CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • JUNE 11, 2025

Committee Meeting **COUNCIL CHAMBERS** **12:30 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-633:** HdL Update

: **2025-634:** License Fee Waiver Request

: **2025-635:** B&O Waiver Request

3. NEW BUSINESS

: **2025-636:** Nomination and Appointment of Chairman

: **2025-637:** License Fee Waiver Request

: **2025-638:** B&O Waiver Request

4. FINANCE DIRECTOR REPORT

: **2025-639:** May 2025 General Fund Budget Update
GF May Financials.pdf

: **2025-640:** May 2025 Capital Fund Budget Update
May 2025 Capital Financials.pdf

: **2025-641:** May 2025 P&R Fund Budget Update
P&R May 2025 Financials.pdf

: **2025-642:** May 2025 Account Balance Update
5-31-25 Bank and Investment Account Balance.pdf

: **2025-643:** Business License Renewals Late Fee Discussion

5. ADJOURNMENT

6. 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: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-633: HdL Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-634: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-635: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-636: Nomination and Appointment of Chairman

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-637: License Fee Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-638: B&O Waiver Request

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-639: May 2025 General Fund Budget Update

ATTACHMENTS:

- GF May Financials.pdf

the city of Charles Town, WV

General Fund May 2025 Budget to Actual

	REVENUES	Current Budget	May 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	30005 Unassigned Fund Balance (Carryover)	4,724,453		4,724,453	(0)	100%	$500K reserve for revenue/expense FY24 + $659,452 remaining Revenue/Loss balance
	30101 Taxes - Ad Valorem	1,688,544	25,819	1,710,619	(22,075)	101%	
	30106 Supplemental Taxes	36,000	3,566	47,698	(11,698)	132%	Property taxes owed from previous years, but paid in the current fiscal year.
	30200 Interest as Penalty	10,000	883	13,252	(3,252)	133%	
	30300 Gas & Oil Severence Tax	33,000		24,053	8,947	73%	5% severance tax on gross receipts at the well head of oil and natural gas. $66K appears to be for 2 years. Confirm when payments are received.
	30400 Utility Tax (2%)	200,000	41,221	331,094	(131,094)	166%	
	30500 Business & Occupation (B&O) Tax	1,995,000	25,081	2,110,760	(115,760)	106%	$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		21,748	3,252	87%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
	30700 Animal Control Tax	1,800	11	1,712	88	95%	
	30800 Hotel/Motel Tax	200,000	13,083	160,385	39,615	80%	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	23,576	249,469	10,531	96%	
	3100 Parking Violation Revenue	40,000	4,990	39,461	539	99%	Revised based on new program details and current year performance.
	32500 Business License Revenue	30,000	6,404	131,850	(101,850)	440%	
	32600 Building Permit Fees	550,000	137,586	783,362	(233,362)	142%	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	15,876	63,022	11,978	84%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
	32900 Rental Registration Fees	-	20	40	(40)		
	33000 International Registration Plan (IRP) Fees	70,000	5,456	68,668	1,332	98%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
	33900 Emergency Service Fee	1,700		1,896	(196)	112%	Revenue from utility bills for EMS (5 cents)
	34000 Parks & Rec Fee	1,700		1,896	(196)	112%	Revenue from utility bills for parks and recreation (5 cents)
	34200 Parking Meter Revenues	44,000	58	47,539	(3,539)	108%	Revenue from parking meters and parking permits including ParkMobile app.
	34500 Rents & Concessions	60,000	5,487	88,267	(28,267)	147%	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	798	62,253	(45,253)	366%	Zoning applications
	35500 Street Improvement Fee	195,000	14,186	176,081	18,919	90%	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
	36504 Federal Government Grants	41,667		-	41,667	0%	DOJ/COPS grant for additional police officer. $125,000 across 3 years.
	36600 State Government Grants	-		2,970	(2,970)		
	36700 Other Grants	7,400		5,299	2,101	72%	
	36801 Contributions from Other Entities	15,000	15,000	15,000	-	100%	
	36900 Contributions from Other Funds - Sales Tax (1,050,000) & OPIOID (75,000)	1,125,000		1,000,000	125,000	89%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets).
	37600 Gaming Income	250,000	20,296	216,589	33,411	87%	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	420	16,917	18,083	48%	
	38100 Reimbursements	110,000	10,079	175,568	(65,568)	160%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
	38200 Refunds - Overpayments	400	68	13,113	(12,713)	3278%	
	38600 Insurance Claims	-		4,866	(4,866)		
	39200 Property Rehabilitation	-		100	(100)		
	38700 Filing Fees	325		675	(350)	208%	Filing Fees Revenue - Election in FY25. $50.00 per person.

	39700 Video Lottery	675,000	70,683	693,789	(18,789)	103%	Video lottery receipts average $13.4K to $22.2K per week.
	39900 Misc Revenue	10,000	1,054	8,529	1,471	85%	Yard waste stickers and fingerprints
	39902 Special Events - WV Fest	4,000	12,485	16,095	(12,095)	402%	
	39903 Special Events - General	900	50	1,225	(325)	136%	Special activities fees
	39904 Special Events - CW Hall	8,500	200	6,050	2,450	71%	
	39907 Special Events - Car Show	7,000		10,240	(3,240)	146%	Car show registration and sponsors.
	Total Revenues	**12,548,389**	**454,435**	**13,046,603**	**(498,215)**	**104%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Economic Development - 402	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	72,455	5,658	66,987	5,468	92%	Salary $68,844 plus 2.5% merit and holiday supplement.
04 FICA	5,554	433	5,125	430	92%	FICA @ 7.65%
05 Group Insurance	9,800	673	7,950	1,850	81%	Includes 14% premium increase projected by PEIA. $7,294 (Health Insurance), $540.48 (Life Insurance), Dental Ins ($266.16), Vision Ins ($111.00), EAP Premiums ($15.84)
06 Retirement	7,368	509	6,060	1,308	82%	PERS II Employer Contribution 9%
09 OPEB	2,108	142	1,533	575	73%	Deferred Compensation Employer Contribution 3%
11 Telephone	750	32	302	448	40%	Cell phone
14 Travel	3,200		1,131	2,069	35%	2 National Conferences; airfare, lodging, per-diem
20 Advertising/Legal Publications	-		-	-		
21 Training & Education	-		-	-		$2,500 rolled under City Manager's office.
22 Dues & Subscriptions	3,000		2,343	657	78%	IEDC Membership, Survey Subscription, Adobe subscription
23 Professional Services	3,000		2,960	40	99%	Engineering Services
26 Insurance and Bonds	5,000		4,093	907	82%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	-		0	(0)		
41 Departmental Supplies	3,000	1,164	2,310	690	77%	Promotional items for events and City marketing and other departmental supplies.
43 Auto Supplies	-		-	-		
Total Economic Development	**115,234**	**8,611**	**100,793**	**14,441**	**87%**	

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

Mayor's Office - 409	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salary	12,500	1,042	11,459	1,041	92%	Mayor's Salary
04 FICA Tax Expense	1,000	80	877	123	88%	
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	190	1,066	(66)	107%	
41 Departmental Supplies	500		36	464	7%	$453.00 - Ceremonial Keys to the City and Coins
68 Community Contributions	2,000		696	1,305	35%	
Total Mayor's Office	**20,000**	**1,312**	**14,133**	**5,867**	**71%**	

Council - 410	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Salaries	40,000	2,917	35,626	4,374	89%	Eight Council Members at $5,000 annual salary
04 FICA Tax Expense	3,100	223	2,725	375	88%	
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	607	3,411	(211)	107%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
41 Departmental Supplies	700		136	564	19%	
Total Council	**55,000**	**3,747**	**43,747**	**11,253**	**80%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Manager - 412	Current Budget	May 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	03 Salaries	185,525	13,813	166,700	18,825	90%	City Manager Salary ($120,000) + 2.5% Merit ($1,545) + Holiday Supplement ($500) Deputy City Clerk Salary (from $52,674 to $54,000) + 2.5% Merit ($695.25) + Holiday Supplement ($500) City Manager requesting promotion and salary increase for from Deputy City Clerk to City Clerk. Finance Committee approved dollar amount.
	04 FICA Tax Expense	14,945	1,057	12,861	2,084	86%	FICA Tax @ 7.65%
	05 Group Insurance	2,250	173	1,920	330	85%	Health, Dental, Vision, Life insurance, EAP
	06 Retirement	16,365	1,243	14,397	1,968	88%	9% Employer Contribution PERS I and II
	08 Overtime	3,000		1,412	1,588	47%	
	09 OPEB	5,900	414	4,453	1,447	75%	3% Employer Contribution Deferred Compensation plan
	11 Telephone	520	42	403	117	77%	Mobile phone service
	14 Travel Expense	1,500		-	1,500	0%	WVML Trip, City Clerk Election Training
	20 Advertising	-		-	-		
	21 Training & Education	19,500		7,677	11,823	39%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
	22 Dues & Subscriptions	1,000		-	1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
	23 Professional Services	50,000		12,500	37,500	25%	Background checks for City Manager candidates. Not required this year.
	26 Insurance & Bonds	15,000		13,670	1,330	91%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
	41 Departmental Supplies	750		228	522	30%	Misc. Office Supplies
	43 Auto Supplies (Gas & Oil)	-		-	-		Gas is covered under travel expenses.
	Total City Manager	**316,255**	**16,742**	**236,220**	**80,035**	**75%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Treasurer - 413	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	235,000	19,105	212,588	22,412	90%	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	1,462	16,476	2,524	87%	FICA Tax @ 7.65%
05 Group Insurance	39,000	1,488	24,937	14,063	64%	Health, Dental, Vision, Life insurance, EAP
06 Retirement	21,150	1,719	18,318	2,832	87%	9% Employer Contribution PERS I and II
08 Overtime	4,000		2,781	1,219	70%	
09 OPEB	7,050	545	5,603	1,447	79%	3% Employer Contribution Deferred Compensation plan
11 Telephone	500		178	322	36%	Director of Finance Cell Phone
12 Printing	-		-	-		
14 Travel Expense	2,550		745	1,805	29%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
18 Postage	-		-	-		Transfer cost to City Hall and Pitney Bowes machine.
20 Advertising/Legal Pubs	2,000		1,466	534	73%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
21 Training & Education	-		-	-		$4,000 Rolled into City Manager's budget
22 Dues & Subscriptions	800		-	800	0%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	3,100	75	3,064	36	99%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
24 Audit Costs	42,000		17,400	24,600	41%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	15,350		15,305	45	100%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	24,500		16,783	7,717	69%	Tyler Technologies - Incode Annual License Fee - $20,000 Business License Software Maintenance (Progressive Solutions) - $5,000
30 B&O Collectrions - Contracted Services	132,500	184	104,456	28,044	79%	
38 Refunds	160,000	865	150,310	9,690	94%	
41 Departmental Supplies	4,500	20	3,698	802	82%	Paper folder machine ($500)
59 Capital Outlay	-		-	-		
Total Treasurer	**713,000**	**25,464**	**594,107**	**118,893**	**83%**	
Court Clerk - 415	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	63,907	4,849	58,656	5,251	92%	Court Clerk Salary: $59,996 plus 2.5% merit, and holiday supplement
04 FICA	5,215	371	4,531	684	87%	FICA Tax @ 7.65%
05 Group Insurance	18,529	1,357	15,933	2,596	86%	Health, Dental, Vision, Life insurance, EAP + 14% premium increase
06 Retirement	5,720	436	5,059	661	88%	9% Employer Contribution PERS I and II
08 Overtime	900		570	330	63%	
09 OPEB	1,860	126	1,416	444	76%	3% Employer Contribution Deferred Compensation plan
14 Travel	400		380	20	95%	Court Clerk training and Election training
18 Postage	100		35	65	35%	
20 Advertising/Legal Publications	-		-	-		
21 Training & Education	-		-	-		$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	-		-	-		
23 Professional Services	-		-	-		
24 Audit Costs	-		-	-		
26 Insurance & Bonds	4,200		4,175	25	99%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	25		25	-	100%	Flu shot
38 Refunds	1,200	12	845	355	70%	
41 Departmental Supplies	1,100		927	173	84%	Ink cartridges, paper stock
Total Court Clerk	**103,156**	**7,151**	**92,551**	**10,605**	**90%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Judges - 416	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	32,000	800	22,574	9,426	71%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge.
	04 FICA	2,400	61	1,727	673	72%	
	14 Travel	500		240	260	48%	WV State mandated annual training for magistrates & judges
	21 Training & Education	1,000		-	1,000	0%	WV State mandated annual training for magistrates & judges
	22 Dues and Subscriptions	100		-	100	0%	
	23 Professional Services	1,000		-	1,000	0%	
	26 Insurance & Bonds	2,500		2,243	257	90%	
	41 Departmental Supplies	-		-	-		
	Total Police Judges	**39,500**	**861**	**26,784**	**12,716**	**68%**	
	City Attorney - 417	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	135,000	11,827	117,514	17,486	87%	
	04 FICA	12,000	905	8,990	3,010	75%	
	05 Group Insurance	13,000	127	1,278	11,722	10%	
	06 Retirement	13,500	1,064	9,649	3,851	71%	
	09 OPEB	4,500	355	3,332	1,168	74%	
	11 Telephone	2,000	18	158	1,842	8%	
	14 Travel	1,000		-	1,000	0%	
	20 Advertising/Legal Publications	1,000		-	1,000	0%	
	21 Training & Education	-		-	-		
	22 Dues & Subscriptions	1,600		-	1,600	0%	
	23 Professional Services	40,000		23,531	16,469	59%	Cost for outside legal council.
	26 Insurance and Bonds	4,900		902	3,998	18%	
	41 Departmental Supplies	500		226	274	45%	
	Total Attorney	**229,000**	**14,296**	**165,580**	**63,420**	**72%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Enforcement Agency - 425	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	57,700	4,312	52,003	5,697	90%	Code Enforcement Officer: $54,322.83 plus 2.5% merit and holiday supplement.
04 FICA	4,419	330	3,978	441	90%	FICA @ 7.65% of Salary
05 Group Insurance	8,640	650	7,433	1,207	86%	Includes 14% premium increase projected by PEIA. Current expenses include: Life Ins. ($545 per mo), Dental ($266 per mo), and Vision ($111 per mo).
06 Retirement	5,090	388	4,396	694	86%	PERS II Employer Contribution 9%
09 OPEB	2,035	158	1,725	310	85%	457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	2,250	18	1,997	253	89%	
14 Travel	1,500		-	1,500	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
18 Postage	2,500		1,540	960	62%	Certified Mailings
20 Advertising/Legal Publications	1,000		-	1,000	0%	
21 Training & Education	-		-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
22 Dues & Subscriptions	1,000		360	640	36%	Women in Code Enforcement (WICED) Membership Fees ($35) ICC Membership ($160/yr)
26 Insurance and Bonds	3,800		3,461	339	91%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	38,750		-	25,448	34%	Kimley-Horn Engineering Services / Nuisance Properties; discuss process w/council. Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
30 Nuicance Properties-Contracted Services	-		13,302			
41 Departmental Supplies	3,000		2,459	541	82%	Office printer, building safety month supplies, jackets, boots, code books
43 Auto Supplies	-		-	-		Under Maintenance budget
Total Enforcement Agency	**131,684**	**5,856**	**92,655**	**39,029**	**70%**	
Regional Dev Authority - 435	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
22 Dues & Subscriptions	6,600		6,142	458	93%	Region 9 Assessment - Fees are going up
Total Regional Dev. Authority	**6,600**	**-**	**6,142**	**458**	**93%**	
Total City Administration	**1,689,779**	**84,040**	**1,372,712**	**356,718**		

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Building Inspections - 436	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	66,800	6,401	60,013	6,787	90%	Building Official/Inspector: $80,653.29 plus 2.5% merit plus holiday supplement
	04 FICA	5,046	490	4,591	455	91%	FICA @ 7.65% of Salary
	05 Group Insurance	1,650	105	946	704	57%	Dental/Life/Vision/EAP Premiums
	06 Retirement	7,100	576	4,947	2,153	70%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
	09 OPEB	1,675	192	1,451	224	87%	457(b) Deferred Comp Employer Contribution (3%). $60.53 per pay period * 26 pay periods
	11 Telephone	1,010	20	689	321	68%	Two lines; one is a hot spot. $84.18 per month x 12 months = $1,010.16 per year in actual costs
	14 Travel	3,000		1,070	1,930	36%	National ICC Conference; Women in Code Enforcement Training; airfare, lodging, meals, gas
	17 R&M Auto	-		-	-		Under Maintenance budget
	18 Postage	1,000		-	1,000	0%	Certified mailings for property Notice of Violations
	20 Advertising/Legal Publications	1,500		1,278	222	85%	Job posting costs
	21 Training & Education	-		-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
	22 Dues & Subscriptions	1,000		665	335	67%	ICC membership dues; WICA subscription
	23 Professional Services	87,000		84,700	2,300	97%	To cover expenses associated with inspections; compliance.
	26 Insurance & Bonds	6,000		5,224	776	87%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
	41 Departmental Supplies	3,000		2,691	309	90%	Mobile printer for vehicle, jackets, boots, building safety month
	43 Auto Supplies	-		-	-		Under Maintenance budget
	Total Building Inspections	**185,781**	**7,784**	**168,266**	**17,515**	**91%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Planning & Zoning - 437	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	250,420	19,655	229,199	21,221	92%	Director of Community Development: $96,937, City Planner/Zoning/Subdiv Administrator: $84,721, Permit Tech: $50,141 plus 2.5% step increase on 1/1/2025 for all three positions. Includes Holiday Supplement pay ($500 x 3 employees = $1,500) and summer intern ($5,250).
04 FICA	19,645	1,504	17,608	2,037	90%	FICA @ 7.65% of Salary
05 Group Insurance	23,000	2,151	20,742	2,258	90%	Includes 14% increase projected by PEIA. Health/Dental/Life/Vision/EAP Premiums
06 Retirement	23,215	1,768	19,306	3,909	83%	PERS II Employer Contribution (9%)
08 Overtime	1,000		971	29	97%	
09 OPEB	7,960	471	4,397	3,563	55%	457(b) Deferred Comp Employer Contribution (3%).
11 Telephone	550	61	398	152	72%	Director's department cell phone
14 Travel	5,200		-	5,200	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Kim - MGO Conference
18 Postage	1,000		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
20 Advertising/Legal Publications	4,500	83	1,329	3,171	30%	Advertising of BZA and public hearings for P/C meetings; hearing placards
21 Training & Education	-		-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500;
22 Dues & Subscriptions	3,000		956	2,044	32%	AICP Membership; Kim ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
23 Professional Services	8,000		3,756	4,244	47%	GIS Aerial imagery, Engineering Services, Background Checks
26 Insurance & Bonds	20,000		14,917	5,083	75%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
30 Contracted Services	70,000	4,918	58,129	11,871	83%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
31 Contracted Services - Tree Board	9,400	48	8,400	1,000	89%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
38 Refunds	2,500	905	1,584	916	63%	
41 Departmental Supplies	4,000		3,483	517	87%	Public hearing signs, office supplies, promotional supplies
53 Computer Software / Tech	9,000	730	8,049	951	89%	MyPermit Now Monthly Fees
59 Capital Outlay	-		-	-		
Total Planning and Zoning	**462,390**	**32,294**	**393,224**	**69,166**	**85%**	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**880,089**	**54,545**	**754,938**	**140,151**		
Elections - 438	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
12 Printing	1,500		-	1,500	0%	
20 Advertising/Legal Publications	500	225	315	185	63%	Publish ballot multiple times
23 Professional Services	-		-	-		
30 Contracted Services	5,000	3,940	3,940	1,060	79%	Poll workers for early voting and day of election.
41 Departmental Supplies	3,500		3,167	333	90%	Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
Total Elections	**10,500**	**4,165**	**7,422**	**3,078**	**71%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	City Hall - 440	Current Budget	May 2025	FY 2025 YTD Actual	FY 2025 Budget Balance	% Over/Under Budget	Approved Budget Notes and Explanations
	3 Salaries	97,960	7,150	88,420	9,540	90%	Director of Operations Salary: $92,500 + 2.5% Merit + Holiday Supplement
	4 FICA Taxes	7,835	547	6,764	1,071	86%	FICA @ 7.65%
	5 Group Insurance	20,000	1,382	16,620	3,380	83%	Health, Dental, Vision, Life, Employee Assistance Program
	6 Retirement	9,590	644	7,638	1,952	80%	9% Employer Contribution
	9 OPEB	3,270	232	2,824	446	86%	3% Deferred Compensation Employer Contribution
	11 Telephone	18,000	982	16,346	1,654	91%	WebEx Phone Services ($6,000), Internet Service ($3,012), Cell phone - Director ($384), Rouss Hall Phone Service ($7,200 per year/$600 per mo.) **Proposing upgrade to internet service. 1 Gbps with GloFiber. $1,900 per month, $22,800 per year. One time set up fee $1,900. $950 set up cost allocated to Police Dept, $950 set up cost allocated to City Hall. Please review quote in attachments.**
	13 Utilities	51,200	2,642	39,367	11,833	77%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
	14 Travel Expense	500		370	130	74%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
	15 Repair & Main. Bldg & Grounds	11,500		3,239	8,261	28%	Elevator Services and City Hall maintenance.
	18 Postage	6,000	200	3,634	2,366	61%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection
	19 Bldg & Equipment Rental	250,000	40,923	227,139	22,861	91%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
	20 Advertising/Legal Publications	5,000		3,470	1,530	69%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
	21 Training & Education	-		-	-		$2,000 transferred to City Manager's budget
	22 Dues & Subscriptions	3,500		2,326	1,174	66%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
	23 Professional Services	25,000	1,800	20,467	4,533	82%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
	26 Insurance & Bonds	18,000		17,582	418	98%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
	30 Contracted Services	201,404	14,970	176,548	24,856	88%	Sustainable Strategies (Grant Consultant, Matt Ward) - $28,800 ($2,400 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Printer & Copier Lease - $14,400 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $35,000 Payroll Processing Base Fees - $3,864 ADP Software Recurring Annual Fee - $19,440 Tek Advisors - Moving this out of Capital Budget and into Operating budget - $75,000 per year.
	32 Bank Charges	59,500	2,019	44,747	14,753	75%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
	37 Other Fees/Taxes	500		-	500	0%	Late fees
	41 Departmental Supplies	14,900	2,683	12,072	2,828	81%	
	43 CH Auto Supplies (Gas/Oil)	-		-			
	53 Computer Software / Tech	15,000		11,763	3,237	78%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management,Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
	Total City Hall	**818,659**	**76,173**	**701,336**	**117,323**	**86%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Contributions/Transfers - 444	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
68 Contributions - "But For" Organizations	60,000	60,000	60,000	-	100%	Citizens Fire Co. $95K and EPTA Requests $50K
68 Community Awards	4,000		4,000	-	100%	
68 Contributions - Revive Grant	20,000		-	20,000	0%	Unspent Revive! Funding rolled over to FY24
68 Contributions - Façade Improvement Program	15,000		5,000	10,000	33%	
68 Contributions - Homeless Solutions	25,000		13,902	11,098	56%	County Homelessness position funding commitment
68 Contribution - Nuisance Property Expenses	-		-	-		Trash removal fees at Marware apartments ($5,500) and storage fees at Whitteried property ($15,600). Cost moved to Code Enforcement.
68 Contributions - Sidewalk Improvement Program	15,000		4,636	10,364	31%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
Total Contributions/Transfers	**139,000**	**60,000**	**87,538**	**51,462**	**63%**	
Parking - 571	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	41,614	3,024	29,440	12,175	71%	Base salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	3,500	231	2,273	1,227	65%	FICA @ 7.65%
05 Group Insurance	9,300	36	475	8,825	5%	Health, Dental, Vision, Life, Employee Assistance Program
06 Retirement Expense	3,600	272	2,634	966	73%	9% Employer Retirement Contribution
08 Overtime	2,000		284	1,717	14%	
09 OPEB	1,400	91	862	538	62%	3% Deferred Compensation Employer Contribution
13 Utilities	1,450	108	1,288	162	89%	Electric Service
16 Repair & Main - Equipment	2,750		-	2,750	0%	Parking meter repairs and maintenance
18 Postage	500		8	492	2%	
19 Bldg & Equipment Rental	400		-	400	0%	
20 Advertising / Legal Publications	500		-	500	0%	
23 Professional Services	-		-	-		
26 Insurance & Bonds	3,000		2,563	437	85%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services	600		571	29	95%	
41 Departmental Supplies	4,500		4,453	47	99%	Office Supplies, Batteries, Handheld Printer Paper
45 Uniforms	1,500	327	1,318	182	88%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech	4,000	3,408	3,408	592	85%	United Public Safety/T2 Annual Fees
Total Parking	**80,614**	**7,497**	**49,577**	**31,038**	**61%**	
Contingencies - 699	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**Budget Balance**	**Over/Under Budget**	**Approved Budget Notes and Explanations**
Other Contributions	20,973		-	20,973	0%	Placeholder for 3.2% COLA ($84,900 plus $16,980 for FICA/Retirement Cont.); $50,000 for emergency snow costs. $41,667 for COPS grant for additional police officer.
Total Contingencies	**20,973**	**-**	**-**	**20,973**	**0%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police Department - 700	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	1,507,798	115,776	1,339,119	168,679	89%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. Seven (7) Patrolman ($52,998.40 - $55,681.60) Two (2) Patrolman First Class ($58,510.40 - $64,542.40) Three (3) Sergeants ($76,689.60 - $86,756.80) Two (2) Lieutenants ($93,246.40 - $95,576.00) Three (3) Corporals ($67,808 - $82,617.60) Three (3) Administrative personnel ($36,276.00 - $55,910.40) One (1) Chief ($134,650)
	04 FICA	94,600	6,317	76,782	17,818	81%	FICA Tax at 7.65%
	05 Group Insurance	220,000	18,618	190,827	29,173	87%	PEIA/Health insurance increase from $9K to $12K per month.
	06 Retirement	140,000	10,496	124,563	15,437	89%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
	07 Police Pension	64,000	(6,622)	20,179	43,821	32%	Legacy CTPD Retirement System
	08 Overtime	235,000	6,041	206,517	28,483	88%	
	09 OPEB	48,000	3,820	39,527	8,473	82%	457(b) Deferred Compensation 3%
	10 Prior Year SS Exemption Correction	-	(525)	(3,245)	3,245		
	11 Telephone	36,500	2,779	27,850	8,650	76%	
	13 Utilities	38,000	2,837	32,187	5,813	85%	Electric and Internet Service, increase in FY254.
	14 Travel	5,500	302	3,553	1,947	65%	
	15 R&M Building & Grounds	2,200		358	1,842	16%	Lights, Paint, Air Filters, Electrical supplies, Batteries
	16 R&M Equipment	4,500		4,398	102	98%	Generator Service
	17 R&M Auto	48,000	1,697	39,105	8,895	81%	Oil changes, Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, Tires, etc.
	18 Postage	1,300	340	1,059	241	81%	
	19 Building & Equipment Rental	100,000	15,962	89,688	10,312	90%	
	20 Advertising/Legal Publications	5,600		4,938	663	88%	New Hire Ads 3-6 ads in local paper
	21 Training & Education	10,000	500	4,302	5,698	43%	
	22 Dues & Subscriptions	2,000		1,383	617	69%	WVCOP Dues, IACP, SRO, Journal
	23 Professional Services	82,000	392	6,576	75,424	8%	Polygraph Exams, Physical Exams, Diagnostic Imaging
	26 Insurance & Bonds	105,000		97,481	7,519	93%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
	30 Contracted Services	28,000	1,297	22,871	5,129	82%	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	1,100	23,644	16,356	59%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
	43 Auto Supplies	65,000	568	54,154	10,846	83%	Gas for Police Vehicles
	45 Uniforms	22,000	4,969	19,976	2,024	91%	
	53 Computer Software/Tech	37,000	1,800	30,056	6,944	81%	CAD, Guardian Tracking, Police One Academy, Powerdms, POSS-Essentials
	Total Police Dept	**2,942,498**	**188,464**	**2,457,846**	**484,652**	**84%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Police-Special Duty Crossing Guard - 704	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	03 Salaries	34,803	3,189	28,508	6,295	82%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA.
	04 FICA Tax Expense	2,600	244	2,181	419	84%	
	26 Insurance & Bonds	1,850		1,779	71	96%	
	41 Departmental Supplies	250		-	250	0%	Stop signs
	45 Uniforms	400		-	400	0%	Reflective jackets and vests
	43 Auto Supplies (Gas & Oil)	-		-	-		
	Total Police - Special Duty Crossing Guard	**39,903**	**3,432**	**32,468**	**7,435**	**81%**	
	Total Police and Crossing Guards	**2,907,401**	**191,897**	**2,490,314**	**492,087**		
	Dog Warden - 707	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	Contributions	1,800		-	1,800	0%	City passes along the dog tag fees to the County
	Total Dog Warden	**1,800**	**-**	**-**	**1,800**	**0%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Maintenance - 750	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
03 Salaries	263,643	19,462	232,978	30,665	88%	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	1,489	18,625	2,866	87%	FICA @ 7.65%
05 Group Insurance	29,000	260	22,750	6,250	78%	Health, Dental, Vision, Life, Employee Assistance Program
06 Retirement	23,728	1,752	20,675	3,053	87%	9% Employer Contribution
08 Overtime	13,500		10,482	3,018	78%	
09 OPEB	7,909	2,196	6,017	1,892	76%	3% Deferred Compensation Employer Contribution
11 Telephone	3,000	59	2,531	469	84%	Field staff equipped with cell phones
13 Utilities	140,000	10,230	125,274	14,726	89%	Electric (street lights), water, sewer, and internet
14 Travel Expense	500		-	500	0%	Maintain certifications; other skill enhancement training as required/proposed
15 R&M Buildings and Grounds	64,000	1,669	48,006	15,994	75%	General maintenance of city buildings.
16 R&M Equipment	8,000	1,196	3,427	4,573	43%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
17 R&M Auto	10,000	1,360	5,591	4,409	56%	Regular maintenance of department vehicles.
19 R&M Bldg and Equip Rental	-		-	-		Equipment rented as required to maintain various city buildings.
20 Advertising	-		-	-		Spring and Fall Cleanup. Additional city sponsored projects as required.
21 Training & Education	-		-	-		Maintain certifications; other skill enhancement training as required/proposed
22 Dues & Subscriptions	500		292	208	58%	Camera subscription and CDL License Fees
23 Professional Services	500		224	276	45%	CDL physicals
26 Insurance & Bonds	16,000		15,139	861	95%	Liability, Worker's Comp, Vehicle Insurance
30 Contracted Services	64,000	421	55,449	8,551	87%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt
41 Departmental Supplies	32,000		23,834	8,166	74%	General maintenance annual supplies.
43 Auto Supplies (Gas, Oil & Tires)	28,000		19,346	8,654	69%	Other city vehicle maintenance.
45 Uniforms	13,000		12,399	601	95%	Cintas service cost increase
53 Software/Tech	-		-	-		
59 Capital Outlay	-		-	-		Elevator repairs, HVAC repairs, tires, various equipment.
Total Streets	**738,771**	**40,092**	**623,038**	**115,733**	**84%**	

	DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
	Visitor's Center - 901	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	13 Utilities	-		-	-		Electric Service for Rouss Hall - moved to City Hall Utilities per State Auditor's budget
	15 R&M - Building & Grounds	-		-	-		
	23 Professional Services	-		-	-		
	30 Contracted Services	-		-	-		
	41 Departmental Supplies	-		-	-		
	66 Contributions	100,000	6,384	73,651	26,349	74%	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**	**6,384**	**73,651**	**26,349**	**74%**	
	Fairs/Festivals - 903	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
	19 Bldg & Equipment Rental	-		-	-		No longer needed, we bought a generator.
	20 Advertising/Legal Publications	1,875		99	1,776	5%	
	30 Contracted Services	36,000	1,215	7,630	28,370	21%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($4,300), Signage ($2,000), Inflatables ($2,000), Labor ($2,100), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($1,000), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Portapotts ($900), Labor ($700) **Halloween** Labor ($146) **Christmas Parade** Labor ($146)
	38 Refunds	100		85	15	85%	
	41 Departmental Supplies	22,000	48	8,069	13,931	37%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($325), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs **Christmas Wreaths - $3,000**
	52 Computer Software	1,300		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
	68 Contributions	4,025		4,025	-	100%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
	Total Fairs/Festivals	**65,300**	**1,263**	**19,908**	**45,392**	**30%**	

DEPARTMENT LINE ITEMS						NOTES AND EXPLANATIONS
Transfers - 960/698 SAO	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
01 Transfers to Capital Reserve - Repaving	190,000	28,340	164,245	25,755	86%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding	3,714,452		3,714,452	-	100%	$659,452 Revenue/Loss Allowance
03 Transfers Out - Parks & Rec	120,000	6,384	93,651	26,349	78%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
04 Transfers to Residual Fund	263,319		263,319	-	100%	
11 Transfers to Capital Reserve - Table Games	925,000	97,170	839,546	85,454	91%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
Total Transfers	**5,212,771**	**131,894**	**5,075,214**	**137,557**	**97%**	
General Government - 975	**Current Budget**	**May 2025**	**FY 2025 YTD Actual**	**FY 2025 Budget Balance**	**% Over/Under Budget**	**Approved Budget Notes and Explanations**
Contributions	-		-	-		
Total General Government	-	-	-	-		
Total Expenses	**- 12,548,389**	**643,483**	**11,062,199**	**1,486,191**		**Provides for comparable year-over-year comparision of operating costs**
Surplus or Deficit	**(0)**	**(189,048)**	**1,984,404**	**(1,984,404)**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-640: May 2025 Capital Fund Budget Update

ATTACHMENTS:

- May 2025 Capital Financials.pdf

the city of Charles Town, WV

FY 2025 Capital Reserve Budget - May 2025 Budget to Actual

Approved : 08-05-2024

CAPITAL BUDGET REVENUES

REVENUES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
Capital Reserve Carryover		$ 4,881,215		$ 4,881,215	$ -	100%	Carryover balance from FY2024 Capital Reserve - Improvement Budget.	
36800 Contributions from GF ($659,452 Revenue/Loss & $3,055,000 Pool)		$ 3,714,452		$ 3,723,408	$ (8,956)	100%	Contributions from GF - $659,452 from Revenue/Loss and $3,055.000 from FY24 Carryover disignated for JMP Pool.	
33000 Developer Fees		$ 100,000	$ 98,128	$ 524,132	$ (424,132)	524%	Estimated based on FY2024 receipts	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 850,000	$ 97,170	$ 857,005	$ (7,005)	101%	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund.	
38000 Interest on Bank Accounts & Other Sources		$ 60,000	$ 2,726	$ 109,436	$ (49,436)	182%	Reveue from 3 diferent interest bearing checking accounts.	
TOTAL REVENUES	**$ -**	**$ 9,605,667**	**$ 198,024**	**$ 10,095,196**	**$ (489,529)**	**105%**		

CAPITAL BUDGET EXPENSES

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
975 GENERAL GOVERNMENT								
975-23 General Government Professional Services - Capital Improvement Plan		$ 125,000		$ -	$ 125,000	0%	Outsourcing costs to create a rigorous 5 year revolving capital improvement plan for all areas of the City.	
975-23 General Government Professional Services - Zoning & Subdivision Ordinance Overhaul	$ 100,000	$ 150,000	$ 3,940	$ 3,940	$ 146,060	3%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000.	
975-58 General Government Capital Outlay - Chairs for Staff		$ 10,000		$ 14,053	$ (4,053)	141%	20 chairs for staff.	
975-58 General Government Capital Outlay - Rouss Hall Landlord buy back		$ 140,000		$ -	$ 140,000	0%		
975-59 General Government Capital Outlay Technology - Computer Replacement		$ 43,000		$ 37,324	$ 5,676	87%	Computer replacement program for all General Government departments.	Allowance for additional computers that were purchased for new staff and out dated computers that were not functional.
975-59 GG Capital Outlay Technology - GovTech Software		$ 100,000	$ 29,141	$ 29,141	$ 70,859	29%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and Incode (except for the court module). Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement.	
975-59 General Government Capital Outlay Technology - Data Center Centralization		$ 120,000		$ 122,152	$ (2,152)	102%		
975-59 General Governement Capital Outlay Technology - Payroll & Human Resource Onboarding Services Implementation Cost		$ -		$ -	$ -			
975-59 General Government Capital Outlay Technology - Zoom Room Equipment Upgrade		$ 5,790	$ 4,770	$ 4,770	$ 1,020	82%		
TOTAL GENERAL GOVERNMENT	**$ 100,000**	**$ 693,790**	**$ 37,852**	**$ 211,380**	**$ 482,410**	**30%**		

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

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

977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Green Infrastructure Master Plan		$ 204,000		$ -	$ 204,000	0%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year.	
977-61 Streets & Transportation Capital Outlay Stormwater Improvements - Samuel St. Emergency Repair		$ 172,000		$ 171,100	$ 900	99%		Allowance for stormwater emergency engineering and repair.
TOTAL STREETS & TRANSPORTATION	**$ 158,000**	**$ 1,193,800**	**$ 11,624**	**$ 434,378**	**#VALUE!**	**36%**		

EXPENDITURES	*ENCUMBERED*	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*	*REVISION 2 AND 3 NOTES*
979 CULTURE & RECREATION								
979-56 Culture & Recreation Land - Depot Park Land Acquisition		$ 506,800		$ 503,008	$ 3,792	99%	Place holder for possible land acquisition from APUS for the Depot Park initiative.	Allowance for closing fees and environmental assessment.
979-58 Culture & Recreation Other Improvements - Evitts Run Park Security Boundary		$ 13,500		$ -	$ 13,500	0%	Install perimeter fence along Evitts Run to improve lack of security of City asset and protect park users.	
979-58 Culture & Recreation Other Improvements - Happy Retreat Ash Tree removal		$ -		$ -	$ -		These trees are a safety hazzard.	
979-58 Culture & Recreation Other Improvements - JMP Basketball Courts & Evits Run Resurfacing, Evits Run basketball court fence replacement, & 4 basketball hoops		$ 60,000		$ 57,936	$ 2,064	97%		
979-58 Culture & Recreation Other Improvements - Safety Lighting		$ 10,000		$ -	$ 10,000	0%		
979-58 Culture & Recreation Other Improvements - JMP Tennis Court ground penetrating radar		$ 9,900		$ 4,900	$ 5,000	49%		$3300 transfer to 977-58 Flower Planters and $6800 transfer to
979-58 Culture & Recreation Other Improvements - Skate Park		$ -		$ -	$ -		Purchase and installation of mobile pump track. Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Skate Park Mural and benches		$ 40,000		$ 18,847	$ 21,153	47%		
979-58 Culture & Recreation Other Improvements - Arts & Culture - Historical Signs		$ 20,000		$ 2,694	$ 17,306	13%	Finance Committee recommends including in CIP plan.	
979-58 Culture & Recreation Other Improvements - Wayfinding signage - 3-year program	$ 100,000	$ 97,400		$ -	$ 97,400	0%	CDD REQUEST $100K for wayfinding signage implementation phase 1 cost (3 years of phases) (request related to 2023 CTNOW ARPA Request)	
979-59 Culture & Recreation Equipment - JMP Slide		$ 14,200		$ -	$ 14,200	0%		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 771,800**	**$ -**	**$ 587,385**	**$ 184,415**	**76%**		
Contingencies		$ 2,006,958		$ -	$ 2,006,958	0%		
Encumberances for Subsequent Years		$ 3,176,277		$ -	$ 3,176,277	0%	Grant related projects FY2026 estimated at $4,419,277 less expected grant funding + $358,000 multi-year non grant related capital projects.	
Transfer to Grant Projects		$ 1,437,292		$ -	$ 1,437,292	0%		
TOTAL EXPENSES	**$ 358,000**	**$ 9,570,667**	**$ 49,476**	**$ 1,521,330**	**#VALUE!**	**16%**		
REVENUES OVER EXPENSES		**$ 35,000**	**$ 148,548**	**$ 8,573,867**	**#VALUE!**			

REPAVING BUDGET

REVENUES	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
Repaving Carryover	$ 1,472,865		$ 1,472,865	$ -	100%	Carryover balance from FY2024 Repaving Funds
36877 Contributions from GF - Repaving Fees	$ 130,000	$ 28,340	$ 164,245	$ (34,245)	126%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
TOTAL REVENUES	**$ 1,602,865**	**$ 28,340**	**$ 1,637,110**	**$ (34,245)**	**102%**	
EXPENDITURES	*FY 2025 CURRENT BUDGET*	*MAY 2025*	*FY 2025 YTD ACTUAL*	*FY 2025 BUDGET BALANCE*	*% OVER/UNDER BUDGET*	*NOTES*
977-60 Streets & Transportation Capital Outlay Street Paving	$ 300,000	$ 3,820	$ 9,260	$ 290,740	3%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs. Due to large scope and delays in the Request for Bid process, Finance Committee recommends caping FY2025 paving/repairs expenses at $300K.; $130K FY25 income; **$170K from paving reserves**
977-60 Streets & Transportation Capital Outlay Street Paving - Paving Contingency	$ 1,302,865		$ -	$ 1,302,865	0%	This contingency represents past income collected by CTUB earmarked for street paving.
TOTAL EXPENSES	**$ 1,602,865**	**$ 3,820**	**$ 3,274,221**	**$ 1,593,605**	**204%**	
REVENUES OVER EXPENSES	**$ -**	**$ 24,520**	**$ (1,637,110)**	**$ (1,627,850)**		

GRANT PROJECTS BUDGET

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

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

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

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

Charles Town Grant Assisted Projects

Updated: 2-Aug-24

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

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

Charles Town Expenditures

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

Project Funding Status

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

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

Charles Town Expenditures

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

Project Funding Status

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

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

Charles Town Expenditures

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

Project Funding Status

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-641: May 2025 P&R Fund Budget Update

ATTACHMENTS:

- P&R May 2025 Financials.pdf

the city of Charles Town, WV

FY 2025 P&R Budget

REVENUES	FY 2025 CURRENT BUDGET	MAY 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
Carryover	113,000		113,000	-	100%	
00 Pool Admission	20,000		7,707	(12,293)	39%	
01 Pool Concession Stand	2,410		984	(1,426)	41%	
02 Pool Rental	4,000		1,380	(2,620)	35%	
03 Pool Passes	3,000		2,241	(759)	75%	
04 Swimming Lessons	9,000		12,275	3,275	136%	
07 Pavilion Rental	4,500	1,300	3,400	(1,100)	76%	
10 Park Donations	-	24,059	24,059			
12 Hotel/Motel	100,000	6,384	73,651	(26,349)	74%	
14 Tennis CIP Donations	-		800	800		
21 Junior Tennis			1,265	1,265		
22 Tennis Lessons	9,000		6,046	(2,954)	67%	
38 Interest	-	78	1,315	1,315		
39 Contributions from GF	20,000		20,000	-	100%	
TOTAL REVENUES	**284,910**	**31,820**	**268,123**	**(40,845)**	**94%**	

EXPENSES	FY 2025 CURRENT BUDGET	MAY 2025	FY 2025 YEAR TO DATE	FY 2025 BUDGET BALANCE	FY 2025 % OVER/UNDER BUDGET	FINANCE NOTES
03 Salaries	52,000		43,990	(8,010)	85%	Pool - 20 Part-time employees Tennis - 11 Part-time employees
04 FICA Tax Expense	4,160		3,428	(732)	82%	FICA @ 7.65% of Salary
08 Overtime	-		1,022	1,022		
11 Telephone	900		371	(529)	41%	Jefferson Memorial Pool Phone Line
12 Printing	-		-	-		
13 Utilities	7,500	244	7,334	(166)	98%	Charles Town Utility Board (Water) - Jeff Mem Park/Pool - $4,000 Potomac Edison (Electric) - Restroom Facilities, W. Liberty St., Jeff Mem Park/Pool - $3,500
15 Buildings and Grounds	6,000		2,606	(3,394)	43%	R&L Landscapes/Spring Cleanup ($2,500), Grass/Weed killer, Window Installation, Light bulbs, Driveway sealer ($1,087), Shingles, Grass seed, straw, Outdoor lights, drain pipe, Boards for Benches, Bathroom Repairs, Painting Supplies. Recommend assessing needs for FY25.
16 Pool supplies and equipment	11,000		1,011	(9,989)	9%	Tabs - $4,910, Lube, Soda Splash, Filter Fresh, Algicide, Test Kits, Gaskets, Bolts. Total in FY23 = $10,079. Recommend at least $11,000 on this line. Reclassing from Departmental Supplies.
18 Postage	-		-	-		
20 Advertising/Legal Pub	100		19	(81)	19%	Publishing fees
21 Training	500		-	(500)	0%	CPR/First Aid training
26 Insurance & Bonds	4,000		3,051	(949)	76%	Commercial Property, Umbrella Liability, Automobile, Worker's
30 Contracted Services	50,000	5,686	39,363	(10,637)	79%	Mowing (Evitts Run, Happy Retreat, Craig Hill, Willingham, Jeff Mem Park) - $26,000 Porta Potty Setup/Clean and Service - $2,000 Water Testing - Pool - $100 Payroll Processing - $700 Annual Pest Control Services - $300
32 Bank Charges	-		-	-		
37 Other Fees/Taxes	150		-	(150)	0%	Pool permit fee Health Department
41 Departmental Supplies	15,000	6,441	9,727	(5,273)	65%	Supplies ($256). Floats and whistles ($250), AED machine ($1,700)
42 Concession Stand Supplies	-		605	605		We can roll these costs under Departmental Supplies. No need for a separate line item.
45 Uniforms	600		451	(149)	75%	Jr. Tennis Girls and Boys Shirts and Jackets. Recommend $600
59 Capital Outlay	100,000		-	(100,000)	0%	
99 Contingencies	33,000		-	(33,000)	0%	
TOTAL EXPENSES	**284,910**	**12,372**	**112,979**	**(171,931)**	**40%**	
REVENUES OVER EXPENSES	**-**	**19,449**	**155,144**	**131,086**		

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2025-642: May 2025 Account Balance Update

ATTACHMENTS:

- 5-31-25 Bank and Investment Account Balance.pdf

CITY OF CHARLES TOWN
BANK AND INVESTMENT ACCOUNTS
BALANCES AS OF May 31, 2025

ACCOUNT	LAST 4 OF ACCOUNT #	FUND	BANK	GL ACCOUNT #	ACCOUNT BALANCE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	UNENCUMBERED FUNDS	COMMENTS
American Rescue Plan Act	4174	ARPA	Bank of Charles Town	073-101-01	$ -	$ -			All funds have been spent and grant has been closed out. Checking account was closed in October.
Bond Escrow Fund	3004	Bond Escrow	Bank of Charles Town	900-101-00	$ 124,685		$ 124,685		Account is used to deposit bond funds from developers and held until projects are completed.
Building Commission	4862	Bldg Commission	Bank of Charles Town	400-101-00	$ 335,818 *	$ -	$ 335,818		Near -term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from the General Fund. Other expenditures restricted to BC purposes.
Capital Reserve Fund	2822	Capital Reserve	Bank of Charles Town	200-101-00	$ 8,191,452	$ 2,000,000	$ 6,191,452	$ 2,000,000	Funding for capital projects and grant projects approved in FY 2025 Capital Budget.
Coal Severance Tax Revenue Fund	2946	Coal Severance	Bank of Charles Town	002-101-05	$ 179,101		$ 179,101		Special revenue fund used for P&R pool.
CWH Landlord, LLC	3365	CWH Landlord	Bank of Charles Town	009-101-00	$ 639,734	$ 639,734	$ -	$ 639,734	Unrestricted revenues from the sale of federal historic tax credits. Near-term expenditures are to begin design of City Hall Renovations. $25,000 allocated for possible option by out.
EPA/RLF Fund	2911	Capital Reserve	Bank of Charles Town	200-101-20	$ 183,128	$ -	$ 183,128		EPA project completed, but account remains open because it is a depository for Federal Equitable revenue and reimbursable grants.
Federal Equitable Fund	2873	Investigative	Bank of Charles Town	021-101-02	$ 126,794	$ -	$ 126,794		Funds restricted for limited police activities er Department of Justice guidelines.
General Fund	2792	General	Bank of Charles Town	001-101-00	$ 1,599,571		$ 1,599,571		General Fund operations.
Housing Rehab Program	2100	CDBG	Bank of Charles Town	020-101-00	$ 67,526	$ -	$ 67,526		Funds restricted to housing rehab services.
Opioid Settlement Fund	2106	Opioid Fund	Bank of Charles Town	026-101-01	$ 268,222		$ 268,222		Special revenue fund. Council is determining use of funds per State guidelines.
Parks & Rec	2881	Parks & Rec	Bank of Charles Town	207-101-00	$ 120,411		$ 120,411		Operating account for Parks and Recreation.
Parks & Rec Capital Improvement	7203	Parks & Rec	Bank of Charles Town	207-101-05	$ 114,294		$ 114,294		Account designated to P&R donations/contributions for future Parks capital improvement (i.e. tennis courts, pool, etc.)
Police Employees Fund	3357	Employees Fund	Bank of Charles Town	106-101-00	$ -		$ -		Funds for police use. Closed.
Police Evidence Account	2806	Investigative	Bank of Charles Town	021-101-00	$ -		$ -		Funds for police use. Closed.
Police Investigation Account	2814	Investigative	Bank of Charles Town	021-101-01	$ 54,069		$ 54,069		Funds for police use.
Police Pension Relief Fund	2118	Police Pension	Bank of Charles Town	700-101-00	$ 36,263		$ 36,263		Funds used to support pension beneficiaries. Includes employer contributions from the General Fund calculated annually from the Bolton Actuarial Valuation Report and one annual State contrubition.
Repaving	2094	Capital Reserve	Bank of Charles Town	200-101-09	$ 1,680,139		$ 1,680,139	$ 1,380,139	Special revenue for resurfacing projects approved in FY 2025 Capital Budget.
Residual Fund	2112	Residual	Bank of Charles Town	003-101-07	$ 1,019,182 *		$ 1,019,182		Savings account/emergency fund for the city. Maximum balance can be 30% of general fund budget. No planned expenditures. Annual interest is 3.23%
Sales Tax	3012	Sales Tax	Bank of Charles Town	008-101-00	$ 4,262,273	$ 4,262,273	$ -	$ 4,262,273	$1 million committed to General Fund for FY 2025. Debt service is to be paid first per ordinance.
Total Bank Accounts.....					**$ 19,002,662**	**$ 6,902,006**	**$ 12,100,655**	**$ 8,282,146**	
Fidelity Police Pension Fund #6846	6846	Police Pension	United Capital Fidelity	700-101-20	$ 538,860		$ 538,860		Investment fund for restricted use of future pension payments.
Fidelity City Residual Fund #9959	9959	Residual	United Capital Fidelity	003-101-20	$ 798,152		$ 798,152		Investment fund for budget stabalization.
Total Bank Accounts plus two Investment Accounts.....					**$ 20,339,674**	**$ 6,902,006**	**$ 13,437,667**	**$ 8,282,146**	

****May Balance****

Finance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 06/11/25
Department: Finance Committee
Category: Report
Initiator:

AGENDA ITEM (ID #)

2025-643: Business License Renewals Late Fee Discussion

ATTACHMENTS: