CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • DECEMBER 12, 2024

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2024-1240:** HdL Update

3. NEW BUSINESS

: **2024-1241:** License Fee Waiver Request - Possible Executive Session

: **2024-1242:** FY2025 General Budget Revision #3
FY 2025 GF Revision #3.pdf
FY25 GenFund Revision #3 State Worksheet.pdf

: **2024-1246:** B&O Waiver Requests - Possible Executive Session

4. FINANCE DIRECTOR REPORT

: **2024-1244:** October Operation Budget Update
GF October Financials.pdf

: **2024-1245:** October Capital Budget Update
October 2024 Capital Financials.pdf

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 12/12/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1240: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 12/12/24
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2024-1241: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 12/12/24
Department: Finance Committee
Category: Report
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SCHEDULED

AGENDA ITEM (ID #)

2024-1242: FY2025 General Budget Revision #3

ATTACHMENTS:

- FY 2025 GF Revision #3.pdf
- FY25 GenFund Revision #3 State Worksheet.pdf

the city of Charles Town, WV

FY 2025 General Fund Revision #2 FY 2025 General Fund - Revision #3

	REVENUES	FY25 Approved Budget	Revision #1	Revision #2	Revision #3	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 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	995,406	693,138	59%			
	30106 Supplemental Taxes	36,000				36,000	22,170	13,830	62%	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	7,971	2,029	80%			
	30300 Gas & Oil Severence Tax	33,000				33,000	24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.		
	30400 Utility Tax (2%)	200,000				200,000	147,245	52,755	74%			
	30500 Business & Occupation (B&O) Tax	1,700,000		145,000	150,000	1,995,000	1,064,464	930,536	53%	$459K actuals in FY24 thru 2/29/2024. Collections should continue through August 31 then be accrued to FY24, resulting in another revision to carry over balance.		Transfer to 413-30 Treasurer Contracted Services for HDL collection services.
	30600 Liquor Tax	25,000				25,000	13,481	11,519	54%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.		
	30700 Animal Control Tax	1,600				1,600	1,555	45	97%			
	30800 Hotel/Motel Tax	200,000				200,000	87,878	112,122	44%	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	107,979	152,021	42%			
	32100 Parking Violation Penalties	40,000				40,000	14,531	25,469	36%	Revised based on new program details and current year performance.		
	32500 Business License Revenue	30,000				30,000	77,334	(47,334)	258%			
	32600 Building Permit Fees	550,000				550,000	270,187	279,813	49%	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	31,869	43,131	42%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance		
	33000 International Registration Plan (IRP) Fees	70,000				70,000	31,953	38,047	46%	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	681	1,019	40%	Revenue from utility bills for EMS (5 cents)		
	34000 Parks & Rec Fee	1,700				1,700	681	1,019	40%	Revenue from utility bills for parks and recreation (5 cents)		
	34200 Parking Meter Revenues	44,000				44,000	36,597	7,403	83%	Revenue from parking meters and parking permits including ParkMobile app.		
	34500 Rents & Concessions	60,000				60,000	32,922	27,078	55%	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	8,683	8,317	51%	Zoning applications		
	35500 Street Improvement Fee	135,000				135,000	53,441	81,559	40%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council		
	36504 Federal Government Grants	41,667				41,667	-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.		
	36600 State Government Grants	-				-	2,970	(2,970)				
	36700 Other Grants					-	1,229	(1,229)				
	36900 Contributions from Other Funds - Sales Tax	1,000,000				1,000,000	500,000	500,000	50%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).		
	37600 Gaming Income	250,000				250,000	95,519	154,481	38%	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	7,924	27,076	23%			
	38100 Reimbursements	110,000				110,000	77,355	32,645	70%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.		
	38200 Refunds - Overpayments	400				400	1,520	(1,120)	380%			
	38600 Insurance Claims	-				-	2,500	(2,500)				
	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	225,021	374,979	38%	Video lottery receipts average $13.4K to $22.2K per week.		
	39900 Misc Revenue	10,000				10,000	2,732	7,268	27%	Yard waste stickers and fingerprints		
	39902 Special Events - WV Fest	4,000				4,000	-	4,000	0%			
	39903 Special Events - General	900				900	975	(75)	108%	Special activities fees		
	39904 Special Events - CW Hall	8,500				8,500	3,150	5,350	37%			
	39907 Special Events - Car Show	7,000				7,000	10,240	(3,240)	146%	Car show registration and sponsors.		
	Total Revenues	**8,446,336**	**3,524,453**	**145,000**	**150,000**	**12,265,789**	**8,686,768**	**3,579,021**	**71%**			

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
	Economic Development - 402	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	70,250			2,205	72,455	29,975	42,480	41%	Salary $68,844 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.
	04 FICA	5,374			180	5,554	2,293	3,261	41%	FICA @ 7.65%		Increase due to 3.2% COLA increases.
	05 Group Insurance	8,300			1,500	9,800	3,898	5,902	40%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)		Allowance for increase in health insurance.
	06 Retirement	6,323			1,045	7,368	3,032	4,336	41%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.
	09 OPEB	2,108				2,108	744	1,363	35%	Deferred Compensation Employer Contribution 3%		
	11 Telephone	750				750	96	654	13%	Cell phone		
	14 Travel	4,200				4,200	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	365	1,635	18%	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	1,760	3,240	35%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
	41 Departmental Supplies	3,000				3,000	611	2,389	20%	Promotional items for events and City marketing and other departmental supplies.		
	43 Auto Supplies	-				-	-	-				
	Total Economic Development	**108,304**	**-**	**-**	**4,930**	**113,234**	**42,889**	**70,345**	**38%**			
	Federal Grants - 403	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 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**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
01 Salary	12,500				12,500	5,208	7,292	42%	Mayor's Salary		
04 FICA Tax Expense	1,000				1,000	398	602	40%			
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	419	581	42%			
41 Departmental Supplies	500				500	36	464	7%	$453.00 - Ceremonial Keys to the City and Coins		
68 Community Contributions	2,000				2,000	696	1,305	35%			
Total Mayor's Office	**20,000**	**-**	**-**	**-**	**20,000**	**6,757**	**13,243**	**34%**			
Council - 410	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
01 Salaries	40,000				40,000	16,458	23,542	41%	Eight Council Members at $5,000 annual salary		
04 FICA Tax Expense	3,100				3,100	1,259	1,841	41%			
14 Travel Expense	4,800				4,800	-	4,800	0%	Conferences		
20 Advertising	-				-	-	-				
21 Training & Education	3,200				3,200	1,849	1,351	58%	Conference Registration ($450 per registration)		
26 Insurance & Bonds	3,200				3,200	1,340	1,860	42%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
41 Departmental Supplies	700				700	68	632	10%			
Total Council	**55,000**	**-**	**-**	**-**	**55,000**	**20,975**	**34,025**	**38%**			

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
City Manager - 412		**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
03	Salaries	180,000			5,525	185,525	75,665	109,860	41%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.		Allowance for 3.2% COLA increases.
04	FICA Tax Expense	14,400	100		445	14,945	5,803	9,142	39%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.
05	Group Insurance	2,000			250	2,250	898	1,352	40%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.
06	Retirement	16,200			165	16,365	6,828	9,537	42%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.
08	Overtime		1,000			1,000	196	804	20%		Allocation for Deputy City Clerk overtime.	
09	OPEB	5,400			500	5,900	2,255	3,645	38%	3% Employer Contribution Deferred Compensation plan		Increase due to 3.2% COLA increases.
11	Telephone	520				520	126	394	24%	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	2,000	19,500	9%	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	6,387	8,613	43%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability		
41	Departmental Supplies	750				750	43	707	6%	Misc. Office Supplies		
43	Auto Supplies (Gas & Oil)	-				-	-	-		Gas is covered under travel expenses.		
Total City Manager		**256,770**	**2,600**	**-**	**6,885**	**266,255**	**100,202**	**166,053**	**38%**			

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
	Treasurer - 413	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	235,000				235,000	87,501	147,499	37%	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	6,784	12,216	36%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	
	05 Group Insurance	25,000			14,000	39,000	16,102	22,898	41%	Health, Dental, Vision, Life insurance, EAP		Allowance for increase in health insurance.
	06 Retirement	21,150				21,150	7,968	13,182	38%	9% Employer Contribution PERS I and II		
	08 Overtime		2,000		1,000	3,000	1,180	1,820	39%		Allocation for Accounting Clerks I, II & III overtime.	OT allowance for the remainder of FY25.
	09 OPEB	7,050				7,050	2,422	4,628	34%	3% Employer Contribution Deferred Compensation plan		
	11 Telephone	500				500	96	404	19%	Director of Finance Cell Phone		
	12 Printing	-				-	-	-				
	14 Travel Expense	4,000				4,000	745	3,255	19%	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	947	1,053	47%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.		
	21 Training & Education	-				-	-	-		$4,000 Rolled into City Manager's budget		
	22 Dues & Subscriptions	800				800	-	800	0%	Adobe subscription for Director & Accounting Clerk III		
	23 Professional Services	2,500			500	3,000	2,989	11	100%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)		Increase due to Police Pension Annual Report expense being higher than expected.
	24 Audit Costs	42,000				42,000	17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit		
	26 Insurance & Bonds	15,000				15,000	7,265	7,735	48%	General Liability, Worker's Compensation, Umbrella		
	30 Contracted Services	25,000			(500)	24,500	170	24,330	1%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000		
	30 B&O Collections - Contracted Services				150,000	150,000	82,514	67,486	55%			Increase for HDL collections services.
	38 Refunds			145,000		145,000	138,349	6,651	95%			
	41 Departmental Supplies	2,000				2,000	559	1,441	28%	Paper folder machine ($500)		
	59 Capital Outlay	-				-	-	-				
	Total Treasurer	**400,800**	**2,200**	**145,000**	**165,000**	**713,000**	**372,990**	**340,010**	**52%**			
	Court Clerk - 415	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	62,000			1,907	63,907	26,458	37,449	41%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement		Allowance for 3.2% COLA increases.
	04 FICA	4,960	100		155	5,215	2,044	3,171	39%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.
	05 Group Insurance	12,529			6,000	18,529	7,841	10,688	42%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase		Allowance for increase in health insurance.
	06 Retirement	5,580			140	5,720	2,404	3,316	42%	9% Employer Contribution PERS I and II		Increase due to 3.2% COLA increases.
	08 Overtime		1,000			1,000	255	745	26%		Allocation for Court Clerk overtime.	
	09 OPEB	1,860				1,860	692	1,168	37%	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	1,936	2,564	43%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella		
	30 Contracted Services	25				25	25	-	100%	Flu shot		
	41 Departmental Supplies	600				600	35	565	6%	Ink cartridges, paper stock		
	Total Court Clerk	**93,254**	**1,100**	**-**	**8,202**	**102,556**	**41,724**	**60,832**	**41%**			

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
	Police Judges - 416	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	32,000				32,000	10,450	21,550	33%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.		
	04 FICA	2,400				2,400	799	1,601	33%			
	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	1,072	1,428	43%			
	41 Departmental Supplies	-				-	-	-				
	Total Police Judges	**39,500**	**-**	**-**	**-**	**39,500**	**12,322**	**27,178**	**31%**			
	City Attorney - 417	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries		150,000		(15,000)	135,000	40,385	94,615	30%		Salary $ plus 2.5% merit and holiday supplement.	Transfer to 417-23 Professional Services.
	04 FICA		12,000			12,000	3,089	8,911	26%		FICA @ 7.65%	
	05 Group Insurance		13,000			13,000	529	12,471	4%		Health, Dental, Vision, and Life insurance.	
	06 Retirement		13,500			13,500	3,288	10,212	24%		PERS II Employer Contribution 9%	
	09 OPEB		4,500			4,500	1,212	3,288	27%		Deferred Compensation Employer Contribution 3%	
	11 Telephone		2,000			2,000	34	1,966	2%		$1500 cell phone cost and $500 for monthly services.	
	14 Travel		1,000			1,000	-	1,000	0%		Travel allowance for various trainings.	
	20 Advertising/Legal Publications		1,000			1,000	-	1,000	0%		Allowance for legal publications.	
	21 Training & Education					-	-	-			Rolled under City Manager's office.	
	22 Dues & Subscriptions		1,500			1,500	-	1,500	0%		Allowance for legal subscriptions and memberships.	
	23 Professional Services	225,000	(200,000)		15,000	40,000	23,321	16,679	58%	Cost for outside legal council.		Allowance for outside legal services for the remanider of FY25.
	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	58	442	12%		Miscellaneous office supplies.	
	Total Attorney	**225,000**	**4,000**	**-**	**-**	**229,000**	**71,916**	**157,084**	**31%**			

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
	Enforcement Agency - 425	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	56,000			1,700	57,700	23,538	34,162	41%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.		Allowance for 3.2% COLA increases.
	04 FICA	4,284			135	4,419	1,801	2,618	41%	FICA @ 7.65% of Salary		Increase due to 3.2% COLA increases.
	05 Group Insurance	1,140			7,500	8,640	3,516	5,124	41%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).		Allowance for insurance for the remainder of FY25.
	06 Retirement	5,040			50	5,090	2,077	3,013	41%	PERS II Employer Contribution 9%		Increase due to 3.2% COLA increases.
	09 OPEB	1,680			355	2,035	837	1,198	41%	457(b) Deferred Compensation Employer Contribution (3%)		Increase due to 3.2% COLA increases.
	11 Telephone	750	1,500			2,250	1,873	377	83%		Allocation for new cell phone.	
	14 Travel	3,000			(1,500)	1,500	-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas		Transfer to 425-18 Postage.
	18 Postage	1,000			1,500	2,500	1,079	1,421	43%	Certified Mailings		Allowance for postage for the remainder of FY25.
	20 Advertising/Legal Publications	1,000				1,000	-	1,000	0%			
	21 Training & Education	-				-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)		
	22 Dues & Subscriptions	1,000				1,000	245	755	25%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)		
	26 Insurance and Bonds	3,800				3,800	1,634	2,166	43%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
	30 Contracted Services	71,100				71,100		58,311	18%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.		
	30 Nuicance Properties-Contracted Services					-	12,789					
	41 Departmental Supplies	3,000				3,000	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**	**-**	**9,740**	**164,034**	**51,628**	**112,406**	**31%**			
	Regional Dev Authority - 435	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	22 Dues & Subscriptions	6,600				6,600	6,142	458	93%	Region 9 Assessment - Fees are going up		
	Total Regional Dev. Authority	**6,600**	**-**	**-**	**-**	**6,600**	**6,142**	**458**	**93%**			
	Total City Administration	**1,358,022**	**11,400**	**145,000**	**194,757**	**1,709,179**	**727,545**	**981,634**				

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
Building Inspections - 436		**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
03	Salaries	82,300			(25,000)	57,300	21,065	36,235	37%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement		Transfer of funds to 436-23 Building Inspector Professional Services.
04	FICA	6,296			(2,000)	4,296	1,611	2,685	38%	FICA @ 7.65% of Salary		Transfer of funds to 436-23 Building Inspector Professional Services.
05	Group Insurance	1,650				1,650	308	1,342	19%	Dental/Life/Vision/EAP Premiums		
06	Retirement	7,100				7,100	1,778	5,322	25%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods		
09	OPEB	1,575				1,575	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	253	758	25%	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	493	2,507	16%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas		
17	R&M Auto	-				-	-	-		Under Maintenance budget		
18	Postage	1,000				1,000	-	1,000	0%	Certified mailings for property Notice of Violations		
20	Advertising/Legal Publications	500			1,000	1,500	1,278	222	85%	Job posting costs		
21	Training & Education	-				-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.		
22	Dues & Subscriptions	1,000				1,000	225	775	23%	ICC membership dues; WICA subscription		
23	Professional Services	10,000	5,000		35,000	50,000	43,125	6,875	86%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.	Increase for inspection services due to vacancy.
26	Insurance & Bonds	6,000				6,000	2,473	3,527	41%	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**	**-**	**9,000**	**138,431**	**73,037**	**65,394**	**53%**			

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
Planning & Zoning - 437		**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
03	Salaries	243,000			7,420	250,420	103,851	146,569	41%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).		Allowance for 3.2% COLA increases.
04	FICA	19,000	50		595	19,645	7,998	11,647	41%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.	Increase due to 3.2% COLA increases.
05	Group Insurance	31,000			(9,000)	22,000	9,043	12,957	41%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums		Transfer of funds to 436-23 Building Inspector Professional Services.
06	Retirement	23,085			130	23,215	9,138	14,077	39%	PERS II Employer Contribution (9%)		Increase due to 3.2% COLA increases.
08	Overtime		500		1,500	2,000	703	1,297	35%		Allocation for Permit Tech. overtime.	OT allowance for the remainder of FY25.
09	OPEB	7,290			670	7,960	1,893	6,067	24%	457(b) Deferred Comp Employer Contribution (3%).		Increase due to 3.2% COLA increases.
11	Telephone	250				250	55	195	22%	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	310	4,190	7%	Advertising of BZA and public hearings for P/C meetings; hearing placards		
21	Training & Education	-				-	-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount		
22	Dues & Subscriptions	3,000				3,000	405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.		
23	Professional Services	5,000				5,000	17	4,983	0%	GIS Aerial imagery, Engineering Services, Background Checks		
26	Insurance & Bonds	20,000				20,000	7,037	12,963	35%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.		
30	Contracted Services	30,000				30,000	13,962	16,038	47%	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					-	169	(169)				
41	Departmental Supplies	4,000				4,000	598	3,402	15%	Public hearing signs, office supplies, promotional supplies		
53	Computer Software / Tech	9,000				9,000	1,460	7,540	16%	MyPermit Now Monthly Fees		
59	Capital Outlay	-				-	-	-				
Total Planning and Zoning		**410,125**	**550**	**-**	**1,315**	**411,990**	**156,640**	**255,350**	**38%**			
Total City Bldg Inspection, P&Z, and Enforcement Agency		**795,654**	**7,050**	**-**	**24,985**	**827,689**	**324,195**	**503,495**				
Elections - 438		**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 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	Revision #3	Current Budget	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations	Revision #1 Notes	Revision #3 Notes
	3 Salaries	95,000			2,960	97,960	40,270	57,690	41%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement		Allowance for 3.2% COLA increases.
	4 FICA Taxes	7,600			235	7,835	3,081	4,754	39%	FICA @ 7.65%		Increase due to 3.2% COLA increases.
	5 Group Insurance	16,500			3,500	20,000	8,343	11,657	42%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.
	6 Retirement	9,500			90	9,590	3,624	5,966	38%	9% Employer Contribution		Increase due to 3.2% COLA increases.
	9 OPEB	2,000			1,270	3,270	1,353	1,917	41%	3% Deferred Compensation Employer Contribution		Increase due to 3.2% COLA increases.
	11 Telephone	18,000				18,000	8,558	9,442	48%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**		
	13 Utilities	26,200				26,200	10,230	15,970	39%	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	1,412	10,588	12%	Elevator Services and City Hall maintenance.		
	16 Repair & Main. Equipment	-				-	-	-				
	17 Repair & Main. Auto	-				-	-	-				
	18 Postage	3,500	500			4,000	1,266	2,734	32%	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	110,041	139,959	44%	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	1,041	3,959	21%	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	483	3,017	14%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)		
	23 Professional Services	25,000				25,000	9,628	15,372	39%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.		
	24 Audit Costs					-	-	-				
	26 Insurance & Bonds	17,000				17,000	11,565	5,435	68%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial		
	30 Contracted Services	181,404				181,404	81,498	99,906	45%	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	12,406	47,594	21%	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	5,098	9,902	34%		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	**731,704**	**34,500**	**-**	**8,055**	**774,259**	**321,659**	**452,600**	**42%**			

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
	Contributions/Transfers - 444	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 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**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	41,614				41,614	9,185	32,429	22%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance		
	04 FICA Tax Expense	3,300	200			3,500	706	2,794	20%	FICA @ 7.65%	Increase due to additional overtime allocation.	
	05 Group Insurance	9,300				9,300	215	9,085	2%	Health, Dental, Vision, Life, Employee Assistance Program		
	06 Retirement Expense	3,600				3,600	976	2,624	27%	9% Employer Retirement Contribution		
	08 Overtime		2,000			2,000	57	1,943	3%		Allocation for parking attendant overtime.	
	09 OPEB	1,400				1,400	318	1,082	23%	3% Deferred Compensation Employer Contribution		
	13 Utilities	1,200				1,200	643	557	54%	Electric Service		
	16 Repair & Main - Equipment	3,000				3,000	-	3,000	0%	Parking meter repairs and maintenance		
	18 Postage	500				500	8	492	2%			
	19 Bldg & Equipment Rental	1,000				1,000	-	1,000	0%			
	20 Advertising / Legal Publications	500				500	-	500	0%			
	23 Professional Services	-				-	-	-				
	26 Insurance & Bonds	3,000				3,000	1,210	1,790	40%	Prof Liability, Umbrella, Automobile, Worker's Comp		
	30 Contracted Services	500				500	-	500	0%			
	41 Departmental Supplies	5,000			(500)	4,500	869	3,631	19%	Office Supplies, Batteries, Handheld Printer Paper		Transfer of funds to 571-45 Uniforms.
	45 Uniforms	500			500	1,000	991	9	99%	Jacket, Uniform Shirt, Patches, Badge, etc.		Allowance for unexpected uniform expense due to filling a vacancy.
	53 Computer Software/Tech	4,000				4,000	-	4,000	0%	United Public Safety/T2 Annual Fees		
	Total Parking	**78,414**	**2,200**	**-**	**-**	**80,614**	**15,176**	**65,438**	**19%**			

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
Contingencies - 699	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
Other Contributions	254,996	95,004		(207,027)	142,973	-	142,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.	Allowance for city wide unexpected expenses.	$91,277 allowance for city wide 3.2% COLA, FICA, and retirement. $75,750 transferred to city wide Group Insurance. $40,000 transferred to 750-13 Streets Utilities.
Total Contingencies	**254,996**	**95,004**	**-**	**(207,027)**	**142,973**	**-**	**142,973**	**0%**			
Police Department - 700	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
03 Salaries	1,532,798	5,000		(30,000)	1,507,798	614,062	893,736	41%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)	Allowance for additional promotions.	Transfer to 700-04 FICA.
04 FICA	50,000	1,200		33,400	84,600	34,419	50,181	41%	FICA Tax at 7.65%	Increase due to additional overtime allocation.	Increase due to unexpected overtime.
05 Group Insurance	180,000			40,000	220,000	92,867	127,133	42%	PEIA/Health insurance increase from $9K to $12K per month.		Allowance for increase in health insurance.
06 Retirement	140,000				140,000	59,999	80,001	43%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)		
07 Police Pension	64,000				64,000	21,781	42,219	34%	Legacy CTPD Retirement System		
08 Overtime	150,000	10,000		50,000	210,000	93,675	116,325	45%		Allowance for unanticipated police overtime.	OT increase due to short staffed.
09 OPEB	48,000				48,000	19,183	28,817	40%	457(b) Deferred Compensation 3%		
10 Prior Year SS Exemption Correction					-	125	(125)				
11 Telephone	48,500				48,500	10,062	38,438	21%			
13 Utilities	48,000				48,000	17,090	30,910	36%	Electric and Internet Service, increase in FY254.		
14 Travel	4,000				4,000	1,199	2,801	30%			
15 R&M Building & Grounds	2,200				2,200	358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries		
16 R&M Equipment	2,500			2,000	4,500	4,398	102	98%	Generator Service		Increase for unexpected annual generator maintenance.
17 R&M Auto	45,000			(2,000)	43,000	13,927	29,073	32%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.		Transfer of funds to 700-16.
18 Postage	1,300				1,300	394	906	30%			
19 Building & Equipment Rental	100,000				100,000	33,040	66,960	33%			
20 Advertising/Legal Publications	5,600				5,600	2,328	3,273	42%	New Hire Ads 3-6 ads in local paper		
21 Training & Education	20,000				20,000	2,495	17,505	12%			
22 Dues & Subscriptions	2,000				2,000	60	1,940	3%	WVCOP Dues, IACP, SRO, Journal		
23 Professional Services	6,500				6,500	1,301	5,200	20%	Polygraph Exams, Physical Exams, Diagnostic Imaging		
26 Insurance & Bonds	105,000				105,000	46,159	58,841	44%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance		
30 Contracted Services	48,000				48,000	8,940	39,060	19%	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	10,191	29,809	25%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery		
43 Auto Supplies	65,000				65,000	19,265	45,735	30%	Gas for Police Vehicles		
45 Uniforms	20,000				20,000	6,995	13,005	35%			
53 Computer Software/Tech	29,000				29,000	23,229	5,771	80%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials		
Total Police Dept	**2,757,898**	**16,200**	**-**	**93,400**	**2,867,498**	**1,137,543**	**1,729,955**	**40%**			

	DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
	Police-Special Duty Crossing Guard - 704	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	03 Salaries	34,803				34,803	11,020	23,783	32%	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	843	1,757	32%			
	26 Insurance & Bonds	1,750				1,750	821	929	47%			
	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**	**12,684**	**27,219**	**32%**			
	Total Police and Crossing Guards	**2,797,801**	**16,200**	**-**	**93,400**	**2,907,401**	**1,150,227**	**1,757,174**				
	Dog Warden - 707	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
	Contributions	1,600.00				1,600	-	1,600	0%	City passes along the dog tag fees to the County		
	Total Dog Warden	**1,600.00**	**-**	**-**	**-**	**1,600**	**-**	**1,600**	**0%**			

DEPARTMENT LINE ITEMS										NOTES AND EXPLANATIONS		
Maintenance - 750	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
03 Salaries	263,643				263,643	104,449	159,194	40%	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	8,351	13,140	39%	FICA @ 7.65%	Increase due to additional overtime allocation.	
05 Group Insurance	26,000			3,000	29,000	12,153	16,847	42%	Health, Dental, Vision, Life, Employee Assistance Program		Allowance for increase in health insurance.
06 Retirement	23,728				23,728	9,659	14,069	41%	9% Employer Contribution		
08 Overtime		5,000		7,500	12,500	4,709	7,791	38%		Overtime allowance for maintenance employees.	Allowance for remaining OT in FY25.
09 OPEB	7,909				7,909	1,993	5,916	25%	3% Deferred Compensation Employer Contribution		
11 Telephone	3,000				3,000	1,846	1,154	62%	Field staff equipped with cell phones		
13 Utilities	100,000			40,000	140,000	60,165	79,835	43%	Electric (street lights), water, sewer, and internet		Allowance for utilities expenses for the remainder of FY25.
14 Travel Expense	1,500				1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed		
15 R&M Buildings and Grounds	14,000	20,000			34,000	22,446	11,554	66%	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	365	14,635	2%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.		
17 R&M Auto	7,000	3,000			10,000	4,041	5,959	40%	Regular maintenance of department vehicles.	Allocation for additional vehicle repair.	
19 R&M Bldg and Equip Rental	-				-	122	(122)		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	185	315	37%	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	7,835	11,165	41%	Liability, Worker's Comp, Vehicle Insurance		
30 Contracted Services	50,000	5,000		(6,000)	49,000	15,535	33,465	32%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	Allowance for Happy Retreat Ash tree removal.	Transfer to 750-45 uniforms.
41 Departmental Supplies	12,000	29,000			41,000	19,996	21,004	49%	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	8,581	19,419	31%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.	
45 Uniforms	10,000	(5,000)		6,000	11,000	8,689	2,311	79%	Cintas service cost increase	Reduced due to termination of Cintas contract.	Allowance for purchase of new uniforms.
53 Software/Tech	-				-	-	-			GoGov Work Order Software cost transferred from supplies.	
59 Capital Outlay	25,000	(25,000)			-	-	-		Elevator repairs, HVAC repairs, tires, various equipment.	$5000 transferred to Auto Supplies and $20,000 transferred to R&M Buildings and Grounds.	
Total Streets	**622,191**	**38,080**	**-**	**50,500**	**710,771**	**291,222**	**419,549**	**41%**			
Visitor's Center - 901	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
13 Utilities					-	-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget		
15 R&M - Building & Grounds	-				-	-	-				
23 Professional Services	-				-	-	-				
30 Contracted Services	-				-	-	-				
41 Departmental Supplies	-				-	-	-				
66 Contributions	100,000				100,000	35,326	64,674	35%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.		
Total Visitor's Center	**100,000**	**-**	**-**	**-**	**100,000**	**35,326**	**64,674**	**35%**			

DEPARTMENT LINE ITEMS									NOTES AND EXPLANATIONS		
Fairs/Festivals - 903	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
19 Bldg & Equipment Rental	-				-	-	-		No longer needed, we bought a generator.		
20 Advertising/Legal Publications	1,800	200			2,000	50	1,950	3%		Allowance for increase of Carlisle Ads costs.	
30 Contracted Services	30,000	6,000			36,000	2,518	33,482	7%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)	
38 Refunds					-	85	(85)				
41 Departmental Supplies	25,000	(3,000)			22,000	5,955	16,045	27%	**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	3,300	700	83%	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**	**11,908**	**53,392**	**18%**			
Transfers - 960/698 SAO	**FY25 Approved Budget**	**Revision #1**	**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
01 Transfers to Capital Reserve - Repaving	130,000				130,000	67,856	62,144	52%	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	55,326	64,674	46%	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	258,375	591,625	30%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.		
Total Transfers	**1,759,452**	**3,318,319**	**-**	**-**	**5,077,771**	**4,359,328**	**718,443**	**86%**			
General Government - 975	**FY25 Requested**		**Revision #2**	**Revision #3**	**Current Budget**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**	**Revision #3 Notes**
Contributions	-	-			-	-	-				
Total General Government	**-**	**-**	**-**		**-**	**-**	**-**				
Total Expenses	**8,446,336**	**3,524,453**	**145,000**	**150,000**	**12,265,789**	**7,156,470**	**5,109,319**		**Provides for comparable year-over-year comparision of operating costs**		
Surplus or Deficit	**(0)**	**(0)**	**-**	**0**	**(0)**	**1,530,297**	**(1,530,298)**				

LGSD BR (Ver. 2020)

Ora Ash, Deputy State Auditor
West Virginia State Auditor's Office
200 West Main Street
Clarksburg, WV 26301
Phone: 627-2415 ext. 5114
Fax: 304-340-5090
Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
Fiscal Year Ending: FY25
Fund: 1
Revision Number: 3
Pages: 1 of 2

City of Charles Town
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name: Lori Nice
Phone: 304-724-3257
Fax:
Email: lnice@charlestownwv.us

101 E. Washington Street
STREET OR PO BOX

Charles Town | 25414
CITY | ZIP CODE

Municipality
Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
305	Business and Occupation Tax	1,845,000	150,000		1,995,000
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			150,000		

Explanation for Account # 378, Municipal Specific:

Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
402	Economic Development	108,304	4,930		113,234
412	City Manager's Office	259,370	6,885		266,255
413	Treasurer's Office	548,000	165,000		713,000
415	City Clerk	94,354	8,202		102,556
425	Enforcement Agency	154,294	9,740		164,034
436	Building Inspection	129,431	9,000		138,431
437	Planning & Zoning	410,675	1,315		411,990
440	City Hall	766,204	8,055		774,259
699	Contingencies*	350,000		207,027	142,973
700	Police Department	2,774,098	93,400		2,867,498
NET INCREASE/(DECREASE) Expenditures			150,000		

APPROVED BY THE STATE AUDITOR

BY:
Deputy State Auditor, Local Government Services Division **Date**

AUTHORIZED SIGNATURE OF ENTITY

12/16/2024
APPROVAL DATE

EXPENDITURES (CONT'D)

City of Charles Town

LGSD: BR City of Charles Town

CONTROL NUMBER: FY25 (FY) 1 (FUND) 3 (REV#)

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
750	Streets and Highways	660,271	50,500		710,771
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
		NET INCREASE/(DECREASE) Expenditures (this page)			50,500

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 12/12/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1246: B&O Waiver Requests - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 12/12/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1244: October Operation Budget Update

ATTACHMENTS:

- GF October Financials.pdf

the city of Charles Town, WV

FY 2025 General Fund - October 2024 Budget to Actual

	REVENUES	Current Budget	October 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	55,686	995,406	693,138	59%		
	30106 Supplemental Taxes	36,000	5,425	22,170	13,830	62%	Property taxes owed from previous years, but paid in the current fiscal year.	
	30107 Tax Loss Restoration Fund	-		-	-			
	30200 Interest as Penalty	10,000	1,729	7,971	2,029	80%		
	30300 Gas & Oil Severence Tax	33,000	24,053	24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.	
	30400 Utility Tax (2%)	200,000	47,049	116,021	83,979	58%		
	30500 Business & Occupation (B&O) Tax	1,845,000	25,008	1,061,647	783,353	58%	$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	6,563	13,481	11,519	54%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
	30700 Animal Control Tax	1,600	205	1,331	269	83%		
	30800 Hotel/Motel Tax	200,000	16,504	70,651	129,349	35%	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	19,980	82,174	177,826	32%		
	32100 Parking Violation Penalties	40,000	4,530	11,161	28,839	28%	Revised based on new program details and current year performance.	
	32500 Business License Revenue	30,000	16,695	73,564	(43,564)	245%		
	32600 Building Permit Fees	550,000	83,447	201,978	348,022	37%	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	112	16,359	58,641	22%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance	
	33000 International Registration Plan (IRP) Fees	70,000	4,114	27,679	42,321	40%	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	173	681	1,019	40%	Revenue from utility bills for EMS (5 cents)	
	34000 Parks & Rec Fee	1,700	173	681	1,019	40%	Revenue from utility bills for parks and recreation (5 cents)	
	34200 Parking Meter Revenues	44,000	2,816	32,919	11,081	75%	Revenue from parking meters and parking permits including ParkMobile app.	
	34500 Rents & Concessions	60,000	5,533	25,717	34,283	43%	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	2,855	7,908	9,092	47%	Zoning applications	
	35500 Street Improvement Fee	135,000	13,456	53,441	81,559	40%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council	
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.	
	36600 State Government Grants	-	2,970	2,970	(2,970)			
	36700 Other Grants	-	229	1,229	(1,229)			
	36900 Contributions from Other Funds - Sales Tax	1,000,000	250,000	250,000	750,000	25%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).	
	37600 Gaming Income	250,000	19,737	78,058	171,942	31%	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		7,924	27,076	23%		
	38100 Reimbursements	110,000	5,572	74,789	35,211	68%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
	38200 Refunds - Overpayments	400		855	(455)	214%		
	38600 Insurance Claims	-	2,500	2,500	(2,500)			
	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	75,140	147,133	452,867	25%	Video lottery receipts average $13.4K to $22.2K per week.	
	39900 Misc Revenue	10,000	810	2,287	7,713	23%	Yard waste stickers and fingerprints	
	39902 Special Events - WV Fest	4,000		-	4,000	0%		
	39903 Special Events - General	900	50	975	(75)	108%	Special activities fees	
	39904 Special Events - CW Hall	8,500	350	3,150	5,350	37%		
	39907 Special Events - Car Show	7,000		9,350	(2,350)	134%	Car show registration and sponsors.	
	Total Revenues	**12,115,789**	**693,461**	**8,152,765**	**3,963,023**	**67%**		

	DEPARTMENT LINE ITEMS						**NOTES AND EXPLANATIONS**	
	Economic Development - 402	**Current Budget**	**October 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	24,510	45,740	35%	Salary $68,844 plus 2.5% merit and holiday supplement.	
	04 FICA	5,374	418	1,875	3,499	35%	FICA @ 7.65%	
	05 Group Insurance	8,300	1,162	3,083	5,217	37%	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	2,540	3,782	40%	PERS II Employer Contribution 9%	
	09 OPEB	2,108	167	606	1,502	29%	Deferred Compensation Employer Contribution 3%	
	11 Telephone	750		32	718	4%	Cell phone	
	14 Travel	4,200		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	365	1,635	18%	IEDC Membership, Survey Subscription, Adobe subscription	
	23 Professional Services	1,000		-	1,000	0%	Engineering Services	
	26 Insurance and Bonds	5,000		796	4,204	16%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	41 Departmental Supplies	3,000	370	551	2,449	18%	Promotional items for events and City marketing and other departmental supplies.	
	43 Auto Supplies	-		-	-			
	Total Economic Development	**108,304**	**8,148**	**34,472**	**73,832**	**32%**		
	Federal Grants - 403	**Current Budget**	**October 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**	**October 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	4,167	8,333	33%	Mayor's Salary	
	04 FICA Tax Expense	1,000	80	319	681	32%		
	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		226	774	23%		
	41 Departmental Supplies	500	36	36	464	7%	$453.00 - Ceremonial Keys to the City and Coins	
	68 Community Contributions	2,000		696	1,305	35%		
	Total Mayor's Office	**20,000**	**1,157**	**5,443**	**14,557**	**27%**		
	Council - 410	**Current Budget**	**October 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	13,125	26,875	33%	Eight Council Members at $5,000 annual salary	
	04 FICA Tax Expense	3,100	255	1,004	2,096	32%		
	14 Travel Expense	4,800		-	4,800	0%	Conferences	
	20 Advertising	-		-	-			
	21 Training & Education	3,200		1,849	1,351	58%	Conference Registration ($450 per registration)	
	26 Insurance & Bonds	3,200		723	2,477	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	700		68	632	10%		
	Total Council	**55,000**	**3,588**	**16,770**	**38,230**	**30%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	City Manager - 412	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	180,000	13,707	61,958	118,042	34%	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	1,062	4,755	9,745	33%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	2,000	8	540	1,460	27%	Health, Dental, Vision, Life insurance, EAP	
	06 Retirement	16,200	1,250	5,594	10,606	35%	9% Employer Contribution PERS I and II	
	08 Overtime	1,000	176	196	804	20%		Allocation for Deputy City Clerk overtime.
	09 OPEB	5,400	411	1,844	3,556	34%	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	325	1,800	19,700	8%	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		3,446	11,554	23%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
	41 Departmental Supplies	750	43	43	707	6%	Misc. Office Supplies	
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.	
	Total City Manager	**259,370**	**16,982**	**80,217**	**179,153**	**31%**		

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
Treasurer - 413	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	235,000	13,928	71,150	163,850	30%	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	1,073	5,525	13,475	29%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	25,000	3,599	14,230	10,770	57%	Health, Dental, Vision, Life insurance, EAP	
06 Retirement	21,150	1,262	6,486	14,664	31%	9% Employer Contribution PERS I and II	
08 Overtime	2,000	98	1,068	932	53%		Allocation for Accounting Clerks I, II & III overtime.
09 OPEB	7,050	491	1,949	5,101	28%	3% Employer Contribution Deferred Compensation plan	
11 Telephone	500		32	468	6%	Director of Finance Cell Phone	
12 Printing	-		-	-			
14 Travel Expense	4,000	745	745	3,255	19%	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	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		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	15,000	17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
26 Insurance & Bonds	15,000		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	
30 B&O Collections - Contracted Services		8,555	68,304	(68,304)			
38 Refunds	145,000		6,349	138,651	4%		
41 Departmental Supplies	2,000	38	539	1,461	27%	Paper folder machine ($500)	
59 Capital Outlay	-		-	-			
Total Treasurer	**548,000**	**44,790**	**200,695**	**347,305**	**37%**		
Court Clerk - 415	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
03 Salaries	62,000	4,731	21,394	40,606	35%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement	
04 FICA	5,060	371	1,656	3,404	33%	FICA Tax @ 7.65%	Increase due to additional overtime allocation.
05 Group Insurance	12,529	2,544	6,380	6,149	51%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase	
06 Retirement	5,580	437	1,948	3,632	35%	9% Employer Contribution PERS I and II	
08 Overtime	1,000	122	255	745	26%		Allocation for Court Clerk overtime.
09 OPEB	1,860	152	540	1,320	29%	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		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	8	35	565	6%	Ink cartridges, paper stock	
Total Court Clerk	**94,354**	**8,365**	**33,287**	**61,067**	**35%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Police Judges - 416	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	32,000	1,250	8,750	23,250	27%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.	
	04 FICA	2,400	96	669	1,731	28%		
	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		579	1,921	23%		
	41 Departmental Supplies	-		-	-			
	Total Police Judges	**39,500**	**1,346**	**9,998**	**29,502**	**25%**		
	City Attorney - 417	**Current Budget**	**October 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	28,846	121,154	19%		Salary $ plus 2.5% merit and holiday supplement.
	04 FICA	12,000	883	2,207	9,793	18%		FICA @ 7.65%
	05 Group Insurance	13,000	88	88	12,912	1%		Health, Dental, Vision, and Life insurance.
	06 Retirement	13,500	1,038	2,250	11,250	17%		PERS II Employer Contribution 9%
	09 OPEB	4,500	346	865	3,635	19%		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	2,578	11,600	13,400	46%	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	58	58	442	12%		Miscellaneous office supplies.
	Total Attorney	**229,000**	**16,529**	**45,914**	**183,086**	**20%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Enforcement Agency - 425	**Current Budget**	**October 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	19,330	36,670	35%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.	
	04 FICA	4,284	322	1,479	2,805	35%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,140	1,162	2,781	(1,641)	244%	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	1,698	3,342	34%	PERS II Employer Contribution 9%	
	09 OPEB	1,680	184	682	998	41%	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	176	1,079	(79)	108%	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	75	245	755	25%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)	
	26 Insurance and Bonds	3,800		881	2,919	23%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	71,100		-	58,312	18%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.	
	30 Nuisance Properties - Contracted Services		5,000	12,788				
	41 Departmental Supplies	3,000		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**	**11,505**	**45,040**	**109,254**	**29%**		
	Regional Dev Authority - 435	**Current Budget**	**October 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	**1,514,422**	**112,411**	**477,979**	**1,036,444**			

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Building Inspections - 436	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	82,300		21,065	61,235	26%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement	
	04 FICA	6,296		1,611	4,685	26%	FICA @ 7.65% of Salary	
	05 Group Insurance	1,650	2	378	1,272	23%	Dental/Life/Vision/EAP Premiums	
	06 Retirement	7,100		1,778	5,322	25%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
	09 OPEB	1,575		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	1,238	1,278	(778)	256%	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	17,900	17,900	(2,900)	119%	To cover expenses associated with inspections; compliance.	Allowance for outsourcing inspections.
	26 Insurance & Bonds	6,000		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**	**19,140**	**45,857**	**83,574**	**35%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Planning & Zoning - 437	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	243,000	18,482	85,350	157,650	35%	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	1,427	6,583	12,467	35%	FICA @ 7.65% of Salary	Increase due to additional overtime allocation.
	05 Group Insurance	31,000	2,552	7,080	23,920	23%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums	
	06 Retirement	23,085	1,679	7,473	15,612	32%	PERS II Employer Contribution (9%)	
	08 Overtime	500	171	703	(203)	141%		Allocation for Permit Tech. overtime.
	09 OPEB	7,290	377	1,544	5,746	21%	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		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 amount	
	22 Dues & Subscriptions	3,000	299	405	2,595	13%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
	23 Professional Services	5,000	17	17	4,983	0%	GIS Aerial imagery, Engineering Services, Background Checks	
	26 Insurance & Bonds	20,000		3,797	16,204	19%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
	30 Contracted Services	30,000	6,152	7,042	22,958	23%	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	210	556	3,444	14%	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**	**31,366**	**121,610**	**289,065**	**30%**		
	Total City Bldg Inspection, P&Z, and Enforcement Agency	**802,704**	**70,159**	**246,980**	**555,725**			
	Elections - 438	**Current Budget**	**October 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	October 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	32,928	62,072	35%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement	
	4 FICA Taxes	7,600	562	2,519	5,081	33%	FICA @ 7.65%	
	5 Group Insurance	16,500	2,544	6,845	9,655	41%	Health, Dental, Vision, Life, Employee Assistance Program	
	6 Retirement	9,500	661	2,964	6,536	31%	9% Employer Contribution	
	9 OPEB	2,000	278	1,104	896	55%	3% Deferred Compensation Employer Contribution	
	11 Telephone	18,000	2,274	7,472	10,528	42%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**	
	13 Utilities	26,200	4,052	4,250	21,950	16%	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		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	20,243	80,748	169,252	32%	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	265	1,041	3,959	21%	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	7,828	17,172	31%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
	24 Audit Costs	-		-	-			
	26 Insurance & Bonds	17,000	964	10,077	6,923	59%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
	30 Contracted Services	181,404	9,681	53,425	127,979	29%	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		12,067	47,933	20%	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	1,591	3,863	11,137	26%		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	
	59 Capital Outlay	-		-	-			
	68 Contributions	-		-	-			
	70 Capital Lease	-		-	-			
	75 Special Emergency Expense	-		-	-		Covid related expenses	
	Total City Hall	**766,204**	**52,257**	**239,946**	**526,258**	**31%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Contributions/Transfers - 444	**Current Budget**	**October 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**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	41,614	3,100	6,124	35,491	15%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
	04 FICA Tax Expense	3,500	237	468	3,032	13%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	9,300	63	63	9,237	1%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement Expense	3,600	279	695	2,905	19%	9% Employer Retirement Contribution	
	08 Overtime	2,000		-	2,000	0%		Allocation for parking attendant overtime.
	09 OPEB	1,400	91	227	1,173	16%	3% Deferred Compensation Employer Contribution	
	13 Utilities	1,200	215	215	985	18%	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		653	2,347	22%	Prof Liability, Umbrella, Automobile, Worker's Comp	
	30 Contracted Services	500		-	500	0%		
	41 Departmental Supplies	5,000	693	869	4,131	17%	Office Supplies, Batteries, Handheld Printer Paper	
	45 Uniforms	500		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**	**4,678**	**10,107**	**70,508**	**13%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Contingencies - 699	**Current Budget**	**October 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**	**October 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	115,405	505,484	1,032,314	33%	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	6,501	28,050	23,150	55%	FICA Tax at 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	180,000	29,955	72,384	107,616	40%	PEIA/Health insurance increase from $9K to $12K per month.	
	06 Retirement	140,000	11,053	48,823	91,177	35%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
	07 Police Pension	64,000	6,286	21,781	42,219	34%	Legacy CTPD Retirement System	
	08 Overtime	160,000	14,091	74,219	85,781	46%		Allowance for unanticipated police overtime.
	09 OPEB	48,000	4,011	15,590	32,410	32%	457(b) Deferred Compensation 3%	
	10 Prior Year SS Exemption Correction	-	(445)	570	(570)			
	11 Telephone	48,500	2,883	8,433	40,067	17%		
	13 Utilities	48,000	5,541	12,106	35,894	25%	Electric and Internet Service, increase in FY254.	
	14 Travel	4,000	211	825	3,175	21%		
	15 R&M Building & Grounds	2,200	80	358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
	16 R&M Equipment	2,500	3,705	4,398	(1,898)	176%	Generator Service	
	17 R&M Auto	45,000	2,637	9,633	35,367	21%	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	8,357	32,760	67,240	33%		
	20 Advertising/Legal Publications	5,600		1,458	4,143	26%	New Hire Ads 3-6 ads in local paper	
	21 Training & Education	20,000	716	2,495	17,505	12%		
	22 Dues & Subscriptions	2,000		60	1,940	3%	WVCOP Dues, IACP, SRO, Journal	
	23 Professional Services	6,500		445	6,055	7%	Polygraph Exams, Physical Exams, Diagnostic Imaging	
	26 Insurance & Bonds	105,000		24,902	80,098	24%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
	30 Contracted Services	48,000	1,968	7,607	40,393	16%	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	5,350	9,485	30,515	24%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	
	43 Auto Supplies	65,000	5,980	18,920	46,080	29%	Gas for Police Vehicles	
	45 Uniforms	20,000	2,814	5,590	14,410	28%		
	53 Computer Software/Tech	29,000	8,712	21,198	7,802	73%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials	
	Total Police Dept	**2,774,098**	**235,811**	**927,582**	**1,846,516**	**33%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	03 Salaries	34,803	3,317	7,873	26,930	23%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.	
	04 FICA Tax Expense	2,600	254	602	1,998	23%		
	26 Insurance & Bonds	1,750		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**	**3,570**	**8,918**	**30,985**	**22%**		
	Total Police and Crossing Guards	**2,814,001**	**239,382**	**936,501**	**1,877,500**			
	Dog Warden - 707	**Current Budget**	**October 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**	**October 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	85,712	177,931	33%	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	1,492	6,861	14,630	32%	FICA @ 7.65%	Increase due to additional overtime allocation.
	05 Group Insurance	26,000	3,627	9,681	16,319	37%	Health, Dental, Vision, Life, Employee Assistance Program	
	06 Retirement	23,728	1,755	7,906	15,822	33%	9% Employer Contribution	
	08 Overtime	5,000	767	3,978	1,022	80%		Overtime allowance for maintenance employees.
	09 OPEB	7,909	426	1,625	6,284	21%	3% Deferred Compensation Employer Contribution	
	11 Telephone	3,000		59	2,941	2%	Field staff equipped with cell phones	
	13 Utilities	100,000	20,153	20,605	79,395	21%	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	18,794	18,848	15,152	55%	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	5	5,350	9,650	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	1,679	4,041	5,959	40%	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	185	185	315	37%	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		4,227	14,773	22%	Liability, Worker's Comp, Vehicle Insurance	
	30 Contracted Services	55,000	3,805	13,967	41,033	25%	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	843	8,098	32,902	20%	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	1,966	8,581	19,419	31%	Other city vehicle maintenance.	$5000 tire expenses transferred from Capital Outlay.
	45 Uniforms	5,000	6,797	7,894	(2,894)	158%	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**	**81,031**	**207,721**	**452,550**	**31%**		
	Visitor's Center - 901	**Current Budget**	**October 2024**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**	**Revision #1 Notes**
	13 Utilities	-		-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget	
	15 R&M - Building & Grounds	-		-	-			
	23 Professional Services	-		-	-			
	30 Contracted Services	-		-	-			
	41 Departmental Supplies	-		-	-			
	66 Contributions	100,000	8,316	27,074	72,926	27%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center. Hotel/Motel Tax Revenue is trending 6% higher than FY24; primarily in August and January.	
	Total Visitor's Center	**100,000**	**8,316**	**27,074**	**72,926**	**27%**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS	
	Fairs/Festivals - 903	**Current Budget**	**October 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		50	1,950	3%		Allowance for increase of Carlisle Ads costs.
	30 Contracted Services	36,000	1,418	2,518	33,482	7%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Gaming Trailer ($1,000)
	38 Refunds	-		85	(85)			
	41 Departmental Supplies	22,000	207	5,955	16,045	27%	**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	3,300	3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
	Total Fairs/Festivals	**65,300**	**4,925**	**11,908**	**53,392**	**18%**		
	Transfers - 960/698 SAO	**Current Budget**	**October 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	53,872	53,872	76,128	41%	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	28,316	67,074	52,926	56%	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	148,644	148,644	701,356	17%	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**	**230,832**	**4,247,361**	**830,410**	**84%**		
	General Government - 975	**Current Budget**	**October 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	**12,115,789**	**784,337**	**6,340,465**	**5,775,325**		**Provides for comparable year-over-year comparision of operating costs**	
	Surplus or Deficit	**(0)**	**(90,876)**	**1,812,301**	**(1,812,301)**			

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 12/12/24
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-1245: October Capital Budget Update

ATTACHMENTS:

- October 2024 Capital Financials.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget - October Budget to Actual

Approved : 08-05-2024

CAPITAL BUDGET REVENUES							
REVENUES	***ENCUMBERED***	***FY 2025 CURRENT BUDGET***	***OCTOBER 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	$ 8,956	$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.
33000 Developer Fees		$ 100,000	$ 42,168	$ 115,504	$ (15,504)	116%	Estimated based on FY2024 receipts
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 148,644	$ 166,103	$ 683,897	20%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.
38000 Interest on Bank Accounts & Other Sources		$ 60,000		$ 24,676	$ 35,324	41%	Reveue from 3 diferent interest bearing checking accounts.
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 199,769**	**$ 8,910,906**	**$ 694,761**	**93%**	

CAPITAL BUDGET EXPENSES							
EXPENDITURES	***ENCUMBERED***	***FY 2025 CURRENT BUDGET***	***OCTOBER 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	$ 122,152	$ 122,152	$ (2,152)	102%	
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -		$ -	$ -		
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790		$ -	$ 5,790	0%	
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 675,790**	**$ 122,152**	**$ 122,152**	**$ 553,638**	**18%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*OCTOBER 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	$ 3,721	$ 3,721	$ 53,279	7%	Funding requested: $3723 for 18 Monadnock batons and pouches and $53,107 for 18 tasers.
976-60 Public Safety Capital Outlay Equipment - Traffic Safety Equipment		$ 44,700	$ 44,699	$ 44,699	$ 1	100%	Funding requested: $37,610 for 2 trailerable traffic signs; $1200 for 20 portable barricades; $2660 for 10 temporary signs and holders; $3230 for 100 traffic cones with lettering. This equipment will be jointly used with the maintancence department.
976-62 Public Safety - Parking Meters		$ 10,700		$ -	$ 10,700	0%	Routine replacement of a portion of the parking meters (24) in the downtown parking district.
TOTAL PUBLIC SAFETY	**$ -**	**$ 283,700**	**$ 48,421**	**$ 216,757**	**$ 66,943**	**76%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*OCTOBER 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	$ 8,800	$ 8,800	$ 3,200	73%	Brick wall on George Street side is deteriorating.
977-57 Streets & Transportation Capital Outlay Buildings - Replace City Hall rooftop AC units		$ 25,000		$ -	$ 25,000	0%	
977-57 Streets & Transportation Capital Outlay Buildings - City Hall interior repair/maintenance		$ 60,500	$ 11	$ 2,243	$ 58,257	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	$ 5,375	$ 5,375	$ (375)	108%	2 year plan to install flower planters on Washington Street.
977-58 Streets & Transportation Capital Outlay Other Improvements - Potter's Field		$ 115,000	$ 14,000	$ 26,928	$ 88,072	23%	Installation of Interpretative signs, fencing, monument and landscaping.
977-59 Streets & Transportation Capital Outlay Equipment - Bucket Truck	$ 153,000	$ 37,000		$ 15,000	$ 22,000	41%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. This also includes a $20,000 allowance for purchase of Ranson's used truck to use in the interim. Epected expenditures in FY25 will be $20,000 used truck and $17,000 deposit for new truck. Leaving a FY26 encumberance of $153,000.
977-59 Streets & Transportation Capital Outlay Equipment - Street line striper		$ 5,000		$ 4,985	$ 15	100%	Current striper constantly needs repaired.
977-59 Streets & Transportation Capital Outlay Equipment - Utility Vehicle		$ 25,000		$ 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**	**$ 28,186**	**$ 84,108**	**$ 969,392**	**8%**	

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*OCTOBER 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	$ 48,740	$ 57,936	$ 2,064	97%	
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000		$ -	$ 10,000	0%	
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 20,000		$ -	$ 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	$ 3,710	$ 12,523	$ 27,477	31%	
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**	**$ 52,450**	**$ 70,459**	**$ 704,641**	**9%**	
Contingencies		$ 2,204,008		$ -	$ 2,204,008	0%	
Encumberances for Subsequent Years		$ 3,176,277		$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.
Transfer to Grant Projects		$ 1,437,292		$ -	$ 1,437,292	0%	
TOTAL EXPENSES	**$ 358,000**	**$ 9,605,667**	**$ 251,208**	**$ 493,476**	**$ 9,112,191**	**5%**	
REVENUES OVER EXPENSES		**$ -**	**$ (51,440)**	**$ 8,417,431**	**$ (8,417,431)**		