Grant for Pool House renovation = $250,00; City Match = $250,000 Total Pool renovation estimated at $4,893.451.
979-58 Culture & Recreation Other Improvements - JMP Pool Upgrade Encumbrance for FY26	$ 3,993,277	$ 400,174	$ 400,174		$ -	$ 400,174	0%	In support of identified LWCF grant funding expected to be required for FY2024. A FY2024 Congressional Directed Grant Funding request for $1,600,695 pends.
TOTAL EXPENSES	**$ 3,993,277**	**$ 650,174**	**$ 650,174**	**$ -**	**$ -**	**$ 650,174**	**0%**	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 650,174**	**$ (650,174)**		

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

Actual Project Cost	**$**	**519,889**
George Street Sidewalk	**$**	**769,391**
Project Est	**$**	**669,036**
15% Project Manage & Contin	**$**	**100,355**

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

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

Charles Town Expenditures

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

Project Funding Status

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

Actual Project Cost			**$ 1,419,178**	as of 2 Aug 2024								
Liberty Street Flooding Mitigation			**$ 973,743**									
Project Est			**$ 846,733**									
15% Project Manage & Contin			**$ 127,010**									
			Grant	**Required Match**	**Total**	**Actual Cost**	**Additional City Cost**	**Total City Cost**	**Total Paid**	**Balance**		
Design	DEP Grant		$ 102,559	$ 63,400	$ 165,959	$ 165,959	$ -	$ 63,400	$ 165,959	$ 1,253,219		
Construction	CDS _ Capito	FEMA	$ 375,000	$ 705,774	$ 1,080,774	$ -	$ -	$ 705,774	$ -	$ 1,253,219		
Construction	Chesapeake Bay Foundation	Green Streets	$ 172,445	$ -	$ 172,445	$ -	$ -	$ -	$ -	$ 1,253,219		
	Totals		$ 650,004	$ 769,174	$ 1,419,178	$ 165,959	$ -	$ 769,174	$ 165,959			
								6.8%				

Charles Town Expenditures

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		**PENDING**	$ 1,600,695	$ 1,600,695	$ 3,201,390				$ -	$ 4,893,451	
				$ 1,850,695	$ 1,850,695	$ 3,701,390	$ 2,592	$ -	$ -	$ -		

Charles Town Expenditures

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

Project Funding Status

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 11/13/24
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2024-1137: HdL Update - Possible Executive Session

ATTACHMENTS: