



City of Martinsburg, WV

2023-2024 Budgets

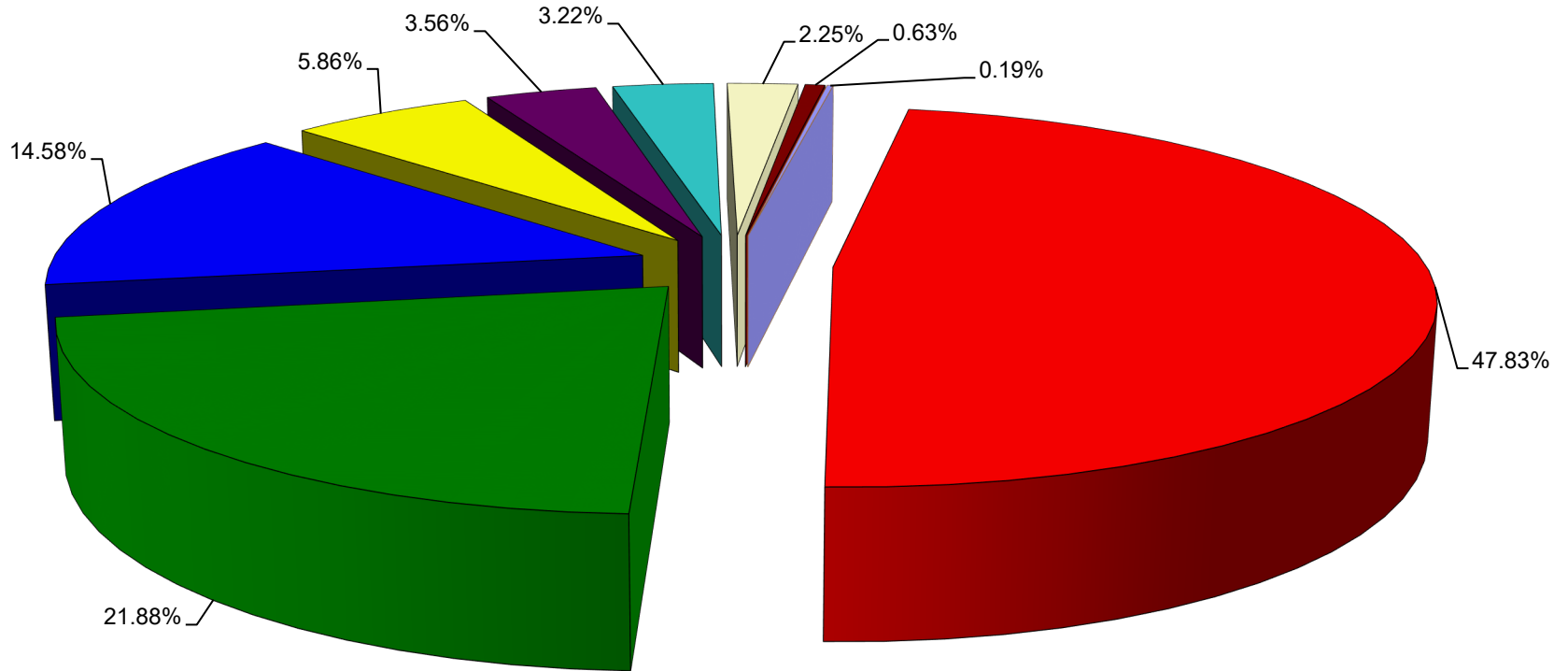
Approved
March 23, 2023

CITY OF MARTINSBURG, WV FY 2023-2024 BUDGETS

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CITY OF MARTINSBURG FY 2023-2024 BUDGETS TOTAL BUDGETS = \$46,625,000



■ GENERAL FUND	\$22,300,000
■ WATER & SEWER FUND	\$10,200,000
■ SALES TAX FUND	\$6,800,000
■ SANITATION FUND	\$2,730,000
■ POLICE LEVY FUND	\$1,660,000
■ STORMWATER FUND	\$1,500,000
□ FIRE/EMS FUND	\$1,050,000
■ PARKING FUND	\$295,000
■ COAL SEVERANCE TAX FUND	\$90,000



City of Martinsburg, WV

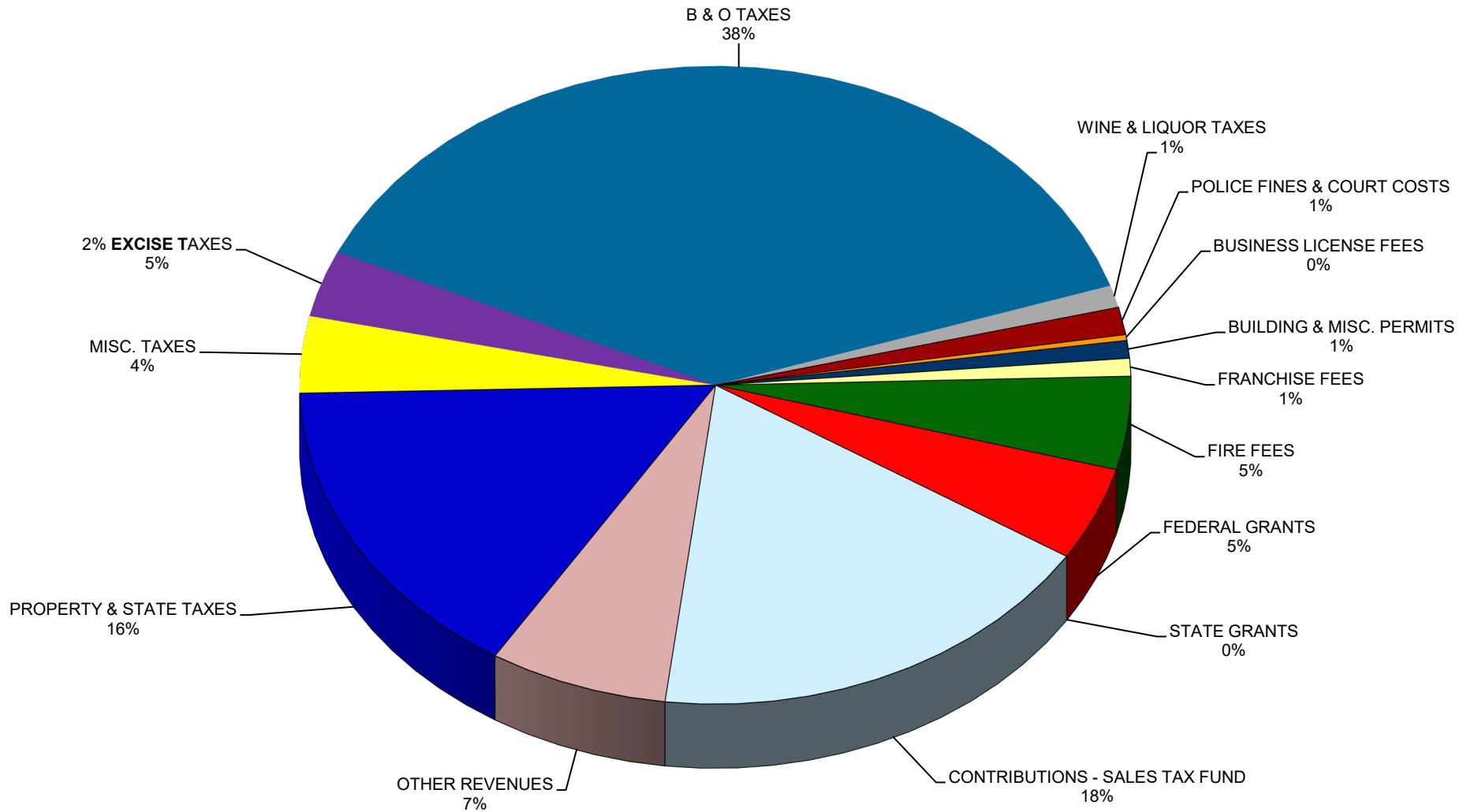
2023-2024

General Fund Budget

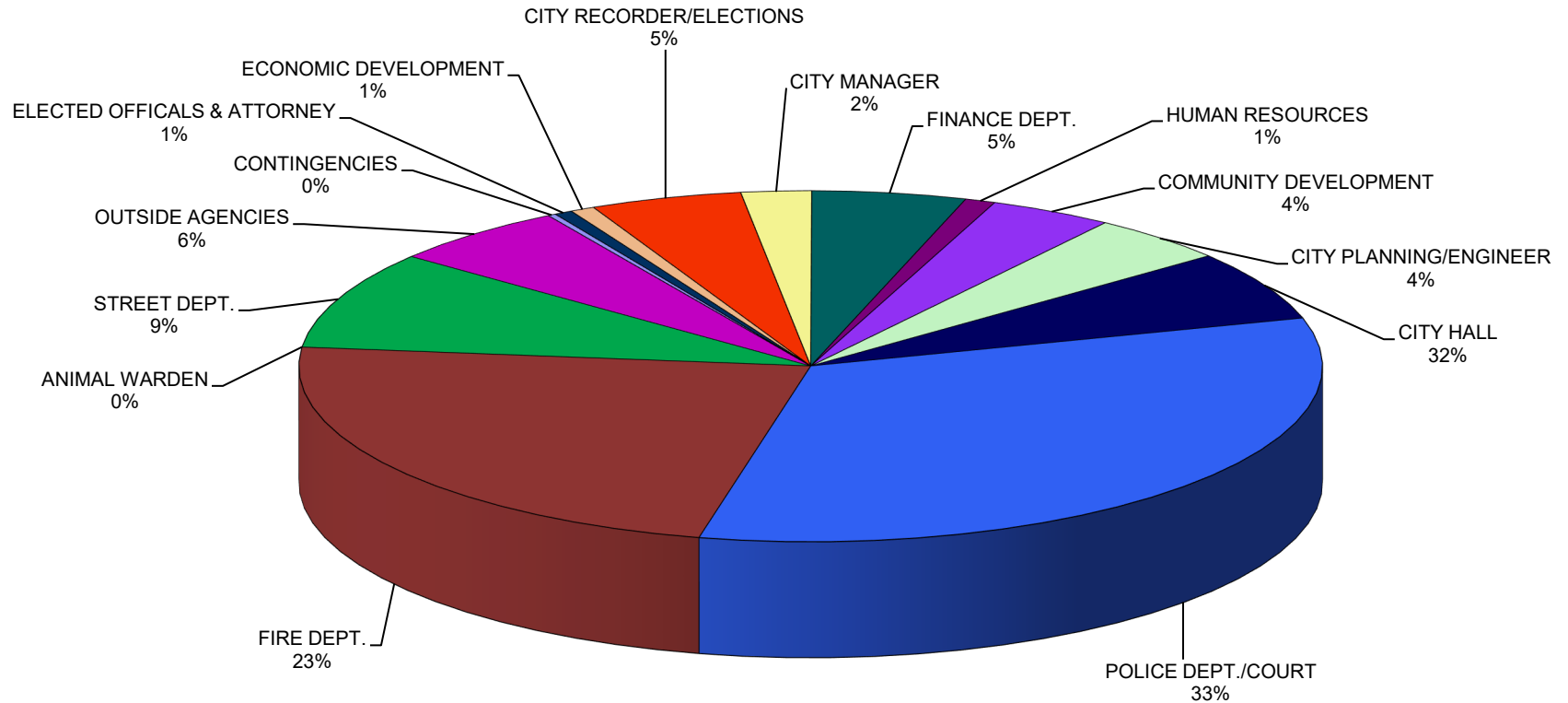
Approved

March 23, 2023

CITY OF MARTINSBURG FY 2023-2024 GENERAL FUND REVENUE BUDGET \$22,300,000



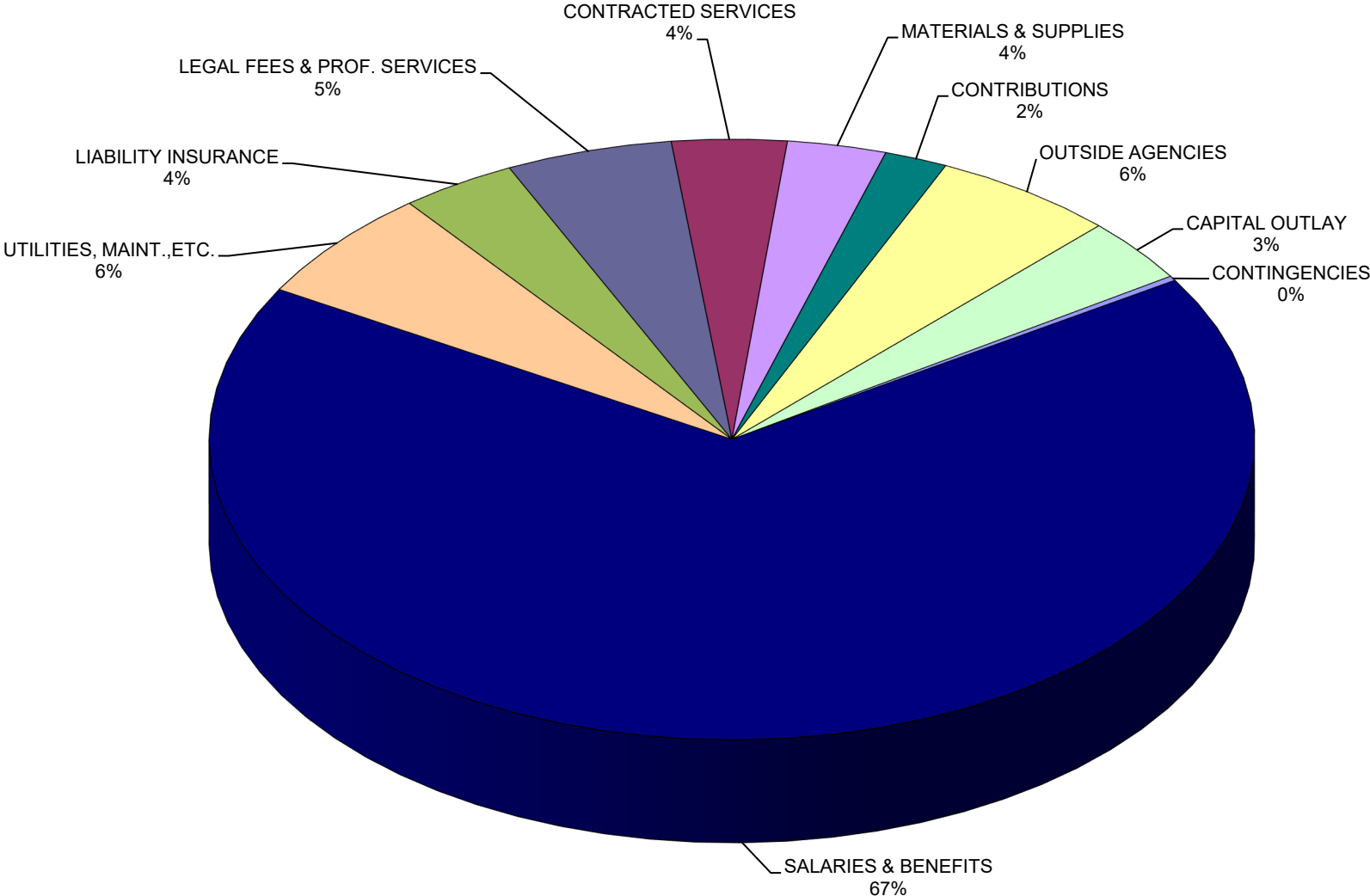
CITY OF MARTINSBURG FY 2023-2024 GENERAL FUND EXPENDITURE BUDGET BY DEPARTMENT \$22,300,000



CITY OF MARTINSBURG
 FY 2023-2024 GENERAL FUND
 EXPENDITURE BUDGET BY DEPARTMENT
 \$22,300,000

■ ELECTED OFFICIALS & ATTORNEY	\$ 127,565
■ ECONOMIC DEVELOPMENT	\$ 171,590
■ CITY RECORDER/ELECTIONS	\$ 1,070,795
■ CITY MANAGER	\$ 495,470
■ FINANCE DEPT.	\$ 1,087,320
■ HUMAN RESOURCES	\$ 213,300
■ COMMUNITY DEVELOPMENT	\$ 872,203
■ CITY PLANNING/ENGINEER	\$ 984,600
■ CITY HALL	\$ 1,428,840
■ POLICE DEPT./COURT	\$ 7,336,305
■ FIRE DEPT.	\$ 5,177,735
■ ANIMAL WARDEN	\$ 1,000
■ STREET DEPT.	\$ 2,009,475
■ OUTSIDE AGENCIES	\$ 1,267,565
■ CONTINGENCIES	\$ 56,237

CITY OF MARTINSBURG
FY 2023-2024 GENERAL FUND
EXPENDITURE BUDGET BY CATEGORY
\$22,300,000



**CITY OF MARTINSBURG
FY 2023-2024 GENERAL FUND
EXPENDITURE BUDGET BY CATEGORY
\$22,300,000**

■ SALARIES & BENEFITS	\$ 14,068,850
□ UTILITIES, MAINT.,ETC.	\$ 1,291,300
■ LIABILITY INSURANCE	\$ 800,000
■ LEGAL FEES & PROF. SERVICES	\$ 1,037,450
■ CONTRACTED SERVICES	\$ 820,940
■ MATERIALS & SUPPLIES	\$ 631,131
■ CONTRIBUTIONS	\$ 365,000
■ OUTSIDE AGENCIES	\$ 1,052,990
□ CAPITAL OUTLAY	\$ 736,339
■ CONTINGENCIES	\$ 56,237

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
001-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ 2,001,860.00	\$ 2,938,575.00	\$ 2,113,850.00	\$ 2,113,850.00	\$ -	\$ -	
001-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 2,029,887.28	\$ 2,201,495.94	\$ 2,285,105.00	\$ 2,285,107.22	\$ -	\$ -	- Current Estimate = \$333,235
001-0000-0000-4301	PROPERTY & UTILITY TAXES - CURRENT	\$ 2,949,620.23	\$ 3,041,631.00	\$ 3,120,685.00	\$ 3,120,685.00	\$ 3,302,815.00	\$ 3,302,815.00	
001-0000-0000-43012-00	PROPERTY & UTILITY TAXES - PRIOR	\$ 250,088.01	\$ 202,467.83	\$ 225,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	
001-0000-0000-430300-00	GAS & OIL SEVERANCE TAXES	\$ 27,500.87	\$ 34,643.05	\$ 35,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
001-0000-0000-430400-00	2% EXCISE TAXES	\$ 760,224.97	\$ 738,368.75	\$ 725,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	
001-0000-0000-4305	B & O TAXES	\$ 8,684,318.10	\$ 8,547,440.32	\$ 8,000,000.00	\$ 9,000,000.00	\$ 8,500,000.00	\$ 8,500,000.00	
001-0000-0000-430600-00	WINE & LIQUOR TAXES	\$ 241,674.91	\$ 252,449.63	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	- DEREASE DUE TO REDUCTION PER WV CODE
001-0000-0000-430800-00	HOTEL/MOTEL TAXES	\$ 424,466.18	\$ 619,848.25	\$ 550,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	
001-0000-0000-432000-00	POLICE FINES & COURT COSTS	\$ 338,374.96	\$ 321,823.86	\$ 325,000.00	\$ 250,000.00	\$ 300,000.00	\$ 300,000.00	
001-0000-0000-432010-00	RJF ADMINISTRATIVE FEES	\$ 3,676.23	\$ 3,455.18	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
001-0000-0000-432020-00	BOCA FINES	\$ 10,260.00	\$ 8,620.50	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
001-0000-0000-432500-00	LICENSE FEES	\$ 64,447.08	\$ 67,050.70	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	
001-0000-0000-432600-00	BUILDING PERMITS	\$ 199,690.00	\$ 214,582.58	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	- CONSTRUCTION UNPREDICTABLE
001-0000-0000-4327	MISCELLANEOUS PERMITS	\$ 28,936.75	\$ 43,602.90	\$ 25,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	- SITE PLANS, USE & OCC., & MISC. FEES
001-0000-0000-432800-00	CABLE TV FRANCHISE FEES	\$ 237,851.80	\$ 235,020.99	\$ 235,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	- FRANCHISE FEE @ 5%
001-0000-0000-432900-00	HOUSING CODE COMPLIANCE FEES	\$ 16,780.00	\$ 3,095.00	\$ 20,000.00	\$ 5,000.00	\$ 15,000.00	\$ 15,000.00	- UNPREDICTABLE
001-0000-0000-433200-00	IRP FEES	\$ 88,522.86	\$ 59,730.04	\$ 85,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	
001-0000-0000-434100-00	COMMUNITY DEVELOPMENT FEES	\$ 100,752.00	\$ 50,994.32	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- CITY HALL ACCOUNT #8668
001-0000-0000-435200-00	FIRE FEES	\$ 1,044,949.93	\$ 1,070,777.65	\$ 1,025,000.00	\$ 1,050,000.00	\$ 1,050,000.00	\$ 1,050,000.00	
001-0000-0000-436500-00	FEDERAL GRANTS - POLICE DEPT.	\$ 177,690.66	\$ 183,462.66	\$ 175,000.00	\$ 185,000.00	\$ 185,000.00	\$ 185,000.00	- POLICE ACCOUNTS #867, #868-03, #868-08
001-0000-0000-436510-00	FEDERAL GRANTS - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG	\$ 358,974.32	\$ 348,006.26	\$ 348,527.00	\$ 351,008.00	\$ 330,540.00	\$ 330,540.00	
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG (COVID/ARPA)	\$ 46,404.36	\$ 103,586.72	\$ -	\$ 100,000.00	\$ -	\$ -	
001-0000-0000-436520-00	FEDERAL GRANTS - CDBG HOME	\$ 227,910.32	\$ 318,609.60	\$ 508,352.00	\$ 561,091.00	\$ 541,663.00	\$ 541,663.00	
001-0000-0000-436530-00	FEDERAL GRANTS - BROWNFIELDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- BROWNFIELDS GRANT FUNDING
001-0000-0000-436540-00	FEDERAL GRANTS - EPA	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-0000-436550-00	FEDERAL GRANTS - COVID	\$ 4,279,505.23	\$ -	\$ -	\$ -	\$ -	\$ -	- COVID RELIEF FUNDING (FY 2020-2021)
001-0000-0000-436600-00	STATE GRANTS - POLICE DEPT.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- POLICE ACCOUNTS #700-0-868-01 & 02
001-0000-0000-436630-00	STATE GRANTS - WV DEP	\$ 5,450.07	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-0000-436900-00	CONTRIBUTIONS FROM OTHER FUNDS	\$ -	\$ 3,200,000.00	\$ 3,500,000.00	\$ 3,250,000.00	\$ 4,000,000.00	\$ 4,000,000.00	- SALES TAX FUNDING
001-0000-0000-437000-00	CHARGES TO WATER & SEWER FUND	\$ 630,000.00	\$ 660,000.00	\$ 660,000.00	\$ 660,000.00	\$ 700,000.00	\$ 700,000.00	- ADMINISTRATIVE EXPENSES
001-0000-0000-437010-00	CHARGES TO PARKING FUND	\$ 110,000.00	\$ 115,000.00	\$ 100,000.00	\$ 100,000.00	\$ 110,000.00	\$ 110,000.00	- ADMINISTRATIVE EXPENSES
001-0000-0000-437020-00	CHARGES TO SANITATION FUND	\$ 210,000.00	\$ 235,000.00	\$ 240,000.00	\$ 240,000.00	\$ 270,000.00	\$ 270,000.00	- ADMINISTRATIVE EXPENSES
001-0000-0000-437030-00	CHARGES TO STORMWATER FUND	\$ -	\$ -	\$ 180,000.00	\$ 180,000.00	\$ 235,000.00	\$ 235,000.00	- ADMINISTRATIVE EXPENSES
001-0000-0000-437600-00	GAMING INCOME (TABLE GAMES)	\$ 8,676.19	\$ 11,633.35	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
001-0000-0000-438000-00	INTEREST EARNED	\$ 63,843.77	\$ 54,019.34	\$ 35,000.00	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00	
001-0000-0000-439700-00	VIDEO LOTTERY (GREY MACHINES)	\$ 102,672.56	\$ 111,734.72	\$ 100,000.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	
001-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ 146,423.46	\$ 84,584.88	\$ 58,936.00	\$ 100,000.00	\$ 69,482.00	\$ 69,482.00	
	GRAND TOTAL REVENUES	\$ 25,901,433.10	\$ 26,081,311.02	\$ 25,198,955.00	\$ 26,252,241.22	\$ 22,300,000.00	\$ 22,300,000.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
ECONOMIC DEVELOPMENT								
001-4020-0000-503000-00	SALARIES	\$ 93,269.92	\$ 97,186.97	\$ 96,000.00	\$ 108,500.00	\$ 170,000.00	\$ 110,000.00	- DIRECTOR BASE = \$109,700, LONGEVITY = \$300 ADMIN. ASSISTANT POSITION (WITH BENEFITS) = \$60,000
001-4020-0000-504000-00	FICA	\$ 5,539.96	\$ 5,810.73	\$ 5,955.00	\$ 6,725.00	\$ 6,820.00	\$ 6,820.00	- 6.2% OF SALARIES
001-4020-0000-505000-00	INSURANCE	\$ 15,686.76	\$ 14,000.88	\$ 17,000.00	\$ 16,100.00	\$ 18,000.00	\$ 18,000.00	- PARTICIPATING EMPLOYEES
001-4020-0000-506000-00	PENSION - PERS	\$ 9,326.94	\$ 9,702.91	\$ 8,640.00	\$ 9,765.00	\$ 9,900.00	\$ 9,900.00	- 9.0% OF SALARIES
001-4020-0000-507000-00	MEDICARE	\$ 1,295.71	\$ 1,359.03	\$ 1,395.00	\$ 1,575.00	\$ 1,595.00	\$ 1,595.00	- 1.45% OF SALARIES
001-4020-0000-508000-00	WORKERS COMPENSATION	\$ 174.54	\$ 171.64	\$ 240.00	\$ 270.00	\$ 275.00	\$ 275.00	- \$0.25 PER \$100 OF SALARIES
001-4020-0000-611000-00	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4020-0000-613000-00	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4020-0000-614000-00	TRAVEL	\$ -	\$ -	\$ 2,500.00	\$ 500.00	\$ 2,500.00	\$ 2,500.00	- BUSINESS DEVELOPMENT OUTREACH, MISC. SEMINARS, ETC.
001-4020-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4020-0000-617000-00	MAINTENANCE OF VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4020-0000-620000-00	PUBLICATIONS	\$ 5,558.40	\$ 135.70	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
001-4020-0000-621000-00	TRAINING	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	- MISC. SEMINARS
001-4020-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 390.00	\$ 240.00	\$ 5,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
001-4020-0000-623000-00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- REDEVELOPMENT SERVICES
001-4020-0000-630000-00	CONTRACTED SERVICES	\$ 49,265.06	\$ 42,360.86	\$ 65,000.00	\$ 40,000.00	\$ 5,000.00	\$ 5,000.00	- CONSULTANTS, PUBLIC RELATIONS, ETC. = \$5,000
001-4020-0000-741000-00	MATERIALS & SUPPLIES	\$ 252.52	\$ 391.11	\$ 2,000.00	\$ 16,000.00	\$ 6,000.00	\$ 6,000.00	- MISC. SUPPLIES = \$1,000; EVENT ACTIVATIONS = \$5,000
001-4020-0000-743000-00	GASOLINE & OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4020-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC DEPARTMENT	\$ 180,759.81	\$ 171,359.83	\$ 221,230.00	\$ 209,435.00	\$ 231,590.00	\$ 171,590.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
MAYOR								
001-4090-0000-501000-00	SALARIES	\$ 6,500.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	- SALARY INCREASE EFFECTIVE ON 7/1/2024 (\$1,000 PER MONTH)
001-4090-0000-504000-00	FICA	\$ 402.67	\$ 197.67	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	- 6.2% OF SALARY
001-4090-0000-505000-00	INSURANCE	\$ 136.85	\$ 12,583.59	\$ 17,000.00	\$ 16,100.00	\$ 18,000.00	\$ 18,000.00	- PARTICIPATING EMPLOYEES
001-4090-0000-506000-00	PENSION - PERS	\$ 100.00	\$ 550.00	\$ 540.00	\$ 540.00	\$ 540.00	\$ 540.00	- 9.0% OF PARTICIPATING SALARIES
001-4090-0000-507000-00	MEDICARE	\$ 94.14	\$ 46.26	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	- 1.45% OF SALARY
001-4090-0000-508000-00	WORKERS COMPENSATION	\$ 10.24	\$ 11.34	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	- \$0.25 PER \$100 OF SALARY
001-4090-0000-614000-00	TRAVEL	\$ -	\$ 2,060.24	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- WVML & MISC. TRAINING SEMINARS
001-4090-0000-621000-00	TRAINING	\$ -	\$ 320.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	- WVML & MISC. TRAINING SEMINARS
001-4090-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- MISC. SUPPLIES
	TOTAL MAYOR	\$ 7,243.90	\$ 21,769.10	\$ 29,520.00	\$ 28,620.00	\$ 30,520.00	\$ 30,520.00	
CITY COUNCIL								
001-4100-0000-501000-00	SALARIES	\$ 17,000.00	\$ 16,600.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	- SALARY INCREASE EFFECTIVE ON 7/1/2024 (\$400 PER MONTH)
001-4100-0000-504000-00	FICA	\$ 1,049.77	\$ 1,012.46	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00	- 6.2% OF SALARIES
001-4100-0000-505000-00	INSURANCE	\$ 33,830.01	\$ 18,035.01	\$ 20,000.00	\$ 19,250.00	\$ 21,250.00	\$ 21,250.00	- PARTICIPATING EMPLOYEES
001-4100-0000-506000-00	PENSION - PERS	\$ 1,520.00	\$ 980.00	\$ 900.00	\$ 1,000.00	\$ 1,035.00	\$ 1,035.00	- 9.0% OF PARTICIPATING SALARIES (\$11,500)
001-4100-0000-507000-00	MEDICARE	\$ 245.54	\$ 236.84	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	- 1.45% OF SALARIES
001-4100-0000-508000-00	WORKERS COMPENSATION	\$ 28.01	\$ 29.63	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	- \$0.25 PER \$100 OF SALARIES
001-4100-0000-614000-00	TRAVEL	\$ 355.35	\$ -	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00	- WVML, VARIOUS MEETINGS & EVENTS
001-4100-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- MISC. CITY COUNCIL SUPPLIES
	TOTAL CITY COUNCIL	\$ 54,028.68	\$ 36,893.94	\$ 44,030.00	\$ 40,380.00	\$ 45,415.00	\$ 45,415.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
CITY RECORDER								
001-4110-0000-503000-00	SALARIES	\$ 43,466.21	\$ 47,335.14	\$ 48,000.00	\$ 53,500.00	\$ 55,000.00	\$ 55,000.00	- CITY RECORDER BASE = \$53,310; LONGEVITY = \$850; OVERTIME = \$840
001-4110-0000-504000-00	FICA	\$ 2,408.79	\$ 2,681.41	\$ 2,975.00	\$ 3,315.00	\$ 3,410.00	\$ 3,410.00	- 6.2% OF SALARIES
001-4110-0000-505000-00	INSURANCE	\$ 17,310.40	\$ 15,457.02	\$ 18,500.00	\$ 17,750.00	\$ 20,000.00	\$ 20,000.00	- PARTICIPATING EMPLOYEES
001-4110-0000-506000-00	PENSION - PERS	\$ 4,346.64	\$ 4,725.84	\$ 4,320.00	\$ 4,815.00	\$ 4,950.00	\$ 4,950.00	- 9.0% OF SALARIES
001-4110-0000-507000-00	MEDICARE	\$ 563.36	\$ 627.06	\$ 695.00	\$ 775.00	\$ 795.00	\$ 795.00	- 1.45% OF SALARIES
001-4110-0000-508000-00	WORKERS COMPENSATION	\$ 71.58	\$ 79.77	\$ 120.00	\$ 135.00	\$ 140.00	\$ 140.00	- \$0.25 PER \$100 OF SALARIES
001-4110-0000-614000-00	TRAVEL	\$ -	\$ -	\$ 750.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- MISC. SEMINARS & REIMBURSEMENTS
001-4110-0000-620000-00	PUBLICATIONS	\$ 94,163.33	\$ 91,288.81	\$ 100,000.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	- CLASSIFIED & LEGAL ADS
001-4110-0000-621000-00	TRAINING	\$ -	\$ 335.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	- MISC. TRAINING SEMINARS & TUITION REIMBURSEMENT
001-4110-0000-623100-00	LEGAL FEES	\$ 3,793.75	\$ 29,901.21	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- ATTORNEY FEES (MISC. SUITS & CIVIL SERVICE)
001-4110-0000-624000-00	AUDIT FEES	\$ 27,215.84	\$ 28,513.20	\$ 30,000.00	\$ 28,515.00	\$ 30,000.00	\$ 30,000.00	- FY 2022/2023 AUDIT
001-4110-0000-626000-00	CASUALTY & LIABILITY INSURANCE	\$ 664,000.93	\$ 751,988.00	\$ 800,000.00	\$ 725,000.00	\$ 800,000.00	\$ 800,000.00	- W/S. SAN., STORMWATER, & PARKING BUDGETS TOTAL = \$455,000
001-4110-0000-630000-00	CONTRACTED SERVICES	\$ 9,536.66	\$ 30,541.90	\$ 55,000.00	\$ 55,000.00	\$ 35,000.00	\$ 35,000.00	- CITY CODE CONTRACT & CIVIL SERVICE TESTING = \$25,000; RECORDS MANAGEMENT SOFTWARE (ANNUAL) = \$10,000
001-4110-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4110-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ 28,695.00	\$ -	\$ -	\$ -	\$ -	
	TOTAL CITY RECORDER	\$ 866,877.49	\$ 1,032,169.36	\$ 1,070,860.00	\$ 1,010,305.00	\$ 1,070,795.00	\$ 1,070,795.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
CITY MANAGER								
001-4120-0000-503000-00	SALARIES	\$ 331,573.98	\$ 393,311.24	\$ 345,000.00	\$ 375,000.00	\$ 380,000.00	\$ 380,000.00	- CITY MANAGER , ASSISTANT CITY MANAGER, & EXECUTIVE ASSISTANT BASE = \$377,575; LONGEVITY = \$1,650; OVERTIME = \$775
001-4120-0000-504000-00	FICA	\$ 19,652.64	\$ 22,936.08	\$ 21,390.00	\$ 23,250.00	\$ 23,560.00	\$ 23,560.00	- 6.2% OF SALARIES
001-4120-0000-505000-00	INSURANCE	\$ 25,531.18	\$ 22,828.84	\$ 40,000.00	\$ 26,250.00	\$ 30,000.00	\$ 30,000.00	- PARTICIPATING EMPLOYEES
001-4120-0000-506000-00	PENSION - PERS	\$ 33,157.42	\$ 34,759.63	\$ 31,050.00	\$ 33,750.00	\$ 34,200.00	\$ 34,200.00	- 9.0% OF SALARIES
001-4120-0000-507000-00	MEDICARE	\$ 4,732.60	\$ 5,635.73	\$ 5,000.00	\$ 5,440.00	\$ 5,510.00	\$ 5,510.00	- 1.45% OF SALARIES
001-4120-0000-508000-00	WORKERS COMPENSATION	\$ 353.21	\$ 798.41	\$ 865.00	\$ 940.00	\$ 950.00	\$ 950.00	- \$0.25 PER \$100 OF SALARIES
001-4120-0000-611000-00	TELEPHONE	\$ 1,292.02	\$ 1,123.60	\$ 1,350.00	\$ 1,350.00	\$ 1,500.00	\$ 1,500.00	
001-4120-0000-614000-00	TRAVEL	\$ -	\$ 3,235.80	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	- WVCMA , WVML, & ICMA CONFERENCES
001-4120-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 61.85	\$ 1,301.29	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	- OIL, LUBE, & MINOR REPAIRS
001-4120-0000-621000-00	TRAINING	\$ 800.00	\$ 1,730.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- WVCMA , WVML, & ICMA CONFERENCES
001-4120-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 9,194.00	\$ 8,111.00	\$ 11,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- WV MUNICIPAL LEAGUE, ICMA, CHAMBER, HOME RULE BOARD, ETC.
001-4120-0000-623000-00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	- MEDICAL EXAMS, DRUG TESTING, ETC.
001-4120-0000-741000-00	MATERIALS & SUPPLIES	\$ 760.20	\$ 1,052.35	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	
001-4120-0000-743000-00	GASOLINE & OIL	\$ 324.50	\$ 515.27	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
001-4120-0000-867000-00	REGION 9 PLANNING ASSESSMENT	\$ 6,373.99	\$ 6,373.99	\$ 11,545.00	\$ 11,545.00	\$ -	\$ -	- MOVED TO OUTSIDE AGENCIES #001-4350-0000-867000-00 (FY 2023/2024)
001-4120-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ 40,000.00	\$ 50,000.00	\$ -	\$ -	
	TOTAL CITY MANAGER	\$ 433,807.59	\$ 503,713.23	\$ 515,950.00	\$ 548,275.00	\$ 495,470.00	\$ 495,470.00	
CITY TREASURER								
001-4130-0000-501000-00	SALARIES	\$ 3,000.00	\$ 2,125.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- SALARY @ \$125 PER MONTH
001-4130-0000-504000-00	FICA	\$ 186.00	\$ 131.75	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	- 6.2% OF SALARIES
001-4130-0000-507000-00	MEDICARE	\$ 43.56	\$ 30.82	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	- 1.45% OF SALARIES
001-4130-0000-508000-00	WORKERS COMPENSATION	\$ 5.10	\$ 5.23	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	- \$0.50 PER \$100 OF SALARIES
	TOTAL CITY TREASURER	\$ 3,234.66	\$ 2,292.80	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
FINANCE DEPARTMENT								
001-4140-0000-503000-00	SALARIES	\$ 716,530.38	\$ 630,758.72	\$ 640,000.00	\$ 735,000.00	\$ 880,000.00	\$ 780,000.00	- FINANCE DIRECTOR, ASST. FINANCE DIRECTOR, UTILITY BILLING SUPERVISOR, UTILITY BILLING COORD... ACCOUNTANT, LICENSE CLERK, TAX CLERK, FIRE/GARBAGE COLLECTOR, UTILITY CLERK, & CSR'S (2) BASE = \$767,605; LONGEVITY = \$7,950; OVERTIME = \$4,445 FINANCE DEPT. POSITION (WITH BENEFITS) = \$100,000 HR DIRECTOR MOVED TO HR DEPARTMENT (FY 2021/2022)
001-4140-0000-504000-00	FICA	\$ 42,208.97	\$ 37,264.32	\$ 39,680.00	\$ 45,570.00	\$ 48,360.00	\$ 48,360.00	- 6.2% OF SALARIES
001-4140-0000-505000-00	INSURANCE	\$ 139,394.57	\$ 115,498.97	\$ 145,000.00	\$ 125,000.00	\$ 145,000.00	\$ 145,000.00	- PARTICIPATING EMPLOYEES
001-4140-0000-506000-00	PENSION - PERS	\$ 67,193.44	\$ 62,970.86	\$ 57,600.00	\$ 66,150.00	\$ 70,200.00	\$ 70,200.00	- 9.0% OF SALARIES
001-4140-0000-507000-00	MEDICARE	\$ 9,871.32	\$ 8,715.09	\$ 9,280.00	\$ 10,660.00	\$ 11,310.00	\$ 11,310.00	- 1.45% OF SALARIES
001-4140-0000-508000-00	WORKERS COMPENSATION	\$ 1,123.61	\$ 1,183.60	\$ 1,600.00	\$ 1,840.00	\$ 1,950.00	\$ 1,950.00	- \$0.25 PER \$100 OF SALARIES
001-4140-0000-611000-00	TELEPHONE	\$ 658.28	\$ 561.14	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	
001-4140-0000-614000-00	TRAVEL	\$ 718.17	\$ 915.14	\$ 7,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	- GFOA & COMPUTER USER'S CONFERENCES (3), DEPT. TRAINING, & EMPLOYEE MILEAGE REIMBURSEMENTS
001-4140-0000-621000-00	TRAINING	\$ -	\$ -	\$ 2,500.00	\$ 500.00	\$ 3,000.00	\$ 3,000.00	- GFOA & COMPUTER USER'S CONFERENCES (3), & DEPT. TRAINING
001-4140-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 1,481.00	\$ 855.00	\$ 1,200.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	- GFOA MEMBERSHIP DUES; ACCOUNTING ASSOCIATION DUES, ETC.
001-4140-0000-623000-00	PROFESSIONAL SERVICES	\$ 352.66	\$ 293.44	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	- MISC. PROFESSIONAL SERVICES
001-4140-0000-741000-00	MATERIALS & SUPPLIES	\$ 9,567.49	\$ 11,615.74	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	- BUSINESS LICENSE, B & O TAX, & BILLING FORMS, PAST DUE NOTICES, CHECKS, MISC. SUPPLIES & FORMS
001-4140-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL FINANCE DEPARTMENT	\$ 989,099.89	\$ 870,632.02	\$ 920,110.00	\$ 1,007,220.00	\$ 1,187,320.00	\$ 1,087,320.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
POLICE COURT								
001-4160-0000-503000-00	SALARIES	\$ 205,187.00	\$ 222,770.60	\$ 220,000.00	\$ 255,000.00	\$ 255,000.00	\$ 255,000.00	- CHIEF MAGISTRATE, COURT CASHIER, COURT CLERKS (2), & PART-TIME MAGISTRATES (3) BASE = \$246,145; LONGEVITY = \$2,125; OVERTIME = \$6,730
001-4160-0000-504000-00	FICA	\$ 12,278.01	\$ 13,428.50	\$ 13,640.00	\$ 15,810.00	\$ 15,810.00	\$ 15,810.00	- 6.2% OF SALARIES
001-4160-0000-505000-00	INSURANCE	\$ 40,261.90	\$ 38,021.70	\$ 45,000.00	\$ 22,000.00	\$ 25,000.00	\$ 25,000.00	- PARTICIPATING EMPLOYEES
001-4160-0000-506000-00	PENSION - PERS	\$ 20,185.82	\$ 21,933.07	\$ 19,800.00	\$ 22,950.00	\$ 22,950.00	\$ 22,950.00	- 9.0% OF SALARIES
001-4160-0000-507000-00	MEDICARE	\$ 2,871.28	\$ 3,140.64	\$ 3,190.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	- 1.45% OF SALARIES
001-4160-0000-508000-00	WORKERS COMPENSATION	\$ 364.14	\$ 347.19	\$ 550.00	\$ 640.00	\$ 640.00	\$ 640.00	- \$0.25 PER \$100 OF SALARIES
001-4160-0000-614000-00	TRAVEL	\$ -	\$ 650.91	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
001-4160-0000-621000-00	TRAINING	\$ 700.00	\$ 405.00	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	
001-4160-0000-623000-00	PROFESSIONAL SERVICES	\$ 950.36	\$ 1,255.73	\$ 1,200.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- INTERPRETATIVE SERVICES
001-4160-0000-623100-00	LEGAL FEES	\$ 89,908.96	\$ 89,013.54	\$ 100,000.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	- MISC./JURY COSTS = \$1,000; JUDGE = \$32,100; FILL-IN JUDGE/ATTY. = \$3,900; PROS. ATTORNEY = \$68,000;
001-4160-0000-630100-00	CONTRACTED SERVICES	\$ 116,331.70	\$ 97,768.61	\$ 160,000.00	\$ 100,000.00	\$ 120,000.00	\$ 120,000.00	- JAIL FEES
001-4160-0000-741000-00	MATERIALS & SUPPLIES	\$ 4,742.96	\$ 5,595.17	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
001-4160-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 9,200.00	\$ -	\$ -	
	TOTAL POLICE COURT	\$ 493,782.13	\$ 494,330.66	\$ 574,380.00	\$ 545,800.00	\$ 560,100.00	\$ 560,100.00	
CITY ATTORNEY								
001-4170-0000-623100-00	LEGAL FEES	\$ 40,513.12	\$ 48,257.46	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	- RETAINER = \$40,000 & MISC. EXPENSES = \$10,000
	TOTAL CITY ATTORNEY	\$ 40,513.12	\$ 48,257.46	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
COMMUNITY DEVELOPMENT DEPARTMENT (CDBG GRANT)								
001-4210-0000-503000-00	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- CONTRACT EMPLOYEE EFFECTIVE FY 2013-2014
001-4210-0000-614000-00	TRAVEL	\$ 406.63	\$ 290.94	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	
001-4210-0000-620000-00	PUBLICATIONS	\$ 1,187.62	\$ 598.32	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
001-4210-0000-621000-00	TRAINING	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	
001-4210-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 19.95	\$ -	\$ 500.00	\$ 750.00	\$ 750.00	\$ 750.00	
001-4210-0000-630000-00	CONTRACTED SERVICES	\$ 6,750.00	\$ 28,595.00	\$ 65,205.00	\$ 64,951.00	\$ 60,858.00	\$ 60,858.00	- 1/2 COMMUNITY DEVELOPMENT DIRECTOR = \$24,000; ONE YEAR ANNUAL PLAN, CAPER, ERR, ETC. = \$36,858
001-4210-0000-741000-00	MATERIALS & SUPPLIES	\$ 89.70	\$ 50.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
001-4210-0000-959000-00	CAPITAL OUTLAY	\$ 350,520.42	\$ 318,472.00	\$ 278,822.00	\$ 280,807.00	\$ 264,432.00	\$ 264,432.00	- PROJECT FUNDING (80% OF \$330,540)
	TOTAL COMM. DEV. DEPARTMENT	\$ 358,974.32	\$ 348,006.26	\$ 348,527.00	\$ 351,008.00	\$ 330,540.00	\$ 330,540.00	
COMMUNITY DEVELOPMENT DEPARTMENT (HOME GRANT)								
001-4211-0000-503000-00	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- CONTRACT EMPLOYEE EFFECTIVE FY 2013-2014
001-4211-0000-614000-00	TRAVEL	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
001-4211-0000-620000-00	PUBLICATIONS	\$ 595.73	\$ 522.60	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
001-4211-0000-621000-00	TRAINING	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
001-4211-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 550.00	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4211-0000-630000-00	CONTRACTED SERVICES	\$ 49,950.00	\$ 75,474.00	\$ 48,235.00	\$ 53,509.00	\$ 51,566.00	\$ 51,566.00	- 1/2 COMMUNITY DEVELOPMENT DIRECTOR = \$24,000; ONE YEAR ANNUAL PLAN, CAPER, ERR, ETC. = \$27,566
001-4211-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
001-4211-0000-959000-00	CAPITAL OUTLAY	\$ 176,814.59	\$ 242,613.00	\$ 457,517.00	\$ 504,982.00	\$ 487,497.00	\$ 487,497.00	- PROJECT FUNDING (90% OF \$541,663)
	TOTAL COMM. DEV. /HOME DEPT.	\$ 227,910.32	\$ 318,609.60	\$ 508,352.00	\$ 561,091.00	\$ 541,663.00	\$ 541,663.00	
COMMUNITY DEVELOPMENT DEPARTMENT (COVID)								
001-4212-0000-620000-00	PUBLICATIONS	\$ 147.11	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4212-0000-623000-00	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4212-0000-630000-00	CONTRACTED SERVICES	\$ 3,445.67	\$ 23,635.32	\$ -	\$ 10,000.00	\$ -	\$ -	
001-4212-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4212-0000-959000-00	CAPITAL OUTLAY	\$ 42,811.58	\$ 79,951.40	\$ -	\$ 85,000.00	\$ -	\$ -	
	TOTAL COMM. DEV.(COVID) DEPT.	\$ 46,404.36	\$ 103,586.72	\$ -	\$ 95,000.00	\$ -	\$ -	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
COMMUNITY DEVELOPMENT DEPARTMENT (ARPA)								
001-4213-0000-620000-00	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4213-0000-623000-00	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4213-0000-630000-00	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	
001-4213-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4213-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL COMM. DEV.(COVID) DEPT.	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	
HUMAN RESOURCES (HR) DEPARTMENT								
001-4220-0000-503000-00	SALARIES	\$ -	\$ 129,239.08	\$ 135,000.00	\$ 150,500.00	\$ 215,000.00	\$ 155,000.00	- HR DIRECTOR & ASSISTANT HR DIRECTOR BASE = \$152,960; LONGEVITY = \$0; OVERTIME = \$2,040 FULL-TIME HUMAN RESOURCE POSITION (WITH BENEFITS) = \$60,000
001-4220-0000-504000-00	FICA	\$ -	\$ 7,902.06	\$ 8,370.00	\$ 9,935.00	\$ 9,610.00	\$ 9,610.00	- 6.2% OF SALARIES
001-4220-0000-505000-00	INSURANCE	\$ -	\$ 6,684.68	\$ 30,000.00	\$ 9,250.00	\$ 11,000.00	\$ 11,000.00	- PARTICIPATING EMPLOYEES
001-4220-0000-506000-00	PENSION - PERS	\$ -	\$ 11,381.07	\$ 12,150.00	\$ 13,545.00	\$ 13,950.00	\$ 13,950.00	- 9.0% OF SALARIES
001-4220-0000-507000-00	MEDICARE	\$ -	\$ 1,848.07	\$ 1,955.00	\$ 2,185.00	\$ 2,250.00	\$ 2,250.00	- 1.45% OF SALARIES
001-4220-0000-508000-00	WORKERS COMPENSATION	\$ -	\$ 101.65	\$ 340.00	\$ 380.00	\$ 390.00	\$ 390.00	- \$0.25 PER \$100 OF SALARIES
001-4220-0000-611000-00	TELEPHONE	\$ -	\$ 360.22	\$ 1,000.00	\$ 550.00	\$ 600.00	\$ 600.00	
001-4220-0000-614000-00	TRAVEL	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
001-4220-0000-621000-00	TRAINING	\$ -	\$ -	\$ 1,000.00	\$ 500.00	\$ 2,000.00	\$ 2,000.00	
001-4220-0000-622000-00	DUES & SUBSCRIPTIONS	\$ -	\$ 219.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
001-4220-0000-623000-00	PROFESSIONAL SERVICES	\$ -	\$ 158.55	\$ 500.00	\$ 250.00	\$ 500.00	\$ 500.00	
001-4220-0000-630000-00	CONTRACTED SERVICES	\$ -	\$ -	\$ 24,000.00	\$ 19,000.00	\$ 13,500.00	\$ 13,500.00	- APPLICANT TRACKING SOFTWARE (ATS) = \$5,500; DIGITAL TRAINING SOFTWARE (LMS) = \$8,000;
001-4220-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ 938.98	\$ 4,000.00	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00	- ORIENTATION/ONBOARDING PROGRAM SUPPLIES & MISC. = \$1,000; EMPLOYEE RECOGNITION/REWARDS PROGRAM = \$2,000
001-4220-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL HR DEPARTMENT	\$ -	\$ 158,833.36	\$ 219,815.00	\$ 207,595.00	\$ 273,300.00	\$ 213,300.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
CITY PLANNING								
001-4370-0000-503000-00	SALARIES	\$ 465,166.29	\$ 505,401.58	\$ 570,000.00	\$ 610,000.00	\$ 695,000.00	\$ 635,000.00	- CITY ENGINEER/PLANNING DIRECTOR, CITY PLANNER, BUILDING CODE OFFICIAL, BUILDING INSPECTOR I, BUILDING INSPECTOR II, CODE ENFORCEMENT OFFICERS (2), HOUSING CODE OFFICIAL, BUILDING PERMIT TECH., FIRE INSPECTOR/PLANS EXAMINER, PLANNING ADMIN. ASSISTANT BASE = \$630,435; LONGEVITY = \$1,900; OVERTIME = \$2,665; RENTAL HOUSING INSPECTOR POSITION (WITH BENEFITS) = \$60,000
001-4370-0000-504000-00	FICA	\$ 27,792.71	\$ 30,566.71	\$ 35,340.00	\$ 37,820.00	\$ 39,370.00	\$ 39,370.00	- 6.2% OF SALARIES
001-4370-0000-505000-00	INSURANCE	\$ 67,099.70	\$ 51,298.08	\$ 100,000.00	\$ 50,000.00	\$ 70,000.00	\$ 70,000.00	- PARTICIPATING EMPLOYEES
001-4370-0000-506000-00	PENSION - PERS	\$ 46,436.74	\$ 49,095.82	\$ 51,300.00	\$ 54,900.00	\$ 57,150.00	\$ 57,150.00	- 9.0% OF SALARIES
001-4370-0000-507000-00	MEDICARE	\$ 6,499.83	\$ 7,148.65	\$ 8,265.00	\$ 8,845.00	\$ 9,205.00	\$ 9,205.00	- 1.45% OF SALARIES
001-4370-0000-508000-00	WORKERS COMPENSATION	\$ 10,872.01	\$ 10,470.95	\$ 14,250.00	\$ 15,250.00	\$ 15,875.00	\$ 15,875.00	- \$2.50 PER \$100 OF SALARIES
001-4370-0000-611000-00	TELEPHONE	\$ 4,568.48	\$ 9,149.75	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	- CELL PHONES & IPADS
001-4370-0000-614000-00	TRAVEL	\$ 618.26	\$ 3,617.15	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- CODE OFFICIALS & PLANNING COMM. SEMINARS
001-4370-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 2,416.45	\$ 4,398.15	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- OIL, LUBE, & MINOR REPAIRS
001-4370-0000-620000-00	PUBLICATIONS	\$ 2,015.65	\$ 996.93	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- PLANNING & ZONING ADVERTISEMENTS
001-4370-0000-621000-00	TRAINING	\$ 4,236.50	\$ 1,410.00	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	- CODE OFFICIAL & PLANNING COMM. SEMINARS
001-4370-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 1,100.00	\$ 2,375.07	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	- BOCA, WV CODE OFFICIALS ASSOCIATION, WV PLANNING ASSOCIATION
001-4370-0000-623000-00	PROFESSIONAL SERVICES	\$ 10,716.62	\$ 13,960.45	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- ELECTRICAL INSP., ASBESTOS TESTING, & MISC. SERV. = \$17,500; MGO PERMITTING SOFTWARE = \$7,500
001-4370-0000-623100-00	LEGAL FEES	\$ 33,333.30	\$ 30,999.96	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	- CITY PLANNING ATTORNEY SALARY = \$31,000; MISCELLANEOUS = \$4,000
001-4370-0000-630000-00	CONTRACTED SERVICES	\$ 24,861.65	\$ 24,304.44	\$ 175,000.00	\$ 175,000.00	\$ 50,000.00	\$ 50,000.00	- DEMOLITIONS, MOWING & PROPERTY CLEANUP
001-4370-0000-741000-00	MATERIALS & SUPPLIES	\$ 8,129.21	\$ 11,984.47	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- ICC CODES, REWRITE COSTS, & MISC. SUPPLIES
001-4370-0000-743000-00	GASOLINE & OIL	\$ 2,924.88	\$ 4,951.49	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
001-4370-0000-745000-00	UNIFORMS	\$ 2,920.12	\$ 405.50	\$ 4,000.00	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	- MISC. UNIFORM REPLACEMENTS
001-4370-0000-959000-00	CAPITAL OUTLAY	\$ 100,715.59	\$ 74,197.24	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	
	TOTAL CITY PLANNING	\$ 822,423.99	\$ 836,732.39	\$ 1,107,655.00	\$ 1,106,815.00	\$ 1,044,600.00	\$ 984,600.00	
ELECTIONS								
001-4380-0000-503000-00	WAGES	\$ 14,610.25	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	
001-4380-0000-620000-00	PUBLICATIONS	\$ 3,997.02	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	
001-4380-0000-630000-00	CONTRACTED SERVICES	\$ 3,285.25	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	
001-4380-0000-741000-00	MATERIALS & SUPPLIES	\$ 2,746.53	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	
	TOTAL ELECTIONS	\$ 24,639.05	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
CITY HALL								
001-4400-0000-502000-00	SALARIES - MERIT POOL	\$ -	\$ -	\$ 665,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	- COLA/MERIT INCREASE FUNDING (2.5% ALLOWANCE) BASE SALARIES @ \$10.0 MILLION (WITH BENEFITS) = \$250,000
001-4400-0000-503000-00	SALARIES	\$ 36,938.82	\$ 38,672.83	\$ 40,000.00	\$ 42,500.00	\$ 45,000.00	\$ 45,000.00	- CUSTODIAN BASE = \$44,090; LONGEVITY = \$450; OVERTIME = \$460 (INCLUDES TRAIN STATION)
001-4400-0000-504000-00	FICA	\$ 2,228.59	\$ 2,343.14	\$ 2,480.00	\$ 2,635.00	\$ 2,790.00	\$ 2,790.00	- 6.2% OF CUSTODIAN SALARY
001-4400-0000-505000-00	INSURANCE	\$ 6,547.04	\$ 7,815.67	\$ 9,500.00	\$ 9,100.00	\$ 10,000.00	\$ 10,000.00	- PARTICIPATING EMPLOYEES
001-4400-0000-506000-00	PENSION - PERS	\$ 3,693.88	\$ 3,860.96	\$ 3,600.00	\$ 3,825.00	\$ 4,050.00	\$ 4,050.00	- 9.0% OF ELIGIBLE SALARIES
001-4400-0000-507000-00	MEDICARE	\$ 521.28	\$ 548.07	\$ 580.00	\$ 615.00	\$ 650.00	\$ 650.00	- 1.45% OF CUSTODIAN SALARY
001-4400-0000-508000-00	WORKERS COMPENSATION	\$ 1,115.25	\$ 1,091.12	\$ 1,200.00	\$ 1,275.00	\$ 1,350.00	\$ 1,350.00	- \$3.00 PER \$100 OF CUSTODIAN SALARY
001-4400-0000-611000-00	TELEPHONE	\$ 18,075.07	\$ 17,370.70	\$ 20,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00	
001-4400-0000-613000-00	UTILITIES	\$ 42,305.93	\$ 39,218.41	\$ 55,000.00	\$ 70,000.00	\$ 85,000.00	\$ 85,000.00	- UTILITIES = \$54,000; STORMWATER FEES = \$31,000
001-4400-0000-615000-00	MAINTENANCE OF BUILDING	\$ 9,063.30	\$ 11,767.38	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	- A/C, HEATING, & MISC. REPAIRS = \$15,000
001-4400-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 11,075.79	\$ 13,967.16	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- POSTAGE MACHINE, FOLDER, ETC.
001-4400-0000-618000-00	POSTAGE	\$ 66,494.00	\$ 63,689.88	\$ 70,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	
001-4400-0000-623000-00	PROFESSIONAL SERVICES	\$ 184,236.93	\$ 246,193.82	\$ 340,000.00	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	- SHREDDING SERVICES, EMPLOYEE SHOTS, & MISC. = \$34,500; IT SERVICES, HARDWARE, BACKUP, & SERVER MAINT. = \$255,000; GRANICUS & WEBSITE SOFTWARE = \$35,000; LIFESIZE = \$5,500
001-4400-0000-630000-00	CONTRACTED SERVICES	\$ 29,632.58	\$ 201,541.61	\$ 200,000.00	\$ 150,000.00	\$ 200,000.00	\$ 200,000.00	- ELEVATOR MAINT. PEST CONTROL, INTERNET, WILDLIFE SERVICES, MOSQUITO SPRAYING, ETC. = \$30,000; SECURITY SERVICES = \$70,000; LANDSCAPING/BEAUTIFICATION PROGRAM = \$50,000; DATAMAX B&O TAX COLLECTION REVENUE SHARING = \$50,000
001-4400-0000-741000-00	MATERIALS & SUPPLIES	\$ 74,130.20	\$ 76,693.27	\$ 80,031.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	- OFFICE SUPPLIES FOR CITY HALL DEPTS.
001-4400-0000-745000-00	UNIFORMS	\$ 3,761.39	\$ 4,464.94	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- CUSTODIAN
001-4400-0000-866100-00	CONTRIBUTIONS - TRAIN STATION FUND	\$ -	\$ -	\$ 10,585.00	\$ 10,585.00	\$ 60,000.00	\$ 60,000.00	- TRAIN STATION SECURITY
001-4400-0000-866200-00	CONTRIBUTIONS - RETIREMENT	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00	\$ 250,000.00	\$ 50,000.00	\$ 50,000.00	- RETIREMENT & LEAVE CONTINGENCY = \$50,000 PENSION UNFUNDED LIABILITY RESERVE = \$500,000 (SALES TAX FUND)
001-4400-0000-866300-00	CONTRIBUTIONS - GENERAL DEV.	\$ 1,552,990.00	\$ 1,440,300.00	\$ 457,020.00	\$ 457,020.00	\$ 500,000.00	\$ -	- CAPITAL IMPROVEMENT & REPLACEMENT FUNDING = \$500,000
001-4400-0000-866400-00	CONTRIBUTIONS - COMPUTER SYS.	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	- COMPUTER SYSTEM MAINTENANCE FUNDING = \$100,000
001-4400-0000-866600-00	CONTRIBUTIONS - HEALTH INS. TRUST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- HEALTH INSURANCE TRUST FUNDING = \$200,000 (SALES TAX FUND)
001-4400-0000-866800-00	CONTRIBUTIONS - COMM. DEV. FUND	\$ 100,752.00	\$ 50,994.32	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- COMMUNITY DEVELOPMENT FEES
001-4400-0000-959000-00	CAPITAL OUTLAY	\$ 95,743.54	\$ 438,397.02	\$ 738,500.00	\$ 742,500.00	\$ 125,635.00	\$ 20,000.00	- CITY FIREWORKS (07/04/2024) FUNDING = \$20,000 ENERGY EFFICIENCY LEASE PAYOFF = \$105,635
	TOTAL CITY HALL	\$ 2,389,305.59	\$ 2,808,930.30	\$ 3,123,496.00	\$ 2,445,055.00	\$ 2,034,475.00	\$ 1,428,840.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
POLICE DEPARTMENT								
001-7000-0000-503000-00	SALARIES	\$ 2,663,416.09	\$ 144,678.21	\$ 1,550,000.00	\$ 2,250,000.00	\$ 3,870,000.00	\$ 3,550,000.00	- 39 OFFICER'S BASE = \$2,644,135 (INCLUDES 4 COPS GRANT & 1 MHS); LONGEVITY = \$18,450; OVERTIME = \$312,415; HOLIDAY PAY = \$85,000; CIVILIAN'S BASE = \$464,220; LONGEVITY = \$2,250; OVERTIME = \$8,530; HOLIDAY PAY = \$15,000; FY 2021/2022 & FY 2022/2023 INCLUDED ARPA REIMBURSEMENTS FOUR (4) ADD. POLICE OFFICERS WITH BENEFITS = \$320,000
001-7000-0000-504000-00	FICA	\$ 23,793.24	\$ 23,004.84	\$ 28,210.00	\$ 28,210.00	\$ 30,380.00	\$ 30,380.00	- 6.2% OF CIVILIAN SALARIES (\$490,000)
001-7000-0000-505000-00	INSURANCE	\$ 773,703.80	\$ 699,369.98	\$ 940,000.00	\$ 825,000.00	\$ 1,000,000.00	\$ 1,000,000.00	- PARTICIPATING FULL-TIME EMPLOYEES & RETIREES
001-7000-0000-506000-00	PENSION - PERS	\$ 39,444.68	\$ 38,251.76	\$ 40,950.00	\$ 42,000.00	\$ 44,100.00	\$ 44,100.00	- 9.0% OF ELIGIBLE SALARIES (\$490,000)
001-7000-0000-506100-00	POLICE PENSION - RETIREMENT	\$ 560,765.01	\$ 336,434.03	\$ 663,775.00	\$ 568,920.00	\$ 712,875.00	\$ 712,875.00	- REQUIRED CONTRIBUTION (EXCLUDES POLICE LEVY & ADDITIONAL)
001-7000-0000-507000-00	MEDICARE	\$ 38,015.17	\$ 1,170.21	\$ 22,475.00	\$ 32,625.00	\$ 51,475.00	\$ 51,475.00	- 1.45% OF SALARIES
001-7000-0000-508000-00	WORKERS COMPENSATION	\$ 55,503.84	\$ 69,298.33	\$ 68,625.00	\$ 71,250.00	\$ 79,875.00	\$ 79,875.00	- \$2.25 PER \$100 OF SALARIES
001-7000-0000-611000-00	TELEPHONE	\$ 26,031.88	\$ 22,819.29	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- EQUIPMENT & LONG DISTANCE CHARGES
001-7000-0000-613000-00	UTILITIES	\$ 54,308.93	\$ 75,856.62	\$ 80,000.00	\$ 85,000.00	\$ 90,000.00	\$ 90,000.00	- UTILITIES, STORMWATER FEES, TRAFFIC LIGHTS, & MISC. REPAIRS
001-7000-0000-614000-00	TRAVEL	\$ 4,907.33	\$ 15,221.72	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- MISC. SEMINARS, TRAINING, & STATE POLICE ACADEMY
001-7000-0000-615000-00	MAINTENANCE OF BUILDING	\$ 1,159.78	\$ 8,755.91	\$ 10,000.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	- GATE, ELEVATOR, & MISC. REPAIRS
001-7000-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 7,862.06	\$ 1,376.44	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- RADIO, RADAR, CAMERAS, & MINOR EQUIPMENT REPAIR
001-7000-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 36,921.17	\$ 65,166.39	\$ 55,000.00	\$ 70,000.00	\$ 60,000.00	\$ 60,000.00	- MISC. SUPPLIES & REPAIRS
001-7000-0000-621000-00	TRAINING	\$ 18,571.37	\$ 16,204.58	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- MISC. SEMINARS, TRAINING, & STATE POLICE ACADEMY
001-7000-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 255.00	\$ 688.50	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	- MISC. DUES & SUBSCRIPTIONS; WEBSITE ANNUAL FEE
001-7000-0000-623000-00	PROFESSIONAL SERVICES	\$ 258,505.34	\$ 288,614.37	\$ 300,000.00	\$ 410,000.00	\$ 450,000.00	\$ 450,000.00	- MEDICAL SHOTS & EXAMS (NEW HIRES & PROMOTIONS) = \$25,000; IT SERVICES, HARDWARE, BACKUP, & SOFTWARE MAINT. = \$425,000
001-7000-0000-630000-00	CONTRACTED SERVICES	\$ 110,065.31	\$ 190,919.71	\$ 165,000.00	\$ 160,000.00	\$ 225,000.00	\$ 225,000.00	- COPIER & MISC. = \$20,000; SECURITY SERVICES = \$55,000; HVAC = \$15,000; CUSTODIAN SERVICES = \$60,000; ELEVATOR MAINT. = \$15,000; AXON TASERS (YEAR 4 OF 10) = \$60,000
001-7000-0000-741000-00	MATERIALS & SUPPLIES	\$ 48,204.93	\$ 58,760.62	\$ 65,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	- MISC. OFFICE SUPPLIES, TICKET BOOKS, K-9 FOOD, & PRINTING
001-7000-0000-743000-00	GASOLINE & OIL	\$ 53,464.97	\$ 93,281.53	\$ 100,000.00	\$ 100,000.00	\$ 125,000.00	\$ 125,000.00	
001-7000-0000-745000-00	UNIFORMS	\$ 37,954.20	\$ 38,545.53	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
001-7000-0000-866000-00	CONT. - CAP. IMPR./COM. DEV. FUND	\$ -	\$ 2,964,942.98	\$ 1,500,000.00	\$ 1,119,405.00	\$ -	\$ -	- FY 2021/2022 & FY 2022/2023 INCLUDED ARPA REIMBURSEMENTS
001-7000-0000-868000-03	CONT. - BULLETPROOF VEST GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-7000-0000-868000-08	CONT. - FBI GRANT	\$ 177,690.66	\$ 183,462.66	\$ 175,000.00	\$ 185,000.00	\$ 185,000.00	\$ 185,000.00	- RENT & OVERTIME REIMBURSEMENT (TASK FORCE)
001-7000-0000-959000-00	CAPITAL OUTLAY	\$ 213,004.15	\$ 521,836.33	\$ 40,000.00	\$ 45,000.00	\$ 170,000.00	\$ -	- VEHICLES & EQUIPMENT (3) = \$170,000
	TOTAL POLICE DEPARTMENT	\$ 5,203,548.91	\$ 5,858,660.54	\$ 5,910,035.00	\$ 6,169,910.00	\$ 7,266,205.00	\$ 6,776,205.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
FIRE DEPARTMENT								
001-7060-0000-503000-00	SALARIES	\$ 2,282,738.48	\$ 70,470.85	\$ 1,650,000.00	\$ 1,800,000.00	\$ 3,480,000.00	\$ 2,800,000.00	- BASE = \$2,201,170; LONGEVITY = \$20,300; SCHEDULED OVERTIME = \$173,850; ADDITIONAL OVERTIME = \$279,680; HOLIDAY PAY = \$125,000
								FY 2021/2022 & FY 2022/2023 INCLUDES ARPA REIMBURSEMENTS
								SIX (6) ADD. FIREFIGHTER/EMT-B (WITH BENEFITS) = \$480,000
								TWO (2) DIVISION CHIEF POSITIONS (WITH BENEFITS) = \$200,000
001-7060-0000-504000-00	FICA	\$ 8,114.49	\$ 8,430.55	\$ 8,370.00	\$ 9,375.00	\$ 9,610.00	\$ 9,610.00	- 6.2% OF FIRE CHIEF & SECRETARY SALARIES (\$155,000)
001-7060-0000-505000-00	INSURANCE	\$ 701,026.63	\$ 652,891.95	\$ 800,000.00	\$ 720,000.00	\$ 800,000.00	\$ 800,000.00	- PARTICIPATING EMPLOYEES & RETIREES
001-7060-0000-506000-00	PENSION - PERS	\$ 13,188.15	\$ 13,666.92	\$ 12,150.00	\$ 13,715.00	\$ 13,950.00	\$ 13,950.00	- 9.0% OF FIRE CHIEF & SECRETARY SALARIES (\$155,000)
001-7060-0000-506200-00	FIRE PENSION - RETIREMENT	\$ 783,298.00	\$ 621,393.68	\$ 896,800.00	\$ 820,400.00	\$ 959,575.00	\$ 959,575.00	- REQUIRED CONTRIBUTION (EXCLUDES FIRE/EMS & ADDITIONAL)
001-7060-0000-507000-00	MEDICARE	\$ 31,711.18	\$ (372.83)	\$ 23,925.00	\$ 26,100.00	\$ 40,600.00	\$ 40,600.00	- 1.45% OF SALARIES
001-7060-0000-508000-00	WORKERS COMPENSATION	\$ 69,483.59	\$ 51,362.59	\$ 72,875.00	\$ 72,875.00	\$ 77,000.00	\$ 77,000.00	- \$2.75 PER \$100 OF SALARIES
001-7060-0000-611000-00	TELEPHONE	\$ 15,128.77	\$ 15,232.43	\$ 15,000.00	\$ 20,000.00	\$ 22,000.00	\$ 22,000.00	- EQUIPMENT & LONG DISTANCE CHARGES
001-7060-0000-613000-00	UTILITIES	\$ 58,994.07	\$ 59,432.48	\$ 65,000.00	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00	- W/S, GAS, ELECTRIC, STORMWATER FEES, & HYDRANT RENTAL
001-7060-0000-614000-00	TRAVEL	\$ 1,796.19	\$ 4,546.50	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	- MEDIC RECERTIFICATION & ANNUAL TRAINING/CERTIFICATIONS
001-7060-0000-615000-00	MAINTENANCE OF BUILDING	\$ 60,494.28	\$ 28,775.51	\$ 40,000.00	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00	- MISC. REPAIRS & BUILDING IMPROVEMENTS = \$20,000
001-7060-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 46,704.01	\$ 53,221.24	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	- RADIOS, COMPUTERS, & AIRPACK UPGRADES; BERK. CO. AGREEMENT
001-7060-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 76,280.34	\$ 63,842.96	\$ 80,000.00	\$ 100,000.00	\$ 80,000.00	\$ 80,000.00	- AERIAL TESTING, EMS, & EMERGENCY REPAIRS
001-7060-0000-621000-00	TRAINING	\$ 36,962.21	\$ 22,569.22	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	- RECERTIFICATION, ANNUAL TRAINING, & PARAMEDIC TRAINING
001-7060-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 2,835.00	\$ 2,368.02	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	- WV PROF. FIRE CHIEF'S ASSOC., NATIONAL FIRE CHIEF'S ASSOC., & INTERNATIONAL ASSOC. OF FIRE CHIEF'S
001-7060-0000-623000-00	PROFESSIONAL SERVICES	\$ 13,241.42	\$ 17,768.56	\$ 40,000.00	\$ 70,000.00	\$ 60,000.00	\$ 60,000.00	- IT SERVICES = \$55,000; INSTRUCTOR FEES & MEDICAL EXAMS = \$5,000
001-7060-0000-630000-00	CONTRACTED SERVICES	\$ 10,003.62	\$ 11,567.96	\$ 12,500.00	\$ 15,000.00	\$ 17,000.00	\$ 17,000.00	- PEST CONTROL, COPIER MAINT. & INTERNET SERVICE
001-7060-0000-741000-00	MATERIALS & SUPPLIES	\$ 36,400.70	\$ 37,920.28	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00	- MISC. SUPPLIES
001-7060-0000-743000-00	GASOLINE & OIL	\$ 5,237.79	\$ 11,574.03	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- AMBULANCES NOT INCLUDED
001-7060-0000-745000-00	UNIFORMS	\$ 22,096.06	\$ 38,198.05	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- MISC. UNIFORMS, PERSONAL PROTECTIVE EQUIPMENT, ETC. = \$20,000; BUNKER GEAR REPLACEMENT (ANNUAL) = \$20,000
001-7060-0000-866000-00	CONT. - CAP. IMPR./COM. DEV. FUND	\$ -	\$ 2,415,526.32	\$ 1,000,000.00	\$ 937,620.00	\$ -	\$ -	- FY 2021/2022 & FY 2022/2023 INCLUDED ARPA REIMBURSEMENTS
001-7060-0000-959000-00	CAPITAL OUTLAY	\$ 1,071,695.34	\$ 49,767.50	\$ 760,000.00	\$ 1,457,000.00	\$ 5,800,000.00	\$ -	- ADDITIONAL FIRE STATION CONSTRUCTION FUNDING = \$4,000,000; LADDER TRUCK REPLACEMENT FUNDING = \$1,800,000
	TOTAL FIRE DEPARTMENT	\$ 5,347,430.32	\$ 4,250,154.77	\$ 5,661,620.00	\$ 6,360,085.00	\$ 11,657,735.00	\$ 5,177,735.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
ANIMAL WARDEN								
001-7070-0000-613000-00	UTILITIES	\$ 754.64	\$ 585.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
001-7070-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-7070-0000-630000-00	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL ANIMAL WARDEN	\$ 754.64	\$ 585.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
STREET DEPARTMENT								
001-7500-0000-503000-00	SALARIES	\$ 717,746.79	\$ 782,904.08	\$ 800,000.00	\$ 875,000.00	\$ 1,270,000.00	\$ 950,000.00	- 1/2 PUBLIC WORKS DIRECTOR & ADMIN. ASSISTANT PLUS 16 EMPLOYEES BASE = \$769,965; LONGEVITY = \$7,100; OVERTIME = \$62,935; HOLIDAY PAY = \$40,000; SEASONAL (TEMPORARY) EMPLOYEES (4) = \$30,000 1/2 ASSIST. PUBLIC WORKS DIR. (NEW) = \$40,000; NEW TRAIN STATION LABORER POSITION WITH BENEFITS = \$0 (100% REIMB) NEW LABORER POSITIONS (4) WITH BENEFITS = \$240,000; FACILITIES MANAGER POSITION (WITH BENEFITS) = \$80,000
001-7500-0000-504000-00	FICA	\$ 41,867.21	\$ 46,226.20	\$ 49,600.00	\$ 54,250.00	\$ 58,900.00	\$ 58,900.00	- 6.2% OF SALARIES
001-7500-0000-505000-00	INSURANCE	\$ 176,119.69	\$ 158,763.69	\$ 210,000.00	\$ 160,000.00	\$ 190,000.00	\$ 190,000.00	- PARTICIPATING EMPLOYEES
001-7500-0000-506000-00	PENSION - PERS	\$ 70,168.23	\$ 71,878.40	\$ 72,000.00	\$ 76,050.00	\$ 82,800.00	\$ 82,800.00	- 9.0% OF ELIGIBLE SALARIES (\$920,000)
001-7500-0000-507000-00	MEDICARE	\$ 9,791.57	\$ 10,810.93	\$ 11,600.00	\$ 12,685.00	\$ 13,775.00	\$ 13,775.00	- 1.45% OF SALARIES
001-7500-0000-508000-00	WORKERS COMPENSATION	\$ 31,607.62	\$ 31,577.75	\$ 32,000.00	\$ 35,000.00	\$ 38,000.00	\$ 38,000.00	- \$4.00 PER \$100 OF SALARIES
001-7500-0000-611000-00	TELEPHONE	\$ 1,149.00	\$ 1,158.33	\$ 1,250.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- 1/2
001-7500-0000-613000-00	UTILITIES	\$ 272,524.23	\$ 275,460.37	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	- 1/2 BUILDING (INCLUDES STORMWATER FEES = \$6,200; STREET LIGHTING = \$293,800
001-7500-0000-614000-00	TRAVEL	\$ 403.40	\$ 1,129.70	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	- MISC. SEMINARS & TREE TRIMMING CLASSES
001-7500-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ 547.71	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- 1/2 MISC. BUILDING MAINTENANCE
001-7500-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 17,789.54	\$ 10,706.74	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- EQUIPMENT & TOOL REPAIR
001-7500-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 58,973.64	\$ 43,943.88	\$ 95,000.00	\$ 95,000.00	\$ 60,000.00	\$ 60,000.00	- OIL, LUBE, MINOR REPAIR, & VEHICLE WASHING
001-7500-0000-621000-00	TRAINING	\$ 137.50	\$ 197.50	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- SPECIAL LICENSES & MISC. SEMINARS
001-7500-0000-622000-00	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	
001-7500-0000-623000-00	PROFESSIONAL SERVICES	\$ 12,768.75	\$ 24,414.75	\$ 100,000.00	\$ 75,000.00	\$ 90,000.00	\$ 50,000.00	- MEDICAL EXAMS, SHOTS, CDL TESTING, & MISC. SERVICES = \$17,500; SCPDC SOFTWARE = \$17,500; IT SERVICES (CURRENT) = \$15,000 AVAYA TELEPHONE SYSTEM (1/2) = \$11,500; IT HARDWARE/SERVICES (1/2 NEW BUILDING) = \$17,500 ANNUALLY; IT PROJECT SERVICES (1/2 NEW BUILDING) = \$11,000 ONE-TIME
001-7500-0000-630000-00	CONTRACTED SERVICES	\$ 12,111.52	\$ 7,171.82	\$ 615,850.00	\$ 565,850.00	\$ 515,000.00	\$ 15,000.00	- MGO SOFTWARE, COPIER MAINT., JANITORIAL, INTERNET, ETC. = \$15,000 STREET PAVING & ADA CURBING = \$500,000
001-7500-0000-741000-00	MATERIALS & SUPPLIES	\$ 141,867.01	\$ 121,293.92	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	- MISC. SUPPLIES, TOOLS, METAL, SALT, & STREET PATCHING
001-7500-0000-743000-00	GASOLINE & OIL	\$ 32,131.34	\$ 40,644.50	\$ 45,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
001-7500-0000-745000-00	UNIFORMS	\$ 29,146.65	\$ 33,938.53	\$ 30,000.00	\$ 37,000.00	\$ 40,000.00	\$ 40,000.00	- UNIFORM RENTALS / RAINCOATS/SWEATSHIRTS/UPGRADES
001-7500-0000-868000-00	CONTRIBUTIONS - GRANT	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
001-7500-0000-959000-00	CAPITAL OUTLAY	\$ 186,212.18	\$ 259,185.74	\$ 1,113,000.00	\$ 1,268,000.00	\$ 150,000.00	\$ -	- BACKHOE = \$150,000
	TOTAL STREET DEPARTMENT	\$ 1,842,515.87	\$ 1,921,954.54	\$ 3,639,300.00	\$ 3,763,335.00	\$ 3,019,475.00	\$ 2,009,475.00	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
STORMWATER DEPARTMENT								
001-8050-0000-503000-00	SALARIES	\$ 146,039.25	\$ 271,398.68	\$ -	\$ -	\$ -	\$ -	MOVED TO NEW STORMWATER ENTERPRISE FUND 07/01/2022
001-8050-0000-504000-00	FICA	\$ 8,622.04	\$ 16,296.28	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-505000-00	INSURANCE	\$ 35,110.92	\$ 46,426.78	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-506000-00	PENSION - PERS	\$ 13,406.37	\$ 25,508.09	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-507000-00	MEDICARE	\$ 2,016.48	\$ 3,811.16	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-508000-00	WORKERS COMPENSATION	\$ 5,168.94	\$ 6,590.37	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-611000-00	TELEPHONE	\$ 2,486.85	\$ 3,242.48	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-613000-00	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-614000-00	TRAVEL	\$ -	\$ 9,206.71	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 15.00	\$ 673.64	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-621000-00	TRAINING	\$ 15,580.71	\$ 30,908.29	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-623000-00	PROFESSIONAL SERVICES	\$ 51,788.89	\$ 51,049.66	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-630000-00	CONTRACTED SERVICES	\$ 56,148.12	\$ 49,819.64	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-741000-00	MATERIALS & SUPPLIES	\$ 17,122.54	\$ 25,853.51	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-743000-00	GASOLINE & OIL	\$ 584.96	\$ 2,096.00	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-745000-00	UNIFORMS	\$ 2,872.44	\$ 4,461.75	\$ -	\$ -	\$ -	\$ -	
001-8050-0000-868000-00	CONTRIBUTIONS - GRANT	\$ 5,450.07	\$ -	\$ 170,000.00	\$ 170,000.00	\$ -	\$ -	
001-8050-0000-959000-00	CAPITAL OUTLAY	\$ 39,499.00	\$ 196,776.15	\$ -	\$ -	\$ -	\$ -	
	TOTAL STORMWATER DEPARTMENT	\$ 401,912.58	\$ 744,119.19	\$ 170,000.00	\$ 170,000.00	\$ -	\$ -	

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
OUTSIDE AGENCIES								
001-4190-0000-867000-00	MAIN STREET	\$ 54,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 75,000.00	- ALLOCATION = \$75,000
001-4350-0000-867000-00	REGION 9 PLANNING	\$ -	\$ -	\$ -	\$ -	\$ 15,590.00	\$ 15,590.00	- REQUIRED ALLOCATION = \$15,590 <i>(MOVED FROM CITY MANAGER DEPT. - FY 2023/2024)</i>
001-7580-000-867000-00	AIRPORT AUTHORITY	\$ 31,875.00	\$ 26,664.00	\$ 42,730.00	\$ 42,730.00	\$ 100,000.00	\$ 15,000.00	- MINIMUM REQUIRED = \$15,000; MAINTENANCE/UPGRADES/CIP = \$0
001-7590-0000-867000-00	EAST. PAN. TRANSIT AUTH. (EPTA)	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 150,000.00	\$ 55,000.00	- ALLOCATION = \$55,000
001-9000-0000-867000-00	RECREATION BOARD	\$ 512,233.09	\$ 570,756.13	\$ 470,000.00	\$ 570,000.00	\$ 610,000.00	\$ 570,000.00	- ALLOCATION = \$100,000; LAMBERT POOL FUNDING = \$45,000; 1/2 HOTEL TAX (3%) = \$375,000; CAPITAL IMPROVEMENTS (CITY) = \$50,000
001-9010-0000-867000-00	VISITOR'S BUREAU	\$ 212,233.09	\$ 309,924.12	\$ 275,000.00	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	- 1/2 HOTEL TAX (3%)
001-9070-0000-867000-00	MARTINSBURG LITTLE LEAGUE	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	- COVID RELIEF FUNDING (FY 2020-2021)
001-9090-0000-867000-00	ADAM STEPHENS MEMORIAL ASSOC.	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	- NORMAL ALLOCATION = \$3,750
001-9540-0000-867000-00	HUMAN RELATIONS COMMITTEE	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- ALLOCATION = \$1,000
001-9750-0000-867000-00	PUBLIC LIBRARY	\$ 132,103.76	\$ 134,668.48	\$ 143,965.00	\$ 143,965.00	\$ 157,225.00	\$ 157,225.00	- REQUIRED BY LAW (BASED ON ASSESSED PROPERTY VALUES)
	TOTAL OUTSIDE AGENCIES	\$ 1,026,194.94	\$ 1,150,762.73	\$ 1,041,445.00	\$ 1,241,445.00	\$ 1,512,565.00	\$ 1,267,565.00	
CONTINGENCIES								
001-0000-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 56,237.00	\$ 56,237.00	
	TOTAL CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 56,237.00	\$ 56,237.00	
	GRAND TOTAL EXPENDITURES	\$ 20,761,362.16	\$ 21,682,353.80	\$ 25,198,955.00	\$ 25,919,004.00	\$ 31,410,635.00	\$ 22,300,000.00	* BOXED ITEMS ARE NOT INCLUDED
					ANTICIPATED UNENCUMBERED BALANCE =	\$ 333,237.22		

GENERAL FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
		2023-2024 APPROVED	%			2023-2024 APPROVED	%	
	SALARIES - BASE	\$ 8,805,610.00	39.49%	POSTAGE		\$ 75,000.00	0.34%	
	SALARIES - OVERTIME	\$ 855,365.00	3.84%	PUBLICATIONS		\$ 118,500.00	0.53%	
	SALARIES - HOLIDAY PAY	\$ 265,000.00	1.19%	TRAINING		\$ 69,250.00	0.31%	
	SALARIES - LONGEVITY	\$ 63,325.00	0.28%	DUES & SUBSCRIPTIONS		\$ 23,000.00	0.10%	
	FICA	\$ 250,135.00	1.12%	PROFESSIONAL SERVICES		\$ 918,250.00	4.12%	
	INSURANCE	\$ 2,358,250.00	10.58%	LEGAL FEES		\$ 200,000.00	0.90%	
	PENSION - PERS	\$ 359,775.00	1.61%	AUDIT FEES		\$ 30,000.00	0.13%	
	POLICE PENSION - RETIREMENT	\$ 712,875.00	3.20%	CASUALTY & LIABILITY INSURANCE		\$ 800,000.00	3.59%	
	FIRE PENSION - RETIREMENT	\$ 959,575.00	4.30%	CONTRACTED SERVICES		\$ 792,924.00	3.56%	
	MEDICARE	\$ 141,225.00	0.63%	MATERIALS & SUPPLIES		\$ 357,100.00	1.60%	
	WORKERS COMPENSATION	\$ 216,510.00	0.97%	GASOLINE & OIL		\$ 202,000.00	0.91%	
	TELEPHONE	\$ 93,350.00	0.42%	UNIFORMS		\$ 124,000.00	0.56%	
	UTILITIES	\$ 546,000.00	2.45%	CONTRIBUTIONS - OTHER FUNDS		\$ 250,000.00	1.12%	
	TRAVEL	\$ 76,750.00	0.34%	CONTRIBUTIONS - POLICE/FIRE GRANTS		\$ 185,000.00	0.83%	
	MAINTENANCE OF BUILDING	\$ 50,000.00	0.22%	CONTRIBUTIONS - OUTSIDE AGENCIES		\$ 1,267,565.00	5.68%	
	MAINTENANCE OF EQUIPMENT	\$ 100,000.00	0.45%	CAPITAL OUTLAY / CDBG		\$ 771,929.00	3.46%	
	MAINTENANCE OF VEHICLES	\$ 205,500.00	0.92%	CONTINGENCIES		\$ 56,237.00	0.25%	
						\$ 22,300,000.00	100.00%	

City of Martinsburg, WV

2023-2024

Coal Severance Tax Budget

Approved

March 23, 2023

COAL SEVERANCE TAX BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	
ACCOUNT #	DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ANTICIPATED	REQUESTED	APPROVED	COMMENTS
REVENUE								
002-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	
002-0000-0000-329800-00	ASSIGNED FUND BALANCE	\$ 132,670.78	\$ 105,916.73	\$ 127,095.00	\$ 127,098.60	\$ -	\$ -	- Current Estimate = \$83,095
002-0000-0000-431000-00	TAX ENTITLEMENTS	\$ 32,446.08	\$ 73,370.05	\$ 50,000.00	\$ 85,000.00	\$ 88,000.00	\$ 88,000.00	
002-0000-0000-438000-00	INTEREST EARNED	\$ 1,129.87	\$ 1,138.82	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
002-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL REVENUES	\$ 166,246.73	\$ 189,425.60	\$ 178,095.00	\$ 214,098.60	\$ 90,000.00	\$ 90,000.00	
EXPENDITURES								
002-4350-0000-867000-00	EASTERN PANHANDLE REGION 9	\$ 3,330.00	\$ 3,327.00	\$ -	\$ -	\$ -	\$ -	- AIR QUALITY FUNDING IN PRIOR YEARS
002-4400-0000-959000-00	CITY HALL - CAPITAL OUTLAY	\$ -	\$ -	\$ 58,095.00	\$ -	\$ 18,000.00	\$ 18,000.00	- CONTINGENCIES
002-5710-0000-959000-00	PARKING DEPT. - CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
002-7071-0000-867000-00	BERKELEY COUNTY HUMANE SOCIETY	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	- FY 2023/2024 REQUESTED AMOUNT = \$0
002-7580-0000-867000-00	AIRPORT AUTHORITY	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
002-8030-0000-867000-00	HEALTH DEPARTMENT	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- ALLOCATION = \$20,000 (PREVIOUS FUNDING IN GF) HARM REDUCTION PROGRAM ALLOCATION = \$20,000
002-8040-0000-867000-00	MARTINSBURG INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 5,000.00	- ALLOCATION = \$5,000
002-9030-0000-868000-00	APPLE HARVEST FESTIVAL	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- ALLOCATION = \$2,000
002-9060-0000-868000-00	APOLLO THEATRE	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	
002-9070-0000-867000-00	BOYS & GIRLS CLUB	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 10,000.00	- ALLOCATION = \$10,000
002-9090-0000-867000-00	ADAM STEPHENS MEMORIAL ASSOC.	\$ -	\$ -	\$ 58,000.00	\$ 69,000.00	\$ -	\$ -	
002-9091-0000-868000-00	FOR THE KIDS BY GEORGE MUSEUM	\$ 6,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	ALLOCATION = \$0 (UTILIZING PRIOR YEAR FUNDING)
002-9092-0000-868000-00	BERK. CO. ROUNDHOUSE AUTHORITY	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	
002-9500-0000-866000-00	SHADE TREE FUND	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	- ALLOCATION = \$10,000
002-9510-0000-867000-00	BERKELEY SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 5,000.00	- ALLOCATION = \$5,000
	GRAND TOTAL EXPENDITURES	\$ 51,330.00	\$ 62,327.00	\$ 178,095.00	\$ 131,000.00	\$ 392,000.00	\$ 90,000.00	



City of Martinsburg, WV

2023-2024

Police Levy Fund Budget

Approved

March 23, 2023

POLICE LEVY BUDGET FOR THE YEAR ENDING JUNE 30, 2024									
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS	
REVENUE									
004-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ 184,350.00	\$ -	\$ 600,000.00	\$ 600,000.00	\$ -	\$ -		
004-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 501,859.69	\$ 1,330,829.13	\$ 1,000,755.00	\$ 1,000,755.00	\$ -	\$ -	- Current Estimate = \$759,050	
004-0000-0000-4301	PROPERTY & UTILITY TAXES - CURRENT	\$ 1,298,513.72	\$ 1,321,993.67	\$ 1,377,659.00	\$ 1,377,659.00	\$ 1,504,557.00	\$ 1,504,557.00		
004-0000-0000-43012	PROPERTY & UTILITY TAXES - PRIOR	\$ 106,107.90	\$ 91,411.28	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	- PRIOR YEAR COLLECTIONS	
004-0000-0000-433200-00	IRP FEES	\$ 37,548.18	\$ 25,268.54	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		
004-0000-0000-436500-00	FEDERAL GRANTS	\$ 5,052.60	\$ -	\$ -	\$ -	\$ -	\$ -		
004-0000-0000-436550-00	FEDERAL GRANTS - COVID	\$ 505,603.28	\$ -	\$ -	\$ -	\$ -	\$ -		
004-0000-0000-438000-00	INTEREST EARNED	\$ 11,044.46	\$ 16,627.78	\$ 12,341.00	\$ 30,000.00	\$ 25,443.00	\$ 25,443.00		
004-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	GRAND TOTAL REVENUES	\$ 2,650,079.83	\$ 2,786,130.40	\$ 3,115,755.00	\$ 3,138,414.00	\$ 1,660,000.00	\$ 1,660,000.00		
EXPENDITURES									
004-7000-0000-503	SALARIES	\$ 646,179.78	\$ 661,539.16	\$ 750,000.00	\$ 830,000.00	\$ 850,000.00	\$ 850,000.00	- NINE (9) OFFICERS BASE = \$560,535; LONGEVITY = \$5,850; HOLIDAY PAY = \$30,000; OVERTIME = \$88,115; CIVILIAN BASE = \$127,800; LONGEVITY = \$900; OVERTIME = \$16,300; COLA /MERIT PAY = \$20,500 BASE DOES NOT INCLUDE MHS GRANT REIMB. @ \$60,000	
004-7000-0000-504000-00	FICA	\$ 8,383.48	\$ 7,603.61	\$ 7,750.00	\$ 8,650.00	\$ 8,990.00	\$ 8,990.00	- 6.2% OF CIVILIAN SALARIES (\$145,000)	
004-7000-0000-505000-00	INSURANCE	\$ 112,575.64	\$ 106,419.74	\$ 165,000.00	\$ 140,000.00	\$ 175,000.00	\$ 175,000.00	- PARTICIPATING EMPLOYEES	
004-7000-0000-506000-00	PENSION - PERS	\$ 13,805.55	\$ 12,432.92	\$ 11,250.00	\$ 12,500.00	\$ 13,050.00	\$ 13,050.00	- 9.0% OF ELIGIBLE SALARIES (\$145,000)	
004-7000-0000-506100-00	POLICE PENSION - RETIREMENT	\$ 213,061.70	\$ 215,439.97	\$ 232,730.00	\$ 230,000.00	\$ 241,135.00	\$ 241,135.00	- REQUIRED CONTRIBUTION = \$166,135; ADDITIONAL CONTRIBUTION = \$75,000	
004-7000-0000-507000-00	MEDICARE	\$ 8,943.07	\$ 9,181.69	\$ 10,875.00	\$ 12,035.00	\$ 12,325.00	\$ 12,325.00	- 1.45% OF SALARIES	
004-7000-0000-508000-00	WORKERS COMPENSATION	\$ 14,387.63	\$ 12,828.54	\$ 16,875.00	\$ 18,675.00	\$ 19,125.00	\$ 19,125.00	- \$2.25 PER \$100 OF SALARIES	
004-7000-0000-611000-00	TELEPHONE	\$ 3,822.70	\$ 2,909.95	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		
004-7000-0000-613000-00	UTILITIES	\$ 8,459.60	\$ 13,190.46	\$ 15,000.00	\$ 17,500.00	\$ 20,000.00	\$ 20,000.00	- INCLUDES NEW POLICE FACILITY (PARTIAL)	
004-7000-0000-614000-00	TRAVEL	\$ 970.07	\$ 1,450.86	\$ 3,000.00	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	- SPECIALIZED TRAINING	
004-7000-0000-615000-00	MAINTENANCE OF BUILDING	\$ 254.59	\$ 1,922.04	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	- MISCELLANEOUS REPAIRS & OFFICE/STATION	
004-7000-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 75,220.89	\$ 15,792.91	\$ 95,000.00	\$ 80,000.00	\$ 85,000.00	\$ 85,000.00	- RADIO & MINOR EQUIPMENT REPAIR, ETC. = \$7,500; COMPUTER SYSTEM MAINTENANCE = \$17,500; BODY CAMERA MAINTENANCE = \$60,000	
004-7000-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 2,335.73	\$ 4,181.75	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		
004-7000-0000-619000-00	EQUIPMENT RENTAL	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	- UNDERCOVER RENTALS & INDENTI-KIT	
004-7000-0000-620000-00	PUBLICATIONS	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	- POLICY MANUAL & DESKTOP PUBLISHING	
004-7000-0000-621000-00	TRAINING	\$ 1,846.46	\$ 4,130.40	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- SPECIALIZED TRAINING	
004-7000-0000-622000-00	DUES & SUBSCRIPTIONS	\$ 45.00	\$ 76.50	\$ 250.00	\$ 500.00	\$ 500.00	\$ 500.00		
004-7000-0000-623000-00	PROFESSIONAL SERVICES	\$ 4,074.43	\$ 4,512.08	\$ 5,000.00	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00	- MEDICAL EXAMS & PSYCHOLOGICAL TESTING	
004-7000-0000-630000-00	CONTRACTED SERVICES	\$ 24,024.41	\$ 41,950.50	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	- SECURITY SERVICES, CUSTODIAL SERVICE, MAINT., ETC.; SEVEN (7) AXON TASERS (YEAR 4 OF 10) = \$6,000	
004-7000-0000-741	MATERIALS & SUPPLIES	\$ 8,196.08	\$ 10,884.91	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- MISC. SUPPLIES = \$10,000; RANGE & DUTY AMMUNITION = \$15,000	
004-7000-0000-743000-00	GASOLINE & OIL	\$ 14,567.89	\$ 23,589.10	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	- ANTICIPATED AT HIGHER FUEL PRICES	
004-7000-0000-745000-00	UNIFORMS	\$ 6,791.72	\$ 5,863.92	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- SHOES, BODY ARMOR, BIKE PATROL, MISC.	
004-7000-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 800,525.00	\$ -	\$ 86,375.00	\$ 86,375.00		
004-7000-0000-959000-00	CAPITAL OUTLAY	\$ 151,304.28	\$ 29,474.39	\$ 880,000.00	\$ 880,000.00	\$ -	\$ -		
	GRAND TOTAL EXPENDITURES	\$ 1,319,250.70	\$ 1,185,375.40	\$ 3,115,755.00	\$ 2,379,360.00	\$ 1,660,000.00	\$ 1,660,000.00		



City of Martinsburg, WV

2023-2024

Fire/EMS Fund Budget

Approved

March 23, 2023

FIRE/EMS FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
025-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	
025-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 829,238.50	\$ 1,245,549.12	\$ -	\$ 1,242,210.69	\$ -	\$ -	- Current Estimate = \$1,286,215
025-0000-0000-4363	EMS CHARGES	\$ 1,009,104.97	\$ 1,074,367.07	\$ 990,000.00	\$ 1,025,000.00	\$ 1,025,000.00	\$ 1,025,000.00	- EMERGENCY MEDICAL SERVICE CHARGES
025-0000-0000-436500-00	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
025-0000-0000-436550-00	FEDERAL GRANTS - COVID	\$ 207,121.27	\$ -	\$ -	\$ -	\$ -	\$ -	
025-0000-0000-438000-00	INTEREST EARNED	\$ 9,797.10	\$ 14,955.03	\$ 10,000.00	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00	
025-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL REVENUES	\$ 2,055,261.84	\$ 2,334,871.22	\$ 1,000,000.00	\$ 2,647,210.69	\$ 1,050,000.00	\$ 1,050,000.00	
EXPENDITURES								
025-7060-0000-503	SALARIES	\$ 205,490.17	\$ 210,588.49	\$ 230,000.00	\$ 255,000.00	\$ 265,000.00	\$ 265,000.00	- THREE (3) FIREFIGHTER EMT-PARAMEDICS BASE = \$206,900; SCHEDULED OVERTIME = \$17,570; LONGEVITY = \$2,850; ADDITIONAL OVERTIME = \$21,180; HOLIDAY PAY = \$10,000; COLA/MERIT PAY = \$6,500
025-7060-0000-505000-00	INSURANCE	\$ 33,918.32	\$ 30,273.16	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	- PARTICIPATING EMPLOYEES
025-7060-0000-506200-00	FIRE PENSION - RETIREMENT	\$ 162,033.00	\$ 168,125.00	\$ 174,645.00	\$ 174,644.00	\$ 181,620.00	\$ 181,620.00	- 10% (3/30) OF REQUIRED CONTRIBUTION = \$106,620; ADDITIONAL CONTRIBUTION = \$75,000
025-7060-0000-507000-00	MEDICARE	\$ 2,802.05	\$ 2,890.94	\$ 3,335.00	\$ 3,700.00	\$ 3,845.00	\$ 3,845.00	- 1.45% OF SALARIES
025-7060-0000-508000-00	WORKERS COMPENSATION	\$ 5,362.48	\$ 5,937.25	\$ 6,325.00	\$ 7,650.00	\$ 7,950.00	\$ 7,950.00	- \$3.00 PER \$100 OF SALARIES
025-7060-0000-611000-00	TELEPHONE	\$ 3,200.80	\$ 3,840.96	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	- EMS PHONE CARDS
025-7060-0000-614000-00	TRAVEL	\$ 606.51	\$ 615.02	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
025-7060-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
025-7060-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 9,730.12	\$ 25,172.16	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	
025-7060-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 17,908.11	\$ 12,807.54	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	
025-7060-0000-621000-00	TRAINING	\$ 6,694.09	\$ 19,003.27	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- EMS CONFERENCE, RECERTIFICATIONS, & EMT PROGRAM
025-7060-0000-623000-00	PROFESSIONAL SERVICES	\$ 11,732.79	\$ 13,181.29	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- MEDICAL/PHYCH EXAMS & EMS LICENSE RENEW = \$1,000 FIREFIGHTER PHYSICALS (37) = \$24,000
025-7060-0000-630000-00	CONTRACTED SERVICES	\$ 110,267.96	\$ 113,249.60	\$ 110,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	- EMS BILLING SERVICES; MISC. SOFTWARE LICENSING
025-7060-0000-741000-00	MATERIALS & SUPPLIES	\$ 69,198.89	\$ 95,239.41	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	- MEDICAL SUPPLIES, ETC.
025-7060-0000-743000-00	GASOLINE & OIL	\$ 12,838.68	\$ 21,872.53	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- AMBULANCES
025-7060-0000-745000-00	UNIFORMS	\$ 18,114.75	\$ 19,863.91	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- UNIFORM REPLACEMENTS
025-7060-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 186,195.00	\$ -	\$ 177,085.00	\$ 177,085.00	
025-7060-0000-959000-00	CAPITAL OUTLAY	\$ 139,814.00	\$ -	\$ -	\$ 485,500.00	\$ -	\$ -	
	GRAND TOTAL EXPENDITURES	\$ 809,712.72	\$ 742,660.53	\$ 1,000,000.00	\$ 1,360,994.00	\$ 1,050,000.00	\$ 1,050,000.00	



City of Martinsburg, WV

2023-2024

Sales Tax Fund Budget

Approved

March 23, 2023

SALES TAX BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
044-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ 2,500,000.00	\$ 8,000,000.00	\$ 9,800,000.00	\$ 9,800,000.00	\$ -	\$ -	
044-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 2,102,771.98	\$ 1,052,758.17	\$ 1,137,900.00	\$ 1,137,900.52	\$ -	\$ -	- <i>Current Estimate = \$77,900</i>
044-0000-0000-431400-00	SALES TAX REVENUE	\$ 5,883,737.57	\$ 6,387,497.87	\$ 6,500,000.00	\$ 6,600,000.00	\$ 6,700,000.00	\$ 6,700,000.00	
044-0000-0000-438000-00	INTEREST EARNED	\$ 56,592.16	\$ 99,429.43	\$ 50,000.00	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	
	GRAND TOTAL REVENUES	\$ 10,543,101.71	\$ 15,539,685.47	\$ 17,487,900.00	\$ 17,737,900.52	\$ 6,800,000.00	\$ 6,800,000.00	
EXPENDITURES								
044-4400-0000-866000-00	CONTRIBUTIONS - GENERAL FUND	\$ -	\$ 3,200,000.00	\$ 3,500,000.00	\$ 3,250,000.00	\$ 4,000,000.00	\$ 4,000,000.00	- GENERAL FUND O & M = \$4,500,000; (FY 2020/2021 - GENERAL FUND COVID FUNDING)
044-4400-0000-866200-00	CONTRIBUTIONS - RETIREMENT CONTINGENCY	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	- PENSION UNFUNDED LIABILITY RESERVE = \$500,000
044-4400-0000-866700-00	CONTRIBUTIONS - HEALTH INSURANCE TRUST (OPEB)	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	- HEALTH INSURANCE TRUST FUNDING = \$200,000
044-8050-0000-866000-00	CONTRIBUTIONS - STORMWATER FUND (CASH FLOW)	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	- FY 2022/2023 CASH FLOW LOAN = \$500,000 (A/R)
044-4400-0000-959000-00	CAPITAL OUTLAYS (CITY HALL RENOVATIONS)	\$ -	\$ 395,484.45	\$ 250,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	- TEMPORARY CITY HALL (RENT, FURNITURE, IT, STORAGE RENTAL, MOVING COSTS, ETC.) (FY 2021/2022 - INCLUDES NEW SPACE BUILD OUT)
044-4400-0000-959000-00	CAPITAL OUTLAYS (CITY HALL RENOVATIONS)	\$ -	\$ -	\$ 10,000,000.00	\$ 10,000,000.00	\$ 500,000.00	\$ 500,000.00	- CITY HALL RENOVATION PROJECT
044-7000-0000-959000-00	CAPITAL OUTLAYS (POLICE STATION PROJECT)	\$ 790,343.54	\$ 306,300.50	\$ 800,000.00	\$ 1,010,000.00	\$ -	\$ -	- POLICE STATION PROJECT FUNDING
044-7500-0000-959000-00	CATITAL OUTLAYS (PUBLIC WORKS BUILDING)	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	
044-0000-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 237,900.00	\$ -	\$ 400,000.00	\$ 400,000.00	- RESERVE
	GRAND TOTAL EXPENDITURES	\$ 1,490,343.54	\$ 4,601,784.95	\$ 17,487,900.00	\$ 17,660,000.00	\$ 6,800,000.00	\$ 6,800,000.00	



City of Martinsburg, WV

2023-2024

Water & Sewer Fund Budget

Approved

March 23, 2023

WATER & SEWER BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUES								
----	UNASSIGNED BALANCE	\$ 1,631,081.40	\$ 1,433,592.69	\$ -	\$ 1,057,338.22	\$ 380,000.00	\$ 380,000.00	- <i>Current Estimate = \$1,428,750</i>
1142-11428	WATER & SEWER FEES	\$ 9,342,798.81	\$ 9,021,441.19	\$ 9,400,000.00	\$ 9,200,000.00	\$ 9,400,000.00	\$ 9,400,000.00	- LAST RATE INCREASE (WATER-6/2020 & SEWER-6/2020)
2241	2% EXCISE TAXES	\$ 146,840.86	\$ 124,665.53	\$ 140,000.00	\$ 130,000.00	\$ 140,000.00	\$ 140,000.00	- 2% OF CITY RESIDENT WATER & SEWER FEES
22717	SEWER TAP FEES	\$ 3,500.00	\$ 4,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- CONSTRUCTION UNPREDICTABLE
227171	SEWER CIF	\$ 35,030.00	\$ 70,060.00	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	- CAPITAL IMPROVEMENT FEES
22718	WATER TAP FEES	\$ 5,500.00	\$ 12,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- CONSTRUCTION UNPREDICTABLE
227181	WATER CIF	\$ 75,200.00	\$ 44,851.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- CAPITAL IMPROVEMENT FEES
4419	INTEREST EARNED	\$ 17,884.81	\$ 15,365.69	\$ 12,000.00	\$ 25,000.00	\$ 22,000.00	\$ 22,000.00	
4463	PUBLIC FIRE PROTECTION	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	- FIRE HYDRANT RENTAL
	FEDERAL GRANTS - COVID	\$ 104,777.78	\$ -	\$ -	\$ -	\$ -	\$ -	
4471 & 4615	MISCELLANEOUS REVENUE	\$ 170,343.39	\$ 161,165.08	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	- CUT ON & OFF FEES, ETC.
	GRAND TOTAL REVENUES	\$ 11,538,957.05	\$ 10,893,641.18	\$ 9,800,000.00	\$ 10,670,338.22	\$ 10,200,000.00	\$ 10,200,000.00	

WATER & SEWER BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
WATER DEPARTMENT								
-503	SALARIES	\$ 1,010,642.75	\$ 1,013,166.54	\$ 1,270,000.00	\$ 1,270,000.00	\$ 1,510,000.00	\$ 1,250,000.00	- 1/2 DIRECTOR, ASSIST., COLLECTOR, & ADMIN. ASSISTANT PLUS 18 EMPLOYEES BASE = \$1,015,165; LONGEVITY = \$8,450; OVERTIME = \$136,385; HOLIDAY PAY = \$60,000; COLA/MERIT PAY = \$30,000 TWO (2) LABORER POSITION (WITH BENEFITS) = \$120,000 (UNFILLED) EQUIPMENT OPERATOR I POSITION (WITH BENEFITS) = \$65,000 (UNFILLED) WATER OPERATOR III POSITION (WITH BENEFITS) = \$75,000 (UNFILLED)
-504	FICA	\$ 60,045.34	\$ 60,844.36	\$ 78,740.00	\$ 78,740.00	\$ 77,500.00	\$ 77,500.00	- 6.2% OF SALARIES
-505	INSURANCE	\$ 199,687.79	\$ 170,635.72	\$ 250,000.00	\$ 235,000.00	\$ 285,000.00	\$ 285,000.00	- PARTICIPATING EMPLOYEES
-506	PENSION - PERS	\$ 97,514.76	\$ 96,736.35	\$ 114,300.00	\$ 114,300.00	\$ 112,500.00	\$ 112,500.00	- 9.0% OF SALARIES
-507	MEDICARE	\$ 14,199.22	\$ 14,229.74	\$ 18,415.00	\$ 14,815.00	\$ 18,125.00	\$ 18,125.00	- 1.45% OF SALARIES
-508	WORKERS COMPENSATION	\$ 20,200.58	\$ 23,925.95	\$ 28,575.00	\$ 28,575.00	\$ 28,125.00	\$ 28,125.00	- \$2.25 PER \$100 OF SALARIES
11251	WV MUNICIPAL BOND PAYMENTS	\$ 1,444,034.88	\$ 1,156,774.63	\$ 747,375.00	\$ 47,375.00	\$ 747,375.00	\$ 747,375.00	- 2000A, 2000B, 2000C, & 2011A BOND REPAYMENT COST FY 2022/2023 INCLUDES RESERVE FUND REIMB. = <\$700,00> (2000A & 2000B BONDS PAID OFF IN MARCH 2022)
1126	DEPRECIATION FUND (RESERVE)	\$ 116,644.60	\$ 114,340.89	\$ 120,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	- 1/2 RESERVE FOR BOND ISSUE (2.5% OF BILLINGS)
11261	CAPITAL IMPROVEMENT RESERVE	\$ 76,501.00	\$ 46,152.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	- CAPITAL IMPROVEMENT FEE RESERVE
1127	CASH WORKING CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- CASH WORKING CAPITAL RESERVE (CWCR)
2241	GENERAL FUND EXCISE TAX A/P	\$ 73,420.44	\$ 62,332.77	\$ 70,000.00	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00	- 1/2 2% EXCISE TAX
301-389	UTILITY PLANT ACCOUNTS	\$ 662,517.03	\$ 177,232.24	\$ 125,155.00	\$ 150,000.00	\$ 26,020.00	\$ 8,770.00	- CONTINGENCY/LINE IMPROVEMENTS = \$8,770 (1/2) ENERGY EFFICIENCY LEASE PAYOFF = \$17,250 (1/2)
600-617	SOURCE OF SUPPLY	\$ 130,349.22	\$ 176,988.32	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	- INCLUDES RENTS PAID TO ARGOS = \$25,000
620-633	PUMPING EXPENSES	\$ 463,024.81	\$ 489,606.09	\$ 500,000.00	\$ 525,000.00	\$ 530,000.00	\$ 530,000.00	- POWER & PUMP MAINTENANCE (UTILITIES); STORMWATER FEES
641-652	WATER TREATMENT EXPENSES	\$ 73,889.80	\$ 251,975.11	\$ 300,000.00	\$ 150,000.00	\$ 300,000.00	\$ 300,000.00	- CHEMICALS & MAINTENANCE OF APPLICATORS = \$100,000; GAC REPLACEMENTS (2) = \$200,000
660-678	TRANSMISSION DISTRIBUTION	\$ 273,870.54	\$ 322,937.55	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	- RESERVOIR; STANDPIPES; MAINTENANCE OF MAINS & SERVICE; MAINTENANCE OF METERS, HYDRANTS, & PLANT EQUIPMENT
901-907	CUSTOMER ACCOUNT EXPENSES	\$ 80.82	\$ 780.14	\$ 500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
920	GENERAL FUND ADMIN. EXPENSE	\$ 315,000.00	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	\$ 350,000.00	\$ 350,000.00	- 1/2 GENERAL FUND ADMINISTRATIVE FEES
921-932	ADMINISTRATIVE/GENERAL	\$ 263,610.86	\$ 280,486.10	\$ 295,000.00	\$ 375,000.00	\$ 475,000.00	\$ 475,000.00	- OFFICE SUPPLIES; TELEPHONE; ENGINEERING SERVICES; IT HARDWARE/SERVICES; AUDIT FEES; LEGAL SERVICES; PERMIT SPECIAL COURSES; LIABILITY INSURANCE = \$150,000
940-941	CLEARING ACCOUNTS	\$ 63,870.08	\$ 58,861.54	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	- GASOLINE & OIL, MAINTENANCE OF VEHICLES, ETC.
	TOTAL WATER DEPARTMENT	\$ 5,359,104.52	\$ 4,848,006.04	\$ 4,813,060.00	\$ 4,091,805.00	\$ 5,237,645.00	\$ 4,960,395.00	

WATER & SEWER BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
EXPENDITURES								
SEWER DEPARTMENT								
-503	SALARIES	\$ 562,178.16	\$ 559,984.95	\$ 765,000.00	\$ 675,000.00	\$ 825,000.00	\$ 760,000.00	- 1/2 DIRECTOR, ASSIST., COLLECTOR, & ADMIN. ASSISTANT PLUS 10 EMPLOYEES BASE = \$615,750; LONGEVITY = \$4,400; OVERTIME = \$81,350; HOLIDAY PAY = \$40,000; COLA/MERIT PAY = \$18,500 ENVIRON. PRO. INSP. POSITION (WITH BENEFITS) = \$65,000 (UNFILLED)
-504	FICA	\$ 31,949.32	\$ 32,952.62	\$ 47,430.00	\$ 41,850.00	\$ 47,120.00	\$ 47,120.00	- 6.2% OF SALARIES
-505	INSURANCE	\$ 107,108.65	\$ 102,834.80	\$ 160,000.00	\$ 120,000.00	\$ 150,000.00	\$ 150,000.00	- PARTICIPATING EMPLOYEES
-506	PENSION - PERS	\$ 50,136.30	\$ 55,399.10	\$ 68,850.00	\$ 60,750.00	\$ 68,400.00	\$ 68,400.00	- 9.0% OF SALARIES
-507	MEDICARE	\$ 7,628.43	\$ 7,706.54	\$ 11,095.00	\$ 9,790.00	\$ 11,020.00	\$ 11,020.00	- 1.45% OF SALARIES
-508	WORKERS COMPENSATION	\$ 13,489.61	\$ 15,216.53	\$ 17,215.00	\$ 15,190.00	\$ 17,100.00	\$ 17,100.00	- \$2.25 PER \$100 OF SALARIES
11251	WV MUNICIPAL BOND PAYMENTS	\$ 1,600,697.76	\$ 1,600,698.72	\$ 1,600,700.00	\$ 1,600,700.00	\$ 1,600,700.00	\$ 1,600,700.00	- 2012 SEWER PROJECT REPAYMENT
1126	DEPRECIATION FUND (RESERVE)	\$ 116,644.60	\$ 114,340.89	\$ 120,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	- 1/2 RESERVE FOR BOND ISSUE (2.5% OF BILLINGS)
11261	CAPITAL IMPROVEMENT RESERVE	\$ 35,030.00	\$ 74,580.00	\$ 35,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	- CAPITAL IMPROVEMENT FEE RESERVE
1127	CASH WORKING CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- CASH WORKING CAPITAL RESERVE (CWCR)
2241	GENERAL FUND EXCISE TAX A/P	\$ 73,420.42	\$ 62,332.76	\$ 70,000.00	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00	- 1/2 2% EXCISE TAX
301-391	UTILITY PLANT ACCOUNTS	\$ 337,692.23	\$ 285,834.14	\$ 125,150.00	\$ 150,000.00	\$ 26,015.00	\$ 8,765.00	- CONTINGENCY/LINE IMPROVEMENTS = \$8,765 (1/2) ENERGY EFFICIENCY LEASE PAYOFF = \$17,250 (1/2)
701-708	COLLECTION EXPENSES	\$ 67,797.17	\$ 25,223.07	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	- MAINTENANCE OF COLLECTION LINES
721-728	PUMPING EXPENSES	\$ 509,917.60	\$ 568,523.26	\$ 525,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	- POWER & FUEL; SUPPLIES FOR PUMPS & LAB; MAINTENANCE OF PUMPS; STORMWATER FEES
741-747	TREATMENT/DISPOSAL EXPENSES	\$ 718,666.76	\$ 823,642.78	\$ 800,000.00	\$ 975,000.00	\$ 1,000,000.00	\$ 1,000,000.00	- LANDFILL FEES, LAB PERMITS, & TESTING
780-785	BILLING/COLLECTING	\$ 1,146.75	\$ 1,309.75	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- BILLING SUPPLIES & ACCOUNTING SERVICES
790	GENERAL FUND ADMIN. EXPENSE	\$ 315,000.00	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00	\$ 350,000.00	\$ 350,000.00	- 1/2 GENERAL FUND ADMINISTRATIVE FEES
791-809	ADMINISTRATIVE/GENERAL	\$ 181,353.50	\$ 309,448.13	\$ 240,000.00	\$ 250,000.00	\$ 300,000.00	\$ 300,000.00	- OFFICE SUPPLIES; TELEPHONE; ENGINEERING SERVICES; IT HARDWARE/SERVICES; AUDIT FEES; LEGAL SERVICES; SPECIAL COURSES; LIABILITY INSURANCE = \$150,000
903-940	CLEARING ACCOUNTS	\$ 16,402.58	\$ 18,268.88	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	- GASOLINE & OIL, MAINTENANCE OF VEHICLES, ETC.
	TOTAL SEWER DEPARTMENT	\$ 4,746,259.84	\$ 4,988,296.92	\$ 4,986,940.00	\$ 5,149,780.00	\$ 5,321,855.00	\$ 5,239,605.00	
	GRAND TOTAL EXPENDITURES	\$ 10,105,364.36	\$ 9,836,302.96	\$ 9,800,000.00	\$ 9,241,585.00	\$ 10,559,500.00	\$ 10,200,000.00	* BOXED ITEMS ARE NOT INCLUDED



City of Martinsburg, WV

2023-2024

Sanitation Fund Budget

Approved

March 23, 2023

SANITATION BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
084-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ 322,000.00	\$ 1,232,000.00	\$ 1,158,000.00	\$ 1,158,000.00	\$ -	\$ -	
084-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 2,147,345.03	\$ 1,387,344.57	\$ 1,192,325.00	\$ 1,192,327.61	\$ 380,000.00	\$ 380,000.00	- Current Estimate = \$551,085
084-0000-0000-435000-00	SANITATION/GARBAGE FEES	\$ 1,897,330.93	\$ 1,892,946.60	\$ 1,850,000.00	\$ 1,875,000.00	\$ 2,300,000.00	\$ 2,300,000.00	- FLAT RATE & DUMPSTER RATES = 25% INCREASE EFFECTIVE 07/01/2023 & ADDITIONAL 25% INCREASE EFFECTIVE 07/01/2024 (PRIOR RATE INCREASE - 07/01/2009)
084-0000-0000-436550-00	FEDERAL GRANTS - COVID	\$ 471,517.23	\$ -	\$ -	\$ -	\$ -	\$ -	
084-0000-0000-438000-00	INTEREST EARNED	\$ 31,949.67	\$ 32,893.74	\$ 30,000.00	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00	
084-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ 16,425.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL REVENUES	\$ 4,886,567.86	\$ 4,545,209.91	\$ 4,230,325.00	\$ 4,285,327.61	\$ 2,730,000.00	\$ 2,730,000.00	
EXPENDITURES								
084-8000-0000-503	SALARIES	\$ 597,046.41	\$ 575,304.52	\$ 690,000.00	\$ 725,000.00	\$ 970,000.00	\$ 970,000.00	- 1/2 PUBLIC WORKS DIRECTOR & ADMIN. ASSISTANT PLUS 13 EMPLOYEES BASE = \$658,850; LONGEVITY = \$7,800; OVERTIME = \$45,850; HOLIDAY PAY = \$40,000; COLAMERIT PAY = \$22,500; 1/2 ASSIST. PUBLIC WORKS DIR. (NEW) = \$40,000; TWO (2) DRIVER II POSITIONS (NEW) = \$80,000; TWO (2) LABORER II POSITIONS (NEW) = \$75,000
084-8000-0000-504000-00	FICA	\$ 35,123.80	\$ 33,889.96	\$ 42,780.00	\$ 44,950.00	\$ 60,140.00	\$ 60,140.00	- 6.2% OF SALARIES
084-8000-0000-505000-00	INSURANCE	\$ 142,120.64	\$ 132,444.23	\$ 165,000.00	\$ 175,500.00	\$ 285,000.00	\$ 285,000.00	- PARTICIPATING EMPLOYEES
084-8000-0000-506000-00	PENSION - PERS	\$ 59,685.48	\$ 57,159.16	\$ 62,100.00	\$ 65,250.00	\$ 87,300.00	\$ 87,300.00	- 9.0% OF SALARIES
084-8000-0000-507000-00	MEDICARE	\$ 8,214.34	\$ 7,925.93	\$ 10,005.00	\$ 10,515.00	\$ 14,065.00	\$ 14,065.00	- 1.45% OF SALARIES
084-8000-0000-508000-00	WORKERS COMPENSATION	\$ 30,140.70	\$ 47,802.85	\$ 44,850.00	\$ 47,125.00	\$ 63,050.00	\$ 63,050.00	- \$6.50 PER \$100 OF SALARIES
084-8000-0000-611000-00	TELEPHONE	\$ 1,124.12	\$ 1,026.39	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- 1/2
084-8000-0000-613000-00	UTILITIES	\$ 19,262.83	\$ 18,425.73	\$ 22,000.00	\$ 24,000.00	\$ 28,000.00	\$ 28,000.00	- 1/2 BUILDING (W/S, GAS, ELECTRIC, & STORMWATER)
084-8000-0000-614000-00	TRAVEL	\$ -	\$ 1,079.70	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	- MISCELLANEOUS SEMINARS
084-8000-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- MISC. BUILDING MAINTENANCE
084-8000-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ 152.65	\$ 697.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- EQUIPMENT & TOOL REPAIR; COPIER MAINT.
084-8000-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 43,642.91	\$ 83,987.51	\$ 60,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	- OIL, LUBE, & MINOR REPAIR
084-8000-0000-621000-00	TRAINING	\$ 117.50	\$ 197.50	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	-
084-8000-0000-622000-00	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	-
084-8000-0000-623000-00	PROFESSIONAL SERVICES	\$ 2,753.58	\$ 8,362.38	\$ 2,000.00	\$ 20,000.00	\$ 55,000.00	\$ 15,000.00	- DRUG TESTING, EXAMS/SHOTS, & CDL TESTING = \$5,000; IT SERVICES (CURRENT) = \$10,000; AVAYA TELEPHONE SYSTEM (1/2) = \$11,500; IT HARDWARE/SERVICES (1/2 NEW BUILDING) = \$17,500 ANNUALLY; IT PROJECT SERVICES (1/2 NEW BUILDING) = \$11,000 ONE-TIME
084-8000-0000-624000-00	AUDIT FEES	\$ 3,173.92	\$ 3,324.80	\$ 3,500.00	\$ 3,325.00	\$ 3,500.00	\$ 3,500.00	- 2022/2023 AUDIT
084-8000-0000-626000-00	CASUALTY & LIABILITY INSURANCE	\$ 69,843.00	\$ 76,605.00	\$ 82,000.00	\$ 83,075.00	\$ 90,000.00	\$ 90,000.00	- LIABILITY INSURANCE
084-8000-0000-630000-00	CONTRACTED SERVICES	\$ 6,584.98	\$ 7,132.23	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	- PEST CONTROL, COPIER MAINT., JANITORIAL, ETC.
084-8000-0000-741000-00	MATERIALS & SUPPLIES	\$ 20,872.54	\$ 24,816.94	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	- SHOP SUPPLIES & MISC. TOOLS
084-8000-0000-743000-00	GASOLINE & OIL	\$ 39,791.86	\$ 68,919.77	\$ 70,000.00	\$ 100,000.00	\$ 120,000.00	\$ 120,000.00	-
084-8000-0000-745000-00	UNIFORMS	\$ 28,712.43	\$ 31,802.13	\$ 30,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	- UNIFORM RENTALS / RAINCOATS / UPGRADES
084-8000-0000-755000-00	DUMP FEES - LANDFILL	\$ 485,750.12	\$ 512,379.57	\$ 500,000.00	\$ 520,000.00	\$ 550,000.00	\$ 550,000.00	-
084-8000-0000-866000-00	CONTRIBUTIONS TO OTHER FUNDS	\$ 210,000.00	\$ 235,000.00	\$ 240,000.00	\$ 240,000.00	\$ 270,000.00	\$ 270,000.00	- GENERAL FUND ADMINISTRATION FEE = \$270,000
084-8000-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 795,590.00	\$ -	\$ 945.00	\$ 945.00	-
084-8000-0000-959000-00	CAPITAL OUTLAY	\$ 463,109.48	\$ 266,599.00	\$ 1,358,000.00	\$ 1,510,000.00	\$ 22,625.00	\$ -	- ENERGY EFFICIENCY LEASE PAYOFF = \$22,625
	GRAND TOTAL EXPENDITURES	\$ 2,267,223.29	\$ 2,194,882.30	\$ 4,230,325.00	\$ 3,734,240.00	\$ 2,792,625.00	\$ 2,730,000.00	* BOXED ITEMS ARE NOT INCLUDED



City of Martinsburg, WV

2023-2024

Parking Fund Budget

Approved

March 23, 2023

PARKING FUND BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
085-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
085-0000-0000-329900-00	UNASSIGNED BALANCE	\$ 124,354.32	\$ 92,799.19	\$ -	\$ 109,054.26	\$ -	\$ -	<i>Current Estimate = \$118,390</i>
085-0000-0000-4321	PARKING TICKET FINES	\$ 90,031.62	\$ 130,361.89	\$ 122,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	
085-0000-0000-4330	PARKING PERMITS	\$ 21,596.00	\$ 30,206.00	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
085-0000-0000-433100-00	PARKING BAGS	\$ 732.00	\$ 752.00	\$ 500.00	\$ 250.00	\$ 500.00	\$ 500.00	
085-0000-0000-434200-00	ON/OFF STREET METER REVENUE	\$ 63,117.05	\$ 86,792.33	\$ 116,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
085-0000-0000-436550-00	FEDERAL GRANTS - COVID	\$ 2,125.03	\$ -	\$ -	\$ -	\$ -	\$ -	
085-0000-0000-438000-00	INTEREST EARNED	\$ 810.40	\$ 872.47	\$ 500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	
085-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ 2,261.00	\$ 820.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	
	GRAND TOTAL REVENUES	\$ 305,027.42	\$ 342,603.88	\$ 260,000.00	\$ 403,304.26	\$ 295,000.00	\$ 295,000.00	
EXPENDITURES								
085-5710-0000-503	SALARIES	\$ 55,306.61	\$ 67,016.65	\$ 95,000.00	\$ 100,000.00	\$ 125,000.00	\$ 105,000.00	- 2 FULL-TIME & 1 PART-TIME BASE = \$99,085; LONGEVITY = \$500; OVERTIME = \$2,415; COLA/ MERIT PAY = \$3,000 PART-TIME POSITION (WITH BENEFITS) = \$20,000 (UNFILLED)
085-5710-0000-504000-00	FICA	\$ 3,367.32	\$ 4,105.09	\$ 5,890.00	\$ 6,200.00	\$ 6,510.00	\$ 6,510.00	- 6.2% OF SALARIES
085-5710-0000-505000-00	INSURANCE	\$ 8,900.26	\$ 8,060.70	\$ 9,500.00	\$ 9,500.00	\$ 10,500.00	\$ 10,500.00	- CURRENT PARTICIPATION
085-5710-0000-506000-00	PENSION - PERS	\$ 5,530.68	\$ 6,687.02	\$ 8,550.00	\$ 9,000.00	\$ 9,450.00	\$ 9,450.00	- 9.0% SALARIES
085-5710-0000-507000-00	MEDICARE	\$ 787.48	\$ 960.12	\$ 1,375.00	\$ 1,450.00	\$ 1,525.00	\$ 1,525.00	- 1.45% OF SALARIES
085-5710-0000-508000-00	WORKERS COMPENSATION	\$ 1,422.50	\$ 1,393.86	\$ 2,375.00	\$ 2,500.00	\$ 2,625.00	\$ 2,625.00	- \$2.50 PER \$100 OF SALARIES
085-5710-0000-611000-00	TELEPHONE	\$ 423.54	\$ 950.70	\$ 1,500.00	\$ 2,000.00	\$ 2,250.00	\$ 2,250.00	
085-5710-0000-613000-00	UTILITIES	\$ 1,715.60	\$ 1,363.72	\$ 2,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	- ELECTRIC & STORMWATER FEES
085-5710-0000-614000-00	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- MISCELLANEOUS SEMINARS
085-5710-0000-615000-00	MAINTENANCE OF PARKING LOTS	\$ -	\$ 1,734.00	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00	
085-5710-0000-616000-00	MAINTENANCE OF EQUIP. - METERS	\$ 11,348.25	\$ 3,681.25	\$ 5,000.00	\$ 17,000.00	\$ 5,000.00	\$ 5,000.00	- PARTS, NEW POSTS, & MISC. IMPROVEMENTS
085-5710-0000-617000-00	MAINTENANCE OF VEHICLES	\$ 110.61	\$ 134.61	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
085-5710-0000-621000-00	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- MISCELLANEOUS SEMINARS
085-5710-0000-623000-00	PROFESSIONAL SERVICES	\$ 1,500.00	\$ 1,616.80	\$ 1,500.00	\$ 9,500.00	\$ 10,000.00	\$ 10,000.00	- LEGAL FEES, MISC. SERVICES, & IT SERVICES
085-5710-0000-624000-00	AUDIT FEES	\$ 1,082.56	\$ 1,079.20	\$ 1,200.00	\$ 1,080.00	\$ 1,250.00	\$ 1,250.00	- 2022/2023 AUDIT
085-5710-0000-626000-00	CASUALTY & LIABILITY INSURANCE	\$ 5,275.00	\$ 5,462.00	\$ 6,000.00	\$ 5,680.00	\$ 6,000.00	\$ 6,000.00	
085-5710-0000-630000-00	CONTRACTED SERVICES	\$ -	\$ 10,017.48	\$ 10,000.00	\$ 8,000.00	\$ 7,500.00	\$ 7,500.00	- PARKING ENFORCEMENT SOFTWARE MAINT.
085-5710-0000-741000-00	MATERIALS & SUPPLIES	\$ 5,266.15	\$ 2,401.64	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- PRINTING TICKETS & MISC. FORMS
085-5710-0000-745000-00	UNIFORMS	\$ 191.67	\$ 1,884.78	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
085-5710-0000-866000-00	CONTRIBUTIONS TO OTHER FUNDS	\$ 110,000.00	\$ 115,000.00	\$ 100,000.00	\$ 100,000.00	\$ 110,000.00	\$ 110,000.00	- GENERAL FUND = \$110,000
085-5710-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 2,610.00	\$ -	\$ 2,890.00	\$ 2,890.00	
085-5710-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL EXPENDITURES	\$ 212,228.23	\$ 233,549.62	\$ 260,000.00	\$ 284,910.00	\$ 315,000.00	\$ 295,000.00	* BOXED ITEMS ARE NOT INCLUDED



City of Martinsburg, WV

2023-2024

Stormwater Fund Budget

Approved

March 23, 2023

STORMWATER BUDGET FOR THE YEAR ENDING JUNE 30, 2024								
ACCOUNT #	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGETED	2022-2023 ANTICIPATED	2023-2024 REQUESTED	2023-2024 APPROVED	COMMENTS
REVENUE								
426-0000-0000-329700-00	COMMITTED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
426-0000-0000-329900-00	UNASSIGNED BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Current Estimate = \$94,085
426-0000-0000-434100-00	STORMWATER UTILITY FEES	\$ -	\$ -	\$ 1,200,000.00	\$ 675,000.00	\$ 1,495,000.00	\$ 1,495,000.00	
426-0000-0000-436900-00	CONTRIBUTIONS FROM OTHER FUNDS	\$ -	\$ -	\$ 170,000.00	\$ 670,000.00	\$ -	\$ -	FY 2022/2023 INCLUDES SALES TAX FUND LOAN (\$500,000)
426-0000-0000-438000-00	INTEREST EARNED	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
426-0000-0000-439900-00	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL REVENUES	\$ -	\$ -	\$ 1,375,000.00	\$ 1,350,000.00	\$ 1,500,000.00	\$ 1,500,000.00	
EXPENDITURES								
426-8050-0000-503	SALARIES	\$ -	\$ -	\$ 480,000.00	\$ 460,000.00	\$ 705,000.00	\$ 495,000.00	9 EMPLOYEES BASE = \$456,680; LONGEVITY = \$1,950; OVERTIME = \$5,370; HOLIDAY PAY = \$1,000; COLA/MERIT PAY = \$15,000; INTERN (TEMPORARY) EMPLOYEES (2) = \$15,000 STORMWATER TECH II POSITIONS (2) (WITH BENEFITS) = \$140,000 (UNFILLED) STORMWATER RES. SPECIALIST POSITION (WITH BENEFITS) = \$70,000 (UNFILLED)
426-8050-0000-504000-00	FICA	\$ -	\$ -	\$ 29,760.00	\$ 28,520.00	\$ 30,690.00	\$ 30,690.00	6.2% OF SALARIES
426-8050-0000-505000-00	INSURANCE	\$ -	\$ -	\$ 100,000.00	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	PARTICIPATING EMPLOYEES
426-8050-0000-506000-00	PENSION - PERS	\$ -	\$ -	\$ 41,850.00	\$ 40,050.00	\$ 43,200.00	\$ 43,200.00	9.0% OF SALARIES ELIGIBLE SALARIES (\$480,000)
426-8050-0000-507000-00	MEDICARE	\$ -	\$ -	\$ 6,960.00	\$ 6,670.00	\$ 7,175.00	\$ 7,175.00	1.45% OF SALARIES
426-8050-0000-508000-00	WORKERS COMPENSATION	\$ -	\$ -	\$ 16,800.00	\$ 16,100.00	\$ 17,325.00	\$ 17,325.00	\$3.50 PER \$100 OF SALARIES
426-8050-0000-611000-00	TELEPHONE	\$ -	\$ -	\$ 4,000.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	
426-8050-0000-613000-00	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
426-8050-0000-614000-00	TRAVEL	\$ -	\$ -	\$ 14,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	MISCELLANEOUS SEMINARS
426-8050-0000-615000-00	MAINTENANCE OF BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MISC. BUILDING MAINTENANCE
426-8050-0000-616000-00	MAINTENANCE OF EQUIPMENT	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	EQUIPMENT & TOOL REPAIR; COPIER MAINT.
426-8050-0000-617000-00	MAINTENANCE OF VEHICLES	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	OIL, LUBE, & MINOR REPAIR
426-8050-0000-621000-00	TRAINING	\$ -	\$ -	\$ 21,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	SPECIAL LICENSES & MISC. SEMINARS
426-8050-0000-622000-00	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 500.00	\$ 1,000.00	\$ 1,000.00	
426-8050-0000-623000-00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 80,000.00	\$ 60,000.00	\$ 215,000.00	\$ 50,000.00	MISC. SERVICES = \$35,000; IT SERVICES (CURRENT) = \$15,000; IT HARDWARE/SERVICES (NEW BUILDING) = \$130,000 ANNUALLY; IT PROJECT SERVICES (NEW BUILDING) = \$35,000 ONE-TIME
426-8050-0000-624000-00	AUDIT FEES	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	2022/2023 AUDIT
426-8050-0000-626000-00	CASUALTY & LIABILITY INSURANCE	\$ -	\$ -	\$ 5,000.00	\$ 83,075.00	\$ 90,000.00	\$ 90,000.00	LIABILITY INSURANCE
426-8050-0000-630000-00	CONTRACTED SERVICES	\$ -	\$ -	\$ 111,100.00	\$ 130,000.00	\$ 155,000.00	\$ 115,000.00	ARC GIS = \$27,500; NEARMAP = \$12,000; FULCRUM = \$5,500; 2ND NATURE = \$10,000; EDUCATION PVAS = \$20,000 STORMWATER CLEANING PROJECTS = \$40,000; GRANT MATCH = \$40,000
426-8050-0000-741000-00	MATERIALS & SUPPLIES	\$ -	\$ -	\$ 150,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	EDUCATION/OUTREACH = \$7,500; IDDE/SPILL SUPPLIES = \$7,500; SAFETY EQUIPMENT = \$3,500; SAMPLING, POSTAGE, SIGNAGE, & MISC = \$16,500
426-8050-0000-743000-00	GASOLINE & OIL	\$ -	\$ -	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
426-8050-0000-745000-00	UNIFORMS	\$ -	\$ -	\$ 10,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
426-8050-0000-755000-00	CONTRIBUTIONS TO OTHER FUNDS	\$ -	\$ -	\$ 180,000.00	\$ 180,000.00	\$ 735,000.00	\$ 235,000.00	GENERAL FUND ADMINISTRATION FEE = \$235,000 SALES TAX FUND LOAN REPAYMENT = \$500,000
426-8050-0000-869900-00	CONTINGENCIES	\$ -	\$ -	\$ 20,530.00	\$ -	\$ 236,610.00	\$ 236,610.00	
426-8050-0000-959000-00	CAPITAL OUTLAY	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00	\$ 577,000.00	\$ -	PUSH CAMERA = \$17,000; RAIN GAUGE = \$5,000; TRUCK/VEHICLE = \$45,000; MANHOLE COVERS (15) = \$10,000; CURBS/GUTTERS, BMP'S, GREEN INFRASTRUCTURE = \$500,000
	GRAND TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,375,000.00	\$ 1,255,915.00	\$ 2,992,000.00	\$ 1,500,000.00	* BOXED ITEMS ARE NOT INCLUDED



City of Martinsburg, WV

2023-2024

Unfunded Requests

March 23, 2023

**CITY OF MARTINSBURG
FY 2023-2024 UNFUNDED REQUESTS**

GENERAL FUND

ECONOMIC DEVELOPMENT

Administrative Assistant Position (with benefits)	<u>\$ 60,000.00</u>	
TOTAL ECONOMIC DEVELOPMENT		\$ 60,000.00

FINANCE DEPARTMENT

Finance Dept. Position (with benefits)	<u>\$ 100,000.00</u>	
TOTAL FINANCE DEPARTMENT		\$ 100,000.00

HUMAN RESOURCES

Full-Time Human Resources Position (with benefits)	<u>\$ 60,000.00</u>	
TOTAL HUMAN RESOURCES		\$ 60,000.00

CITY PLANNING

Rental Housing Inspector Position (with benefits)	<u>\$ 60,000.00</u>	
TOTAL CITY PLANNING		\$ 60,000.00

CITY HALL

General Development Funding	\$ 500,000.00	
Energy Efficiency Lease Payoff	<u>\$ 105,635.00</u>	
TOTAL CITY HALL		\$ 605,635.00

**CITY OF MARTINSBURG
FY 2023-2024 UNFUNDED REQUESTS**

WATER & SEWER FUND

Two (2) Water Laborer Positions (with benefits)	\$ 120,000.00
Water Equipment Operator I Position (with benefits)	\$ 65,000.00
Water Operator III Position (with benefits)	\$ 75,000.00
Energy Efficiency Lease Payoff - Water	\$ 17,250.00
Sewer Environ. Pro. Insp. Position (with benefits)	\$ 65,000.00
Energy Efficiency Lease Payoff - Sewer	\$ 17,250.00

TOTAL WATER & SEWER FUND UNFUNDED REQUESTS - FY 2023-2024 \$ 359,500.00

SANITATION FUND

AVAYA Telephone System (1/2)	\$ 11,500.00
IT Hardware/Services (1/2 New Building) Annually	\$ 17,500.00
IT Project Services (1/2 New Building) One-Time	\$ 11,000.00
Energy Efficiency Lease Payoff	\$ 22,625.00

TOTAL SANITATION FUND UNFUNDED REQUESTS - FY 2023-2024 \$ 62,625.00

PARKING FUND

Part-Time Position with benefits (Unfilled)	\$ 20,000.00
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TOTAL PARKING FUND UNFUNDED REQUESTS - FY 2023-2024 \$ 20,000.00

**CITY OF MARTINSBURG
FY 2023-2024 UNFUNDED REQUESTS**

STORMWATER FUND

Two (2) Stormwater Tech II Positions (with benefits)	\$ 140,000.00	
Stormwater Res. Specialist Position (with benefits)	\$ 70,000.00	
IT Hardware/Services (New Building) Annually	\$ 130,000.00	
IT Project Services (New Building) One-Time	\$ 35,000.00	
Grant Match	\$ 40,000.00	
Sales Tax Fund Loan Repayment	\$ 500,000.00	
Push Camera	\$ 17,000.00	
Rain Guage	\$ 5,000.00	
Truck/Vehicle	\$ 45,000.00	
Manhole Covers (15)	\$ 10,000.00	
Curbs/Gutters, BMP's, Green Infrastructure	\$ 500,000.00	
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TOTAL STORMWATER FUND UNFUNDED REQUESTS - FY 2023-2024		\$ 1,492,000.00
GRAND TOTAL UNFUNDED REQUESTS (ALL FUNDS) - FY 2023-2024		\$ 9,307,760.00

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