



FY 2025-2026

General Fund Budget

(Includes 2.5% COLA & 2.5% Merit Salary Increases)

ACCOUNT		FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
REVENUES											
30005	Unassigned Fund Balance (Carryover)	\$ 511,291		-		4,724,453	1,200,000	750,000	-38%		Estimated carryover balance for fiscal year ending 2026.
30101	Taxes - Ad Valorem	\$ 1,206,295	\$ 1,259,467	1,312,504	1,543,130	1,014,525	1,688,544	1,852,020	10%		
30106	Supplemental Taxes	\$ 25,751	\$ 26,060	33,672	34,264	24,886	36,000	30,000	-17%		Property taxes owed from previous years, but paid in the current fiscal year.
30200	Interest as Penalty	\$ 8,274	\$ 8,708	9,130	8,165	8,568	10,000	8,000	-20%		
30300	Gas & Oil Severance Tax	\$ 12,055	\$ 37,978	50,094	66,792	24,053	33,000	30,000	-9%		5% severance tax on gross receipts at the well head of oil and natural gas.
30400	Utility Tax (2%)	\$ 253,637	\$ 246,745	261,234	296,074	161,046	200,000	250,000	25%		
30500	Business & Occupation (B&O) Tax	\$ 743,099	\$ 1,384,233	1,696,956	2,182,323	1,100,532	1,700,000	1,915,638	13%		Included estimated B&O receipts from HDL collections services.
30600	Liquor Tax	\$ 19,986	\$ 23,477	24,255	25,258	13,481	25,000	25,000	0%		Each distribution quarter amount ranges from \$5.5K - \$7K, and has been steadily rising each year.
30700	Animal Control Tax	\$ 1,625	\$ 1,617	1,642	1,698	1,582	1,600	1,600	0%		This is donated back to the county each year under Dog Warden.
30800	Hotel/Motel Tax	\$ 127,208	\$ 183,960	197,713	188,559	101,986	200,000	200,000	0%		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)
32000	Court Costs, Fees & Charges	\$ 245,790	\$ 244,667	250,521	289,931	126,877	260,000	260,000	0%		
32100	Parking Violation Penalties	\$ 35,570	\$ 37,590	38,138	76,948	18,531	40,000	40,000	0%		
32500	Business License Revenue	\$ 22,018	\$ 21,369	22,038	56,023	78,583	30,000	35,000	17%		
32600	Building Permit Fees	\$ 159,301	\$ 248,671	495,102	931,222	303,976	550,000	550,000	0%		Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
32800	Franchise Tax	\$ 81,769	\$ 79,800	74,230	66,559	31,979	75,000	65,000	-13%		Two Cable Franchisees; working with Shentel/GloFiber on franchisee compliance
33000	International Registration Plan (IRP) Fees	\$ 69,516	\$ 69,604	70,232	84,735	31,953	70,000	70,000	0%		The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
33900	Emergency Service Fee	\$ 1,655	\$ 1,672	1,719	1,878	681	1,700	1,700	0%		Revenue from utility bills for EMS (5 cents)
34000	Parks & Rec Fee	\$ 1,655	\$ 1,672	1,719	1,878	681	1,700	1,700	0%		Revenue from utility bills for parks and recreation (5 cents)
34200	Parking Meter Revenues	\$ 48,990	\$ 43,227	48,085	64,930	39,110	44,000	45,000	2%		Revenue from parking meters and parking permits including ParkMobile app.
34500	Rents & Concessions	\$ 51,658	\$ 49,111	33,947	53,875	46,107	60,000	60,000	0%		CTUB rental of 661 space (\$30,000); CW Hall 1st floor rental (\$30,000)
35300	Zoning Fee	\$ 2,495	\$ 26,410	28,456	25,727	10,393	17,000	20,000	18%		Zoning applications
35500	Street Improvement Fee	\$ 129,103	\$ 130,434	134,056	146,436	53,441	135,000	135,000	0%		Revenue from utility bills for street improvements (\$4 per month)
36504	Federal Government Grants	\$ 37,924	\$ 14,490	-		-	41,667	291,667	600%		DOJ/COPS grant for additional police officer. \$125,000 across 3 years. HUD Grant for Revive program \$250,000
36600	State Government Grants	\$ 5,940		-	82,562	2,970	-	-			
36700	Other Grants					1,329		-			
36900	Contributions from Other Funds - Sales Tax	\$ 37,924		1,000,000	1,600,000	500,000	1,000,000	1,500,000	50%		Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging \$450,000 or \$1,800,000 annually.
37600	Gaming Income	\$ 180,251	\$ 260,183	262,630	245,213	115,417	250,000	250,000	0%		Gaming receipts average \$19K to \$23K per month.
37900	Gain/Loss - Sale of Fixed Assets	\$ 3,266	\$ 12,615	18,750		-	-	-			
38007	Interest Income (Operating Acct)	\$ 11,662	\$ 10,768	36,192	64,515	7,924	35,000	35,000	0%		
38100	Reimbursements	\$ 120,283	\$ 84,734	130,068	175,096	80,071	110,000	110,000	0%		SRO reimbursement of \$60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
38200	Refunds - Overpayments	\$ 15,881	\$ 3,844	100	8,101	1,420	400	500	25%		
38600	Insurance Claims	\$ 6,509	\$ 3,248	23,638	1,710	2,500	-	-			
39200	Property Rehabilitation	\$ 200	\$ 225	5,300	500	100	-	-			
38700	Filing Fees			300		-	325	300	-8%		Filing Fees Revenue - Election in FY25. \$50.00 per person.
39700	Video Lottery	\$ 617,964	\$ 782,893	833,341	797,387	315,572	600,000	600,000	0%		Video lottery receipts average \$13.4K to \$22.2K per week.
39900	Misc Revenue	\$ 650	\$ 10,136	5,664	12,234	2,978	10,000	5,000	-50%		Yard waste stickers and fingerprints
39902	Special Events - WV Fest		\$ 3,370	25,430	18,200	-	4,000	10,000	150%		
39903	Special Events - General	\$ 8,778	\$ 15,304	15,411	17,746	1,000	900	1,000	11%		Special activities fees
39904	Special Events - CW Hall	\$ 3,600		-	5,250	3,800	8,500	5,000	-41%		
39907	Special Events - Car Show	\$ 3,600	\$ 868	-	-	10,240	7,000	5,000	-29%		Car show registration and sponsors.
TOTAL REVENUES		\$ 4,805,973	\$ 5,329,152	7,143,235	9,174,920	8,962,744	8,446,336	9,159,125	8%		

	FY 2021	FY2022	FY 2023	FY 2024	FY 2025	FY 2025	FY26	PROPOSED	YEAR OVER	
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	BUDGET	BUDGET	YEAR	NOTES AND EXPLANATIONS
EXPENSES					DEC 2024	BUDGET			CHANGES (%)	
ECONOMIC DEVELOPMENT - 402										
03 Salaries	\$ -			67,702	35,982	70,250	77,000	10%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.	
04 FICA	\$ -			5,179	2,753	5,374	6,200	15%	FICA @ 7.65%	
				7,345	4,552	8,300	9,300	12%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by	
05 Group Insurance	\$ -								PEIA.)	
06 Retirement	\$ -			5,573	3,524	6,322	7,000	11%	PERS II Employer Contribution 9%	
09 OPEB	\$ -			1,238	882	2,107	2,000	-5%	Deferred Compensation Employer Contribution 3%	
11 Telephone	\$ -			32	128	750	500	-33%	Cell phone	
14 Travel	\$ -			1,688	115	4,200	3,000	-29%	2 National Conferences; airfare, lodging, per-diem	
20 Advertising/Legal Publications	\$ -				24	-	500			
21 Training & Education	\$ -					-			\$2,500 rolled under City Manager's office.	
22 Dues & Subscriptions	\$ -			564	513	2,000	2,000	0%	IEDC Membership, Survey Subscription, Adobe subscription	
23 Professional Services	\$ -					1,000	1,000	0%	Engineering Services	
26 Insurance and Bonds	\$ -			4,097	1,935	5,000	5,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services				1,285			1,000			
41 Departmental Supplies	\$ -			-	674	3,000	3,000	0%	Promotional items for events and City marketing and other departmental supplies.	
43 Auto Supplies	\$ -			-		-			Under Maintenance budget	
TOTAL ECONOMIC DEVELOPMENT	\$ -		-	94,703	51,082	108,303	117,500	8%		
MAYOR'S OFFICE - 409										
01 Salary	\$ 4,800	\$ 12,500	12,500	12,500	6,250	12,500	12,500	0%	Mayor's Salary	
04 FICA Tax Expense	\$ 367	\$ 956	956	956	478	1,000	1,000	0%		
11 Telephone	\$ -		-			-				
14 Travel Expense	\$ 177	\$ 1,681	881			2,000	2,000	0%	WV Municipal League	
20 Advertising/Legal Publication	\$ 105		-			-				
21 Training & Education	\$ -	\$ 270	284			1,000	1,000	0%		
22 Dues & Subscriptions		\$ 300								
26 Insurance & Bonds	\$ 453	\$ 911	871	819	450	1,000	1,000	0%		
41 Departmental Supplies	\$ 8	\$ 2,109	65	727	36	500	500	0%	\$453.00 - Ceremonial Keys to the City and Coins	
68 Community Contributions	\$ -	\$ -	-	-	696	2,000	2,000	0%		
TOTAL MAYOR'S OFFICE	\$ 5,911	\$ 18,728	15,556	15,002	7,910	20,000	20,000	0%		
COUNCIL - 410										
01 Salaries	\$ 19,200	\$ 33,967	34,800	39,167	19,792	40,000	40,000	0%	Eight Council Members at \$5,000 annual salary	
04 FICA Tax Expense	\$ 1,469	\$ 2,598	2,662	2,996	1,514	3,100	3,100	0%		
14 Travel Expense	\$ 356	\$ 462	1,956	4,568		4,800	4,800	0%	Conferences	
20 Advertising	\$ 439		-			-				
21 Training & Education	\$ -	\$ 3,125	2,128	3,850	1,849	3,200	3,200	0%	WV Municipal League Conference Registration (\$450 per registration)	
26 Insurance & Bonds	\$ -	\$ 2,376	2,425	2,622	1,440	3,200	3,200	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
41 Departmental Supplies	\$ 1,587	\$ 1,017	549	291	68	700	700	0%		
TOTAL COUNCIL	\$ 23,051	\$ 43,545	44,520	53,494	24,663	55,000	55,000	0%		

ACCOUNT	FY 2021	FY2022	FY 2023	FY 2024	FY 2025	FY 2025	FY26	PROPOSED	YEAR OVER	NOTES AND EXPLANATIONS
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED		BUDGET	YEAR	
					DEC 2024	BUDGET			CHANGES (%)	
CITY MANAGER - 412										
03 Salaries	\$ 155,536	\$ 143,763	233,724	171,205	90,455	180,000		200,000	11%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes \$5000 travel allowance for new City Manager.)
04 FICA Tax Expense	\$ 11,990	\$ 10,907	16,041	12,179	6,965	14,400		15,500	8%	FICA Tax @ 7.65%
05 Group Insurance	\$ 11,133	\$ 7,706	5,616	6,417	1,074	2,000		20,000	900%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ 15,422	\$ 14,525	12,145	12,842	8,096	16,200		18,000	11%	9% Employer Contribution PERS I and II
08 Overtime					588			1,200		
09 OPEB	\$ 1,632	\$ 731	1,846	4,247	2,381	5,400		6,500	20%	3% Employer Contribution Deferred Compensation plan
11 Telephone	\$ 647	\$ 330	205	373	168	520		550	6%	Mobile phone service
14 Travel Expense	\$ -	\$ 4,138	5,701	2,063		1,500		1,500	0%	WVML Trip, City Clerk Election Training
20 Advertising	\$ 47	\$ 2,244	1,761			-		2,000		
21 Training & Education	\$ 454	\$ 438	-		2,149	20,000		20,000	0%	402 Economic Development - \$2,500 - Two National Conferences 415 Court Clerk - \$500 - Municipal Court training, Election training 437 Planning & Zoning - \$7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - \$2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - \$2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - \$2,000 - WVML Conference 413 Treasurer's Office - \$4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - \$1,500
22 Dues & Subscriptions	\$ 1,097	\$ 1,194	180	127		1,000		1,000	0%	Adobe subscriptions. ICMA and WVML Fees.
23 Professional Services	\$ 113	\$ 524	1,510	453		-		500		Background checks for City Manager candidates.
26 Insurance & Bonds	\$ 23,719	\$ 13,722	12,066	26,692	6,836	15,000		15,000	0%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
30 Contracted Services		\$ 25								
41 Departmental Supplies	\$ -	\$ 169	572	950	72	750		750	0%	Misc. Office Supplies
43 Auto Supplies (Gas & Oil)	\$ 992	\$ 70	-	-	-	-				Gas is covered under travel expenses.
TOTAL CITY MANAGER	\$ 222,782	\$ 200,485	291,366	237,549	118,784	256,770		302,500	18%	

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TREASURER - 413									
03 Salaries	\$ 130,750	\$ 147,319	159,457	290,217	107,520	235,000	260,000	11%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
04 FICA Tax Expense	\$ 10,084	\$ 11,188	12,473	14,628	8,369	18,800	22,000	17%	FICA Tax @ 7.65%
05 Group Insurance		\$ 20,522	21,986	22,824	17,514	25,000	21,000	-16%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ 12,355	\$ 14,208	14,795	14,097	9,637	21,150	24,000	13%	9% Employer Contribution PERS I and II
08 Overtime					1,874		3,500		
09 OPEB	\$ 12,952	\$ 2,207	3,499	3,064	2,937	7,050	8,000	13%	3% Employer Contribution Deferred Compensation plan
11 Telephone	\$ 2,720		-	256	128	500	-	-100%	Director of Finance Cell Phone
12 Printing	\$ -		-			-	-		
14 Travel Expense	\$ -		-		745	4,000	1,500	-63%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
18 Postage	\$ 26		-			-			Transfer cost to City Hall and Pitney Bowes machine.
20 Advertising/Legal Pubs	\$ 880	\$ 1,172	1,280	2,269	947	2,000	2,500	25%	Financial statement publication \$625, Levy Estimate \$425, Tax increase notice \$250.
21 Training & Education	\$ 563	\$ 288	1,585			-	-		\$4,000 Rolled into City Manager's budget
22 Dues & Subscriptions	\$ 345	\$ 191	382	422		800	500	-38%	Adobe subscription for Director & Accounting Clerk III
23 Professional Services	\$ -	\$ 1,151	1,900	3,190	2,989	2,500	2,500	0%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis (\$1,200) Police pension annual report (\$800) Background Checks for New Hires (\$300)
24 Audit Costs	\$ 34,270	\$ 64,200	41,700	25,500	17,400	42,000	42,000	0%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
26 Insurance & Bonds	\$ 14,171	\$ 10,872	10,555	14,212	7,851	15,000	15,000	0%	General Liability, Worker's Compensation, Umbrella
30 Contracted Services	\$ -		-	771	170	25,000	25,000	0%	Tyler Technologies - Incode Annual License Fee
30 B&O Collections - Contracted Services					82,513		75,000		
38 Refunds				450	138,416		10,000		
41 Departmental Supplies	\$ 420	\$ 1,295	738	337	1,116	2,000	1,500	-25%	Misc. Office Supplies
TOTAL TREASURER	\$ 219,537	\$ 274,612	270,351	392,236	400,125	400,800	514,000	28%	
COURT CLERK - 415									
03 Salaries	\$ 48,700	\$ 54,252	53,404	60,384	31,730	62,000	67,000	8%	Court Clerk Salary, 2.5% merit, and holiday supplement
04 FICA	\$ 3,755	\$ 4,121	4,085	4,657	2,457	4,960	5,500	11%	FICA Tax @ 7.65%
05 Group Insurance	\$ 10,302	\$ 11,120	10,990	15,717	9,179	12,529	19,000	52%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ 4,813	\$ 5,245	4,868	4,967	2,842	5,580	6,000	8%	9% Employer Contribution PERS I and II
08 Overtime					388		1,200		
09 OPEB	\$ 1,632	\$ 894	1,656	1,130	816	1,860	2,000	8%	3% Employer Contribution Deferred Compensation plan
14 Travel	\$ -	\$ 268	-	329	380	500	500	0%	Court Clerk training and Election training
18 Postage			-		35	-	100		
20 Advertising/Legal Publications	\$ 390	\$ 440	465			700		-100%	
21 Training & Education	\$ 350	\$ 555	540	789		-			\$500 transferred to City Manager's budget. WVML training and Election training.
22 Dues & Subscriptions	\$ -		-			-			
23 Professional Services	\$ -		-			-			
26 Insurance & Bonds	\$ 4,446	\$ 4,479	3,904	3,887	2,191	4,500	4,500	0%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
30 Contracted Services	\$ -	\$ 25	25		25	25	25	0%	Flu shot
41 Departmental Supplies	\$ 1,106	\$ 423	536	114	35	600	600	0%	Ink cartridges, paper stock
TOTAL COURT CLERK	\$ 75,493	\$ 81,822	80,473	91,974	50,077	93,254	106,425	14%	

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POLICE JUDGES - 416										
03 Salaries	\$ 8,390	\$ 19,382	24,397	24,362	14,274	32,000		32,000	0%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra \$2k for special judge, and holiday suppliments.
04 FICA	\$ 642	\$ 1,483	1,866	1,864	1,092	2,400		2,400	0%	
14 Travel	\$ -		-			500		500	0%	WV State mandated annual training for magistrates & judges
21 Training & Education	\$ -		-		240	1,000		1,000	0%	WV State mandated annual training for magistrates & judges
22 Dues and Subscriptions	\$ -		-			100		100	0%	
23 Professional Services	\$ 14,788	\$ 1,558	-			1,000		1,000	0%	
26 Insurance & Bonds	\$ 1,128	\$ 1,607	2,230	2,098	1,152	2,500		2,500	0%	
41 Departmental Supplies	\$ -	\$ -		-		-				
TOTAL POLICE JUDGES	\$ 24,947	\$ 24,029	28,493	28,323	16,758	39,500		39,500	0%	
CITY ATTORNEY - 417										
03 Salaries	\$ -		-		52,465			160,000		Attorney salary plus 2.5% merit and holiday supplement.
04 FICA	\$ -		-		4,014			13,000		FICA @ 7.65%
05 Group Insurance	\$ -		-		659			1,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ -		-		4,327			15,000		PERS II Employer Contribution 9%
09 OPEB	\$ -		-		1,558			6,000		Deferred Compensation Employer Contribution 3%
11 Telephone	\$ -		-		52			250		\$1500 cell phone cost and \$500 for monthly services.
14 Travel	\$ -		-					1,000		Travel allowance for various trainings.
20 Advertising/Legal Publications	\$ -		-							Allowance for legal publications.
21 Training & Education	\$ -		-							Rolled under City Manager's office.
22 Dues & Subscriptions	\$ -		-					5,100		Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
23 Professional Services	\$ -	\$ 212,494	200,505	216,114	23,531	225,000		50,000	-78%	Cost for outside legal council.
26 Insurance and Bonds	\$ -	\$ -	-		374			12,000		
41 Departmental Supplies	\$ -	\$ -	-		59			1,000		
TOTAL CITY ATTORNEY		\$ 212,494	200,505		87,038	225,000		264,350	17%	
ENFORCEMENT AGENCY - 425										
03 Salaries	\$ -		-	47,174	28,287	56,000		61000	9%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
04 FICA	\$ -		-	3,572	2,164	4,284		4,900	14%	FICA @ 7.65% of Salary
05 Group Insurance	\$ -		-	767	4,147	1,140		9000	689%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ -		-	3,845	2,456	5,040		5,400	7%	PERS II Employer Contribution 9%
09 OPEB	\$ -		-	493	992	1,680		2,500	49%	457(b) Deferred Compensation Employer Contribution (3%)
11 Telephone	\$ -		-	1,006	1,890	750		500	-33%	
14 Travel	\$ -		-	323		3,000		3,000	0%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas
18 Postage	\$ -		-	110	1,224	1,000		1,500	50%	WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
20 Advertising/Legal Publications	\$ -		-	45		1,000		500	-50%	Certified Mailings
21 Training & Education	\$ -		-	2,448		-				Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
22 Dues & Subscriptions	\$ -		-		285	1,000		1,000	0%	\$3,500 transferred to City Manager's budget.
26 Insurance and Bonds	\$ -		-	3,196	1,773	3,800		4,000	5%	International Code Council Conference. Orlando, FL. Registration Fee (\$1,600)
30 Contracted Services	\$ -		-	13,761		71,100		25,000	-65%	WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee (\$150)
30 Nuisance Properties-Contracted Services					12,788			50,000		ICC Membership (\$160/yr)
41 Departmental Supplies	\$ -		-	978	2,434	3,000		2,000	-33%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
43 Auto Supplies	\$ -		-	-		-				Kimley-Horn Engineering Services
45 Uniforms								2,000		Nuisance Properties cleanup and demos.
TOTAL ENFORCEMENT AGENCY	\$ -		-	77,718	58,441	152,794		172,300	13%	Building safety month supplies and code books
REGIONAL DEVELOPMENT AUTHORITY - 435										
22 Dues & Subscriptions	\$ 1,946	\$ 1,946	3,524	5,336	6,142	6,600		11,500	74%	Under Maintenance budget
TOTAL REGIONAL DEVELOPMENT AUTHORITY	\$ 1,946	\$ 1,946	3,524	5,336	6,142	6,600		11,500	74%	Jackets & shirts.
Total City Administration	976,395	857,661	1,510,842	918,617	1,157,963	1,936,931		2,267,075		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
BUILDING INSPECTIONS - 436										
03 Salaries	\$ 34,953	\$ 36,286	24,658	79,427	24,807	82,300	88,000	7%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.	
04 FICA	\$ 2,694	\$ 2,755	1,886	6,076	1,898	6,295	7000	11%	FICA @ 7.65% of Salary	
05 Group Insurance	\$ 64	\$ 62	56	1,361	384	1,650	1,500	-9%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	\$ 3,466	\$ 3,559	2,053	6,517	2,066	7,100	8,000	13%	PERS II Employer Contribution (9%). \$272.37 per pay period * 26 pay periods	
09 OPEB	\$ -		-	1,448	491	1,575	3,000	90%	457(b) Deferred Comp Employer Contribution (3%). \$60.53 per pay period * 26 pay periods	
11 Telephone	\$ 542	\$ 344	81	1,621	337	1,010	1,000	-1%	Two lines; one is a hot spot. One is a cell phone.	
14 Travel	\$ -		-	1,816	823	3,000	3,000	0%	National ICC Conference; airfare, lodging, meals, gas	
17 R&M Auto	\$ -		-		-	-			Under Maintenance budget	
18 Postage	\$ 239		-	95		1,000	1,000	0%	Certified mailings for property Notice of Violations	
20 Advertising/Legal Publications	\$ 239		-	1,216	1,278	500	1,000	100%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
21 Training & Education	\$ -		-		-	-			\$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
22 Dues & Subscriptions	\$ -		-		665	1,000	1,000	0%	ICC membership dues; WICA subscription	
23 Professional Services	\$ -		-	11,315	84,700	10,000	50,000	400%	To cover expenses associated with inspections; compliance.	
26 Insurance & Bonds	\$ 3,779	\$ 2,747	2,432	4,838	2,678	6,000	6,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services				4,800						
41 Departmental Supplies	\$ -	\$ -	462	488	2,252	3,000	2,000	-33%	Building safety month supplies and code books.	
43 Auto Supplies	\$ -	\$ -	-	-		-			Under Maintenance budget	
45 Uniforms							2,000		Jackets & shirts.	
TOTAL BUILDING INSPECTIONS	\$ 46,214	\$ 45,753	31,628	121,018	122,379	124,430	174,500	40%		
PLANNING & ZONING - 437										
03 Salaries	\$ 200,950	\$ 184,321	268,224	227,402	124,065	243,000	267,000	10%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.	
04 FICA	\$ 15,519	\$ 13,862	21,319	18,314	9,562	19,000	22,000	16%	FICA @ 7.65% of Salary	
05 Group Insurance	\$ 28,177	\$ 26,131	26,391	25,699	10,557	31,000	30,000	-3%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	\$ 19,574	\$ 17,955	24,203	18,491	10,832	23,085	24,500	6%	PERS II Employer Contribution (9%)	
08 Overtime					932		1,500			
09 OPEB	\$ 6,256	\$ 3,397	6,543	3,758	2,241	7,290	8000	10%	457(b) Deferred Comp Employer Contribution (3%).	
11 Telephone	\$ 648	\$ 290	106	143	73	250	250	0%	Director's department cell phone	
14 Travel	\$ -	\$ 1,671	4,053	1,091		8,000	8,000	0%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference	
18 Postage	\$ 43	\$ 904	856	59		1,000	1,000	0%	Certified Mailings; Legal notices, yard sign postings	
20 Advertising/Legal Publications	\$ 2,174	\$ 1,026	3,594	4,204	387	4,500	4,500	0%	Advertising of BZA and public hearings for P/C meetings; hearing placards	
21 Training & Education	\$ 1,284	\$ 895	1,899	2,139		-			\$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount \$3,500; Leaders	
22 Dues & Subscriptions	\$ 1,643	\$ 2,200	4,908	2,282	405	3,000	3,000	0%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
23 Professional Services	\$ -	\$ 2,650	2,627		17	5,000	5000	0%	GIS Aerial imagery, Background Checks	
26 Insurance & Bonds	\$ 10,392	\$ 14,989	19,313	13,766	7,643	20,000	20,000	0%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
30 Contracted Services	\$ 16,738	\$ 29,661	38,156	29,533	25,401	30,000	50,000	67%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
31 Contracted Services - Tree Board	\$ 4,463	\$ 6,152	1,696	531		2,000	12,000	500%	To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
38 Refunds					339		1,000			
41 Departmental Supplies	\$ 1,540	\$ 5,023	4,717	3,749	2,048	4,000	4,000	0%	Public hearing signs, office supplies, promotional supplies	
53 Computer Software / Tech	\$ -	\$ -	-	-	4,399	9,000	10,000	11%	MyPermit Now Monthly Fees	
TOTAL PLANNING & ZONING	\$ 309,401	\$ 311,127	428,605	351,161	198,901	410,125	471,750	15%		
Total City Bldg Inspection, P&Z, and Enforcement Agency	\$ 355,615	\$ 356,881	\$ 460,233	\$ 549,897	\$ 379,721	\$ 687,349	\$ 818,550			

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
ELECTIONS - 438										
12 Printing	\$ 2,590		-		-	3,000				
20 Advertising/Legal Publications			199		-	500				Publish ballot multiple times
23 Professional Services	\$ 370				-	-				
30 Contracted Services	\$ 4,490		4,340		-	5,000				Poll workers for early voting and day of election.
41 Departmental Supplies	\$ 1,874		2,158		-	2,000				Purchase of ballots \$1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	\$ 9,325		6,697		-	10,500	-	-100%		
CITY HALL - 440										
3 Salaries	\$ -	\$ 165,745	102,390	68,795	48,154	95,000		103,000	8%	Director of Operations Salary, 2.5% merit, and holiday supplement
4 FICA Taxes	\$ -	\$ 13,039	8,598	5,265	3,684	7,600		8,300	9%	FICA @ 7.65%
5 Group Insurance	\$ -	\$ 22,361	14,123	11,617	9,706	16,500		20,000	21%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
6 Retirement	\$ -	\$ 15,855	10,101	5,557	4,285	9,500		9,000	-5%	9% Employer Contribution
9 OPEB	\$ -	\$ 1,788	3,128	1,836	1,602	2,000		4,000	100%	3% Deferred Compensation Employer Contribution
11 Telephone	\$ 19,544	\$ 21,391	21,708	24,571	9,693	18,000		20,000	11%	WebEx Phone Services (\$5,000), Internet Service (\$3,600), Cell phone - Director (\$400), Rouss Hall Elevator & Fire Alarm Phone Service (\$4,000), CWH Fire Alarm Phone Service (\$1,000).
13 Utilities	\$ 18,861	\$ 20,682	20,038	36,573	16,820	26,200		40,000	53%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer
14 Travel Expense	\$ 948	\$ 316	517		370	2,000		2,000	0%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
15 Repair & Main. Bldg & Grounds	\$ 948	\$ 1,097	9,202	7,009	1,412	12,000		10000	-17%	Elevator Services and City Hall maintenance.
16 CH Repair & Maint Equip.				762						
18 Postage	\$ 2,063	\$ 2,982	2,561	1,858	1,524	3,500		4,000	14%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
19 Bldg & Equipment Rental	\$ 184,296	\$ 245,810	244,756	251,889	132,185	250,000		250,000	0%	CWH Loan (\$16,667 per month), CTUB Rent (\$2,550 per month), Postage Lease, City Copier Rental, Plat Printer
20 Advertising/Legal Publications			3,820	5,064	1,805	5,000		4,000	-20%	American Legal Publishing, Job postings, Weekly Event Calendar (\$3,640), Board Vacancy Advertisements
	5024.38	4900.09								
21 Training & Education		\$ 600	300	145	-	-				\$2,000 transferred to City Manager's budget
22 Dues & Subscriptions	\$ 3,276	\$ 6,193	3,010	2,913	483	3,500		3,500	0%	Jefferson County Chamber of Commerce (\$275), SHRM Membership (\$300), WVML Annual Dues (\$2,400)
23 Professional Services	\$ 383	\$ 3,150	2,813	6,761	11,467	25,000		25,000	0%	Millenium Group insurance broker services estimated \$1,800 per month, Open enrollment, payroll integration.
26 Insurance & Bonds	\$ 4,626	\$ 12,759	11,155	9,919	11,801	17,000		15,000	-12%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
30 Contracted Services	\$ 59,821	\$ 58,942	68,021	136,634	109,819	181,404		275,000	52%	Sustainable Strategies (Grant Consultant, Matt Ward) - \$48,000 (\$4,000 per month) Website Hosting Fee (Revize) - \$3,900 per year for 5 years Pest Control Services - \$1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - \$50,000 Payroll Processing Base Fees - \$4,000 ADP Software Recurring Annual Fee - \$20,000 Tek Advisors - \$150,000 per year.
32 Bank Charges	\$ 5,211	\$ 16,684	24,728	55,758	12,406	29,000		15,000	-48%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
37 Other Fees/Taxes	561.01	1223.91	1,337	1,005	-	1,500		1,500	0%	Late fees
41 Departmental Supplies	9536.92	9028.84	8,951	14,517	6,405	12,000		12,000	0%	
43 CH Auto Supplies (Gas/Oil)				84						
53 Computer Software / Tech			9,982	25,163	11,763	15,000		15,000	0%	City Sonic Wall Annual License - \$1,700 Clearcaster Annual License - \$1,700 Granicus Annual License - \$9,500 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - \$600.00 Zoom Fees - \$1,500 per year
TOTAL CITY HALL	\$ 402,728		576,054		395,384	731,704	836,300	14%		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444									
68 Contributions - Community Partnership Grants	\$ 60,000		92,268			60,000	60,000	0%	Citizens Fire Co. \$10,000; Independent Fire Co. \$10,000; Library \$15,000; Jef. Co. Com. Ministries \$20,000; and EPTA \$5000.
68 Community Grants						-			
68 Contributions - Revive Grant	\$ -		-			20,000	270,000	1250%	HUD Grant for Revive! Program. \$250,000 with additional \$20,000 support from City funds.
68 Contributions - Façade Improvement Program	\$ 5,000		-			15,000	15,000	0%	
68 Contributions - Homeless Solutions	\$ 25,000		-		13,902	25,000	25,000	0%	County Homelessness position funding commitment
68 Contributions - Sidewalk Improvement Program	\$ 6,193		-			15,000	15,000	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
TOTAL CONTRIBUTIONS/TRANSFERS	\$ 96,193		92,268		13,902	135,000	385,000	185%	
PARKING - 571									
03 Salaries	\$ 32,404	\$ 35,000	31,586	37,959	12,808	41,614	46,000	11%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
04 FICA Tax Expense	\$ 2,529	\$ 2,656	2,416	2,904	993	3,300	3,700	12%	FICA @ 7.65%
05 Group Insurance	\$ 10,218	\$ 11,026	8,232	7,776	251	9,300	750	-92%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement Expense	\$ 3,178	\$ 3,349	2,814	2,933	1,263	3,600	4,000	11%	9% Employer Retirement Contribution
08 Overtime					170		1,000		
09 OPEB	\$ 1,632	\$ 894	990	1,014	408	1,400	1,500	7%	3% Deferred Compensation Employer Contribution
13 Utilities	\$ 1,013	\$ 1,024	1,099	876	750	1,200	1,400	17%	Electric Service
16 Repair & Main - Equipment	\$ 2,689		-			3,000	1,000	-67%	Parking meter repairs and maintenance
18 Postage	\$ 13	\$ 116	126	136	8	500	500	0%	
19 Bldg & Equipment Rental	\$ 1,700	\$ 1,700	1,700			1,000	500	-50%	
20 Advertising / Legal Publications			1,271			500	500	0%	
26 Insurance & Bonds	\$ 3,779	\$ 2,614	2,376	2,366	1,313	3,000	3,000	0%	Prof Liability, Umbrella, Automobile, Worker's Comp
30 Contracted Services			-		500	500	500	0%	
41 Departmental Supplies	\$ 3,943	\$ 1,866	3,515	5,048	2,185	5,000	5,000	0%	Office Supplies, Batteries, Handheld Printer Paper
43 Auto Supplies (Gas/Oil)				203			500		
45 Uniforms		\$ -	1,906	400	991	500	500	0%	Jacket, Uniform Shirt, Patches, Badge, etc.
53 Computer Software/Tech		\$ -	-	-		4,000	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	\$ 63,099	\$ 60,246	58,031	61,615	21,639	78,414	74,350	-5%	
CONTINGENCIES - 699									
Other Contributions	\$ -	\$ 26,420	-			254,996	300,000	18%	Placeholder for \$50,000 for emergency snow costs. \$250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	\$ -		-		-	254,996	300,000	18%	

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
POLICE DEPARTMENT - 700										
03 Salaries	\$ 1,159,197	\$ 1,245,783	1,226,018	1,429,210	740,339	1,532,798		1,640,000	7%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.
04 FICA	\$ 30,883	\$ 31,510	32,225	50,374	41,991	50,000		110,000	120%	FICA Tax at 7.65%
05 Group Insurance	\$ 122,807	\$ 128,536	115,935	173,988	108,352	180,000		289,000	61%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
06 Retirement	\$ 133,818	\$ 128,644	119,464	126,182	71,046	140,000		145,000	4%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
07 Police Pension	\$ 69,661	\$ 57,558	58,937	60,115	21,781	64,000		30,000	-53%	Legacy CTPD Retirement System
08 Overtime	\$ 75,805	\$ 98,992	117,090	155,599	119,426	150,000		160,000	7%	Shift coverage, late arrest/call out, special events, school events, court, etc.
09 OPEB	\$ 25,568	\$ 13,444	38,560	33,972	22,580	48,000		60,000	25%	457(b) Deferred Compensation 3%
11 Telephone	\$ 44,278	\$ 45,955	45,307	45,372	11,721	48,500		48,500	0%	(4) department cell phones, MiFi/Cradle Points, for CAD in police vehicles, Internet, etc.
13 Utilities	\$ 41,490	\$ 40,453	32,937	59,945	22,737	48,000		48,000	0%	Electric and Internet Service, increase in FY25.
14 Travel	\$ 2,023	\$ 4,387	2,712	1,249	1,623	4,000		4,000	0%	Training, Conferences,etc.
15 R&M Building & Grounds	\$ 1,841	\$ 3,650	534	1,418	358	2,200		2,500	14%	Lights, Paint, Air Filters, Electrical supplies, Batteries
16 R&M Equipment	\$ 517	\$ 275	-	2,525	4,398	2,500		5,000	100%	Generator Service
17 R&M Auto	\$ 31,962	\$ 32,642	39,438	33,241	16,016	45,000		50,000	11%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
18 Postage	\$ 832	\$ 925	1,208	1,250	394	1,300		1,300	0%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
19 Building & Equipment Rental	\$ 66,503	\$ 97,452	97,488	96,701	41,201	100,000		100,000	0%	
20 Advertising/Legal Publications	\$ 5,127	\$ 5,438	5,022	5,172	2,328	5,600		5,500	-2%	New Hire Ads 3-6 ads in local paper
21 Training & Education	\$ 12,315	\$ 16,490	14,425	14,208	2,827	20,000		20,000	0%	WVSP Academy, 16 hours in-service/8 supervisor hours.
22 Dues & Subscriptions	\$ 3,979	\$ 3,857	638	5,055	963	2,000		2,000	0%	WVCOP Dues, IACP, SRO, Journal
23 Professional Services	\$ 2,975	\$ 11,397	550	1,412	1,956	6,500		5,000	-23%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
26 Insurance & Bonds	\$ 107,700	\$ 100,832	90,545	92,798	49,979	105,000		110,000	5%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
30 Contracted Services	\$ 38,471	\$ 40,094	42,208	51,022	11,124	48,000		48,000	0%	CALEA Annual Continuation Fee (\$4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
37 Other Fees & Taxes	\$ 18,760		200	200		250		250	0%	661 George St. Ambulance Fees
41 Departmental Supplies	\$ 18,760	\$ 16,712	18,012	24,028	14,265	40,000		40,000	0%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
43 Auto Supplies	\$ 46,219	\$ 59,083	53,950	54,158	30,057	65,000		65,000	0%	Gas, oil changes and tires for Police Vehicles
45 Uniforms	\$ 5,985	\$ 11,364	11,051	14,302	7,363	20,000		30,000	50%	Class A, BDU, duty gear, insignia, bullistic vest, coats, etc.
53 Computer Software/Tech	\$ -	\$ 6,628	16,074	68,127	22,742	29,000		29,000	0%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	\$ 2,067,485	\$ 2,202,628	2,180,528	2,601,624	1,367,564	2,757,898		3,048,050	11%	
POLICE-SPECIAL DUTY CROSSING GUARDS - 704	FY 21 Actual					FY 2025 YTD Actual	FY25 Approved Budget		% Over/Under Budget	Approved Budget Notes and Explanations
03 Salaries	\$ 18,346	\$ 22,209	26,208	28,866	15,112	34,803		35,000	1%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
04 FICA Tax Expense	\$ 1,615	\$ 1,699	2,005	2,208	1,156	2,600		2,600	0%	
26 Insurance & Bonds	\$ -	\$ 1,735	1,556	1,550	908	1,750		1,750	0%	
41 Departmental Supplies	\$ 1,841	\$ 45	492			250		250	0%	Stop signs
45 Uniforms	\$ -	\$ 61	125	109		500		500	0%	Reflective jackets and vests
43 Auto Supplies (Gas & Oil)	\$ 25	\$ -		-	-	-				
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	\$ 21,827	\$ 25,749	30,386	32,733	17,176	39,903		40,100	0%	
Total Police and Crossing Guards	\$ 2,089,312	\$ 2,228,376	\$ 2,210,915	\$ 2,634,358	\$ 1,384,739	\$ 2,797,801	\$ 3,088,150			

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
DOG WARDEN - 707										
Contributions	\$ 1,625	\$ 1,617	-			1,600.00	1,600	0%	City passes along the dog tag fees to the County	
TOTAL DOG WARDEN	\$ 1,625	\$ 1,617	-		-	1,600.00	1,600	0%		
MAINTENANCE - 750										
03 Salaries	\$ 197,739	\$ 214,784	223,135	247,895	125,353	263,643	330,000	25%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.	
04 FICA Tax Expense	\$ 18,094	\$ 16,028	17,070	18,964	10,112	21,091	27,000	28%	FICA @ 7.65%	
05 Group Insurance	\$ 31,789	\$ 18,250	17,594	24,580	14,166	26,000	47,000	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement	\$ 22,954	\$ 20,461	20,091	20,406	11,535	23,728	29,000	22%	9% Employer Contribution	
08 Overtime					6,826		20,000			
09 OPEB	\$ 5,984	\$ 1,887	4,644	3,669	2,362	7,909	8,000	1%	3% Deferred Compensation Employer Contribution	
11 Telephone	\$ 3,879	\$ 2,125	1,363	1,998	1,905	3,000	3,000	0%	Field staff equipped with cell phones	
13 Utilities	\$ 92,702	\$ 94,982	100,137	91,197	70,920	100,000	15,000	-85%	Maintenance building electric, water, sewer, and internet	
14 Travel Expense	\$ -		-	155		1,500	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed	
15 R&M Buildings and Grounds	\$ 13,550	\$ 9,353	7,970	4,294	24,038	14,000	55,000	293%	General maintenance of city buildings.	
16 R&M Equipment	\$ 10,400	\$ 16,886	24,217	6,853	514	15,000	15,000	0%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.	
17 R&M Auto	\$ 9,966	\$ 4,400	5,406	6,463	4,168	7,000	10,000	43%	Regular maintenance of department and City vehicles	
18 Postage				127						
19 R&M Bldg and Equip Rental	\$ -		-		329	-	1,000		Equipment rented as required to maintain various city buildings.	
20 Advertising	\$ 358		-	65		-	500		Spring and Fall Cleanup. Additional city sponsored projects as required.	
21 Training & Education	\$ 169	\$ 1,050	-	400		-	2,500		Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.	
22 Dues & Subscriptions	\$ 191	\$ 188	138		292	200	500	150%	Camera subscription and CDL License Fees	
23 Professional Services	\$ -		220	1,027	104	120	500	317%	CDL physicals	
26 Insurance & Bonds	\$ 18,757	\$ 16,890	14,891	15,526	7,900	19,000	19,000	0%	Liability, Worker's Comp, Vehicle Insurance	
30 Contracted Services	\$ 67,297	\$ 39,170	36,776	61,585	20,557	50,000	60,000	20%	Trash Service, Box Rental Fees, Contractor for Tree Services, Snow Removal and Salt	
41 Departmental Supplies	\$ 10,290	\$ 22,272	6,072	9,082	21,417	12,000	35,000	192%	General maintenance annual supplies. Christmas decorations, and light poles.	
43 Auto Supplies (Gas, Oil & Tires)	\$ -	\$ 24,333	22,289	21,323	12,540	23,000	25,000	9%	Gas, oil changes and tires for maintenance and City vehicles.	
45 Uniforms	\$ 14,720	\$ 8,400	9,862	12,941	9,941	10,000	5,000	-50%		
53 Software/Tech		\$ -	-	-		-				
59 Capital Outlay						24,999				
TOTAL MAINTENANCE	\$ 518,838	\$ 511,458	511,876	548,551	344,978	622,190	709,500	14%		
STREET LIGHTS - 751										
13 Utilities							130,000		Street lights electric.	
TOTAL STREET LIGHTS							130,000			
PARKS & RECREATION - 900										
03 Salaries							77,000		Director of P&R salary, 2.5% merit, and holiday supplement	
04 FICA Tax Expense							6,200		FICA @ 7.65%	
05 Group Insurance							20,000		Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
06 Retirement							7,000		9% Employer Contribution	
09 OPEB							1,300		3% Deferred Compensation Employer Contribution	
TOTAL PARKS & RECREATION							111,500			
VISITOR'S CENTER - 901										
66 Contributions	\$ 63,724	\$ 85,900	93,571	99,855	43,939	100,000	100,000	0%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.	
TOTAL VISITOR'S CENTER	\$ 67,239	\$ 89,559	97,955	103,312	43,939	100,000	100,000	0%		

ACCOUNT	FY 2021 ACTUAL	FY2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL DEC 2024	FY 2025 APPROVED BUDGET	FY26 BUDGET	PROPOSED BUDGET	YEAR OVER YEAR CHANGES (%)	NOTES AND EXPLANATIONS
FAIRS/FESTIVALS - 903										
20 Advertising/Legal Publications	\$ 798	\$ 1,566	1,447	1,456	50	1,800	2,000	11%		
30 Contracted Services	\$ 3,058	\$ 10,830	18,644	29,373	5,018	30,000	36,000	20%		WV Fest Stage/Sound (\$5,000), Musicians (\$5,000), Athlete Appearances (\$10,000), Signage (\$2,000), Inflatables (\$2,000), Portable toilets (\$1,000), Hospitality/lodging and meals for talent (\$2,000), Shuttle bus (\$1,500), Game Entertainment Avenue (\$2,000) Car Show Sound (\$2,500), Announcer (\$500), Model T Ford Car Club (\$600), Portapotts (\$900), Gaming Trailer (\$1,000)
38 Refunds					85		100			
41 Departmental Supplies	\$ 3,259	\$ 13,212	14,558	28,813	6,696	25,000	25,000	0%		WV Fest Water/cups (\$1,500), Tents (\$1,500), Trophies (\$500), Chairs & Railing (\$1,000), Contests (\$300), Signage (\$1,500) Car Show Trophies/Plaques (\$4,700), Signage/Parking (\$500), Water/Chips (\$1,500) General Welcome bags for new residents (\$1,000), Candy (\$2,000), Contest prizes for Light the City and Xmas parade (\$1,625), Christmas costumes, Signs (\$500)
52 Computer Software			-			1,300	1,300	0%		Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
68 Contributions	\$ -	\$ 2,700	3,300	3,300	3,300	4,000	4,000	0%		Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	\$ 7,115	\$ 28,309	37,949	62,942	15,149	62,100	68,400	10%		
TRANSFERS - 960/698 SAO										
01 Transfers to Capital Reserve - Repaving	\$ 140,348	\$ 129,567	133,401	120,367	67,856	130,000	135,000	4%		Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
02 Transfers to Capital Reserve - One Time Funding			-		3,714,452	659,455		-100%		
03 Transfers Out - Parks & Rec	\$ 106,224	\$ 128,400	135,071	141,355	63,939	120,000	120,000	0%		50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
04 Transfers to Residual Fund				1,368	263,319					
11 Transfers to Capital Reserve - Table Games	\$ 781,704	\$ 1,068,975	1,095,521	2,519,459	371,927	850,000	850,000	0%		FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
TOTAL TRANSFERS	\$ 1,028,276	\$ 1,326,941	1,363,994	2,782,548	4,481,493	1,759,455	1,105,000	-37%		
TOTAL EXPENSES	5,213,032	5,461,048	6,350,761	7,661,839	7,843,523	8,446,336	9,159,125			
REVENUES OVER EXPENSES	\$ (407,059)	\$ (131,896)	\$ 792,474	\$ 1,513,081	\$ 1,119,221	(0)	\$ -			