CITY OF CHARLES TOWN

CITY COUNCIL

AGENDA • JUNE 7, 2024

Special Meeting **COUNCIL CHAMBERS** **5:30 PM**

101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. NEW BUSINESS

: **2024-596:** FY2024 General Fund Budget Revision #4
GF Budget Resolution Revision #4 - Council June 7, 2024.pdf
FY24 GenFund Revision #4 State Worksheet.pdf
FY2024 General Fund Budget Rev#4 - With FY24 Balances as of 5-31-24.pdf

3. ADJOURNMENT

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/07/24
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-596: FY2024 General Fund Budget Revision #4

ATTACHMENTS:

- GF Budget Resolution Revision #4 - Council June 7, 2024.pdf
- FY24 GenFund Revision #4 State Worksheet.pdf
- FY2024 General Fund Budget Rev#4 - With FY24 Balances as of 5-31-24.pdf

RESOLUTION – GENERAL FUND

At a regular session of the municipal council, held June 7, 2024, the following order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) of the City of Charles Town for the General Fund. The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the municipal council does hereby direct the General Fund budget be revised PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS, as shown on General Fund Budget Revision #4, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _____, and duly seconded by _____the vote thereon was as follows:

Elizabeth Ricketts	Yes or No or Absent
James Kratovil	Yes or No or Absent
Jeff Hynes	Yes or No or Absent
Kevin Tester	Yes or No or Absent
Julie Philabaum	Yes or No or Absent
Priscilla Rodd	Yes or No or Absent
Micheal George	Yes or No or Absent
Rikki Twyford	Yes or No or Absent

WHEREUPON, the Presiding Officer, declared said resolution duly adopted, and it is therefore ADJUDGED and ORDERED that said resolution be, and the same is, hereby adopted as so stated above, and the City Clerk is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

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: FY24
Fund: 1
Revision Number: 4
Pages: 1 of 1

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
308	Hotel Occupancy Tax	150,000	25,000		175,000
381	Reimbursements	110,000	2,500		112,500
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			27,500		

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
413	Treasurer's Office	373,291	50,000		423,291
415	City Clerk	95,472	5,000		100,472
417	City Attorney	200,000	50,000		250,000
698	Transfers/Reimb. (Audit Findings)	2,318,180	12,500		2,330,680
699	Contingencies*	463,475		160,000	303,475
700	Police Department	2,701,861	55,000		2,756,861
704	Police-Special Duty	32,150	2,500		34,650
901	Visitors Bureau	78,000	12,500		90,500
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			27,500		

APPROVED BY THE STATE AUDITOR

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

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

the city of Charles Town, WV

	02.20.2024 v1.0								
REVENUES	**FY24 Approved**	**FY2024 Approved Revision #1**	**FY2024 Approved Revision #2**	**FY2024 Approved Revision #3**	**FY2024 Proposed Revision #4**	**FY24 Actuals Thru May 31 2024**	**Over / (Under) Budget**	**% Over/Under Budget**	
Carryover	2,842,544	3,542,779	3,542,779	3,542,779	3,542,779	3,542,779	-	100%	$700K additional carryover based off preliminary balances
Taxes Ad Valorem	1,509,901	1,509,901	1,509,901	1,509,901	1,509,901	1,524,120	14,219	101%	Rate of 11.83 for FY24
Supplemental Taxes	25,000	25,000	25,000	25,000	25,000	30,131	5,131	121%	
Tax Loss Restoration	-	-	-	-		-	-		
Interest as Penalty - Ad Valorem	10,000	10,000	10,000	10,000	10,000	7,175	(2,825)	72%	
Gas & Oil Severance Tax	12,000	12,000	12,000	12,000	12,000	66,792	54,792	557%	
Utility Tax	225,000	225,000	225,000	225,000	225,000	239,118	14,118	106%	
B&O Tax	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,207,087	107,087	110%	Balance Through 7/11/2023; collections should continue through August 31 and then be accrued to FY23, resulting in another revision to carry over balance
Liquor Tax	20,000	20,000	20,000	20,000	20,000	11,936	(8,064)	60%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
Animal Control Tax	1,600	1,600	1,600	1,600	1,600	1,674	74	105%	
Hotel/Motel Tax	150,000	150,000	150,000	150,000	175,000	155,506	(19,494)	89%	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); Rev #4 Note: Increased $25,000 to allow for County CVB & P&R contributions due to increase in revenue.
Court Cost Fees	250,000	250,000	250,000	250,000	250,000	266,978	16,978	107%	
Parking Violations	29,000	29,000	29,000	29,000	29,000	75,091	46,091	259%	Revised based on new program details and current year performance.
Business Licenses	22,000	22,000	22,000	22,000	22,000	31,446	9,446	143%	
Building Permits	150,000	150,000	150,000	150,000	150,000	883,636	733,636	589%	Building activity increasing/expected to remain strong through FY2024 with new development projects on the horizon and increases in the permit fee structure.
Franchise Tax	80,000	80,000	80,000	80,000	80,000	50,423	(29,577)	63%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
Interstate/International Registration Plan	60,000	60,000	60,000	60,000	60,000	56,947	(3,053)	95%	
Emergency Service Fees	1,700	1,700	1,700	1,700	1,700	1,550	(151)	91%	Revenue from utility bills for EMS (5 cents)
Parks & Rec Fees	1,700	1,700	1,700	1,700	1,700	1,550	(151)	91%	Revenue from utility bills for parks and recreation (5 cents)
Parking Meters	50,000	50,000	50,000	50,000	50,000	60,547	10,547	121%	Based on new program details - including permits
Rent and Concession Revenue	50,000	50,000	50,000	50,000	50,000	53,475	3,475	107%	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
Zoning Fees	7,500	7,500	7,500	7,500	7,500	23,045	15,545	307%	
Street Fees	130,000	130,000	130,000	130,000	130,000	120,848	(9,152)	93%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
State Gov't Grants	6,000	6,000	6,000	6,000	6,000	82,562	76,562	1376%	Could be substantially higher with aggressive strategy for ARPA funds
State Gov't Grants-Fairs						5,940	5,940		
Other Grants							-		
Federal Grants	56,666	56,666	56,666	56,666	56,666		(56,666)	0%	Could be substantially higher with aggressive strategy for ARPA funds
Contributions from Other Funds (Sales Tax)	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	-	100%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); FY23 approved number was $626.3K lower than actual collections due to surplus from other funding sources; FY2024 proposes using full Sales Tax Collection estimates to supplement operational revenues
Contribution from Other Funds (ARPA Revenue Loss Allowance)	-	-	-	-		-	-		
Transfers to the Rainy Day Fund	-	-	-	-		-	-		
Gaming Income	250,000	175,000	175,000	175,000	175,000	205,953	30,953	118%	revised down due to status of road/bridge closures that may impact Casino traffic
Interest Income - Operating Acct	15,000	15,000	15,000	15,000	15,000	47,553	32,553	317%	
Misc. Reimbursements	110,000	110,000	110,000	110,000	112,500	48,137	(64,363)	43%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.; Rev #4 Note: Increased $2500 for crossing guards salaries.
Insurance Claims	-	-	-	-		1,710	1,710		2019 Ford CTPD Insurance Claim
Refunds and Rebates	-	-	-	-		7,017	7,017		
Property Rehabilitation						500	500		
Filing Fees	-	-	-	-		-	-		No fees, as no election in FY24
Video Lottery	675,000	450,000	450,000	450,000	450,000	683,039	233,039	152%	revised down due to status of road/bridge closures that may impact Casino traffic
Miscellaneous Rev	10,000	10,000	10,000	10,000	10,000	11,637	1,637	116%	Special permit fees; miscellaneous revenue; sale of assets, etc. - CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
Misc Revenue - Heritage Festival						15,995	15,995		
Misc Revenue - Special Events	18,000	18,000	18,000	18,000	18,000	17,746	(254)	99%	
Misc Revenue - CW Hall						4,550	4,550		
Total Revenues	**9,468,611**	**9,868,846**	**9,868,846**	**9,868,846**	**9,896,346**	**11,144,192**	**1,247,846**	**113%**	

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Economic Development - 402	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**		**FY24 Actuals Thru May 31 2024**	**Over / (Under) Budget**	**% Over/Under Budget**	**Notes and Explanations**
Salaries	62,500	62,500	67,938	67,938	67,938	62,406	(5,532)	92%	8.7% COLA
FICA	4,800	4,800	5,216	5,216	5,216	4,774	(442)	92%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	8,000	8,000	8,000	8,000	8,000	7,188	(812)	90%	
Retirement	5,600	5,600	6,089	6,089	6,089	5,096	(993)	84%	Increase in Retirement expense due to COLA salary increase
OPEB	2,000	2,000	2,038	2,038	2,038	1,132	(906)	56%	457(b) Deferred Compensation Distribution
Telephone	750	750	750	750	750	-	(750)	0%	
Travel	2,500	2,500	2,500	2,500	2,500	730	(1,770)	29%	Mainstreet Conference, Economic Devlopment Conference Travel
Advertising/Legal Publications	500	500	500	500	500	-	(500)	0%	
Training	2,500	2,500	2,500	2,500	2,500	-	(2,500)	0%	Mainstreet Conference, Economic Devlopment Conference
Dues & Subscriptions	2,000	2,000	2,000	2,000	2,000	-	(2,000)	0%	Adobe Cloud, Survey Subscription, Apple Music, WVEDC, LightTheCity
Professional Services	2,000	2,000	2,000	2,000	2,000	-	(2,000)	0%	
Insurance and Bonds	4,500	4,500	4,500	4,500	4,500	4,097	(403)	91%	
Contracted Services						1,285	1,285		
Departmental Supplies	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	
Auto Supplies	500	500	500	500	500	-	(500)	0%	
Total Economic Development	**$ 99,150**	**$ 99,150**	**$ 105,531**	**$ 105,531**	**$ 105,531**	**$ 86,708**	**$ (18,823)**	**82%**	
Federal Grants - 403	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Professional Services	-	-	-	-		-	-		Expenses included in city hall budget for grant writing services.
Departmental Supplies	-	-	-	-		-	-		
Total Federal Grants	**-**	**-**	**-**	**-**		**-**	**-**		
Mayor's Office - 409	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				
Salary	12,500	12,500	12,500	12,500	12,500	11,458	(1,042)	92%	
FICA	1,000	1,000	1,000	1,000	1,000	877	(123)	88%	
Telephone	-	-	-	-	-	-	-		
Travel	2,000	2,000	2,000	2,000	1,250	-	(1,250)	0%	WVML Participation, etc.; Rev #4 Notes: Transferred $750 to Dept. Supplies.
Training & Education	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	WVML Participation, etc.
Advertising/Legal Publications	-	-	-	-	-	-	-		
Insurance & Bonds	1,000	1,000	1,000	1,000	1,000	819	(181)	82%	
Departmental Supplies	250	250	250	250	1,000	727	(273)	73%	Rev #4 Notes: Increased $750 for ceremonial keys to the City and catering for Mayors Meeting.
Contracted Services	-	-	-	-	-	-	-		
Contributions	2,000	2,000	2,000	2,000	2,000	-	(2,000)	0%	Funding for Mayor's Community Sponsorship Program
Total Mayor's Office	**19,750**	**19,750**	**19,750**	**19,750**	**19,750**	**13,881**	**(5,869)**	**70%**	
Council - 410	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	40,000	40,000	40,000	40,000	40,000	35,834	(4,166)	90%	8 Seats at $5K per member
FICA	3,100	3,100	3,100	3,100	3,100	2,741	(359)	88%	
Travel	5,000	5,000	5,000	5,000	4,000	3,761	(239)	94%	More interest in training and travel from current Council; Rev #4 Notes: Transferred $1000 to Training & Education
Advertising/Legal Publications	-	-	-	-	-	-	-		
Training & Education	3,000	3,000	3,000	3,000	4,000	3,850	(150)	96%	More interest in training and travel from current Council; Rev #4 Notes: Increased $1000 for Lite Strategic Plan training.
Professional Services	-	-	-	-	-	-	-		
Insurance & Bonds	3,200	3,200	3,200	3,200	3,200	2,622	(578)	82%	Travelers insurance
Departmental Supplies	1,000	1,000	1,000	1,000	1,000	291	(709)	29%	
Total Council	**55,300**	**55,300**	**55,300**	**55,300**	**55,300**	**49,099**	**(6,201)**	**89%**	
City Manager - 412	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	190,600	190,600	207,183	207,183	193,183	157,457	(35,726)	82%	Increase due to 8.7% COLA. City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account). Rev #4 Notes: Transferred $14,000 to Insurance and Bonds.
FICA	14,600	14,600	15,869	15,869	15,869	11,127	(4,742)	70%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	10,000	10,000	10,000	10,000	9,050	6,006	(3,044)	66%	Rev #4 Notes: Transferred $600 to Travel, $250 to Professional Services, and $100 to Supplies.
Retirement	17,200	17,200	18,692	18,692	18,692	11,605	(7,088)	62%	Increase in Retirement expense due to COLA salary increase
OPEB	2,000	2,000	6,215	6,215	6,215	3,848	(2,367)	62%	457(b) Deferred Compensation Distribution

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Telephone	500	500	500	500	500	373	(127)	75%	
Travel	1,500	1,500	1,500	1,500	2,100	1,943	(157)	93%	WVML conferences, etc. Rev #4 Notes: Increased due to unplanned City Manager interview travel.
Advertising and Postage	300	300	300	300	300	-	(300)	0%	
Training & Education	1,500	1,500	1,500	1,500	1,500	-	(1,500)	0%	WV Municipal League
Dues & Subscriptions	1,500	1,500	1,500	1,500	1,500	127	(1,373)	8%	ICMA and WVML fees
Professional Services	250	250	250	250	500	453	(47)	91%	Rev #4 Notes: Increased $250 due to unplanned City Manager background check.
Insurance & Bonds	15,000	15,000	15,000	15,000	29,000	26,692	(2,308)	92%	Rev #4 Notes: Increased $14,000 due to unplanned unemployment costs.
Contracted Services	-	-	-	-	-	-	-		
Departmental Supplies	750	750	750	750	850	784	(66)	92%	Rev #4 Notes: Increased $100 for Tourism Summit supplies.
Auto Supplies	100	100	100	100	100	-	(100)	0%	
Total City Manager	**255,800**	**255,800**	**279,359**	**279,359**	**279,359**	**220,416**	**(58,943)**	**79%**	
Treasurer - 413	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	216,800	216,800	235,661	235,661	285,661	263,718	(21,943)	92%	Increase due to 8.7% COLA. Finance Director and three (3) Accounting Clerks. Rev #4 Notes: Inceased $50,000 for accounting professional services.
FICA	16,600	16,600	18,043	18,043	18,043	13,442	(4,600)	75%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	25,000	25,000	25,000	25,000	25,000	22,189	(2,811)	89%	
Retirement	19,520	19,520	21,218	21,218	21,218	12,702	(8,515)	60%	Increase in Retirement expense due to COLA salary increase
OPEB Other	5,000	5,000	7,070	7,070	7,070	2,752	(4,318)	39%	457(b) Deferred Compensation Distribution
Telephone	750	750	750	750	750	224	(526)	30%	
Travel	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	
Postage and Printing	50	50	50	50	50	-	(50)	0%	
Advertising/Legal Publications	1,000	1,000	1,000	1,000	2,500	2,269	(231)	91%	Rev #4 Notes: Increased $1500 for Finance Director job advertisement.
Training & Education	5,000	5,000	5,000	5,000	900	-	(900)	0%	GFOA Conferences and trainings, training for new hire; Rev #4 Notes: Transferred $1500 to Advertising/Legal Publications, $1000 to Professional Services, $1500 to Insurance & Bonds, and $100 to Contracted Services.
Dues & Subscriptions	500	500	500	500	500	297	(203)	59%	GFOA dues, Adobe Subscription
Professional Services	2,500	2,500	2,500	2,500	3,500	3,190	(310)	91%	Police Pension Report, CWH Trial Balance services; Rev #4 Notes: Increased $1000 for unplanned Finance Director background check and B&O mailing service.
Audit Costs	40,000	40,000	40,000	40,000	40,000	-	(40,000)	0%	
Insurance & Bonds	14,000	14,000	14,000	14,000	15,500	14,212	(1,288)	92%	Rev #4 Notes: Increased $1500 due to higher insurance premium.
Contracted Services	-	-	-	-	100	50	(50)	50%	Rev #4 Notes: Allowance of $100 for empolyee flu shots.
Departmental Supplies	1,500	1,500	1,500	1,500	1,500	265	(1,235)	18%	
Auto Supplies	-	-	-	-	-		-		
Total Treasurer	**349,220**	**349,220**	**373,291**	**373,291**	**423,291**	**335,310**	**(87,982)**	**79%**	
Court Clerk - 415	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	57,775	57,775	62,801	62,801	62,801	55,714	(7,087)	89%	Increase due to 8.7% COLA. Court Clerk position.
FICA	4,450	4,450	4,835	4,835	4,835	4,299	(535)	89%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	12,000	12,000	12,000	12,000	17,000	15,491	(1,509)	91%	Rev #4 Notes: Increased $5000 for employee health insurance.
Retirement	5,200	5,200	5,652	5,652	5,652	4,546	(1,106)	80%	Increase in Retirement expense due to COLA salary increase
OPEB	1,750	1,750	1,884	1,884	1,884	1,039	(846)	55%	457(b) Deferred Compensation Distribution
Travel	1,000	1,000	1,000	1,000	1,000	329	(671)	33%	Court clerk training
Advertising and Postage	700	700	700	700	700	-	(700)	0%	
Training & Education	800	800	800	800	900	789	(111)	88%	State and National Court Clerk's Association; Rev #4 Notes: Allowance of $100 for unplanned Rezmer training.
Dues & Subscriptions	100	100	100	100	100	-	(100)	0%	Election and Municipal Clerk membership dues
Professional Services	100	100	100	100	100	-	(100)	0%	
Insurance & Bonds	4,500	4,500	4,500	4,500	4,500	3,887	(613)	86%	
Contracted Services	100	100	100	100	100	-	(100)	0%	
Departmental Supplies	1,000	1,000	1,000	1,000	900	114	(786)	13%	Rev #4 Notes: $100 transferred to Training & Education
Total Court Clerk	**89,475**	**89,475**	**95,472**	**95,472**	**100,472**	**86,210**	**(14,263)**		
Police Judges - 416	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	32,000	32,000	32,000	32,000	32,000	23,012	(8,988)	72%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge
FICA	2,400	2,400	2,400	2,400	2,400	1,760	(640)	73%	
Travel	500	500	500	500	500	-	(500)	0%	WV State mandated annual training for magistrates & judges
Training & Education	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	WV State mandated annual training for magistrates & judges
Dues and Subscriptions	100	100	100	100	100	-	(100)	0%	

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Professional Services	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	
Insurance	2,500	2,500	2,500	2,500	2,500	2,098	(402)	84%	
Departmental Supplies	-	-	-	-	-	-	-		
Total Police Judges	**39,500**	**39,500**	**39,500**	**39,500**	**39,500**	**26,870**	**(12,630)**	**68%**	
City Attorney - 417	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Professional Services	175,000	200,000	200,000	200,000	250,000	187,236	(62,764)	75%	Cost for outside legal counsel - add $25K; Rev #4 Note: Allowance of $50,000 for additional legal council.
Total Attorney	**175,000**	**200,000**	**200,000**	**200,000**	**250,000**	**187,236**	**(62,764)**	**75%**	
Enforcement Agency - 425	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				Notes and Explanations
Salaries	48,755	55,000	59,785	59,785	59,785	49,164	(10,621)	82%	Increase due to 8.7% COLA.
FICA	3,730	4,208	4,574	4,574	4,574	3,724	(850)	81%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	6,000	6,000	6,000	6,000	6,000	631	(5,369)	11%	
Retirement	4,388	5,000	5,431	5,431	5,431	3,889	(1,541)	72%	Increase in Retirement expense due to COLA salary increase
OPEB	1,000	1,650	1,794	1,794	1,794	432	(1,361)	24%	457(b) Deferred Compensation Distribution
Telephone	-	-	-	-	1,100	1,006	(94)	91%	Rev #4 Notes: Allowance of $1100 for unplanned employee cell phone.
Travel	-	-	-	-	500	323	(177)	65%	Rev #4 Notes: Allowance of $500 for unplanned ICCO Conference travel.
Postage					100	79	(21)	79%	Rev #4 Notes: Allowance of $100 for unplanned shipping and certified mail fees.
Advertising/Legal Publications	2,000	2,000	2,000	2,000	400	45	(355)	11%	Vacant Property notifications/mailings; Rev #4 Notes: Transferred $1100 to Telephone and $500 to Travel.
Training	2,500	2,500	2,500	2,500	2,700	2,448	(252)	91%	Cross Training/Certifications in Inspection; Rev #4 Notes: Increased $200 for ICC training.
Dues & Subscriptions	-	-	-	-	-	-	-		
Insurance and Bonds	3,800	3,800	3,800	3,800	3,800	3,196	(604)	84%	
Contracted Services - Nuisance Property Expenses	50,000	50,000	50,000	50,000	50,000	13,761	(36,239)	28%	Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses.
Departmental Supplies	2,000	2,000	2,000	2,000	1,700	856	(844)	50%	Rev #4 Notes: Transferred $100 to Postage and $200 to Training.
Auto Supplies	500	1,000	1,000	1,000	1,000	-	(1,000)	0%	For code enforcement vehicle
Total Enforcement Agency	**124,673**	**133,158**	**138,883**	**138,883**	**138,883**	**79,555**	**(59,328)**		
Regional Dev Authority - 435	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Dues & Subscriptions	5,500	5,500	5,500	5,500	5,500	5,336	(164)		Fee increasing in FY23 per Region 9 Annual Bill
Total Regional Dev. Authority	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,336**	**(164)**		
Total City Administration	**1,629,815**	**1,669,815**	**1,733,226**	**1,733,225**	**2,082,639**	**1,531,797**	**(306,428)**		
Building Inspections - 436	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	73,800	73,800	80,221	80,221	80,221	73,533	(6,688)	92%	Increase due to 8.7% COLA. Full Time Inspector Englebert.
FICA	5,650	5,650	6,141	6,141	6,141	5,625	(516)	92%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	500	500	500	500	1,200	1,107	(93)	92%	Rev #4 Notes: Increased $700 for employee health insurance.
Retirement	6,650	6,650	7,228	7,228	7,228	5,986	(1,241)	83%	Increase in Retirement expense due to COLA salary increase
OPEB	-	-	2,407	2,407	2,407	1,330	(1,076)	55%	457(b) Deferred Compensation Distribution
Telephone	750	750	750	750	1,750	1,495	(255)	85%	Rev #4 Notes: Allowance of $1000 for unplanned cell phone purchase.
Travel	500	500	500	500	2,000	1,816	(184)	91%	Rev #4 Notes: Allowance of $1500 for unplanned travel for ICC Conference.
R&M to Auto	500	500	500	500	500	-	(500)	0%	
Postage					100	95	(5)	95%	Rev #4 Notes: $100 allowance for unplanned certified mailings.
Advertising	-	-	-	-	1,500	1,216	(284)	81%	Rev #4 Notes: $1500 allowance for unplanned Inspector Job advertisement.
Training & Education	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	Training to maintain licensing/accreditation; conference registrations
Dues & Subscriptions	2,500	2,500	2,500	2,500	700	-	(700)	0%	WV Building Officials annual dues; Adobe subscription; Rev #4 Note: Transferred $700 to Group Insurance, $1000 to Telephone, and $100 to Postage.
Professional Services	500	10,500	10,500	10,500	10,500	7,565	(2,935)	72%	Additional Funding for part time inspector if needed
Insurance & Bonds	6,000	6,000	6,000	6,000	6,000	4,838	(1,162)	81%	
Departmental Supplies	4,000	4,000	4,000	4,000	1,000	417	(583)	42%	Inspection Equipment (Current Inspector using personal equipment); Rev #4 Notes: Transferred $1500 to Travel and $1500 to Advertising.
Auto Supplies	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	Gas, oil, tires
Uniform	-	-	-	-	-	-	-		
Total Building Inspections	**103,350**	**113,350**	**123,247**	**123,247**	**123,247**	**105,025**	**(18,222)**	**85%**	
Planning & Zoning - 437	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	210,000	210,000	228,270	228,270	228,270	208,791	(19,479)	91%	Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
FICA	16,500	16,500	17,898	17,898	18,898	16,891	(2,007)	89%	Increase in FICA taxes payable due to COLA salary increase; Rev #4 Note: Increased $1000 due to FICA expenses tracking higher that expected.
Group Insurance	25,000	25,000	25,000	25,000	27,000	24,965	(2,035)	92%	Rev #4 Notes: Increased $2000 for employee health insurance.
Retirement	18,900	18,900	20,544	20,544	20,544	16,886	(3,658)	82%	Increase in Retirement expense due to COLA salary increase
OPEB	6,000	6,000	6,849	6,849	6,849	3,450	(3,399)	50%	457(b) Deferred Compensation Distribution
Telephone	500	500	500	500	500	107	(393)	21%	
Travel	2,000	2,000	2,000	2,000	2,000	1,091	(909)	55%	State planning conferences
Postage	1,000	1,000	1,000	1,000	1,000	9	(991)	1%	
Advertising/Legal Publications	3,500	3,500	3,500	3,500	4,500	3,971	(529)	88%	Rev #4 Note: Increased $1000 due to unplanned vacant job advertisements.
Training & Education	3,000	3,000	3,000	3,000	3,000	1,195	(1,805)	40%	State planning conferences
Dues & Subscriptions	2,000	2,000	2,000	2,000	2,500	2,282	(218)	91%	APA annual dues; Adobe subscriptions; Property Software; Rev #4 Note: $500 allowance for Light the City Map software.
Professional Services	5,000	5,000	5,000	5,000	5,000	-	(5,000)	0%	
Insurance & Bonds	20,000	20,000	20,000	20,000	20,000	13,766	(6,234)	69%	
Contracted Services	30,000	60,000	60,000	60,000	55,500	23,693	(31,807)	43%	Kimley-Horn Engineering Services Support to p&z; etc.; Rev #4 Note: Transferred $1000 to FICA, $2000 to Group Insurance, $1000 to Advertising, and $500 to Dues & Subscriptions.
Contracted Services - City Trees	12,000	12,000	12,000	12,000	12,000	531	(11,469)	4%	
Departmental Supplies	4,000	4,000	4,000	4,000	4,000	2,878	(1,122)	72%	
Computer Software / Tech	11,000	11,000	11,000	11,000	11,000	-	(11,000)	0%	MyPermitNow Monthly Fees (previously paid out of Capital Funding)
Total Planning and Zoning	**370,400**	**400,400**	**422,561**	**422,561**	**422,561**	**320,506**	**(102,055)**	**76%**	
Total City Bldg Inspection and P&Z	**$ 697,573**	**$ 746,058**	**$ 790,221**	**$ 790,221**		**$ 591,794**	**$ (198,428)**		
Elections - 438	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Printing	-	-	-	-		-	-		
Advertising	-	-	-	-		-	-		Elections in spring of 2021 and 2023; no elections anticipated in FY2024 but subject to change with Charter conversations
Contracted Services	-	-	-	-		-	-		
Departmental Supplies	-	-	-	-		-	-		
Total Elections	**-**	**-**	**-**	**-**		**-**	**-**		
City Hall - 440	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	96,400	96,400	104,787	104,787	69,787	61,680	(8,107)	88%	Increase due to 8.7% COLA. Operations Director.; Rev #4 Note: Transferred $25,000 to Bank Charges and $10,000 to Utilities.
FICA	7,400	7,400	8,042	8,042	5,542	4,721	(821)	85%	Increase in FICA taxes payable due to COLA salary increase; Rev #4 Note: Transferred $2500 to Telephone.
Group Insurance	12,600	12,600	12,600	12,600	12,600	11,298	(1,302)	90%	
Retirement	8,700	8,700	9,455	9,454	5,454	4,867	(587)	89%	Increase in Retirement expense due to COLA salary increase.; Rev #4 Note: Transferred $4000 to Utilities.
OPEB	4,000	4,000	4,000	4,000	2,000	1,622	(378)	81%	457(b) Deferred Compensation Distribution; Rev #4 Note: Transferred $500 to Telephone and $1500 to Supplies.
Telephone	22,000	22,000	22,000	22,000	25,000	20,597	(4,403)	82%	Server based phone system; Rev #4 Note: Allowance of $3000 for increase in telephone service fees.
Utilities	21,000	21,000	21,000	21,000	35,000	31,491	(3,509)	90%	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs. Rev #4 Note: Allowance of $14,000 for rising electricity costs.
Travel	750	750	750	750	750	-	(750)	0%	
R&M Building & Grounds	10,000	10,000	10,000	10,000	4,000	3,060	(940)	77%	Exterior Repairs, Security Upgrades (Cameras in lobby), minor interior upgrades to accommodate increased staffing with lack of office space; Rev #4 Note: Transferred $5500 to Professional Services and $500 to Building & Equipment Rental
R&M Equipment	1,000	1,000	1,000	1,000	1,000	447	(553)	45%	Equipment rentals required for city hall maintenance
R&M Auto	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	Maintenance of city hall vehicles
Postage	3,500	3,500	3,500	3,500	3,500	1,509	(1,991)	43%	
Building & Equipment Rental	250,000	250,000	250,000	250,000	250,500	249,575	(925)	100%	Annual rent for CH ($120); monthly for CW Hall ($200,004 annual); and CTUB portion of 661 S. George ($30,600); another $20k for equipment rental (printers, postage machine).; Rev #4 Note: $500 adjustment for CW Hall lease from Building Commission.
Training and Education	500	500	500	500	500	145	(355)	29%	

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Advertising/Legal Publications	5,000	5,000	5,000	5,000	5,000	4,188	(812)	84%	
Dues & Subscriptions	4,000	4,000	4,000	4,000	4,000	2,835	(1,165)	71%	Chamber of Commerce, Spirit Jefferson & the Journal; WVML Fees; Home Rule Board Fees; Amazon Fees
Professional Services	2,000	2,000	2,000	2,000	7,500	6,761	(739)	90%	Rev #4 Note: $5500 allowance for Verizon App fee.
Insurance & Bonds	12,000	12,000	12,000	12,000	10,500	8,119	(2,381)	77%	Rev #4 Note: Transferred $1500 to Supplies.
Contracted Services	101,600	101,600	101,600	101,600	121,600	110,959	(10,641)	91%	Cleaning; grant/consulting services; Plan-It Payroll; IT Services previously paid from Capital Reserve ($50K); Equipment Maintenance Contract; Rev #4 Note: $20,000 allowance for unplanned WEBEX installation.
Bank Charges	20,000	35,000	35,000	35,000	60,000	51,557	(8,443)	86%	Fees related to acceptance of credit cards and online payments; RECOMMEND FUTURE PROJECT OF PASSING FEES ON TO CUSTOMERS FOR CC AND E-CK TRANSACTIONS, AS WELL AS RFP FOR MOST COST EFFECTIVE MERCHANT SERVICE PROVIDER; Rev #4 Note: $25,000 allowance for underbudgeted credit card merchant fees.
Other Fees/Taxes	2,000	2,000	2,000	2,000	2,000	958	(1,042)	48%	
Departmental Supplies	11,000	11,000	11,000	11,000	14,000	12,620	(1,380)	90%	Rev #4 Notes: Allowance of $3000 for unplanned Halloween and Christmas supplies.
Computer Software/Tech	43,320	43,320	43,320	43,320	23,320	18,433	(4,887)	79%	Tyle Tech/Incode Annual Fees; PSI Business License/B&O platform; Granicus Fees; Zoom Fees; Rev #4 Note: Transferred $20,000 to Contracted Services
Special Emergency Expense	-	-	-	-	-	-	-		
Auto Supplies	500	500	500	500	500	-	(500)	0%	Oil, Gas for 2 City Vehicles
Total City Hall	**640,270**	**655,270**	**665,053**	**665,053**	**665,053**	**607,441**	**(57,612)**	**91%**	
Contributions/Transfers - 444	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Contributions - "But For" Organizations	-	-	-	-	-	-	-		Annual But-For Contributions issued January/February of each year, budgeted for in Contingencies line until process finalized
Contributions - Revive Grant	20,000	50,000	50,000	50,000	50,000	-	(50,000)	0%	Unspent Revive! Funding rolled over to FY24
Contributions - Façade Improvement Program	15,000	24,622	24,622	24,622	24,622	12,200	(12,422)	50%	Unspent FIP Funding rolled over to FY24
Contributions - Homeless Solutions	25,000	50,000	50,000	50,000	50,000	50,000	-	100%	Rollover FY23 budget alottment to accommodate County Homelessness position funding commitment
Contributions - Nuisance Property Expenses	-	-	-	-	-	-	-		Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. MOVING EXPENSE TO CODE ENFORCEMENT, HENCE 0 BUDGETED
Contribution - Community Awards	$ -	842,544	842,544	842,544	842,544	182,000	(660,544)	22%	Council Approved ARPA grant payouts for community grant requests in FY22 - second round of community grant fundings totaling $172,000, this revision provides the funding for those awardees as well as additional funding room for a third round (if other use identified, will need to do another revision)
Contributions - Sidewalk Improvement Program	15,000	15,000	15,000	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	**75,000**	**982,166**	**982,166**	**982,166**	**982,166**	**244,200**	**(737,966)**	**25%**	
Parking - 571	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	36,100	36,100	39,241	39,241	40,241	36,457	(3,784)	91%	Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner; Rev #4 Note: Increased $1000 due to unplanned overtime.
FICA	2,800	2,800	3,040	3,040	3,040	2,789	(251)	92%	Increase in FICA taxes payable due to COLA salary increase
Group Insurance	10,000	10,000	10,000	10,000	10,000	7,648	(2,352)	76%	
Retirement	3,300	3,300	3,583	3,583	3,583	2,933	(650)	82%	Increase in Retirement expense due to COLA salary increase
OPEB	1,500	1,500	1,500	1,500	1,500	1,014	(486)	68%	457(b) Deferred Compensation Distribution
Utilities	1,100	1,100	1,100	1,100	1,100	575	(525)	52%	
R&M Equipment	3,000	3,000	3,000	3,000	3,000	-	(3,000)	0%	
Advertising/Legal Publication	-	-	-	-	-	-	-		
Postage and Printing	500	500	500	500	500	-	(500)	0%	New parking brochure;
Building & Equipment Rental	1,700	1,700	1,700	1,700	1,700	-	(1,700)	0%	Rental fee for parking lot at the Legion; confirm final year of payment
Insurance & Bonds	3,000	3,000	3,000	3,000	3,000	2,366	(634)	79%	
Contracted Services	500	500	500	500	500	-	(500)	0%	
Departmental Supplies	6,000	6,000	6,000	6,000	6,000	1,430	(4,570)	24%	
Auto Supplies (Gas, Oil, & Tires)					100	87	(13)	87%	Rev #4 Note: $100 allowance for unplanned gasoline expense.
Uniforms	500	500	500	500	500	400	(100)	80%	

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Computer Software/Tech	4,000	4,000	4,000	4,000	2,900	-	(2,900)	0%	United Public Safety Annual Fees; Rev #4 Note: Transferred $1000 to Salaries and $100 to Auto Supplies.
Total Parking	**74,000**	**74,000**	**77,664**	**77,664**	**77,664**	**55,700**	**(21,964)**	**72%**	
Contingencies - 699	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Other Contributions	597,553	777,781	496,475	463,475	303,475		(463,475)		Rev #4 Notes: Transferred $50,000 to Treasurer Salaries, $5000 to Court Clerk Group Insurance, $50,000 to City Attorney Professional Services, $12,500 to P&R Transfers Out, $20,000 to Police Overtime, $35,000 to Police Group Insurance, and $12,500 to CVB Contributions. Rev #3 Notes - Reduced by $33,000 for realignment of WV Fest expenses to fiscal year. Approved by Finance Committee at February 7, 2024 meeting. Rev #2 Notes - Reduced by $281.307 for 8.7% COLA, FICA, Retirement, and 457(b) Deferred Compensation distribution. Placeholders for 8.7% COLA ($236,228); 3% retirement benefit ($82,921); $50,000 is for emergency snow costs; funding for one COPS grant position in CTPD ($57,452 payroll, taxes, retirement); $60,000 for But-For funding considerations.
Total Contingencies	**597,553**	**777,781**	**496,475**	**463,475**	**303,475**	**-**	**(463,475)**		
Police Department - 700	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	1,377,483	1,377,483	1,497,325	1,497,325	1,497,325	1,322,302	(175,023)	88%	Increase due to 8.7% COLA. 17 sworn personnel (15 officers, 1 Chief, 1 SRO); and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item)
FICA	35,345	35,345	44,513	44,513	49,513	45,200	(4,313)	91%	Increase in FICA taxes payable due to COLA salary increase.; Rev #4 Note: $5000 allowance for additional FICA expense due to increased overtime.
Group Insurance	135,000	135,000	135,000	135,000	186,000	171,637	(14,363)	92%	Rev #4 Notes: Increased $51,000 for employee health insurance.
Retirement	136,568	136,568	147,354	147,354	147,354	115,432	(31,921)	78%	Increase in Retirement expense due to COLA salary increase.
Police Pension	60,000	60,000	60,000	60,000	60,000	54,995	(5,005)	92%	
Overtime	140,000	140,000	140,000	140,000	160,000	139,697	(20,303)	87%	Includes court/investigations/events/training/etc; Rev #4 Note: Allowance of $20,000 for unplanned overtime.
OPEB	35,000	40,000	44,920	44,920	44,920	31,051	(13,869)	69%	457(b) Deferred Compensation Distribution
Telephone	45,000	50,000	50,000	50,000	50,000	37,431	(12,569)	75%	4 cell phones; in car wifi/CAD; internet; fax; office phones
Utilities	42,500	42,500	42,500	42,500	52,500	47,621	(4,879)	91%	Electric/power; cable/Comcast; water and sewer, etc.; Rev #4 Note: Allowance of $10,000 for rising electricity costs.
Travel	5,000	5,000	5,000	5,000	5,000	891	(4,109)	18%	CALEA accreditation, in-service training (16 sworn), Perdmin
R&M Building & Grounds	2,000	2,000	2,000	2,000	2,000	1,144	(856)	57%	
R&M Equipment	3,500	3,500	3,500	3,500	3,500	1,143	(2,358)	33%	In-car and body cameras; zebra printers; fire safety; etc.
R&M Auto	40,000	50,000	50,000	50,000	35,000	30,873	(4,127)	88%	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.; Rev #4 Note: Transferred $15,000 to Computer Software.
Postage	1,500	1,500	1,500	1,500	1,500	1,149	(351)	77%	Capias letters, parking late/boot notices, error notirces in traffic tickets, certified mail for evidence submission, etc.
Building & Equipment Rental	97,500	100,000	100,000	100,000	100,000	96,701	(3,299)	97%	Building rent calculated at $7,892 per month (another $2,500 per month is paid by CTUB and accounted for in the city hall budget); balance is for copier, etc.
Advertising/Legal Publications	7,500	7,500	7,500	7,500	7,500	4,533	(2,967)	60%	Legal notices, asset forfeiture notices; possible officer vacancy.
Training & Education	14,000	20,000	20,000	20,000	15,000	11,173	(3,827)	74%	16 in-service hours (16 sworn = 256 hours)+ 8 hours supervisory (6 sworn = 48 hours); CALEA accreditation manager's training; Defense Tactics instructor, baton instructor, new detective crime scene management; tuition reimbursement; Rev #4 Note: Transfer $5000 to FICA.
Dues & Subscriptions	5,500	5,500	5,500	5,500	5,500	268	(5,232)	5%	CALEA Accreditation Fee $4595, WVCOP Dues, IACP, SRO, Journel
Professional Services	7,500	7,500	7,500	7,500	7,500	1,092	(6,408)	15%	Miscellaneous legal services; hiring assistance; etc.
Insurance & Bonds	110,000	110,000	110,000	110,000	110,000	90,701	(19,299)	82%	Travelers
Contracted Services	92,500	92,500	92,500	92,500	57,500	49,995	(7,505)	87%	Alarm monitoring; cleaning; generator; pest control; $50K in IT monthly services.; Rev #4 Note: Transferred $35,000 to Computer Software.
Bank Charges	250	250	250	250	250	-	(250)	0%	
Other Fees/Taxes					200	200	-	100%	Rev #4 Note: Allowance of $200 for Ambulance fee.
Departmental Supplies	30,000	30,000	30,000	30,000	23,000	20,836	(2,164)	91%	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.; Rev #4 Transferred $7000 to Group Insurance.
Auto Supplies	60,000	65,000	65,000	65,000	45,800	40,852	(4,948)	89%	Gas and tires only; increased by $5K to account for rising costs of auto supplies.; Rev #4 Note: Transferred $200 to Other Fees/Taxes, $10,000 to Utilities and $9,000 to Group Insurance.

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Computer Software/Tech	25,000	25,000	25,000	25,000	75,000	68,127	(6,873)	91%	CAD maintenace; CALEA and PowerDMS, Guardian, PD website; $2500 for Report Beam (City's share); Police One Academy $1800; $3700 for body camera software licenses(bt); Rev #4 Note: Allowance for 20 LPCR2 and 2 Tahoe PPV's.
Uniforms	15,000	15,000	15,000	15,000	15,000	13,477	(1,523)	90%	FY24 2 current officer/ 4 new hires $9000 Bullistic Vest (DOJ Bullet Proof Vest Grant 50% reimbursement), New hire uniforms Class A, Badges, Pins, Leather Gear, boots, Jackets, etc.
Total Police Dept	**2,523,646**	**2,557,146**	**2,701,861**	**2,701,861**	**2,756,861**	**2,398,522**	**(358,339)**	**87%**	
Police-Special Duty Crossing Guard - 704	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	24,500	27,500	27,500	27,500	30,000	27,821	(2,179)	93%	Funding for 6 crossing guards; No COLA ; expenses reimbursed by BOE; Rev #4 Note: Allowance for additional Crossing Guard Salaries.
FICA	2,000	2,100	2,100	2,100	2,500	2,128	(372)	85%	Rev #4 Note: Additional $400 FICA expense due to increase in Crossing Guard Salaries.
Advertising/Legal Publications	-	-	-	-	-	-	-		
Insurance & Bonds	1,750	1,750	1,750	1,750	1,750	1,550	(200)	89%	
Departmental Supplies	200	500	500	500	100	-	(100)	0%	Stop signs; Rev #4 Note: Transferred $400 to FICA.
Uniforms	300	300	300	300	300	109	(191)	36%	Reflective jackets and vests
Total Police - Special Duty Crossing Guard	**28,750**	**32,150**	**32,150**	**32,150**	**34,650**	**31,608**	**(3,042)**	**91%**	
Total Police and Crossing Guards	**2,552,396**	**2,589,296**	**2,734,011**	**2,734,011**	**2,791,511**	**2,430,131**	**(361,381)**		
Dog Warden - 707	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Contributions	1,600	1,600	1,600	1,600	1,600	-	(1,600)	0%	City passes along the dog tag fees to the County
Total Dog Warden	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**-**	**(1,600)**	0%	
Streets - 750	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Salaries	233,800	233,800	254,141	254,141	254,141	228,040	(26,101)	90%	Increased due to 8.7% COLA. Includes maintenance supervisor and three crew members.
FICA	17,900	17,900	19,456	19,456	19,456	17,445	(2,011)	90%	Increase in FICA taxes payable due to COLA salary increase.
Group Insurance	25,000	25,000	25,000	25,000	27,000	23,935	(3,065)	89%	Rev #4 Notes: Increased $2000 for employee health insurance.
Retirement	21,500	21,500	23,331	23,331	23,331	18,619	(4,712)	80%	Increase in Retirement expense due to COLA salary increase
OPEB	6,000	6,000	7,625	7,625	7,625	3,368	(4,257)	44%	457(b) Deferred Compensation Distribution
Telephone	3,000	3,000	3,000	3,000	3,000	1,749	(1,251)	58%	Field staff equipped with cell phones
Utilities	100,000	110,000	110,000	110,000	110,000	62,245	(47,755)	57%	Electric (street lights), water, sewer, and internet
Travel	1,000	1,000	1,000	1,000	1,000	155	(845)	16%	Maintain certifications; other skill enhancement training as required/proposed
R&M Buildings & Grounds	14,000	14,000	14,000	14,000	14,000	4,138	(9,862)	30%	General maintenance of city buildings.
R&M Equipment	15,000	30,000	30,000	30,000	20,000	5,910	(14,090)	30%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. Rev #4 Note: Transferred $10,000 to Contracted Services.
R&M Auto	7,500	7,500	7,500	7,500	7,500	6,251	(1,249)	83%	Regular maintenance of department vehicles.
Postage					200	127	(73)	63%	Rev #4 Note: $200 allowance for unexpected shipping fees.
Building & Equipment Rental	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	Equipment rented as required to maintain various city buildings.
Advertising/Legal Publications/Postage	250	250	250	250	250	65	(185)	26%	Spring and Fall Cleanup. Additional city sponsored projects as required.
Training & Education	500	500	500	500	500	400	(100)	80%	Maintain certifications; other skill enhancement training as required/proposed
Dues & Subscriptions	500	500	500	500	500	-	(500)	0%	
Professional Services	-	-	-	-	1,500	1,027	(473)	68%	Rev #4 Note: $1500 allowance for unexpected asphalt repairs.
Insurance & Bonds	19,000	19,000	19,000	19,000	19,000	15,526	(3,474)	82%	
Contracted Services	50,000	50,000	50,000	50,000	65,000	59,139	(5,861)	91%	4-yr snow average is just over $33,100 (update for last year); recent high of $106,900 in FY14; additional $50k for snow held in reserve in the contingency account (699).; Rev #4 Note: Allowance of $15,000 for box rental fees.
Departmental Supplies	12,000	12,000	12,000	12,000	12,000	6,954	(5,046)	58%	
Computer Software / Tech	6,000	6,000	6,000	6,000	1,000	-	(1,000)	0%	GoGov Work Order Software cost.; Rev #4 Note: Transferred $5000 to Contracted Services.
Auto Supplies	23,000	25,000	25,000	25,000	21,300	16,185	(5,115)	76%	Other city vehicle maintenance.; Rev #4 Note: Transferred $2000 to Group Insurance, $200 to Postage, and $1500 to Professional Services.
Uniforms	10,000	13,000	13,000	13,000	13,000	11,733	(1,267)	90%	Cintas service cost increase
Total Streets	**566,950**	**596,950**	**622,303**	**622,303**	**622,303**	**483,012**	**(139,291)**	**78%**	
Visitor's Center - 901	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Utilities	3,000	3,000	3,000	3,000	3,000	2,340	(660)	78%	Utilities are for Rouss Hall, where Visitors Center was previously located.
R&M Building & Grounds	-	-	-	-		-	-		
Contracted Services	-	-	-	-		-	-		

DEPARTMENT LINE ITEMS	FY24 Approved	FY24 REV#1	FY24 REV#2	FY24 REV#3	FY24 REV#4	FY24 Actuals Thru May 31 2024	Over / (Under) Budget		NOTES AND EXPLANATIONS
Contributions	75,000	75,000	75,000	75,000	87,500	84,745	(2,755)	97%	Includes half of hotel/motel collections. Another $18k in in-kind services provided as rent space in CW hall (non-cash expense). Rev #4 Notes: Increased $12,500 due to additional Hotel/Motel Revenues received.
Total Visitor's Center	**78,000**	**78,000**	**78,000**	**78,000**	**90,500**	**87,085**	**(3,415)**	**96%**	
Fairs/Festivals - 903	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Bldg & Equip Rental	1,000	1,000	1,000	1,000	1,000	-	(1,000)	0%	
Advertising/Legal Publications	1,500	1,500	1,500	1,500	1,500	816	(684)	54%	
Contracted Services	13,000	13,000	13,000	29,300	29,300	16,786	(12,514)	57%	Increased from $13,000 to $29,300 for a total increase of $16,300 for WV Fest expense realignment approved by Finance Committee at February 7, 2024 meeting.
Departmental Supplies	15,000	15,000	15,000	31,700	31,700	23,340	(8,360)	74%	Increased from $15,000 to $31,700 for a total increase of $16,700 for WV Fest expense realignment approved by Finance Committee at February 7, 2024 meeting.
Contributions	4,500	4,500	4,500	4,500	4,500	3,300	(1,200)	73%	Car show contribution
Total Fairs/Festivals	**35,000**	**35,000**	**35,000**	**68,000**	**68,000**	**44,241**	**(23,759)**	**65%**	
Transfers - 960/698 SAO	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Transfers to Capital Reserve - Table Games	575,680	575,680	575,680	575,680	575,680	907,668	331,988	158%	FY21 - gaming/lottery transfer. FY22 - gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video); FY2024 proposed is the gaming/lottery estimated amounts less expenses previously paid in Capital Reserve (SIP, FIP, Revive, Nuisance, Homelessness, Software/Tech Operating fees and services).
Transfers to Capital Reserve - ONE TIME FUNDING	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	100%	One time transfer to Capital Reserve to fund high priority projects and satisfy grant matches (This transfer has not happened as of 1/31/24)
Transfers to Capital Reserve - Repaving	130,000	130,000	130,000	130,000	130,000	120,367	(9,633)	93%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
Transfers Out - Primarily Parks & Rec	112,500	112,500	112,500	112,500	125,000	122,245	(2,755)	98%	Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming ($37.5K proposed supplemental for FY24). Rev #4 Notes: Increased $12,500 due to additional Hotel/Motel Revenues received.
Total Transfers	**818,180**	**2,318,180**	**2,318,180**	**2,318,180**	**2,330,680**	**2,650,280**	**319,600**	**114%**	
General Government - 975	**FY24 Approved**	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**				**Notes and Explanations**
Contributions	2,342,544	-	-	-			-		$1.5 million transfer to Capital Reserve (line item 371), with remaining $842K moved to community contributions to fund round two awardees and placehold until further expenditures identified
Total General Government	**$ 2,342,544**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		
	FY24 Approved	**FY24 REV#1**	**FY24 REV#2**	**FY24 REV#3**	**FY24 REV#4**	**FY24 Thru Jan 31 2024**	**Over / (Under) Budget**		Provides for comparable year-over-year comparision of operating costs
Total Expenses	**$ 9,468,611**	**$ 9,868,846**	**$ 9,868,846**	**$ 9,868,845**	**$ 9,896,346**	**$ 8,118,239**	**$ (1,938,107)**		
Surplus or Deficit	$ 0	$ 1	$ 0	$ 1	$ (0)	$ 3,025,953	$ 3,185,953		Surplus transferred into 699-Contingency per WVSAO reporting.