



the city of Charles Town, WV

FY2024 Proposed Revision #2 General Fund Operating Budget
City Council - December 5, 2023 Final

					11-8-2023 v1.0			
	REVENUES	FY22 Actual	FY23 Approved 5-15-2023	FY23 Thru Jun 30 2023	FY24 Approved	FY2024 Proposed Revision #1	FY2024 Proposed Revision #2	
1	Carryover	\$ 419,851	\$ 2,226,685	\$ 2,226,685	2,842,544	3,542,779	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	1,509,901	Rate of 11.83 for FY24
3	Supplemental Taxes	\$ 26,060	\$ 28,000	\$ 33,672	25,000	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	10,000	
6	Gas & Oil Severance Tax	\$ 37,998	\$ 12,000	\$ -	12,000	12,000	12,000	
7	Utility Tax	\$ 246,464	\$ 200,000	\$ 252,472	225,000	225,000	225,000	
8	B&O Tax	\$ 1,384,233	\$ 1,100,000	\$ 854,751	1,100,000	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	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	1,600	
11	Hotel/Motel Tax	\$ 183,960	\$ 155,000	\$ 180,914	150,000	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	250,000	
13	Parking Violations	\$ 37,590	\$ 30,000	\$ 38,138	29,000	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	22,000	
15	Building Permits	\$ 248,671	\$ 450,000	\$ 494,886	150,000	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	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	60,000	
18	Emergency Service Fees	\$ 1,672	\$ 1,600	\$ 1,579	1,700	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	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	50,000	Based on new program details - including permits
21	Rent and Concession Revenue	\$ 49,111	\$ 50,000	\$ 44,014	50,000	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	7,500	
23	Street Fees	\$ 130,434	\$ 125,000	\$ 123,131	130,000	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	6,000	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	\$ -	\$ 15,000	\$ -	56,666	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	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	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	15,000	
32	Misc. Reimbursements	\$ 111,872	\$ 100,000	\$ 111,897	110,000	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	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	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	18,000	
39	Total Revenues	\$ 8,613,438	\$ 9,671,688	\$ 9,694,320	9,468,611	9,868,846	9,868,846	
40								
41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
42	Economic Development - 402	FY 22 Actual	FY23 Approved	Thru June '23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
43	Salaries	\$ -	\$ -	\$ -	62,500	62,500	67,938	8.7% COLA
44	FICA	\$ -	\$ -	\$ -	4,800	4,800	5,216	Increase in FICA taxes payable due to COLA salary increase
45	Group Insurance	\$ -	\$ -	\$ -	8,000	8,000	8,000	
46	Retirement	\$ -	\$ -	\$ -	5,600	5,600	6,089	Increase in Retirement expense due to COLA salary increase
47	OPEB	\$ -	\$ -	\$ -	2,000	2,000	2,038	457(b) Deferred Compensation Distribution
48	Telephone	\$ -	\$ -	\$ -	750	750	750	
49	Travel	\$ -	\$ -	\$ -	2,500	2,500	2,500	Mainstreet Conference, Economic Development Conference Travel
50	Advertising/Legal Publications	\$ -	\$ -	\$ -	500	500	500	
51	Training	\$ -	\$ -	\$ -	2,500	2,500	2,500	Mainstreet Conference, Economic Development Conference
52	Dues & Subscriptions	\$ -	\$ -	\$ -	2,000	2,000	2,000	Adobe Cloud, Survey Subscription, Apple Music, WVEDC, LightTheCity
53	Professional Services	\$ -	\$ -	\$ -	2,000	2,000	2,000	
54	Insurance and Bonds	\$ -	\$ -	\$ -	4,500	4,500	4,500	
55	Departmental Supplies	\$ -	\$ -	\$ -	1,000	1,000	1,000	
56	Auto Supplies	\$ -	\$ -	\$ -	500	500	500	
57	Total Economic Development	\$ -	\$ -	\$ -	\$ 99,150	\$ 99,150	\$ 105,531	
58								
59	Federal Grants - 403	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	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	FY24 REV#2	
65	Salary	\$ 12,500	\$ 12,500	\$ 12,500	12,500	12,500	12,500	
66	FICA	\$ 956	\$ 1,000	\$ 956	1,000	1,000	1,000	
67	Telephone	\$ -	\$ -	\$ -	-	-	-	
68	Travel	\$ 1,681	\$ 1,750	\$ 881	2,000	2,000	2,000	WVML Participation, etc.
69	Training & Education	\$ 270	\$ 750	\$ 284	1,000	1,000	1,000	WVML Participation, etc.
70	Advertising/Legal Publications	\$ -	\$ -	\$ -	-	-	-	
71	Insurance & Bonds	\$ 911	\$ 1,000	\$ 871	1,000	1,000	1,000	
72	Departmental Supplies	\$ 2,109	\$ 200	\$ 65	250	250	250	
73	Contracted Services	\$ -	\$ -	\$ -	-	-	-	
74	Contributions	\$ -	\$ 2,000	\$ -	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	19,750	
76								
77	Council - 410	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
78	Salaries	\$ 33,967	\$ 34,800	\$ 34,800	40,000	40,000	40,000	8 Seats at \$5K per member
79	FICA	\$ 2,598	\$ 2,700	\$ 2,662	3,100	3,100	3,100	
80	Travel	\$ 462	\$ 3,000	\$ 1,956	5,000	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	3,000	More interest in training and travel from current Council

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
83	Professional Services	\$ -	\$ -	\$ -	-	-	-	
84	Insurance & Bonds	\$ 2,376	\$ 3,200	\$ 2,425	3,200	3,200	3,200	Travelers insurance;
85	Departmental Supplies	\$ 1,017	\$ 1,000	\$ 549	1,000	1,000	1,000	
86	Total Council	\$ 43,545	\$ 47,700	\$ 44,519	55,300	55,300	55,300	
87								
88	City Manager - 412	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
89	Salaries	\$ 141,128	\$ 237,500	\$ 231,201	190,600	190,600	207,183	Increase due to 8.7% COLA. 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	15,869	Increase in FICA taxes payable due to COLA salary increase
91	Group Insurance	\$ 7,706	\$ 8,000	\$ 5,616	10,000	10,000	10,000	
92	Retirement	\$ 14,525	\$ 13,000	\$ 12,145	17,200	17,200	18,692	Increase in Retirement expense due to COLA salary increase
93	OPEB	\$ 731	\$ 2,500	\$ 1,846	2,000	2,000	6,215	457(b) Deferred Compensation Distribution
94	Telephone	\$ 330	\$ 500	\$ 205	500	500	500	
95	Travel	\$ 4,138	\$ 6,000	\$ 5,701	1,500	1,500	1,500	WVML conferences, etc.
96	Advertising and Postage	\$ 2,244	\$ 2,500	\$ 1,761	300	300	300	
97	Training & Education	\$ 438	\$ -	\$ -	1,500	1,500	1,500	WV Municipal League
98	Dues & Subscriptions	\$ 1,194	\$ 500	\$ 180	1,500	1,500	1,500	ICMA and WVML fees
99	Professional Services	\$ 524	\$ 250	\$ 1,510	250	250	250	
100	Insurance & Bonds	\$ 13,722	\$ 15,000	\$ 12,066	15,000	15,000	15,000	
101	Contracted Services	\$ -	\$ -	\$ -	-	-	-	
102	Departmental Supplies	\$ 169	\$ 500	\$ 572	750	750	750	
103	Auto Supplies	\$ 70	\$ -	\$ -	100	100	100	
104	Total City Manager	\$ 197,623	\$ 303,250	\$ 288,650	255,800	255,800	279,359	
105								
106	Treasurer - 413	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
107	Salaries	\$ 138,793	\$ 169,000	\$ 153,747	216,800	216,800	235,661	Increase due to 8.7% COLA. Finance Director and three (3) Accounting Clerks.
108	FICA	\$ 10,536	\$ 12,000	\$ 12,036	16,600	16,600	18,043	Increase in FICA taxes payable due to COLA salary increase
109	Group Insurance	\$ 20,522	\$ 20,000	\$ 21,986	25,000	25,000	25,000	
110	Retirement	\$ 14,208	\$ 13,600	\$ 14,795	19,520	19,520	21,218	Increase in Retirement expense due to COLA salary increase
111	OPEB Other	\$ 2,207	\$ 6,350	\$ 3,499	5,000	5,000	7,070	457(b) Deferred Compensation Distribution
112	Telephone	\$ -	\$ -	\$ -	750	750	750	
113	Travel	\$ -	\$ 100	\$ -	1,000	1,000	1,000	
114	Postage and Printing	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	
115	Advertising/Legal Publications	\$ 1,172	\$ 1,500	\$ 1,280	1,000	1,000	1,000	
116	Training & Education	\$ 288	\$ 2,500	\$ 1,585	5,000	5,000	5,000	GFOA Conferences and trainings, training for new hire
117	Dues & Subscriptions	\$ 191	\$ 450	\$ 382	500	500	500	GFOA dues, Adobe Subscription
118	Professional Services	\$ 1,151	\$ 2,000	\$ 1,900	2,500	2,500	2,500	Police Pension Report, CWH Trial Balance services
119	Audit Costs	\$ 64,200	\$ 42,000	\$ 41,700	40,000	40,000	40,000	
120	Insurance & Bonds	\$ 10,872	\$ 12,000	\$ 10,555	14,000	14,000	14,000	
121	Contracted Services	\$ -	\$ -	\$ -	-	-	-	
122	Departmental Supplies	\$ 1,295	\$ 1,500	\$ 738	1,500	1,500	1,500	
123	Auto Supplies	\$ -	\$ -	\$ -	-	-	-	
124	Total Treasurer	\$ 265,434	\$ 283,000	\$ 264,204	349,220	349,220	373,291	
125								
126	Court Clerk - 415	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
127	Salaries	\$ 51,261	\$ 57,767	\$ 51,579	57,775	57,775	62,801	Increase due to 8.7% COLA. Court Clerk position.
128	FICA	\$ 3,892	\$ 4,200	\$ 3,946	4,450	4,450	4,835	Increase in FICA taxes payable due to COLA salary increase
129	Group Insurance	\$ 11,120	\$ 10,700	\$ 10,990	12,000	12,000	12,000	
130	Retirement	\$ 5,245	\$ 4,900	\$ 4,868	5,200	5,200	5,652	Increase in Retirement expense due to COLA salary increase

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
131	OPEB	\$ 894	\$ 3,000	\$ 1,656	1,750	1,750	1,884	457(b) Deferred Compensation Distribution
132	Travel	\$ 268	\$ 1,500	\$ -	1,000	1,000	1,000	Court clerk training
133	Advertising and Postage	\$ 440	\$ 700	\$ 465	700	700	700	
134	Training & Education	\$ 555	\$ 750	\$ 540	800	800	800	State and National Court Clerk's Association
135	Dues & Subscriptions	\$ -	\$ 100	\$ -	100	100	100	Election and Municipal Clerk membership dues
136	Professional Services	\$ -	\$ 100	\$ -	100	100	100	
137	Insurance & Bonds	\$ 4,479	\$ 4,000	\$ 3,904	4,500	4,500	4,500	
138	Contracted Services	\$ 25	\$ -	\$ 25	100	100	100	
139	Departmental Supplies	\$ 423	\$ 1,000	\$ 536	1,000	1,000	1,000	
140	Total Court Clerk	\$ 78,602	\$ 88,717	\$ 78,508	89,475	89,475	95,472	
141								
142	Police Judges - 416	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
143	Salaries	\$ 18,662	\$ 30,700	\$ 23,542	32,000	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	2,400	
145	Travel	\$ -	\$ 500	\$ -	500	500	500	WV State mandated annual training for magistrates & judges
146	Training & Education	\$ -	\$ 500	\$ -	1,000	1,000	1,000	WV State mandated annual training for magistrates & judges
147	Dues and Subscriptions	\$ -	\$ 100	\$ -	100	100	100	
148	Professional Services	\$ 1,558	\$ 2,100	\$ -	1,000	1,000	1,000	
149	Insurance	\$ 1,607	\$ 2,500	\$ 2,230	2,500	2,500	2,500	
150	Departmental Supplies	\$ -	\$ -	\$ -	-	-	-	
151	Total Police Judges	\$ 23,254	\$ 38,800	\$ 27,573	39,500	39,500	39,500	
152								
153	City Attorney - 417	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
154	Professional Services	\$ 212,494	\$ 200,000	\$ 200,505	175,000	200,000	200,000	Cost for outside legal counsel - add \$25K
155	Total Attorney	\$ 212,494	\$ 200,000	\$ 200,505	175,000	200,000	200,000	
156								
157	Enforcement Agency - 425	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
158	Salaries	\$ -	\$ -	\$ -	48,755	55,000	59,785	Increase due to 8.7% COLA.
159	FICA	\$ -	\$ -	\$ -	3,730	4,208	4,574	Increase in FICA taxes payable due to COLA salary increase
160	Group Insurance	\$ -	\$ -	\$ -	6,000	6,000	6,000	
161	Retirement	\$ -	\$ -	\$ -	4,388	5,000	5,431	Increase in Retirement expense due to COLA salary increase
162	OPEB	\$ -	\$ -	\$ -	1,000	1,650	1,794	457(b) Deferred Compensation Distribution
163	Telephone	\$ -	\$ -	\$ -	-	-	-	
164	Travel	\$ -	\$ -	\$ -	-	-	-	
165	Advertising/Legal Publications	\$ -	\$ -	\$ -	2,000	2,000	2,000	Vacant Property notifications/mailings
166	Training	\$ -	\$ -	\$ -	2,500	2,500	2,500	Cross Training/Certifications in Inspection
167	Dues & Subscriptions	\$ -	\$ -	\$ -	-	-	-	
168	Insurance and Bonds	\$ -	\$ -	\$ -	3,800	3,800	3,800	
169	Contracted Services - Nuisance Property Expenses	\$ -	\$ -	\$ -	50,000	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	2,000	
171	Auto Supplies	\$ -	\$ -	\$ -	500	1,000	1,000	For code enforcement vehicle
172	Total Enforcement Agency	\$ -	\$ -	\$ -	124,673	133,158	138,883	
173								
174	Regional Dev Authority - 435	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
175	Dues & Subscriptions	\$ 1,946	\$ 3,600	\$ 3,524	5,500	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	5,500	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
177	Total City Administration	1,464,852	1,598,067	1,498,895	1,629,815	1,669,815	1,733,226	
178								
179	Building Inspections - 436	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
180	Salaries	\$ 35,086	\$ 23,500	\$ 21,860	73,800	73,800	80,221	Increase due to 8.7% COLA. Full Time Inspector Englebert.
181	FICA	\$ 2,664	\$ 1,800	\$ 1,672	5,650	5,650	6,141	Increase in FICA taxes payable due to COLA salary increase
182	Group Insurance	\$ 62	\$ 60	\$ 56	500	500	500	
183	Retirement	\$ 3,599	\$ 2,100	\$ 2,053	6,650	6,650	7,228	Increase in Retirement expense due to COLA salary increase
162	OPEB	\$ -	\$ -	\$ -	-	-	2,407	457(b) Deferred Compensation Distribution
184	Telephone	\$ 344	\$ 100	\$ 81	750	750	750	
185	Travel	\$ -	\$ -	\$ -	500	500	500	
186	R&M to Auto	\$ -	\$ -	\$ -	500	500	500	
187	Advertising	\$ -	\$ -	\$ -	-	-	-	
188	Training & Education	\$ -	\$ -	\$ -	1,000	1,000	1,000	Training to maintain licensing/accreditation; conference registrations
189	Dues & Subscriptions	\$ -	\$ -	\$ -	2,500	2,500	2,500	WV Building Officials annual dues; Adobe subscription
190	Professional Services	\$ -	\$ -	\$ -	500	10,500	10,500	Additional Funding for part time inspector if needed
191	Insurance & Bonds	\$ 2,747	\$ 3,000	\$ 2,432	6,000	6,000	6,000	
192	Departmental Supplies	\$ -	\$ 500	\$ 462	4,000	4,000	4,000	Inspection Equipment (Current Inspector using personal equipment)
193	Auto Supplies	\$ -	\$ -	\$ -	1,000	1,000	1,000	Gas, oil, tires
194	Uniform	\$ -	\$ -	\$ -	-	-	-	
195	Total Building Inspections	\$ 44,502	\$ 31,060	\$ 28,617	103,350	113,350	123,247	
196								
197	Planning & Zoning - 437	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
198	Salaries	\$ 175,930	\$ 292,475	\$ 257,182	210,000	210,000	228,270	Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner
199	FICA	\$ 13,220	\$ 21,200	\$ 20,474	16,500	16,500	17,898	Increase in FICA taxes payable due to COLA salary increase
200	Group Insurance	\$ 26,131	\$ 26,000	\$ 26,391	25,000	25,000	25,000	
201	Retirement	\$ 17,955	\$ 24,950	\$ 24,203	18,900	18,900	20,544	Increase in Retirement expense due to COLA salary increase
202	OPEB	\$ 3,397	\$ 10,000	\$ 6,543	6,000	6,000	6,849	457(b) Deferred Compensation Distribution
203	Telephone	\$ 290	\$ 700	\$ 106	500	500	500	
204	Travel	\$ 1,671	\$ 5,000	\$ 4,053	2,000	2,000	2,000	State planning conferences
205	Postage	\$ 904	\$ 1,250	\$ 856	1,000	1,000	1,000	
206	Advertising/Legal Publications	\$ 1,026	\$ 4,500	\$ 3,594	3,500	3,500	3,500	
207	Training & Education	\$ 895	\$ 4,000	\$ 1,899	3,000	3,000	3,000	State planning conferences
208	Dues & Subscriptions	\$ 2,200	\$ 5,000	\$ 4,908	2,000	2,000	2,000	APA annual dues; Adobe subscriptions; Property Software;
209	Professional Services	\$ 2,650	\$ 5,000	\$ 2,627	5,000	5,000	5,000	
210	Insurance & Bonds	\$ 14,989	\$ 21,000	\$ 19,313	20,000	20,000	20,000	
211	Contracted Services	\$ 29,661	\$ 50,000	\$ 38,156	30,000	60,000	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	12,000	
213	Departmental Supplies	\$ 5,023	\$ 6,000	\$ 4,717	4,000	4,000	4,000	
214	Computer Software / Tech	\$ -	\$ -	\$ -	11,000	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	422,561	
216	Total City Bldg Inspection and P&Z	\$ 346,596	\$ 520,135	\$ 445,335	\$ 697,573	\$ 746,058	\$ 790,221	
217								
218	Elections - 438	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	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	-	-	-	

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
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	FY24 REV#2	Notes and Explanations
226	Salaries	\$ 154,525	\$ 115,000	\$ 102,390	96,400	96,400	104,787	Increase due to 8.7% COLA. Operations Director.
227	FICA	\$ 12,179	\$ 12,300	\$ 8,598	7,400	7,400	8,042	Increase in FICA taxes payable due to COLA salary increase
228	Group Insurance	\$ 22,361	\$ 15,000	\$ 14,123	12,600	12,600	12,600	
229	Retirement	\$ 15,855	\$ 11,000	\$ 10,101	8,700	8,700	9,455	Increase in Retirement expense due to COLA salary increase
230	OPEB	\$ 1,788	\$ 5,000	\$ 3,128	4,000	4,000	4,000	457(b) Deferred Compensation Distribution
231	Telephone	\$ 21,391	\$ 22,500	\$ 21,708	22,000	22,000	22,000	Server based phone system
232	Utilities	\$ 20,682	\$ 21,000	\$ 20,038	21,000	21,000	21,000	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs
233	Travel	\$ 316	\$ 500	\$ 517	750	750	750	
234	R&M Building & Grounds	\$ 1,097	\$ 3,000	\$ 9,202	10,000	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	1,000	Equipment rentals required for city hall maintenance
236	R&M Auto	\$ -	\$ 1,000	\$ -	1,000	1,000	1,000	Maintenance of city hall vehicles
237	Postage	\$ 2,982	\$ 3,500	\$ 2,561	3,500	3,500	3,500	
238	Building & Equipment Rental	\$ 245,810	\$ 250,000	\$ 244,756	250,000	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).
239	Training and Education	\$ 600	\$ 500	\$ 300	500	500	500	
240	Advertising/Legal Publications	\$ 4,900	\$ 5,000	\$ 3,820	5,000	5,000	5,000	
241	Dues & Subscriptions	\$ 6,193	\$ 4,000	\$ 3,010	4,000	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	2,000	
243	Insurance & Bonds	\$ 12,759	\$ 15,000	\$ 11,155	12,000	12,000	12,000	
244	Contracted Services	\$ 58,942	\$ 70,000	\$ 68,021	101,600	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	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	2,000	
247	Departmental Supplies	\$ 9,029	\$ 11,000	\$ 8,951	11,000	11,000	11,000	
248	Computer Software/Tech	\$ -	\$ 5,000	\$ 4,680	43,320	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	500	Oil, Gas for 2 City Vehicles
251	Total City Hall	\$ 623,526	\$ 613,800	\$ 575,856	640,270	655,270	665,053	
252								
253	Contributions/Transfers - 444	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
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

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
255	Contributions - Revive Grant	\$ 10,000	\$ 38,500	\$ 8,500	20,000	50,000	50,000	Unspent Revive! Funding rolled over to FY24
256	Contributions - Façade Improvement Program	\$ 11,500	\$ 20,000	\$ 10,377	15,000	24,622	24,622	Unspent FIP Funding rolled over to FY24
257	Contributions - Homeless Solutions	\$ -	\$ 25,000	\$ -	25,000	50,000	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	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	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	982,166	982,166	
262								
263	Parking - 571	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
264	Salaries	\$ 33,011	\$ 34,100	\$ 30,110	36,100	36,100	39,241	Increase due to 8.7% COLA. Permits Technician, Community Development Manager, City Planner
265	FICA	\$ 2,504	\$ 2,600	\$ 2,303	2,800	2,800	3,040	Increase in FICA taxes payable due to COLA salary increase
266	Group Insurance	\$ 11,026	\$ 11,000	\$ 8,232	10,000	10,000	10,000	
267	Retirement	\$ 3,349	\$ 3,100	\$ 2,814	3,300	3,300	3,583	Increase in Retirement expense due to COLA salary increase
268	OPEB	\$ 894	\$ 1,500	\$ 990	1,500	1,500	1,500	457(b) Deferred Compensation Distribution
269	Utilities	\$ 1,024	\$ 1,000	\$ 1,099	1,100	1,100	1,100	
270	R&M Equipment	\$ -	\$ 1,500	\$ -	3,000	3,000	3,000	
271	Advertising/Legal Publication	\$ -	\$ 1,500	\$ 1,271	-	-	-	
272	Postage and Printing	\$ 116	\$ 800	\$ 126	500	500	500	New parking brochure;
273	Building & Equipment Rental	\$ 1,700	\$ 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	3,000	
275	Contracted Services	\$ -	\$ 800	\$ -	500	500	500	
276	Departmental Supplies	\$ 1,866	\$ 5,000	\$ 3,515	6,000	6,000	6,000	
277	Uniforms	\$ -	\$ 1,500	\$ 1,906	500	500	500	
278	Computer Software/Tech	\$ -	\$ -	\$ -	4,000	4,000	4,000	United Public Safety Annual Fees
279	Total Parking	\$ 58,105	\$ 69,100	\$ 56,442	74,000	74,000	77,664	
280								
281	Contingencies - 699	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
282	Other Contributions	\$ 366,514	\$ 383,433	\$ -	597,553	777,781	496,475	Reduced by \$281,307 for 8.7% COLA, FICA, Retirement, and 457(b) Deferred Compensation distribution. Placeholders for 8.7% COLA (\$236,228); 3% retirement benefit (\$82,921); \$50,000 is for emergency snow costs; funding for one COPS grant position in CTPD (\$57,452 payroll, taxes, retirement); \$60,000 for But-For funding considerations.
283	Total Contingencies	\$ 366,514	\$ 383,433	\$ -	597,553	777,781	496,475	
284								
285	Police Department - 700	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
286	Salaries	\$ 1,178,546	\$ 1,336,995	\$ 1,178,123	1,377,483	1,377,483	1,497,325	Increase due to 8.7% COLA. 17 sworn personnel (15 officers, 1 Chief, 1 SRO); and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item)
287	FICA	\$ 29,730	\$ 35,000	\$ 31,053	35,345	35,345	44,513	Increase in FICA taxes payable due to COLA salary increase

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
288	Group Insurance	\$ 128,536	\$ 125,000	\$ 115,935	135,000	135,000	135,000	
289	Retirement	\$ 128,644	\$ 120,000	\$ 119,464	136,568	136,568	147,354	Increase in Retirement expense due to COLA salary increase.
290	Police Pension	\$ 57,558	\$ 60,000	\$ 58,937	60,000	60,000	60,000	
291	Overtime	\$ 93,297	\$ 138,000	\$ 114,410	140,000	140,000	140,000	Includes court/investigations/events/training/etc;
292	OPEB	\$ 13,444	\$ 40,000	\$ 38,560	35,000	40,000	44,920	457(b) Deferred Compensation Distribution
293	Telephone	\$ 45,955	\$ 48,000	\$ 45,307	45,000	50,000	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	42,500	Electric/power; cable/Comcast; water and sewer, etc.
295	Travel	\$ 4,387	\$ 5,000	\$ 2,712	5,000	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	2,000	
297	R&M Equipment	\$ 275	\$ 3,000	\$ -	3,500	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	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	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	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	7,500	Legal notices, asset forfeiture notices; possible officer vacancy.
302	Training & Education	\$ 16,490	\$ 12,000	\$ 14,245	14,000	20,000	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	5,500	CALEA Accreditation Fee \$4595, WVCOP Dues, IACP, SRO, Journal
304	Professional Services	\$ 11,397	\$ 6,300	\$ 750	7,500	7,500	7,500	Miscellaneous legal services; hiring assistance; etc.
305	Insurance & Bonds	\$ 100,832	\$ 100,000	\$ 90,545	110,000	110,000	110,000	Travelers
306	Contracted Services	\$ 46,722	\$ 40,000	\$ 42,208	92,500	92,500	92,500	Alarm monitoring; cleaning; generator; pest control; \$50K in IT monthly services
307	Bank Charges	\$ 25			250	250	250	
308	Departmental Supplies	\$ 16,712	\$ 32,500	\$ 18,012	30,000	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	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	25,000	CAD maintenance; 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	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	2,701,861	
314								
315	Police-Special Duty Crossing Guard - 704	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
316	Salaries	\$ 22,209	\$ 25,000	\$ 26,208	24,500	27,500	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	2,100	
318	Advertising/Legal Publications	\$ -	\$ -	\$ -	-	-	-	
319	Insurance & Bonds	\$ 1,735	\$ 1,750	\$ 1,555	1,750	1,750	1,750	
320	Departmental Supplies	\$ 45	\$ 500	\$ 492	200	500	500	Stop signs
321	Uniforms	\$ 61	\$ 300	\$ 125	300	300	300	Reflective jackets and vests
322	Total Police - Special Duty Crossing Guard	\$ 25,749	\$ 29,550	\$ 30,386	28,750	32,150	32,150	
323	Total Police and Crossing Guards	\$ 2,159,790	\$ 2,429,745	\$ 2,162,110	2,552,396	2,589,296	2,734,011	
324								
325	Dog Warden - 707	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
326	Contributions	\$ 1,617	\$ 1,800	\$ -	1,600	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	1,600	
328								
329	Streets - 750	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
330	Salaries	\$ 202,293	\$ 226,000	\$ 213,985	233,800	233,800	254,141	Increased due to 8.7% COLA. Includes maintenance supervisor and three crew members.
331	FICA	\$ 15,073	\$ 18,000	\$ 16,370	17,900	17,900	19,456	Increase in FICA taxes payable due to COLA salary increase.
332	Group Insurance	\$ 18,250	\$ 22,500	\$ 17,594	25,000	25,000	25,000	
333	Retirement	\$ 20,461	\$ 21,050	\$ 20,091	21,500	21,500	23,331	Increase in Retirement expense due to COLA salary increase
334	OPEB	\$ 1,887	\$ 8,000	\$ 4,644	6,000	6,000	7,625	457(b) Deferred Compensation Distribution
335	Telephone	\$ 2,125	\$ 3,500	\$ 1,363	3,000	3,000	3,000	Field staff equipped with cell phones
336	Utilities	\$ 94,982	\$ 100,000	\$ 100,137	100,000	110,000	110,000	Electric (street lights), water, sewer, and internet
337	Travel	\$ -	\$ 1,500	\$ -	1,000	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	14,000	General maintenance of city buildings.
339	R&M Equipment	\$ 16,866	\$ 25,000	\$ 24,217	15,000	30,000	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	7,500	Regular maintenance of department vehicles.
341	Building & Equipment Rental	\$ -	\$ 250	\$ -	1,000	1,000	1,000	Equipment rented as required to maintain various city buildings.
342	Advertising/Legal Publications/Postage	\$ -	\$ 250	\$ -	250	250	250	Spring and Fall Cleanup. Additional city sponsored projects as required.
343	Training & Education	\$ 1,050	\$ 1,000	\$ -	500	500	500	Maintain certifications; other skill enhancement training as required/proposed
344	Dues & Subscriptions	\$ 188	\$ 500	\$ 138	500	500	500	
345	Professional Services	\$ -	\$ 300	\$ 220	-	-	-	
346	Insurance & Bonds	\$ 16,890	\$ 19,000	\$ 14,891	19,000	19,000	19,000	
347	Contracted Services	\$ 39,170	\$ 45,000	\$ 36,776	50,000	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	12,000	
349	Computer Software / Tech	\$ -	\$ -	\$ -	6,000	6,000	6,000	GoGov Work Order Software cost
350	Auto Supplies	\$ 24,333	\$ 25,000	\$ 22,289	23,000	25,000	25,000	Other city vehicle maintenance.
351	Uniforms	\$ 8,400	\$ 10,000	\$ 9,862	10,000	13,000	13,000	Cintas service cost increase
352	Total Streets	\$ 497,991	\$ 562,650	\$ 502,026	566,950	596,950	622,303	
353								
354	Visitor's Center - 901	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
355	Utilities	\$ 3,659	\$ 4,500	\$ 4,384	3,000	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	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	78,000	
360								
361	Fairs/Festivals - 903	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
362	Bldg & Equip Rental	\$ 986	\$ -	\$ 90	1,000	1,000	1,000	
363	Advertising/Legal Publications	\$ 1,566	\$ -	\$ 1,447	1,500	1,500	1,500	
364	Contracted Services	\$ 10,830	\$ -	\$ 18,644	13,000	13,000	13,000	
365	Departmental Supplies	\$ 13,212	\$ 30,000	\$ 14,558	15,000	15,000	15,000	
366	Contributions	\$ 2,700	\$ 5,000	\$ 3,300	4,500	4,500	4,500	Car show contribution
367	Total Fairs/Festivals	\$ 29,295	\$ 35,000	\$ 38,038	35,000	35,000	35,000	
368								
369	Transfers - 960/698 SAO	FY 22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations

41	DEPARTMENT LINE ITEMS	FY 22	FY 23	FY23 Thru Dec.	FY24 Approved	FY24 REV#1	FY24 REV#2	NOTES AND EXPLANATIONS
370	Transfers to Capital Reserve - Table Games	\$ 1,052,463	\$ 617,500	\$ 986,335	575,680	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	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	130,000	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
373	Transfers Out - Primarily Parks & Rec	\$ 128,400	\$ 126,500	\$ 135,071	112,500	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	Total Transfers	\$ 1,310,430	\$ 869,000	\$ 1,243,275	818,180	2,318,180	2,318,180	
375								
376	General Government - 975	FY22 Actual	FY23 Approved	Thru Jun'23	FY24 Approved	FY24 REV#1	FY24 REV#2	Notes and Explanations
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	Total General Government	\$ -	\$ 2,342,544	\$ -	\$ 2,342,544	\$ -	\$ -	
379								
380		FY 23 Approved 5- FY23 Thru June						
		FY22 Actual	15-2023	30 2023	FY24 Approved	FY24 REV#1	FY24 REV#2	Provides for comparable year-over-year comparison of operating costs
381	Total Expenses	\$ 6,752,740	\$ 9,135,224	\$ 6,151,540	\$ 9,468,611	\$ 9,868,846	\$ 9,868,846	
382								
383	Surplus or Deficit	\$ 1,860,698	\$ 536,464	\$ 3,542,780	\$ -	\$ -	\$ -	Surplus transferred into 699-Contingency per WWSAO reporting.