



# the city of Charles Town, WV

FY2024 Proposed Revision #1 General Fund Operating Budget  
City Council - July 17, 2023 Final - State Approved

							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	\$700K additional carryover based off preliminary balances	
2	Taxes Ad Valorem	\$ 1,246,119	\$ 1,305,380	\$ 1,280,360	1,509,901	1,509,901	Rate of 11.83 for FY24	
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; collections should continue through August 31 and then be accrued to FY23, resulting in another revision to carry over balance	
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, Travelodge, 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	-	-	No fees, as no election in FY24
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	<b>Total Revenues</b>	<b>\$ 8,613,438</b>	<b>\$ 9,671,688</b>	<b>\$ 9,694,320</b>	<b>9,468,611</b>	<b>9,868,846</b>	
40							
41	<b>DEPARTMENT LINE ITEMS</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY23 Thru Dec.</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>NOTES AND EXPLANATIONS</b>
42	<b>Economic Development - 402</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru June '23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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 Development Conference Travel
50	Advertising/Legal Publications	\$ -	\$ -	\$ -	500	500	
51	Training	\$ -	\$ -	\$ -	2,500	2,500	Mainstreet Conference, Economic Development 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	<b>Total Economic Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,150</b>	<b>\$ 99,150</b>	
58							
59	<b>Federal Grants - 403</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
60	Professional Services	\$ -		\$ -	-	-	Expenses included in city hall budget for grant writing services.
61	Departmental Supplies	\$ -		\$ -	-	-	
62	<b>Total Federal Grants</b>	<b>\$ -</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	
63							
64	<b>Mayor's Office - 409</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	
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	
72	Departmental Supplies	\$ 2,109	\$ 200	\$ 65	250	250	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
73	Contracted Services	\$ -	\$ -	\$ -	-	-	
74	Contributions	\$ -	\$ 2,000	\$ -	2,000	2,000	Funding for Mayor's Community Sponsorship Program
75	<b>Total Mayor's Office</b>	<b>\$ 18,428</b>	<b>\$ 19,200</b>	<b>\$ 15,556</b>	<b>19,750</b>	<b>19,750</b>	
76							
77	<b>Council - 410</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Council</b>	<b>\$ 43,545</b>	<b>\$ 47,700</b>	<b>\$ 44,519</b>	<b>55,300</b>	<b>55,300</b>	
87							
88	<b>City Manager - 412</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total City Manager</b>	<b>\$ 197,623</b>	<b>\$ 303,250</b>	<b>\$ 288,650</b>	<b>255,800</b>	<b>255,800</b>	
105							
106	<b>Treasurer - 413</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
107	Salaries	\$ 138,793	\$ 169,000	\$ 153,747	216,800	216,800	Finance Director and three (3) Accounting Clerks
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	
113	Travel	\$ -	\$ 100	\$ -	1,000	1,000	
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

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
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	<b>Total Treasurer</b>	<b>\$ 265,434</b>	<b>\$ 283,000</b>	<b>\$ 264,204</b>	<b>349,220</b>	<b>349,220</b>	
125							
126	<b>Court Clerk - 415</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Court Clerk</b>	<b>\$ 78,602</b>	<b>\$ 88,717</b>	<b>\$ 78,508</b>	<b>89,475</b>	<b>89,475</b>	
141							
142	<b>Police Judges - 416</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	
149	Insurance	\$ 1,607	\$ 2,500	\$ 2,230	2,500	2,500	
150	Departmental Supplies	\$ -	\$ -	\$ -	-	-	
151	<b>Total Police Judges</b>	<b>\$ 23,254</b>	<b>\$ 38,800</b>	<b>\$ 27,573</b>	<b>39,500</b>	<b>39,500</b>	
152							
153	<b>City Attorney - 417</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
154	Professional Services	\$ 212,494	\$ 200,000	\$ 200,505	175,000	200,000	Cost for outside legal counsel - add \$25K
155	<b>Total Attorney</b>	<b>\$ 212,494</b>	<b>\$ 200,000</b>	<b>\$ 200,505</b>	<b>175,000</b>	<b>200,000</b>	
156							
157	<b>Enforcement Agency - 425</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
158	Salaries	\$ -	\$ -	\$ -	48,755	55,000	New: Hiring a Code Enforcement Officer / Building Inspector Trainee ; revising for actual salary now that employee is hired

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
159	FICA	\$ -	\$ -	\$ -	3,730	4,208	revising to reflect actual FICA expense now that staff is hired
160	Group Insurance	\$ -	\$ -	\$ -	6,000	6,000	
161	Retirement	\$ -	\$ -	\$ -	4,388	5,000	revising to reflect actual retirement expense now that staff is hired
162	OPEB	\$ -	\$ -	\$ -	1,000	1,650	revising to reflect actual OPEB expense now that staff is hired
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	<b>Total Enforcement Agency</b>	\$ -	\$ -	\$ -	<b>124,673</b>	<b>133,158</b>	
173							
174	<b>Regional Dev Authority - 435</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
175	Dues & Subscriptions	\$ 1,946	\$ 3,600	\$ 3,524	5,500	5,500	Fee increasing in FY23 per Region 9
176	<b>Total Regional Dev. Authority</b>	<b>\$ 1,946</b>	<b>\$ 3,600</b>	<b>\$ 3,524</b>	<b>5,500</b>	<b>5,500</b>	
177	<b>Total City Administration</b>	<b>1,464,852</b>	<b>1,598,067</b>	<b>1,498,895</b>	<b>1,629,815</b>	<b>1,669,815</b>	
178							
179	<b>Building Inspections - 436</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Building Inspections</b>	<b>\$ 44,502</b>	<b>\$ 31,060</b>	<b>\$ 28,617</b>	<b>103,350</b>	<b>113,350</b>	
196							
197	<b>Planning &amp; Zoning - 437</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	
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	

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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 Support to p&z; 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	<b>Total Planning and Zoning</b>	\$ 302,094	\$ 489,075	\$ 416,718	370,400	400,400	
216	<b>Total City Bldg Inspection and P&amp;Z</b>	\$ 346,596	\$ 520,135	\$ 445,335	\$ 697,573	\$ 746,058	
217							
218	<b>Elections - 438</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Elections</b>	\$ -	\$ 20,750	\$ 6,697	-	-	
224							
225	<b>City Hall - 440</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
226	Salaries	\$ 154,525	\$ 115,000	\$ 102,390	96,400	96,400	Funds Operations Director (VACANT)
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
232	Utilities	\$ 20,682	\$ 21,000	\$ 20,038	21,000	21,000	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs
233	Travel	\$ 316	\$ 500	\$ 517	750	750	
234	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
235	R&M Equipment	\$ 878	\$ 2,000	\$ 137	1,000	1,000	Equipment rentals required for city hall maintenance
236	R&M Auto	\$ -	\$ 1,000	\$ -	1,000	1,000	Maintenance of city hall vehicles
237	Postage	\$ 2,982	\$ 3,500	\$ 2,561	3,500	3,500	
238	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).

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
239	Training and Education	\$ 600	\$ 500	\$ 300	500	500	
240	Advertising/Legal Publications	\$ 4,900	\$ 5,000	\$ 3,820	5,000	5,000	
241	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
242	Professional Services	\$ 3,150	\$ 3,000	\$ 2,813	2,000	2,000	
243	Insurance & Bonds	\$ 12,759	\$ 15,000	\$ 11,155	12,000	12,000	
244	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
245	Bank Charges	\$ 15,684	\$ 27,000	\$ 24,530	20,000	35,000	Fees related to acceptance of credit cards and online payments; RECOMMEND FUTURE PROJECT OF PASSING FEES ON TO CUSTOMERS FOR CC AND E-CK TRANSACTIONS, AS WELL AS RFP FOR MOST COST EFFECTIVE MERCHANT SERVICE PROVIDER
246	Other Fees/Taxes	\$ 1,224	\$ 1,500	\$ 1,337	2,000	2,000	
247	Departmental Supplies	\$ 9,029	\$ 11,000	\$ 8,951	11,000	11,000	
248	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
249	Special Emergency Expense	\$ 11,180	\$ 10,000	\$ 9,982	-	-	
250	Auto Supplies	\$ -	\$ -	\$ -	500	500	Oil, Gas for 2 City Vehicles
251	<b>Total City Hall</b>	<b>\$ 623,526</b>	<b>\$ 613,800</b>	<b>\$ 575,856</b>	<b>640,270</b>	<b>655,270</b>	
252							
253	<b>Contributions/Transfers - 444</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
254	Contributions - "But For" Organizations	\$ 60,000	\$ 60,000	\$ 60,000	-	-	Annual But-For Contributions issued January/February of each year, budgeted for in Contingencies line until process finalized
255	Contributions - Revive Grant	\$ 10,000	\$ 38,500	\$ 8,500	20,000	50,000	Unspent Revive! Funding rolled over to FY24
256	Contributions - Façade Improvement Program	\$ 11,500	\$ 20,000	\$ 10,377	15,000	24,622	Unspent FIP Funding rolled over to FY24
257	Contributions - Homeless Solutions	\$ -	\$ 25,000	\$ -	25,000	50,000	Rollover FY23 budget allotment to accommodate County Homelessness position funding commitment
258	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
259	Contribution - Community 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)
260	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	<b>Total Contributions/Transfers</b>	<b>\$ 427,993</b>	<b>\$ 213,500</b>	<b>\$ 100,768</b>	<b>75,000</b>	<b>982,166</b>	
262							
263	<b>Parking - 571</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>



41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
264	Salaries	\$ 33,011	\$ 34,100	\$ 30,110	36,100	36,100	
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	<b>Total Parking</b>	<b>\$ 58,105</b>	<b>\$ 69,100</b>	<b>\$ 56,442</b>	<b>74,000</b>	<b>74,000</b>	
280							
281	<b>Contingencies - 699</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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 \$777,781
283	<b>Total Contingencies</b>	<b>\$ 366,514</b>	<b>\$ 383,433</b>	<b>\$ -</b>	<b>478,456</b>	<b>478,456</b>	
284							
285	<b>Police Department - 700</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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 notices 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.

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
301	Advertising/Legal Publications	\$ 5,438	\$ 10,000	\$ 5,022	7,500	7,500	Legal notices, asset forfeiture notices; possible officer vacancy.
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, Journal
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 \$5K to account for rising costs of auto supplies
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	<b>Total Police Dept</b>	<b>\$ 2,134,042</b>	<b>\$ 2,400,195</b>	<b>\$ 2,131,725</b>	<b>2,523,646</b>	<b>2,557,146</b>	
314							
315	<b>Police-Special Duty Crossing Guard - 704</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
316	Salaries	\$ 22,209	\$ 25,000	\$ 26,208	24,500	27,500	Funding for 6 crossing guards; No COLA ; expenses reimbursed by BOE
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	<b>Total Police - Special Duty Crossing Guard</b>	<b>\$ 25,749</b>	<b>\$ 29,550</b>	<b>\$ 30,386</b>	<b>28,750</b>	<b>32,150</b>	
323	<b>Total Police and Crossing Guards</b>	<b>\$ 2,159,790</b>	<b>\$ 2,429,745</b>	<b>\$ 2,162,110</b>	<b>2,552,396</b>	<b>2,589,296</b>	
324							
325	<b>Dog Warden - 707</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
326	Contributions	\$ 1,617	\$ 1,800	\$ -	1,600	1,600	City passes along the dog tag fees to the County
327	<b>Total Dog Warden</b>	<b>\$ 1,617</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>1,600</b>	<b>1,600</b>	
328							
329	<b>Streets - 750</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS
337	Travel	\$ -	\$ 1,500	\$ -	1,000	1,000	Maintain certifications; other skill enhancement training as required/proposed
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, primary expense is street sweeper repairs
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	Cintas service cost increase
352	<b>Total Streets</b>	<b>\$ 497,991</b>	<b>\$ 562,650</b>	<b>\$ 502,026</b>	<b>566,950</b>	<b>596,950</b>	
353							
354	<b>Visitor's Center - 901</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Visitor's Center</b>	<b>\$ 89,559</b>	<b>\$ 89,500</b>	<b>\$ 97,955</b>	<b>78,000</b>	<b>78,000</b>	
360							
361	<b>Fairs/Festivals - 903</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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	<b>Total Fairs/Festivals</b>	<b>\$ 29,295</b>	<b>\$ 35,000</b>	<b>\$ 38,038</b>	<b>35,000</b>	<b>35,000</b>	
368							
369	<b>Transfers - 960/698 SAO</b>	<b>FY 22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>
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
372	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

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	NOTES AND EXPLANATIONS															
373	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).															
374	<b>Total Transfers</b>	<b>\$ 1,310,430</b>	<b>\$ 869,000</b>	<b>\$ 1,243,275</b>	<b>818,180</b>	<b>2,318,180</b>																
375																						
376	<b>General Government - 975</b>	<b>FY22 Actual</b>	<b>FY23 Approved</b>	<b>Thru Jun'23</b>	<b>FY24 Approved</b>	<b>FY24 REV#1</b>	<b>Notes and Explanations</b>															
377	Contributions	\$ -	\$ 2,342,544	\$ -	2,342,544	-	\$1.5 million transfer to Capital Reserve (line item 371), with remaining \$842K moved to community contributions to fund round two awardees and placeholder until further expenditures identified															
378	<b>Total General Government</b>	<b>\$ -</b>	<b>\$ 2,342,544</b>	<b>\$ -</b>	<b>\$ 2,342,544</b>	<b>\$ -</b>																
379																						
380		<table border="1"> <thead> <tr> <th></th> <th>FY 23 Approved</th> <th>FY23 Thru June</th> <th></th> <th></th> </tr> <tr> <th></th> <th>FY22 Actual</th> <th>5-15-2023</th> <th>30 2023</th> <th>FY24 Approved</th> </tr> </thead> <tbody> <tr> <td><b>Total Expenses</b></td> <td><b>\$ 6,752,740</b></td> <td><b>\$ 9,135,224</b></td> <td><b>\$ 6,151,540</b></td> <td><b>\$ 9,349,514</b></td> </tr> </tbody> </table>					FY 23 Approved	FY23 Thru June				FY22 Actual	5-15-2023	30 2023	FY24 Approved	<b>Total Expenses</b>	<b>\$ 6,752,740</b>	<b>\$ 9,135,224</b>	<b>\$ 6,151,540</b>	<b>\$ 9,349,514</b>	FY24 REV#1	Provides for comparable year-over-year comparison of operating costs
	FY 23 Approved	FY23 Thru June																				
	FY22 Actual	5-15-2023	30 2023	FY24 Approved																		
<b>Total Expenses</b>	<b>\$ 6,752,740</b>	<b>\$ 9,135,224</b>	<b>\$ 6,151,540</b>	<b>\$ 9,349,514</b>																		
381																						
382																						
383	<b>Surplus or Deficit</b>	<b>\$ 1,860,698</b>	<b>\$ 536,464</b>	<b>\$ 3,542,780</b>	<b>\$ 119,097</b>	<b>299,326</b>																