CITY OF CHARLES TOWN

FINANCE COMMITEE
AGENDA • JULY 12, 2023

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

1. CALL TO ORDER

2. UNFINISHED BUSINESS

2.1 : Parks and Recreation Budget Discussion
Parks & Rec Budget Discussion - 5 year analysis 7-11-23.pdf
P&R ORDINANCE.pdf

2.2 : Red Line: Travel Policy - Purchase Card Use and Per Diem Issuance
Travel Policy Red Lined 05-01-2023.pdf

3. NEW BUSINESS

3.1 : Chairman Report & Updates

3.2 : Bank Account Balances as of June 30, 2023
Copy of Account Balances - June 30 2023 .xlsx

3.3 : Business & Occupation Tax - Proposed Exemption Provision in Article 745
ARTICLE 745 PROPOSED LANGUAGE.pdf

3.4 : Signature Cards - Update with new committee member

3.5 : FY 2023 General Operating, Coal Severance, and Capital Budget preliminary final balances
FY2023 Coal Severance Budget Preliminary Balances thru June 30 7-12-2023.pdf
FY2023 Capital Budget Preliminary Balances thru June 30 7-12-2023.pdf
FY2023 General Operating Budget Preliminary Balances thru June 30 7-12-2023.pdf

3.6 : FY2024 General Fund Revision #1
FY2024 General Operating Budget Revision 1 7-12-2023.pdf
FY2024 General Fund Budget Revision #1.pdf
FY2024 General Fund Budget Revision #1 pg 2.pdf

3.7 : FY2024 Coal Severance Revision #1
FY2024 Coal Severance Budget Revision 1 7-12-2023.pdf
FY2024 Coal Fund Budget Revision #1.pdf

3.8 : Part Time Inspector Funding Request - $10K

4. ADJOURNMENT

5. **NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas-and-minutes/**

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Parks and Recreation Budget Discussion

ATTACHMENTS:

- Parks & Rec Budget Discussion - 5 year analysis 7-11-23.pdf
- P&R ORDINANCE.pdf

Parks & Rec Fund Analysis

	FY2019	FY2020	FY2021	FY2022	FY2023
Revenues					
Pool	$ 34,001	$ 13,974	$ 13,486	$ 34,599	$ 40,793
Admissions	*$ 15,474*	*$ 8,403*	*$ 6,462*	*$ 17,706*	*$ 16,535*
Concessions	*$ 2,507*	*$ 1,861*	*$ 1,159*	*$ 3,044*	*$ 2,877*
Rentals	*$ 5,260*	*$ 3,684*	*$ 400*	*$ 3,592*	*$ 3,900*
Passes	*$ 3,645*	*$ 25*	*$ 2,990*	*$ 3,503*	*$ 4,270*
Lifeguard Certs	*$ 900*	*$ -*	*$ 2,475*	*$ -*	*$ -*
Swim Lessons	*$ 6,215*	*$ -*	*$ -*	*$ 6,753*	*$ 13,211*
Tennis	$ 18,616	$ 4,745	$ 1,000	$ 9,459	$ 12,080
Tennis Reg -Youth	*$ 12,227*	*$ 60*	*$ -*	*$ -*	*$ -*
Tennis Reg - Junior	*$ 669*	*$ -*	*$ 340*	*$ 780*	*$ 1,290*
Tennis Lessons	*$ 906*	*$ 645*	*$ -*	*$ 7,523*	*$ 9,925*
Tennis Sale Items	*$ 807*	*$ 48*	*$ 660*	*$ 1,156*	*$ 865*
USTA	*$ 4,007*	*$ 3,992*	*$ -*	*$ -*	*$ -*
Contributions	$ 110,503	$ 77,667	$ 104,480	$ 129,618	$ 147,343
Annual Contribution	*$ 62,500*	*$ 42,500*	*$ 42,500*	*$ 42,500*	*$ 37,500*
Hotel/Motel Tax	*$ 44,241*	*$ 32,567*	*$ 58,400*	*$ 82,318*	*$ 103,943*
General Donation	*$ 3,762*	*$ 2,600*	*$ 3,580*	*$ 3,000*	*$ 3,500*
Ott Donation	*$ -*	*$ -*	*$ -*	*$ 1,800*	*$ 2,400*
Misc Revenue	$ 4,181	$ 3,633	$ 4,222	$ 3,774	$ 5,619
Pavillion Rental	*$ 3,925*	*$ 1,275*	*$ 4,025*	*$ 3,525*	*$ 5,225*
Interest on Accounts	*$ 256*	*$ 319*	*$ 197*	*$ 186*	*$ 392*
Misc Revenue	*$ -*	*$ 2,039*	*$ -*	*$ 63*	*$ 2*
Total	**$ 167,301**	**$ 100,019**	**$ 123,188**	**$ 177,450**	**$ 205,835**
Expenditures					
Salaries & Taxes	$ 56,938	$ 36,937	$ 25,309	$ 60,133	$ 78,825
Telephone	$ 1,006	$ 1,458	$ 1,489	$ 1,039	$ 852
Utilities	$ 14,257	$ 8,821	$ 6,419	$ 8,950	$ 12,240
Repairs/Maintenance	$ 6,607	$ 5,519	$ 11,005	$ 7,879	$ 5,995
Advertising	$ 236	$ 292	$ 54	$ 148	$ 442
Training	$ 1,525	$ 1,220	$ 329	$ -	$ -
Insurance & Bonds	$ 4,926	$ 3,964	$ 5,952	$ 4,628	$ 3,548
Contracted Services	$ 48,073	$ 44,505	$ 42,311	$ 47,500	$ 50,274
Fees/Taxes	$ 791	$ 924	$ 131	$ 168	$ 131
Supplies	$ 14,606	$ 3,873	$ 16,503	$ 19,361	$ 18,785
Uniforms	$ 350	$ -	$ -	$ 400	$ 820
Capital Improvements	$ -	$ -	$ -	$ 18,900	$ -
Total	**$ 149,315**	**$ 107,513**	**$ 109,503**	**$ 169,104**	**$ 171,912**
Balance	***$ 17,987***	***$ (7,494)***	***$ 13,686***	***$ 8,345***	***$ 33,923***

Cash Balance @ 6/30	*$ 53,848*	*$ 21,273*	*$ 55,949*	*$ 68,826*	*$ 86,948*

ARTICLE 138

Board of Park and Recreation Commissioners

138.01 Purpose.
138.02 Definitions.
138.03 Establishment of Board of Park and Recreation Commissioners.
138.04 Powers and duties.
138.05 **Severability.**

CROSS REFERENCES
Applicable West Virginia State Codes to this Article include: WV Code 8-21.

138.01 PURPOSE.

The purpose of this article is to establish a Parks and Recreation Ordinance together with a Board of Parks and Recreation Commissioners of Charles Town, West Virginia in accordance with West Virginia State Code §8-21-1 et seq. The Board of Parks and Recreation Commissioners is established for the purpose of constructing, improving, extending, developing, maintaining, and operating a City public parks and recreation system.
(Ord. 2020-012. Passed 8-3-20.)

138.02 DEFINITIONS.

(a) "City" is the City of Charles Town, West Virginia.
(b) "City Council" is the City of Charles Town City Council.
(c) "Director" is a person so designated and in charge of the Parks and Recreation Department.
(d) "Park" is a park, playground, natural area, recreation center, or any other area in the City owned by the City or the Board of Parks and Recreation Commissioners, or used by and through a contract or agreement, and devoted to active or passive recreation.
(e) "Board" is the seven-member public corporate body established to effectuate the purposes and provisions of this ordinance.
(f) "Commissioners" are appointed members of the Board by the City Council.
(Ord. 2020-012. Passed 8-3-20.)

138.03 ESTABLISHMENT OF BOARD OF PARK AND RECREATION COMMISSIONERS.

(a) The Board herein created will be a public corporate body, with perpetual existence and common seal. It will have the power to purchase, hold, sell and convey real or personal property; receive gift, grant, donation, bequest or devise; sue and be sued; contract and be contracted with; and do any and all things and acts which may be necessary, appropriate, convenient or incidental to carry out and effectuate the purposes and provisions of this Ordinance.
(b) The Board will consist of seven voting Commissioners. Commissioners will be residents of the City of Charles Town. Commissioners will be appointed by City Council.
(c) Appointment of membership will consist of seven Commissioners with not more than two Commissioners of the City Council. The term of any City Council member appointed to serve on the Board will run concurrent with the member's term on the council.
(d) No officer or employee of the City, other than an appointed Commissioner(s) of the City Council, whether holding a paid or unpaid office, is eligible for appointment to the Board.
(e) The terms of other appointed Commissioners will be for six years and until their successors have been duly appointed and qualified.
(f) The Commissioners of the Board will qualify by taking and filing with the City Clerk, the oath prescribed by law for public officials.
(g) At the first meeting of each calendar year, or as needed to accommodate vacancies, the Commissioners of the Board will organize by electing one of their number president, and another vice president, and by electing a secretary who need not be a Commissioner of the Board. The secretary will keep an accurate record of the fiscal affairs of the Board and will keep a certified or approved written record of the Board's proceedings which will be available for inspection as are other municipal records. The City Treasurer will be ex officio Treasurer of said Board and will take the oath prescribed by law and will furnish such bond as may be required by said Board.
(h) Commissioners will serve without compensation. Commissioners will be entitled to reimbursement for all reasonable and necessary expenses actually incurred in the performance of their duties as Commissioners. They will not be personally interested, directly or indirectly, in any contract entered into by said Board, or hold any remunerative position in connection with the establishment, construction, improvement, extension, development, maintenance or operation of any of the property under their control.
(i) The Charles Town City Manager, or designee as appointed by the City Council, will be the Director of the Parks and Recreation Department and will be an ex-officio Commissioner of the Board, with the responsibility to participate in discussions, but without the right to vote.
(j) Each Commissioner will be subject to removal by City Council by the recorded vote of a majority of City Council after a public hearing thereon. The decision of City Council as to such removal will be final and not subject to review by any court, arbitrator, or other body, and each Director accepting such appointment will acknowledge the finality of such decision.
(Ord. 2020-012. Passed 8-3-20.)

138.04 POWERS AND DUTIES.

The Board will have the following powers and perform the following duties:
(a) Act in an advisory capacity to the City Council in all matters pertaining to parks and recreation; will acquaint itself with and make a continuous study and review of the complete parks and recreation services of the City; and will advise with City Council from time to time as to the present and future maintenance, operation, planning, acquisition, development, enlargement, and use policies of the City's parks and recreation services; and
(b) Using the authority granted under West Virginia State Code §8-21-7, work in conjunction with the Director of Parks and Recreation as to the policy direction of the Parks and Recreation Department. The supervisory powers of the Board to manage and operate the City's parks system will be delegated to the Director of Parks and Recreation. The Board will review the proposed budget for the Parks and Recreation Department and make recommendations to the City Council through the Director as it deems necessary; and
(c) Study and encourage the development of park and recreation areas and study and encourage the development of wholesome

recreation for all residents of the City of Charles Town; and

(d) After concurrence by the City Council, acquire in its name by purchase, lease, parkland dedication, by exercise of the power of eminent domain, or otherwise, such land or lands as it will determine to be necessary, appropriate, convenient or incidental to the establishment, construction, improvement, extension, development, maintenance or operation of a system of public parks, parkways, playgrounds, athletic fields, stadiums, arenas, and other public parks and recreational facilities for the City; and

(e) Consult with the Parks and Recreation Department Director on problems of development of recreation areas, facilities, programs, and improved recreational services; and

(f) Recommend the adoption of standards, areas, facilities, program, and financial support; and

(g) Establish and periodically review a master planning guide for parks and recreation and become familiar with such plan and its relation to existing and proposed facilities and will become aware of any revision or updating thereof; and

(h) Advise and recommend to the City Council on the development of long-range capital improvement programs and, when in its opinion the need exists for additional parks and recreational facilities, grounds, premises, or equipment, it will make appropriate recommendations to the City Council; and

(i) Using the authority granted in West Virginia State Code §8-21-9 to take title to real and personal property and after concurrence by the City Council, convey real property to the Board by public bodies; sell and convey real property by the Board and execute deeds; and

(j) Using the authority granted in West Virginia Code §8-21-10 as to general powers, enactment and enforcement of rules and general counsel, provided however, develop for City Council review and adoption, rules and regulations as may be prescribed by the Board for use of parks and recreational facilities and enforcement therein; and

(k) From time to time recommend to the City Council amendments to or changes in this Ordinance; and

(l) Through its President, make both an oral and written report annually to the City Council concerning its activities during the past year and its proposals for the coming year; and

(m) Develop and recommend written policies and procedures for the Parks and Recreation Department Director to follow for the use of parks and recreational facilities and for the conduct of all recreational activities which policies and procedures will be subject to approval by the City Council; and

(n) Develop for City Council approval a set of by-laws and governing rules of procedure for their meetings and operation; and

(o) Have the power to charge for use of recreational facilities and use those funds accordingly on behalf of the City of Charles Town as prescribed in West Virginia State Code §8-21-11; and

(p) Receive and disburse for such purposes, any moneys appropriated to it by the City Council, together with any other funds which may come into its hands by gift, grant, donation, bequest, devise, or from its own operation, or otherwise. The City and the Board will comply with West Virginia State Code §8-21-13 for public parks and recreation bonds; and

(q) All powers and duties prescribed and delegated herein are delegated to the Board as a unit and all action hereunder will be of the Board acting as a whole. No action of an individual Commissioner is authorized except through the Board.

(Ord. 2020-012. Passed 8-3-20.)

138.05 SEVERABILITY.

If any provision of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality will not otherwise affect or invalidate the other provisions hereto, all of which are hereby declared, and will be construed, to be separate and severable.

(Ord. 2020-012. Passed 8-3-20.)

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/12/23
Department: Finance Commitee
Category: Revision
Initiator:

AGENDA ITEM (ID #)

Red Line: Travel Policy - Purchase Card Use and Per Diem Issuance

Per the Finance Committee feedback at the April 4 meeting, the Finance Director is providing a red-lined version of the travel expense policy found in the employee handbook reflecting the proposed language updates.

ATTACHMENTS:

- Travel Policy Red Lined 05-01-2023.pdf

4.11 **Travel Expenses**
The purpose of this policy is to define employee travel rules and the authority for incurring and approving travel expenses.
Travel expenses are the reasonable and necessary expenses incurred by employees when traveling on approved City business trips. City travel is limited to business activities for which other means of communication are inadequate and for which prior approval of the employee's supervisor has been received.

Personal Vehicles
All employees using their own vehicle for City business must maintain insurance coverage as required by law and a valid driver's license. Travel between the employee's home and primary office is not considered to be City business.
Employees are not authorized to use personal vehicles for City business travel without written authorization from the City Manager. Employees will be reimbursed for personal vehicle use at the standard IRS mileage rate. The City Manager or his/her designee must authorize any deviation from this policy.

Travel Expenses
The City Council sets parameters on the expenditure of City funds to ensure that public funds are spent in an appropriate manner. Advance written approval from your supervisor is required before travel arrangements are made. The City pays a per diem rate for meals and incidental expenses and the actual amounts incurred for all other appropriate expenses when employees are on travel assignments. The per diem rate for meals and incidental expenses will be based on the current US General Services Administration (GSA) rate schedule for the destination at the time of travel. Any travel that requires lodging that is more costly than the pre-approved GSA rate must receive written approval from the City Manager or his/her designee before scheduling the lodging. The employee must demonstrate that lodging in the area is not available at or below the pre-approved GSA rate. Employees may receive an advance payment of the per diem for meals and incidentals with the approval of the supervisor at least one week prior to the date of travel. If any portion of the travel is cancelled or postponed after the employee has received an advance for per diem, the proportional share of per diem resulting from the cancellation or postponement must be repaid to the City within two weeks of the original travel date. Should there be a need for emergency travel for employees, the one week minimum per diem request period is not applicable. When possible, the City shall accommodate the approved emergency travel advance per diem payment request up to 48 hours prior to the date of travel. In the event that the advanced per diem payment request cannot be processed by the employee's date of travel, the employee shall be required to keep all receipts related to meals and incidental expenses. The City shall reimburse the employee for all actual meals and incidental expenses, not to exceed the GSA per diem allowance rates for the travel location and date. City purchase/credit cards shall not be used for meals and incidental expenses.

If you have any questions about appropriate expenses covered by the City, please discuss with the City Manager or his/her designee. Examples of typical expenses include the following:
• Airline tickets.
• Meals and incidentals.
• Lodging.
• Car rental, bus, taxi, parking.

• Associated gratuities.
• Other expenses necessary to achieve the business purposes.

Family Members
The City will pay the travel expenses of spouses or other family members only when their presence is deemed necessary to the business purpose of the trip and when approved in advance in writing by the City Manager.

4.12 **Business Expenses**
The purpose of this policy is to define approved non-travel employee business expenses and the authority for incurring and approving such expenses.
Approved business expenses are the reasonable and necessary expenses incurred by employees to achieve legitimate business purposes.
If you have any questions regarding approved expenses or the authority to incur such expenses, please discuss with the City Manager or his/her designee.
Technical and Training Seminars/Conferences
The City pays for expenses associated with attendance at work related classes and seminars that enhance job-related skills. Prior written approval must be obtained from the employee's supervisor. Please note that the City will not pay the employee the per diem meal rate for meals that are included as part of the conference, seminar, or training session.
Employee Reporting
Employees are to report their approved expenses on the standard Expense Report Form and must include a description of the expense, its business purpose, date, place, and the participants.
4.13 **Use of City Credit and Purchase Cards**
Every employee in the possession of a City credit or purchase card will adhere to the strictest guidelines of responsibility for the proper protection and use of that card.
Employees must adhere to all relevant rules, regulations, and policies established for the use of such cards by the City and the WV State
Auditor's office. City card purchases under $250 do not require prior approval. City card purchases over this amount must receive prior approval from your supervisor or the City Manager.
All sales receipts generated by use of the City's card must be turned in monthly to the accounting department using the appropriate P-Card accounting form.
City cards are not to be used for personal reasons. Use of the City card is restricted to approved, business-related expenses.
Any unauthorized purchases made with a City card will be the cardholder's responsibility. Any such purchase will be reimbursed to the City by the employee within 30 days.
Lost or stolen City cards must be reported immediately to your supervisor. Failure to follow this policy may result in disciplinary action up to and including termination. Infractions are also subject to other discipline as outlined in the WV Auditor's program rules.

Formatted: Default

Formatted: Font: 11.5 pt

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Chairman Report & Updates

ATTACHMENTS:

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Bank Account Balances as of June 30, 2023

Attached are the account and investment totals through June 30, 2023

ATTACHMENTS:

- Copy of Account Balances - June 30 2023 .xlsx

City of Charles Town Bank and Investment Accounts
As of June 30, 2023

Revised: July 11, 2023

Account	Fund	March 31, 2023 Account Balance	*June 30, 2023 Account Balance*	Near-Term Expenditures	UNRESTRICTED FUNDS Unencumbered Balance	RESTRICTED FUNDS Unencumbered Balance	Comments
Charles Town Building Commission	Bldg Commission	$ 154,617	$ 229,830	$ -	$ -	$ 229,830	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	$ 625,353	$ 677,514	$ -	$ 677,514	$ -	Savings account/emergency fund for the city. No planned expenditures.
Sales Tax	Sales Tax	$ 2,688,812	$ 3,138,925	$ 1,600,000	$ 1,538,925	$ -	$1.6 million committed to debt service (CWH and Annex reimb) and general operating costs for fiscal year 2024
Federal Equitable Fund	Investigative	$ 93,179	$ 99,629	$ -	$ -	$ 99,629	Funds restricted for limited police activities per DOJ guidelines.
General Fund	General	$ 5,472,671	$ 4,712,111	$ 3,212,111		$ 1,500,000	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	$ 119,327	$ 126,373	$ -	$ -	$ 126,373	Special revenue fund used for select projects; saving for longer-term park project.
CWH Landlord, LLC	CWH Landlord	$ 631,464	$ 632,645	$ 125,000	$ 507,645	$ -	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	$ 8,883	$ 8,895	$ -	$ 8,895	$ -	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	$ 63,479	$ 63,513	$ -	$ -	$ 63,513	Funds restricted to housing rehab services.
Investigation Account - CTPD	Investigative	$ 43,897	$ 31,096	$ -	$ -	$ 31,096	Funds for police use -- Federal Equitable Recorded unde separate bank account
Employees Fund CTPD	Employees Fund	$ 962	$ 964	$ -	$ -	$ 964	Funds for police use
Capital Reserve Fund	Capital Reserve	$ 2,471,724	$ 2,726,939		$ -	$ 2,726,939	Near term funding for capital projects approved in FY24 CIP budget (minus capital expenses already paid, and repaving expenses paid from other account).
Summit Broker Buster - Repaving	Capital Reserve	$ 909,148	$ 954,034		$ -	$ 954,034	Savings account for future road resurfacing projects; all street improvements budgeted for FY2023 have been paid
EPA/RLF Fund	Capital Reserve	$ 174,340	$ 182,084	$ -	$ 182,084	$ -	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	$ 88,640	$ 81,803	$ 81,803	$ -	$ -	Operating account for the city's parks programs
Board of Park & Recreation - CIP	Parks & Rec	$ 4,541	$ 5,145		$ -	$ 5,145	Account dedicated to Parks & Rec Donations/Contributions for future Parks CIP (tennis courts, pool, etc.)
Debt Service Reserve (B.C.)	Bldg Commission	$ 47,724	$ 47,730	$ -	$ 47,730	$ -	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 by end of calendar year 2023
1999 Series Revenue Bond Interest & Sinking Fund (B.C)	Bldg Commission	$ 304,890	$ 304,928	$ -	$ 304,928	$ -	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	$ 47,853	$ 50,905	$ 50,905	$ -	$ -	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 June 30, 2023

Revised: July 11, 2023

Account	Fund	March 31, 2023 Account Balance	*June 30, 2023 Account Balance*	Near-Term Expenditures	UNRESTRICTED FUNDS Unencumbered Balance	RESTRICTED FUNDS Unencumbered Balance	Comments
Bond Escrow Fund	Bond Escrow	$ 182,721	$ 183,063	$ -	$ -	$ 183,063	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		$ 14,134,223	$ 14,258,124	$ 5,069,819	$ 3,267,720	$ 5,920,585	
					$ -		
Fidelity Police Pension Fund #6846	Police Pension	$ 470,735	$ 479,414	$ -	$ -	$ 479,414	Investment fund for restricted use; future pension payments
Fidelity City Residual Fund #9959	Residual	$ 667,834	$ 687,509	$ -	$ 687,509	$ -	Investment fund for budget stabilization.
					$ -		
Total Bank Accounts plus two Investment Accounts		$ 15,272,792	$ 15,425,047	$ 5,069,819	$ 3,955,229	$ 6,399,999	

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/12/23
Department: Finance Commitee
Category: Referral
Initiator:

AGENDA ITEM (ID #)

Business & Occupation Tax - Proposed Exemption Provision in Article 745

Attached is proposed language to be added to the Business & Occupation Tax Ordinance (Article 745) addressing exemptions related to City funded projects and long-term business growth.

ATTACHMENTS:

- ARTICLE 745 PROPOSED LANGUAGE.pdf

ARTICLE 745
Business and Occupation Tax

745.01 Short title.
745.02 Purpose and intent.
745.03 Definitions.
745.04 Imposition of tax.
745.05 Natural resource production.
745.06 Manufacturing.
745.07 Selling tangible property.
745.08 Public service or utility business.
745.09 Contracting.
745.10 Amusements.
745.11 Service business or calling not otherwise classified.
745.12 Rentals and royalties.
745.13 Banking and other financial businesses.
745.14 Health maintenance organizations.
745.15 Person taxable on multiple activities; credits.
745.16 Exempt activities.
745.17 Tax cumulative.
745.18 Administration generally.
745.19 Returns; computation and payment of tax.
745.20 Taxpayer records.
745.21 Tax return information confidentiality.
745.22 Erroneous computation of tax.
745.23 Investigations.
745.24 Assessments.
745.25 Notice of assessment; petition for reassessment.
745.26 Hearing procedure; decision; review.

745.27 Injunction.

745.28 Unpaid tax a lien; delinquency notice filing and release.

745.29 Successor liability.

745.30 Revocation, nonrenewal of licenses and permits.

745.31 Settlement agreements and compromises.

745.32 Additional administrative provisions concerning contracting.

745.33 Claims for refunds or credit.

745.34 Interest and penalty; criminal liability.

745.35 Severability.

745.36 Repeal of the business franchise tax.

745.37 Effective date.

CROSS REFERENCES

Authority to tax - see W.Va. Code 8-13-5

Business and occupation tax - see W.Va. Code Art. 11-13

Collection of taxes - see W.Va. Code 8-13-15 et seq.

745.01 SHORT TITLE.

This article shall be known as the "City of Charles Town Municipal Business and Occupation Tax Ordinance."

(Passed 7-19-10.)

745.02 PURPOSE AND INTENT.

The purpose of this article is to impose a municipal business and occupation tax pursuant to West Virginia Code § 8-13-5 to the fullest extent allowable under the operative laws of the State of West Virginia and the United States unless a more restrictive application is required by an express limitation set forth in this article.

(Passed 7-19-10.)

745.03 DEFINITIONS.

For purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless a different meaning is clearly required by the context in which the term is used:

(a) Banking business. The term "banking business or financial organization" means any bank, banking association, trust company, industrial loan company, small loan company, or licensee, building and loan association, savings and loan association, credit union, finance company, investment company, investment broker or dealer, and any other similar business organization at least ninety percent (90%) of the assets of which consists of intangible personal property and at least ninety percent (90%) of the gross receipts of which consists of dividends, interest and other charges derived from the use of money or credit.

(b) Business. The term "business" means all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. The production of raw materials or manufactured products which are used or consumed in the main business shall be deemed a business engaged in taxable in the class for which it falls.

(c) Contracting. The term "contracting" means the furnishing of work, or both materials and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

(d) Gross Income. The term "gross income" generally means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property, real or personal, or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including interest, discount, rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties, interest and discount paid, or sums paid to independent contractors, subcontractors or persons furnishing services or property used in the operation of any business to produce gross income, or any other expense whatsoever. "Gross income" of a banking or financial business is specified in Section 745.13 of this article.

(e) Gross proceeds of sales. The term "gross proceeds of sales" means the value actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind. The words "gross income" and "gross proceeds of sales" shall not be construed to include cash discounts allowed and taken on sales; the proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either in cash or by credit; or the sale price of any article accepted as part payment on any new article sold, if the full sale price of the new article is included in the" gross income" or "gross proceeds of sales"; excise taxes imposed by the State; money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for repayment of a debt of another; and excise taxes imposed by the

federal government upon the consumer, not manufacturer, and which are held in trust by the vendor as agent for the federal government.

(f) Municipality. The term "municipality" means the City of Charles Town.

(g) Person. The terms "person" and "company" are used interchangeably in this article and mean and include any individual, firm, copartnership, joint adventure, association, corporation, limited liability company, trust, estate or any other group or combination acting as a unit, and the plural as well as the singular number. The word "it" shall also include the pronouns "he" and "she".

(h) Retail sales. The terms "retail sales" and "selling at retail" mean all sales other than wholesale sales, including but not limited to sales to persons for use in any activity not subject to the tax imposed by this article, all sales of real property, and sales to consumers.

(i) Sale. The terms "sale" and "sales" mean any transfer of the ownership of or title to property, whether for money or in exchange for other property.

(j) Services. The term "service business or calling" includes all activities engaged in for other persons for a consideration, which involve the rendering of a service as distinguished from the production or sale of tangible property, but shall not include the services rendered by an employee to his employer.

(k) Tax year. The terms "tax year" and "taxable year" mean as the period commencing July 1 and ending June 30. For the purpose of this article the taxable year shall be divided into two semi-annual periods. The first period shall be from July 1st through December 31st. The second period shall be from January 1st through June 30th.

(l) Taxpayer. The term "taxpayer" means any person liable for any tax hereunder.

(m) Treasurer. The term "treasurer" means the municipality's treasurer and his or her agents, delegates or representatives.

(n) Wholesale sales. The terms "selling at wholesale" and "wholesale sales" mean only:

(1) Sales of tangible personal property for the purpose of resale in the form of tangible personal property,

(2) Sales of machinery, supplies or materials which are to be directly consumed by the purchaser in the conduct of any business or activity which is subject to the tax imposed by this article, or

(3) Sales of tangible personal property to the United States of America, its agencies and instrumentalities, or to the State of West Virginia, its institutions and political subdivisions.

(Passed 7-19-10.)

745.04 IMPOSITION OF TAX.

(a) There are hereby levied and imposed and shall be collected annual privilege taxes, against the persons, on account of the business and other activities and in the amounts to be determined by the application of rates against values or gross income or gross proceeds as set forth in Sections 745.05 through 745.14 of this article, inclusive.

(b) If any person liable for any tax under Section 745.05 or 745.06 of this article shall ship or transport its products, or any part thereof, out of the municipality without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the municipality shall be the basis for the assessment of the tax imposed in those sections. Gross income included in the measure of the tax under Section 745.05 or 745.06 of this article, shall neither be added nor deducted in computing the tax levied under the other sections of this article. In determining value, however, as regards sales from one to another of affiliated companies or persons, or under other circumstances where the relation between the buyer and the seller is such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale, the value upon which such privilege tax shall be levied shall correspond as nearly as possible to the gross proceeds from the sale of similar products of like quality or character where no common interest exists between the buyer and the seller but where the circumstances or conditions are otherwise similar.

(c) The municipal business and occupation tax is imposed on each person engaged in privileges taxable under this article if such person is engaged in purposive revenue generating activities within the municipality's limits and such person has sufficient contacts to sustain the municipality's taxing jurisdiction. By way of example (but not limitation), if a person's activities within the municipality contributes to the establishment and maintenance of a market, such contacts are considered to be sufficient to sustain the municipality's taxing jurisdiction assuming federal constitutional nexus standards are satisfied.

(Passed 7-19-10.)

745.05 NATURAL RESOURCE PRODUCTION.

(a) Upon every person engaging or continuing within the municipality in the business of severing, extracting, mining, quarrying, reducing to possession and/or producing for sale, profit or commercial use any natural resource products, the amount of such tax shall be equal of the value of the articles produced as shown by the gross proceeds derived from the sale thereof by the producer, except as hereinafter provided, multiplied by the respective rates as follows: Coal, one percent (1.00%); limestone or sandstone quarried or mined, one and one-half percent (1.50%); oil or blast furnace slag, three percent (3.00%); natural gas in excess of the value of five thousand dollars ($5,000.00), six percent (6.00%); sand, gravel or other mineral products, not quarried or mined, three percent (3.00%); timber one and one-half percent (1.50%), and other natural resource products, two percent (2.00%).

(b) The measure of this tax is the value of the entire production in the municipality, regardless of the place of sale or the fact that delivery may be made to points outside the municipality.

(c) A person exercising privileges taxable under this section and using or consuming the natural resources so produced in his business or transferring or delivering the natural resources as any royalty paid, in kind, or the like, shall be deemed to be engaged in the business of producing natural resources and shall be required to make returns on account of the production of the business, showing the gross proceeds or equivalent in accordance with uniform and equitable rules for determining the value upon which privilege taxes shall be levied, corresponding as nearly as possible to the gross proceeds from the sale of similar products of like quality or character by other taxpayers.

(d) Persons who produce natural resources outside the municipality and who make sale of those products within the municipality shall not pay the tax imposed by this section but shall pay the tax imposed by Section 745.07 of this article for the privilege of selling such products within the municipality.

(e) A person exercising any privilege taxable under this section and engaging in the business of selling its natural resource products in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed in Section 745.07 of this article for the privilege of engaging in the business of selling such natural resource products in the municipality. (Passed 7-19-10.)

745.06 MANUFACTURING.

(a) Upon every person engaging or continuing within the municipality in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others, in whole or part, any article or articles, substance or substances, commodity or commodities, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), the amount of the tax shall be equal to the value of the article, substance, commodity or newspaper manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of eighteen one-hundredths percent (0.18%).

(b) The measure of the tax in this section is the value of the entire product manufactured, compounded or prepared in the municipality for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the municipality. It is further provided, however, that in those instances in which the same person partially manufactures, compounds or prepares products within the municipality and partially manufactures, compounds or prepares such products outside the municipality, the measure of tax under this section shall be that proportion of the sales price of the product that the payroll costs of manufacturing within the municipality bears to the entire payroll costs of manufacturing the product.

(c) If any person shall ship or transport its products or any part thereof out of the State without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the State shall be the basis for the assessment of the tax imposed. The treasurer may prescribe equitable and uniform rules of ascertaining such value; provided that, in the absence of such rules, the person manufacturing the products within the municipality shall report the value in a consistent and reasonable manner.

(d) The dressing and processing of food intended for human consumption by a person, or the cooking and serving of food by a restaurant which food is to be sold in the municipality by such person, shall not be considered manufacturing or compounding or preparing for sale, but the sale of these products shall be reported under Section 745.07 of this article either as wholesale or retail sale, as the case may be.

(e) Persons who manufacture, compound or prepare products outside the municipality and who make sale of such product within the municipality shall not pay the tax imposed by this section but shall pay tax imposed by Section 745.07 of this article for the privilege of selling such product within the municipality.

(f) A person exercising any privilege taxable under this section and engaging in the business of selling its product in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed by this section at the rate set forth in Section 745.07 of this article for the privilege of engaging in the business of selling such manufactured goods in the municipality. (Passed 7-19-10.)

745.07 SELLING TANGIBLE PROPERTY.

(a) Upon every person engaging or continuing within the municipality in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioneries and other public eating houses and wholesale sales from a rolling stockpile, except sales of any person engaging or continuing in the business of horticulture, agriculture or grazing, or selling stocks, bonds, or other evidence of indebtedness, there is hereby levied, and shall be collected, a tax equal to five one-hundredths percent (0.05%) of the gross income of the business; except, therein the case of selling at wholesale, the tax shall be equal to five one-hundredths percent (0.05%) of the gross income of the business.

(Passed 1-20-15.)

(b) Gross income or gross proceeds of sales derived from sales within West Virginia that is not taxed or taxable by any other municipality are included in the measure of municipal business and occupation tax if the sales are either directed from a location within the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when the taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in

West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality.

(c) Persons domiciled outside the municipality who solicit sales within the municipality and sell tangible personal property within the municipality are doing business in the municipality, irrespective of the domicile of such persons and irrespective of whether or not such persons maintain a permanent place of business in the municipality and irrespective of how a sales order is transmitted or processed. If an order is placed in connection with solicitation by a representative (regardless whether there is an employment or agency relationship or whether acting as an independent contractor) who solicits orders within the municipality, and the tangible personal property is to be delivered in the municipality, then the gross proceeds of such sales are included in the measure of the tax imposed by this article.

(Passed 7-19-10.)

745.08 PUBLIC SERVICE OR UTILITY BUSINESS.

Upon every person engaging or continuing within the municipality in any public service or utility business, except railroad, railroad car, express, pipeline, telephone and telegraph companies, water carriers by steamboat or steamship and motor carriers, there is levied, and shall be collected, taxes on account of the business engaged in equal to the gross income of the business multiplied by the respective rates as follows: electric light and power companies, four percent (4.00%) on sales and demand charges for domestic and commercial lighting and three percent (3.00%) on sales and demand charges for all other purposes; natural gas companies, three percent (3.00%); and upon all other public service or utility business, two percent (2.00%). The measure of this tax shall not include gross income derived from commerce between the State and other states of the United States. The measure of the tax under this section shall include only gross income received from the supplying of public service. The gross income of the taxpayer from any other activity shall be included in the measure of the tax imposed upon such other activity by the appropriate section of this article.

(Passed 7-19-10.)

745.09 CONTRACTING.

Upon every person engaging or continuing within the Municipality in the business of contracting, the tax shall be equal to two percent (2.00%) of the gross income of the business.

(Passed 4-21-15.)

745.10 AMUSEMENTS.

Upon every person engaging or continuing within the municipality in the business of operating a theater, opera house, moving picture show, vaudeville, amusement park, carnival, circus, dance hall skating rink, racetrack, radio broadcasting station or any other place at which amusements are offered to the public, the tax shall be equal to fourteen one-hundredths percent (0.14%) of the gross income of the business.

(Passed 7-19-10.)

745.11 SERVICE BUSINESS OR CALLING NOT OTHERWISE CLASSIFIED.

(a) Upon every person engaging or continuing within the municipality in any service business or calling not otherwise specifically taxed under this article, there is hereby levied, and shall be collected, a tax equal to twenty-three one-hundredths percent (0.23%) of the gross income of any such business.

(b) Gross income or gross proceeds of sales derived from services within West Virginia that is not taxed or taxable by any other municipality are included in the measure of tax under this article if the services are either directed from a location in the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when a taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality. (Passed 7-19-10.)

745.12 RENTALS AND ROYALTIES.

Upon every person engaging or continuing within the municipality in the business of furnishing any real or tangible personal property which has a tax situs in the municipality, or any interest therein, for hire, loan, lease or otherwise, whether the return is in the form of rentals, royalties, fees or otherwise, the tax shall be thirty one-hundredths percent (0.30%) of the gross income of any such activity. The term "tangible personal property", as used herein, shall not include money or public securities.

(Passed 7-19-10.)

745.13 BANKING AND OTHER FINANCIAL BUSINESSES.

Upon every person engaging or continuing within the municipality in the business of banking or financial business, the tax shall be equal to twenty-three one-hundredths percent (0.23%) of the gross income received from interest, premiums, discounts, dividends, service fees or charges, commissions, fines, rents from real or tangible personal property, however denominated, royalties; charges for bookkeeping or data processing, receipts from check sales, charges or fees, and receipts from the sale of tangible personal property; provided, that gross income shall not include (a) interest received on the

obligations of the United States, its agencies and instrumentalities; (b) interest received on the obligations of this or any other state, territory or possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia; or (c) interest received on investments or loans primarily secured by first mortgages or deeds of trust on residential property occupied by nontransients; provided further, that all interest derived on activities exempt under (c) above shall be reported, as to amounts, on the return of a person taxable under the provision of this section.

(Passed 7-19-10.)

745.14 HEALTH MAINTENANCE ORGANIZATIONS.

The rate of tax on the activity of a health maintenance organization holding a certificate of authority under the provisions of West Virginia Code §§ 33-25A-1 et seq. shall not exceed one half of one percent (0.50%) to be applied solely to that portion of gross income received from the Medicaid program pursuant to Title XIX of the Social Security Act, the State employee programs administered by the public employee insurance agency pursuant to West Virginia Code §§ 5-16-1 et seq., and other federal programs, for health care items or services provided directly or indirectly by the health maintenance organization that is expended for administrative expenses; and shall not exceed one-half of one percent (0.50%) to be applied to the gross income received from enrollees, or from employers on behalf of enrollees, from sources other than Medicaid, State employee programs administered by the public employees insurance agency and other federal programs for health care items or services provided directly or indirectly by the health maintenance organization: Provided, That this tax rate limitation shall not extend to that part of the gross income of health maintenance organizations which is received from the use of real property other than property in which any such company maintains its office or offices in the municipality, whether such income is in the form of rentals or royalties.

(Passed 7-19-10.)

745.15 PERSONS TAXABLE ON MULTIPLE ACTIVITIES; CREDITS.

(a) A person taxable under Section 745.07 of this article with respect to selling products at wholesale in this municipality shall be allowed a non-refundable credit against the tax imposed on such wholesale sales pursuant to Section 745.07 for any (i) manufacturing taxes paid by such person with respect to the manufacturing of products so sold at wholesale in this municipality, and/or (ii) extracting taxes paid by such person with respect to the extracting of products so sold in this municipality or ingredients of products so sold at wholesale in this municipality.

(b) For purposes of this section:

(1) "Manufacturing tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a manufacturer

and includes (i) the tax imposed in Section 745.06 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units (other than State governments) within the United States.

(2) "Extracting tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a producer of natural resource products and includes (i) the tax imposed in Section 745.05 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units within the United States (other than State governments) within the United States.

(3) "Gross receipts tax" means a tax which (i) is imposed on or measured by the gross volume of business in terms of gross receipts or in other terms and in the determination of which deductions allowed would not constitute the tax an income tax or value added tax and (ii) which is not, pursuant to law or custom, separately stated from the sales price.

(c) If imposition of the municipality's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the tax under this article, and still apply the tax to as much of the taxpayer's activities as may be subject to the municipality's taxing authority.

(Passed 7-19-10.)

745.16 EXEMPT ACTIVITIES.

The provisions of this article shall not apply to:

(a) Insurance companies which pay the State of West Virginia a tax upon premiums; provided, that such exemption shall not extend to that part of gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the municipality, whether such income is in the form of rentals or royalties; ‘

(b) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(c) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit; provided, that this exemption shall not extend to that part of gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of West Virginia Code §§ 60-7-1 et seq.;

(d) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes;

(e) Production credit associations, organized under the provisions of the federal Farm Credit Act of 1933; provided, that the exemption of this section shall not apply to

corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.;

(f) Any credit union organized under the West Virginia Code; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.; and

(g) Gross income derived from advertising service rendered in the business of radio and television broadcasting.

745.16A OPTIONAL EXEMPT ACTIVITIES.

The City Council reserves the right to modify the provisions of this article, if approved by the majority of the City Council, by reducing or eliminating, for a specified time period and/or for a specific project, the Business and Occupation tax in the following scenarios:

(a) Any activity associated with a municipality initiated/ taxpayer funded project that directly benefits a significant portion of Charles Town's residents, and in which the taxes rendered under this article would likely result in higher rates to those residents for existing services as well as higher project costs for the municipality; and

(b) To promote long-term business growth within the city limits, in which estimated resulting increased revenues and services resulting is deemed beneficial to Charles Town and residents. Long term business growth is defined in the following ways:

a. The business and/or organization must be committed to maintaining operations in Charles Town for at least 5 years.

~~a.~~ The business and/or organization must contribute, at minimum, 10 new employment opportunities for the local job market.

b. The business and/or organization must contribute to the local sales and service tax collections at a rate that is proportionately higher than the estimated business and occupation tax collections for the exemption period.

Formatted: Numbered + Level: 1 + Numbering Style: a, b, c, … + Start at: 1 + Alignment: Left + Aligned at: 0.11" + Indent at: 0.47"

(Passed 7-19-10.)

745.17 TAX CUMULATIVE.

The tax, interest and penalty imposed by this article shall be in addition to all other licenses, taxes and other revenue measures levied or collected by the municipality as a condition precedent to the right of any person to engage or continue in any business, profession, trade, calling or other activity within this municipality. A person exercising a privilege taxable under this article, subject to the payment of all licenses and charges which are conditions precedent to exercising the privileges taxed, may exercise the privilege in

this municipality for the tax year upon the condition that he shall pay the tax, interest and penalty imposed by this article.

(Passed 7-19-10.)

745.18 ADMINISTRATION GENERALLY.

The administration of this article is vested in and shall be exercised by the treasurer who shall prescribe forms and may promulgate from time to time reasonable rules, publications and instructions for the making of returns, and for ascertaining, assessment, collection and administration of tax, interest and penalty imposed hereunder.

(Passed 7-19-10.)

745.19 RETURNS; COMPUTATION AND PAYMENT OF TAX.

(a) The tax levied by this article shall be due and payable in semi-annual installments on or before the expiration of one month from the end of each semi-annual period in which they accrue. The taxpayer shall, within one month from the expiration of each semi-annual period, make a return reporting the computation of tax for which it is liable for each semi-annual period; sign and mail the completed return, together with any remittance due, to the location specified by the treasurer. The treasurer may allow return and payment under this section for periods other than semi-annual periods.

(b) On or before thirty-one (31) days after the end of the tax year, each person liable for the payment of tax under this article shall make a second semi-annual return, showing the gross proceeds of sale or gross income of business, trade, calling or activity, computing the amount of tax, interest and penalty chargeable against the person in accordance with the provisions of this article and transmit with the return a remittance in the sum required by this article, covering the remainder of the tax, interest and penalty chargeable against the person for the tax year, to such location or locations specified by the treasurer. Such returns shall be verified by the oath of the taxpayer, if made by an individual, or by the individual designated by a taxpayer that is an entity to take the oath on behalf of the taxpayer.

(c) All remittances and payments of tax, interest and penalty imposed by this article shall be made to the treasurer, in lawful money of the United States or by bank draft, certified check, cashier's check, or other commercially acceptable means specified by the treasurer, to be kept, deposited and accounted for as provided by law.

(Passed 7-19-10.)

745.20 TAXPAYER RECORDS.

Each person subject to this article shall maintain sufficient records for review by the treasurer as long as the contents of such records may be material in the administration of tax imposed by this article.

(Passed 7-19-10.)

745.21 TAX RETURN INFORMATION CONFIDENTIALITY.

(a) Except when required in an investigation or proceeding to ascertain or collect amount of tax, interest, penalty, refund or credit due, or pursuant to an exemption in W. Va. Code § 11-10-5d, it shall be unlawful for any officer, employee or agent of the municipality to divulge or make known in any manner the tax return, or any part thereof, of any person, or disclose information concerning the personal affairs of any individual or the business of any person, or disclose the amount of income or any particulars set forth or disclosed in any report, declaration or return required to be filed with the treasurer or otherwise obtained by the municipality in an investigation undertaken by the treasurer concerning the tax imposed by this article. Any person protected by the provisions of this article may, in writing, waive the confidentiality provisions of this section for such purpose and such period as he shall therein state. This section shall not be construed to prohibit the publication or release of statistics so classified as to prevent the identification of particular reports and the items thereof. Notwithstanding the foregoing, the treasurer may permit the proper officer, or his authorized representative or agent, of the United States or the State, or any political subdivision of the State, to inspect return information to or may furnish to such officer or representative a copy of any such return or any other tax return information, provided, that such other jurisdiction grants similar privileges to this municipality or if the other jurisdiction is a party of an intergovernmental agreement authorizing the exchange of such information.

(b) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall divulge facts or information obtained from returns or tax statements other than for the purpose of administering such tax shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(c) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall make unauthorized disclosure of information received from the State Tax Commissioner under authority of this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(d) For purposes of this article, "unauthorized disclosure" means the release to any person of any tax information obtained by the municipality from the State Tax Commissioner unless the person receiving the information is the authorized counsel of the municipality and shall be using the information only for the purpose of administering the

tax imposed by this article, Sales Tax from single location businesses, or Liquor Sales Tax; or the person who filed the return has authorized, in writing, its release, thereby waiving his right to secrecy.

(Passed 7-19-10.)

745.22 ERRONEOUS COMPUTATION OF TAX.

If any taxpayer shall make any error in computing the tax, interest and penalty under this article, the treasurer shall correct such error or reassess the proper amount of tax, interest and penalty, and notify the taxpayer of his or her action by mailing the taxpayer promptly a copy of the corrected assessment, and any additional tax, interest and penalty for which such taxpayer may be liable shall be paid within fifteen (15) days after the receipt of such statement. If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess so paid shall be immediately refunded to the taxpayer upon the request of the treasurer and shall be payable out of any funds available for the purpose. The taxpayer may, at its election, apply an overpayment as credit upon tax subsequently accruing hereunder.

(Passed 7-19-10.)

745.23 INVESTIGATIONS.

(a) For the purpose of ascertaining the correctness of a tax return, claim or assessment or for the purpose of making an estimate of any taxpayer's liability for the tax administered under this article, the treasurer shall have the power to examine or cause to be examined any books, papers, records, memoranda and other documents or data bearing upon the matters required to be included in the return and may require the attendance of the person rendering the return or the attendance of any other person having knowledge of relevant matters. In connection therewith, the treasurer may take testimony and shall have the power to administer oaths.

(b) The treasurer has the power to issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and production of documents for the purpose of ascertaining the correctness of a return or claim or for performing an assessment or for any hearing held by the treasurer. In case of the failure or refusal of a witness to appear and testify or to produce evidence, the treasurer may invoke the aid of the circuit court of Jefferson County. Upon proper showing, the treasurer may apply for an order requiring the witness to appear and give testimony and produce evidence concerning the matter in question.

(Passed 7-19-10.)

745.24 ASSESSMENTS.

(a) If any person who is required by this article to do so shall fail or refuse to make a return, either in whole or part, or if the treasurer believes the tax imposed by this article has been insufficiently returned by any taxpayer, the treasurer may proceed to assess the tax and shall notify the person assessed of the amount of the tax, additional tax, interest and penalties so assessed.

(b) The treasurer may, at any time before the assessment becomes final, amend, in whole or in part, any assessment whenever the treasurer ascertains that such assessment is improper or incomplete in any material respect. The treasurer may, at any time within the period prescribed for assessment, make a supplemental assessment whenever the treasurer ascertains that any assessment is incorrect in any material respect.

(c) The amount of tax, interest and penalties imposed by this article shall be assessed within three (3) years after the date the second semi-annual return for the year in which such tax arose is filed by the taxpayer; provided, that in the case of a false or fraudulent return filed with the intent to evade the tax or in case no return is filed, an assessment may be made at any time. (Passed 7-19-10.)

745.25 NOTICE OF ASSESSMENT; PETITION FOR REASSESSMENT.

The treasurer shall give the taxpayer written notice of any assessment made pursuant to this article. Unless the taxpayer to whom the notice of assessment is given shall within thirty (30) days after service thereof file with the treasurer a petition for reassessment, the assessment shall become final and not subject to administrative or judicial review. A petition for reassessment must be in writing verified under oath by the taxpayer or his duly authorized agent having knowledge of the facts, setting forth with particularity the items of the assessment objected to, together with the reasons for the objections. The total amount of an assessment shall be due and payable on the day following the date upon which the assessment becomes final.

(Passed 7-19-10.)

745.26 HEARING PROCEDURE; DECISION; REVIEW.

(a) When a petition for reassessment or a petition for refund or credit is properly filed pursuant to this article within the time prescribed for such filing, the treasurer shall assign a time and a place for a hearing thereon and shall notify the petitioner of such hearing by written notice at least twenty (20) days in advance thereof. Such hearing shall be held within ninety (90) days from the date of filing the petition, unless continued by agreement of the parties or by the treasurer for sufficient cause.

(b) The hearing shall be informal and shall be conducted in an impartial manner by the Finance Committee of the municipality. The burden of proof shall be upon the taxpayer to show that the assessment or denial refund or credit is incorrect and contrary to law, in whole or in part.

(c) After such hearing, the Finance Committee of the municipality shall, within a reasonable time, give notice in writing to the taxpayer of their decision. An appeal may be taken by the taxpayer of the Finance Committee's decision to the council of the municipality.

(d) An appeal may be taken by the taxpayer to the Circuit Court of Jefferson County within thirty (30) days after service of the council's administrative decision issued pursuant to this section.

(Passed 7-19-10.)

745.27 INJUNCTION.

After any delinquency shall have continued sixty (60) days, the treasurer may proceed in the Circuit Court of Jefferson County to obtain an injunction restraining the further exercise of the privilege until full payment shall have been made of all tax, interest and penalty due under this article. In any proceeding under this section, upon judgment or decree for the municipality, the municipality shall be awarded its costs.

(Passed 7-19-10.)

745.28 UNPAID TAX A LIEN; DELINQUENCY NOTICE FILING AND RELEASE.

Any tax, interest and penalties due and payable under this article shall be a debt due the municipality and shall constitute a lien on the real and personal property of the taxpayer. The treasurer, for the more effective collection of the tax, interest and penalty imposed by this article, may file with the Clerk of the Jefferson County Commission a certified notice of lien for delinquent taxes, interest and penalty under this article for recordation. If a lien has been recorded respecting a delinquency, upon full payment of all delinquent tax, interest and penalty, the treasurer shall attest to the fact and amount of payment, and shall forward a certificate of release to the taxpayer. Upon presentment and payment of the recording fee by the taxpayer, the Clerk of the Jefferson County Commission shall record such certificate in the book in which releases are recorded.

(Passed 7-19-10.)

745.29 SUCCESSOR LIABILITY.

The tax, interest and penalty imposed by this article shall be a continuing lien upon the property of any person subject to the provisions hereof who shall sell out its business or stock of goods, or shall quit business, and such person shall be required to make the return provided for in this article within thirty (30) days after the date it sold out its business or stock of goods, or quit business, and its successor in business shall be required to withhold a sufficient amount of the purchase money to cover the amount of such tax, interest and

penalty due and unpaid until such time as the former owner shall produce a receipt from the treasurer showing that all tax, interest and penalty has been paid. If the purchaser of a business or stock of goods fails to withhold purchase money as hereby provided, and the tax, interest and penalty shall be due and unpaid after the thirty-day period allowed, the successor shall be personally liable for the payment of the tax, interest and penalty accrued and unpaid on account of the operation of the business by the former owner. (Passed 7-19-10.)

745.30 REVOCATION, NON-RENEWAL OF LICENSES AND PERMITS.

(a) The treasurer has the authority to revoke, deny and prevent any and all licenses and permits issued by the municipality in the event a licensee or permittee fails or refuses to file any return required hereby or fails or refuses to pay any delinquent tax, interest or penalty due and owing to the municipality.

(b) In the event of such a revocation or denial, the treasurer will provide written notice to the affected person at least five (5) days prior to the contemplated revocation or denial and such notice shall be served by certified mail. The notice shall indicate the time and the place of a revocation/denial review meeting, the general grounds of said contemplated action, and shall advise the affected person of its rights to appear at said hearing in person and represented by legal counsel, and to be heard orally upon the merits of the person's defense. The treasurer may request legal advice from the City Attorney, and adopt such procedures for its decorum and the dispatch of business at such hearings as the treasurer may regard advisable. The revocation decision of the treasurer will be final.

(c) Each license or permit that has been revoked or denied pursuant to this section may be issued or re-issued upon payment of all delinquent tax, interest or penalty due and owing to the municipality and satisfaction of all relevant licensing conditions otherwise imposed by the municipality. (Passed 7-19-10.)

745.31 SETTLEMENT AGREEMENTS AND COMPROMISES.

The treasurer, with approval of the City Manager, is authorized to enter into an agreement in writing with any person relating to the liability of such person in respect of the tax, interest and penalty imposed by this article for any taxable period. If such a closing agreement is duly made and entered into, such agreement shall be final and conclusive for the periods covered except upon a showing of fraud, malfeasance or misrepresentation of a material fact. The treasurer, with approval of the City Manager, may compromise all or part of any administrative determination or civil case concerning tax, interest and penalty or otherwise arising under the provisions of this article. (Passed 7-19-10.)

745.32 ADDITIONAL ADMINISTRATIVE PROVISIONS CONCERNING CONTRACTING.

(a) Without limiting the generality of the administrative and collection powers granted to the treasurer in this article, the treasurer is also empowered to require any person engaging or continuing within the municipality in the business of contracting to furnish a list of the names, addresses and amounts paid by them to any subcontractors employed and suppliers of materials used upon any job or to do any work within the municipality. The treasurer may also require every person engaging or continuing within the municipality in the business of contracting who is a nonresident of the State to pay or guarantee the payment of the amount of the tax imposed by this article for the privilege of engaging in the business of contracting within the municipality, such payment of such tax to be based upon the amount of the building permit issued by the municipality for the work to be performed by such person, as a condition precedent to the issuance of such building permit. In lieu of such prior payment in cash of such tax any such nonresident may guarantee the payment of such privilege tax provided for herein by delivering to the municipality a bond, with good and adequate surety, payable to the municipality, and conditioned to pay such tax on or before the estimated date of the completion of the work to be performed by such person within the municipality.

(b) Any person engaging a contractor or subcontractor within this municipality shall withhold payment in sufficient amount to cover taxes assessed by this article in the final settlement of such contracts until the receipt of a certificate from the treasurer to the effect that all taxes levied and accrued under this article against the contractor have been paid. If any person fails to withhold as provided herein and the contractor or subcontractor fails to timely pay such tax, such person shall be personally liable for the payment of such taxes, and the same shall be recoverable by the treasurer by appropriate legal proceedings.

(Passed 7-19-10.)

745.33 CLAIMS FOR REFUND OR CREDIT.

(a) Any taxpayer claiming to have overpaid any tax, interest or penalty imposed by this article shall file its claim with the treasurer within three (3) years after the due date of the return in respect of which the tax was imposed, and not thereafter.

(b) If, as a result of the claim, the treasurer shall be of the opinion that the tax, interest or penalty, or any part thereof, was overpaid, the treasurer shall refund the same to the taxpayer. If the treasurer denies the claim, the taxpayer may within thirty (30) days after notice of denial file with the treasurer a petition for refund or credit, which shall be heard in accordance with Section 745.27 of this article. A taxpayer's failure to abide by express procedures contained in this section precludes taxpayer's right to any refund or credit of tax, interest and penalties paid or collected under this article. (Passed 7-19-10.)

745.34 INTEREST AND PENALTY; CRIMINAL LIABILITY.

(a) If any person fails to make the return or any semi-annual installment required by this article, or makes its return but fails to remit, in whole or in part, the proper amount of tax,

there shall be added to the amount of tax unpaid, from the date such tax should have been paid, a penalty in the amount of twenty-five (25.00%) percent of the tax due for the period of such failure or delinquency. Such tax and penalty shall bear interest at the rate of twelve percent (12.00%) per annum from the due date of the payment until paid. Additionally, whoever engages in any activity contrary to the provisions of this article shall, in addition to paying the tax imposed by this article, penalty and interest, be subject to an additional penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of said tax. It shall be the duty of the treasurer to collect the full amount of the tax, penalty and interest imposed. Upon the recommendation of the municipality's Finance Committee, for good cause shown, and upon the request by the person, the municipality may abate and forgive the penalty and interest, or both, in whole or in part.

(b) Interest and penalties may be collected in the same manner as the tax imposed by this article.

(c) Any person who shall willfully, and with intent to evade, refuse to pay all or any part of the tax imposed by this article shall be guilty of a misdemeanor. If the amount of the unpaid tax shall be less than one thousand dollars ($1,000), such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00), and if the amount of the unpaid tax shall be one thousand dollars ($1,000) or more, such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000), or imprisoned not more than thirty days, or be both fined and imprisoned as herein provided. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(d) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more applications shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Passed 7-19-10.)

745.35 SEVERABILITY.

If any provision of this article is held unconstitutional or invalid, on its face or as applied, the remaining provisions of this article shall remain in full force and effect; and to this end, the provisions of this article are declared to be severable.

(Passed 7-19-10.)

745.36 REPEAL OF THE BUSINESS FRANCHISE TAX.

The Business Franchise Tax heretofore enacted by the City of Charles Town in 1970 remains repealed. (Passed 7-19-10.)

745.37 EFFECTIVE DATE.

The effective date of this article shall be July, 2010.

(Passed 7-19-10.)

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Signature Cards - Update with new committee member

Items will be table dropped

ATTACHMENTS:

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY 2023 General Operating, Coal Severance, and Capital Budget preliminary final balances

Attached are the preliminary balances for the FY2023 General, Coal Severance, and Capital Budgets (revenues may change with accrual process)

ATTACHMENTS:

- FY2023 Coal Severance Budget Preliminary Balances thru June 30 7-12-2023.pdf
- FY2023 Capital Budget Preliminary Balances thru June 30 7-12-2023.pdf
- FY2023 General Operating Budget Preliminary Balances thru June 30 7-12-2023.pdf

the city of Charles Town, WV

FY23 COAL SEVERANCE BUDGET Preliminary Balance
Finance Committee 07/12/2023 v3.0

REVENUES	FY21 ACTUAL	FY22 ACTUAL	FY23 APPROVED	BALANCE THRU 6/30/2023	FY 23 NOTES
Carryover	$ 62,353	$ 73,959	$ 94,112	$ 102,735	
Coal Severance	$ 11,606	$ 10,000	$ 4,832	$ 22,967	
Interest	$ -	$ -	$ -	$ 671	
Total Revenues	**$ 73,959**	**$ 83,959**	**$ 98,943**	**$ 126,373**	

DEPARTMENT LINE ITEMS	FY21	FY22 BUDGET	FY22 THRU DEC. 2021	FY23 PROPOSED	FY 20 NOTES AND EXPLANATIONS
Parks and Recreation				**Proposed**	**Notes and Explanations**
Parks and Recreation - Capital	$ -	$ -	$ -	$ -	Saving funds for new pool/splash pad or other park amenity
Total Parks and Recreation	**$ -**	**$ -**	**$ -**	**$ -**	

Surplus	**$ 73,959**	**$ 83,959**	**$ 98,943**	**$ 126,373**	

the city of Charles Town, WV

FY23 PRELIMINARY BUDGET BALANCES THRU 6/30/2023

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

	Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations
1	**SALES TAX**					
2	Cash Balance @ July 1	$ 2,053,036	$ 2,359,382	$ 2,355,630	$ 2,355,630	FY24 Proposed is estimated Year End Sales Tax Balance for FY23 Budget Column
3	Sales Tax Revenue	$ 1,483,366	$ 1,626,378	$ 1,600,000	$ 1,762,308	
	Interest Revenue	$ 15,073	$ 10,890	$ -	$ 20,987	
4	**Total Revenues……**	**$ 3,551,475**	**$ 3,996,649**	**$ 3,955,630**	**$ 4,138,925**	
5						
6	**Proposed Capital Projects**					
7	Charles Washington Hall	$ 200,004	$ 200,004	$ 200,004	$ 200,004	Sales Tax Fund provides semi-annual contributions to General Fund to reimburse Building Commission for monthly
8	Municipal Annex Facility	$ 124,692	$ 124,692	$ 124,692	$ 124,692	lease expenses via rent payments, instead of reimbursing CTBC directly.
9	**Capital Expenses……**	**$ 324,696**	**$ 324,696**	**$ 324,696**	**$ 324,696**	
10						
11	**Other Expenditures**					
12	Transfer to Operating Budget	$ 775,304	$ 1,232,919	$ 675,304	$ 675,304	Capital Projects + Transfer = the amount transferred to the operating budget
13	**Subtotal Other Expenditures……**	**$ 775,304**	**$ 1,232,919**	**$ 675,304**	**$ 675,304**	
14						
15	**Total Capital Expenses - Sales Tax Account……**	**$ 1,100,000**	**$ 1,557,615**	**$ 1,000,000**	**$ 1,000,000**	
16						
17	**Estimated Year End Sales Tax Account Balance……**	**$ 2,451,475**	**$ 2,439,034**	**$ 2,955,630**	**$ 3,138,925**	
18						
19	**STREET IMPROVEMENTS**					
20	Cash Balance	$ 1,194,015	$ 1,313,239	$ 1,456,060	$ 1,456,060	FY24 Proposed is estimated Year End Repaving Account Balance for FY23 Budget Column; Includes Summit Repaving, Debt Service Reserve, and 1999 Sinking Fund totals.
21	Street Fees	$ 140,348	$ 129,567	$ 125,000	$ 121,869	*** June Repaving XFR will be received in July
	Interest Revenue	$ -	$ 2,598	$ -	$ 27,862	
22	**Total Revenues……**	**$ 1,334,363**	**$ 1,445,404**	**$ 1,581,060**	**$ 1,605,790**	
23						
24	**Proposed Capital Projects**					
25	Street Improvements	$ -	$ 12,400	$ 300,000	$ 317,006	
27	**Total Capital Project Expenses……**	$ -	$ 12,400	$ 300,000	$ 317,006	
28						
29	**Estimated Year End Balance……**	**$ 1,334,363**	**$ 1,433,004**	**$ 1,281,060**	**$ 1,288,785**	Ordinance requires that street fees can only be used for street improvements. Balance must remain in an acct. solely devoted to such improvements (i.e. consolidate into Summit Repaving Acct).
30						

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

	Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations
31	**CAPITAL RESERVE ACCOUNT**					
32	Cash Balance @ July 1	$ 1,478,619	$ 1,252,618	$ 2,053,812	$ 2,053,812	FY24 Proposed is estimated Year End Capital Reserve Balance for FY23 Budget Column; anticipate balance at July 1 to be higher than
33	Gaming Lottery Transfers from General Fund	$ 781,704	$ 1,068,975	$ 850,000	$ 889,557	Revenues collected from video gaming and lottery (minus operating expenditures previously paid be Capital Fund and now paid by General Fund) are transferred to the Capital Reserve Account and used to fund capital improvement projects. Another $100k from Operating Account 444 is transferred directly to the streets budget below)
34	*Developer Fees - Restricted*	*$ 8,083*	*$ 96,100*	*$ -*	*$ 151,560*	*$255,743 aggregate Developer Fee balance from FY21-FY23 restricted for 5 capital expenditure categories*
35	*COPS Technology Grant - Restricted*	*$ -*	*$ -*	*$ -*	*$ -*	*$400K grant for PD technology purchases for award period FY2024 - FY2027*
36	Interest on Accounts	$ 9,662	$ 11,100	$ -	$ 47,487	
37	Miscellaneous Revenues (Minor Grants, Asset Disposal, Claims, Etc.)	$ 171,542	$ 126,461	$ 42,040	$ 181,661	
38	**Revenues…….**	**$ 2,449,610**	**$ 2,555,254**	**$ 2,945,852**	**$ 3,324,077**	
39						
40	**Ongoing City Capital Projects/Investments**					**Notes**
41	Public Safety Vehicles	$ 110,790	$ 111,386	$ 288,800	$ 286,211	FY24 Vehicles purchased in FY23; funding requested: $54,500 for equipment covered under DOJ COPS EQUIP grant, $13,000 for Vehicle Labor and Graphics Cost not covered by DOJ grant
42	Public Safety Equipment	$ 16,197	$ 27,285	$ 56,000	$ 38,070	funding requested: $81,600 for equipment covered under DOJ COPS EQUIP grant ($13.6K for pursuit stop stick, $34K for trauma kits, $34K for ballistic shields), $5,512 for taser not covered by DOJ grant, $21,000 in reserve funding for future FY equipment purchases
43	Technology Upgrades	$ 206,385	$ 127,592	$ 100,000	$ 182,310	Staff to develop a more detailed equipment replacement plan; FY24 Requests are $100K for general upgrades, $5K for vacant structure software
44	Other Park Upgrades	$ -	$ -	$ 50,000	$ -	FY2024 Community Development Department Request: install disc golf; picnic tables; pavilion repair, etc.
45	Public Arts District	$ -	$ 6,000	$ 10,000	$ 7,400	FY2023 expenditures for wayfinding design services ; Support for permanent/juried art in the CT Arts District;
46	Grant Matching Funds	$ 97,975	$ 70,000	$ 50,000	$ -	For FY2024, staff proposes there be no General Grant Matching line, but specific grant match lines for ongoing projects.
47	Charles Street Flooding & Arts District	$ -	$ -	$ 75,000	$ -	Additional consideration for funding requested by Community Development Department; details on page X
48	Basic Stormwater Improvements	$ -	$ 1,336	$ 50,000	$ 9,900	Funding for minor stormwater improvements that may be needed of the course of FY2024.
49	Parking Lot Improvements	$ 50,000	$ 25,000	$ -	$ -	
50	Parks Improvements	$ 89,863	$ 31,944	$ 125,000	$ -	Per Finance Committee, for further consideration of capital funding, the Parks board should prioritize submitting a budget and plan for intended uses
51	Parking Meters	$ -	$ 3,828	$ 5,000	$ 4,992	No funding needs identified for FY2024
52	**Subtotal for Ongoing City Capital Projects/Investments……**	**$ 571,210**	**$ 404,371**	**$ 809,800**	**$ 528,883**	

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

	Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations
54	**One time City Capital Projects/Investment**					**Notes**
55	**Public Works (Maintenance Department) - Total $280,000**	*$ 3,135*	*$ 6,155*	*$ 52,500*	$ 54,780	CREW TRUCK AND PLOW BOUGHT JUNE 2023
56	*Public Works Equipment Purchase - Leaf Vacuum & Box*	$ -	$ -	$ -	$ -	
57	*Public Works Equipment Purchase - Tractor/Backhoe*	$ -	$ -	$ -	$ -	
58	*Public Works Equipment Purchase - Crew Truck*	$ -	$ -	$ -	$ -	
59	Public Works Shop Upgrade - Security Fence	$ -	$ -	$ 25,000	$ 22,965	Project may be completed in FY2023 and without needing additional funding in FY2024, will update budget file if so.
60	**City Hall - Total $180,000**					
61	Renovations - City-owned Building Space & Feasability Study	$ -	$ -	$ 125,000	$ -	Planning and design fees for City Hall renovations (none of FY23 appropriation spent on design services yet); FY24 proposed amount to fund space and feasability study for current and future needs of all City buildings
62	City Hall Security Upgrades & General Improvements	$ -	$ 14,818	$ -	$ 6,039	FY2024 requests: $25K for security upgrades in City Hall (cameras, alarm system, etc.), $25K for general improvements such as Façade or creating temporary office spaces to accommodate staff
63	Financial Software Upgrade	$ -	$ -	$ -	$ -	Current Finance Software (Incode 9) will become incompatible with continually updated windows platforms in near term future; requesting funding to upgrade to Incode 10 or pursue new software.
64	**Subtotal for One Time City Capital Projects/Investments.....**	**$ 3,135**	**$ 20,973**	**$ 202,500**	**$ 83,784**	
66	**Total City GRANT project expenditures .....**	**$ 16,935**	**$ 12,716**	**$ 300,000**	**$ 142,982**	See grant budget page in this file for more details on capital project expenditures outside of grant match obligations
68	**Recently Completed Projects**					**Notes**
69	Police Staffing	$ -	$ 40,775	$ -	$ 3,250	
70	Developer Fee Study	$ -	$ 48,143	$ -	$ -	
71	First Free School/Star Lodge Renovations	$ 69,391	$ 97,080	$ -	$ -	
72	Paving Analysis	$ 55,872	$ 2,880	$ -	$ -	
73	**Total Capital Project Expenses.....**	**$ 769,992**	**$ 626,938**	**$ 1,312,300**	**$ 758,899**	
75	**Estimated Year End Balance.....**	**$ 1,679,618**	**$ 1,928,316**	**$ 1,633,552**	**$ 2,565,178**	The balance for each year is maintained in the Capital Reserve Account and used to fund other or future city council priorities.

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

	Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations
91						
92	**Grant Related City Capital Projects/Investments**					
93	*ARPA GRANT MATCHING POT OF FUNDS - $1.5M*			$ 1,500,000	$ -	Funding nor yet transferred in FY2023; will do one time transfer in FY2024
94						
95	**Augustine Avenue Trail Project - Total Est. Cost $2,570,000**					
96	Design Costs - Estimated $145,000	$ -	$ -	$ 145,000	$ 117,251	
97	TAP I Grant - Design $116,000	$ -	$ -	$ (116,000)	$ (110,210)	
98	Phase I Construction Costs - Estimated $700,000	$ -	$ -	$ -	$ -	
99	TAP II Grant - Construction $560,000	$ -	$ -	$ -	$ -	
100	Phase II & III Construction	$ -	$ -	$ -	$ -	
101	Senator Capito Earmark 2023 - Construction $1,400,000	$ -	$ -	$ -	$ -	
102	*City Grant Match Obligation On Project*	$ -	$ -	$ 29,000	$ *7,041*	
103						
104	**JMP Pool Renovation Project - Total Est. Cost $2,700,000**					
105	LWCF Grant/Earmark - Construction $250,000	$ -	$ -	$ -	$ -	
106	*City Grant Match Obligation On Project*	$ -	$ -	$ -	$ -	
107	Unfunded portion of project					
108						
109	**Liberty St Stormwater Project - Total Est. Cost - $846,733**					
110	Design - $165,959	$ 156,008	$ -	$ -	$ -	
111	WVDEP Green Infr. Grant - Planning & Design $178,000	$ (102,559)	$ -	$ -	$ -	
112	Construction - $680,774	$ -	$ -	$ -	$ -	
113	FEMA Grant for Flooding Mediation - $375,000	$ -	$ -	$ -	$ -	
114	*City Grant Match Obligation On Project*	$ -	$ -	$ -	$ -	
115	City Additional Funding to complete project	$ -	$ -	$ -	$ -	
116						
117	**George Street Sidewalk Project - Total Est. Cost - $694,418**					
118	Design - $55,382	$ 16,935	$ 12,716	$ 300,000	$ 25,731	
119	Construction - $639,036	$ -	$ -	$ -	$ -	

CHARLES TOWN CAPITAL IMPROVEMENT PLAN: SUMMARY OF SOURCES AND USES

	Source and Use	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Balance thru 06/30/2023	Notes and Explanations
120	TAP II Grant - Construction $511,229	$ -	$ -	$ -	$ -	
121	*City Grant Match Obligation On Project*	*$ -*	*$ -*	*$ -*	*$ -*	
122						
123	Total Ongoing Grant Related Project Expenditures	$ 172,943	$ 12,716	$ 445,000	*$ 142,982*	
124	Total City Grant Funding	$ (102,559)	$ -	$ (116,000)	*$ (110,210)*	
125	Total City Grant Match Expenditures	$ 53,449	$ -	$ 29,000	*$ 7,041*	
126	Total City project expenditures outside grant match	$ 16,935	$ 12,716	$ 300,000	*$ 25,731*	
127	Remaining ARPA pool	$ -	$ -	$ 1,500,000	*$ 1,500,000*	

the city of Charles Town, WV

FY 23 GENERAL FUND BUDGET Preliminary Balances thru 06/30/2023
Finance Committee July 12th 2023
Version 18

	REVENUES	FY22 Revised	FY22 Thru June 30,2022	FY 23 Revised 5/15/23	Balances Thru June 30, 2023	
1	Carryover	$ 419,851	$ 419,851	$ 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	$ 1,280,360	FY2023 Levy rate of 11.83 for Class I property.
3	Supplemental Taxes	$ 25,000	$ 26,220	$ 28,000	$ 33,672	
4	Tax Loss Restoration	$ -	$ 890	$ -	$ 969	
5	Interest as Penalty - Ad Valorem	$ 9,500	$ 8,708	$ 9,500	$ 9,130	
6	Gas & Oil Severance Tax	$ 11,000	$ 37,998	$ 12,000	$ -	Distributed in October of the following fiscal year
7	Utility Tax	$ 250,000	$ 246,464	$ 200,000	$ 252,472	
8	B&O Tax	$ 750,000	$ 1,384,233	$ 1,100,000	$ 854,751	*** Should be accrued at 6/30/2023 for collections through August 2023 - balance as of 7/11/2023 $905,418
9	Liquor Tax	$ 10,000	$ 23,477	$ 15,000	$ 18,146	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	$ 1,642	
11	Hotel/Motel Tax	$ 135,000	$ 183,960	$ 155,000	$ 180,914	
12	Court Cost Fees	$ 300,000	$ 244,667	$ 250,000	$ 250,521	Declining trend reflected in FY23 estimate
13	Parking Violations	$ 20,000	$ 37,590	$ 30,000	$ 38,138	Revised based on new program details and current year performance.
14	Business Licenses	$ 25,000	$ 21,387	$ 20,000	$ 22,038	
15	Building Permits	$ 200,000	$ 248,671	$ 450,000	$ 494,886	Building activity increasing/expected to remain strong;
16	Franchise Tax	$ 65,000	$ 79,800	$ 80,000	$ 56,436	Comcast & Shentel
17	Interstate/International Registration Plan	$ 55,000	$ 69,604	$ 60,000	$ 59,427	
18	Emergency Service Fees	$ 1,500	$ 1,672	$ 1,600	$ 1,579	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	$ 1,500	$ 1,672	$ 1,600	$ 1,579	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	$ 70,000	$ 43,227	$ 50,000	$ 60,339	Based on new program details - including permits;
21	Rent and Concession Revenue	$ 60,000	$ 56,988	$ 50,000	$ 44,014	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	$ 30,000	$ 28,456	
23	Street Fees	$ 100,000	$ 130,434	$ 125,000	$ 123,131	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	$ 5,940	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	$ 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	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	$ 1,332,523	$ 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. - 2nd tranche funding XFRD in January 2023
29	Transfers from Rainy Day Fund	$ -	$ -	$ -	$ -	
30	Special Events	$ -	$ -	$ -	$ 40,841	Carshow, Special Activity Permits, Christmas, WV Fest
31	Gaming Income	$ 250,000	$ 260,183	$ 225,000	$ 241,110	
32	Interest Income - Operating Acct	$ 3,000	$ 10,768	$ 30,000	$ 36,192	
33	Misc. Reimbursements	$ 100,000	$ 97,836	$ 100,000	$ 111,897	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; etc.;
34	Insurance Claims	$ -	$ 3,248	$ 24,000	$ 23,638	
35	Refunds and Rebates	$ -	$ 3,844	$ 100	$ 100	
36	Filing Fees	$ -	$ -		$ 300	
37	Video Lottery	$ 650,000	$ 782,893	$ 700,000	$ 818,592	
38	Miscellaneous Rev	$ 35,000	$ 50,334	$ 37,500	$ 43,904	Special permit fees; CW event revenue, miscellaneous revenue; sale of assets, etc.
39	**Total Revenues**	**$ 7,710,407**	**$ 8,636,004**	**$ 9,671,688**	**$ 9,694,320**	
40						
42	**DEPARTMENT LINE ITEMS**		**FY22**			**NOTES AND EXPLANATIONS**
43	**Economic Development - 402**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
44	Training	$ -	$ -	$ -	$ -	
45	Travel	$ -	$ -	$ -	$ -	
46	Professional Services	$ 3,000	$ -	$ -	$ -	
47	**Total Economic Development**	**$ 3,000**	**$ -**	**$ -**	**$ -**	
48						
49	**Federal Grants - 403**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**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**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	
58	Salary	$ 12,500	$ 12,500	$ 12,500	$ 12,500	
59	FICA	$ 1,000	$ 956	$ 1,000	$ 956	
60	Telephone	$ 800	$ -		$ -	
61	Travel	$ 1,500	$ 1,681	$ 1,750	$ 881	WVML Participation, etc.
62	Training & Education	$ 1,000	$ 570	$ 750	$ 284	WVML Participation, etc.
63	Advertising/Legal Publications	$ -	$ -	$ -	$ -	
64	Insurance & Bonds	$ 500	$ 911	$ 1,000	$ 871	

	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
65	Departmental Supplies	$ 200	$ 2,109	$ 200	$ 65	
66	Contracted Services	$ -	$ -	$ -	$ -	
67	Contributions	$ 2,000	$ -	$ 2,000	$ -	Funding for Mayor's Community Sponsorship Program
68	**Total Mayor's Office**	**$ 19,500**	**$ 18,728**	**$ 19,200**	**$ 15,556**	
69						
70	**Council - 410**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
71	Salaries	$ 32,200	$ 33,967	$ 34,800	$ 34,800	Two seats remain at $2400, other six at $5000
72	FICA	$ 2,600	$ 2,598	$ 2,700	$ 2,662	
73	Travel	$ 500	$ 462	$ 3,000	$ 1,956	More interest in training and travel from current Council
74	Advertising/Legal Publications	$ -	$ -	$ -	$ -	
75	Training & Education	$ 2,000	$ 3,125	$ 3,000	$ 2,128	More interest in training and travel from current Council
76	Professional Services	$ -	$ -	$ -	$ -	
77	Insurance & Bonds	$ 3,200	$ 2,376	$ 3,200	$ 2,425	Travelers insurance;
78	Departmental Supplies	$ 500	$ 1,017	$ 1,000	$ 549	
79	**Total Council**	**$ 41,000**	**$ 43,545**	**$ 47,700**	**$ 44,519**	
80						
81	**City Manager - 412**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
82	Salaries	$ 175,000	$ 141,128	$ 237,500	$ 231,201	
83	FICA	$ 12,300	$ 10,705	$ 17,000	$ 15,848	
84	Group Insurance	$ 12,000	$ 7,706	$ 8,000	$ 5,616	
85	Retirement	$ 15,700	$ 14,525	$ 13,000	$ 12,145	
86	OPEB	$ 4,300	$ 731	$ 2,500	$ 1,846	
87	Telephone	$ 300	$ 330	$ 500	$ 205	
88	Travel	$ 2,000	$ 4,138	$ 6,000	$ 5,701	Relocation Expenses for CM Barkley
89	Advertising and Postage	$ 300	$ 2,244	$ 2,500	$ 1,761	Advertising Expense for vacancy
90	Training & Education	$ 1,500	$ 438	$ -	$ -	WV Municipal League
91	Dues & Subscriptions	$ 1,500	$ 1,194	$ 500	$ 180	ICMA and WVML fees
92	Professional Services	$ 250	$ 524	$ 250	$ 1,510	
93	Insurance & Bonds	$ 13,000	$ 13,722	$ 15,000	$ 12,066	
94	Contracted Services	$ -	$ 25	$ -	$ -	
95	Departmental Supplies	$ 750	$ 169	$ 500	$ 572	
96	Auto Supplies	$ 100	$ 70	$ -	$ -	
97	**Total City Manager**	**$ 239,000**	**$ 197,648**	**$ 303,250**	**$ 288,650**	
98						
99	**Treasurer - 413**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
100	Salaries	$ 140,783	$ 138,793	$ 169,000	$ 153,747	
101	FICA	$ 10,600	$ 10,536	$ 12,000	$ 12,036	
102	Group Insurance	$ 13,000	$ 20,522	$ 20,000	$ 21,986	
103	Retirement	$ 13,800	$ 14,208	$ 13,600	$ 14,795	

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
104	OPEB Other	$ 2,200	$ 2,207	$ 6,350	$ 3,499	
105	Special Emergency Pay	$ -	$ -		$ -	
106	Telephone	$ 100	$ -	$ 100	$ -	
107	Travel	$ 1,000	$ -	$ -	$ -	
108	Advertising/Legal Publications	$ 1,500	$ 1,172	$ 1,500	$ 1,280	Increased advertising costs for for FY24 NPH Levy Increase
109	Training & Education	$ 1,500	$ 288	$ 2,500	$ 1,585	Leadership Jefferson, GFOA training, graduate studies
110	Dues & Subscriptions	$ 200	$ 191	$ 450	$ 382	Adobe, GFOA
111	Professional Services	$ 1,500	$ 1,151	$ 2,000	$ 1,900	CWH Trial Balance Prep Services, Police Pension Annual Report Services
112	Audit Costs	$ 65,000	$ 64,200	$ 42,000	$ 41,700	SINGLE AUDIT COST INCREASE, COMPILATION COST INCREASE EXPECTED
113	Insurance & Bonds	$ 15,000	$ 10,872	$ 12,000	$ 10,555	
114	Contracted Services	$ -	$ -	$ -	$ -	
115	Departmental Supplies	$ 1,500	$ 1,295	$ 1,500	$ 738	
116	Auto Supplies	$ -	$ -	$ -	$ -	
117	**Total Treasurer**	**$ 267,683**	**$ 265,434**	**$ 283,000**	**$ 264,204**	**Internal Revision Only**
118						
119	**Court Clerk - 415**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
120	Salaries	$ 58,000	$ 51,261	$ 57,767	$ 51,579	Municipal Court Clerk position
121	FICA	$ 4,100	$ 3,892	$ 4,200	$ 3,946	
122	Group Insurance	$ 10,700	$ 11,120	$ 10,700	$ 10,990	
123	Retirement	$ 5,300	$ 5,245	$ 4,900	$ 4,868	
124	OPEB	$ 2,000	$ 894	$ 3,000	$ 1,656	
125	Special Emergency Pay	$ -	$ -	$ -	$ -	
126	Travel	$ 1,500	$ 268	$ 1,500	$ -	Court clerk training
127	Advertising and Postage	$ 500	$ 440	$ 700	$ 465	
128	Training & Education	$ 500	$ 555	$ 750	$ 540	State and National Court Clerk's Association
129	Dues & Subscriptions	$ 100	$ -	$ 100	$ -	Election and Municipal Clerk membership dues
130	Professional Services	$ 100	$ -	$ 100	$ -	
131	Insurance & Bonds	$ 3,000	$ 4,479	$ 4,000	$ 3,904	
132	Contracted Services	$ 250	$ 25	$ -	$ 25	
133	Departmental Supplies	$ 750	$ 423	$ 1,000	$ 536	
134	**Total Court Clerk**	**$ 86,800**	**$ 78,602**	**$ 88,717**	**$ 78,508**	
135						
136	**Police Judges - 416**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
137	Salaries	$ 21,900	$ 18,662	$ 30,700	$ 23,542	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $1k for special judge
138	FICA	$ 1,700	$ 1,428	$ 2,400	$ 1,801	
142	Special Emergency Pay	$ -	$ -	$ -	$ -	
143	Travel	$ 500	$ -	$ 500	$ -	WV State mandated annual training for magistrates
144	Training & Education	$ 500	$ -	$ 500	$ -	WV State mandated annual training for magistrates
145	Dues and Subscriptions	$ 100	$ -	$ 100	$ -	

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
146	Professional Services	$ 2,100	$ 1,558	$ 2,100	$ -	Reduced because professional services now in salaries line item.
147	Insurance	$ 1,000	$ 1,607	$ 2,500	$ 2,230	
148	Special Emergency Expense	$ -	$ -	$ -	$ -	
149	Departmental Supplies	$ -	$ -	$ -	$ -	
150	**Total Police Judges**	**$ 27,800**	**$ 23,254**	**$ 38,800**	**$ 27,572**	**Internal Revision Only**
151						
152	**City Attorney - 417**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
153	Professional Services	$ 225,000	$ 212,494	$ 200,000	$ 200,505	Cost for outside legal counsel thru May 2023
154	**Total Attorney**	**$ 225,000**	**$ 212,494**	**$ 200,000**	**$ 200,505**	
155						
156	**Regional Dev Authority - 435**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
157	Dues & Subscriptions	$ 2,000	$ 1,946	$ 3,600	$ 3,524	Fee increasing in FY23 per Region 9
158	**Total Regional Dev. Authority**	**$ 2,000**	**$ 1,946**	**$ 3,600**	**$ 3,524**	
159						
160	**Building Inspections - 436**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
161	Salaries	$ 35,389	$ 35,086	$ 23,500	$ 21,860	Part-time Building Code Inspector - retired as of 12/29/2022; residual funding rolled over to P&Z salary
162	FICA	$ 2,700	$ 2,664	$ 1,800	$ 1,672	
163	Group Insurance	$ 400	$ 62	$ 60	$ 56	
164	Retirement	$ 3,500	$ 3,599	$ 2,100	$ 2,053	
165	Telephone	$ 1,100	$ 344	$ 100	$ 81	
166	Travel	$ 500	$ -	$ -	$ -	
167	R&M to Auto	$ 500	$ -	$ -	$ -	
168	Advertising	$ -	$ -	$ -	$ -	
169	Training & Education	$ 500	$ -	$ -	$ -	Training to maintain licensing/accreditation; conference registrations
170	Dues & Subscriptions	$ 500	$ -	$ -	$ -	WV Building Officials annual dues; Adobe subscription; MyPermit Now licensing fees (new in FY23), etc.
171	Professional Services	$ 500	$ -	$ -	$ -	
172	Insurance & Bonds	$ 3,000	$ 2,747	$ 3,000	$ 2,432	
173	Departmental Supplies	$ 500	$ -	$ 500	$ 462	
174	Auto Supplies	$ 500	$ -	$ -	$ -	Gas, oil, tires
175	Uniform	$ -	$ -	$ -	$ -	
176	**Total Building Inspections**	**$ 49,589**	**$ 44,502**	**$ 31,060**	**$ 28,616**	
177						
178	**Planning & Zoning - 437**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
179	Salaries	$ 202,800	$ 175,930	$ 292,475	$ 257,182	Permits Technician; Code/Building Inspector; Economic Development/Downtown Coordinator; Community Development Director and City Planner
180	FICA	$ 15,200	$ 13,220	$ 21,200	$ 20,474	
181	Group Insurance	$ 13,000	$ 26,131	$ 26,000	$ 26,391	
182	Retirement	$ 19,800	$ 17,955	$ 24,950	$ 24,203	
183	OPEB	$ 7,000	$ 3,397	$ 10,000	$ 6,543	
184	Special Emergency Pay	$ -	$ -		$ -	
185	Telephone	$ 300	$ 290	$ 700	$ 106	
186	Travel	$ 3,000	$ 1,671	$ 5,000	$ 4,053	State planning conference, Main Street conference; building inspection training -
187	Postage	$ 500	$ 904	$ 1,250	$ 856	Increase for Public Hearing Notice mailings
188	Repair and Maintence - Equipment	$ -		$ -	$ -	
189	Advertising/Legal Publications	$ 3,000	$ 1,026	$ 4,500	$ 3,594	
190	Training & Education	$ 2,500	$ 895	$ 4,000	$ 1,899	State planning conference, Main Street conference; building inspection training - rolling over $1,500 from Economic Development budget for DownTown Coordinator conference travel
191	Dues & Subscriptions	$ 1,500	$ 2,200	$ 5,000	$ 4,908	APA annual dues; National Trust; Adobe subscriptions; Main Street
192	Professional Services	$ 20,000	$ 2,650	$ 5,000	$ 2,627	
193	Insurance & Bonds	$ 12,000	$ 14,989	$ 21,000	$ 19,313	
194	Contracted Services	$ 20,000	$ 29,661	$ 50,000	$ 38,156	Increase funding for Kimley Horn engineering services; Comp plan implementation, VSB demolitions; etc. ; COST IS OFFSET BY ZONING FEE REVENUE
195	Contracted Services - City Trees	$ 12,000	$ 6,152	$ 12,000	$ 1,696	
196	Departmental Supplies	$ 3,500	$ 5,023	$ 6,000	$ 4,717	
197	**Total Planning and Zoning**	**$ 336,100**	**$ 302,094**	**$ 489,075**	**$ 416,718**	
198	**Total City Bldg Inspection and P&Z**	**$ 385,689**	**$ 346,596**	**$ 520,135**	**$ 445,334**	
199						
200	**Elections - 438**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
201	Advertising	$ -	$ -	$ 750	$ 199	Elections in spring of 2021 and 2023; includes funding for special charter election in FY23
202	Contracted Services	$ -	$ -	$ 10,000	$ 4,340	
203	Departmental Supplies	$ -	$ -	$ 10,000	$ 2,158	
204	**Total Elections**	**$ -**	**$ -**	**$ 20,750**	**$ 6,697**	
205						
206	**City Hall - 440**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
207	Salaries	$ 151,694	$ 154,525	$ 115,000	$ 102,390	Funds Operations Director - now vacant position
208	FICA	$ 12,600	$ 12,179	$ 12,300	$ 8,598	
209	Group Insurance	$ 12,000	$ 22,361	$ 15,000	$ 14,123	Decrease due to vacancy
210	Retirement	$ 16,400	$ 15,855	$ 11,000	$ 10,101	

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
211	OPEB	$ -	$ 1,788	$ 5,000	$ 3,128	
212	Telephone	$ 20,500	$ 21,391	$ 22,500	$ 21,708	Server based phone system
214	Utilities	$ 18,700	$ 20,682	$ 21,000	$ 20,038	Water, sewer, electric
215	Travel	$ 500	$ 316	$ 500	$ 517	
216	R&M Building & Grounds	$ 1,000	$ 1,097	$ 3,000	$ 9,202	
217	R&M Equipment	$ 2,000	$ 878	$ 2,000	$ 137	Equipment rentals required for city hall maintenance
218	R&M Auto	$ 1,000	$ -	$ 1,000	$ -	Maintenance of city hall vehicles
219	Postage	$ 5,000	$ 2,982	$ 3,500	$ 2,561	
220	Building & Equipment Rental	$ 263,700	$ 245,810	$ 250,000	$ 244,756	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 - INCREASE DUE TO NEW PRINTER RENTALS THAT BOAST HIGHER COST
221	Training and Education	$ 500	$ 600	$ 500	$ 300	
222	Advertising/Legal Publications	$ 3,500	$ 4,900	$ 5,000	$ 3,820	
223	Dues & Subscriptions	$ 2,500	$ 6,193	$ 4,000	$ 3,010	Various publication subscriptions
224	Audit Costs	$ -		$ -	$ -	Audit fees included in the Treasurer's budget
225	Professional Services	$ 2,000	$ 3,150	$ 3,000	$ 2,813	
226	Insurance & Bonds	$ 20,000	$ 12,759	$ 15,000	$ 11,155	Estimate maintained based on additional staff in this budget category
227	Contracted Services	$ 60,000	$ 58,942	$ 70,000	$ 68,021	Cleaning; grant/consulting services; etc.; $10k Granicus licensing fees (new in FY23)
228	Bank Charges	$ 4,000	$ 15,684	$ 27,000	$ 24,530	Fees related to acceptance of credit cards and online payments; additional $7k funding proposed to cover charges associated with increased MyGovOnline payment activity
229	Other Fees/Taxes	$ 1,200	$ 1,694	$ 1,500	$ 1,337	
230	Departmental Supplies	$ 12,000	$ 9,029	$ 11,000	$ 8,951	
231	Other Contributions	$ -	$ -	$ -	$ -	
232	Special Emergency Expense	$ -	$ 11,180	$ 5,000	$ 4,680	Additional building cleanings, ceased at end of calendar year 2022
	Software	$ -	$ -	$ 10,000	$ 9,982	MyPermitNow monthly fees
233	Auto Supplies	$ -	$ -	$ -	$ -	Oil, Gas
234	**Total City Hall**	**$ 610,794**	**$ 623,996**	**$ 613,800**	**$ 575,856**	
235						
236	**Contributions/Transfers - 444**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**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	$ 8,500	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.

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
239	*Contributions - Façade Improvement Program*	*$ 40,000*	*$ 11,500*	$ 20,000	$ 10,377	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.
240	*Contributions - Homeless Solutions*	*$ 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	$ 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.
242	*Contributions - Nuisance Property Expenses*	*$ 50,000*	*$ 23,993*	$ 50,000	$ 16,891	Nuisance Property Expenditures historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses.
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, will need to do revision once ARPA Community payouts are approved with a solid total $ amount needed to fund said payouts
244	Transfers to Capital Reserve	$ 892,500	$ 1,182,030	$ 742,500	$ 1,108,204	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**	**$ 1,208,972**	
246						
247	**Parking - 571**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
248	Salaries	$ 33,503	$ 33,011	$ 34,100	$ 30,110	
249	FICA	$ 2,600	$ 2,504	$ 2,600	$ 2,303	
250	Group Insurance	$ 12,000	$ 11,026	$ 11,000	$ 8,232	
251	Retirement	$ 3,300	$ 3,349	$ 3,100	$ 2,814	
252	OPEB	$ 2,600	$ 894	$ 1,500	$ 990	
254	Utilities	$ 1,000	$ 1,024	$ 1,000	$ 1,099	
255	R&M Equipment	$ 3,000	$ -	$ 1,500	$ -	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	$ -	$ -	$ 1,500	$ 1,271	Advertising January and April position vacancy
257	Postage and Printing	$ 100	$ 116	$ 800	$ 126	New parking brochure;
258	Building & Equipment Rental	$ 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	$ 2,376	
260	Contracted Services	$ -		$ 800	$ -	
261	Departmental Supplies	$ 4,000	$ 1,866	$ 5,000	$ 3,515	Parking application software services fee and other departmental expenses
262	Uniforms	$ 1,000	$ -	$ 1,500	$ 1,906	
263	**Total Parking**	**$ 67,803**	**$ 58,105**	**$ 69,100**	**$ 56,442**	**Internal Revision Only**
264						

42	DEPARTMENT LINE ITEMS	FY22				NOTES AND EXPLANATIONS
265	**Contingencies - 699**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
266	Other Contributions	$ 340,014	$ 26,420	$ 383,433	$ -	amount reported to SAO is $931,896 as we can't report a surplus or deficit legally, so any overages must be budgeted in Contingencies. . (Notes - Per SAO local government division budgeting guide, Contingencies line item cannot exceed 10% of total budget)
267	**Total Contingencies**	**$ 340,014**	**$ 26,420**	**$ 383,433**	**$ -**	
268						
269	**Police Department - 700**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
270	Salaries	$ 1,282,710	$ 1,178,043	$ 1,336,995	$ 1,178,123	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	$ 35,000	$ 31,053	To accommodate higher tracking expense
272	Group Insurance	$ 130,000	$ 128,536	$ 125,000	$ 115,935	
273	Retirement	$ 140,700	$ 128,644	$ 120,000	$ 119,464	To accommodate higher tracking expense
274	Police Pension	$ 80,000	$ 57,558	$ 60,000	$ 58,937	Lower contribution amounts, per the actuarial study provided by MPOB
275	Overtime	$ 141,900	$ 93,297	$ 138,000	$ 114,410	Includes court/investigations/events/training/etc;
276	OPEB	$ 31,500	$ 13,444	$ 40,000	$ 38,560	
278	Telephone	$ 40,000	$ 45,955	$ 48,000	$ 45,307	4 cell phones; in car wifi/CAD; internet; fax; office phones
279	Utilities	$ 36,000	$ 40,453	$ 45,000	$ 32,937	Electric/power; cable/Comcast; water and sewer, etc.
280	Travel	$ 2,500	$ 4,387	$ 5,000	$ 2,712	CALEA accreditation, in-service training (16 sworn), Perdmin
281	R&M Building & Grounds	$ 2,500	$ 3,650	$ 2,000	$ 534	
282	R&M Equipment	$ 5,000	$ 275	$ 3,000	$ -	In-car and body cameras; zebra printers; fire safety; etc.
283	R&M Auto	$ 32,500	$ 32,642	$ 40,000	$ 39,438	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc. ; higher auto expenses
284	Postage	$ 1,000	$ 925	$ 1,500	$ 1,208	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	$ 100,000	$ 97,488	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, which is at a higher rental rate with new equipment etc.
286	Advertising/Legal Publications	$ 4,000	$ 5,438	$ 10,000	$ 5,022	Legal notices, asset forfeiture notices; officer vacancy advertising, additional $5k proposed.
287	Training & Education	$ 7,500	$ 16,490	$ 12,000	$ 14,245	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	$ 638	WV Chief Association; IACP, Journal, NASRO, NRA (weapons instructor = $600 year);
289	Professional Services	$ 10,000	$ 11,397	$ 6,300	$ 750	Miscellaneous legal services; hiring assistance for vacancies (physicals, drug tests, psych exams), additional $2.5k proposed; etc.
290	Insurance & Bonds	$ 100,000	$ 100,832	$ 100,000	$ 90,545	Travelers

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
291	Contracted Services	$ 40,000	$ 40,094	$ 40,000	$ 42,208	Alarm monitoring; cleaning; generator; pest control; etc; increased for new facility;
293	Departmental Supplies	$ 25,000	$ 16,737	$ 32,500	$ 18,012	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	$ 3,200	$ 3,125	Additional building cleanings, ceased at end of calendar year 2022
295	Auto Supplies	$ 50,000	$ 59,083	$ 57,500	$ 53,950	Gas and tires only
296	**Computer Software**	$ -	$ -	$ 23,700	$ 16,074	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	$ 13,500	$ 11,051	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**	**$ 2,126,911**	**$ 2,400,195**	**$ 2,131,725**	**Internal Revision Only**
299						
300	**Police-Special Duty Crossing Guard - 704**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
301	Salaries	$ 23,000	$ 22,209	$ 25,000	$ 26,208	Funding for 6 crossing guards; costs reimbursed by BOE semi-annually
302	FICA	$ 1,800	$ 1,699	$ 2,000	$ 2,005	
303	Advertising/Legal Publications	$ 100	$ -	$ -	$ -	
304	Insurance & Bonds	$ 1,500	$ 1,735	$ 1,750	$ 1,555	
305	Departmental Supplies	$ 250	$ 45	$ 500	$ 492	Stop signs
306	Uniforms	$ 500	$ 61	$ 300	$ 125	Reflective jackets and vests
307	**Total Police - Special Duty Crossing Guard**	**$ 27,150**	**$ 25,749**	**$ 29,550**	**$ 30,386**	
308	**Total Police and Crossing Guards**		**$ 2,152,660**	**$ 2,429,745**	**$ 2,162,110**	
309						
310	**Dog Warden - 707**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
311	Contributions	$ 1,800	$ 1,617	$ 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	**$ -**	
313						
314	**Streets - 750**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
315	Salaries	$ 220,342	$ 202,293	$ 226,000	$ 213,985	Includes maintenance supervisor and three crew members
316	FICA	$ 14,600	$ 15,073	$ 18,000	$ 16,370	
317	Group Insurance	$ 40,000	$ 18,250	$ 22,500	$ 17,594	
318	Retirement	$ 19,100	$ 20,461	$ 21,050	$ 20,091	
319	OPEB	$ 8,800	$ 1,887	$ 8,000	$ 4,644	
320	Special Emergency Pay	$ -		$ -	$ -	
322	Telephone	$ 4,000	$ 2,125	$ 3,500	$ 1,363	Field staff equipped with cell phones
323	Utilities	$ 100,000	$ 94,982	$ 100,000	$ 100,137	Electric (street lights), water, sewer, and internet
324	Travel	$ 1,500	$ -	$ 1,500	$ -	Maintain certifications; other skill enhancement training as required/proposed

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
325	R&M Buildings & Grounds	$ 15,000	$ 9,353	$ 13,300	$ 7,970	General maintenance of city buildings.
326	R&M Equipment	$ 10,000	$ 16,866	$ 25,000	$ 24,217	Primary Expense is Street Sweeper repairs
327	R&M Auto	$ 5,000	$ 4,400	$ 7,500	$ 5,406	Regular maintenance of department vehicles.
328	Building & Equipment Rental	$ 2,000	$ -	$ 250	$ -	Equipment rented as required to maintain various city buildings.
329	Advertising/Legal Publications/Postage	$ 500	$ -	$ 250	$ -	Spring and Fall Cleanup. Additional city sponsored projects as required.
330	Training & Education	$ 2,000	$ 1,050	$ 1,000	$ -	Maintain certifications; other skill enhancement training as required/proposed
331	Dues & Subscriptions	$ 500	$ 188	$ 500	$ 138	
332	Professional Services	$ 100		$ 300	$ 220	
333	Insurance & Bonds	$ 18,000	$ 16,890	$ 19,000	$ 14,891	
334	Contracted Services	$ 40,000	$ 39,170	$ 45,000	$ 36,776	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	$ 6,072	
336	Special Emergency Expense	$ -		$ -	$ -	
337	Auto Supplies	$ 20,000	$ 24,333	$ 25,000	$ 22,289	Other city vehicle maintenance.
338	Uniforms	$ 9,000	$ 8,400	$ 10,000	$ 9,862	
339	**Total Streets**	**$ 545,442**	**$ 497,991**	**$ 562,650**	**$ 502,026**	**Internal Revision Only**
340						
351	**Visitor's Center - 901**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
352	Utilities	$ 3,000	$ 3,659	$ 4,500	$ 4,384	Utilities are for Rouss Hall, where Visitors Center is currently located.
353	R&M Building & Grounds	$ -	$ -	$ -	$ -	
354	Contracted Services	$ 1,000	$ -	$ -	$ -	
355	Contributions	$ 75,000	$ 85,900	$ 85,000	$ 93,571	Includes half of hotel/motel collections ; 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**	**$ 89,500**	**$ 97,955**	
357						
358	**Fairs/Festivals - 903**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
364	Postage	$ -	$ -	$ -	$ -	
365	Travel Expenses	$ -		$ -	$ -	
366	Printing	$ -	$ -	$ -	$ -	
367	Bldg & Equip Rental	$ -	$ 986	$ -	$ 90	
368	Advertising/Legal Publications	$ -	$ 1,566	$ -	$ 1,447	Advertising Events
369	Contracted Services	$ -	$ 10,830	$ -	$ 18,644	
370	Departmental Supplies	$ 30,000	$ 13,212	$ 30,000	$ 14,558	
371	Contributions	$ 2,500	$ 2,700	$ 5,000	$ 3,300	Car show contribution
372	**Total Fairs/Festivals**	**$ 32,500**	**$ 29,295**	**$ 35,000**	**$ 38,038**	
373						
374	**Transfers - 960**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
375	Transfers Out - Primarily Parks & Rec	$ 117,500	$ 128,400	$ 126,500	$ 135,071	$37.5K in annual contribution, $85K for Hotel Tax, $4K for County Fireworks event

42	DEPARTMENT LINE ITEMS		FY22			NOTES AND EXPLANATIONS
376	**Total Transfers**	**$ 117,500**	**$ 128,400**	**$ 126,500**	**$ 135,071**	
377						
378	**General Government - 975**	**FY22 Revised**	**Thru June 30,2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	**Notes and Explanations**
379	Contributions	$ 1,010,022	$ -	$ 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 $1,332,522.**
380	**Total General Government**	**$ 1,010,022**		**$ 2,342,544**	**$ -**	
381						
382		**FY22 Revised**	**FY22 Thru June 30, 2022**	**FY 23 Revised 5/15/23**	**Balances Thru June 30, 2023**	
383	**Total Expenses**	**$ 7,900,407**	**$ 6,370,818.03**	**$ 9,135,224**	**$ 6,151,540**	
384						
387	**Surplus or Deficit**	$ (190,000)	$ 2,265,185	$ 536,464	$ 3,542,779	

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY2024 General Fund Revision #1

Attached is the proposed revision #1 for General Fund, with a breakdown on the department funding changes on the state worksheet

ATTACHMENTS:

- FY2024 General Operating Budget Revision 1 7-12-2023.pdf
- FY2024 General Fund Budget Revision #1.pdf
- FY2024 General Fund Budget Revision #1 pg 2.pdf

the city of Charles Town, WV

FY2024 Proposed Revision #1 General Fund Operating Budget
Finance Committee - July 12, 2023 Draft (V7.0)

					7-11-2023 v7.0		
	REVENUES	**FY22 Actual**	**FY23 Approved 5-15-2023**	**FY23 Thru Jun 30 2023**	**FY24 Approved**	**FY2024 Proposed Revision #1**	
1	Carryover	$ 419,851	$ 2,226,685	$ 2,226,685	2,842,544	3,542,779	The ARPA balance as of 12/31/2022 $2,342,544 plus $500K / Could by $2,905,544 if no But-Fors are funded in FY23 and unspent $ rolls over into carryover
2	Taxes Ad Valorem	$ 1,246,119	$ 1,305,380	$ 1,280,360	1,509,901	1,509,901	*Valuation Data rcvd 2/28/2023; maximum rate without public hearing is 10.9, maximum rate with public hearing is 11.85. FY23 rate is 11.83. Propose to maintain 11.83 rate for FY2024.
3	Supplemental Taxes	$ 26,060	$ 28,000	$ 33,672	25,000	25,000	
4	Tax Loss Restoration	$ 890	$ -	$ 969	-	-	
5	Interest as Penalty - Ad Valorem	$ 8,708	$ 9,500	$ 9,130	10,000	10,000	
6	Gas & Oil Severance Tax	$ 37,998	$ 12,000	$ -	12,000	12,000	
7	Utility Tax	$ 246,464	$ 200,000	$ 252,472	225,000	225,000	
8	B&O Tax	$ 1,384,233	$ 1,100,000	$ 854,751	1,100,000	1,100,000	Balance Through 7/11/2023
9	Liquor Tax	$ 23,477	$ 15,000	$ 18,146	20,000	20,000	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
10	Animal Control Tax	$ 1,617	$ 1,800	$ 1,642	1,600	1,600	
11	Hotel/Motel Tax	$ 183,960	$ 155,000	$ 180,914	150,000	150,000	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)
12	Court Cost Fees	$ 244,667	$ 250,000	$ 250,521	250,000	250,000	
13	Parking Violations	$ 37,590	$ 30,000	$ 38,138	29,000	29,000	Revised based on new program details and current year performance.
14	Business Licenses	$ 21,387	$ 20,000	$ 22,038	22,000	22,000	
15	Building Permits	$ 248,671	$ 450,000	$ 494,886	150,000	150,000	Building activity increasing/expected to remain strong through FY2024 with new development projects on the horizon and increases in the permit fee structure.
16	Franchise Tax	$ 79,800	$ 80,000	$ 56,436	80,000	80,000	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
17	Interstate/International Registration Plan	$ 69,604	$ 60,000	$ 59,427	60,000	60,000	
18	Emergency Service Fees	$ 1,672	$ 1,600	$ 1,579	1,700	1,700	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	$ 1,672	$ 1,600	$ 1,579	1,700	1,700	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	$ 43,227	$ 50,000	$ 60,339	50,000	50,000	Based on new program details - including permits
21	Rent and Concession Revenue	$ 49,111	$ 50,000	$ 44,014	50,000	50,000	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
22	Zoning Fees	$ 26,410	$ 30,000	$ 28,456	7,500	7,500	
23	Street Fees	$ 130,434	$ 125,000	$ 123,131	130,000	130,000	Revenue from utility bills for street improvements ($4 per month); pending fee decision from Council
24	State Gov't Grants	$ 5,940	$ 6,000	$ 5,940	6,000	6,000	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	$ -	$ 15,000	$ -	56,666	56,666	Could be substantially higher with aggressive strategy for ARPA funds
27	Contributions from Other Funds (Sales Tax)	$ 1,557,615	$ 1,000,000	$ 1,000,000	1,600,000	1,600,000	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); FY23 approved number was $626.3K lower than actual collections due to surplus from other funding sources; FY2024 proposes using full Sales Tax Collection estimates to supplement operational revenues
28	Contribution from Other Funds (ARPA Revenue Loss Allowance)	$ 1,332,522	$ 1,332,523	$ 1,332,523	-	-	
29	Transfers to the Rainy Day Fund	$ -	$ -	$ -	-	-	
30	Gaming Income	$ 260,183	$ 225,000	$ 241,110	250,000	175,000	revised down due to status of road/bridge closures that may impact Casino traffic

31	Interest Income - Operating Acct	$ 10,768	$ 30,000	$ 36,192	15,000	15,000	
32	Misc. Reimbursements	$ 111,872	$ 100,000	$ 111,897	110,000	110,000	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
33	Insurance Claims	$ 3,248	$ 24,000	$ 23,638	-	-	2019 Ford CTPD Insurance Claim
34	Refunds and Rebates	$ 3,844	$ 100	$ 100	-	-	
35	Filing Fees	$ -	0	300	-	-	$300 Collected January 2023
36	Video Lottery	$ 782,893	$ 700,000	$ 818,592	675,000	450,000	revised down due to status of road/bridge closures that may impact Casino traffic
37	Miscellaneous Rev	$ 10,930	$ 37,500	$ 43,904	10,000	10,000	Special permit fees; miscellaneous revenue; sale of assets, etc. - CW Hall Revenue is recorded as Due to Building Commission/CWH Landlord, so revising down to reflect true flow of revenues
38	Special Events	$ 30,614	$ -	$ 40,841	18,000	18,000	
39	**Total Revenues**	**$ 8,613,438**	**$ 9,671,688**	**$ 9,694,320**	**9,468,611**	**9,868,846**	
40							
41	**DEPARTMENT LINE ITEMS**	**FY 22**	**FY 23**	**FY23 Thru Dec.**	**FY24 Approved**	**FY24 REV#1**	**NOTES AND EXPLANATIONS**
42	**Economic Development - 402**	**FY 22 Actual**	**FY23 Approved**	**Thru June '23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
43	Salaries	$ -	$ -	$ -	62,500	62,500	Recording DownTown Coordinator in Economic Development instead of lumped in with P&Z
44	FICA	$ -	$ -	$ -	4,800	4,800	
45	Group Insurance	$ -	$ -	$ -	8,000	8,000	
46	Retirement	$ -	$ -	$ -	5,600	5,600	
47	OPEB	$ -	$ -	$ -	2,000	2,000	
48	Telephone	$ -	$ -	$ -	750	750	
49	Travel	$ -	$ -	$ -	2,500	2,500	Mainstreet Conference, Economic Devlopment Conference Travel
50	Advertising/Legal Publications	$ -	$ -	$ -	500	500	
51	Training	$ -	$ -	$ -	2,500	2,500	Mainstreet Conference, Economic Devlopment Conference
52	Dues & Subscriptions	$ -	$ -	$ -	2,000	2,000	Adobe Cloud, Survey Subscription, Apple Music, WVEDC, LightTheCity
53	Professional Services	$ -	$ -	$ -	2,000	2,000	
54	Insurance and Bonds	$ -	$ -	$ -	4,500	4,500	
55	Departmental Supplies	$ -	$ -	$ -	1,000	1,000	
56	Auto Supplies	$ -	$ -	$ -	500	500	
57	**Total Economic Development**	**$ -**	**$ -**	**$ -**	**$ 99,150**	**$ 99,150**	
58							
59	**Federal Grants - 403**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
60	Professional Services	$ -		$ -	-	-	Expenses included in city hall budget for grant writing services.
61	Departmental Supplies	$ -		$ -	-	-	
62	**Total Federal Grants**	**$ -**		**$ -**	**-**	**-**	
63							
64	**Mayor's Office - 409**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	
65	Salary	$ 12,500	$ 12,500	$ 12,500	12,500	12,500	
66	FICA	$ 956	$ 1,000	$ 956	1,000	1,000	
67	Telephone	$ -		$ -	-	-	
68	Travel	$ 1,681	$ 1,750	$ 881	2,000	2,000	WVML Participation, etc.
69	Training & Education	$ 270	$ 750	$ 284	1,000	1,000	WVML Participation, etc.
70	Advertising/Legal Publications	$ -	$ -	$ -	-	-	
71	Insurance & Bonds	$ 911	$ 1,000	$ 871	1,000	1,000	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
72	Departmental Supplies	$ 2,109	$ 200	$ 65	250	250	
73	Contracted Services	$ -	$ -	$ -	-	-	
74	Contributions	$ -	$ 2,000	$ -	2,000	2,000	Funding for Mayor's Community Sponsorship Program
75	**Total Mayor's Office**	**$ 18,428**	**$ 19,200**	**$ 15,556**	**19,750**	**19,750**	
76							
77	**Council - 410**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
78	Salaries	$ 33,967	$ 34,800	$ 34,800	40,000	40,000	8 Seats at $5K per member
79	FICA	$ 2,598	$ 2,700	$ 2,662	3,100	3,100	
80	Travel	$ 462	$ 3,000	$ 1,956	5,000	5,000	More interest in training and travel from current Council
81	Advertising/Legal Publications	$ -	$ -	$ -	-	-	
82	Training & Education	$ 3,125	$ 3,000	$ 2,128	3,000	3,000	More interest in training and travel from current Council
83	Professional Services	$ -	$ -	$ -	-	-	
84	Insurance & Bonds	$ 2,376	$ 3,200	$ 2,425	3,200	3,200	Travelers insurance;
85	Departmental Supplies	$ 1,017	$ 1,000	$ 549	1,000	1,000	
86	**Total Council**	**$ 43,545**	**$ 47,700**	**$ 44,519**	**55,300**	**55,300**	
87							
88	**City Manager - 412**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
89	Salaries	$ 141,128	$ 237,500	$ 231,201	190,600	190,600	City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account)
90	FICA	$ 10,705	$ 17,000	$ 15,848	14,600	14,600	
91	Group Insurance	$ 7,706	$ 8,000	$ 5,616	10,000	10,000	
92	Retirement	$ 14,525	$ 13,000	$ 12,145	17,200	17,200	
93	OPEB	$ 731	$ 2,500	$ 1,846	2,000	2,000	
94	Telephone	$ 330	$ 500	$ 205	500	500	
95	Travel	$ 4,138	$ 6,000	$ 5,701	1,500	1,500	WVML conferences, etc.
96	Advertising and Postage	$ 2,244	$ 2,500	$ 1,761	300	300	
97	Training & Education	$ 438	$ -	$ -	1,500	1,500	WV Municipal League
98	Dues & Subscriptions	$ 1,194	$ 500	$ 180	1,500	1,500	ICMA and WVML fees
99	Professional Services	$ 524	$ 250	$ 1,510	250	250	
100	Insurance & Bonds	$ 13,722	$ 15,000	$ 12,066	15,000	15,000	
101	Contracted Services	$ -	$ -	$ -	-	-	
102	Departmental Supplies	$ 169	$ 500	$ 572	750	750	
103	Auto Supplies	$ 70	$ -	$ -	100	100	
104	**Total City Manager**	**$ 197,623**	**$ 303,250**	**$ 288,650**	**255,800**	**255,800**	
105							
106	**Treasurer - 413**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
107	Salaries	$ 138,793	$ 169,000	$ 153,747	216,800	216,800	Finance Director and three (3) Accounting Clerks (removing permit tech from cashier seat and hiring low level/inexperienced cashier for general operations and assistance; payroll cost ~40.6K)
108	FICA	$ 10,536	$ 12,000	$ 12,036	16,600	16,600	
109	Group Insurance	$ 20,522	$ 20,000	$ 21,986	25,000	25,000	
110	Retirement	$ 14,208	$ 13,600	$ 14,795	19,520	19,520	
111	OPEB Other	$ 2,207	$ 6,350	$ 3,499	5,000	5,000	
112	Telephone	$ -		$ -	750	750	Requesting cell phone for Finance Director
113	Travel	$ -	$ 100	$ -	1,000	1,000	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
114	Postage and Printing	$ -	$ -	$ -	$ 50	$ 50	
115	Advertising/Legal Publications	$ 1,172	$ 1,500	$ 1,280	1,000	1,000	
116	Training & Education	$ 288	$ 2,500	$ 1,585	5,000	5,000	GFOA Conferences and trainings, training for new hire
117	Dues & Subscriptions	$ 191	$ 450	$ 382	500	500	GFOA dues, Adobe Subscription
118	Professional Services	$ 1,151	$ 2,000	$ 1,900	2,500	2,500	Police Pension Report, CWH Trial Balance services
119	Audit Costs	$ 64,200	$ 42,000	$ 41,700	40,000	40,000	
120	Insurance & Bonds	$ 10,872	$ 12,000	$ 10,555	14,000	14,000	
121	Contracted Services	$ -	$ -	$ -	-	-	
122	Departmental Supplies	$ 1,295	$ 1,500	$ 738	1,500	1,500	
123	Auto Supplies	$ -	$ -	$ -	-	-	
124	**Total Treasurer**	**$ 265,434**	**$ 283,000**	**$ 264,204**	**349,220**	**349,220**	**Estimated total cost for new hire cashier: $47,375 not including insurances**
125							
126	**Court Clerk - 415**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
127	Salaries	$ 51,261	$ 57,767	$ 51,579	57,775	57,775	Municipal Court Clerk position
128	FICA	$ 3,892	$ 4,200	$ 3,946	4,450	4,450	
129	Group Insurance	$ 11,120	$ 10,700	$ 10,990	12,000	12,000	
130	Retirement	$ 5,245	$ 4,900	$ 4,868	5,200	5,200	
131	OPEB	$ 894	$ 3,000	$ 1,656	1,750	1,750	
132	Travel	$ 268	$ 1,500	$ -	1,000	1,000	Court clerk training
133	Advertising and Postage	$ 440	$ 700	$ 465	700	700	
134	Training & Education	$ 555	$ 750	$ 540	800	800	State and National Court Clerk's Association
135	Dues & Subscriptions	$ -	$ 100	$ -	100	100	Election and Municipal Clerk membership dues
136	Professional Services	$ -	$ 100	$ -	100	100	
137	Insurance & Bonds	$ 4,479	$ 4,000	$ 3,904	4,500	4,500	
138	Contracted Services	$ 25	$ -	$ 25	100	100	
139	Departmental Supplies	$ 423	$ 1,000	$ 536	1,000	1,000	
140	**Total Court Clerk**	**$ 78,602**	**$ 88,717**	**$ 78,508**	**89,475**	**89,475**	
141							
142	**Police Judges - 416**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
143	Salaries	$ 18,662	$ 30,700	$ 23,542	32,000	32,000	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra $2k for special judge
144	FICA	$ 1,428	$ 2,400	$ 1,801	2,400	2,400	
145	Travel	$ -	$ 500	$ -	500	500	WV State mandated annual training for magistrates & judges
146	Training & Education	$ -	$ 500	$ -	1,000	1,000	WV State mandated annual training for magistrates & judges
147	Dues and Subscriptions	$ -	$ 100	$ -	100	100	
148	Professional Services	$ 1,558	$ 2,100	$ -	1,000	1,000	Reduced because professional services now in salaries line item.
149	Insurance	$ 1,607	$ 2,500	$ 2,230	2,500	2,500	
150	Departmental Supplies	$ -	$ -	$ -	-	-	
151	**Total Police Judges**	**$ 23,254**	**$ 38,800**	**$ 27,573**	**39,500**	**39,500**	
152							
153	**City Attorney - 417**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
154	Professional Services	$ 212,494	$ 200,000	$ 200,505	175,000	200,000	Cost for outside legal counsel - add $25K
155	**Total Attorney**	**$ 212,494**	**$ 200,000**	**$ 200,505**	**175,000**	**200,000**	
156							

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
157	**Enforcement Agency - 425**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	Notes and Explanations
158	Salaries	$ -	$ -	$ -	48,755	55,000	New: Hiring a Code Enforcement Officer / Building Inspector Trainee ; revising for actual salary now that employee is hired
159	FICA	$ -	$ -	$ -	3,730	4,208	
160	Group Insurance	$ -	$ -	$ -	6,000	6,000	
161	Retirement	$ -	$ -	$ -	4,388	5,000	
162	OPEB	$ -	$ -	$ -	1,000	1,650	
163	Telephone	$ -	$ -	$ -	-	-	
164	Travel	$ -	$ -	$ -	-	-	
165	Advertising/Legal Publications	$ -	$ -	$ -	2,000	2,000	Vacant Property notifications/mailings
166	Training	$ -	$ -	$ -	2,500	2,500	Cross Training/Certifications in Inspection
167	Dues & Subscriptions	$ -	$ -	$ -	-	-	
168	Insurance and Bonds	$ -	$ -	$ -	3,800	3,800	
169	Contracted Services - Nuisance Property Expenses	$ -	$ -	$ -	50,000	50,000	Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses.
170	Departmental Supplies	$ -	$ -	$ -	2,000	2,000	
171	Auto Supplies	$ -	$ -	$ -	500	1,000	For code enforcement vehicle
172	**Total Enforcement Agency**	**$ -**	$ -	**$ -**	**124,673**	**133,158**	
173							
174	**Regional Dev Authority - 435**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
175	Dues & Subscriptions	$ 1,946	$ 3,600	$ 3,524	5,500	5,500	Fee increasing in FY23 per Region 9
176	**Total Regional Dev. Authority**	**$ 1,946**	**$ 3,600**	**$ 3,524**	**5,500**	**5,500**	
177	**Total City Administration**	**1,464,852**	**1,598,067**	**1,498,895**	**1,629,815**	**1,669,815**	
178							
179	**Building Inspections - 436**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
180	Salaries	$ 35,086	$ 23,500	$ 21,860	73,800	73,800	Full Time Inspector Englebert
181	FICA	$ 2,664	$ 1,800	$ 1,672	5,650	5,650	
182	Group Insurance	$ 62	$ 60	$ 56	500	500	
183	Retirement	$ 3,599	$ 2,100	$ 2,053	6,650	6,650	
184	Telephone	$ 344	$ 100	$ 81	750	750	
185	Travel	$ -	$ -	$ -	500	500	
186	R&M to Auto	$ -	$ -	$ -	500	500	
187	Advertising	$ -	$ -	$ -	-	-	
188	Training & Education	$ -	$ -	$ -	1,000	1,000	Training to maintain licensing/accreditation; conference registrations
189	Dues & Subscriptions	$ -	$ -	$ -	2,500	2,500	WV Building Officials annual dues; Adobe subscription
190	Professional Services	$ -	$ -	$ -	500	10,500	Additional Funding for part time inspector if needed
191	Insurance & Bonds	$ 2,747	$ 3,000	$ 2,432	6,000	6,000	
192	Departmental Supplies	$ -	$ 500	$ 462	4,000	4,000	Inspection Equipment (Current Inspector using personal equipment)
193	Auto Supplies	$ -	$ -	$ -	1,000	1,000	Gas, oil, tires
194	Uniform	$ -	$ -	$ -	-	-	
195	**Total Building Inspections**	**$ 44,502**	**$ 31,060**	**$ 28,617**	**103,350**	**113,350**	
196							
197	**Planning & Zoning - 437**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
198	Salaries	$ 175,930	$ 292,475	$ 257,182	210,000	210,000	Permits Technician; Community Development Director ; City Planner
199	FICA	$ 13,220	$ 21,200	$ 20,474	16,500	16,500	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
200	Group Insurance	$ 26,131	$ 26,000	$ 26,391	25,000	25,000	
201	Retirement	$ 17,955	$ 24,950	$ 24,203	18,900	18,900	
202	OPEB	$ 3,397	$ 10,000	$ 6,543	6,000	6,000	
203	Telephone	$ 290	$ 700	$ 106	500	500	
204	Travel	$ 1,671	$ 5,000	$ 4,053	2,000	2,000	State planning conferences
205	Postage	$ 904	$ 1,250	$ 856	1,000	1,000	
206	Advertising/Legal Publications	$ 1,026	$ 4,500	$ 3,594	3,500	3,500	
207	Training & Education	$ 895	$ 4,000	$ 1,899	3,000	3,000	State planning conferences
208	Dues & Subscriptions	$ 2,200	$ 5,000	$ 4,908	2,000	2,000	APA annual dues; Adobe subscriptions; Property Software;
209	Professional Services	$ 2,650	$ 5,000	$ 2,627	5,000	5,000	
210	Insurance & Bonds	$ 14,989	$ 21,000	$ 19,313	20,000	20,000	
211	Contracted Services	$ 29,661	$ 50,000	$ 38,156	30,000	60,000	Kimley-Horn Engineering Services ; etc.
212	Contracted Services - City Trees	$ 6,152	$ 12,000	$ 1,696	12,000	12,000	
213	Departmental Supplies	$ 5,023	$ 6,000	$ 4,717	4,000	4,000	
214	Computer Software / Tech	$ -	$ -	$ -	11,000	11,000	MyPermitNow Monthly Fees (previously paid out of Capital Funding)
215	**Total Planning and Zoning**	**$ 302,094**	**$ 489,075**	**$ 416,718**	**370,400**	**400,400**	
216	**Total City Bldg Inspection and P&Z**	**$ 346,596**	**$ 520,135**	**$ 445,335**	**$ 697,573**	**$ 746,058**	
217							
218	**Elections - 438**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
219	Printing	**$ -**	$ -		-	-	
220	Advertising	**$ -**	$ 750	$ 199	-	-	Elections in spring of 2021 and 2023; no elections anticipated in FY2024 but subject to change with Charter conversations
221	Contracted Services	**$ -**	$ 10,000	$ 4,340	-	-	
222	Departmental Supplies	**$ -**	$ 10,000	$ 2,158	-	-	
223	**Total Elections**	**$ -**	**$ 20,750**	**$ 6,697**	**-**	**-**	
224							
225	**City Hall - 440**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
226	Salaries	$ 154,525	$ 115,000	$ 102,390	96,400	96,400	Funds Operations Director
227	FICA	$ 12,179	$ 12,300	$ 8,598	7,400	7,400	
228	Group Insurance	$ 22,361	$ 15,000	$ 14,123	12,600	12,600	
229	Retirement	$ 15,855	$ 11,000	$ 10,101	8,700	8,700	
230	OPEB	$ 1,788	$ 5,000	$ 3,128	4,000	4,000	
231	Telephone	$ 21,391	$ 22,500	$ 21,708	22,000	22,000	Server based phone system
233	Utilities	$ 20,682	$ 21,000	$ 20,038	21,000	21,000	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs
234	Travel	$ 316	$ 500	$ 517	750	750	
235	R&M Building & Grounds	$ 1,097	$ 3,000	$ 9,202	10,000	10,000	Exterior Repairs, Security Upgrades (Cameras in lobby), minor interior upgrades to accommodate increased staffing with lack of office space
236	R&M Equipment	$ 878	$ 2,000	$ 137	1,000	1,000	Equipment rentals required for city hall maintenance
237	R&M Auto	$ -	$ 1,000	$ -	1,000	1,000	Maintenance of city hall vehicles
238	Postage	$ 2,982	$ 3,500	$ 2,561	3,500	3,500	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
239	Building & Equipment Rental	$ 245,810	$ 250,000	$ 244,756	250,000	250,000	Annual rent for CH ($120); monthly for CW Hall ($200,004 annual); and CTUB portion of 661 S. George ($30,600); another $20k for equipment rental (printers, postage machine).
240	Training and Education	$ 600	$ 500	$ 300	500	500	
241	Advertising/Legal Publications	$ 4,900	$ 5,000	$ 3,820	5,000	5,000	
242	Dues & Subscriptions	$ 6,193	$ 4,000	$ 3,010	4,000	4,000	Chamber of Commerce, Spirit Jefferson & the Journal; WVML Fees; Home Rule Board Fees; Amazon Fees
243	Professional Services	$ 3,150	$ 3,000	$ 2,813	2,000	2,000	
244	Insurance & Bonds	$ 12,759	$ 15,000	$ 11,155	12,000	12,000	
245	Contracted Services	$ 58,942	$ 70,000	$ 68,021	101,600	101,600	Cleaning; grant/consulting services; Plan-It Payroll; IT Services previously paid from Capital Reserve ($50K); Equipment Maintenance Contract
246	Bank Charges	$ 15,684	$ 27,000	$ 24,530	20,000	35,000	Fees related to acceptance of credit cards and online payments
247	Other Fees/Taxes	$ 1,224	$ 1,500	$ 1,337	2,000	2,000	
248	Departmental Supplies	$ 9,029	$ 11,000	$ 8,951	11,000	11,000	
249	Computer Software/Tech	$ -	$ 5,000	$ 4,680	43,320	43,320	**Tyle Tech/Incode Annual Fees; PSI Business License/B&O platform; Granicus Fees; Zoom Fees**
250	Special Emergency Expense	$ 11,180	$ 10,000	$ 9,982	-	-	
251	Auto Supplies	$ -	$ -	$ -	500	500	Oil, Gas for 2 City Vehicles
252	**Total City Hall**	**$ 623,526**	**$ 613,800**	**$ 575,856**	**640,270**	**655,270**	
253							
254	**Contributions/Transfers - 444**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
255	Contributions - "But For" Donations	$ 60,000	$ 60,000	$ 60,000	-	-	Annual But-For Donations issued January/February of each year; discuss change in process or funding level?
256	Contributions - Revive Grant	$ 10,000	$ 38,500	$ 8,500	20,000	50,000	Unspent Revive! Funding rolled over to FY24
257	Contributions - Façade Improvement Program	*$ 11,500*	$ 20,000	$ 10,377	15,000	24,622	Unspent FIP Funding rolled over to FY24
258	Contributions - Homeless Solutions	$ -	$ 25,000	$ -	25,000	25,000	Homelessness Solutions historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses.
260	Contributions - Nuisance Property Expenses	$ 23,993	$ 50,000	$ 16,891	-	-	Nuisance Property Expenditures historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. MOVING EXPENSE TO CODE ENFORCEMENT, HENCE 0 BUDGETED
377	Contribution - Community ARPA Awards	$ 322,500	$ -	$ -	$ -	842,544	Council Approved ARPA grant payouts for community grant requests in FY22 - second round of community grant fundings totaling $172,000, this revision provides the funding for those awardees as well as additional funding room for a third round (if other use identified, will need to do another revision)
259	Contributions - Sidewalk Improvement Program	$ -	$ 20,000	$ 5,000	15,000	15,000	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
261	**Total Contributions/Transfers**	**$ 427,993**	**$ 213,500**	**$ 100,768**	**75,000**	**957,166**	
262							
263	**Parking - 571**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
264	Salaries	$ 33,011	$ 34,100	$ 30,110	36,100	36,100	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
265	FICA	$ 2,504	$ 2,600	$ 2,303	2,800	2,800	
266	Group Insurance	$ 11,026	$ 11,000	$ 8,232	10,000	10,000	
267	Retirement	$ 3,349	$ 3,100	$ 2,814	3,300	3,300	
268	OPEB	$ 894	$ 1,500	$ 990	1,500	1,500	
269	Utilities	$ 1,024	$ 1,000	$ 1,099	1,100	1,100	
270	R&M Equipment	$ -	$ 1,500	$ -	3,000	3,000	
271	Advertising/Legal Publication	$ -	$ 1,500	$ 1,271	-	-	
272	Postage and Printing	$ 116	$ 800	$ 126	500	500	New parking brochure;
273	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
274	Insurance & Bonds	$ 2,614	$ 3,000	$ 2,376	3,000	3,000	
275	Contracted Services	$ -	$ 800	$ -	500	500	
276	Departmental Supplies	$ 1,866	$ 5,000	$ 3,515	6,000	6,000	
277	Uniforms	$ -	$ 1,500	$ 1,906	500	500	
278	Computer Software/Tech	$ -	$ -	$ -	4,000	4,000	**United Public Safety Annual Fees**
279	**Total Parking**	**$ 58,105**	**$ 69,100**	**$ 56,442**	**74,000**	**74,000**	
280							
281	**Contingencies - 699**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
282	Other Contributions	$ 366,514	$ 383,433	$ -	478,456	478,456	Placeholders for 8.7% COLA ($236,228); 3% retirement benefit ($82,921); $50,000 is for emergency snow costs; funding for one COPS grant position in CTPD ($57,452 payroll, taxes, retirement); $60,000 for But-For funding considerations; actual amount for WVSAO reporting is $802,782
283	**Total Contingencies**	**$ 366,514**	**$ 383,433**	**$ -**	**478,456**	**478,456**	
284							
285	**Police Department - 700**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
286	Salaries	$ 1,178,546	$ 1,336,995	$ 1,178,123	1,377,483	1,377,483	17 sworn personnel (15 officers, 1 Chief, 1 SRO); and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item)
287	FICA	$ 29,730	$ 35,000	$ 31,053	35,345	35,345	
288	Group Insurance	$ 128,536	$ 125,000	$ 115,935	135,000	135,000	
289	Retirement	$ 128,644	$ 120,000	$ 119,464	136,568	136,568	
290	Police Pension	$ 57,558	$ 60,000	$ 58,937	60,000	60,000	
291	Overtime	$ 93,297	$ 138,000	$ 114,410	140,000	140,000	Includes court/investigations/events/training/etc;
292	OPEB	$ 13,444	$ 40,000	$ 38,560	35,000	40,000	
293	Telephone	$ 45,955	$ 48,000	$ 45,307	45,000	50,000	4 cell phones; in car wifi/CAD; internet; fax; office phones
294	Utilities	$ 40,453	$ 45,000	$ 32,937	42,500	42,500	Electric/power; cable/Comcast; water and sewer, etc.
295	Travel	$ 4,387	$ 5,000	$ 2,712	5,000	5,000	CALEA accreditation, in-service training (16 sworn), Perdmin
296	R&M Building & Grounds	$ 3,650	$ 2,000	$ 534	2,000	2,000	
297	R&M Equipment	$ 275	$ 3,000	$ -	3,500	3,500	In-car and body cameras; zebra printers; fire safety; etc.
298	R&M Auto	$ 32,642	$ 40,000	$ 39,438	40,000	50,000	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.
299	Postage	$ 925	$ 1,500	$ 1,208	1,500	1,500	Capias letters, parking late/boot notices, error notirces in traffic tickets, certified mail for evidence submission, etc.
300	Building & Equipment Rental	$ 97,452	$ 100,000	$ 97,488	97,500	100,000	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.
301	Advertising/Legal Publications	$ 5,438	$ 10,000	$ 5,022	7,500	7,500	Legal notices, asset forfeiture notices; possible officer vacancy.

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
302	Training & Education	$ 16,490	$ 12,000	$ 14,245	14,000	20,000	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
303	Dues & Subscriptions	$ 3,857	$ 2,000	$ 638	5,500	5,500	CALEA Accreditation Fee $4595, WVCOP Dues, IACP, SRO, Journel
304	Professional Services	$ 11,397	$ 6,300	$ 750	7,500	7,500	Miscellaneous legal services; hiring assistance; etc.
305	Insurance & Bonds	$ 100,832	$ 100,000	$ 90,545	110,000	110,000	Travelers
306	Contracted Services	$ 46,722	$ 40,000	$ 42,208	92,500	92,500	Alarm monitoring; cleaning; generator; pest control; $50K in IT monthly services
307	Bank Charges	$ 25			250	250	
308	Departmental Supplies	$ 16,712	$ 32,500	$ 18,012	30,000	30,000	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.
309	Special Emergency Expense	$ 6,628	$ 3,200	$ 3,125	-	-	
310	Auto Supplies	$ 59,083	$ 57,500	$ 53,950	60,000	65,000	Gas and tires only; increased by $10K to account for rising costs of fuel
311	Computer Software/Tech	$ -	$ 23,700	$ 16,074	25,000	25,000	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)
312	Uniforms	$ 11,364	$ 13,500	$ 11,051	15,000	15,000	FY24 2 current officer/ 4 new hires $9000 Bullistic Vest (DOJ Bullet Proof Vest Grant 50% reimbursement), New hire uniforms Class A, Badges, Pins, Leather Gear, boots, Jackets, etc.
313	**Total Police Dept**	**$ 2,134,042**	**$ 2,400,195**	**$ 2,131,725**	**2,523,646**	**2,557,146**	
314							
315	**Police-Special Duty Crossing Guard - 704**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
316	Salaries	$ 22,209	$ 25,000	$ 26,208	24,500	27,500	Funding for 6 crossing guards; No COLA
317	FICA	$ 1,699	$ 2,000	$ 2,005	2,000	2,100	
318	Advertising/Legal Publications	$ -	$ -	$ -	-	-	
319	Insurance & Bonds	$ 1,735	$ 1,750	$ 1,555	1,750	1,750	
320	Departmental Supplies	$ 45	$ 500	$ 492	200	500	Stop signs
321	Uniforms	$ 61	$ 300	$ 125	300	300	Reflective jackets and vests
322	**Total Police - Special Duty Crossing Guard**	**$ 25,749**	**$ 29,550**	**$ 30,386**	**28,750**	**32,150**	
323	**Total Police and Crossing Guards**	**$ 2,159,790**	**$ 2,429,745**	**$ 2,162,110**	**2,552,396**	**2,589,296**	
324							
325	**Dog Warden - 707**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
326	Contributions	$ 1,617	$ 1,800	$ -	1,600	1,600	City passes along the dog tag fees to the County
327	**Total Dog Warden**	**$ 1,617**	**$ 1,800**	**$ -**	**1,600**	**1,600**	
328							
329	**Streets - 750**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
330	Salaries	$ 202,293	$ 226,000	$ 213,985	233,800	233,800	Includes maintenance supervisor and three crew members
331	FICA	$ 15,073	$ 18,000	$ 16,370	17,900	17,900	
332	Group Insurance	$ 18,250	$ 22,500	$ 17,594	25,000	25,000	
333	Retirement	$ 20,461	$ 21,050	$ 20,091	21,500	21,500	
334	OPEB	$ 1,887	$ 8,000	$ 4,644	6,000	6,000	
335	Telephone	$ 2,125	$ 3,500	$ 1,363	3,000	3,000	Field staff equipped with cell phones
336	Utilities	$ 94,982	$ 100,000	$ 100,137	100,000	110,000	Electric (street lights), water, sewer, and internet
337	Travel	$ -	$ 1,500	$ -	1,000	1,000	Maintain certifications; other skill enhancement training as required/proposed

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
338	R&M Buildings & Grounds	$ 9,353	$ 13,300	$ 7,970	14,000	14,000	General maintenance of city buildings.
339	R&M Equipment	$ 16,866	$ 25,000	$ 24,217	15,000	30,000	Regular maintenance of fleet equipment.
340	R&M Auto	$ 4,400	$ 7,500	$ 5,406	7,500	7,500	Regular maintenance of department vehicles.
341	Building & Equipment Rental	$ -	$ 250	$ -	1,000	1,000	Equipment rented as required to maintain various city buildings.
342	Advertising/Legal Publications/Postage	$ -	$ 250	$ -	250	250	Spring and Fall Cleanup. Additional city sponsored projects as required.
343	Training & Education	$ 1,050	$ 1,000	$ -	500	500	Maintain certifications; other skill enhancement training as required/proposed
344	Dues & Subscriptions	$ 188	$ 500	$ 138	500	500	
345	Professional Services	$ -	$ 300	$ 220	-	-	
346	Insurance & Bonds	$ 16,890	$ 19,000	$ 14,891	19,000	19,000	
347	Contracted Services	$ 39,170	$ 45,000	$ 36,776	50,000	50,000	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).
348	Departmental Supplies	$ 22,272	$ 15,000	$ 6,072	12,000	12,000	
349	Computer Software / Tech	$ -	$ -	$ -	6,000	6,000	**GoGov Work Order Software cost**
350	Auto Supplies	$ 24,333	$ 25,000	$ 22,289	23,000	25,000	Other city vehicle maintenance.
351	Uniforms	$ 8,400	$ 10,000	$ 9,862	10,000	13,000	
352	**Total Streets**	**$ 497,991**	**$ 562,650**	**$ 502,026**	**566,950**	**596,950**	
353							
354	**Visitor's Center - 901**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
355	Utilities	$ 3,659	$ 4,500	$ 4,384	3,000	3,000	Utilities are for Rouss Hall, where Visitors Center was previously located.
356	R&M Building & Grounds	$ -	$ -	$ -	-	-	
357	Contracted Services	$ -	$ -	$ -	-	-	
358	Contributions	$ 85,900	$ 85,000	$ 93,571	75,000	75,000	Includes half of hotel/motel collections. Another $18k in in-kind services provided as rent space in CW hall (non-cash expense).
359	**Total Visitor's Center**	**$ 89,559**	**$ 89,500**	**$ 97,955**	**78,000**	**78,000**	
360							
361	**Fairs/Festivals - 903**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
362	Bldg & Equip Rental	$ 986	$ -	$ 90	1,000	1,000	
363	Advertising/Legal Publications	$ 1,566	$ -	$ 1,447	1,500	1,500	
364	Contracted Services	$ 10,830	$ -	$ 18,644	13,000	13,000	
365	Departmental Supplies	$ 13,212	$ 30,000	$ 14,558	15,000	15,000	
366	Contributions	$ 2,700	$ 5,000	$ 3,300	4,500	4,500	Car show contribution
367	**Total Fairs/Festivals**	**$ 29,295**	**$ 35,000**	**$ 38,038**	**35,000**	**35,000**	
368							
369	**Transfers - 960/698 SAO**	**FY 22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
370	Transfers to Capital Reserve - Table Games	$ 1,052,463	$ 617,500	$ 986,335	575,680	575,680	FY21 - gaming/lottery transfer. FY22 - gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video); FY2024 proposed is the gaming/lottery estimated amounts less expenses previously paid in Capital Reserve (SIP, FIP, Revive, Nuisance, Homelessness, Software/Tech Operating fees and services).
371	Transfers to Capital Reserve - ONE TIME FUNDING	$ -	$ -	$ -	-	1,500,000	One time transfer to Capital Reserve to fund high priority projects and satisfy grant matches
371	Transfers to Capital Reserve - Repaving	$ 129,567	$ 125,000	$ 121,869	130,000	130,000	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
372	Transfers Out - Primarily Parks & Rec	$ 128,400	$ 126,500	$ 135,071	112,500	112,500	Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming ($37.5K proposed supplemental for FY24).

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
373	**Total Transfers**	**$ 1,310,430**	**$ 869,000**	**$ 1,243,275**	**818,180**	**2,318,180**	
374							
375	**General Government - 975**	**FY22 Actual**	**FY23 Approved**	**Thru Jun'23**	**FY24 Approved**	**FY24 REV#1**	**Notes and Explanations**
376	Contributions	$ -	$ 2,342,544	$ -	2,342,544	-	Unencumbered ARPA grant funding absorbed by General Fund due to revenue loss allowance. Balance of total ARPA award , 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. ***$1.5 million dedicated to grant matching, $842.5K is fully unencumbered.
378	**Total General Government**	**$ -**	**$ 2,342,544**	**$ -**	**$ 2,342,544**	**$ -**	
379							
380		**FY22 Actual**	**FY 23 Approved 5-15-2023**	**FY23 Thru June 30 2023**	**FY24 Approved**	**FY24 REV#1**	**Provides for comparable year-over-year comparision of operating costs**
381	**Total Expenses**	**$ 6,752,740**	**$ 9,135,224**	**$ 6,151,540**	**$ 9,349,514**	**$ 9,544,521**	
382							
383	**Surplus or Deficit**	$ 1,860,698	$ 536,464	$ 3,542,780	$ 119,097	324,326	

LGSD BR (Ver. 2020)

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

REQUEST FOR REVISION TO APPROVED BUDGET

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

CONTROL NUMBER
Fiscal Year Ending: 2024
Fund: 1
Revision Number: 1
Pages: 1 of 2

The City of Charles Town
GOVERNMENT ENTITY

101 E Washington St
STREET OR PO BOX

Charles Town | 25414
CITY | ZIP CODE

Municipality
Government Type

Person To Contact Regarding Request:
Name:
Phone: 304-725-2311
Fax: 304-725-1014
Email:

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	1,342,544	700,235		2,042,779
376	Gaming Income	250,000		75,000	175,000
397	Video Lottery	675,000		225,000	450,000
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			400,235		

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
417	City Attorney	175,000	25,000		200,000
425	Enforcement Agency	124,673	8,485		133,158
436	Building Inspection	103,350	10,000		113,350
437	Planning & Zoning	370,400	30,000		400,400
440	City Hall	640,270	15,000		655,270
444	Contributions / Transfers to Other Funds	75,000	882,166		957,166
698	Transfers/Reimb. (Audit Findings)	705,680	1,500,000		2,205,680
699	Contingencies*	597,553	205,228		802,781
700	Police Department	2,523,646	33,500		2,557,146
704	Police-Special Duty	28,750	3,400		32,150
NET INCREASE/(DECREASE) Expenditures			400,235		

APPROVED BY THE STATE AUDITOR

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

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

EXPENDITURES (CONT'D) The City of Charles Town

LGSD: BR The City of Charles Town CONTROL NUMBER: 2024 (FY) 1 (FUND) 1 (REV#)

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
750	Streets and Highways	566,950	30,000		596,950
975	General Government	2,342,544		2,342,544	
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
		NET INCREASE/(DECREASE) Expenditures (this page)			-2,312,544

Finance Commitee
101 East Washington Street
Charles Town, WV 25414

Meeting: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

FY2024 Coal Severance Revision #1

ATTACHMENTS:

- FY2024 Coal Severance Budget Revision 1 7-12-2023.pdf
- FY2024 Coal Fund Budget Revision #1.pdf

the city of Charles Town, WV

FY2024 Coal Severance Budget Revision #1
Finance Committee 7/12/2023

REVENUES	FY22 ACTUAL	FY23 BUDGET	BALANCE THRU 6/30/2023	FY24 Approved	FY24 Revised	FY 24 NOTES
Carryover	$ 73,959	$ 94,112	$ 102,735	$ 104,112	$ 125,702	
Coal Severance	$ 25,531	$ 10,000	$ 22,967	$ 15,000	$ 15,000	
Interest	$ -	$ -	$ 671	$ -	$ -	
Total Revenues	**$ 99,490**	**$ 104,112**	**$ 125,702**	**$ 119,112**	**$ 140,702**	

DEPARTMENT LINE ITEMS	FY22 ACTUAL	FY23 BUDDGET	BALANCE THRU 6/30/2023	FY24 Approved	FY24 Revised	FY 24 NOTES AND EXPLANATIONS
Parks and Recreation						**Notes and Explanations**
Parks and Recreation - Capital	$ -	$ -	$ -	$ -	-	Saving funds for new pool/splash pad or other park amenity
Total Parks and Recreation	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Surplus	**$ 99,490**	**$ 104,112**	**$ 125,702**	**$ 119,112**	**$ 140,702**	

LGSD BR (Ver. 2020)

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

REQUEST FOR REVISION TO APPROVED BUDGET

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

CONTROL NUMBER
Fiscal Year Ending: FY24
Fund: 2
Revision Number: 1
Pages: 1 of 1

City of Charles Town
GOVERNMENT ENTITY

Person To Contact Regarding Request:
Name:
Phone:
Fax:
Email:

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
298	Assigned Fund Balance	104,112	21,590		125,702
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			21,590		

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
979	Culture and Recreation	119,112	21,590		140,702
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			21,590		

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: 07/12/23
Department: Finance Commitee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

Part Time Inspector Funding Request - $10K

ATTACHMENTS: