

August 5, 2024

City of Charlestown Common Council  
304 Main Cross Street  
Charlestown, IN 47111

Re: 2025 Budget Draft Presentation

Dear Council Members:

The purpose of this memo is to present the city's proposed 2025 Budget Draft for your review with anticipated first reading and public hearing to be held during the Council Meeting for September and a second and final reading with adoption at the regular October Council meeting. The budget draft reflects the following notable changes:

- cost of living increase of 3% for all city employees and elected officials
- increase of 25% in health insurance allocation
- increases based on 2023 actual invoices for utilities and miscellaneous expenditures
- increase of 27% for the city's portion of Clark County 911 costs
- increase of 50% for the city's portion of the Animal Shelter
- increase in Parks Department Payroll to account for extended hours and new facilities
- increase in Police Department budget to bring officer base pay to \$60,000/year

This year's budget reflects increases in line items for salaries and benefits due to having 53 pay dates instead of 52. Please review this proposed budget and send feedback or questions to me and/or Donna Coomer by Sunday, September 1<sup>st</sup>. Our 2025 budget must be fully adopted by November 1. I anticipate having the public hearing and first reading at the Council's September meeting and the second and final reading at the regular October meeting to meet our deadlines.

Sincerely,



Dr. Treva E. Hodges, Mayor  
City of Charlestown, Indiana

### BUDGET RECAP / DEPARTMENT

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY

FUND	DEPARTMENT	2025 BUDGET EST	2024 BUDGET EST	% Chg.	2025 LEVY	2024 LEVY	% Chg.	2025 TAX RATE	2024 TAX RATE	% Chg.
	<b>NET ASSESSED VALUE: LEVY RATE - ALLOWED: 4.0</b>	<b>\$338,249,335</b>	<b>\$397,940,394</b>	<b>-15.00%</b>						
<b>0101</b>	<b>GENERAL:</b>									
0044	MAYOR	\$194,495	\$178,322	9.07%						
0041	CLERK-TREASURER	\$388,354	\$370,166	4.91%						
0069	COUNCIL	\$877,714	\$803,484	9.24%						
0370	POLICE	\$2,334,055	\$2,058,968	13.36%						
0802	PARKS	\$599,251	\$425,281	40.91%						
0101	PLANNING & ZONING	\$193,870	\$178,660	8.51%						
0307	CITY MAINTENANCE	\$894,000	\$714,762	25.08%						
	<b>TOTAL - GENERAL:</b>	<b>\$5,481,739</b>	<b>\$4,729,643</b>	<b>15.90%</b>	<b>\$4,116,493</b>	<b>\$3,379,310</b>	<b>21.81%</b>	<b>1.3</b>	<b>0.8492</b>	<b>53.09%</b>
<b>254</b>	<b>LOIT</b>	<b>\$303,667</b>	<b>\$305,530</b>	<b>-0.61%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
<b>0342</b>	<b>POLICE PENSION</b>	<b>\$163,920</b>	<b>\$141,277</b>	<b>16.03%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
<b>0708</b>	<b>MOTOR VEHICLE HIGHWAY</b>	<b>\$320,206</b>	<b>\$337,607</b>	<b>-5.15%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
<b>0706</b>	<b>LOCAL ROAD &amp; STREET</b>	<b>\$165,186</b>	<b>\$164,409</b>	<b>0.47%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
<b>2379</b>	<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>	<b>\$13,022</b>	<b>\$15,142</b>	<b>-14.00%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
	<b>CUMULATIVE CAPITAL DEVELOPMEN</b>	<b>\$66,456</b>	<b>\$0</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	
<b>6401</b>	<b>SANITATION</b>	<b>\$863,306</b>	<b>\$813,786</b>	<b>6.09%</b>	<b>\$0</b>	<b>\$0</b>		<b>0.0000</b>	<b>0.0000</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2024  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31 2025</b>	<b>Jan 1 to Dec 31 2024</b>	<b>% Chg.</b>	<b>Comments</b>
<b>Revenue Code</b>	<b>Description</b>				
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution	\$44,933	\$44,933	0.00%	
R111	Cigarette Tax Distribution	\$3,552	\$3,814	-6.87%	
R112	Financial Institution Tax Distribution	\$24,403	\$30,989	-21.25%	
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution	\$187,102	\$194,045	-3.58%	
R116	Motor Vehicle Highway Distribution				
R119	Housing Authority in Lieu of Taxes	\$68,226	\$65,752	3.76%	
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,079	\$3,172	-2.93%	
R136	ABC Gallonage Tax Distribution	\$18,491	\$18,993	-2.64%	
R138	Local Income Tax Certified Shares	\$925,646	\$820,877	12.76%	
<b>Taxes and Intergovernmental Totals</b>		<b>\$1,275,432</b>	<b>\$1,182,575</b>	<b>7.85%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees	\$26,000	\$26,000	0.00%	
R416	Garbage Collections				
R419	Storm Water Fees				
R423	Other Charges for Sanitation				
<b>Charges for Services Totals</b>		<b>\$26,000</b>	<b>\$26,000</b>	<b>0.00%</b>	
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees	\$11,588	\$11,588	0.00%	
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$11,588</b>	<b>\$11,588</b>	<b>0.00%</b>	
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts - Police Contract / Housing Authority	\$52,028			
<b>Other Receipts Totals</b>		<b>\$52,028</b>	<b>\$0</b>		
<b>TOTALS</b>		<b>\$1,365,048</b>	<b>\$1,220,163</b>	<b>11.87%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0044 - MAYOR

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101001111	MAYOR'S SALARY	\$53,336	\$51,782	\$1,554	3.00%	
101001112	ADMINISTRATIVE ASST.	\$48,779	\$46,465	\$2,314	4.98%	
101001113	MAYOR SECRETARY	\$19,080	\$16,871	\$2,209	13.09%	
101001121	MAYOR'S FICA/MEDICARE	\$9,167	\$8,807	\$360	4.09%	
101001122	MAYOR'S HEALTH INSURANCE	\$36,712	\$28,504	\$8,208	28.80%	new receptionist
101001123	MAYOR'S UNEMPLOYMENT	\$500	\$500	\$0	0.00%	
101001124	MAYOR'S DEPT PERF	\$13,421	\$12,893	\$528	4.10%	
<b>Personal Services Totals:</b>		<b>\$180,995</b>	<b>\$165,822</b>	<b>\$15,173</b>	<b>8.38%</b>	
<b>2. Supplies</b>						
101001210	MAYOR-SUPPLIES	\$2,000	\$2,000	\$0	0.00%	
101001221	MAYOR VEHICLE FUEL	\$1,000	\$1,000	\$0	0.00%	
<b>Supplies Totals:</b>		<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>3. Services and Charges</b>						
101001321	MAYOR - CELL PHONES	\$2,500	\$2,500	\$0	0.00%	
101001323	MAYOR - TRAVEL EXPENSE	\$1,000	\$1,000	\$0	0.00%	
101001322	MAYOR POSTAGE	\$1,000	\$1,000	\$0	0.00%	
101001326	MAYOR - CITY PROMOTIONS	\$6,000	\$5,000	\$1,000	20.00%	
<b>Services and Charges Totals</b>		<b>\$10,500</b>	<b>\$9,500</b>	<b>\$1,000</b>	<b>10.53%</b>	
<b>Dept. by Fund Total</b>		<b>\$194,495</b>	<b>\$178,322</b>	<b>\$16,173</b>	<b>9.07%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0041 - CLERK-TREASURER (CITY/TOWN UNITS ONLY)

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101002111	CLERK TREASURER SALARY	\$48,062	\$46,662	\$1,400	3.00%	
101002112	CLERK TREAS - DEPUTY CLERK TREASURER	\$168,822	\$158,591	\$10,231	6.45%	
101002121	CLERK TREAS - FICA/MEDICARE	\$16,592	\$15,702	\$890	5.67%	
101002122	CLERK TREAS - HEALTH INS	\$105,336	\$101,472	\$3,864	3.81%	
101002123	CLERK TREAS - UNEMPLOYMENT	\$750	\$750	\$0	0.00%	
101002124	CLERK TREAS - PERF	\$24,292	\$22,989	\$1,303	5.67%	
<b>Personal Services Totals:</b>		<b>\$363,854</b>	<b>\$346,166</b>	<b>\$17,688</b>	<b>5.11%</b>	
<b>2. Supplies</b>						
101002210	CLERK TREAS - SUPPLIES	\$2,500	\$2,500	\$0	0.00%	
101002211	CLERK TREAS - CHECKS, RECEIPTS & MISC	\$3,500	\$3,500	\$0	0.00%	
<b>Supplies Totals:</b>		<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>3. Services and Charges</b>						
101002321	CLERK TREAS - CELL PHONE	\$2,500	\$2,500	\$0	0.00%	
101002323	CLERK TREAS - TRAVEL TRAINING COURSE	\$5,000	\$5,000	\$0	0.00%	
101002330	CLERK TREAS - PRINTING	\$1,000	\$1,000	\$0	0.00%	
101002326	CLERK TREAS - PROMO & INCENTIVES	\$7,500	\$7,500	\$0	0.00%	
101002390	CLERK TREAS - DUES	\$500	\$500	\$0	0.00%	
101002394	CLERK TREAS - BOND	\$2,000	\$1,500	\$500	33.33%	
<b>Services and Charges Totals</b>		<b>\$18,500</b>	<b>\$18,000</b>	<b>\$500</b>	<b>2.78%</b>	
<b>Dept. by Fund Total</b>		<b>\$388,354</b>	<b>\$370,166</b>	<b>\$18,188</b>	<b>4.91%</b>	

**BUDGET ESTIMATE FOR**

2025

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101004111	COUNCIL'S SALARIES	\$39,475	\$36,384	\$3,091	8.50%	
101004121	COUNCIL'S FICA/MEDICARE	\$3,020	\$2,784	\$236	8.48%	
101004124	COUNCIL'S PERF	\$4,422	\$4,075	\$347	8.52%	
<b>Personal Services Totals:</b>		<b>\$46,917</b>	<b>\$43,243</b>	<b>\$583</b>	<b>8.50%</b>	
<b>2. Supplies</b>						
101004211	COUNCIL OFFICE SUPPLIES	\$5,000	\$5,000	\$0	0.00%	
101004210	COUNCIL-COMPUTER, COPIER & SUPPLIES	\$15,000	\$20,000	(\$5,000)	-25.00%	
101004220	COUNCIL CLEANING SUPPLIES/SERVICES	\$18,000	\$17,760	\$240	1.35%	
101004225	COUNCIL GENERAL OPERATING	\$14,000	\$14,000	\$0	0.00%	
101004236	COUNCIL MISC REPAIRS	\$15,000	\$15,000	\$0	0.00%	
<b>Supplies Totals:</b>		<b>\$67,000</b>	<b>\$71,760</b>	<b>(\$4,760)</b>	<b>-6.63%</b>	
<b>3. Services and Charges</b>						
101004312	COUNCIL - ENGINEERING FEES	\$25,000	\$25,000	\$0	0.00%	
101004325	COUNCIL - FINANCIAL ADVISOR	\$25,000	\$25,000	\$0	0.00%	
101004315	COUNCIL - COUNCIL ATTY SALARY	\$45,000	\$45,000	\$0	0.00%	
101004311	COUNCIL - CITY ATTY SALARY	\$60,000	\$45,000	\$15,000	33.33%	
101004322	COUNCIL POSTAGE	\$2,500	\$2,500	\$0	0.00%	
101004326	COUNCIL PROMOTIONS	\$2,000	\$2,000	\$0	0.00%	
101004331	COUNCIL - PUBLICATIONS	\$2,000	\$2,000	\$0	0.00%	
101004341	COUNCIL - WORKERS COMPENSATION INS	\$1,706	\$1,365	\$341	25.00%	
101004342	COUNCIL - HRA REIMBURSEMENTS	\$35,000	\$35,000	\$0	0.00%	
101004343	COUNCIL - COMM. & PROPERTY INSURANCE	\$278,375	\$222,700	\$55,675	25.00%	
101004351	COUNCIL - UTILITIES	\$36,000	\$35,000	\$1,000	2.86%	
101004390	COUNCIL - SUBSCRIPTIONS & DUES	\$25,000	\$24,700	\$300	1.21%	
101004391	COUNCIL FIREWORKS	\$15,000	\$12,000	\$3,000	25.00%	
101004394	COUNCIL - C-TOWN VOL FIRE 10%	\$7,800	\$7,800	\$0	0.00%	
101004395	COUNCIL MISC EXPENSES	\$43,445	\$43,445	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$603,826</b>	<b>\$528,510</b>	<b>\$75,316</b>	<b>14.25%</b>	
<b>4. Capital Outlays</b>						
101004451	COUNCIL-VEHICLE LEASE PAYMENT	\$159,971	\$159,971	\$0	100.00%	
<b>Totals:</b>		<b>\$159,971</b>	<b>\$159,971</b>	<b>\$0</b>	<b>\$0</b>	
<b>Dept. by Fund Total</b>		<b>\$877,714</b>	<b>\$803,484</b>	<b>\$71,139</b>	<b>9.24%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0370 - POLICE DEPARTMENT (TOWN MARSHALL)

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101005111	POLICE SALARIES	\$1,132,466	\$964,302	\$168,164	17.44%	\$60,000 base
101005113	POLICE SECRETARY	\$115,720	\$110,450	\$5,270	4.77%	Rank changes (25-30%)
101005114	TRAINING OVERTIME SALARY	\$9,000	\$9,000	\$0	0.00%	
101005121	POLICE - FICA/MEDICARE	\$8,853	\$8,450	\$403	4.77%	
101005122	POLICE - HEALTH INSURANCE	\$449,322	\$450,817	(\$1,495)	-0.33%	
101005123	POLICE - UNEMPLOYMENT	\$5,000	\$5,000	\$0	0.00%	
101005124	POLICE - CIVILIAN PERF	\$12,961	\$12,371	\$590	4.77%	
101005125	POLICE OF WORKS - POLICE PERF	\$268,148	\$192,114	\$76,034	39.58%	PERF up to 20.3%
101005126	POLICE MEDICARE	\$17,805	\$14,500	\$3,305	22.79%	
101005127	POLICE RESERVE - AFLAC INSURANCE	\$5,600	\$5,600	\$0	0.00%	
<b>Personal Services Totals:</b>		<b>\$2,024,875</b>	<b>\$1,772,604</b>	<b>\$252,271</b>	<b>14.23%</b>	
<b>2. Supplies</b>						
101005210	POLICE - OFFICE SUPPLIES	\$6,000	\$6,000	\$0	0.00%	
101005211	POLICE - INVESTIGATIONS	\$5,000	\$5,000	\$0	0.00%	
101005212	POLICE FIREARMS - AMMUNITION	\$10,000	\$7,000	\$3,000	42.86%	
101005225	POLICE - GENERAL OPERATING SUPPLIES	\$8,000	\$8,000	\$0	0.00%	
101005213	POLICE EVIDENCE SUPPLIES	\$3,000	\$3,000	\$0	0.00%	
101005215	POLICE - TRAINING	\$5,000	\$5,000	\$0	0.00%	
101005221	POLICE - GASOLINE	\$66,000	\$65,000	\$1,000	1.54%	
101005224	POLICE - K9 SUPPLIES	\$3,500	\$2,500	\$1,000	40.00%	
<b>Supplies Totals:</b>		<b>\$106,500</b>	<b>\$101,500</b>	<b>\$5,000</b>	<b>4.93%</b>	
<b>3. Services and Charges</b>						
101005341	POLICE - WORKERS COMPENSATION	\$34,080	\$27,264	\$6,816	25.00%	
101005351	POLICE - UTILITIES	\$49,000	\$48,000	\$1,000	2.08%	
101005353	POLICE - VEHICLE MAINT & REPAIRS	\$30,000	\$30,000	\$0	0.00%	
101005361	POLICE EQUIPMENT	\$30,000	\$20,000	\$10,000	50.00%	
101005363	POLICE - SERVICE CONTRACT	\$30,000	\$30,000	\$0	0.00%	
101005391	POLICE - CLOTHING ALLOWANCE	\$29,600	\$29,600	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$202,680</b>	<b>\$184,864</b>	<b>\$17,816</b>	<b>9.64%</b>	
<b>Dept. by Fund Total</b>		<b>\$2,334,055</b>	<b>\$2,058,968</b>	<b>\$275,087</b>	<b>13.36%</b>	

**BUDGET ESTIMATE FOR**

2025

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0802 - PARKS

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101006111	PARKS DEPT SALARY	\$164,247	\$86,133	\$78,114	90.69%	new FT person
101006112	PARKS PART-TIME SALARIES	\$100,000	\$70,000	\$30,000	42.86%	open more hours/
101006121	PARKS - FICA/MEDICARE	\$20,215	\$11,945	\$8,270	69.23%	new location (depot)
101006122	PARKS - HEALTH INSURANCE	\$43,750	\$28,294	\$15,456	54.63%	new FT person
101006123	PARKS - UNEMPLOYMENT	\$5,800	\$5,800	\$0	0.00%	
101006124	PARKS PERF	\$18,396	\$9,647	\$8,749	90.69%	new FT person
<b>Personal Services Totals:</b>		<b>\$352,408</b>	<b>\$211,819</b>	<b>\$140,589</b>	<b>66.37%</b>	
<b>2. Supplies</b>						
101006221	PARKS - GENERAL SUPPLIES	\$25,000	\$15,000	\$10,000	66.67%	
101006224	PARKS - GASOLINE	\$7,200	\$6,000	\$1,200	20.00%	
101006231	PARKS DEPT - MAINTENANCE	\$50,000	\$38,000	\$12,000	31.58%	
<b>Supplies Totals:</b>		<b>\$82,200</b>	<b>\$59,000</b>	<b>\$23,200</b>	<b>39.32%</b>	
<b>3. Services and Charges</b>						
101006341	PARKS - WORKERS COMPENSATION	\$15,543	\$10,362	\$5,181	50.00%	
101006351	PARKS UTILITIES	\$90,000	\$90,000	\$0	0.00%	
101006326	PARKS PROMOTIONS	\$16,000	\$16,000	\$0	0.00%	
101006327	PARKS DISTRICT PROMOTIONS	\$0	\$0	\$0	0.00%	
101006360	PARKS GRASS CUTTING	\$3,000	\$3,000	\$0	0.00%	
101006394	PARKS SURETY BOND	\$100	\$100	\$0	0.00%	
101006391	PARKS ATHLETIC CAMP ACTIVITIES	\$15,000	\$15,000	\$0	0.00%	
101006392	PARKS - WINTER RECREATION	\$10,000	\$5,000	\$5,000	100.00%	
101006393	PARKS - SUMMER RECREATION	\$15,000	\$15,000	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$164,643</b>	<b>\$154,462</b>	<b>\$10,181</b>	<b>6.59%</b>	
<b>Dept. by Fund Total</b>		<b>\$599,251</b>	<b>\$425,281</b>	<b>\$173,970</b>	<b>40.91%</b>	

**BUDGET ESTIMATE FOR**

2025

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0101 - PLANNING & ZONING

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101007111	PLAN & ZONE - SALARIES	\$118,759	\$93,658	\$25,101	26.80%	
101007121	PLAN & ZONE - FICA/MEDICARE	\$9,057	\$7,165	\$1,892	26.41%	
101007122	PLAN & ZONE - HEALTH INSURANCE	\$10,353	\$31,654	(\$21,301)	-67.29%	employee changes
101007123	PLAN & ZONE - UNEMPLOYMENT	\$500	\$500	\$0	0.00%	
101007124	PLAN & ZONE - PERF	\$13,260	\$10,490	\$2,770	26.41%	
<b>Personal Services Totals:</b>		<b>\$151,929</b>	<b>\$143,467</b>	<b>\$8,462</b>	<b>5.90%</b>	
<b>2. Supplies</b>						
101007210	PLAN & ZONE - OFFICE SUPPLIES	\$4,000	\$4,000	\$0	0.00%	
101007211	PLAN & ZONE - OFFICE COPIES	\$1,000	\$1,000	\$0	0.00%	
101007221	PLAN & ZONE - VEHICLE FUEL	\$4,200	\$3,500	\$700	20.00%	
<b>Supplies Totals:</b>		<b>\$9,200</b>	<b>\$8,500</b>	<b>\$700</b>	<b>8.24%</b>	
<b>3. Services and Charges</b>						
101007314	PLAN & ZONE - DRUG TESTING	\$1,500	\$1,500	\$0	0.00%	
101007364	PLAN & ZONE - ATTORNEY FEES	\$6,500	\$4,000	\$2,500	62.50%	
101007321	PLAN & ZONE - CELL PHONE	\$2,500	\$1,500	\$1,000	66.67%	
101007322	PLAN & ZONE - POSTAGE	\$500	\$500	\$0	0.00%	
101007341	PLAN & ZONE - WORKERS COMPENSATION	\$2,741	\$2,193	\$548	25.00%	
101005361	PLAN & ZONE - VEHICLE MAINT & REPAIRS	\$5,000	\$3,000	\$2,000	66.67%	
101007232	PLAN & ZONE - GRASS CUTTING	\$12,000	\$12,000	\$0	0.00%	
101007323	PLAN & ZONE - TRAINING SEMINAR	\$2,000	\$2,000	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$32,741</b>	<b>\$26,693</b>	<b>\$6,048</b>	<b>22.66%</b>	
<b>Dept. by Fund Total</b>		<b>\$193,870</b>	<b>\$178,660</b>	<b>\$15,210</b>	<b>8.51%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0101 - GENERAL  
 Selected Department: 0307 - CITY MAINT (POLICE GARAGE - VEHICLE MAIN)

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
101016111	CITY MAINT - SALARY	\$456,624	\$375,907	\$80,717	21.47%	cover shortage mvh
101016112	CITY MAINT - OVERTIME	\$7,500	\$7,500	\$0	0.00%	
101016121	CITY MAINT - FICA/MEDICARE	\$34,932	\$29,331	\$5,601	19.10%	
101016122	CITY MAINT - HEALTH INSURANCE	\$127,274	\$98,084	\$29,190	29.76%	cover shortage mvh
101016123	CITY MAINT - UNEMPLOYMENT	\$2,250	\$2,250	\$0	0.00%	
101016124	CITY MAINT - PERF	\$46,987	\$38,864	\$8,123	20.90%	
<b>Personal Services Totals:</b>		<b>\$675,567</b>	<b>\$551,936</b>	<b>\$123,631</b>	<b>22.40%</b>	
<b>2. Supplies</b>						
101016210	CITY MAINT - OFFICE SUPPLIES	\$4,000	\$2,000	\$2,000	100.00%	
101016212	CITY MAINT - UNIFORMS	\$8,000	\$6,000	\$2,000	33.33%	
101016221	CITY MAINT - VEHICLE GAS	\$13,000	\$7,000	\$6,000	46.15%	
<b>Supplies Totals:</b>		<b>\$25,000</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>66.67%</b>	
<b>3. Services and Charges</b>						
101016341	CITY MAINT WORK COMP	\$8,533	\$6,826	\$1,707	20.00%	
101016351	CITY MAINT UTILITIES	\$61,200	\$51,000	\$10,200	16.67%	
101016361	CITY MAINT REPAIRS	\$60,000	\$60,000	\$0	0.00%	
101016330	CITY MAINT ANIMAL SHELTER	\$60,200	\$26,500	\$33,700	55.98%	
101016331	CITY MAINT ANIMAL CONTROL	\$3,500	\$3,500	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$193,433</b>	<b>\$147,826</b>	<b>\$65,607</b>	<b>23.58%</b>	
<b>4. Capital Outlays</b>						
<b>Totals:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Dept. by Fund Total</b>		<b>\$894,000</b>	<b>\$714,762</b>	<b>\$199,238</b>	<b>25.08%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0254 - LOCAL INCOME TAX

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>	<b>% Chg.</b>	<b>Comments</b>
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>		
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution				
R112	Financial Institution Tax Distribution				
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution				
R116	Motor Vehicle Highway Distribution				
R119	State, Federal, and Local Payments in Lieu of Taxes				
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R124	Local Option Income Tax	\$251,640	\$290,274	-13.31%	
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$251,640</b>	<b>\$290,274</b>	<b>-13.31%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts	\$52,027	\$0	100.00%	
<b>Other Receipts Totals</b>		<b>\$52,027</b>	<b>\$0</b>	<b>100.00%</b>	
<b>9999</b>	<b>TOTALS</b>	<b>\$303,667</b>	<b>\$290,274</b>	<b>4.61%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0254 - LOIT  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
443001492	LOIT-SCHOOL OFFICER	\$72,667	\$99,355	(\$26,688)	-26.86%	moved perf/HI to general
<b>Personal Services Totals:</b>		<b>\$72,667</b>	<b>\$99,355</b>	<b>(\$26,688)</b>	<b>-26.86%</b>	
<b>2. Supplies</b>						
<b>Supplies Totals:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>3. Services and Charges</b>						
443001496	Clark County 911	\$116,000	\$91,175	\$24,825	27.23%	
<b>Services and Charges Totals</b>		<b>\$116,000</b>	<b>\$91,175</b>	<b>\$24,825</b>	<b>27.23%</b>	
<b>4. Capital Outlays</b>						
443001490	Police Station	\$115,000	\$115,000	\$0	0.00%	
<b>Other Capital Outlays</b>		<b>\$115,000</b>	<b>\$115,000</b>	<b>\$0</b>		
<b>Dept. by Fund Total</b>		<b>\$303,667</b>	<b>\$305,530</b>	<b>(\$1,863)</b>	<b>-0.61%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0708 - MOTOR VEHICLE HIGHWAY

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>		
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>	<b>% Chg.</b>	<b>Comments</b>
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution				
R112	Financial Institution Tax Distribution				
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution				
R116	Motor Vehicle Highway Distribution	\$317,938	\$318,953	-0.32%	
R119	State, Federal, and Local Payments in Lieu of Taxes				
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$317,938</b>	<b>\$318,953</b>	<b>-0.32%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees	\$2,268	\$3,240	-30.00%	
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$2,268</b>	<b>\$3,240</b>	<b>-30.00%</b>	
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$320,206</b>	<b>\$322,193</b>	<b>-0.62%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0708 - MOTOR VEHICLE HIGHWAY  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
201001111	MOTOR VEHICLE HIGHWAY - SALARIES	\$99,045	\$95,744	\$3,301	3.45%	
201001112	MOTOR VEHICLE HIGHWAY - OVERTIME	\$371	\$3,177	(\$2,806)	-88.32%	
201001121	MVH - FICA/MEDICARE	\$7,960	\$7,707	\$253	3.28%	
201001122	MVH - HEALTH INSURANCE	\$40,574	\$58,098	(\$17,524)	-30.16%	
201001123	MVH - UNEMPLOYMENT	\$500	\$500	\$0	0.00%	
201001124	MVH - PERF	\$11,653	\$11,284	\$369	3.27%	
<b>Personal Services Totals:</b>		<b>\$160,103</b>	<b>\$176,510</b>	<b>(\$16,407)</b>	<b>-9.30%</b>	
<b>2. Supplies</b>						
<b>Supplies Totals:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>3. Services and Charges</b>						
<b>Services and Charges Totals</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>4. Capital Outlays</b>						
201001590	MVH - STREET PAVING	\$160,103	\$161,097	(\$994)	-0.62%	
201001590	MVH - SIDEWALKS	\$0	\$0	\$0	0.00%	
201001591	MVH-STREET SWEEPER			\$0		
<b>Totals:</b>		<b>\$160,103</b>	<b>\$161,097</b>	<b>(\$994)</b>	<b>-0.62%</b>	
<b>Dept. by Fund Total</b>		<b>\$320,206</b>	<b>\$337,607</b>	<b>(\$17,401)</b>	<b>-5.15%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 6401-SANITATION

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>		
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>	<b>% Chg.</b>	<b>Comments</b>
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R416	Garbage/Trash Collection Charges	\$863,306	\$817,278	5.63%	
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$863,306</b>	<b>\$817,278</b>	<b>5.63%</b>	
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$863,306</b>	<b>\$817,278</b>	<b>5.63%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 6401-SANITATION  
 Selected Department: 0506 - SANITATION (REFUSE - GARBAGE - TRASH)

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
620001111	SANITATION SALARIES	\$291,218	\$275,829	\$15,389	5.58%	
620001112	SANITATION OVERTIME	\$10,000	\$10,000	\$0	0.00%	
620001121	SANITATION - FICA/MEDICARE	\$22,939	\$21,866	\$1,073	4.91%	
620001122	SANITATION - HEALTH INSURANCE	\$90,234	\$76,090	\$14,144	18.59%	
620001123	SANITATION - UNEMPLOYMENT	\$1,160	\$1,136	\$24	2.11%	
620001124	SANITATION - PERF	\$33,583	\$32,013	\$1,570	4.90%	
<b>Personal Services Totals:</b>		<b>\$449,134</b>	<b>\$416,934</b>	<b>\$32,200</b>	<b>7.72%</b>	
<b>2. Supplies</b>						
620001211	SANITATION - OFFICE SUPPLIES	\$5,000	\$5,000	\$0	0.00%	
620001213	SANITATION - OFFICE EQUIPMENT	\$1,100	\$1,100	\$0	0.00%	
620001210	SANITATION - SUPPLIES	\$10,000	\$10,000	\$0	0.00%	
620001212	SANITATION - UNIFORMS	\$4,000	\$4,000	\$0	0.00%	
620001221	SANITATION - DIESEL FUEL	\$32,000	\$32,000	\$0	0.00%	
<b>Supplies Totals:</b>		<b>\$52,100</b>	<b>\$52,100</b>	<b>\$0</b>	<b>0.00%</b>	
<b>3. Services and Charges</b>						
620001321	SANITATION CELL PHONES/IPADS	\$2,936	\$2,936	\$0	0.00%	
620001322	SANITATION POSTAGE	\$12,000	\$12,000	\$0	0.00%	
620001341	SANITATION - WORKERS COMPENSATION	\$13,145	\$13,145	\$0	0.00%	
620001343	SANITATION - PROPERTY INSURANCE	\$3,342	\$3,342	\$0	0.00%	
620001351	SANITATION - ELECTRICITY	\$10,800	\$9,000	\$1,800	20.00%	
620001361	SANITATION - EQUIPMENT REPAIR	\$91,201	\$75,681	\$15,520	20.51%	
620001311	SANITATION - LANDFILL / COMPOST	\$151,963	\$151,963	\$0	0.00%	
	SANITATION - COMCATE	\$3,000	\$3,000	\$0	0.00%	
620001590	SANITATION - MISC EXPENSE	\$5,000	\$5,000	\$0	0.00%	
<b>Services and Charges Totals</b>		<b>\$293,387</b>	<b>\$276,067</b>	<b>\$17,320</b>	<b>6.27%</b>	
<b>4. Capital Outlays</b>						
620001490	SANITATION - LEASE PAYMENT	\$68,685	\$68,685	\$0	100.00%	
<b>Capital Outlay Totals:</b>		<b>\$68,685</b>	<b>\$68,685</b>	<b>\$0</b>	<b>100.00%</b>	
<b>Dept. by Fund Total</b>		<b>\$863,306</b>	<b>\$813,786</b>	<b>\$49,520</b>	<b>6.09%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0706 - LOCAL ROAD & STREET

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>		
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>	<b>% Chg.</b>	<b>Comments</b>
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution				
R112	Financial Institution Tax Distribution				
R113	Local Road and Street Distribution	\$165,186	\$165,390	-0.12%	
R114	Motor Vehicle / Aircraft Excise Tax Distribution				
R116	Motor Vehicle Highway Distribution				
R119	State, Federal, and Local Payments in Lieu of Taxes				
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$165,186</b>	<b>\$165,390</b>	<b>-0.12%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$165,186</b>	<b>\$165,390</b>	<b>-0.12%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0706 - LOCAL ROAD & STREET  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
<b>Personal Services Totals</b>						
<b>2. Supplies</b>						
<b>Other Supplies</b>						
202001241	LOCAL ROAD & STREET - SIGNAGE	\$13,000	\$13,000	\$0	0.00%	
202001241	LOCAL ROAD & STREET - DRAINAGE	\$14,186	\$13,409	\$777	5.79%	
202001241	LOCAL ROAD & STREET - SNOW REMOVAL	\$58,000	\$58,000	\$0	0.00%	
		<b>\$85,186</b>	<b>\$84,409</b>	<b>\$777</b>	<b>0.92%</b>	
<b>Supplies Totals</b>		<b>\$85,186</b>	<b>\$84,409</b>	<b>\$777</b>	<b>0.92%</b>	
<b>3. Services and Charges</b>						
<b>Services and Charges Totals</b>						
<b>4. Capital Outlays</b>						
<b>Other Capital Outlays</b>						
202001431	LOCAL ROADS & STREET - SIDEWALKS	\$80,000	\$80,000	\$0	0.00%	
<b>Totals:</b>		<b>\$80,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Dept. by Fund Total</b>		<b>\$165,186</b>	<b>\$164,409</b>	<b>\$777</b>	<b>0.47%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>	<b>% Chg.</b>	<b>Comments</b>
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>		
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution	\$13,022	\$13,986	-6.89%	
R112	Financial Institution Tax Distribution				
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution				
R116	Motor Vehicle Highway Distribution				
R119	State, Federal, and Local Payments in Lieu of Taxes				
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$13,022</b>	<b>\$13,986</b>	<b>-6.89%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$13,022</b>	<b>\$13,986</b>	<b>-6.89%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
<b>Personal Services Totals</b>						
<b>2. Supplies</b>						
<b>Supplies Totals</b>						
<b>3. Services and Charges</b>						
<b>Services and Charges Totals</b>						
<b>4. Capital Outlays</b>						
<b>Machinery, Furniture and Equipment</b>						
401001441	CUMULATIVE CAPITAL - EQUIPMENT	\$0	\$0	\$0		
<b>Totals:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Other Capital Outlays</b>						
401001590	CUMULATIVE CAPITAL - CAPITAL OUTLAYS	\$13,022	\$15,142	(\$2,120)	-14.00%	
<b>Totals:</b>		<b>\$13,022</b>	<b>\$15,142</b>	<b>(\$2,120)</b>	<b>-14.00%</b>	
<b>Capital Outlays Totals</b>		<b>\$13,022</b>	<b>\$15,142</b>	<b>(\$2,120)</b>	<b>-14.00%</b>	
<b>Dept. by Fund Total</b>		<b>\$13,022</b>	<b>\$15,142</b>	<b>(\$2,120)</b>	<b>-14.00%</b>	

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 2391 - CUMULATIVE CAPITAL DEV

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31</b>	<b>Jan 1 to Dec 31</b>	<b>% Chg.</b>	<b>Comments</b>
<b>Revenue Code</b>	<b>Description</b>	<b>2025</b>	<b>2024</b>		
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Option Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution				
R112	Financial Institution Tax Distribution	\$388			
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution	\$2,973			
R116	Motor Vehicle Highway Distribution				
R119	State, Federal, and Local Payments in Lieu of Taxes				
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$49			
<b>Taxes and Intergovernmental Totals</b>		<b>\$3,410</b>	<b>\$0</b>	<b>100.00%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Planning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog Licenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$3,410</b>	<b>\$0</b>	<b>#DIV/0!</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2025  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 2391 - CUMULATIVE CAPITAL DEV  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
443001492	CCD- OFFICER SALARIES	\$66,456	\$0	\$66,456		
<b>Personal Services Totals:</b>		<b>\$66,456</b>	<b>\$0</b>	<b>\$66,456</b>		
<b>2. Supplies</b>						
<b>Supplies Totals:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>3. Services and Charges</b>						
<b>Services and Charges Totals</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>4. Capital Outlays</b>						
<b>Other Capital Outlays</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Dept. by Fund Total</b>		<b>\$66,456</b>	<b>\$0</b>	<b>\$66,456</b>		

**ESTIMATE OF MISCELLANEOUS REVENUES**

Selected Year: 2025  
 County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0342 - POLICE PENSION

<b>TAXES AND INTERGOVERNMENTAL REVENUE</b>		<b>Jan 1 to Dec 31 2025</b>	<b>Jan 1 to Dec 31 2024</b>	<b>% Chg.</b>	<b>Comments</b>
<b>Revenue Code</b>	<b>Description</b>				
R102	County Adjusted Gross Income Tax (CAGIT)				
R104	County Opiton Income Tax (COIT)				
R108	Other Taxes				
R109	Alcoholic Beverage / Liquor Excise Tax Distribution				
R110	Casino / Riverboat Distribution				
R111	Cigarette Tax Distribution				
R112	Financial Institution Tax Distribution				
R113	Local Road and Street Distribution				
R114	Motor Vehicle / Aircraft Excise Tax Distribution				
R116	Motor Vehicle Highway Distribution				
R119	State, Federal, and Local Payments in Lieu of Taxes	\$151,920	\$131,462	15.56%	
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit				
R133	Federal and State Grants and Distributions - Public Safety				
R135	Commercial Vehicle Excise Tax Distribution (CVET)				
<b>Taxes and Intergovernmental Totals</b>		<b>\$151,920</b>	<b>\$131,462</b>	<b>15.56%</b>	
<b>LICENSES AND PERMITS</b>					
R203	Plaqqning, Zoning, and Building Permits and Fees				
R207	Street and Curb Cuts Permits				
R208	Dog icenses				
R210	Cable TV Licenses				
<b>Licenses and Permits Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>CHARGES FOR SERVICES</b>					
R406	Street Maintenance and Other Transportation Fees				
R410	Fire Protection Contracts and Service Fees				
R413	Rental of Property				
R419	Storm Water Fees				
R423	Other Charges for Services, Sales, and Fees				
<b>Charges for Services Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>FINES, FORFEITURES, AND FEES</b>					
R502	Court Costs and Fees				
R505	Other Court and Clerk Receipts				
<b>Fines, Forfeitures, and Fees Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>OTHER RECEIPTS</b>					
R902	Earnings on Investments and Deposits				
R910	Transfers In - Transferred from Another Fund				
R913	Other Receipts				
<b>Other Receipts Totals</b>		<b>\$0</b>	<b>\$0</b>		
<b>9999</b>	<b>TOTALS</b>	<b>\$151,920</b>	<b>\$131,462</b>	<b>15.56%</b>	

**BUDGET ESTIMATE FOR**

Selected Year: 2024  
 Selected County: 10 - Clark County  
 Selected Unit: 0421 - CHARLESTOWN CIVIL CITY  
 Selected Fund: 0342 - POLICE PENSION  
 Selected Department: 0000 - NO DEPARTMENT

Line Item Code	Description	2025	2024	Dollar Change	% Chg.	Comments
<b>1. Personal Services</b>						
<b>Salaries and Wages</b>						
703001111	POLICE PENSION FUND - PENSIONS	\$151,920	\$129,277	\$22,643		
<b>Totals</b>		<b>\$151,920</b>	<b>\$129,277</b>	<b>\$22,643</b>		
<b>Employee Benefits</b>						
703001131	POLICE PENSIONS - DEATH BENEFITS	\$12,000	\$12,000	\$0		
<b>Totals</b>		<b>\$12,000</b>	<b>\$12,000</b>	<b>\$0</b>		
<b>Personal Services Totals</b>		<b>\$163,920</b>	<b>\$141,277</b>	<b>\$22,643</b>	<b>16.03%</b>	
<b>2. Supplies</b>						
<b>Supplies Totals</b>						
<b>3. Services and Charges</b>						
<b>Services and Charges Totals</b>						
<b>4. Capital Outlays</b>						
<b>Capital Outlays Totals</b>						
<b>Dept. by Fund Total</b>		<b>\$163,920</b>	<b>\$141,277</b>	<b>\$22,643</b>	<b>16.03%</b>	