



the city of Charles Town, WV

FY 23 GENERAL FUND BUDGET Balances thru 03/31/2023
Proposed Revision #3 - City Council Meeting
Version 17

	REVENUES	FY22 Revised	FY22 Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	
1	Carryover	\$ 419,851	\$ 419,851	\$ 2,226,685	\$ 2,226,685	\$ 2,226,685	\$1,010,022 of Carryover is unencumbered ARPA Revenue Funds from FY22 tranche transfer that must be allocated/expensed/budgeted to department 975 (General Government). True carryover is \$1,216,663, \$716,663 higher than anticipated - \$634,233 higher collections in B&O is a large chunk of excess carryover.
2	Taxes Ad Valorem	\$ 1,246,119	\$ 1,235,279	\$ 1,305,380	\$ 1,254,711	\$ 1,305,380	FY2022 Reduced Levy Rate of 12.30 for Class I property; FY2023 Levy rate of 11.83 for Class I property.
3	Supplemental Taxes	\$ 25,000	\$ 26,220	\$ 25,000	\$ 26,759	\$ 28,000	
4	Tax Loss Restoration	\$ -	\$ 890	\$ -	\$ 297	\$ -	
5	Interest as Penalty - Ad Valorem	\$ 9,500	\$ 8,708	\$ 9,500	\$ 5,317	\$ 9,500	
6	Gas & Oil Severance Tax	\$ 11,000	\$ 37,998	\$ 12,000	\$ -	\$ 12,000	Distributed in October of the following fiscal year
7	Utility Tax	\$ 250,000	\$ 246,464	\$ 250,000	\$ 159,255	\$ 200,000	
8	B&O Tax	\$ 750,000	\$ 1,384,233	\$ 1,100,000	\$ 759,947	\$ 1,100,000	Increased to reflect new contractor payments for Washington Landing (\$350k) expected during FY23. Not recurring after that date. New developments, like TJP, came online in FY22. - \$287,584 as of 1/12/2023
9	Liquor Tax	\$ 10,000	\$ 23,477	\$ 10,000	\$ 11,972	\$ 15,000	State law change substantially reduced collections in FY20 (i.e. only establishments in city boundaries)
10	Animal Control Tax	\$ 1,800	\$ 1,617	\$ 1,800	\$ 1,585	\$ 1,800	
11	Hotel/Motel Tax	\$ 135,000	\$ 183,960	\$ 125,000	\$ 128,670	\$ 155,000	Collections tracked higher in FY21 and continuing into FY22 due to repayment plan with local Hotel.
12	Court Cost Fees	\$ 300,000	\$ 244,667	\$ 250,000	\$ 184,508	\$ 250,000	Declining trend reflected in FY23 estimate
13	Parking Violations	\$ 20,000	\$ 37,590	\$ 30,000	\$ 21,840	\$ 30,000	Revised based on new program details and current year performance.
14	Business Licenses	\$ 25,000	\$ 21,387	\$ 20,000	\$ 21,263	\$ 20,000	Concerning trend down (compliance or number of businesses?)
15	Building Permits	\$ 200,000	\$ 248,671	\$ 150,000	\$ 327,119	\$ 450,000	Building activity increasing/expected to remain strong; FY22 includes major subdivision/residential developments, as well as general home improvements and new home builds related to housing market.
16	Franchise Tax	\$ 65,000	\$ 79,800	\$ 80,000	\$ 36,729	\$ 80,000	Second cable franchisee expected to enter the market in FY22
17	Interstate/International Registration Plan	\$ 55,000	\$ 69,604	\$ 60,000	\$ 42,120	\$ 60,000	
18	Emergency Service Fees	\$ 1,500	\$ 1,672	\$ 1,600	\$ 1,143	\$ 1,600	Revenue from utility bills for EMS (5 cents)
19	Parks & Rec Fees	\$ 1,500	\$ 1,672	\$ 1,600	\$ 1,143	\$ 1,600	Revenue from utility bills for parks and recreation (5 cents)
20	Parking Meters	\$ 70,000	\$ 43,227	\$ 50,000	\$ 37,981	\$ 50,000	Based on new program details - including permits;
21	Rent and Concession Revenue	\$ 60,000	\$ 56,988	\$ 60,000	\$ 37,631	\$ 50,000	CTUB rental of 661 space (\$30k total); CW Hall and Rouss Hall rentals (approximately \$10K); and increased to reflect collections from "sales percentages" built into existing leases
22	Zoning Fees	\$ 5,000	\$ 26,410	\$ 7,500	\$ 24,316	\$ 30,000	
23	Street Fees	\$ 100,000	\$ 130,434	\$ 125,000	\$ 89,108	\$ 125,000	Revenue from utility bills for street improvements (\$4 per month); pending fee decision from Council
24	State Gov't Grants	\$ 6,000	\$ 5,940	\$ 6,000	\$ 5,940	\$ 6,000	Could be substantially higher with aggressive strategy for ARPA funds
26	Federal Grants	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	Could be substantially higher with aggressive strategy for ARPA funds
27	Contributions from Other Funds (Sales Tax)	\$ 1,557,615	\$ 1,557,615	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets); Propose revising down the contribution by \$400,000 due to excess carryover, and allowing Sales Tax Fund to build reserves until needed in future.

28	Contributions from Other Funds (ARPA Grant)	\$ 1,332,522	\$ 1,332,522	\$ 1,332,522	\$ 1,332,523	\$ 1,332,523	With Council's election to take the standard revenue loss allowance of up to \$10 million for the City's full ARPA award of \$2.67 million, this line item is to capture the second tranche transfer to General Fund. Previous tranche funding was used to payout community grant awards approved at June 2022 meeting, excess funds held in General Government services expense line item until funding is encumbered. - 2nd tranche funding XFRD in January 2023
29	Transfers from Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
30	Special Events	\$ -	\$ -	\$ -	\$ 14,826		Carshow, Special Activity Permits, Christmas,
31	Gaming Income	\$ 250,000	\$ 260,183	\$ 225,000	\$ 173,245	\$ 225,000	Revised down slightly to reflect current collections and recent trends
32	Interest Income - Operating Acct	\$ 3,000	\$ 10,768	\$ 10,000	\$ 23,946	\$ 30,000	
33	Misc. Reimbursements	\$ 100,000	\$ 97,836	\$ 100,000	\$ 80,112	\$ 100,000	SRO reimbursement of \$60k; crossing guards; misc. police reimbursements; etc.;
34	Insurance Claims	\$ -	\$ 3,248	\$ -	\$ 23,290	\$ 24,000	
35	Refunds and Rebates	\$ -	\$ 3,844	\$ -	\$ 100	\$ 100	
36	Filing Fees	\$ -	\$ -	\$ -	\$ 300		
37	Video Lottery	\$ 650,000	\$ 782,893	\$ 625,000	\$ 574,634	\$ 700,000	\$648K through April
38	Miscellaneous Rev	\$ 35,000	\$ 50,334	\$ 35,000	\$ 34,042	\$ 37,500	Special permit fees; CW event revenue, miscellaneous revenue; sale of assets, etc.
39	Total Revenues	\$ 7,710,407	\$ 8,636,004	\$ 9,249,587	\$ 8,663,053	\$ 9,671,688	
40							
42	DEPARTMENT LINE ITEMS		FY22				NOTES AND EXPLANATIONS
43	Economic Development - 402	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
44	Training	\$ -	\$ -	\$ -	\$ -	\$ -	
45	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Professional Services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	Allocate unspent Economic Development funds to P&Z for DownTown Coord. Travel
47	Total Economic Development	\$ 3,000	\$ -	\$ -	\$ -	\$ -	
48							
49	Federal Grants - 403	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
53	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	Expenses included in city hall budget for grant writing services.
54	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
55	Total Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
56							
57	Mayor's Office - 409	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	
58	Salary	\$ 12,500	\$ 12,500	\$ 12,500	\$ 9,375	\$ 12,500	
59	FICA	\$ 1,000	\$ 956	\$ 1,000	\$ 717	\$ 1,000	
60	Telephone	\$ 800	\$ -	\$ -	\$ -	\$ -	
61	Travel	\$ 1,500	\$ 1,681	\$ 2,000	\$ 707	\$ 1,750	WVML Participation, etc.
62	Training & Education	\$ 1,000	\$ 570	\$ 1,000	\$ 34	\$ 750	WVML Participation, etc.
63	Advertising/Legal Publications	\$ -	\$ -	\$ -	\$ -	\$ -	
64	Insurance & Bonds	\$ 500	\$ 911	\$ 500	\$ 703	\$ 1,000	
65	Departmental Supplies	\$ 200	\$ 2,109	\$ 200	\$ -	\$ 200	
66	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	
67	Contributions	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	Funding for Mayor's Community Sponsorship Program
68	Total Mayor's Office	\$ 19,500	\$ 18,728	\$ 19,200	\$ 11,536	\$ 19,200	

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
69							
70	Council - 410	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
71	Salaries	\$ 32,200	\$ 33,967	\$ 34,800	\$ 26,100	\$ 34,800	Two seats remain at \$2400, other six at \$5000
72	FICA	\$ 2,600	\$ 2,598	\$ 2,700	\$ 1,996	\$ 2,700	
73	Travel	\$ 500	\$ 462	\$ 3,000	\$ 1,444	\$ 3,000	More interest in training and travel from current Council
74	Advertising/Legal Publications	\$ -	\$ -	\$ -	\$ -	\$ -	
75	Training & Education	\$ 2,000	\$ 3,125	\$ 3,000	\$ 1,828	\$ 3,000	More interest in training and travel from current Council
76	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	
77	Insurance & Bonds	\$ 3,200	\$ 2,376	\$ 3,200	\$ 1,956	\$ 3,200	Travelers insurance;
78	Departmental Supplies	\$ 500	\$ 1,017	\$ 1,000	\$ 533	\$ 1,000	
79	Total Council	\$ 41,000	\$ 43,545	\$ 47,700	\$ 33,858	\$ 47,700	
80							
81	City Manager - 412	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
82	Salaries	\$ 175,000	\$ 141,128	\$ 195,530	\$ 139,060	\$ 237,500	\$217K through April due to CM severance pay of \$68.3K and \$4K in monthly staff stipends for additional duties
83	FICA	\$ 12,300	\$ 10,705	\$ 14,500	\$ 9,599	\$ 17,000	Additional \$2.5k proposed for tax expenses related to severance pay
84	Group Insurance	\$ 12,000	\$ 7,706	\$ 12,000	\$ 3,946	\$ 8,000	
85	Retirement	\$ 15,700	\$ 14,525	\$ 15,100	\$ 10,705	\$ 13,000	
86	OPEB	\$ 4,300	\$ 731	\$ 2,500	\$ 1,345	\$ 2,500	
87	Telephone	\$ 300	\$ 330	\$ 500	\$ 115	\$ 500	
88	Travel	\$ 2,000	\$ 4,138	\$ 1,500	\$ 5,701	\$ 6,000	Relocation Expenses for CM Barkley
89	Advertising and Postage	\$ 300	\$ 2,244	\$ 300	\$ -	\$ 2,500	Advertising Expense for vacancy
90	Training & Education	\$ 1,500	\$ 438	\$ 1,500	\$ -	\$ -	WV Municipal League
91	Dues & Subscriptions	\$ 1,500	\$ 1,194	\$ 1,500	\$ 127	\$ 500	ICMA and WVML fees
92	Professional Services	\$ 250	\$ 524	\$ 250	\$ -	\$ 250	
93	Insurance & Bonds	\$ 13,000	\$ 13,722	\$ 15,000	\$ 9,809	\$ 15,000	
94	Contracted Services	\$ -	\$ 25	\$ -	\$ -	\$ -	
95	Departmental Supplies	\$ 750	\$ 169	\$ 500	\$ 321	\$ 500	
96	Auto Supplies	\$ 100	\$ 70	\$ 100	\$ -	\$ -	
97	Total City Manager	\$ 239,000	\$ 197,648	\$ 260,780	\$ 180,728	\$ 303,250	
98							
99	Treasurer - 413	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
100	Salaries	\$ 140,783	\$ 138,793	\$ 160,300	\$ 124,291	\$ 169,000	To accommodate Accounting Clerk III and Finance Director increase in salaries
101	FICA	\$ 10,600	\$ 10,536	\$ 11,600	\$ 9,782	\$ 12,000	
102	Group Insurance	\$ 13,000	\$ 20,522	\$ 20,000	\$ 16,345	\$ 20,000	
103	Retirement	\$ 13,800	\$ 14,208	\$ 13,600	\$ 11,377	\$ 13,600	
104	OPEB Other	\$ 2,200	\$ 2,207	\$ 12,000	\$ 2,587	\$ 6,350	
105	Special Emergency Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
106	Telephone	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
107	Travel	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	
108	Advertising/Legal Publications	\$ 1,500	\$ 1,172	\$ 1,000	\$ 860	\$ 1,500	Increased advertising costs for for FY24 NPH Levy Increase
109	Training & Education	\$ 1,500	\$ 288	\$ 6,000	\$ 1,585	\$ 2,500	Leadership Jefferson, GFOA training, graduate studies
110	Dues & Subscriptions	\$ 200	\$ 191	\$ 300	\$ 318	\$ 450	Adobe, GFOA

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
111	Professional Services	\$ 1,500	\$ 1,151	\$ 1,500	\$ 1,900	\$ 2,000	CWH Trial Balance Prep Services, Police Pension Annual Report Services
112	Audit Costs	\$ 65,000	\$ 64,200	\$ 40,000	\$ 25,500	\$ 42,000	SINGLE AUDIT COST INCREASE, COMPILATION COST INCREASE EXPECTED
113	Insurance & Bonds	\$ 15,000	\$ 10,872	\$ 14,000	\$ 8,517	\$ 12,000	
114	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	
115	Departmental Supplies	\$ 1,500	\$ 1,295	\$ 1,500	\$ 576	\$ 1,500	
116	Auto Supplies	\$ -	\$ -	\$ 100	\$ -	\$ -	
117	Total Treasurer	\$ 267,683	\$ 265,434	\$ 283,000	\$ 203,639	\$ 283,000	Internal Revision Only
118							
119	Court Clerk - 415	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
120	Salaries	\$ 58,000	\$ 51,261	\$ 57,767	\$ 41,965	\$ 57,767	Municipal Court Clerk position
121	FICA	\$ 4,100	\$ 3,892	\$ 4,200	\$ 3,210	\$ 4,200	
122	Group Insurance	\$ 10,700	\$ 11,120	\$ 10,700	\$ 8,095	\$ 10,700	
123	Retirement	\$ 5,300	\$ 5,245	\$ 4,900	\$ 3,733	\$ 4,900	
124	OPEB	\$ 2,000	\$ 894	\$ 3,000	\$ 1,234	\$ 3,000	
125	Special Emergency Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
126	Travel	\$ 1,500	\$ 268	\$ 1,500	\$ -	\$ 1,500	Court clerk training
127	Advertising and Postage	\$ 500	\$ 440	\$ 700	\$ 465	\$ 700	
128	Training & Education	\$ 500	\$ 555	\$ 750	\$ 540	\$ 750	State and National Court Clerk's Association
129	Dues & Subscriptions	\$ 100	\$ -	\$ 100	\$ -	\$ 100	Election and Municipal Clerk membership dues
130	Professional Services	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
131	Insurance & Bonds	\$ 3,000	\$ 4,479	\$ 4,000	\$ 3,170	\$ 4,000	
132	Contracted Services	\$ 250	\$ 25	\$ -	\$ 25	\$ -	
133	Departmental Supplies	\$ 750	\$ 423	\$ 1,000	\$ 536	\$ 1,000	
134	Total Court Clerk	\$ 86,800	\$ 78,602	\$ 88,717	\$ 62,972	\$ 88,717	
135							
136	Police Judges - 416	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
137	Salaries	\$ 21,900	\$ 18,662	\$ 32,000	\$ 19,112	\$ 30,700	Two Municipal Court judges; two magistrates; two prosecuting attorneys; and extra \$1k for special judge
138	FICA	\$ 1,700	\$ 1,428	\$ 2,400	\$ 1,462	\$ 2,400	
142	Special Emergency Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
143	Travel	\$ 500	\$ -	\$ 500	\$ -	\$ 500	WV State mandated annual training for magistrates
144	Training & Education	\$ 500	\$ -	\$ 500	\$ -	\$ 500	WV State mandated annual training for magistrates
145	Dues and Subscriptions	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
146	Professional Services	\$ 2,100	\$ 1,558	\$ 2,100	\$ -	\$ 2,100	Reduced because professional services now in salaries line item.
147	Insurance	\$ 1,000	\$ 1,607	\$ 1,200	\$ 1,799	\$ 2,500	
148	Special Emergency Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
149	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
150	Total Police Judges	\$ 27,800	\$ 23,254	\$ 38,800	\$ 22,373	\$ 38,800	Internal Revision Only
151							
152	City Attorney - 417	Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations	
		FY22 Revised	1/17/23	March 31, 2023	Revision #3		
153	Professional Services	\$ 225,000	\$ 212,494	\$ 200,000	\$ 133,481	\$ 200,000	Cost for outside legal counsel thru February 2023

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
154	Total Attorney	\$ 225,000	\$ 212,494	\$ 200,000	\$ 133,481	\$ 200,000	
155							
156	Regional Dev Authority - 435		Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
		FY22 Revised					
157	Dues & Subscriptions	\$ 2,000	\$ 1,946	\$ 3,600	\$ 3,524	\$ 3,600	Fee increasing in FY23 per Region 9
158	Total Regional Dev. Authority	\$ 2,000	\$ 1,946	\$ 3,600	\$ 3,524	\$ 3,600	
159							
160	Building Inspections - 436		Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
		FY22 Revised					
161	Salaries	\$ 35,389	\$ 35,086	\$ 34,900	\$ 23,059	\$ 23,500	Part-time Building Code Inspector - retired as of 12/29/2022; residual funding to be rolled over to P&Z salary
162	FICA	\$ 2,700	\$ 2,664	\$ 2,700	\$ 1,764	\$ 1,800	
163	Group Insurance	\$ 400	\$ 62	\$ 400	\$ 56	\$ 60	
164	Retirement	\$ 3,500	\$ 3,599	\$ 3,140	\$ 2,053	\$ 2,100	
165	Telephone	\$ 1,100	\$ 344	\$ 1,000	\$ 81	\$ 100	
166	Travel	\$ 500	\$ -	\$ 500	\$ -	\$ -	
167	R&M to Auto	\$ 500	\$ -	\$ 500	\$ -	\$ -	
168	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	
169	Training & Education	\$ 500	\$ -	\$ 500	\$ -	\$ -	Training to maintain licensing/accreditation; conference registrations
170	Dues & Subscriptions	\$ 500	\$ -	\$ 6,500	\$ -	\$ -	WV Building Officials annual dues; Adobe subscription; MyPermit Now licensing fees (new in FY23), etc.
171	Professional Services	\$ 500	\$ -	\$ 500	\$ -	\$ -	
172	Insurance & Bonds	\$ 3,000	\$ 2,747	\$ 3,000	\$ 1,962	\$ 3,000	
173	Departmental Supplies	\$ 500	\$ -	\$ 500	\$ 85	\$ 500	
174	Auto Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ -	Gas, oil, tires
175	Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	
176	Total Building Inspections	\$ 49,589	\$ 44,502	\$ 54,640	\$ 29,061	\$ 31,060	
177							
178	Planning & Zoning - 437		Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
		FY22 Revised					
179	Salaries	\$ 202,800	\$ 175,930	\$ 292,475	\$ 185,669	\$ 292,475	Permits Technician; Code/Building Inspector; Economic Development/Downtown Coordinator; Community Development Director and City Planner
180	FICA	\$ 15,200	\$ 13,220	\$ 21,200	\$ 14,204	\$ 21,200	
181	Group Insurance	\$ 13,000	\$ 26,131	\$ 26,000	\$ 18,390	\$ 26,000	
182	Retirement	\$ 19,800	\$ 17,955	\$ 24,950	\$ 16,438	\$ 24,950	
183	OPEB	\$ 7,000	\$ 3,397	\$ 10,000	\$ 4,451	\$ 10,000	
184	Special Emergency Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
185	Telephone	\$ 300	\$ 290	\$ 700	\$ 53	\$ 700	
186	Travel	\$ 3,000	\$ 1,671	\$ 4,000	\$ 3,521	\$ 5,000	State planning conference, Main Street conference; building inspection training -
187	Postage	\$ 500	\$ 904	\$ 750	\$ 656	\$ 1,250	Increase for Public Hearing Notice mailings
188	Repair and Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
189	Advertising/Legal Publications	\$ 3,000	\$ 1,026	\$ 3,000	\$ 3,189	\$ 4,500	

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
190	Training & Education	\$ 2,500	\$ 895	\$ 4,000	\$ 1,499	\$ 4,000	State planning conference, Main Street conference; building inspection training - rolling over \$1,500 from Economic Development budget for DownTown Coordinator conference travel
191	Dues & Subscriptions	\$ 1,500	\$ 2,200	\$ 1,500	\$ 3,593	\$ 5,000	APA annual dues; National Trust; Adobe subscriptions; Main Street
192	Professional Services	\$ 20,000	\$ 2,650	\$ 5,000	\$ 2,267	\$ 5,000	
193	Insurance & Bonds	\$ 12,000	\$ 14,989	\$ 15,000	\$ 15,584	\$ 21,000	
194	Contracted Services	\$ 20,000	\$ 29,661	\$ 15,000	\$ 33,087	\$ 50,000	Increase funding for Kimley Horn engineering services; Comp plan implementation, VSB demolitions; etc. ; COST IS OFFSET BY ZONING FEE REVENUE
195	Contracted Services - City Trees	\$ 12,000	\$ 6,152	\$ 12,000	\$ -		
196	Departmental Supplies	\$ 3,500	\$ 5,023	\$ 4,000	\$ 4,308	\$ 6,000	
197	Total Planning and Zoning	\$ 336,100	\$ 302,094	\$ 439,575	\$ 306,910	\$ 477,075	\$23.5k Building Inspector budget rollover
198	Total City Bldg Inspection and P&Z	\$ 385,689	\$ 346,596	\$ 494,215	\$ 335,971	\$ 508,135	
199							
200	Elections - 438		Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations
		FY22 Revised		1/17/23	March 31, 2023	Revision #3	
201	Advertising	\$ -	\$ -	\$ 750	\$ 89	\$ 750	Elections in spring of 2021 and 2023; includes funding for special charter election in FY23
202	Contracted Services	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
203	Departmental Supplies	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
204	Total Elections	\$ -	\$ -	\$ 20,750	\$ 89	\$ 20,750	
205							
206	City Hall - 440		Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations
		FY22 Revised		1/17/23	March 31, 2023	Revision #3	
207	Salaries	\$ 151,694	\$ 154,525	\$ 115,000	\$ 99,079	\$ 115,000	Funds Operations Director - now vacant position
208	FICA	\$ 12,600	\$ 12,179	\$ 12,300	\$ 8,344	\$ 12,300	
209	Group Insurance	\$ 12,000	\$ 22,361	\$ 22,000	\$ 12,286	\$ 15,000	Decrease due to vacancy
210	Retirement	\$ 16,400	\$ 15,855	\$ 14,500	\$ 9,773	\$ 11,000	
211	OPEB	\$ -	\$ 1,788	\$ 5,000	\$ 2,900	\$ 5,000	
212	Telephone	\$ 20,500	\$ 21,391	\$ 22,000	\$ 16,255	\$ 22,500	Server based phone system
214	Utilities	\$ 18,700	\$ 20,682	\$ 19,000	\$ 15,101	\$ 21,000	Water, sewer, electric
215	Travel	\$ 500	\$ 316	\$ 500	\$ 481	\$ 500	
216	R&M Building & Grounds	\$ 1,000	\$ 1,097	\$ 1,500	\$ 2,623	\$ 3,000	
217	R&M Equipment	\$ 2,000	\$ 878	\$ 2,000	\$ 137	\$ 2,000	Equipment rentals required for city hall maintenance
218	R&M Auto	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	Maintenance of city hall vehicles
219	Postage	\$ 5,000	\$ 2,982	\$ 3,500	\$ 1,755	\$ 3,500	
220	Building & Equipment Rental	\$ 263,700	\$ 245,810	\$ 240,125	\$ 202,137	\$ 250,000	Annual rent for CH (\$120); monthly for CW Hall (\$16,667 per month; and CTUB portion of 661 S. George \$2,500); another \$10k for equipment rental - INCREASE DUE TO NEW PRINTER RENTALS THAT BOAST HIGHER COST
221	Training and Education	\$ 500	\$ 600	\$ 500	\$ 300	\$ 500	
222	Advertising/Legal Publications	\$ 3,500	\$ 4,900	\$ 5,000	\$ 2,471	\$ 5,000	
223	Dues & Subscriptions	\$ 2,500	\$ 6,193	\$ 4,000	\$ 2,994	\$ 4,000	Various publication subscriptions
224	Audit Costs	\$ -	\$ -	\$ -	\$ -	\$ -	Audit fees included in the Treasurer's budget
225	Professional Services	\$ 2,000	\$ 3,150	\$ 2,000	\$ 2,813	\$ 3,000	
226	Insurance & Bonds	\$ 20,000	\$ 12,759	\$ 15,000	\$ 9,001	\$ 15,000	Estimate maintained based on additional staff in this budget category

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
227	Contracted Services	\$ 60,000	\$ 58,942	\$ 70,000	\$ 43,736	\$ 70,000	Cleaning; grant/consulting services; etc.; \$10k Granicus licensing fees (new in FY23)
228	Bank Charges	\$ 4,000	\$ 15,684	\$ 20,000	\$ 16,448	\$ 27,000	Fees related to acceptance of credit cards and online payments; additional \$7k funding proposed to cover charges associated with increased MyGovOnline payment activity
229	Other Fees/Taxes	\$ 1,200	\$ 1,694	\$ 1,500	\$ 1,253	\$ 1,500	
230	Departmental Supplies	\$ 12,000	\$ 9,029	\$ 11,000	\$ 6,710	\$ 11,000	
231	Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	
232	Special Emergency Expense	\$ -	\$ 11,180	\$ -	\$ 4,680	\$ 5,000	Additional building cleanings, ceased at end of calendar year 2022
	Software	\$ -	\$ -	\$ -	\$ 7,022	\$ 10,000	MyPermitNow monthly fees
233	Auto Supplies	\$ -	\$ -	\$ 500	\$ -	\$ -	Oil, Gas
234	Total City Hall	\$ 610,794	\$ 623,996	\$ 587,925	\$ 468,300	\$ 613,800	
235							
236	Contributions/Transfers - 444		Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations
		FY22 Revised		1/17/23	March 31, 2023	Revision #3	
237	Contributions - "But For" Donations	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	Annual But-For Donations issued January/February of each year; discuss change in process or funding level?
238	Contributions - Revive Grant	\$ 40,000	\$ 10,000	\$ 38,500	\$ 8,500	\$ 38,500	FIP and REVIVE grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. Revive Grant & FIP were budgeted together for FY22, breaking out line items to accommodate individual budgets for each program in FY23; FY22 Revive Grant award winners who have not yet received their funding (\$18,500 of funding) proposed to rollover so that fund payouts do not impact potential FY23 awardees.
239	Contributions - Façade Improvement Program	\$ 40,000	\$ 11,500	\$ 20,000	\$ 10,377	\$ 20,000	FIP and REVIVE grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. Revive Grant & FIP were budgeted together for FY22, breaking out line items to accommodate individual budgets for each program in FY23. <i>This expense does not factor into carryover, as expense was paid out directly from CIP funds before decision to move expense to Operating budget in FY23.</i>
240	Contributions - Homeless Solutions	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	Homelessness Solutions historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses.
241	Contributions - Sidewalk Improvement Program	\$ 40,000	\$ -	\$ 20,000	\$ 5,000	\$ 20,000	SIP grant historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses.
242	Contributions - Nuisance Property Expenses	\$ 50,000	\$ 23,993	\$ 50,000	\$ 15,600	\$ 50,000	Nuisance Property Expenditures historically funded out of CIP, but expense is moving to FY2023 General Operating budget to reflect ongoing and not capital expenses. <i>This expense does not factor into carryover, as expense was paid out directly from CIP funds before decision to move expense to Operating budget in FY23.</i>
243	Contribution - Community ARPA Awards	\$ 322,500	\$ 322,500	\$ -	\$ -	\$ -	Council Approved ARPA grant payouts for community grant requests - Currently advertising second round of community grant fundings, will need to do revision once ARPA Community payouts are approved with a solid total \$ amount needed to fund said payouts

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
244	Transfers to Capital Reserve	\$ 892,500	\$ 1,182,030	\$ 742,500	\$ 759,551	\$ 742,500	FY21 - just street and gaming/lottery transfer. FY22 to date just street and gaming/lottery transfer. FY23 budget transfer includes lottery money (gaming and video) and street fee collections to capital budget (less donations, FIP/Revive, homeless, SIP, nuisance, and parks supplemental).
245	Total Contributions/Transfers	\$ 1,470,000	\$ 1,574,530	\$ 956,000	\$ 799,028	\$ 956,000	
246							
247	Parking - 571	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
248	Salaries	\$ 33,503	\$ 33,011	\$ 34,100	\$ 25,540	\$ 34,100	
249	FICA	\$ 2,600	\$ 2,504	\$ 2,600	\$ 1,954	\$ 2,600	
250	Group Insurance	\$ 12,000	\$ 11,026	\$ 11,000	\$ 6,065	\$ 11,000	
251	Retirement	\$ 3,300	\$ 3,349	\$ 3,100	\$ 2,226	\$ 3,100	
252	OPEB	\$ 2,600	\$ 894	\$ 1,500	\$ 623	\$ 1,500	
253	Special Emergency Pay		\$ -	\$ -	\$ -	\$ -	
254	Utilities	\$ 1,000	\$ 1,024	\$ 1,000	\$ 818	\$ 1,000	
255	R&M Equipment	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 1,500	Additional internal mechanisms in FY21 and maintained funding in FY22; June 30, be able to eliminate after new meters are installed via CIP
256	Advertising/Legal Publication	\$ -	\$ -	\$ -	\$ -	\$ 1,500	Advertising January and April position vacancy
257	Postage and Printing	\$ 100	\$ 116	\$ 800	\$ -	\$ 800	New parking brochure;
258	Building & Equipment Rental	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	Rental fee for parking lot at the Legion; confirm final year of payment
259	Insurance & Bonds	\$ 3,000	\$ 2,614	\$ 3,000	\$ 1,917	\$ 3,000	
260	Contracted Services	\$ -		\$ 800	\$ -	\$ 800	
261	Departmental Supplies	\$ 4,000	\$ 1,866	\$ 6,000	\$ 2,591	\$ 5,000	Parking application software services fee and other departmental expenses
262	Uniforms	\$ 1,000	\$ -	\$ 500	\$ 573	\$ 1,500	
263	Total Parking	\$ 67,803	\$ 58,105	\$ 69,100	\$ 44,006	\$ 69,100	Internal Revision Only
264							
265	Contingencies - 699	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
266	Other Contributions	\$ 340,014	\$ 26,420	\$ 429,433	\$ -	\$ 383,433	Decrease by \$46,000 to accommodate City Manager salaries cost (severance payment, \$4K monthly stipends) and \$4k Fireworks contribution; amount reported to SAO is \$931,896 as we can't report a surplus or deficit legally, so any overages must be budgeted in Contingencies. . (Notes - Per SAO local government division budgeting guide, Contingencies line item cannot exceed 10% of total budget)
267	Total Contingencies	\$ 340,014	\$ 26,420	\$ 429,433	\$ -	\$ 383,433	
268							
269	Police Department - 700	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
270	Salaries	\$ 1,282,710	\$ 1,178,043	\$ 1,336,995	\$ 966,668	\$ 1,336,995	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM Chief, 14 officers; 1 SRO; and 2 admin staff; includes shift differential; longevity; uniform; and holiday/overtime (all other overtime is in separate line item); does not include additional staffing based on police study yet, those recommendations are captured in contingencies
271	FICA	\$ 32,300	\$ 29,730	\$ 32,500	\$ 25,312	\$ 35,000	To accommodate higher tracking expense

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
272	Group Insurance	\$ 130,000	\$ 128,536	\$ 125,000	\$ 85,813	\$ 125,000	
273	Retirement	\$ 140,700	\$ 128,644	\$ 114,000	\$ 93,315	\$ 120,000	To accommodate higher tracking expense
274	Police Pension	\$ 80,000	\$ 57,558	\$ 75,000	\$ 49,051	\$ 60,000	Lower contribution amounts, per the actuarial study provided by MPOB
275	Overtime	\$ 141,900	\$ 93,297	\$ 138,000	\$ 90,833	\$ 138,000	Includes court/investigations/events/training/etc;
276	OPEB	\$ 31,500	\$ 13,444	\$ 40,000	\$ 29,023	\$ 40,000	
277	Special Emergency Pay		\$ 502	\$ -	\$ -	\$ -	
278	Telephone	\$ 40,000	\$ 45,955	\$ 48,000	\$ 33,913	\$ 48,000	4 cell phones; in car wifi/CAD; internet; fax; office phones
279	Utilities	\$ 36,000	\$ 40,453	\$ 45,000	\$ 24,711	\$ 45,000	Electric/power; cable/Comcast; water and sewer, etc.
280	Travel	\$ 2,500	\$ 4,387	\$ 7,500	\$ 1,851	\$ 5,000	CALEA accreditation, in-service training (16 sworn), Perdmin
281	R&M Building & Grounds	\$ 2,500	\$ 3,650	\$ 2,000	\$ 177	\$ 2,000	
282	R&M Equipment	\$ 5,000	\$ 275	\$ 5,000	\$ -	\$ 3,000	In-car and body cameras; zebra printers; fire safety; etc.
283	R&M Auto	\$ 32,500	\$ 32,642	\$ 32,500	\$ 29,895	\$ 40,000	23 +/- vehicles to keep operational; auto service (oil changes, tire rotations, wipers, normal wear and tear), etc. ; higher auto expenses
284	Postage	\$ 1,000	\$ 925	\$ 1,500	\$ 839	\$ 1,500	Capias letters, parking late/boot notices, error notices in traffic tickets, certified mail for evidence submission, etc.
285	Building & Equipment Rental	\$ 93,800	\$ 97,452	\$ 97,500	\$ 80,650	\$ 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, which is at a higher rental rate with new equipment etc.
286	Advertising/Legal Publications	\$ 4,000	\$ 5,438	\$ 10,000	\$ 3,750	\$ 10,000	Legal notices, asset forfeiture notices; officer vacancy advertising, additional \$5k proposed.
287	Training & Education	\$ 7,500	\$ 16,490	\$ 12,000	\$ 8,000	\$ 12,000	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
288	Dues & Subscriptions	\$ 2,000	\$ 3,857	\$ 2,000	\$ 638	\$ 2,000	WV Chief Association; IACP, Journal, NASRO, NRA (weapons instructor = \$600 year);
289	Professional Services	\$ 10,000	\$ 11,397	\$ 7,500	\$ 550	\$ 6,300	Miscellaneous legal services; hiring assistance for vacancies (physicals, drug tests, psych exams), additional \$2.5k proposed; etc.
290	Insurance & Bonds	\$ 100,000	\$ 100,832	\$ 110,000	\$ 73,546	\$ 100,000	Travelers
291	Contracted Services	\$ 40,000	\$ 40,094	\$ 40,000	\$ 27,799	\$ 40,000	Alarm monitoring; cleaning; generator; pest control; etc; increased for new facility;
293	Departmental Supplies	\$ 25,000	\$ 16,737	\$ 32,500	\$ 13,307	\$ 32,500	Office supplies; etc.; additional funds for ammunition (qualification 2 times per year; 9mm, .223, slug, bird shot); etc.; additional \$2.5k funding for police hiring testing materials propped
294	Special Emergency Expense		\$ 6,628	\$ -	\$ 3,125	\$ 3,200	Additional building cleanings, ceased at end of calendar year 2022
295	Auto Supplies	\$ 50,000	\$ 59,083	\$ 50,000	\$ 40,837	\$ 57,500	Gas and tires only
296	Computer Software	\$ -	\$ -	\$ 23,700	\$ 12,666	\$ 23,700	Placeholder for CAD maintenace; CALEA and PowerDMS, Guardian, PD website; \$2500 for Report Beam (City's share); Police One Academy \$1800; \$3700 for body camera software licenses(bt)
297	Uniforms	\$ 10,000	\$ 11,364	\$ 12,000	\$ 6,948	\$ 13,500	Class A, BDU shirt; collar pins, badges, rank insignia, jackets, bullistic vests, (does not include uniform for any net new positions).
298	Total Police Dept	\$ 2,300,910	\$ 2,127,413	\$ 2,400,195	\$ 1,703,217	\$ 2,400,195	Internal Revision Only
299							
300	Police-Special Duty Crossing Guard - 704	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
301	Salaries	\$ 23,000	\$ 22,209	\$ 23,000	\$ 20,513	\$ 25,000	Funding for 6 crossing guards; costs reimbursed by BOE semi-annually
302	FICA	\$ 1,800	\$ 1,699	\$ 1,800	\$ 1,569	\$ 2,000	
303	Advertising/Legal Publications	\$ 100	\$ -	\$ -	\$ -	\$ -	
304	Insurance & Bonds	\$ 1,500	\$ 1,735	\$ 1,500	\$ 1,246	\$ 1,750	
305	Departmental Supplies	\$ 250	\$ 45	\$ 150	\$ 92	\$ 500	Stop signs
306	Uniforms	\$ 500	\$ 61	\$ 300	\$ 125	\$ 300	Reflective jackets and vests
307	Total Police - Special Duty Crossing Guard	\$ 27,150	\$ 25,749	\$ 26,750	\$ 23,546	\$ 29,550	
308	Total Police and Crossing Guards	\$ 2,153,162	\$ 2,426,945	\$ 1,726,762	\$ 2,429,745		
309							
310	Dog Warden - 707		Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations
		FY22 Revised		1/17/23	March 31, 2023	Revision #3	
311	Contributions	\$ 1,800	\$ 1,617	\$ 1,800	\$ -	\$ 1,800	City passes along the dog tag fees to the County at end of the fiscal year
312	Total Dog Warden	\$ 1,800	\$ 1,617	\$ 1,800	\$ -	\$ 1,800	
313							
314	Streets - 750		Thru June 30,2022	FY 23 Revised	Balances Thru	FY23 Proposed	Notes and Explanations
		FY22 Revised		1/17/23	March 31, 2023	Revision #3	
315	Salaries	\$ 220,342	\$ 202,293	\$ 224,650	\$ 175,671	\$ 226,000	DISTRIBUTING FY2023 COLA OF 5.8% PREVIOUSLY CAPTURED IN CONTINGENCIES LINE ITEM - Includes maintenance supervisor and three crew members
316	FICA	\$ 14,600	\$ 15,073	\$ 16,300	\$ 13,439	\$ 18,000	
317	Group Insurance	\$ 40,000	\$ 18,250	\$ 35,000	\$ 13,176	\$ 22,500	
318	Retirement	\$ 19,100	\$ 20,461	\$ 19,100	\$ 15,518	\$ 21,050	
319	OPEB	\$ 8,800	\$ 1,887	\$ 8,000	\$ 3,477	\$ 8,000	
320	Special Emergency Pay	\$ -	\$ -	\$ -	\$ -	\$ -	
322	Telephone	\$ 4,000	\$ 2,125	\$ 3,500	\$ 918	\$ 3,500	Field staff equipped with cell phones
323	Utilities	\$ 100,000	\$ 94,982	\$ 100,000	\$ 74,889	\$ 100,000	Electric (street lights), water, sewer, and internet
324	Travel	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	Maintain certifications; other skill enhancement training as required/proposed
325	R&M Buildings & Grounds	\$ 15,000	\$ 9,353	\$ 15,000	\$ 6,655	\$ 13,300	General maintenance of city buildings.
326	R&M Equipment	\$ 10,000	\$ 16,866	\$ 15,000	\$ 17,338	\$ 25,000	Primary Expense is Street Sweeper repairs
327	R&M Auto	\$ 5,000	\$ 4,400	\$ 7,500	\$ 5,217	\$ 7,500	Regular maintenance of department vehicles.
328	Building & Equipment Rental	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 250	Equipment rented as required to maintain various city buildings.
329	Advertising/Legal Publications/Postage	\$ 500	\$ -	\$ 500	\$ -	\$ 250	Spring and Fall Cleanup. Additional city sponsored projects as required.
330	Training & Education	\$ 2,000	\$ 1,050	\$ 1,000	\$ -	\$ 1,000	Maintain certifications; other skill enhancement training as required/proposed
331	Dues & Subscriptions	\$ 500	\$ 188	\$ 500	\$ 138	\$ 500	
332	Professional Services	\$ 100	\$ -	\$ 100	\$ 220	\$ 300	
333	Insurance & Bonds	\$ 18,000	\$ 16,890	\$ 19,000	\$ 12,036	\$ 19,000	
334	Contracted Services	\$ 40,000	\$ 39,170	\$ 50,000	\$ 21,738	\$ 45,000	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).
335	Departmental Supplies	\$ 15,000	\$ 22,272	\$ 15,000	\$ 4,351	\$ 15,000	
336	Special Emergency Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
337	Auto Supplies	\$ 20,000	\$ 24,333	\$ 20,000	\$ 17,109	\$ 25,000	Other city vehicle maintenance.
338	Uniforms	\$ 9,000	\$ 8,400	\$ 9,000	\$ 7,193	\$ 10,000	
339	Total Streets	\$ 545,442	\$ 497,991	\$ 562,650	\$ 389,082	\$ 562,650	Internal Revision Only
340							

42	DEPARTMENT LINE ITEMS	FY22					NOTES AND EXPLANATIONS
351	Visitor's Center - 901	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
352	Utilities	\$ 3,000	\$ 3,659	\$ 3,000	\$ 3,005	\$ 4,500	Utilities are for Rouss Hall, where Visitors Center is currently located.
353	R&M Building & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	
354	Contracted Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	
355	Contributions	\$ 75,000	\$ 85,900	\$ 62,500	\$ 69,741	\$ 85,000	Includes half of hotel/motel collections (FY21 significantly higher than \$43k estimate). Another \$18k in in-kind services provided as rent space in CW hall (non-cash expense).
356	Total Visitor's Center	\$ 79,000	\$ 89,559	\$ 66,500	\$ 72,747	\$ 89,500	
357							
358	Fairs/Festivals - 903	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
364	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	
365	Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
366	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	
367	Bldg & Equip Rental	\$ -	\$ 986	\$ -	\$ -	\$ -	
368	Advertising/Legal Publications	\$ -	\$ 1,566	\$ -	\$ 687	\$ -	Advertising Events
369	Contracted Services	\$ -	\$ 10,830	\$ -	\$ 5,603	\$ -	
370	Departmental Supplies	\$ 30,000	\$ 13,212	\$ 30,000	\$ 12,086	\$ 30,000	
371	Contributions	\$ 2,500	\$ 2,700	\$ 5,000	\$ 3,300	\$ 5,000	Car show contribution
372	Total Fairs/Festivals	\$ 32,500	\$ 29,295	\$ 35,000	\$ 21,677	\$ 35,000	
373							
374	Transfers - 960	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
375	Transfers Out - Primarily Parks & Rec	\$ 117,500	\$ 128,400	\$ 100,000	\$ 107,241	\$ 126,500	\$37.5K in annual contribution, \$85K for Hotel Tax, \$4K for County Fireworks event
376	Total Transfers	\$ 117,500	\$ 128,400	\$ 100,000	\$ 107,241	\$ 126,500	
377							
378	General Government - 975	FY22 Revised	Thru June 30,2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	Notes and Explanations
379	Contributions	\$ 1,010,022	\$ -	\$ 2,342,544	\$ -	\$ 2,342,544	Unencumbered ARPA grant funding absorbed by General Fund due to revenue loss allowance. Balance of first tranche transfer, less community grant payouts, will be held in the General Government expense item until encumbrance occurs (at the recommendation of WVSAO staff). FY22 unencumbered funding of \$1,010,022 plus FY23 second tranche transfer of \$1,332,522.
380	Total General Government	\$ 1,010,022		\$ 2,342,544	\$ -	\$ 2,342,544	
381							
382		FY22 Revised	FY22 Thru June 30, 2022	FY 23 Revised 1/17/23	Balances Thru March 31, 2023	FY23 Proposed Revision #3	
383	Total Expenses	\$ 7,900,407	\$ 6,371,320.43	\$ 9,034,659	\$ 4,617,013	\$ 9,123,224	
384							
387	Surplus or Deficit	\$ (190,000)	\$ 2,264,683	\$ 214,928	\$ 4,046,040	\$ 548,464	