

**CITY OF CHARLES TOWN  
FINANCIAL STATEMENT  
JUNE 30, 2024  
GENERAL FUND**

<b>RECEIPTS</b>	<b>AMOUNT</b>
Unassigned Fund Balance	5,350,416.98
Ad Valorem Taxes	1,543,130.28
Supplemental Taxes	34,263.98
Interest as Penalty	8,164.23
Gas & Oil Severance Tax	66,792.30
Utilities Tax	255,291.23
Gross Sales Tax (B&O)	1,301,101.02
Liquor Tax	18,338.99
Animal Control Tax	1,698.30
Hotel/Motel Tax	166,416.11
Court Costs/Fees/Charges	289,931.38
Parking Violations/Penalties	76,948.09
Licenses	53,595.55
Building Permit Fees	931,222.00
Franchise Tax Revenue	50,422.55
IRP Fees	65,231.70
Emergency Service Fees	1,549.50
Parks & Recreation Fees	1,549.50
Parking Meter Revenues	64,268.53
Rent & Concession Revenue	53,874.97
Zoning Fees	25,727.00
Street Fees/Paving Revenue	120,848.12
State Government Grants	82,562.00
State Gv't Grant- Fairs	5,940.00
Contributions from Other Funds	1,600,000.00
Gaming Income	225,472.06
Interest Income	60,615.13
Reimbursements	112,018.34
Refunds & Rebates	8,100.61
Insurance Claims	1,710.41
Property Rehabilitation	500.00
Video Lottery Revenues	775,310.86
Miscellaneous Revenue	12,234.01
Misc Revenue Heritage Fest	18,200.00
Misc Revenue Special Event	17,745.94
Misc Revenue CW Hall	5,250.00
<b>TOTAL RECEIPTS</b>	<b>13,406,441.67</b>
 <b>DISBURSEMENTS:</b>	
Salaries & Taxes	2,832,264.63

7- Eleven	3,217.29
10-42 Tactical, LLC	17,154.32
48 Hour Print	124.77
84 Lumber	1,215.38
201 W Washington llc	5,000.00
1000 Bulbs.com	186.02
AC&T Co	1,792.06
Adagio Academy of Performance	100.00
Adobe*Acropro	1,068.65
Adobe*Creative Cloud	378.04
ADT Security Services	703.76
Advanced Auto Authority Services	94.44
Advantage Technology LLC	255.90
African American Community Association of Jefferson County	69,500.00
Air BNB	915.40
Air Filters Unlimited	480.72
Air Garage	107.22
Ali Hadavand	786.00
All State Tool	674.65
Amazon	11,559.52
American Legal Publishing	2,773.37
American Public University	50.00
Angie Pauley	50.00
Animal Welfare Society of Jefferson County	50.00
Antony Valentine	75.00
Apple	194.24
Apple Valley Waste	18,951.52
A Smartsign Store	344.61
Assured Partners	375.00
Authorize.Net Gateway	53.00
Autozone	224.22
Autum Hathy	500.00
Baaka llc	800.00
Backgroundchecks.com	989.18
Battery mart	277.90
Beaconstac	180.00
Belson Outdoors	3,240.51
B.E.S. Technology, Inc.	2,149.00
Best Buy#1528	195.97
BFS Foods #30	57.35
Blue 360 Media	1,649.33
Board of Trustees of the Policemens Pension Fund	60,130.44
Boland Trane Services Inc.	16,292.00
Bolivar Bread	200.00
Bolyard Enterprises	2,120.00
Boys & Girls Club of Jefferson County	2,500.00
BP	21,851.29

Calea	9,190.00
Capacity Partners inc	3,000.00
Capitol Electric	331.72
Carper's Auto Service	1,018.54
Casto & Harris	489.71
Cathy Funk	50.00
Chad Cook	75.00
Charles Town Building Commission	324,815.76
Charles Town Lock and Key	1,045.00
Charles Town Now	1,000.00
Charles Town Utility Board	11,636.59
Cheryl Peterson	853.98
Chester Hines	429.70
Chuck City	14,625.00
Cindy Rezmer	329.14
Cintas	10,743.54
City Electric Supply	195.00
City of Charles Town Capital Reserve	2,766,544.01
City of Charles Town Board of Parks & Rec	137,554.63
City of Charles Town Petty Cash	1,951.65
City of Charles Town Sales Tax Fund	157,915.75
CMA's Toyota Chevrolet of Martinsburg	151.80
CNA Surety	200.00
Colonial Farm Nursery	721.67
Comcast	8,384.12
Commercial Lighting	1,491.45
Community Markets Inc	10,000.00
Comstock Plumbing	1,400.00
Country Roads Trust, LLC	5,000.00
Creamers Auto Service Center	17,689.14
Creamers Fast Lube	61.75
Cub Scout Pack #420	100.00
CVS	88.51
David Elliott	1,228.40
Dazzle Entertainment	300.00
Delaine Englebert	1,890.95
Delta Dental of Pennsylvania	14,554.63
Desert Snow	699.00
Division of Justice & Community Services	2,250.00
Division of Highways	2,142.22
Document Solutions	20,905.09
Dogwastedepot.com	391.24
Doheney's Pool Supply	951.23
Donald B Rice Tire Co	5,410.84
Duncan Parking Technologies	200.00
Eastern Panhandle Regional Planning & Development Council	5,335.56
Eastern Panhandle Used Trucks and Trailers	10,400.00

Ebay.com	68.44
Econo Signs LLC	821.67
Elite Excursions wv llc	302.25
Elizabeth Alexander Moral	100.00
Elizabeth Cook	539.50
Elizabeth Ricketts	770.89
Embassy Suites	349.32
Empower retirement	158,222.74
Encova Insurance	22,743.00
Engravingawardsgifts.com	453.34
Entertainment Avenue	3,237.50
Enviro-Tech Pest Services	3,481.15
Everbank	4,023.35
Everest Window Cleaning	1,870.00
Executive Emergency Light	13,033.43
Exxon Mobile	191.34
Expedia	350.13
Extreme Tactical Dynamics	305.92
Facebook.com	265.00
Fairmont State University	3,000.00
Fidelity power Systems	2,524.50
Fire Safety Equipment Supply	465.00
First Citizens Bank & Trust	8,154.44
Forerunner technologies inc	550.00
Frederick Cheshire	500.00
Freguson dba Pollardwater	391.30
Frontier Inc	41,312.40
Frontier Communications Corp.	7,104.09
Galls	512.49
Gallup	119.94
Geomodel Inc	3,900.00
Girl Scout Troop #40438	50.00
Grandma's Diner	200.00
Grainger	552.51
Granicus	6,000.00
Graphtech	500.00
Griffith Energy Services	7,486.62
Guardian	4,414.50
Guy Chicchirichi	150.00
Guy's GMC Truck	95.00
Hampton Inn	150.17
Harbor Freight	799.99
Harland Clarke	199.32
HDL Companies	10,796.35
Heather Primo	75.00
Holiday Inn Express	214.00
Holtzman Propane	757.14

Holly Perlick	100.00
Home Depot	11,465.81
Ikey	2,001.00
Interlight US	208.10
Internal Revenue Service	649.62
International Code Council	1,627.50
J A Pather Inc	700.00
Jaime Olmstead	100.00
James Liverette	100.00
Janelle Cornell	100.00
JC Kunkle & Associates	27,500.00
Jefferson County Chamber of Commerce	1,392.00
Jefferson County Circuit Court	570.00
Jefferson County Commission	580.00
Jefferson County Community Ministries	50,000.00
Jefferson County CVB	99,913.06
Jefferson County Emergency Services	8,140.87
Jefferson County Health Department	375.00
Jefferson County Historical Society	2,500.00
Jefferson County Park & Rec	4,100.00
Jefferson County Solid Waste Authority	98.31
Jefferson High School Air Force JR ROTC	500.00
Jefferson Medical Center	625.00
Jefferson Publishing Comp	8,645.16
Jefferson Rentals	212.20
Jefferson Urgent Care	240.00
Jefferson Whitten	5,000.00
Joan & Joe Coffee	134.13
John Deer Financial	197.78
John Nissel	686.18
Johnson Controls Security	8,694.91
Jonathan DeSarno	6,985.00
Julie Staubs	50.00
Justin Trawick	1,500.00
Kable Excavating	19,801.30
Karen Scott	50.00
Kassidy Noble	149.50
Kent Parsons Ford	6,541.15
Kevin Shipley	75.00
Kimley-Horn & Associates, Inc	37,047.65
Kioware-Kiosk	101.76
Konica Minolta Business	2,756.11
KTS Law Enforcement Training	175.00
Lauri Sisney	601.83
Law Enforcement Systems	466.00
Leetown Southern Baptist Church	50.00
Lexipol, LLC	1,498.88

Liberty Get N Go	19,951.68
Lincoln National Life Insurance	22,093.57
Lord Baltimore Hotel	630.99
Lyle C Tabb & Sons	22,602.50
Marlin Leasing Corporation	7,736.32
Market 51	193.47
Markl Supply Company Inc	495.85
Marriott Hotel- Charleston	226.00
Marriott Hotel- Morgantown	745.71
Matthew Kline	500.00
McKinney's Auto Repair	1,691.52
MCP Inspections	8,550.00
Meadows Farms Inc	799.48
Meeks Alissa	237.88
Melissa Glascock	1,400.00
Melissa Segura	525.00
Merchant Services	3,230.99
Michael George	904.26
Michelle Sanchez	350.00
Millenium Insurance group	3,600.00
Moore and Dorsey Inc	531.00
More than a Carpenter	600.00
Mosca Design	11,005.47
Motorola Solutions, Inc	10,949.62
Mountain State Esc	600.00
MPH Industries	4,810.00
Municipal Finance Officers	125.00
NAPA	1,682.53
Nathan Daniel	144.00
National Association of Chiefs of Police	60.00
NCMTFC- National Capital	600.00
North Star Child Advocacy	200.00
Old Opera House	100,000.00
One Time Vendor	2,543.50
Oracle Elevator Holdco inc	1,440.13
Ortega's Taco Shop	114.21
Pansch Investigations, LLC	990.00
Patricia Dianne Craig	400.00
Pavement Depot of Maryland	344.00
PEIA	214,182.28
PI Tax Prep	250.00
Pilot	169.78
Pitney Bowes	5,320.92
Plan-it Payroll	9,878.11
Pool Warehouse	149.00
Pool web	236.92
Postmaster - Charles Town	536.00

Potomac Edison Company	180,857.35
PowerDMS Inc	3,691.25
Premier Masonry	107.20
Print Chinch	732.12
Progressive Solutions	9,673.34
Psychological Consulting	200.00
Purchase Power	1,446.62
Revize llc	8,400.00
Robert Trainor	66.95
Robert Jones MD	135.00
Robert E. Jones MD	360.00
Rock Crete USA	1,270.13
ROCS	2,775.83
Ronnie Fellers	75.00
Royal Farms	378.74
Ryan Willingham	600.00
Safelite	825.95
Shade Equipment Company	182.80
Sheetz	19,033.18
Shenandoah Sales & Service	1,961.72
Sherwin Williams	404.71
Shifler Electrical Associates	700.00
Signworld	260.00
Sinclair Gillepsie	65,575.15
Sirchie Acquisition company	737.02
Six Daisies and a Rose	500.00
Source Supply Company	131.62
South Central Planning & Development Commission	9,490.00
Southern States	1,410.17
SP Fire Hose Direct	115.71
Specialty Printing	158.00
Specialty Business Supply	443.72
Stagecoach Production Sound & Lighting	6,500.00
Star Chapman Group Inc	99,000.00
Staples Advantage	11,684.48
Staub Perry	104.93
Steptoe & Johnson, PLLC	216,113.51
Stericycle inc	635.60
Stewarts Mens Wear	919.00
Stoneridge Outdoor Living	700.00
Street Cop training	299.00
Stryker	33,999.88
Summit Electric Company	131.05
Summit Point Busy Bees 4-H	100.00
Sunoco	775.23
Sunrise Medical Laboratories	92.00
Superior Autobody, LLC	2,655.41

Supply House.com	278.31
Sustainable Strategies	31,363.43
SVG Commercial Cleaning	41,386.93
T2 Systems Inc	3,623.11
Target Solutions Learning	999.60
TEK Advisors	9,104.91
The Garland Co Inc	979.81
The Journal	10,277.77
The Pennsylvania State University	400.00
The Stephen F Austin Royal Sonesta Hotel	944.19
Tee Dawg BBQ LLC	58.63
TIAA FSB	1,511.39
Tint Wizard	1,900.00
Tireville	1,849.99
T-Mobile	8,504.98
Totallypromotional.com	689.00
Town Mart CITGO	2,650.65
Towneplace Suites	214.00
Tractor Supply	57.55
Train HR Learning	145.00
Transunion	180.00
Travelers	153,682.00
Travis Kable	68.30
Tri State Baptist Church	100.00
Trophies-R-Us, Inc.	4,966.33
Twyford, Rikki	3,163.21
Tyler Technologies inc	720.70
United Public Safety	189.00
United States Flag Store	612.47
United Way of the Eastern Panhandle	5,944.48
Urality	594.00
USI Insurance Services, LLC	6,102.38
U.S. Postal Service	324.22
Vector Off Road	274.97
V E Mauck Plumbing Supply	67.14
Vista Print	548.56
Visual Computer Solutions	2,486.60
Vital Signs	8,442.95
Vyro	70.00
Walmart	1,243.90
Washington High School DECA	100.00
Washington High School Show Choir	300.00
Waste Management	4,126.49
Wave Urality	1,285.20
Webstaurant	1,480.88
Wendy I Watson	150.00
Westside Market	153.68

Will Allison	4,000.00
Wilsons Lodge Oglebay	412.34
Winchester Equipment	2,029.59
Winchester Metals Inc	1,109.49
Winchester Psychological Assessment LLC	1,245.00
Wireless Networks Group Inc	5,625.00
Wise Guys Police Training	845.00
Witmer Public Safety Group	4,942.35
Workforce West Virginia	13,823.04
WV Consolidated Public Retirement Board	163.50
WV Labor Law	96.83
WV Municipal League	2,792.24
WV Municipal League Conference	400.00
WV Pers (CPRB)	377,725.90
WV State Treasurer's Office	65,116.40
WV Tractor Co.	452.98
WVU Health System	180.00
WVU Shared Services Center	200.00
Zoom.us	866.49
Zoro	181.69
Payments Less Than \$50	1,147.07
<b>TOTAL DISBURSEMENTS</b>	<b>9,215,113.24</b>
 <b>BALANCE 6/30/24</b>	 <b>4,191,328.43</b>

#### COAL SEVERANCE

#### RECEIPTS

Unassigned Fund Balance	133,933.20
Coal Severance Tax	20,782.64
Interest Income	1,075.97
<b>TOTAL RECEIPTS</b>	<b>155,791.81</b>
 <b>TOTAL DISBURSEMENTS</b>	 <b>0.00</b>
 <b>BALANCE 6/30/24</b>	 <b>155,791.81</b>

**RESIDUAL FUND**

**RECEIPTS**

Unassigned Fund Balance	1,852,024.82
Interest	26,892.25
Operating Transfer In- GenFund	12,816.00
<b>TOTAL RECEIPTS</b>	<b>1,891,733.07</b>

<b>TOTAL DISBURSEMENTS</b>	<b>0.00</b>
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<b>BALANCE 6/30/24</b>	<b>1,891,733.07</b>
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**SALES TAX**

**RECEIPTS**

Unassigned Fund Balance	3,619,490.52
Sales Tax - 1%	1,543,763.14
Interest	31,662.42
<b>TOTAL RECEIPTS</b>	<b>5,194,916.08</b>

**DISBURSEMENTS**

City of Charles Town General Fund	1,757,915.75
<b>TOTAL DISBURSEMENTS</b>	<b>1,757,915.75</b>

<b>BALANCE 6/30/24</b>	<b>3,437,000.33</b>
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**CWH LANDLORD**

**RECEIPTS**

Unassigned Fund Balance	3,143,120.83
Interest	2,244.26
<b>TOTAL RECEIPTS</b>	<b>3,145,365.09</b>

**DISBURSEMENTS**

Yount Hyde & Barbour	1,760.00
<b>TOTAL DISBURSEMENTS</b>	<b>1,760.00</b>

<b>BALANCE 6/30/24</b>	<b>3,143,605.09</b>
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**COMMUNITY DEVELOPMENT BLOCK GRANT**

**RECEIPTS**

Unassigned Fund Balance	63,547.69
Interest Income	2,109.62
<b>TOTAL RECEIPTS</b>	<b>65,657.31</b>

**TOTAL DISBURSEMENTS** 0.00

**BALANCE 6/30/24** 65,657.31

**INVESTIGATIVE SERVICES**

**RECEIPTS**

Unassigned Fund Balance 130,724.71

Confiscated Property 40,616.79

Interest Income 703.68

**TOTAL RECEIPTS** 172,045.18

**DISBURSEMENTS**

Jefferson County Prosecutor's Office 735.11

**TOTAL DISBURSEMENTS** 735.11

**BALANCE 6/30/24** 171,310.07

**OPIOID SETTLEMENT**

**RECEIPTS**

Other Grants 198,997.83

Interests Earned 649.19

**TOTAL RECEIPTS** 199,647.02

**TOTAL DISBURSEMENTS** 0.00

**BALANCE 6/30/24** 199,647.02

**AMERICAN RESCUE PLAN ACT FUND**

**RECEIPTS**

Unassigned Fund Balance 8,894.76

Interest Income 49.18

**TOTAL RECEIPTS** 8,943.94

**TOTAL DISBURSEMENTS** 0.00

**BALANCE 6/30/24** 8,943.94

**CAPITAL RESERVE FUND**

**RECEIPTS**

Unassigned Fund Balance 4,026,488.68

Interest Earned 69,767.39

Contributions from Other Funds 2,963,976.64

Contributions from GenFund Repaving	120,366.64
Federal Grants	184,879.60
Misc. Revenue	19,954.67
State Gv't Grants	6,126.57
Developer Fees	191,822.00
<b>TOTAL RECEIPTS</b>	<b>7,583,382.19</b>

#### **DISBURSEMENTS**

Advantage Technology	67,395.00
All American Paving LLC	1,600.00
Alpha Associates, Inc.	29,122.04
City of Charles Town EPA	5,117.39
Department of Environment	300.00
Ed Johnson Associates	1,800.00
Executive Emergency Lighting LLC	34,433.72
Forrester Farm Equipment	80,720.00
Granicus	8,918.33
Greenway Engineering, Inc.	25,318.75
Infrastructure Solutions	79,734.36
Kimley-Horn and Associates	44,023.30
Koons of Tysons Corner	40,486.15
Motorola Solutions, Inc.	37,570.47
POM Incorporated	10,002.65
RCN Communications, LLC	3,208.52
S & Y General Contractors	49,689.00
Summit Bank	120,366.64
TEK Advisors	78,740.88
The Thrasher Group Inc	2,592.50
Tyler Technologies	22,146.32
Witmer Public Safety Group	75,352.55
WV Division of Highways	242,245.75
<b>TOTAL DISBURSEMENTS</b>	<b>1,060,884.32</b>

**BALANCE 6/30/24** **6,522,497.87**

### **PARKS & RECREATION**

#### **RECEIPTS**

Unassigned Fund Balance	74,257.60
Pool Admission	20,125.50
Pool Concession Stand	2,610.50
Pool Rental	5,009.50
Pool Passes	3,095.00
Swim Lessons	9,167.85
Pavilion Rental	4,600.00
Tennis Lessons	9,233.38

Tennis Registrations- Junior	238.00
Sale of Items	955.00
Tennis CIP Donations	2,600.00
Contributions from Other Funds	37,500.00
Interest	325.17
Park Donations	99,854.63
<b>TOTAL RECEIPTS</b>	<b>269,572.13</b>

**DISBURSEMENTS**

Salaries & Taxes	67,687.12
Aaron Amore	293.18
AC&T Co	3,557.00
Accent Imaging	510.00
All American Paving	1,000.00
CBP Enterprises	42,515.00
Charles Town Utility Board	7,321.40
Chris Ott	420.00
City of Charles Town Petty Cash	300.00
Dodson Contracting	3,543.44
Enviro-Tech Pest Services	273.60
Frontier	884.14
Gaskins Services	181.90
Halltown Pool & Spa	4,507.60
Jacob Hill	100.00
Jefferson County Health Department	125.00
John Deer Financial	123.00
Ortega's taco Shop	307.50
Plan-it Payroll	566.65
Potomac Edison	5,486.29
R&L Landscapes	2,500.00
Stacey Hough	381.15
Vital Signs	152.00
WV DHHR Bureau for Public Health	86.00
<b>TOTAL DISBURSEMENTS</b>	<b>142,821.97</b>

<b>BALANCE 6/30/24</b>	<b>126,750.16</b>
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**BUILDING COMMISSION**

**RECEIPTS**

Unassigned Fund Balance	2,555,645.79
Rents & Concessions	120.00
CWH Lease Income	200,004.00
Lease Income- Municipal Anne	124,691.76
Interest Income	132.75
<b>TOTAL RECEIPTS</b>	<b>2,880,594.30</b>

**DISBURSEMENTS**

Bank of Charles Town	135,082.74
Brewer & Company of WV, Inc.	2,902.50
Central Elevator	510.00
Charles Town Plumbing	9,170.00
Comstock Plumbing llc	128.00
Envirotech Pest Services	5,052.00
Frontier	1,445.71
Johnson Controls Security	3,615.68
Kone, Inc.	8,771.33
Morelands Plumbing inc	350.00
M.S. Johnston Co Inc.	2,452.03
Potomac Edison	15,571.95
USDA Rural Development	200,004.00
WV Division of Labor	270.00
<b>TOTAL DISBURSEMENTS</b>	<b>385,325.94</b>

**BALANCE 6/30/24** **2,495,268.36**

**DEBTS FOR BUILDING COMMISSION:**

The Building Commission has two bonds, one relating to the 2017 remodel of Charles Washington Hall, and the other relating to the 661 S George Street Municipal Annex Project completed in 2019.

The interest for fiscal year 2024 has been paid on these bonds as of June 30, 2024.

**POLICEMEN'S PENSION AND RELIEF FUND****RECEIPTS**

Unassigned Fund Balance	530,319.43
Contributions From Other Funds	60,248.00
Insurance Premium Surtax	13,167.88
Accident Reports	4,480.00
Interest Income- Bank	12.33
Interest Income- Investment	6,550.58
Dividend Income - Investment	6,962.31
Gains/Losses on Investments	30,993.61
<b>TOTAL RECEIPTS</b>	<b>652,734.14</b>

**DISBURSEMENTS**

Salaries & Taxes	97,637.00
City of Charles Town	524.00
Fidelity	4,970.76
Plan-It Payroll	1,099.48
<b>TOTAL DISBURSEMENTS</b>	<b>104,231.24</b>

**BALANCE 6/30/24** **548,502.90**

**BOND ESCROW FUND**


**RECEIPTS**

Unassigned Fund Balance	5,305.86
Interest Income	1,381.48
<b>TOTAL RECEIPTS</b>	<b>6,687.34</b>

<b>TOTAL DISBURSEMENTS</b>	<b>0.00</b>
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<b>BALANCE 6/30/24</b>	<b>6,687.34</b>
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We hereby certify that the above report has been prepared to the best of our knowledge and is a true and actual statement of the financial condition of the City of Charles Town, Jefferson County, West Virginia for the fiscal year ending June 30, 2024.

  
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Mayor

  
\_\_\_\_\_  
Clerk

  
\_\_\_\_\_  
Council Member

  
\_\_\_\_\_  
Council Member

