



the city of Charles Town, WV

FY2024 Proposed General Fund Operating
Budget City Council - March 20, 2023

	REVENUES	FY21 Actual	FY22 Actual	FY23 Approved 1-17-2023	FY23 Thru Dec. 2022	FY24 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24	
1	Carryover	\$ 511,291	\$ 419,851	\$ 2,226,685	\$ 2,226,685	2,842,544	615,859	28%	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	\$ 1,190,161	\$ 1,246,119	\$ 1,305,380	\$ 790,474	1,509,901	204,521	16%	*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	\$ 25,751	\$ 26,060	\$ 25,000	\$ 17,466	25,000	-	0%	
4	Tax Loss Restoration	\$ -	\$ 890	\$ -	\$ 297	-	-	0%	
5	Interest as Penalty - Ad Valorem	\$ 8,274	\$ 8,708	\$ 9,500	\$ 5,317	10,000	500	5%	
6	Gas & Oil Severance Tax	\$ 12,055	\$ 37,998	\$ 12,000	\$ -	12,000	-	0%	
7	Utility Tax	\$ 253,637	\$ 246,464	\$ 250,000	\$ 107,990	225,000	(25,000)	-10%	
8	B&O Tax	\$ 743,099	\$ 1,384,233	\$ 1,100,000	\$ 754,632	1,100,000	-	0%	Balance Through 3/16/2023
9	Liquor Tax	\$ 19,986	\$ 23,477	\$ 10,000	\$ 5,743	20,000	10,000	100%	Each distribution quarter amount ranges from \$5.5K - \$7K, and has been steadily rising each year.
10	Animal Control Tax	\$ 1,625	\$ 1,617	\$ 1,800	\$ 1,517	1,600	(200)	-11%	
11	Hotel/Motel Tax	\$ 127,208	\$ 183,960	\$ 125,000	\$ 83,909	150,000	25,000	20%	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	\$ 245,790	\$ 244,667	\$ 250,000	\$ 117,963	250,000	-	0%	
13	Parking Violations	\$ 35,570	\$ 37,590	\$ 30,000	\$ 14,620	29,000	(1,000)	-3%	Revised based on new program details and current year performance.
14	Business Licenses	\$ 22,018	\$ 21,387	\$ 20,000	\$ 20,120	22,000	2,000	10%	
15	Building Permits	\$ 159,301	\$ 248,671	\$ 150,000	\$ 119,307	150,000	-	0%	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	\$ 81,769	\$ 79,800	\$ 80,000	\$ 18,726	80,000	-	0%	Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
17	Interstate/International Registration Plan	\$ 69,516	\$ 69,604	\$ 60,000	\$ 29,754	60,000	-	0%	
18	Emergency Service Fees	\$ 1,655	\$ 1,672	\$ 1,600	\$ 854	1,700	100	6%	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	\$ 1,655	\$ 1,672	\$ 1,600	\$ 854	1,700	100	6%	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	\$ 48,990	\$ 43,227	\$ 50,000	\$ 29,052	50,000	-	0%	Based on new program details - including permits
21	Rent and Concession Revenue	\$ 51,658	\$ 49,111	\$ 60,000	\$ 22,906	50,000	(10,000)	-17%	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	\$ 2,495	\$ 26,410	\$ 7,500	\$ 3,240	7,500	-	0%	
23	Street Fees	\$ 129,103	\$ 130,434	\$ 125,000	\$ 65,629	130,000	5,000	4%	Revenue from utility bills for street improvements (\$4 per month); pending fee decision from Council
24	State Gov't Grants	\$ 11,880	\$ 5,940	\$ 6,000	\$ 2,970	6,000	-	0%	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	\$ 37,924	\$ -	\$ 15,000	\$ -	56,666	41,666	278%	Could be substantially higher with aggressive strategy for ARPA funds
27	Contributions from Other Funds (Sales Tax)	\$ 991,768	\$ 1,557,615	\$ 1,000,000	\$ 700,000	1,600,000	600,000	60%	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	-	(1,332,523)	0%	
29	Transfers to the Rainy Day Fund	\$ -	\$ -			-	-	0%	
30	Gaming Income	\$ 180,251	\$ 260,183	\$ 225,000	\$ 105,803	250,000	25,000	11%	Revised up slightly to reflect current collections and recent trends - advise on status of road/bridge closures that may impact Casino traffic
31	Interest Income - Operating Acct	\$ 11,662	\$ 10,768	\$ 10,000	\$ 11,750	15,000	5,000	50%	
32	Misc. Reimbursements	\$ 120,284	\$ 111,872	\$ 100,000	\$ 56,018	110,000	10,000	10%	SRO reimbursement of \$60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
33	Insurance Claims	\$ 6,509	\$ 3,248	\$ -	\$ 23,290	-	-	0%	2019 Ford CTPD Insurance Claim
34	Refunds and Rebates	\$ 15,881	\$ 3,844		\$ 100	-	-	0%	
35	Filing Fees	\$ 650	\$ -	\$ -	\$ -	-	-	0%	\$300 Collected January 2023

36	Video Lottery	\$ 617,964	\$ 782,893	\$ 625,000	\$ 303,019	675,000	50,000	8%	Revised up slightly to reflect current collections and recent trends - advise on status of road/bridge closures that may impact Casino traffic
37	Miscellaneous Rev	\$ 8,778	\$ 10,930	\$ 35,000	\$ 22,195	10,000	(25,000)	-71%	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	\$ 3,600	\$ 30,614	\$ -	\$ 18,126	18,000	18,000	2%	
39	Total Revenues	\$ 5,746,159	\$ 8,613,438	\$ 9,249,588	\$ 7,012,847	9,468,611	219,023	9.9%	
40									
41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
42	Economic Development - 402	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	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 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	Total Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 99,150	\$ 99,150	-	
58									
59	Federal Grants - 403	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	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 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	
65	Salary	\$ 4,800	\$ 12,500	\$ 12,500	\$ 6,250	12,500	-	0.0%	
66	FICA	\$ 367	\$ 956	\$ 1,000	\$ 478	1,000	-	0.0%	
67	Telephone	\$ -	\$ -	\$ -	\$ -	-	-	-	
68	Travel	\$ 177	\$ 1,681	\$ 2,000	\$ 611	2,000	-	0.0%	WVML Participation, etc.
69	Training & Education	\$ 105	\$ 270	\$ 1,000	\$ 34	1,000	-	0.0%	WVML Participation, etc.
70	Advertising/Legal Publications	\$ -	\$ -	\$ -	\$ -	-	-	-	
71	Insurance & Bonds	\$ 453	\$ 911	\$ 500	\$ 489	1,000	500	100.0%	
72	Departmental Supplies	\$ 8	\$ 2,109	\$ 200	\$ -	250	50	25.0%	
73	Contracted Services	\$ -	\$ -		\$ -	-	-	-	
74	Contributions	\$ 1,405	\$ -	\$ 2,000	\$ -	2,000	-	0.0%	Funding for Mayor's Community Sponsorship Program
75	Total Mayor's Office	\$ 7,316	\$ 18,428	\$ 19,200	\$ 7,862	19,750	550	2.9%	
76									
77	Council - 410	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
78	Salaries	\$ 19,200	\$ 33,967	\$ 34,800	\$ 17,400	40,000	5,200	14.9%	8 Seats at \$5K per member
79	FICA	\$ 1,469	\$ 2,598	\$ 2,700	\$ 1,331	3,100	400	14.8%	
80	Travel	\$ 356	\$ 462	\$ 3,000	\$ 1,444	5,000	2,000	66.7%	More interest in training and travel from current Council
81	Advertising/Legal Publications	\$ 439	\$ -	\$ -	\$ -	-	-	-	
82	Training & Education	\$ -	\$ 3,125	\$ 3,000	\$ 28	3,000	-	0.0%	More interest in training and travel from current Council
83	Professional Services	\$ -	\$ -		\$ -	-	-	-	
84	Insurance & Bonds	\$ 1,587	\$ 2,376	\$ 3,200	\$ 1,361	3,200	-	0.0%	Travelers insurance;

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
85	Departmental Supplies	\$ 358	\$ 1,017	\$ 1,000	\$ 533	1,000	-	0.0%	
86	Total Council	\$ 23,409	\$ 43,545	\$ 47,700	\$ 22,097	55,300	7,600	15.9%	
87									
88	City Manager - 412	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
89	Salaries	\$ 155,536	\$ 141,128	\$ 195,530	\$ 86,392	190,600	(4,930)	-2.5%	City Manager, Executive Assistant (40% of time supporting Court Clerk - but full cost reflected in CM account)
90	FICA	\$ 11,990	\$ 10,705	\$ 14,500	\$ 5,570	14,600	100	0.7%	
91	Group Insurance	\$ 11,133	\$ 7,706	\$ 12,000	\$ 2,534	10,000	(2,000)	-16.7%	
92	Retirement	\$ 15,422	\$ 14,525	\$ 15,100	\$ 6,465	17,200	2,100	13.9%	
93	OPEB	\$ 1,632	\$ 731	\$ 2,500	\$ 852	2,000	(500)	-20.0%	
94	Telephone	\$ 647	\$ 330	\$ 500	\$ 31	500	-	0.0%	
95	Travel	\$ -	\$ 4,138	\$ 1,500	\$ 5,000	1,500	-	0.0%	WVML conferences, etc.
96	Advertising and Postage	\$ 47	\$ 2,244	\$ 300	\$ -	300	-	0.0%	
97	Training & Education	\$ 454	\$ 438	\$ 1,500	\$ -	1,500	-	0.0%	WV Municipal League
98	Dues & Subscriptions	\$ 1,097	\$ 1,194	\$ 1,500	\$ 95	1,500	-	0.0%	ICMA and WVML fees
99	Professional Services	\$ 113	\$ 524	\$ 250	\$ -	250	-	0.0%	
100	Insurance & Bonds	\$ 23,719	\$ 13,722	\$ 15,000	\$ 6,936	15,000	-	0.0%	
101	Contracted Services	\$ -	\$ -	\$ -	\$ -	-	-	-	
102	Departmental Supplies	\$ 992	\$ 169	\$ 500	\$ 307	750	250	50.0%	
103	Auto Supplies	\$ -	\$ 70	\$ 100	\$ -	100	-	0.0%	
104	Total City Manager	\$ 222,782	\$ 197,623	\$ 260,780	\$ 114,183	255,800	(4,980)	-1.9%	
105									
106	Treasurer - 413	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
107	Salaries	\$ 130,750	\$ 138,793	\$ 160,300	\$ 82,093	216,800	56,500	35.2%	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	\$ 10,084	\$ 10,536	\$ 11,600	\$ 6,554	16,600	5,000	43.1%	
109	Group Insurance	\$ 12,355	\$ 20,522	\$ 20,000	\$ 11,975	25,000	5,000	25.0%	
110	Retirement	\$ 12,952	\$ 14,208	\$ 13,600	\$ 7,579	19,520	5,920	43.5%	
111	OPEB Other	\$ 2,720	\$ 2,207	\$ 12,000	\$ 1,810	5,000	(7,000)	-58.3%	
112	Telephone	\$ -	\$ -	\$ 100	\$ -	750	650	650.0%	Requesting cell phone for Finance Director
113	Travel	\$ -	\$ -	\$ 1,000	\$ -	1,000	-	0.0%	
114	Postage and Printing	\$ 26	\$ -	\$ -	\$ -	50	50	-	
115	Advertising/Legal Publications	\$ 880	\$ 1,172	\$ 1,000	\$ 626	1,000	-	0.0%	
116	Training & Education	\$ 563	\$ 288	\$ 6,000	\$ 1,585	5,000	(1,000)	-16.7%	GFOA Conferences and trainings, training for new hire
117	Dues & Subscriptions	\$ 345	\$ 191	\$ 300	\$ 276	500	200	66.7%	GFOA dues, Adobe Subscription
118	Professional Services	\$ -	\$ 1,151	\$ 1,500	\$ 1,900	2,500	1,000	66.7%	Police Pension Report, CWH Trial Balance services
119	Audit Costs	\$ 34,270	\$ 64,200	\$ 40,000	\$ -	40,000	-	0.0%	
120	Insurance & Bonds	\$ 14,171	\$ 10,872	\$ 14,000	\$ 5,924	14,000	-	0.0%	
121	Contracted Services	\$ -	\$ -	\$ -	\$ -	-	-	-	
122	Departmental Supplies	\$ 420	\$ 1,295	\$ 1,500	\$ 443	1,500	-	0.0%	
123	Auto Supplies	\$ -	\$ -	\$ 100	\$ -	-	(100)	-100.0%	
124	Total Treasurer	\$ 219,537	\$ 265,434	\$ 283,000	\$ 120,765	349,220	66,220	23.4%	Estimated total cost for new hire cashier: \$47,375 not including insurances
125									
126	Court Clerk - 415	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
127	Salaries	\$ 48,700	\$ 51,261	\$ 57,767	\$ 27,746	57,775	8	0.0%	Municipal Court Clerk position
128	FICA	\$ 3,755	\$ 3,892	\$ 4,200	\$ 2,123	4,450	250	6.0%	
129	Group Insurance	\$ 10,302	\$ 11,120	\$ 10,700	\$ 5,983	12,000	1,300	12.1%	
130	Retirement	\$ 4,813	\$ 5,245	\$ 4,900	\$ 2,453	5,200	300	6.1%	
131	OPEB	\$ 1,632	\$ 894	\$ 3,000	\$ 832	1,750	(1,250)	-41.7%	
132	Travel	\$ -	\$ 268	\$ 1,500	\$ -	1,000	(500)	-33.3%	Court clerk training

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
133	Advertising and Postage	\$ 390	\$ 440	\$ 700	\$ 465	700	-	0.0%	
134	Training & Education	\$ 350	\$ 555	\$ 750	\$ 540	800	50	6.7%	State and National Court Clerk's Association
135	Dues & Subscriptions	\$ -	\$ -	\$ 100	\$ -	100	-	0.0%	Election and Municipal Clerk membership dues
136	Professional Services	\$ -	\$ -	\$ 100	\$ -	100	-	0.0%	
137	Insurance & Bonds	\$ 4,446	\$ 4,479	\$ 4,000	\$ 2,235	4,500	500	12.5%	
138	Contracted Services	\$ -	\$ 25	\$ -	\$ 25	100	100	-	
139	Departmental Supplies	\$ 1,106	\$ 423	\$ 1,000	\$ 163	1,000	-	0.0%	
140	Total Court Clerk	\$ 75,493	\$ 78,602	\$ 88,717	\$ 42,566	89,475	758	13.8%	
141									
142	Police Judges - 416	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
143	Salaries	\$ 8,390	\$ 18,662	\$ 32,000	\$ 12,662	32,000	-	0.0%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra \$2k for special judge
144	FICA	\$ 642	\$ 1,428	\$ 2,400	\$ 969	2,400	-	0.0%	
145	Travel	\$ -	\$ -	\$ 500	\$ -	500	-	0.0%	WV State mandated annual training for magistrates & judges
146	Training & Education	\$ -	\$ -	\$ 500	\$ -	1,000	500	100.0%	WV State mandated annual training for magistrates & judges
147	Dues and Subscriptions	\$ -	\$ -	\$ 100	\$ -	100	-	0.0%	
148	Professional Services	\$ 14,788	\$ 1,558	\$ 2,100	\$ -	1,000	(1,100)	-52.4%	Reduced because professional services now in salaries line item.
149	Insurance	\$ 1,128	\$ 1,607	\$ 1,200	\$ 1,251	2,500	1,300	108.3%	
150	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	-	-	-	
151	Total Police Judges	\$ 24,947	\$ 23,254	\$ 38,800	\$ 14,882	39,500	700	1.8%	
152									
153	City Attorney - 417	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
154	Professional Services	\$ 137,588	\$ 212,494	\$ 200,000	\$ 71,893	175,000	(25,000)	-12.5%	Cost for outside legal counsel; decreased to reflect current trends and needs (no foreseeable new litigation)
155	Total Attorney	\$ 137,588	\$ 212,494	\$ 200,000	\$ 71,893	175,000	(25,000)	-12.5%	
156									
157	Enforcement Agency - 425	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
158	Salaries	\$ -	\$ -	\$ -	\$ -	48,755	48,755	-	New: Hiring a Code Enforcement Officer / Building Inspector Trainee
159	FICA	\$ -	\$ -	\$ -	\$ -	3,730	3,730	-	
160	Group Insurance	\$ -	\$ -	\$ -	\$ -	6,000	6,000	-	
161	Retirement	\$ -	\$ -	\$ -	\$ -	4,388	4,388	-	
162	OPEB	\$ -	\$ -	\$ -	\$ -	1,000	1,000	-	
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	500	-	
172	Total Enforcement Agency	\$ -	\$ -	\$ -	\$ -	124,673	124,673	-	
173									
174	Regional Dev Authority - 435	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
175	Dues & Subscriptions	\$ 1,946	\$ 1,946	\$ 3,600	\$ 3,524	5,500	1,900	52.8%	Fee increasing in FY23 per Region 9
176	Total Regional Dev. Authority	\$ 1,946	\$ 1,946	\$ 3,600	\$ 3,524	5,500	1,900	52.8%	
177	Total City Administration	1,043,377	1,464,852	1,529,722	710,925	1,629,815	199,243	11.3%	
178									
179	Building Inspections - 436	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
180	Salaries	\$ 34,953	\$ 35,086	\$ 34,900	\$ 17,572	73,800	38,900	111.5%	Full Time Inspector Englebert

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
181	FICA	\$ 2,694	\$ 2,664	\$ 2,700	\$ 1,344	5,650	2,950	109.3%	
182	Group Insurance	\$ 64	\$ 62	\$ 400	\$ 55	500	100	25.0%	
183	Retirement	\$ 3,466	\$ 3,599	\$ 3,140	\$ 1,560	6,650	3,510	111.8%	
184	Telephone	\$ 542	\$ 344	\$ 1,000	\$ 32	750	(250)	-25.0%	
185	Travel	\$ -	\$ -	\$ 500	\$ -	500	-	0.0%	
186	R&M to Auto	\$ -	\$ -	\$ 500	\$ -	500	-	0.0%	
187	Advertising	\$ 239	\$ -	\$ -	\$ -	-	-	-	
188	Training & Education	\$ -	\$ -	\$ 500	\$ -	1,000	500	100.0%	Training to maintain licensing/accreditation; conference registrations
189	Dues & Subscriptions	\$ -	\$ -	\$ 6,500	\$ -	2,500	(4,000)	-61.5%	WV Building Officials annual dues; Adobe subscription
190	Professional Services	\$ -	\$ -	\$ 500	\$ -	500	-	-	
191	Insurance & Bonds	\$ 3,779	\$ 2,747	\$ 3,000	\$ 1,364	6,000	3,000	100.0%	
192	Departmental Supplies	\$ -	\$ -	\$ 500	\$ 85	4,000	3,500	700.0%	Inspection Equipment (Current Inspector using personal equipment)
193	Auto Supplies	\$ -	\$ -	\$ 500	\$ -	1,000	500	100.0%	Gas, oil, tires
194	Uniform	\$ -	\$ -	\$ -	\$ -	-	-	-	
195	Total Building Inspections	\$ 45,736	\$ 44,502	\$ 54,640	\$ 22,013	103,350	48,210	89.1%	
196									
197	Planning & Zoning - 437	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
198	Salaries	\$ 200,950	\$ 175,930	\$ 292,475	\$ 98,505	210,000	(82,475)	-28.2%	Permits Technician; Community Development Director ; City Planner
199	FICA	\$ 15,519	\$ 13,220	\$ 21,200	\$ 7,536	16,500	(4,700)	-22.2%	
200	Group Insurance	\$ 28,177	\$ 26,131	\$ 26,000	\$ 12,175	25,000	(1,000)	-3.8%	
201	Retirement	\$ 19,574	\$ 17,955	\$ 24,950	\$ 8,593	18,900	(6,050)	-24.2%	
202	OPEB	\$ 6,256	\$ 3,397	\$ 10,000	\$ 2,487	6,000	(4,000)	-40.0%	
203	Telephone	\$ 648	\$ 290	\$ 700	\$ 18	500	(200)	-28.6%	
204	Travel	\$ -	\$ 1,671	\$ 4,000	\$ 2,072	2,000	(2,000)	-50.0%	State planning conferences
205	Postage	\$ 43	\$ 904	\$ 750	\$ 633	1,000	250	33.3%	
206	Advertising/Legal Publications	\$ 2,174	\$ 1,026	\$ 3,000	\$ 2,167	3,500	500	16.7%	
207	Training & Education	\$ 1,284	\$ 895	\$ 4,000	\$ 1,407	3,000	(1,000)	-25.0%	State planning conferences
208	Dues & Subscriptions	\$ 1,643	\$ 2,200	\$ 1,500	\$ 2,598	2,000	500	33.3%	APA annual dues; Adobe subscriptions; Property Software;
209	Professional Services	\$ -	\$ 2,650	\$ 5,000	\$ -	5,000	-	0.0%	
210	Insurance & Bonds	\$ 10,392	\$ 14,989	\$ 15,000	\$ 10,839	20,000	5,000	33.3%	
211	Contracted Services	\$ 16,738	\$ 29,661	\$ 15,000	\$ 24,643	30,000	15,000	100.0%	Comp plan implementation, VSB demolitions, Kimley-Horn Engineering Services ; etc.
212	Contracted Services - City Trees	\$ 4,463	\$ 6,152	\$ 12,000	\$ -	12,000	-	0.0%	
213	Departmental Supplies	\$ 1,540	\$ 5,023	\$ 4,000	\$ 3,047	4,000	-	0.0%	
214	Computer Software / Tech	\$ -	\$ -	\$ -	\$ -	11,000	11,000	-	MyPermitNow Monthly Fees (previously paid out of Capital Funding)
215	Total Planning and Zoning	\$ 309,401	\$ 302,094	\$ 439,575	\$ 176,719	370,400	(69,175)	-15.7%	
216	Total City Bldg Inspection and P&Z	\$ 355,138	\$ 346,596	\$ 494,215	\$ 198,732	\$ 697,573	\$ 202,858	41.1%	
217									
218	Elections - 438	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
219	Printing	\$ 2,590	\$ -	\$ -	\$ -	-	-	-	
220	Advertising	\$ 370	\$ -	\$ 750	\$ -	-	(750)	-	Elections in spring of 2021 and 2023; no elections anticipated in FY2024 but subject to change with Charter conversations
221	Contracted Services	\$ 4,490	\$ -	\$ 10,000	\$ -	-	(10,000)	-	
222	Departmental Supplies	\$ 1,874	\$ -	\$ 10,000	\$ -	-	(10,000)	-	
223	Total Elections	\$ 9,325	\$ -	\$ 20,750	\$ -	-	(20,750)	-	
224									
225	City Hall - 440	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
226	Salaries	\$ -	\$ 154,525	\$ 115,000	\$ 74,379	96,400	(18,600)	-16.2%	Funds Operations Director

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
227	FICA	\$ -	\$ 12,179	\$ 12,300	\$ 6,455	7,400	(4,900)	-39.8%	
228	Group Insurance	\$ -	\$ 22,361	\$ 22,000	\$ 10,150	12,600	(9,400)	-42.7%	
229	Retirement	\$ -	\$ 15,855	\$ 14,500	\$ 7,550	8,700	(5,800)	-40.0%	
230	OPEB	\$ -	\$ 1,788	\$ 5,000	\$ 2,040	4,000	(1,000)	-20.0%	
231	Telephone	\$ 19,544	\$ 21,391	\$ 22,000	\$ 10,386	22,000	-	0.0%	Server based phone system
233	Utilities	\$ 18,861	\$ 20,682	\$ 19,000	\$ 9,501	21,000	2,000	10.5%	Water, sewer, electric, heating oil - Increasing to reflect inflation effects on utility costs
234	Travel	\$ -	\$ 316	\$ 500	\$ 481	750	250	50.0%	
235	R&M Building & Grounds	\$ 948	\$ 1,097	\$ 1,500	\$ 2,421	10,000	8,500	566.7%	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)	-50.0%	Equipment rentals required for city hall maintenance
237	R&M Auto	\$ -	\$ -	\$ 1,000	\$ -	1,000	-	0.0%	Maintenance of city hall vehicles
238	Postage	\$ 2,063	\$ 2,982	\$ 3,500	\$ 1,326	3,500	-	0.0%	
239	Building & Equipment Rental	\$ 184,296	\$ 245,810	\$ 240,125	\$ 122,267	250,000	9,875	4.1%	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	\$ -	500	-	0.0%	
241	Advertising/Legal Publications		\$ 4,900	\$ 5,000	\$ 1,738	5,000	-	0.0%	
242	Dues & Subscriptions	5024.38 \$ 3,276	\$ 6,193	\$ 4,000	\$ 610	4,000	-	0.0%	Chamber of Commerce, Spirit Jefferson & the Journal; WVML Fees; Home Rule Board Fees; Amazon Fees
243	Professional Services	\$ 383	\$ 3,150	\$ 2,000	\$ 2,543	2,000	-	0.0%	
244	Insurance & Bonds	\$ 4,626	\$ 12,759	\$ 15,000	\$ 6,260	12,000	(3,000)	-20.0%	
245	Contracted Services	\$ 59,821	\$ 58,942	\$ 70,000	\$ 30,152	101,600	31,600	45.1%	Cleaning; grant/consulting services; Plan-It Payroll; IT Services previously paid from Capital Reserve (\$50K); Equipment Maintenance Contract
246	Bank Charges	\$ 5,211	\$ 15,684	\$ 20,000	\$ 10,110	20,000	-	0.0%	Fees related to acceptance of credit cards and online payments
247	Other Fees/Taxes	\$ 561	\$ 1,224	\$ 1,500	\$ 993	2,000	500	33.3%	
248	Departmental Supplies	\$ 9,537	\$ 9,029	\$ 11,000	\$ 4,866	11,000	-	0.0%	
249	Computer Software/Tech		\$ -	\$ -	\$ 4,112	43,320	43,320	-	Tyle Tech/Incode Annual Fees; PSI Business License/B&O platform; Granicus Fees; Zoom Fees
250	Special Emergency Expense	\$ 16,209	\$ 11,180	\$ -	\$ 4,680	-	-	-	
251	Auto Supplies	\$ -	\$ -	\$ 500	\$ -	500	-	0.0%	Oil, Gas for 2 City Vehicles
252	Total City Hall	\$ 330,359	\$ 623,526	\$ 587,925	\$ 313,156	640,270	52,345	8.9%	
253									
254	Contributions/Transfers - 444	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
255	Contributions - "But For" Donations	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	-	(60,000)	-100.0%	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	\$ -	20,000	(18,500)	-48.1%	FIP and REVIVE grant historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses.
257	Contributions - Façade Improvement Program	\$ 5,000	\$ 11,500	\$ 20,000	\$ 5,377	15,000	(5,000)	-25.0%	FIP and REVIVE grant historically funded out of CIP, but expense was moved to General Operating budget to reflect ongoing and not capital expenses. Reducing by \$5k due to lack of public interest
258	Contributions - Homeless Solutions	\$ 25,000	\$ -	\$ 25,000	\$ -	25,000	-	0.0%	Homelessness Solutions historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses.

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
260	Contributions - Nuisance Property Expenses	\$ 50,000	\$ 23,993	\$ 50,000	\$ 15,600	-	(50,000)	-100.0%	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	Contributions - Sidewalk Improvement Program	\$ 6,193	\$ -	\$ 20,000	\$ 5,000	15,000	(5,000)	-25.0%	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	\$ 146,193	\$ 105,493	\$ 213,500	\$ 25,977	75,000	(138,500)	-64.9%	
262									
263	Parking - 571	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
264	Salaries	\$ 32,773	\$ 33,011	\$ 34,100	\$ 19,222	36,100	2,000	5.9%	
265	FICA	\$ 2,529	\$ 2,504	\$ 2,600	\$ 1,470	2,800	200	7.7%	
266	Group Insurance	\$ 10,218	\$ 11,026	\$ 11,000	\$ 5,932	10,000	(1,000)	-9.1%	
267	Retirement	\$ 3,178	\$ 3,349	\$ 3,100	\$ 1,657	3,300	200	6.5%	
268	OPEB	\$ 1,632	\$ 894	\$ 1,500	\$ 517	1,500	-	0.0%	
269	Utilities	\$ 1,013	\$ 1,024	\$ 1,000	\$ 541	1,100	100	10.0%	
270	R&M Equipment	\$ 2,689	\$ -	\$ 3,000	\$ -	3,000	-	0.0%	
271	Advertising/Legal Publication	\$ -	\$ -	\$ -	\$ -	-	-	-	
272	Postage and Printing	\$ 13	\$ 116	\$ 800	\$ -	500	(300)	-37.5%	New parking brochure;
273	Building & Equipment Rental	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	1,700	-	0.0%	Rental fee for parking lot at the Legion; confirm final year of payment
274	Insurance & Bonds	\$ 3,779	\$ 2,614	\$ 3,000	\$ 1,333	3,000	-	0.0%	
275	Contracted Services	\$ -	\$ -	\$ 800	\$ -	500	(300)	-37.5%	
276	Departmental Supplies	\$ 3,943	\$ 1,866	\$ 6,000	\$ 2,249	6,000	-	0.0%	
277	Uniforms	\$ -	\$ -	\$ 500	\$ -	500	-	0.0%	
278	Computer Software/Tech	\$ -	\$ -	\$ -	\$ -	4,000	4,000	-	United Public Safety Annual Fees
279	Total Parking	\$ 63,467	\$ 58,105	\$ 69,100	\$ 34,621	74,000	4,900	7.1%	
280									
281	Contingencies - 699	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
282	Other Contributions	\$ -	\$ 366,514	\$ 429,433	\$ -	478,456	49,023	11.4%	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	\$ 429,433	\$ -	478,456	49,023	11.4%	
284									
285	Police Department - 700	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
286	Salaries	\$ 1,221,797	\$ 1,178,546	\$ 1,336,995	\$ 625,882	1,377,483	40,488	3.0%	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	\$ 30,883	\$ 29,730	\$ 32,500	\$ 16,563	35,345	2,845	8.8%	
288	Group Insurance	\$ 122,807	\$ 128,536	\$ 125,000	\$ 62,215	135,000	10,000	8.0%	
289	Retirement	\$ 133,818	\$ 128,644	\$ 114,000	\$ 60,496	136,568	22,568	19.8%	
290	Police Pension	\$ 69,661	\$ 57,558	\$ 75,000	\$ 29,278	60,000	(15,000)	-20.0%	
291	Overtime	\$ 81,387	\$ 93,297	\$ 138,000	\$ 63,088	140,000	2,000	1.4%	Includes court/investigations/events/training/etc;
292	OPEB	\$ 25,568	\$ 13,444	\$ 40,000	\$ 18,721	35,000	(5,000)	-12.5%	
293	Telephone	\$ 44,278	\$ 45,955	\$ 48,000	\$ 20,277	45,000	(3,000)	-6.3%	4 cell phones; in car wifi/CAD; internet; fax; office phones
294	Utilities	\$ 41,490	\$ 40,453	\$ 45,000	\$ 16,724	42,500	(2,500)	-5.6%	Electric/power; cable/Comcast; water and sewer, etc.
295	Travel	\$ 2,023	\$ 4,387	\$ 7,500	\$ 1,664	5,000	(2,500)	-33.3%	CALEA accreditation, in-service training (16 sworn), Perdmin
296	R&M Building & Grounds	\$ 1,841	\$ 3,650	\$ 2,000	\$ 177	2,000	-	0.0%	
297	R&M Equipment	\$ 517	\$ 275	\$ 5,000	\$ -	3,500	(1,500)	-30.0%	In-car and body cameras; zebra printers; fire safety; etc.
298	R&M Auto	\$ 31,962	\$ 32,642	\$ 32,500	\$ 20,526	40,000	7,500	23.1%	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc.
299	Postage	\$ 832	\$ 925	\$ 1,500	\$ 531	1,500	-	0.0%	Capias letters, parking late/boot notices, error notices in traffic tickets, certified mail for evidence submission, etc.

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
300	Building & Equipment Rental	\$ 66,503	\$ 97,452	\$ 97,500	\$ 48,726	97,500	-	0.0%	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	\$ 5,127	\$ 5,438	\$ 10,000	\$ 1,982	7,500	(2,500)	-25.0%	Legal notices, asset forfeiture notices; possible officer vacancy.
302	Training & Education	\$ 12,315	\$ 16,490	\$ 12,000	\$ 6,350	14,000	2,000	16.7%	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	\$ 3,979	\$ 3,857	\$ 2,000	\$ 190	5,500	3,500	175.0%	CALEA Accreditation Fee \$4595, WVCOP Dues, IACP, SRO, Journal
304	Professional Services	\$ 2,975	\$ 11,397	\$ 7,500	\$ 550	7,500	-	0.0%	Miscellaneous legal services; hiring assistance; etc.
305	Insurance & Bonds	\$ 107,700	\$ 100,832	\$ 110,000	\$ 51,913	110,000	-	0.0%	Travelers
306	Contracted Services	\$ 45,467	\$ 46,722	\$ 40,000	\$ 21,328	92,500	52,500	131.3%	Alarm monitoring; cleaning; generator; pest control; \$50K in IT monthly services
307	Bank Charges	\$ 9	\$ 25	\$ -	\$ 200	250	250	-	
308	Departmental Supplies	\$ 18,760	\$ 16,712	\$ 32,500	\$ 11,449	30,000	(2,500)	-7.7%	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.
309	Special Emergency Expense	\$ 6,995	\$ 6,628	\$ -	\$ 3,125	-	-	0.0%	
310	Auto Supplies	\$ 46,219	\$ 59,083	\$ 50,000	\$ 32,935	60,000	10,000	20.0%	Gas and tires only; increased by \$10K to account for rising costs of fuel
311	Computer Software/Tech	\$ -	\$ -	\$ 23,700	\$ 12,666	25,000	1,300	5.5%	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	\$ 5,985	\$ 11,364	\$ 12,000	\$ 5,965	15,000	3,000	25.0%	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	\$ 2,130,898	\$ 2,134,042	\$ 2,400,195	\$ 1,133,520	2,523,646	123,451	5.1%	
314									
315	Police-Special Duty Crossing Guard - 704	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
316	Salaries	\$ 21,108	\$ 22,209	\$ 23,000	\$ 12,339	24,500	1,500	6.5%	Funding for 6 crossing guards; No COLA
317	FICA	\$ 1,615	\$ 1,699	\$ 1,800	\$ 944	2,000	200	11.1%	
318	Advertising/Legal Publications	\$ -	\$ -	\$ -	\$ -	-	-	-	
319	Insurance & Bonds	\$ 1,841	\$ 1,735	\$ 1,500	\$ 852	1,750	250	16.7%	
320	Departmental Supplies	\$ -	\$ 45	\$ 150	\$ 92	200	50	33.3%	Stop signs
321	Uniforms	\$ 25	\$ 61	\$ 300	\$ 125	300	-	0.0%	Reflective jackets and vests
322	Total Police - Special Duty Crossing Guard	\$ 24,589	\$ 25,749	\$ 26,750	\$ 14,353	28,750	2,000	7.5%	
323	Total Police and Crossing Guards	\$ 2,155,487	\$ 2,159,790	\$ 2,426,945	\$ 1,147,873	2,552,396	125,451	5.2%	
324									
325	Dog Warden - 707	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
326	Contributions	\$ 1,625	\$ 1,617	\$ 1,800	\$ -	1,600	(200)	-11.1%	City passes along the dog tag fees to the County
327	Total Dog Warden	\$ 1,625	\$ 1,617	\$ 1,800	\$ -	1,600	(200)	-11.1%	
328									
329	Streets - 750	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
330	Salaries	\$ 234,489	\$ 202,293	\$ 224,650	\$ 118,899	233,800	9,150	4.1%	Includes maintenance supervisor and three crew members
331	FICA	\$ 18,094	\$ 15,073	\$ 16,300	\$ 9,096	17,900	1,600	9.8%	
332	Group Insurance	\$ 31,789	\$ 18,250	\$ 35,000	\$ 9,562	25,000	(10,000)	-28.6%	
333	Retirement	\$ 22,954	\$ 20,461	\$ 19,100	\$ 10,409	21,500	2,400	12.6%	
334	OPEB	\$ 5,984	\$ 1,887	\$ 8,000	\$ 2,296	6,000	(2,000)	-25.0%	
335	Telephone	\$ 3,879	\$ 2,125	\$ 3,500	\$ 623	3,000	(500)	-14.3%	Field staff equipped with cell phones
336	Utilities	\$ 92,702	\$ 94,982	\$ 100,000	\$ 48,749	100,000	-	0.0%	Electric (street lights), water, sewer, and internet
337	Travel	\$ -	\$ -	\$ 1,500	\$ -	1,000	(500)	-33.3%	Maintain certifications; other skill enhancement training as required/proposed
338	R&M Buildings & Grounds	\$ 13,550	\$ 9,353	\$ 15,000	\$ 6,215	14,000	(1,000)	-6.7%	General maintenance of city buildings.
339	R&M Equipment	\$ 10,400	\$ 16,866	\$ 15,000	\$ 11,343	15,000	-	0.0%	Regular maintenance of fleet equipment.
340	R&M Auto	\$ 9,966	\$ 4,400	\$ 7,500	\$ 4,952	7,500	-	0.0%	Regular maintenance of department vehicles.
341	Building & Equipment Rental	\$ -	\$ -	\$ 2,000	\$ -	1,000	(1,000)	-50.0%	Equipment rented as required to maintain various city buildings.

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
342	Advertising/Legal Publications/Postage	\$ 358	\$ -	\$ 500	\$ -	250	(250)	-50.0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
343	Training & Education	\$ 169	\$ 1,050	\$ 1,000	\$ -	500	(500)	-50.0%	Maintain certifications; other skill enhancement training as required/proposed
344	Dues & Subscriptions	\$ 191	\$ 188	\$ 500	\$ 112	500	-	0.0%	
345	Professional Services	\$ -	\$ -	\$ 100	\$ -	-	(100)	-100.0%	
346	Insurance & Bonds	\$ 18,757	\$ 16,890	\$ 19,000	\$ 8,301	19,000	-	0.0%	
347	Contracted Services	\$ 67,297	\$ 39,170	\$ 50,000	\$ 14,512	50,000	-	0.0%	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	\$ 10,290	\$ 22,272	\$ 15,000	\$ 2,224	12,000	(3,000)	-20.0%	
349	Computer Software / Tech	\$ -	\$ -	\$ -	\$ -	6,000	6,000	-	GoGov Work Order Software cost
350	Auto Supplies	\$ 14,720	\$ 24,333	\$ 20,000	\$ 13,966	23,000	3,000	15.0%	Other city vehicle maintenance.
351	Uniforms	\$ 8,067	\$ 8,400	\$ 9,000	\$ 4,742	10,000	1,000	11.1%	
352	Total Streets	\$ 563,656	\$ 497,991	\$ 562,650	\$ 266,000	566,950	4,300	0.8%	
353									
354	Visitor's Center - 901	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
355	Utilities	\$ 3,515	\$ 3,659	\$ 3,000	\$ 1,455	3,000	-	0.0%	Utilities are for Rouss Hall, where Visitors Center was previously located.
356	R&M Building & Grounds	\$ -	\$ -	\$ -	\$ -	-	-	#DIV/0!	
357	Contracted Services	\$ -	\$ -	\$ 1,000	\$ -	-	(1,000)	-100.0%	
358	Contributions	\$ 63,724	\$ 85,900	\$ 62,500	\$ 53,316	75,000	12,500	20.0%	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	\$ 67,239	\$ 89,559	\$ 66,500	\$ 54,770	78,000	11,500	17.3%	
360									
361	Fairs/Festivals - 903	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
362	Bldg & Equip Rental	\$ -	\$ 986	\$ -	\$ 90	1,000	1,000	-	
363	Advertising/Legal Publications	\$ 798	\$ 1,566	\$ -	\$ 687	1,500	1,500	-	
364	Contracted Services	\$ 3,058	\$ 10,830	\$ 30,000	\$ 5,603	13,000	(17,000)	-57%	
365	Departmental Supplies	\$ 3,259	\$ 13,212	\$ -	\$ 11,961	15,000	15,000	-	
366	Contributions	\$ -	\$ 2,700	\$ 5,000	\$ 3,300	4,500	(500)	-10%	Car show contribution
367	Total Fairs/Festivals	\$ 7,115	\$ 29,295	\$ 35,000	\$ 21,641	35,000	-	0%	
368									
369	Transfers - 960/698 SAO	FY 21 Actual	FY 22 Actual	FY 23 Approved	Thru Dec. '22	FY 24 Proposed	\$ Change	% Change	Notes and Explanations
370	Transfers to Capital Reserve - Table Games	\$ 781,704	\$ 1,052,463	\$ 617,500	\$ 474,991	575,680	(41,820)	-6.8%	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 - Repaving	\$ 140,348	\$ 129,567	\$ 125,000	\$ 54,572	130,000	5,000	4.0%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
372	Transfers Out - Primarily Parks & Rec	\$ 106,224	\$ 128,400	\$ 100,000	\$ 90,816	112,500	12,500	12.5%	Beginning in FY20, appropriations includes hotel/motel tax, plus additional money to support parks programming (\$37.5K proposed supplemental for FY24).
373	Total Transfers	\$ 1,028,276	\$ 1,310,430	\$ 842,500	\$ 620,379	818,180	(24,320)	-2.9%	
374									
375	General Government - 975	FY21 Actual	FY22 Actual	FY23 Approved	Thru Dec' 22	FY24 Proposed	\$ Change	% Change	Notes and Explanations
376									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 encumbrance 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.
	Contributions	\$ -	\$ -	\$ 2,342,544	\$ -	2,342,544	-	\$ -	
377	Contribution - Community ARPA Awards	\$ -	\$ 322,500	\$ -	\$ -	\$ -	-	-	Council Approved ARPA grant payouts for community grant requests in FY22 - Currently reviewing 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

41	DEPARTMENT LINE ITEMS	FY 21 Actual	FY 22	FY 23	FY23 Thru Dec.	FY24 Proposed	FY 23-24	FY 23-24	NOTES AND EXPLANATIONS
378	Total General Government	\$ -	\$ 322,500	\$ 2,342,544	\$ -	\$ 2,342,544	-	\$ -	
379									
380				FY 23 Approved 1-17-2023	FY23 Thru Dec. 2022	FY24 Proposed	FY23 - 24 \$ Change	FY23 - FY24 % Change	Provides for comparable year-over-year comparison of operating costs
381	Total Expenses	\$ 5,440,898	\$ 6,752,740	\$ 9,034,659	\$ 3,080,920	\$ 9,349,514	\$ 314,355	3.5%	
382									
383	Surplus or Deficit	\$ 305,261	\$ 1,860,698	\$ 214,929	\$ 3,931,928	119,097	(95,833)	N/A	