CITY OF CHARLES TOWN

FINANCE COMMITEE
AGENDA • JANUARY 10, 2023

Committee Meeting **COUNCIL CHAMBERS** **12:00 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

2.1 : Update Banking Signature Cards

3. NEW BUSINESS

3.1 : FY 23 General Fund Revision #2 - COLA & 457 Benefit application
Recommend revision to City Council at 01/17/2023 meeting
FY23 OPERATING BUDGET (V14.0) - BALANCES THRU DECEMBER 31, 2022 W. PROPOSED REVISION#2.pdf
FY2023 General Fund Revision #2 State Worksheet.pdf

3.2 : FY23 Capital Reserve Revision #2 - PD Vehicles
Recommend Revision to City Council at 01/17/2023 meeting
FY24 Vehicle Purchase Request_rmt_.pdf
v13.0 FY2023_Capital_Reserve_Fund_Budget_Revision__2.pdf

3.3 : 2023 Municipal Budget Preparation Updates & WVSAO Workshop
WVSAO Municipal Budget Calendar.pdf
Municipal Budget Training.pdf

3.4 : Account Balances as of December 31, 2022
Account Balances 12-31-2022.pdf

3.5 : Grant Funding Recap - Matching Obligations
Grant funds worksheet.docx
City Project 1-10-2023 with grant associations.pdf

3.6 : City Capital Improvement Plan for FY24 - FY29 (5 year plan)

4. ADJOURNMENT

5. NOTICE: THE PUBLIC MAY LISTEN TO THIS MEETING BY CALLING (301) 715-8592 AND ENTERING THE MEETING ID (833 4349 0756) AND PASSCODE (594379).

NOTICE: THE PUBLIC MAY VIEW OR PARTICIPATE IN THIS MEETING BY ACCESSING THE FOLLOWING ZOOM LINK: (HTTPS://US02WEB.ZOOM.US/J/83343490756?PWD=L1PWTE43AZLIM3K0L3HAWK02RVRIUT09) AND ENTERING THE PASSCODE (594379).

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 01/10/23
Department: Finance Commitee
Category: Information Only
Initiator:

AGENDA ITEM (ID #)

Update Banking Signature Cards

ORIGINALLY AGENDA ITEM 5795: Accounting Manager Breanna Andrews has been facilitating the necessary update of adding City Manager John Barkley on the bank signature cards for the City's banks, and has the following status update:

Truist - memo requesting update has been sent to Charles Town Building Commission, waiting on review and approval at next Building Commission meeting before Truist will move forward with update.

United Bank - memo sent requesting update, received communication in December 2022 that this account needs to reflect the Police Pension Trustees board members, NOT council and City Manager. Working with PD admin to update account.

ATTACHMENTS:

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/10/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY 23 General Fund Revision #2 - COLA & 457 Benefit application

During FY2023 budget season (March 2022), the total 5.8% COLA expense and total 457 deferred compensation employer match benefit expense was allocated to Contingencies 699. This revision addresses these expenses by redistributing to the correct department. Also included is a proposed increased to building permit fee revenue, increase to audit costs expense due to single audit requirement and expected CPA review/compilation costs, and bank charges to properly account for online credit card processing fees.

ATTACHMENTS:

- FY23 OPERATING BUDGET (V14.0) - BALANCES THRU DECEMBER 31, 2022 W. PROPOSED REVISION#2.pdf
- FY2023 General Fund Revision #2 State Worksheet.pdf

the city of Charles Town, WV

FY 23 GENERAL FUND BUDGET Balances thru 12/31/2022
Proposed Revision #2 - Finance Committee 01/10/2023
Distribute FY2023 Contingency items: COLA, 457 Benefit
Increase Building Permit Fee Revenue
Single Audit Costs, Online CC Processing Fees

	REVENUES	FY22 Revised	FY22 Thru June 30,2022	FY23 Approved 9/19/22	FY23 Proposed	Balances Thru Dec 31, 2022	
1	Carryover	$ 419,851	$ 419,851	$ 2,226,685	$ 2,226,685	$ 2,226,685	$1,010,022 of Carryover is unencumbered ARPA Revenue Funds from FY22 tranche transfer that must be allocated/expensed/budgeted to department 975 (General Government). True carryover is $1,216,663, $716,663 higher than anticipated - $634,233 higher collections in B&O is a large chunk of excess carryover.
2	Taxes Ad Valorem	$ 1,246,119	$ 1,235,279	$ 1,305,380	$ 1,305,380	$ 790,474	FY2022 Reduced Levy Rate of 12.30 for Class I property; FY2023 Levy rate of 11.83 for Class I property.
3	Supplemental Taxes	$ 25,000	$ 26,220	$ 25,000	$ 25,000	$ 17,466	
4	Tax Loss Restoration	$ -	$ 890	$ -	$ -	$ 297	
5	Interest as Penalty - Ad Valorem	$ 9,500	$ 8,708	$ 9,500	$ 9,500	$ 5,317	
6	Gas & Oil Severance Tax	$ 11,000	$ 37,998	$ 12,000	$ 12,000	$ -	Distributed in October of the following fiscal year
7	Utility Tax	$ 250,000	$ 246,464	$ 250,000	$ 250,000	$ 97,539	
8	B&O Tax	$ 750,000	$ 1,384,233	$ 1,100,000	$ 1,100,000	$ 75,014	Increased to reflect new contractor payments for Washington Landing ($350k) expected during FY23. Not recurring after that date. New developments, like TJP, came online in FY22.
9	Liquor Tax	$ 10,000	$ 23,477	$ 10,000	$ 10,000	$ 5,743	State law change substantially reduced collections in FY20 (i.e. only establishments in city boundaries)
10	Animal Control Tax	$ 1,800	$ 1,617	$ 1,800	$ 1,800	$ 1,517	
11	Hotel/Motel Tax	$ 135,000	$ 183,960	$ 125,000	$ 125,000	$ 83,909	Collections tracked higher in FY21 and continuing into FY22 due to repayment plan with local Hotel.
12	Court Cost Fees	$ 300,000	$ 244,667	$ 250,000	$ 250,000	$ 118,043	Declining trend reflected in FY23 estimate
13	Parking Violations	$ 20,000	$ 37,590	$ 30,000	$ 30,000	$ 14,620	Revised based on new program details and current year performance.
14	Business Licenses	$ 25,000	$ 21,387	$ 20,000	$ 20,000	$ 20,120	Concerning trend down (compliance or number of businesses?)
15	Building Permits	$ 200,000	$ 248,671	$ 50,000	$ 150,000	$ 119,277	Building activity increasing/expected to remain strong; FY22 includes major subdivision/residential developments, as well as general home improvements and new home builds related to housing market.
16	Franchise Tax	$ 65,000	$ 79,800	$ 80,000	$ 80,000	$ 18,726	Second cable franchisee expected to enter the market in FY22
17	Interstate/International Registration Plan	$ 55,000	$ 69,604	$ 60,000	$ 60,000	$ 33,559	
18	Emergency Service Fees	$ 1,500	$ 1,672	$ 1,600	$ 1,600	$ 564	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	$ 1,500	$ 1,672	$ 1,600	$ 1,600	$ 564	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	$ 70,000	$ 43,227	$ 50,000	$ 50,000	$ 29,052	Based on new program details - including permits;
21	Rent and Concession Revenue	$ 60,000	$ 56,988	$ 60,000	$ 60,000	$ 22,906	CTUB rental of 661 space ($30k total); CW Hall and Rouss Hall rentals (approximately $10K); and increased to reflect collections from "sales percentages" built into existing leases
22	Zoning Fees	$ 5,000	$ 26,410	$ 7,500	$ 7,500	$ 3,440	$200 in Vacant Structure Registry Fees
23	Street Fees	$ 100,000	$ 130,434	$ 125,000	$ 125,000	$ 43,985	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
24	State Gov't Grants	$ 6,000	$ 5,940	$ 6,000	$ 6,000	$ 2,970	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	$ 15,000	$ -	$ 15,000	$ 15,000	$ -	Could be substantially higher with aggressive strategy for ARPA funds
27	Contributions from Other Funds (Sales Tax)	$ 1,557,615	$ 1,557,615	$ 1,000,000	$ 1,000,000	$ 700,000	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); Propose revising down the contribution by $400,000 due to excess carryover, and allowing Sales Tax Fund to build reserves until needed in future.

28	Contributions from Other Funds (ARPA Grant)	$ 1,332,522	$ 1,332,522	$ 1,332,522	$ 1,332,522	$ 1,332,523	With Council's election to take the standard revenue loss allowance of up to $10 million for the City's full ARPA award of $2.67 million, this line item is to capture the second tranche transfer to General Fund. Previous tranche funding was used to payout community grant awards approved at June 2022 meeting, excess funds held in General Government services expense line item until funding is encumbered.
29	Transfers from Rainy Day Fund	$ -	$ -	$ -	$ -		
30	Special Events	$ -	$ -	$ -	$ -	$ 14,826	Carshow, Special Activity Permits, Christmas,
31	Gaming Income	$ 250,000	$ 260,183	$ 225,000	$ 225,000	$ 105,803	Revised down slightly to reflect current collections and recent trends
32	Interest Income - Operating Acct	$ 3,000	$ 10,768	$ 10,000	$ 10,000	$ 11,750	
33	Misc. Reimbursements	$ 100,000	$ 97,836	$ 100,000	$ 100,000	$ 61,018	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; etc.;
34	Insurance Claims	$ -	$ 3,248	$ -	$ -		
35	Refunds and Rebates	$ -	$ 3,844	$ -	$ -	$ 100	
36	Filing Fees	$ -	$ -	$ -	$ -		
37	Video Lottery	$ 650,000	$ 782,893	$ 625,000	$ 625,000	$ 301,680	Revised down slightly to reflect current collections and recent trends
38	Miscellaneous Rev	$ 35,000	$ 50,334	$ 35,000	$ 35,000	$ 6,105	Special permit fees; CW event revenue, miscellaneous revenue; sale of assets, etc.
39	**Total Revenues**	**$ 7,710,407**	**$ 8,636,004**	**$ 9,149,587**	**$ 9,249,587**	**$ 6,265,591**	
40							
42	**DEPARTMENT LINE ITEMS**		**FY22**	**FY23**			**NOTES AND EXPLANATIONS**
43	**Economic Development - 402**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
44	Training	$ -	$ -	$ -	$ -	$ -	
45	Travel	$ -	$ -	$ -	$ -	$ -	
46	Professional Services	$ 3,000	$ -	$ 3,000	$ 3,000	$ -	Professional services to promote economic development
47	**Total Economic Development**	**$ 3,000**	**$ -**	**$ 3,000**	**$ 3,000**	**$ -**	
48							
49	**Federal Grants - 403**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
53	Professional Services	$ -	$ -	$ -	$ -	$ -	Expenses included in city hall budget for grant writing services.
54	Departmental Supplies	$ -	$ -	$ -	$ -	$ -	
55	**Total Federal Grants**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
56							
57	**Mayor's Office - 409**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	
58	Salary	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 6,250	
59	FICA	$ 1,000	$ 956	$ 1,000	$ 1,000	$ 478	
60	Telephone	$ 800	$ -	$ -	$ -	$ -	
61	Travel	$ 1,500	$ 1,681	$ 2,000	$ 2,000	$ 611	WVML Participation, etc.
62	Training & Education	$ 1,000	$ 570	$ 1,000	$ 1,000	$ 34	WVML Participation, etc.
63	Advertising/Legal Publications	$ -	$ -	$ -	$ -	$ -	
64	Insurance & Bonds	$ 500	$ 911	$ 500	$ 500	$ 489	
65	Departmental Supplies	$ 200	$ 2,109	$ 200	$ 200	$ -	
66	Contracted Services	$ -	$ -	$ -	$ -	$ -	

	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
67	Contributions	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	Funding for Mayor's Community Sponsorship Program
68	**Total Mayor's Office**	**$ 19,500**	**$ 18,728**	**$ 19,200**	**$ 19,200**	**$ 7,862**	
69							
70	**Council - 410**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
71	Salaries	$ 32,200	$ 33,967	$ 34,800	$ 34,800	$ 17,400	Two seats remain at $2400, other six at $5000
72	FICA	$ 2,600	$ 2,598	$ 2,700	$ 2,700	$ 1,331	
73	Travel	$ 500	$ 462	$ 3,000	$ 3,000	$ 1,444	More interest in training and travel from current Council
74	Advertising/Legal Publications	$ -	$ -	$ -	$ -	$ -	
75	Training & Education	$ 2,000	$ 3,125	$ 3,000	$ 3,000	$ 28	More interest in training and travel from current Council
76	Professional Services	$ -	$ -	$ -	$ -	$ -	
77	Insurance & Bonds	$ 3,200	$ 2,376	$ 3,200	$ 3,200	$ 1,361	Travelers insurance;
78	Departmental Supplies	$ 500	$ 1,017	$ 1,000	$ 1,000	$ 426	
79	**Total Council**	**$ 41,000**	**$ 43,545**	**$ 47,700**	**$ 47,700**	**$ 21,990**	
80							
81	**City Manager - 412**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
82	Salaries	$ 175,000	$ 141,128	$ 185,800	$ 195,530	$ 86,392	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account); and City Hall Intern; Salary of $115k originally budgeted for new CM, actual salary is $136k.
83	FICA	$ 12,300	$ 10,705	$ 14,500	$ 14,500	$ 5,570	Additional $2k proposed for tax expenses related to salaries increase
84	Group Insurance	$ 12,000	$ 7,706	$ 12,000	$ 12,000	$ 2,001	
85	Retirement	$ 15,700	$ 14,525	$ 15,100	$ 15,100	$ 6,465	
86	OPEB	$ 4,300	$ 731	$ 2,000	$ 2,500	$ 793	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT
87	Telephone	$ 300	$ 330	$ 500	$ 500	$ -	
88	Travel	$ 2,000	$ 4,138	$ 1,500	$ 1,500	$ 5,000	Relocation Expenses for CM Barkley
89	Advertising and Postage	$ 300	$ 2,244	$ 300	$ 300	$ -	
90	Training & Education	$ 1,500	$ 438	$ 1,500	$ 1,500	$ -	WV Municipal League
91	Dues & Subscriptions	$ 1,500	$ 1,194	$ 1,500	$ 1,500	$ 79	ICMA and WVML fees
92	Professional Services	$ 250	$ 524	$ 250	$ 250	$ -	
93	Insurance & Bonds	$ 13,000	$ 13,722	$ 15,000	$ 15,000	$ 6,936	
94	Contracted Services	$ -	$ 25	$ -	$ -	$ -	
95	Departmental Supplies	$ 750	$ 169	$ 500	$ 500	$ 307	
96	Auto Supplies	$ 100	$ 70	$ 100	$ 100	$ -	
97	**Total City Manager**	**$ 239,000**	**$ 197,648**	**$ 250,550**	**$ 260,780**	**$ 113,544**	
98							
99	**Treasurer - 413**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
100	Salaries	$ 140,783	$ 138,793	$ 151,500	$ 160,300	$ 82,093	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - Accounting Manager and two (2) Accounting Clerks
101	FICA	$ 10,600	$ 10,536	$ 11,600	$ 11,600	$ 6,554	
102	Group Insurance	$ 13,000	$ 20,522	$ 20,000	$ 20,000	$ 10,241	
103	Retirement	$ 13,800	$ 14,208	$ 13,600	$ 13,600	$ 7,579	
104	OPEB Other	$ 2,200	$ 2,207	$ 10,000	$ 12,000	$ 1,631	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
105	Special Emergency Pay	$ -	$ -	$ -	$ -	$ -	
106	Telephone	$ 100	$ -	$ 100	$ 100	$ -	
107	Travel	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	
108	Advertising/Legal Publications	$ 1,500	$ 1,172	$ 1,000	$ 1,000	$ 626	
109	Training & Education	$ 1,500	$ 288	$ 6,000	$ 6,000	$ 1,585	Leadership Jefferson, GFOA training, graduate studies
110	Dues & Subscriptions	$ 200	$ 191	$ 300	$ 300	$ 255	
111	Professional Services	$ 1,500	$ 1,151	$ 1,500	$ 1,500	$ 1,900	CWH Trial Balance Prep Services, Police Pension Annual Report Services
112	Audit Costs	$ 65,000	$ 64,200	$ 33,000	$ 40,000	$ -	SINGLE AUDIT COST INCREASE, COMPILATION COST INCREASE EXPECTED
113	Insurance & Bonds	$ 15,000	$ 10,872	$ 14,000	$ 14,000	$ 5,924	
114	Contracted Services	$ -	$ -	$ -	$ -	$ -	
115	Departmental Supplies	$ 1,500	$ 1,295	$ 1,500	$ 1,500	$ 371	
116	Auto Supplies	$ -	$ -	$ 100	$ 100	$ -	
117	**Total Treasurer**	**$ 267,683**	**$ 265,434**	**$ 265,200**	**$ 283,000**	**$ 118,759**	
118							
119	**Court Clerk - 415**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
120	Salaries	$ 58,000	$ 51,261	$ 54,600	$ 57,767	$ 27,746	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - Municipal Court Clerk position
121	FICA	$ 4,100	$ 3,892	$ 4,200	$ 4,200	$ 2,123	
122	Group Insurance	$ 10,700	$ 11,120	$ 10,700	$ 10,700	$ 5,061	
123	Retirement	$ 5,300	$ 5,245	$ 4,900	$ 4,900	$ 2,453	
124	OPEB	$ 2,000	$ 894	$ 1,500	$ 3,000	$ 772	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT
125	Special Emergency Pay	$ -	$ -	$ -	$ -	$ -	
126	Travel	$ 1,500	$ 268	$ 1,500	$ 1,500	$ -	Court clerk training
127	Advertising and Postage	$ 500	$ 440	$ 700	$ 700	$ 465	
128	Training & Education	$ 500	$ 555	$ 750	$ 750	$ 540	State and National Court Clerk's Association
129	Dues & Subscriptions	$ 100	$ -	$ 100	$ 100	$ -	Election and Municipal Clerk membership dues
130	Professional Services	$ 100	$ -	$ 100	$ 100	$ -	
131	Insurance & Bonds	$ 3,000	$ 4,479	$ 4,000	$ 4,000	$ 2,235	
132	Contracted Services	$ 250	$ 25	$ -	$ -	$ 25	
133	Departmental Supplies	$ 750	$ 423	$ 1,000	$ 1,000	$ 163	
134	**Total Court Clerk**	**$ 86,800**	**$ 78,602**	**$ 84,050**	**$ 88,717**	**$ 41,584**	
135							
136	**Police Judges - 416**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
137	Salaries	$ 21,900	$ 18,662	$ 32,000	$ 32,000	$ 12,662	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $1k for special judge
138	FICA	$ 1,700	$ 1,428	$ 2,400	$ 2,400	$ 969	
142	Special Emergency Pay	$ -	$ -	$ -	$ -	$ -	
143	Travel	$ 500	$ -	$ 500	$ 500	$ -	WV State mandated annual training for magistrates
144	Training & Education	$ 500	$ -	$ 500	$ 500	$ -	WV State mandated annual training for magistrates
145	Dues and Subscriptions	$ 100	$ -	$ 100	$ 100	$ -	
146	Professional Services	$ 2,100	$ 1,558	$ 2,100	$ 2,100	$ -	Reduced because professional services now in salaries line item.
147	Insurance	$ 1,000	$ 1,607	$ 1,200	$ 1,200	$ 1,251	
148	Special Emergency Expense	$ -	$ -	$ -	$ -	$ -	
149	Departmental Supplies	$ -	$ -	$ -	$ -	$ -	

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
150	**Total Police Judges**	**$ 27,800**	**$ 23,254**	**$ 38,800**	**$ 38,800**	**$ 14,882**	
151							
152	**City Attorney - 417**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
153	Professional Services	$ 225,000	$ 212,494	$ 200,000	$ 200,000	$ 71,893	Cost for outside legal counsel thru November 2022
154	**Total Attorney**	**$ 225,000**	**$ 212,494**	**$ 200,000**	**$ 200,000**	**$ 71,893**	
155							
156	**Regional Dev Authority - 435**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
157	Dues & Subscriptions	$ 2,000	$ 1,946	$ 3,600	$ 3,600	$ 3,524	Fee increasing in FY23 per Region 9
158	**Total Regional Dev. Authority**	**$ 2,000**	**$ 1,946**	**$ 3,600**	**$ 3,600**	**$ 3,524**	
159							
160	**Building Inspections - 436**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
161	Salaries	$ 35,389	$ 35,086	$ 34,900	$ 34,900	$ 17,572	Part-time Building Code Inspector - retired as of 12/29/2022; residual funding could be rolled over to P&Z salary
162	FICA	$ 2,700	$ 2,664	$ 2,700	$ 2,700	$ 1,344	
163	Group Insurance	$ 400	$ 62	$ 400	$ 400	$ 54	
164	Retirement	$ 3,500	$ 3,599	$ 3,140	$ 3,140	$ 1,560	
165	Telephone	$ 1,100	$ 344	$ 1,000	$ 1,000	$ -	
166	Travel	$ 500	$ -	$ 500	$ 500	$ -	
167	R&M to Auto	$ 500	$ -	$ 500	$ 500	$ -	
168	Advertising	$ -	$ -	$ -	$ -	$ -	
169	Training & Education	$ 500	$ -	$ 500	$ 500	$ -	Training to maintain licensing/accreditation; conference registrations
170	Dues & Subscriptions	$ 500	$ -	$ 6,500	$ 6,500	$ -	WV Building Officials annual dues; Adobe subscription; MyPermit Now licensing fees (new in FY23), etc.
171	Professional Services	$ 500	$ -	$ 500	$ 500	$ -	
172	Insurance & Bonds	$ 3,000	$ 2,747	$ 3,000	$ 3,000	$ 1,365	
173	Departmental Supplies	$ 500	$ -	$ 500	$ 500	$ -	
174	Auto Supplies	$ 500	$ -	$ 500	$ 500	$ -	Gas, oil, tires
175	Uniform	$ -	$ -	$ -	$ -	$ -	
176	**Total Building Inspections**	**$ 49,589**	**$ 44,502**	**$ 54,640**	**$ 54,640**	**$ 21,895**	
177							
178	**Planning & Zoning - 437**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
179	Salaries	$ 202,800	$ 175,930	$ 277,200	$ 292,475	$ 98,505	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - Permits Technician (Vacant as of 12/31/2022); Code/Building Inspector; Econonmic Development/Downtown Coordinator; Community Development Director and City Planner
180	FICA	$ 15,200	$ 13,220	$ 21,200	$ 21,200	$ 7,536	Additional $2k proposed for tax expenses related to salaries increase
181	Group Insurance	$ 13,000	$ 26,131	$ 26,000	$ 26,000	$ 9,517	
182	Retirement	$ 19,800	$ 17,955	$ 24,950	$ 24,950	$ 8,593	Additional $1k proposed for retirement expenses related to salaries increase

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
183	OPEB	$ 7,000	$ 3,397	$ 7,000	$ 10,000	$ 2,249	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT
184	Special Emergency Pay	$ -	$ -	$ -	$ -	$ -	
185	Telephone	$ 300	$ 290	$ 700	$ 700	$ -	
186	Travel	$ 3,000	$ 1,671	$ 2,500	$ 2,500	$ 2,072	State planning conference, Main Street conference; building inspection training
187	Postage	$ 500	$ 904	$ 750	$ 750	$ 570	
188	Repair and Maintence - Equipment	$ -		$ -	$ -	$ -	
189	Advertising/Legal Publications	$ 3,000	$ 1,026	$ 3,000	$ 3,000	$ 919	
190	Training & Education	$ 2,500	$ 895	$ 2,500	$ 2,500	$ 1,407	State planning conference, Main Street conference; building inspection training
191	Dues & Subscriptions	$ 1,500	$ 2,200	$ 1,500	$ 1,500	$ 2,368	APA annual dues; National Trust; Adobe subscriptions; Main Street
192	Professional Services	$ 20,000	$ 2,650	$ 5,000	$ 5,000		
193	Insurance & Bonds	$ 12,000	$ 14,989	$ 15,000	$ 15,000	$ 10,839	
194	Contracted Services	$ 20,000	$ 29,661	$ 15,000	$ 15,000	$ 24,643	Kimley Horn transitional services; Comp plan implementation, VSB demolitions; etc.
195	Contracted Services - City Trees	$ 12,000	$ 6,152	$ 12,000	$ 12,000	$ -	
196	Departmental Supplies	$ 3,500	$ 5,023	$ 4,000	$ 4,000	$ 2,844	
197	**Total Planning and Zoning**	**$ 336,100**	**$ 302,094**	**$ 418,300**	**$ 436,575**	**$ 172,061**	
198	**Total City Bldg Inspection and P&Z**	**$ 385,689**	**$ 346,596**	**$ 472,940**		**$ 193,956**	
199							
200	**Elections - 438**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
201	Advertising	$ -	$ -	$ 750	$ 750	$ -	Elections in spring of 2021 and 2023; includes funding for special charter election in FY23
202	Contracted Services	$ -	$ -	$ 10,000	$ 10,000	$ -	
203	Departmental Supplies	$ -	$ -	$ 10,000	$ 10,000	$ -	
204	**Total Elections**	**$ -**	**$ -**	**$ 20,750**	**$ 20,750**	**$ -**	
205							
206	**City Hall - 440**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
207	Salaries	$ 151,694	$ 154,525	$ 160,100	$ 115,000	$ 74,379	Funds Operations Director - Decreasing to reflect transfer of Special Projects Manager to P&Z filling the Community Development Director positon
208	FICA	$ 12,600	$ 12,179	$ 12,300	$ 12,300	$ 6,455	
209	Group Insurance	$ 12,000	$ 22,361	$ 22,000	$ 22,000	$ 9,228	Additional $10k funding proposed to cover insurance costs for 2 employees
210	Retirement	$ 16,400	$ 15,855	$ 14,500	$ 14,500	$ 7,550	
211	OPEB	$ -	$ 1,788	$ 1,000	$ 5,000	$ 1,981	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT
212	Telephone	$ 20,500	$ 21,391	$ 22,000	$ 22,000	$ 10,237	Server based phone system
214	Utilities	$ 18,700	$ 20,682	$ 19,000	$ 19,000	$ 5,432	Water, sewer, electric
215	Travel	$ 500	$ 316	$ 500	$ 500	$ 481	
216	R&M Building & Grounds	$ 1,000	$ 1,097	$ 1,500	$ 1,500	$ 2,421	Flooring Repairs
217	R&M Equipment	$ 2,000	$ 878	$ 2,000	$ 2,000	$ -	Equipment rentals required for city hall maintenance
218	R&M Auto	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	Maintenance of city hall vehicles
219	Postage	$ 5,000	$ 2,982	$ 3,500	$ 3,500	$ 1,326	

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
220	Building & Equipment Rental	$ 263,700	$ 245,810	$ 240,125	$ 240,125	$ 122,113	Annual rent for CH ($120); monthly for CW Hall ($16,667 per month; and CTUB portion of 661 S. George $2,500); another $10k for equipment rental.
221	Training and Education	$ 500	$ 600	$ 500	$ 500	$ -	
222	Advertising/Legal Publications	$ 3,500	$ 4,900	$ 5,000	$ 5,000	$ 1,529	
223	Dues & Subscriptions	$ 2,500	$ 6,193	$ 4,000	$ 4,000	$ 569	Various publication subscriptions
224	Audit Costs	$ -		$ -	$ -	$ -	Audit fees included in the Treasurer's budget
225	Professional Services	$ 2,000	$ 3,150	$ 2,000	$ 2,000	$ 2,430	
226	Insurance & Bonds	$ 20,000	$ 12,759	$ 15,000	$ 15,000	$ 6,260	Estimate maintained based on additional staff in this budget category
227	Contracted Services	$ 60,000	$ 58,942	$ 70,000	$ 70,000	$ 29,268	Cleaning; grant/consulting services; etc.; $10k Granicus licensing fees (new in FY23)
228	Bank Charges	$ 4,000	$ 15,684	$ 15,000	$ 20,000	$ 9,379	Fees related to acceptance of credit cards and online payments; additional $10k funding proposed to cover charges; LOOKING TO IMPLEMENT PASS THROUGH CHARGES FOR ONLINE PAYMENTS IN FY2024
229	Other Fees/Taxes	$ 1,200	$ 1,694	$ 1,500	$ 1,500	$ 924	
230	Departmental Supplies	$ 12,000	$ 9,029	$ 11,000	$ 11,000	$ 4,355	
231	Other Contributions	$ -	$ -	$ -	$ -	$ -	
232	Special Emergency Expense	$ -	$ 11,180	$ -	$ -	$ 3,870	
233	Auto Supplies	$ -	$ -	$ 500	$ 500	$ -	Oil, Gas
234	**Total City Hall**	**$ 610,794**	**$ 623,996**	**$ 624,025**	**$ 587,925**	**$ 300,188**	
235							
236	**Contributions/Transfers - 444**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
237	Contributions - "But For" Donations	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	Annual But-For Donations issued January/February of each year; discuss change in process or funding level?
238	Contributions - Revive Grant	*$ 40,000*	$ 10,000	$ 38,500	$ 38,500	$ -	FIP and REVIVE grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. Revive Grant & FIP were budgeted together for FY22, breaking out line items to accommodate individual budgets for each program in FY23; FY22 Revive Grant award winers who have not yet received their funding ($18,500 of funding) proposed to rollover so that fund payouts do not impact potential FY23 awardees.
239	*Contributions - Façade Improvement Program*	*$ 40,000*	*$ 11,500*	$ 20,000	$ 20,000	$ 5,377	FIP and REVIVE grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. Revive Grant & FIP were budgeted together for FY22, breaking out line items to accommodate individual budgets for each program in FY23. *This expense does not factor into carryover, as expense was paid out directly from CIP funds before decision to move expense to Operating budget in FY23.*
240	*Contributions - Homeless Solutions*	*$ 25,000*	*$ -*	$ 25,000	$ 25,000	$ -	Homelessness Solutions historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses.
241	*Contributions - Sidewalk Improvement Program*	*$ 40,000*	*$ -*	$ 20,000	$ 20,000	$ 5,000	SIP grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses.

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
242	*Contributions - Nuisance Property Expenses*	*$ 50,000*	*$ 23,993*	$ 50,000	$ 50,000	$ 15,600	Nuisance Property Expenditures historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. *This expense does not factor into carryover, as expense was paid out directly from CIP funds before decision to move expense to Operating budget in FY23.*
243	Contribution - Community ARPA Awards	$ 322,500	$ 322,500			$ -	Council Approved ARPA grant payouts for community grant requests - Currently advertising second round of community grant fundings
244	Transfers to Capital Reserve	$ 892,500	$ 1,182,030	$ 742,500	$ 742,500	$ 300,648	FY21 - just street and gaming/lottery transfer. FY22 to date just street and gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video) and street fee collections to capital budget (less donations, FIP/Revive, homeless, SIP, nuisance, and parks supplemental).
245	**Total Contributions/Transfers**	**$ 1,470,000**	**$ 1,574,530**	**$ 956,000**	**$ 956,000**	**$ 326,626**	
246							
247	**Parking - 571**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
248	Salaries	$ 33,503	$ 33,011	$ 34,100	$ 34,100	$ 19,222	Parking Attendant Vacancy as of 12/31/2022
249	FICA	$ 2,600	$ 2,504	$ 2,600	$ 2,600	$ 1,470	
250	Group Insurance	$ 12,000	$ 11,026	$ 11,000	$ 11,000	$ 5,014	
251	Retirement	$ 3,300	$ 3,349	$ 3,100	$ 3,100	$ 1,657	
252	OPEB	$ 2,600	$ 894	$ 1,500	$ 1,500	$ 458	
253	Special Emergency Pay		$ -	$ -	$ -	$ -	
254	Utilities	$ 1,000	$ 1,024	$ 1,000	$ 1,000	$ 451	
255	R&M Equipment	$ 3,000	$ -	$ 3,000	$ 3,000	$ -	Additional internal mechanisms in FY21 and maintained funding in FY22; June 30, be able to eliminate after new meters are installed via CIP
256	Advertising/Legal Publication	$ -	$ -	$ -	$ -	$ -	
257	Postage and Printing	$ 100	$ 116	$ 800	$ 800	$ -	New parking brochure;
258	Building & Equipment Rental	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,700	Rental fee for parking lot at the Legion; confirm final year of payment
259	Insurance & Bonds	$ 3,000	$ 2,614	$ 3,000	$ 3,000	$ 1,333	
260	Contracted Services	$ -		$ 800	$ 800	$ -	
261	Departmental Supplies	$ 4,000	$ 1,866	$ 6,000	$ 6,000	$ 2,012	Parking application software services fee (confirm with Breanna where she is accounting for costs) and other departmental expenses
262	Uniforms	$ 1,000	$ -	$ 500	$ 500	$ -	
263	**Total Parking**	**$ 67,803**	**$ 58,105**	**$ 69,100**	**$ 69,100**	**$ 33,316**	
264							
265	**Contingencies - 699**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
266	Other Contributions	$ 340,014	$ 26,420	$ 539,950	$ 429,433	$ -	Reduction by $113,017 to appropriately allocate the FY2023 COLA and 457 3% match benefit previously recorded in the Contingencies line, as well as increase audit expense line for increased cost (single audit) -- amount reported to SAO is $644,361 as we can't report a surplus or deficit legally, so any overages must be budgeted in Contingencies. . (Notes - Per SAO local government division budgeting guide, Contingencies line item cannot exceed 10% of total budget)
267	**Total Contingencies**	**$ 340,014**	**$ 26,420**	**$ 539,950**	**$ 429,433**	**$ -**	

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
268							
269	**Police Department - 700**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
270	Salaries	$ 1,282,710	$ 1,178,043	$ 1,263,700	$ 1,336,995	$ 625,882	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM Chief, 14 officers; 1 SRO; and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item); does not include additional staffing based on police study yet, those recommendations are captured in contingencies
271	FICA	$ 32,300	$ 29,730	$ 32,500	$ 32,500	$ 16,563	
272	Group Insurance	$ 130,000	$ 128,536	$ 125,000	$ 125,000	$ 53,561	
273	Retirement	$ 140,700	$ 128,644	$ 114,000	$ 114,000	$ 60,496	
274	Police Pension	$ 80,000	$ 57,558	$ 75,000	$ 75,000	$ 29,278	
275	Overtime	$ 141,900	$ 93,297	$ 138,000	$ 138,000	$ 63,088	Includes court/investigations/events/training/etc;
276	OPEB	$ 31,500	$ 13,444	$ 30,000	$ 40,000	$ 17,888	DISTRIBUTING FY2023 457 MATCH UP TO 3% BENEFIT
277	Special Emergency Pay		$ 502	$ -	$ -	$ -	
278	Telephone	$ 40,000	$ 45,955	$ 48,000	$ 48,000	$ 19,799	4 cell phones; in car wifi/CAD; internet; fax; office phones
279	Utilities	$ 36,000	$ 40,453	$ 45,000	$ 45,000	$ 16,724	Electric/power; cable/Comcast; water and sewer, etc.
280	Travel	$ 2,500	$ 4,387	$ 7,500	$ 7,500	$ 1,664	CALEA accreditation, in-service training (16 sworn), Perdmin
281	R&M Building & Grounds	$ 2,500	$ 3,650	$ 2,000	$ 2,000	$ -	
282	R&M Equipment	$ 5,000	$ 275	$ 5,000	$ 5,000	$ -	In-car and body cameras; zebra printers; fire safety; etc.
283	R&M Auto	$ 32,500	$ 32,642	$ 32,500	$ 32,500	$ 20,134	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.
284	Postage	$ 1,000	$ 925	$ 1,500	$ 1,500	$ 531	Capias letters, parking late/boot notices, error notirces in traffic tickets, certified mail for evidence submission, etc.
285	Building & Equipment Rental	$ 93,800	$ 97,452	$ 97,500	$ 97,500	$ 48,726	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.
286	Advertising/Legal Publications	$ 4,000	$ 5,438	$ 10,000	$ 10,000	$ 1,982	Legal notices, asset forfeiture notices; officer vacancy advertising, additional $5k proposed.
287	Training & Education	$ 7,500	$ 16,490	$ 12,000	$ 12,000	$ 6,350	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
288	Dues & Subscriptions	$ 2,000	$ 3,857	$ 2,000	$ 2,000	$ -	WV Chief Association; IACP, Journal, NASRO, NRA (weapons instructor = $600 year);
289	Professional Services	$ 10,000	$ 11,397	$ 7,500	$ 7,500	$ 550	Miscellaneous legal services; hiring assistance for vacancies (physicals, drug tests, psych exams), additional $2.5k proposed; etc.
290	Insurance & Bonds	$ 100,000	$ 100,832	$ 110,000	$ 110,000	$ 51,913	Travelers
291	Contracted Services	$ 40,000	$ 40,094	$ 40,000	$ 40,000	$ 19,813	Alarm monitoring; cleaning; generator; pest control; etc; increased for new facility;
293	Departmental Supplies	$ 25,000	$ 16,737	$ 32,500	$ 32,500	$ 11,541	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.; additional $2.5k funding for police hiring testing materials propsed
294	Special Emergency Expense		$ 6,628	$ -	$ -	$ 2,500	
295	Auto Supplies	$ 50,000	$ 59,083	$ 50,000	$ 50,000	$ 28,411	Gas and tires only

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
296	**Computer Software**	$ -	$ -	$ 23,700	$ 23,700	$ 12,666	Placeholder for 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)
297	Uniforms	$ 10,000	$ 11,364	$ 12,000	$ 12,000	$ 5,192	Class A, BDU shirst; collar pins, badges, rank insignia, jackets, bullistic vests, (does not include uniform for any net new positions).
298	**Total Police Dept**	**$ 2,300,910**	**$ 2,127,413**	**$ 2,316,900**	**$ 2,400,195**	**$ 1,115,251**	
299							
300	**Police-Special Duty Crossing Guard - 704**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
301	Salaries	$ 23,000	$ 22,209	$ 23,000	$ 23,000	$ 12,339	Funding for 6 crossing guards; costs reimbursed by BOE semi-annually
302	FICA	$ 1,800	$ 1,699	$ 1,800	$ 1,800	$ 944	
303	Advertising/Legal Publications	$ 100	$ -	$ -	$ -	$ -	
304	Insurance & Bonds	$ 1,500	$ 1,735	$ 1,500	$ 1,500	$ 852	
305	Departmental Supplies	$ 250	$ 45	$ 150	$ 150	$ 92	Stop signs
306	Uniforms	$ 500	$ 61	$ 300	$ 300	$ 125	Reflective jackets and vests
307	**Total Police - Special Duty Crossing Guard**	**$ 27,150**	**$ 25,749**	**$ 26,750**	**$ 26,750**	**$ 14,353**	
308	**Total Police and Crossing Guards**		**$ 2,153,162**	**$ 2,343,650**	**$ 2,426,945**	**$ 1,129,604**	
309							
310	**Dog Warden - 707**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
311	Contributions	$ 1,800	$ 1,617	$ 1,800	$ 1,800	$ -	City passes along the dog tag fees to the County at end of the fiscal year
312	**Total Dog Warden**	**$ 1,800**	**$ 1,617**	**$ 1,800**	**$ 1,800**	**$ -**	
313							
314	**Streets - 750**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
315	Salaries	$ 220,342	$ 202,293	$ 212,300	$ 224,650	$ 118,899	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - Includes maintenance supervisor and three crew members
316	FICA	$ 14,600	$ 15,073	$ 16,300	$ 16,300	$ 9,096	
317	Group Insurance	$ 40,000	$ 18,250	$ 35,000	$ 35,000	$ 8,248	
318	Retirement	$ 19,100	$ 20,461	$ 19,100	$ 19,100	$ 10,409	
319	OPEB	$ 8,800	$ 1,887	$ 8,000	$ 8,000	$ 2,177	
320	Special Emergency Pay	$ -		$ -	$ -		
322	Telephone	$ 4,000	$ 2,125	$ 3,500	$ 3,500	$ 475	Field staff equipped with cell phones
323	Utilities	$ 100,000	$ 94,982	$ 100,000	$ 100,000	$ 40,510	Electric (street lights), water, sewer, and internet
324	Travel	$ 1,500	$ -	$ 1,500	$ 1,500	$ -	Maintain certifications; other skill enhancement training as required/proposed
325	R&M Buildings & Grounds	$ 15,000	$ 9,353	$ 15,000	$ 15,000	$ 6,215	General maintenance of city buildings.
326	R&M Equipment	$ 10,000	$ 16,866	$ 15,000	$ 15,000	$ 6,323	Regular maintenance of fleet equipment.
327	R&M Auto	$ 5,000	$ 4,400	$ 7,500	$ 7,500	$ 2,763	Regular maintenance of department vehicles.
328	Building & Equipment Rental	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	Equipment rented as required to maintain various city buildings.
329	Advertising/Legal Publications/Postage	$ 500	$ -	$ 500	$ 500	$ -	Spring and Fall Cleanup. Additional city sponsored projects as required.
330	Training & Education	$ 2,000	$ 1,050	$ 1,000	$ 1,000	$ -	Maintain certifications; other skill enhancement training as required/proposed
331	Dues & Subscriptions	$ 500	$ 188	$ 500	$ 500	$ 5	
332	Professional Services	$ 100		$ 100	$ 100	$ -	
333	Insurance & Bonds	$ 18,000	$ 16,890	$ 19,000	$ 19,000	$ 8,301	

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
334	Contracted Services	$ 40,000	$ 39,170	$ 50,000	$ 50,000	$ 13,353	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).
335	Departmental Supplies	$ 15,000	$ 22,272	$ 15,000	$ 15,000	$ 1,647	
336	Special Emergency Expense	$ -		$ -	$ -		
337	Auto Supplies	$ 20,000	$ 24,333	$ 20,000	$ 20,000	$ 11,616	Other city vehicle maintenance.
338	Uniforms	$ 9,000	$ 8,400	$ 9,000	$ 9,000	$ 4,554	
339	**Total Streets**	**$ 545,442**	**$ 497,991**	**$ 550,300**	**$ 562,650**	**$ 244,590**	
340							
351	**Visitor's Center - 901**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
352	Utilities	$ 3,000	$ 3,659	$ 3,000	$ 3,000	$ 1,175	Utilities are for Rouss Hall, where Visitors Center is currently located.
353	R&M Building & Grounds	$ -	$ -	$ -	$ -	$ -	
354	Contracted Services	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	
355	Contributions	$ 75,000	$ 85,900	$ 62,500	$ 62,500	$ 47,703	Includes half of hotel/motel collections (FY21 significantly higher than $43k estimate). Another $18k in in-kind services provided as rent space in CW hall (non-cash expense).
356	**Total Visitor's Center**	**$ 79,000**	**$ 89,559**	**$ 66,500**	**$ 66,500**	**$ 48,878**	
357							
358	**Fairs/Festivals - 903**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
364	Postage	$ -	$ -	$ -	$ -	$ -	
365	Travel Expenses	$ -		$ -	$ -	$ -	
366	Printing	$ -	$ -	$ -	$ -	$ -	
367	Bldg & Equip Rental	$ -	$ 986	$ -	$ -	$ -	
368	Advertising/Legal Publications	$ -	$ 1,566	$ -	$ -	$ 687	Advertising Events
369	Contracted Services	$ -	$ 10,830	$ -	$ -	$ 5,603	
370	Departmental Supplies	$ 30,000	$ 13,212	$ 30,000	$ 30,000	$ 12,086	
371	Contributions	$ 2,500	$ 2,700	$ 5,000	$ 5,000	$ 3,300	Car show contribution
372	**Total Fairs/Festivals**	**$ 32,500**	**$ 29,295**	**$ 35,000**	**$ 35,000**	**$ 21,677**	
373							
374	**Transfers - 960**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
375	Transfers Out - Primarily Parks & Rec	$ 117,500	$ 128,400	$ 100,000	$ 100,000	$ 85,203	Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming ($37,500 proposed supplemental for FY23).
376	**Total Transfers**	**$ 117,500**	**$ 128,400**	**$ 100,000**	**$ 100,000**	**$ 85,203**	
377							
378	**General Government - 975**	**FY22 Revised**	**Thru June 30,2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	**Notes and Explanations**
379	Contributions	$ 1,010,022	$ -	$ 2,342,544	$ 2,342,544	$ -	**Unencumbered ARPA grant funding absorbed by General Fund due to revenue loss allowance. Balance of first tranche transfer, less community grant payouts, will be held in the General Government expense item until encumberance occurs (at the recommendation of WVSAO staff). FY22 unencumbered funding of $1,010,022 plus FY23 second tranche transfer of $1,332,522.**

42	DEPARTMENT LINE ITEMS		FY22	FY23			NOTES AND EXPLANATIONS
380	**Total General Government**	**$ 1,010,022**		**$ 2,342,544**	**$ 2,342,544**	**$ -**	
381							
382		**FY22 Revised**	**FY22 Thru June 30, 2022**	**FY23 Approved 9/19/22**	**FY23 Proposed**	**Balances Thru Dec 31, 2022**	
383	**Total Expenses**	**$ 7,900,407**	**$ 6,371,320.43**	**$ 9,034,659**	**$ 9,034,659**	**$ 2,778,075**	
384							
387	**Surplus or Deficit**	$ (190,000)	$ 2,264,683	$ 114,928	$ 214,928	$ 3,487,516	

LGSD BR (Ver. 2020)

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: fy23

Fund: 1

Revision Number: 2

Pages: 1 of ___

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City of Charles Town
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name: Breanna Andrews
Phone: 304-724-3257
Fax:
Email: bandrews@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
326	Building Permit Fees	50,000	100,000		150,000
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			100,000		

Explanation for Account # 378, Municipal Specific:

Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
412	City Manager's Office	250,550	10,230		260,780
413	Treasurer's Office	265,200	17,800		283,000
415	City Clerk	84,050	4,667		88,717
437	Planning & Zoning	418,300	18,275		436,575
440	City Hall	624,025		36,100	587,925
699	Contingencies*	654,878		10,517	644,361
700	Police Department	2,316,900	83,295		2,400,195
750	Streets and Highways	550,300	12,350		562,650
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			100,000		

APPROVED BY THE STATE AUDITOR

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

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/10/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY23 Capital Reserve Revision #2 - PD Vehicles

Per City Council referral, the Finance Committee is to review and recommend a revision to the FY2023 Capital Fund as it relates to PD vehicles. Due to inflation and the ongoing vehicle shortage, Police Chief Kutcher has requested approval to procure 3 additional PD vehicles in FY2023 for future cost saving efforts. This additional procurement would directly reduce the Police Department Capital Plan Allotment for FY2024 as no vehicles will be purchased in fiscal year 2024 if revision passes. Seeking further discussion on allocating funds for outfitting as well; the COPS grant funding of $400K is expected to arrive by FY2024, which can be used to offset outfitting costs once program guidelines and award period established.

ATTACHMENTS:

- FY24 Vehicle Purchase Request_rmt_.pdf
- v13.0 FY2023_Capital_Reserve_Fund_Budget_Revision__2.pdf

Charles Town Police Department

661 South George Street, Suite 100, Charles Town, WV 25414
Phone: (304) 725-2714 • Fax: (304) 725-6753 • Email: ckutcher@charlestownwv.us
Christopher A. Kutcher, Chief of Police

To: Mayor Robert Trainor
City Council Members
City Manager John Barkley

From: Chief Christopher Kutcher

Date: December 29, 2022

Re: Purchase request for three (3) pursuit rated police vehicles

I request authorization to purchase three additional pursuit rated police vehicles in FY2023. Two of the vehicles would be early purchases from our FY2024 Capital Improvement Plan budget. The third vehicle is required to replace a police vehicle recently totaled due to a deer collision, with an insurance payout of $20K. Police vehicles and equipment prices have increased dramatically over the past year and are expected to continue increasing in the 2023 and 2024. Early purchase of pursuit rated police vehicles will result in cost savings to Charles Town.

Background: The Charles Town Police Department (CTPD) is authorized eighteen sworn police officers and one parking enforcement officer, each requiring a vehicle for the performance of their duties. In addition, Charles Town was awarded a U.S. Department of Justice, Community Oriented Policing Services (COPS) grant for a Community Resource Officer position beginning in FY2024, which brings the total authorized sworn officer positions to nineteen. In addition, CTPD operations require an additional three similarly equipped vehicles for various details that require unmarked vehicles and backup reserves, bringing the total vehicle fleet needs to twenty-three (23); nineteen (19) for the sworn officers, one for the parking enforcement officer, and three (3) for other operations & backup reserves.

CTPD's current vehicle fleet consists of sixteen (16) pursuit vehicles (two (2) are currently being outfitted and one (1) has been in the repair shop awaiting parts for the past 8+ months); one (1) parking enforcement vehicle; and three (3) specialized vehicles for a total of 20. CTPD has one additional pursuit rated vehicle ordered with an expected delivery date of June 2023. This vehicle is scheduled to replace the active 2011 Crown Victoria (111,260 miles). The average milage for the current fleet of pursuit vehicles, less the three newest, is approximately 65,000.

See below for cost and funding breakdown.

Charles Town Police Department Vehicle Cost and Funding Breakdown		
FY24 CIP Vehicle funding Allotment		$125,000
Insurance payout for Totaled Vehicle		$20,000
Total		$145,000
Cost of 3 Vehicles	$47,600 each	$142,800
Vehicle Equipment Est Cost	$27,871 per vehicle	$83,614
Total Outfit and Vehicle Cost	$75,471	$226,414
DIFFERENCE IN FUNDING TO COST		**-$81,414**

Thank you for your consideration and please contact me if you have any questions.

2023 Tahoe 22-23 Price Comparison
Charles Town PD - Marked Cruiser

Component	Part Number	23' Pricing	22' Pricing
Console			
Floor Plate	FM-21TH		
25" Console	CC-21TH-1015-OS	611.31	555.74
SoundOff Faceplate	FP-SO500-R		
Radio Faceplate	FP-MXTL2500		
Magnetic Mic	AC-MAG-MIC	42.5	42.5
Mic Clips	AC-MIC-Z-FPI	23.76	21.6
Beverage Holder	AC-INBHG	45.93	41.76
Storage Tray	AC-TICK-2	38.01	34.56
Armrest	AC-TB-ARMMNT-58	153.65	139.68
Havis Keyboard	KB-106	388.2	388.2
Weapons Rack			
Single Weapons Rack	GM-SGL-MNT	167.79	152.54
Rifle Lock Bracket (Included)	GM-B-OP-SC5-BKT		
Rifle Lock	GL-SC-6	152.06	138.24
Prisoner Partitions/Window Bars/Storage			
Bent Frame Partition Kit	KIT-TP-SM1-21TH-SS	991.27	901.15
Welded Window Bars	WHG-TH-21SET	280.9	255.36
Setina Elevated Cargo Box With Slide out Drawers	TK0250TAH21	1801.8	1716
Rear Cargo Partition	RP-21TH-PL-FX2	739.2	672
SoundOff Signal Warning Components			
55" Mpower Light Bar	EMPLB00LD0-1R7	2854.67	2854.67
4" HD mPower's Blue/White -Light Channel (2)	EMPS4STS4E	264.6	264.6
SoundOff Signal 500 Remote Push Button Siren 100 Watt	ENGSA5100RSP	944.46	944.46
100 Watt Siren Speaker	ETSS100J5	243.54	243.54
Speaker Bracket	ETSS100NBKTH	31	31
Link Module between vehicle and Siren control system	ENGLMMD001	380.7	380.7
61" SL Runner 5 Module Blue/White (running board) (2)	ESLRL6105E	673.92	673.92
4"mPower (2) Tag Area (2) Front Lower Valance	EMPS2QMS4E	793.8	793.8
3"mPower Quick Mount (Inner Hatch) (2)	EMPS1QMS4RBA	261.36	261.36
Remote Node with 10' Harness	ENGND04101	245.95	245.95
bluePRINT Sync® Module, includes GPS Antenna, ECE R10 Certifie	ENGSYMD01	288.78	288.78
Timer/Fuse System			
911 Circuits 27-Circuit Fuse Panel with Timer		658.74	658.74
Laird Radio Antenna Cable and Low Profile Mast		118	118
5 lb Fire Extinguisher with Quick Release Bracket		95	95
Setina PB 400 Aluminum Push Bumper(Center Section)		575	575
Renogy Solar Battery Charger		300	300
Components Supplied by Charles Town PD			
Tahoe Cost		47600	38268
Radio		3645.55	3645.55
Camera		6425	6425
Radar		2000	2000
Cradlepoint		1000	1000
Component Total		74836.45	65127.4
Shop Fee's		382.5	382.5
Labor To install all components		3880	3880
Shipping Fee's		1250	1250
Estimated Graphics Cost		850	850
Total Vehicle Upfit Cost		81198.95	71489.9

2023 Tahoe Updated Pricing
Charles Town Unmarked Tahoe

Component	Part Number	Cost
Console		
Floor Plate	FM-21TH	
25" Console	CC-21TH-1015-OS	611.31
SoundOff Faceplate	FP-SO500-R	
Radio Faceplate	FP-MXTL2500	
Magnetic Mic	AC-MAG-MIC	42.5
Mic Clips	AC-MIC-Z-FPI	23.76
Beverage Holder	AC-INBHG	45.93
Storage Tray	AC-TICK-2	38.01
Armrest	AC-TB-ARMMNT-58	153.65
SoundOff Signal Warning Components		
nForce Interior Bar Bar Light, Blue/White	ENFWB00G0C	1138.32
nForce Interior Bar Light Rear- Blue/Amber	ENFWB00ZEC	1176.12
4" HD mPower's Blue/White -Light Channel (2)	EMPS4STS4E	264.6
SoundOff Signal 500 Remote Push Button Siren 100 Watt	ENGSA5100RSP	944.46
100 Watt Siren Speaker	ETSS100J5	243.54
Speaker Bracket	ETSS100NBKTH	31
Link Module between vehicle and Siren control system	ENGLMMD001	380.7
61" SL Runner 5 Module Blue/White (running board) (2)	ESLRL6105E	673.92
4"mPower (2) Tag Area (2) Front Lower Valance	EMPS2QMS4E	793.8
3"mPower Quick Mount (Inner Hatch) (2)	EMPS1QMS4RBA	261.36
Remote Node with 10' Harness	ENGND04101	245.95
bluePRINT Sync® Module, includes GPS Antenna, ECE R10 Certified	ENGSYMD01	288.78
Timer/Fuse System		
911 Circuits 15-Circuit Fuse Panel with Timer		459.54
Laird Radio Antenna Cable and Low Profile Mast		118
5 lb Fire Extinguisher with Quick Release Bracket		95
Setina PB 400 Aluminum Push Bumper(Center Section)		575
Components Supplied by Charles Town PD		
Tahoe Cost		47600
Radio		3645.55
Component Total		59850.8
Shop Fee's		310.4
Labor To install all components		3104
Shipping Fee's		750
Total Vehicle Upfit Cost		64015.2

the city of Charles Town, WV

FY 2023 Capital Reserve Budget
01/10/2023 Finance Committee Revision Request
with balances thru 12-31-2022 V13.0

REVENUES	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 APPROVED	FY23 Revision Requests	FY23 ACTUAL THRU 12-31-22	NOTES
Carryover	$ -	$ -		$ 873,478	$ 873,478	$ 873,478	In previous years, CIP carryover has not been calculated. Propose to implement carryover to create better records of excess funding, starting with FY23 balance (FY22 Revenues less expenses in Capital Fund)
Developer Fees	$ 8,083	$ -	$ 96,100	*$ 26,720*	*$ 26,720*	$ 26,720	No approved budget, but have collected $26,270 so far in FY2023
Repaving Fees (XFRD from General Fund)	$ 140,348	$ 100,000	$ 129,567	$ 125,000	$ 125,000	$ 43,985	Street Fees Remitted by CTUB then XFRD to Capital Reserve Fund
Lottery / Gaming Revenue (XFRD from General Fund)	$ 781,704	$ 892,500	$ 1,068,975	$ 850,000	$ 850,000	$ 256,664	All lottery/gaming revenue remitted to Charles Town gets XFRD to Capital Reserve from GenFund (less expenses previously funded by Capital Fund but moved to GenFund for FY23)
Grant Revenue - LWCF SKATE PARK	$ 29,092	$ 25,708	$ 49,320	*$ 5,480*	*$ 5,480*	$ 5,480	Still waiting on final 10% of grant award for finished project, requires NPS final approval of project
Grant Revenue RCVBLE - NPS First Free School / Star Lodge	$ 39,891	$ 78,609	$ 78,609	$ -	$ -	$ -	NPS grant for First Free School / Star Lodge Renovations ; work completed, but still waiting on funding
Grant Revenue - WVDOH TAP grant Augustine Avenue	$ -	$ -	$ -	*$ 60,326*	$ -	$ 60,326	
Vehicle Disposal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,775**		**PD Vehicle Disposal Revenues to offset vehicle acquisition cost**
Insurance Claim Payout	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**		**PD Vehicle Accident Insurance Claim funding to offset vehicle disposition**
ARPA Revenue designated for Grant Matching	$ -	$ -	$ -	*$ 1,500,000*	*$ 1,500,000*	$ -	Per Council, $1.5 million of ARPA award has been designated as grant match funding source; ARPA funds budgeted in General Fund, so will XFR funds to Capital Reserve account as grants are completed via interfund reimbursement process.
Interest on Bank Accounts	$ 9,662	$ -	$ 11,100	*$ 5,166*	*$ 5,166*	$ 14,976	
Total Revenues	**$ 1,111,339**	**$ 1,136,817**	**$ 1,463,082**	**$ 1,848,478**	**$ 1,887,253**	**$ 1,281,628**	

DEPARTMENT LINE ITEMS	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL	FY23 APPROVED	FY23 Revision Requests	FY23 ACTUAL	FY 23 NOTES AND EXPLANATIONS
General Government							
Technology Upgrades	$ 206,385	$ 100,000	$ 127,592	$ 100,000	$ 100,000	$ 77,075	Staff to develop a more detailed equipment replacement plan and identify embedded license fees to move to operating (i.e. $5,100 for body camera licenses; $10k Granicus; $6k MyPermit for already transferred to General Fund)
Public Arts District	$ -	$ 10,000	$ 6,000	$ 10,000	$ 10,000	$ 4,500	Support for permanent/juried art in the CT Arts District; implementation of wayfinding signs, etc. -- T
General Grant Matching Funds	$ 97,975	$ 70,000	$ 70,000	$ 50,000	$ 50,000	$ -	Matching funds for high priority grants identified by Council
FIP/SIP	$ 11,193	$ 60,000	$ 11,500	$ -	$ -	$ -	Façade and Sidewalk Improvement appropriation moved to General Fund for FY2023
City Hall Vehicles	$ 21,133	$ -	$ -	$ -	$ -	$ -	None for FY23
Economic Development Infrastructure Fund	$ -	$ 25,000	$ -	$ -	$ -	$ -	Proposed economic development incentive fund discontinued for higher priorities
Homelessness Solutions		$ 50,000	$ -	$ -	$ -	$ -	Homelessness Solution appropriation moved to General Fund for FY2023
Public Safety							
Vehicles & Outfitting's	**$ 110,790**	**$ 115,000**	**$ 111,386**	**$ 125,000**	**$289,000 to add just FY24 vehicles/ $372,650 for FY24 outfittings as well**	**$ 94,517**	**REVISION REQUEST: FY23 Scheduled Capital Purchases of 2 vehicles with inflated cost outfitting's ($21K); TO PURCHASE 3 PD VEHICLES ORIGINALLY SCHEDULED FOR PROCUREMENT IN FY2024 CIP PLAN ($142.8K). Cost could be offset with PD Account Funds ($~129K), or unencumbered ARPA funds held in Operating ACCT (~$842.5K) instead of paid with Reserves.**
Equipment	$ 16,197	$ 34,700	$ 27,285	$ 56,000	$ 56,000	$ 35,152	Body cameras; portable radios; sidearms; rifles; shotguns; tasers; tablets; ROLL OVER FY22 ALOTTMENT FOR BODY CAMS (~$24K bill attached), DUE TO EQUIPMENT SHORTAGE AND SHIPPING DELAYS
Parking Meters	$ -	$ -	$ 3,828	$ 5,000	$ 5,000	$ -	Replace parking meters in the downtown parking district

Public Works							
Basic Stormwater Improvements	$ -	$ -	$ 1,336	$ 50,000	$ 50,000	$ -	Install new sidewalk drain in 200 block of W. Washington (design completed - JW project); fix Paradise Alley storm drain; design improvements for 100 block of Shutter St; 400 block of S. Samuel, and culvert at 4th and Hunter
Charles Street Flooding & Arts District Design	$ -	$ -	$ -	$ 75,000	$ 75,000	$ -	Matching funds for green infrastructure grant to begin planning and redesign (confirm grant status)
Streep Paving / Improvements	$ -	$ 100,000	$ 12,400	$ 300,000	$ 300,000	$ 301,834	Rollover FY22 allotment of $87.6k, and appropriate additional funds for increased repaving expense (bill attached, increase due to material and fuel cost inflation)
Sidewalk Improvements - George Street, Higgs/W. Liberty St	$ 16,935		$ 12,716	$ 300,000	$ 300,000	$ 25,731	Complete design for sidewalk to 661; fund half of $500k project (other half from grants); design sidewalks connections at Higgs/W. Liberty
Security Fence / Shop Improvements	$ -	$ -	$ -	$ 25,000	$ 25,000	$ -	Install perimeter fence along Evitts Run
Parking Lot Improvements		$ 25,000	$ 9,775	$ -	$ -	$ -	Repaving and sealing completed in FY22
Equipment Purchases	$ 3,135	$ 75,000	$ 6,155	$ 52,500	$ 52,500	$ -	Leaf vacuum and other truck/equipment
General Infrastructure Improvements	$ -	$ 100,000	$ 14,818	$ -	$ -	$ -	FY22 expense - Brooke Street Sinkhole remediation
Parks							
Amenities & Replacements / Park Upgrades	$ -	$ 50,000	$ -	$ 50,000	$ 50,000	$ -	Master planning for parks; plan/design additional tennis/pickleball court; install disc golf; picnic tables; pavilion repair, etc.
Master Park Planning	$ -	$ -	$ -	$ 50,000	$ 50,000	$ -	Undertake formal master planning effort for parks system (Depot District?), including identifying new parks, ball fields, and other needs (tennis, pickleball, disc golf, etc.)
Walking Bridges at Happy Retreat and Evitts Run Park	$ -	$ -	$ -	$ 25,000	$ 25,000	$ -	Plan for bridges over Evitts Run
Pool Renovation	$ 5,970	$ -	$ 3,980	$ -	$ -	$ -	FY21 & FY22 expenses: Pool Renovation Study & Design Options
Other Projects							
City Hall Renovations	$ -	$ 100,000	$ -	$ 125,000	$ 125,000	$ -	Planning and design fees for City Hall renovations (none of FY23 appropriation spent on design services yet).
Augustine Avenue Trail Design	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 81,448	Matching funds for Phase II design (ACTIVE GRANT OF $145k, $116k FUNDED THROUGH WVDOH, CITY
Augustine Avenue Trail Construction	$ -	$ -	$ -	$ -	$ -	$ -	No funding appropriated as of FY23, must complete design work first
Nuisance Property - Witteried	$ -	$ 75,000	$ 23,993	$ -	$ -	$ -	Nuisance Property appropriation moved to General Fund for FY23
RECENTLY COMPLETED PROJECTS							
Police Staffing		$ 44,243	$ 40,775	$ -	$ -	$ 3,250	Study to evaluate current and future staffing needs completed in FY22
Developer Fee Study		$ 50,000	$ 48,143	$ -	$ -	$ -	Study to update developer fees completed in FY22
First Free School / Star Lodge Renovations	$ 69,391		$ 97,080			$ -	Grant project completed in FY22 - still waiting on funds from NPS
Skate Park	$ 83,893		$ 27,964			$ -	Grant project completed in FY22 - still waiting on final 10% funding release
Paving Analysis	$ 55,872		$ 2,880			$ -	Paving Assessment completed in FY21 and presented in FY22
Liberty Street Stormwater Study - Green Infrastructure	$ 156,008	$ -	$ -	$ -	$ -	$ -	Design work has been completed by Greenway Engineering and construction drawings received in FY21; next step is to pursue grant money and match to install the project
Total CIP	**$ 854,876**	**$ 1,083,943**	**$ 589,604**	**$ 1,423,500**	**$ 1,671,150**	**$ 623,508**	
					*includes higher PD vehicle cost with outfittings		
Surplus	**$ 256,463**	**$ 52,874**	**$ 873,478**	**$ 424,978**	**$ 216,103**	**$ 658,120**	

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/10/23
Department: Finance Commitee
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2023 Municipal Budget Preparation Updates & WVSAO Workshop

This is an update regarding the FY2024 budget processing timeline as well as an opportunity to register for the WVSAO Regional Budget Preparation Workshops for the 2023-2024 Budget year (Accounting Manager Registered as of 01/03/2023).

Information previously provided to Committee member Hynes regarding budget cycle:

The month of January Breanna Andrews will be compiling data, doing prior year analysis as well as calculations for future year expenses, and soliciting budget needs/input from the departments and City committees. This is done so Finance Dept. can understand near term projects and priorities, staffing needs, equipment needs, etc. Mrs. Andrews has already asked all department heads to start thinking about their FY24 needs as well as their current committees they staff but will be sending out a follow up email by 1/13/2023 to feel out requests. Accounting Manager will be working with City Manager closely so he is aware of our prior years' needs, our current budget numbers, and the overall budget process mandated by the state.

In February, Mrs. Andrews will present a preliminary budget document to Finance Committee for feedback. The Committee can set up an additional meeting at that time to incorporate the FC feedback before calendar month March. The Finance Dept. goal is to have a solid budget document that Council finds amenable before March so that once the Certificate of Valuation is issued (on or around March 3rd), the only item left to discuss is the levy. Mrs. Andrews will preemptively have the legal ad ready before the City receives the valuation, just in case Council wants to pursue increasing the regular levy rate. The City will need to have a public hearing to discuss the increase before we approve the budget on or before March 28th, so there's very little turnaround time when factoring in the minimum 2 week legal ad requirement.

As soon as the City receives the valuations in March, Mrs. Andrews will factor in the numbers to the budget doc and legal ads so that Council can review those numbers at the March 6th meeting and decide on if the municipality would like to do a hearing for levy increase. Council will set a date for the hearing at minimum 2 weeks from March 6th, then officially vote to approve the budget on or before March 28th.

ATTACHMENTS:
- WVSAO Municipal Budget Calendar.pdf
- Municipal Budget Training.pdf

Calendar of Events

January

Regional workshops are conducted during January and February by the State Auditor to assist entities with preparation of the Levy Estimate-Budget.

Obtain the following data necessary to prepare the Levy Estimate – Budget for the coming fiscal year:

- Actual revenues and expenditures for last fiscal year
- Budgeted revenues and expenditures for current fiscal year
- Actual revenues and expenditures through December 31st of the current fiscal year
- Projected revenues for coming fiscal year
- Projected expenditures for coming fiscal year (See March 2)

February

Regional workshops are conducted by the State Auditor during January and February to assist entities with preparation of the Levy Estimate – Budget.

Budget Documents
Budget documents will be distributed no later than the first week in February.

Special Excess Levies
If you have a special excess levy, a notice of election, sample ballot, and certified canvass of votes must be on file with the State Auditor before the rate for a special excess levy may be approved. *W. Va. Code § 11-8-16 and 17*

Bond Debt Levy
The Municipal Bond Commission shall render to each levying body having outstanding bonds a statement showing the amount to be raised by levy to pay the interest and principal on the outstanding bonds. *W. Va. Code § 13-3-6*

Calendar of Events

March

March 2:
Department heads should file a detailed request for appropriation with the levying body, finance committee, finance director, recorder, or city clerk.

March 3: Certificates of Valuation & Rolled Back Value Forms
The county assessor is required to certify the assessed value of real and personal property and the clerk is to certify the assessed value of public utility properties no later than March 3. *W. Va. Code § 11-3-6, §11-8-6e*

Public Hearings:
Council's Notice of Public Hearing regarding regular levy rates when rate results in a tax increase of more than 1% plus a percentage to be dedicated to the assessor.

- At least seven (7) days prior to the date of each hearing, one (1) notice must be placed outside the section of the newspaper reserved for legal notices and classified advertisements, in a newspaper of general circulation.
- Also publish as a legal advertisement one (1) time each week for two (2) successive weeks in two (2) newspapers of opposite politics, where available (Class II-O legal advertisement). The publication area is in the county.
- Class IV Towns are not required to publish the notice of tax increase in the newspaper; however, the notice must be posted in four (4) prominent areas of the Town, including Town Hall.

March 7 – March 28: Budget Meetings:
W. Va. Code § 11-8-9 requires the governing body to hold a meeting or meetings between March 7 and March 28 to ascertain the fiscal condition of the municipality, and make an itemized statement which makes up what is commonly referred to as the Levy Estimate – Budget Document. *W. Va. Code § 11-8-9*

EACH DEPARTMENT HEAD/ELECTED OFFICIAL SHOULD RECEIVE A COPY OF THEIR DETAILED REQUEST FOR APPROPRIATION OUTLINING THE AMOUNT COUNCIL HAS APPROVED FOR THE OPERATION OF THEIR OFFICE IMMEDIATELY AFTER THE COUNCIL ADOPTS THE BUDGET.

March 29 (Prior To):
The Levy Estimate – Budget should be submitted to the State Auditor's Local Government Services office for review prior to March 29.

Calendar of Events

April

Third Tuesday in April: State Auditor's approval and laying of the property tax levy rates

All levy estimates –budgets must be finally approved by the State Auditor's office no later than the 3rd Tuesday in April. Council will reconvene on the 3rd Tuesday in April to hear and consider any objections made orally or in writing by the prosecutor, State Auditor or his representative, of by any taxpayer of the county. Council shall consider the proposed original estimate and the proposed rates of levy and if the objections are well taken, council should correct the estimate and levy. "No such estimate and levy, however, shall be entered until the same shall have first been approved, in writing by the State Auditor." The recorder enters the estimate and levy, the order of the council's approval, and the written approval of the State Auditor in the proper record book. *W. Va. Code § 11-8-10a*

Within 3 days after the 3rd Tuesday: Recorder to forward order to the State Auditor

Within three days the recorder will prepare, certify and forward the Levy Order & Rate Sheet to the State Auditor. The State Auditor's office reviews each order and certifies the property tax levy rates to the county assessor who immediately extends the taxes in the land and personal property books. The land and personal property books are then turned over to the sheriff not later than **June 7** so that tax statements may be prepared and the collection process may begin. *W. Va. Code § 11-8-11*

June

June 7: Property books; time for completing; extension of levies;
Assessor turns property books over to sheriff so that the tax statements may be printed. *W. Va. Code § 11-3-19*

June 10: Final Budget Revision for current fiscal year:
The State Auditor must be in receipt of the final budget revision for the current fiscal year by June 15. This deadline date should better assure sufficient time to review, approve and return the request to the municipality before fiscal year end.

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

State of West Virginia

John B. McCuskey
State Auditor

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

January 3, 2023

To: All Municipal Officials

Once again, we will be conducting regional training workshops for municipal officials. Over the last several years, we have provided detailed training to municipal officials on the budgeting process. This year we will be providing in person training. We will monitor the situation and do our best to timely inform all those registered if the need arises to transition to virtual training. This allows us to provide the training, while not endangering anyone's health. We will also discuss some other issues that we believe will be useful to you.

I would encourage all municipal officials including mayors, recorders/clerks and council members to attend one of these workshops. I feel these workshops can be a valuable tool to all municipal officials, and we have therefore waived any registration costs. This is a great opportunity for you to meet with other municipal officials and some of our staff.

We have included, in this correspondence, a registration form that can be copied and used for each person planning to attend one of these trainings. In order to properly plan these trainings, we ask that you register as soon as possible.

If you should have any questions concerning these workshops, please call us at 304-627-2415.

Sincerely,

Ora L. Ash
Deputy State Auditor
Local Government Services

State Auditor's 2023 Municipal Budget Preparation Regional Workshops

John B. McCuskey, through his Local Government Services Division, is pleased to announce regional Budget Preparation Workshops for municipal governments at convenient locations throughout West Virginia. These workshops will cover the basics of local government budget preparation in relation to preparing, approving, and adopting a budget. There will also be a discussion about current issues facing local governments.

City	Type	Workshop Date/Time	Location	Deadline
Bridgeport	Municipal	**Jan. 30** 1:30pm-4:00pm	Best Western, Bridgeport *100 Lodgeville Road - (304) 842-5411*	**January 25**
Wheeling	Municipal	**Feb. 1** 6:00pm-8:30pm	Oglebay Resort *465 Lodge Drive - (877) 436-1797*	**January 25**
So Charleston	Municipal	**Feb. 8** 9:00am-11:30am	Holiday Inn and Suites *400 Second Ave - (304) 744-4641*	**February 2**
Beckley	Municipal	**Feb. 15** 6:00pm-8:30pm	Holiday Inn & Suites *114 Dry Hill Road - (304) 252-2250*	**February 9**
Martinsburg	Municipal	**Feb. 22** 6:00pm-8:30pm	Holiday Inn, Martinsburg *301 Foxcroft Avenue - (304) 267-5500*	**February 16**
Clarksburg	Municipal	**Feb. 28** 5:30pm-8:00pm	Auditor's Office, Clarksburg *200 West Main Street - (304) 627-2415*	**February 24**

Note: At least ten participants must register for a workshop or we may be forced to cancel.

Please return the registration form no later than the **deadline** for the specific workshop. For questions concerning the content of the workshops please call (304) 627-2415 or email lgs@wvsao.gov.

2023 BUDGET PREPARATION REGIONAL WORKSHOP **Free to attend, but you must register!**
ONE NAME PER FORM

Name: _____ City___ Town ___ of: _____

Email: _____

Telephone: _____ Title: _____

Contact: Rebecca Clise, Admin. Assistant
Budget Prep. Regional Workshop

____Bridgeport, January 30	____ Beckley, February 15
____Wheeling, February 1	____ Martinsburg, February 22
____So Charleston, February 8	____ Clarksburg, February 28

EMAIL TO: lgs@wvsao.gov

OR FAX TO: 304-340-5090

IMPORTANT: If unable to attend after registering, please call our office at 304-627-2415 or email lgs@wvsao.gov to cancel.

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

AGENDA ITEM (ID #)

Meeting: 01/10/23
Department: Finance Commitee
Category: Information Only
Initiator:

Account Balances as of December 31, 2022

Attached are the account and investment totals through December 31, 2022.

ATTACHMENTS:
- Account Balances 12-31-2022.pdf

City of Charles Town Bank and Investment Accounts
As of December 31, 2022

Revised: January 9 , 2023

Account	Fund	September 30, 2022 Account Balance	December 31, 2022 Account Balance	Near-Term Expenditures	UNRESTRICTED FUNDS Unencumbered Balance	RESTRICTED FUNDS Unencumbered Balance	Comments
Charles Town Building Commission	Bldg Commission	$ 175,320	$ 164,134	$ -	$ -	$ 164,134	Near-term expenditures (i.e. debt service) are paid from the BC fund and directly reimbursed through monthly lease payments from General Fund. Other funds restricted to BC purposes.
Residual Fund	Residual	$ 615,550	$ 620,121	$ -	$ 620,121	$ -	Savings account/emergency fund for the city. No planned expenditures.
Sales Tax	Sales Tax	$ 2,125,472	$ 2,560,064	$ 300,000	$ 2,260,064	$ -	$1 million committed to debt service (CWH and Annex reimb) and general operating costs for fiscal year 2023 - $700k already transferred.
Federal Equitable Fund	Investigative	$ 58,663	$ 93,052	$ -	$ -	$ 93,052	Funds restricted for limited police activities per DOJ guidelines.
General Fund	General	$ 3,909,296	$ 4,675,030	$ 3,175,030		$ 1,500,000	BALANCE AS OF 1/9/2023 TO REFLECT ARPA XFR DATED 1/6/23 General fund for operations; assumes complete draw down in near-term. $1.5 million ARPA funding held in General Fund for grant matching
Coal Severance Tax Revenue Fund	Coal Severance	$ 102,823	$ 112,026	$ -	$ -	$ 112,026	Special revenue fund used for select projects; saving for longer-term park project.
CWH Landlord, LLC	CWH Landlord	$ 631,161	$ 630,401	$ 125,000	$ 505,401	$ -	Unrestricted revenues from the sale of federal historic tax credits; near-term expenditures are to begin design of city hall renovations.
American Rescue Plan Account	ARPA Fund	$ 1,338,724	$ 8,733	$ -	$ 8,733	$ -	Funds from the 2021 American Rescue Plan Act; both tranches have been transferred to the General Fund as of 01/06/2023 to execute the Standard Allowance Revenue Loss Replacement election Council made in April 2022. Balance is banking interest generated since account inception.
Housing Rehab Program	CDBG	$ 63,287	$ 63,342	$ -	$ -	$ 63,342	Funds restricted to housing rehab services.
Investigation Account - CTPD	Investigative	$ 128,882	$ 36,009	$ -	$ -	$ 36,009	Funds for police use -- Federal Equitable Recorded unde separate line hence ~$92K difference
Employees Fund CTPD	Employees Fund	$ 960	$ 961	$ -	$ -	$ 961	Funds for police use
Capital Reserve Fund	Capital Reserve	$ 2,225,898	$ 2,299,201	$ 801,826	$ 1,497,375	$ -	Near term funding for capital projects approved in FY23 CIP budget (minus capital expenses already paid, and repaving expenses paid from other account).
Summit Broker Buster - Repaving	Capital Reserve	$ 832,480	$ 868,121		$ -	$ 868,121	Savings account for future road resurfacing projects; all street improvements budgeted for FY2023 have been paid
EPA/RLF Fund	Capital Reserve	$ 51,734	$ 53,037	$ -	$ 53,037	$ -	EPA project completed but account remains open because it is a depository for federal overtime funds for drug task force (those funds later transferred to GRF) and is used to manage cash flow for reimbursable grants.
Board of Park & Recreation	Parks & Rec	$ 56,218	$ 73,440	$ 73,440	$ -	$ -	Operating account for the city's parks programs
Board of Park & Recreation - CIP	Parks & Rec	$ 2,336	$ 2,938		$ -	$ 2,938	Account dedicated to Parks & Rec Donations/Contributions for future Parks CIP (tennis courts, pool, etc.)
Debt Service Reserve (B.C.)	Bldg Commission	$ 47,712	$ 47,718	$ -	$ 47,718	$ -	Established in 2010 at the same time the Building Commission established the Sinking Fund for a 1999 bond issuance. Bond has been repaid, funds to be consolidated with Repaving fund.
1999 Series Revenue Bond Interest & Sinking Fund (B.C)	Bldg Commission	$ 304,814	$ 304,852	$ -	$ 304,852	$ -	Account includes original deposit of $52k to establish fund and additional deposits from street fees and interest earnings. Now that bond is paid, funds are "unrestricted" and can be combined with the Repaving fund.
Board of Trustees Police Pension Relief Fund	Police Pension	$ 61,337	$ 54,515	$ 54,515	$ -	$ -	Funds used to support pension beneficiaries (includes regular contributions from the general fund to this account and accident report pymts).

City of Charles Town Bank and Investment Accounts
As of December 31, 2022

Revised: January 9 , 2023

Account	Fund	September 30, 2022 Account Balance	December 31, 2022 Account Balance	Near-Term Expenditures	UNRESTRICTED FUNDS Unencumbered Balance	RESTRICTED FUNDS Unencumbered Balance	Comments
Bond Escrow Fund	Bond Escrow	$ 182,160	$ 182,413	$ -	$ -	$ 182,413	Account is used to deposit funds from developers and held until projects are completed. Current funds are for the Samuel Street Station and Tate Manor projects.
Total Bank Accounts		***$ 12,914,826***	***$ 12,850,108***	**$ 4,529,811**	**$ 5,297,302**	**$ 3,022,995**	
					$ -		
Fidelity Police Pension Fund #6846	Police Pension	*$ 442,132*	$ 456,363	$ -	$ -	$ 456,363	Investment fund for restricted use; future pension payments
Fidelity City Residual Fund #9959	Residual	*$ 612,629*	$ 660,553	$ -	$ 660,553	$ -	Investment fund for budget stabilization.
					$ -		
Total Bank Accounts plus two Investment Accounts		***$ 13,969,587***	***$ 13,967,025***	**$ 4,529,811**	**$ 5,957,855**	**$ 3,479,359**	

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/10/23
Department: Finance Commitee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Grant Funding Recap - Matching Obligations

Discussing the funding obligations and sources for current/near term City projects with grant funding and match requirements.

ATTACHMENTS:

- Grant funds worksheet.docx
- City Project 1-10-2023 with grant associations.pdf

Projects	Total Funds	Grant Funded	City Funds Needed
1. Augustine Ave Trail	$145,421.10	$116,336.88	$29,084.22

Design Phase 2017 TAP $145,421.10 (total) $29,084.22 (City's Capital Budget Plan) $116,336.88 (Fed funds) reimbursed at 80/20 – Design of entire trail 1.9

Construction Phase 2019 TAP $700,000.00 $560K $140K

FY22-23 CIP allocates $25K for Phase 2 design and proposes FY24 $165K for Phase 2 construction.

FY23 Congressional earmark $1.4M (construction) included in draft appropriation bills.

**Construction to be completed within 10 years)

**Pay as you go by sponsor

2. 661 Sidewalk $511,229.38 TAP $408,984.00 $102,246.00

(Construction cost)

FY22-23 allocates CIP to fund half of sidewalks up to $300K and other half from grants.

3. JMP Pool/Pool House $2.5M $250K $2.25M

Land Water Conservation Fund
50/50 match up to $250K

$250K from LWCF and other 2.25M from capital reserves, coal severance, developer fees, and ARPA. FY2025 second year of funding.

CIP allocates $20K for grant matching for 2023 and $50K for 2024.

4. Liberty Street Stormwater Upgrades – Federal earmark $375K
5. Wayfinding – no grant applied
6. Sidewalks (Mordington Ave)
7. COPS Equipment Grant - $400K federal earmark
8. Master Parks Planning – no grant applied
9. Revive! Grant - $250K earmark

ARPA allocation – Grant matches 1.5M

Edited January 9, 2023

Project Title	Funding Sources	Estimated Cost	Funding Sources					
			Grant	Match	Pending	Total	Balance	Purpose
Augustine Ave Trail		**$ 2,570,000**					$ 2,570,000	
TAP I			$ 116,000	$ 29,000	$ -	$ 145,000	$ 2,425,000	Design
TAP II			$ 560,000	$ 140,000	$ 140,000	$ 700,000	$ 1,725,000	Phase I Construction
Earmark - Sen Capito			$ 1,400,000	$ 280,000	$ 280,000	$ 1,680,000	$ 45,000	Phase II & III Construction
			$ 2,076,000	$ 449,000	$ 420,000	$ 2,525,000		
	Total Pending				$ 465,000			
	ARPA Grant Fund Account				$ 420,000			
	CAP Reserve				$ 45,000			
	Balance				$ -			
George Street Sidewalk		**$ 550,000**					$ 550,000	
City Funded				$ 30,000		$ 30,000	$ 520,000	Design
TAP Grant			$ 408,984	$ 81,797	$ 81,797	$ 490,781	$ 29,219	Construction
				$ 111,797	$ 81,797	$ 520,781		
	Total Pending				$ 111,016			
	FY-2023 CIP Budget				$ 300,000			
	Balance				$ 188,984			
Liberty Street Flooding		**$ 650,000**					$ 650,000	
DEP Grant			$ 102,559	$ 63,400		$ 165,959	$ 484,041	Design
Earmark - Sen Capito			$ 375,000	$ 75,000	$ 75,000	$ 450,000	$ 34,041	Construction
				$ 138,400	$ 75,000	$ 615,959		
	ARPA Grant Fund Account				$ 75,000			
	CAP Reserve				$ 34,041			
	Balance				$ -			

Sales Tax Account	**$ 2,250,000**
** Yearly Lease Payments - should be financed by continuing state distributions*	*$ 324,695.76*
Total	$ -
Remaining	$ 2,250,000

ARPA Grant Fund Account	**$ 1,500,000**
AA Trail	$ 420,000
LS Flooding	$ 75,000
Pool	$ 250,000
Total	$ 745,000
Remaining	$ 755,000

CAP Reserve	**$ 1,477,178**
AA Trail	$ 45,000
Liberty Street	$ 34,041
Total	$ 79,041
Remaining	$ 1,398,137

Memorial Pool		**$ 2,500,000**				$ 2,500,000	
Land & Water Conservation Grant			$ 250,000	$ 250,000	$ 500,000	$ 2,000,000	
	ARPA Grant Match			$ 250,000			
	Coal Severance			$ 102,000			
	Parks CIP			$ 50,000			
	Balance			$ 1,848,000			
CTPD Equipment		$ 400,000				$ 400,000	
COPS Grant			$ 400,000	$ -	$ 400,000	$ -	Equipment
Revive Grant			$ 250,000	$ -	$ 250,000		
No Match Required							

ARPA (Less $1.5M match)	**$ 842,000**
Total	0
Remaining	$ 842,000

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 01/10/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

City Capital Improvement Plan for FY24 - FY29 (5 year plan)

Discussion of building out the Capital Improvement Plan for FY24-FY29. The goal is to have a generally accepted CIP that would go into effect July 1, 2023. Accounting Manager plans on soliciting feedback from all departments and committees regarding capital needs, capital wants, and projects during the standard capital budget process for FY24. The data will then be provided to City Manager to build out plan (Accounting Manager has no experience or knowledge on how to properly build plan).

ATTACHMENTS: