

AGENDA
NITRO CITY COUNCIL
JANUARY 19, 2016

CALL TO ORDER: Mayor Dave Casebolt
Ward 1 Councilman Al Walls
Ward 3 Councilwoman Laurie Elkins
Councilman at Large Bill Javins

Recorder Rita Cox
Ward 2 Councilman Bill Racer
Ward 4 Councilman Andy Shamblin
Councilman at Large John Montgomery
Councilwoman at Large Brenda Tyler

INVOCATION/PLEDGE OF ALLEGIANCE

FUTURE DATES OF COUNCIL: February 2 and 16, March 1 and 15

APPROVAL OF COUNCIL MINUTES: January 5, 2016

NEW BUSINESS

REPRESENTATIVES OF EASTWOOD ACRES CONCERNING FIRE SERVICE FEE/TIM
ALLMAN: Mayor Dave Casebolt

DISCUSSION AND PLANNING FOR PURCHASE OF ACCOUNTING SOFTWARE FOR
CITY HALL: John Young

OLD BUSINESS

NITRO HIGH SCHOOL SHOW CHOIR REQUEST TO HOST CARNIVAL: Mayor Dave
Casebolt

ATTORNEY REPORT: Johnnie Brown

BUDGET REVISION/RESOLUTION: John Young

TREASURER REPORT: John Young

NITRO CITY COUNCIL
MINUTES
JANUARY 19, 2016

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CALL TO ORDER: Mayor Dave Casebolt called the meeting to order at 7:00 pm. Mayor Casebolt was joined by Ward 2 Councilman Bill Racer, Ward 3 Councilwoman Laurie Elkins, Ward 4 Councilman Andy Shamblin, Councilman at Large Bill Javins, Councilman at Large John Montgomery and City Treasurer John Young. Councilwoman at Large Brenda Tyler, Ward 1 Councilman Al Walls, and City Attorney Johnnie Brown were absent.

INVOCATION/PLEDGE OF ALLEGIANCE: The Invocation was given by Councilman Andy Shamblin and the Pledge of Allegiance was led by Councilwoman Laurie Elkins.

FUTURE DATES OF COUNCIL: Mayor Casebolt said the future dates of Council are February 2 and 16 and March 1 and 15.

APPROVAL OF COUNCIL MINUTES: RECORDER RITA COX MADE THE MOTION THAT THE MINUTES OF JANUARY 5 BE APPROVED WITH A SECOND BY COUNCILMAN BILL JAVINS. VOTE WAS UNANIMOUS FOR THE MOTION.

NEW BUSINESS

REPRESENTATIVES OF EASTWOOD ACRES CONCERNING FIRE SERVICE FEE/TIM ALLMAN: Mayor Casebolt asked the group if anyone had questions about the fire service fee. One of the group asked if they would need to pay it in Nitro and Putnam County. Mayor Casebolt said they would not have to pay it in two places. Recorder Rita Cox said that the people in Nitro pay the municipal service fee which is \$25.00 each month and covers fire and police service, trash, garbage, street lights. The fire response area is directed by the state of WV and Nitro is the first responder for assigned areas and this service has been in place for many years with the money going to Putnam County and the other fire departments but Nitro assigned as first responder. She said there is a protocol in place for backing up other fire departments in the form of mutual aid agreements.

DISCUSSION AND PLANNING FOR PURCHASE OF ACCOUNTING SOFTWARE FOR CITY HALL: John Young said that two different software systems are in use for the accounting in city hall. He said the system that he would like to purchase has a system for citizen's to file complaints and also to monitor the accounts of the city and activity on those accounts. COUNCILWOMAN LAURIE ELKINS MADE THE MOTION THAT THE CITY MOVED FORWARD WITH THE PURCHASE OF THE ACCOUNTING SOFTWARE WITH A SECOND BY COUNCILMAN JOHN MONTGOMERY. VOTE WAS FOR THE MOTION.

OLD BUSINESS

NITRO HIGH SCHOOL SHOW CHOIR REQUEST TO HOST CARNIVAL: This item was postponed for a future meeting.

ATTORNEY REPORT: Johnnie Brown was not present.

BUDGET REVISION: RECORDER RITA COX MADE THE MOTION THAT THE RESOLUTION BE PASSED TO APPROVE THE REVISION OF FUNDS FOR THE 2015-2016 BUDGET WITH A SECOND BY COUNCILMAN BILL JAVINS. VOTE WAS UNANIMOUS FOR THE MOTION.

TREASURER REPORT: RECORDER RITA COX MADE THE MOTION THAT THE FINANCIAL INFORMATION BE MADE A PART OF COUNCIL MINUTES. THE MOTION WAS SECONDED BY COUNCILMAN BILL RACER AND VOTE WAS FOR THE MOTION.

MAYOR COMMENTS: Mayor Casebolt said the monthly newsletter for the MS4 Program is being included with the current Municipal Service Bill that is being sent to Nitro residents.

Recorder Rita Cox said that Ward 1 Councilman Al Walls had surgery recently on his knee and is currently going through therapy and making good progress.

PUBLIC COMMENTS: Bob Schamber said the Seniors had a recent western dance that was a success. He asked if information could go on the Municipal Service bill to keep people informed on Senior activities.

ADJOURNMENT: COUNCILMAN RACER MADE THE MOTION THAT THE MEETING BE ADJOURNED AND THERE WAS A SECOND BY COUNCILMAN JAVINS. VOTE WAS FOR THE MOTION.

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DAVE CASEBOLT, MAYOR

RITA COX, RECORDER

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Year to Date | Year to Date | Year to Date | CY Vs | CY Vs LY |
|--------------------------------|--------------|--------------|--------------|-------------|-------------|
| | Current Year | Budget | LY | Budget | |
| Revenues | | | | | |
| Property Tax | \$ 545,072 | \$ 452,520 | \$ 541,032 | \$ 92,552 | \$ 4,040 |
| Property Tax Excess Levy | \$ 223,761 | \$ 184,878 | \$ 231,878 | \$ 38,883 | \$ (8,117) |
| Oil & Gas Severance Tax | \$ 15,410 | \$ 13,002 | \$ 13,046 | \$ 2,408 | \$ 2,364 |
| Utility Tax | \$ 122,738 | \$ 126,252 | \$ 116,995 | \$ (3,514) | \$ 5,743 |
| THF Realty B&O Tax | \$ 77,000 | \$ 76,998 | \$ 77,000 | \$ 2 | \$ - |
| B&O TAX - MANUFACTURED | \$ 11,092 | \$ 9,000 | \$ 15,600 | \$ 2,092 | \$ (4,508) |
| B&O TAX - RETAIL | \$ 125,614 | \$ 166,998 | \$ 156,450 | \$ (41,384) | \$ (30,836) |
| B&O TAX - WHOLESale | \$ 26,616 | \$ 19,998 | \$ 38,134 | \$ 6,618 | \$ (11,518) |
| B&O TAX - ELECTRIC/DOMESTIC | \$ 104,040 | \$ 102,252 | \$ 93,675 | \$ 1,788 | \$ 10,364 |
| B&O TAX - WATER CO. | \$ 36,489 | \$ 38,748 | \$ 35,161 | \$ (2,259) | \$ 1,327 |
| B&O TAX-ELEC. & OTHER POWER CO | \$ 52,248 | \$ - | \$ 50,801 | \$ 52,248 | \$ 1,447 |
| B&O TAX - OTHER PUBLIC UTILITY | \$ - | \$ 61,500 | \$ - | \$ (61,500) | \$ - |
| B&O TAX - CONTRACTING | \$ 33,382 | \$ 97,338 | \$ 99,191 | \$ (63,956) | \$ (65,809) |
| B&O TAX - BANKING | \$ 2,331 | \$ 1,698 | \$ 3,139 | \$ 633 | \$ (808) |
| B&O TAX - AMUSEMENT | \$ 958 | \$ 750 | \$ 1,339 | \$ 208 | \$ (381) |
| B&O TAX - SERVICE | \$ 84,853 | \$ 98,502 | \$ 91,663 | \$ (13,649) | \$ (6,810) |
| B&O TAX - RENTAL & ROYALTIES | \$ 61,927 | \$ 56,400 | \$ 46,856 | \$ 5,527 | \$ 15,071 |
| Liquor Tax | \$ 27,031 | \$ 28,002 | \$ 23,779 | \$ (971) | \$ 3,253 |
| Hotel Occupancy Tax | \$ 106,120 | \$ 103,002 | \$ 109,938 | \$ 3,118 | \$ (3,818) |
| Court Costs and Fees | \$ 23,211 | \$ 19,998 | \$ 19,707 | \$ 3,213 | \$ 3,504 |
| Regional Jail Fund Tax | \$ 469 | \$ 390 | \$ 519 | \$ 79 | \$ (51) |
| Business License | \$ 19,958 | \$ 10,998 | \$ 12,350 | \$ 8,960 | \$ 7,608 |
| Building Permits | \$ 10,684 | \$ 9,498 | \$ 10,197 | \$ 1,186 | \$ 487 |
| Franchise Fees | \$ 23,071 | \$ 26,370 | \$ 23,772 | \$ (3,299) | \$ (701) |
| Plan Review Fees | \$ 1,260 | \$ 7,998 | \$ 1,540 | \$ (6,738) | \$ (280) |
| IRP FEES | \$ 80,080 | \$ 25,002 | \$ 27,465 | \$ 55,078 | \$ 52,615 |
| Parks & Recreation | \$ 2,775 | \$ 3,252 | \$ 3,075 | \$ (477) | \$ (300) |
| Donation - Park & Rec. | \$ 200 | \$ - | \$ - | \$ 200 | \$ 200 |
| Swimming Pool Revenue | \$ 22,338 | \$ 40,000 | \$ 19,158 | \$ (17,662) | \$ 3,181 |
| Pool Revenue Credit Card | \$ 2,531 | \$ 2,133 | \$ 2,186 | \$ 398 | \$ 345 |
| Pool Concessions | \$ 15,163 | \$ 23,333 | \$ 14,546 | \$ (8,170) | \$ 617 |
| Pool Concessions Contracted | \$ 520 | \$ 267 | \$ 305 | \$ 254 | \$ 216 |

City OF Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Year to Date | | Year to Date | | Year to Date | | CY Vs | | CY Vs LY | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--|----------|--|
| | Current Year | Budget | Budget | LY | Budget | Budget | | | | |
| Concessions Credit Card | \$ 1,128 | \$ 667 | \$ 667 | \$ 721 | \$ 461 | \$ 461 | \$ 407 | | | |
| Municipal Service Fees | \$ 428,455 | \$ 420,000 | \$ 420,000 | \$ 434,972 | \$ 8,455 | \$ 8,455 | \$ (6,516) | | | |
| Dumpster Fees | \$ 39,412 | \$ 30,498 | \$ 30,498 | \$ 31,808 | \$ 8,914 | \$ 8,914 | \$ 7,605 | | | |
| Other Trash Fees | \$ 765 | \$ 1,500 | \$ 1,500 | \$ 1,915 | \$ (735) | \$ (735) | \$ (1,150) | | | |
| Rental Property | \$ 3,500 | \$ 3,678 | \$ 3,678 | \$ 4,200 | \$ (178) | \$ (178) | \$ (700) | | | |
| State & County Grants | \$ 23,447 | \$ 27,498 | \$ 27,498 | \$ 44,627 | \$ (4,051) | \$ (4,051) | \$ (21,180) | | | |
| Contributions | \$ 3,921 | \$ 4,002 | \$ 4,002 | \$ 5,077 | \$ (81) | \$ (81) | \$ (1,156) | | | |
| Contributions from Other Funds | \$ 7,972 | \$ 113,500 | \$ 113,500 | \$ - | \$ (105,528) | \$ (105,528) | \$ 7,972 | | | |
| Reimb: Police Wages | \$ 33,644 | \$ 22,998 | \$ 22,998 | \$ 25,479 | \$ 10,646 | \$ 10,646 | \$ 8,165 | | | |
| Reimb: Fire Wages | \$ 172 | \$ 1,998 | \$ 1,998 | \$ 3,181 | \$ (1,826) | \$ (1,826) | \$ (3,009) | | | |
| Reimb: Public Works Wages | \$ 2,365 | \$ 4,002 | \$ 4,002 | \$ 6,635 | \$ (1,637) | \$ (1,637) | \$ (4,270) | | | |
| Dog Track Table Games | \$ 176,298 | \$ 180,000 | \$ 180,000 | \$ 182,756 | \$ (3,702) | \$ (3,702) | \$ (6,458) | | | |
| Table Games - Greenbrier | \$ 186 | \$ 150 | \$ 150 | \$ 170 | \$ 36 | \$ 36 | \$ 16 | | | |
| Interest Income | \$ 1,275 | \$ 636 | \$ 636 | \$ 851 | \$ 639 | \$ 639 | \$ 424 | | | |
| Reimb: Insurance Workers' Com | \$ - | \$ - | \$ - | \$ 10,067 | \$ - | \$ - | \$ (10,067) | | | |
| Reimburse Capitol Cons Dist | \$ - | \$ 1,500 | \$ 1,500 | \$ - | \$ (1,500) | \$ (1,500) | \$ - | | | |
| Reimburse Lakeview | \$ 4,000 | \$ 1,998 | \$ 1,998 | \$ 4,000 | \$ 2,002 | \$ 2,002 | \$ - | | | |
| Reimburse City/Calendar | \$ 625 | \$ 1,878 | \$ 1,878 | \$ 1,500 | \$ (1,253) | \$ (1,253) | \$ (875) | | | |
| Reimb: Hospitalization | \$ 65,626 | \$ 68,208 | \$ 68,208 | \$ 66,853 | \$ (2,582) | \$ (2,582) | \$ (1,227) | | | |
| Reimburse Insurance | \$ - | \$ 3,000 | \$ 3,000 | \$ 6,968 | \$ (3,000) | \$ (3,000) | \$ (6,968) | | | |
| Senior Citizens Reimb. | \$ 12,965 | \$ 13,002 | \$ 13,002 | \$ 13,045 | \$ (37) | \$ (37) | \$ (80) | | | |
| Reimb. Legal Ads | \$ 100 | \$ 150 | \$ 150 | \$ 300 | \$ (50) | \$ (50) | \$ (200) | | | |
| Rebates Purchasing Card | \$ 2,352 | \$ 1,002 | \$ 1,002 | \$ 1,369 | \$ 1,350 | \$ 1,350 | \$ 983 | | | |
| Reimb: Insurance Claims | \$ 2,500 | \$ 1,181 | \$ 1,181 | \$ 4,305 | \$ 1,319 | \$ 1,319 | \$ (1,805) | | | |
| Accident Reports | \$ 2,745 | \$ 1,752 | \$ 1,752 | \$ 1,675 | \$ 993 | \$ 993 | \$ 1,070 | | | |
| Fire Reports | \$ - | \$ 12 | \$ 12 | \$ 5 | \$ (12) | \$ (12) | \$ (5) | | | |
| MIDent Receipts Federal | \$ 60 | \$ 3,780 | \$ 3,780 | \$ 737 | \$ (3,720) | \$ (3,720) | \$ (677) | | | |
| M Dent Receipts - State | \$ 3,867 | \$ 3,918 | \$ 3,918 | \$ 1,843 | \$ (51) | \$ (51) | \$ 2,024 | | | |
| Other Lottery Revenues | \$ 11,088 | \$ 10,500 | \$ 10,500 | \$ 10,650 | \$ 588 | \$ 588 | \$ 438 | | | |
| Dog Track - Lottery | \$ 13,527 | \$ 79,998 | \$ 79,998 | \$ 17,432 | \$ (66,471) | \$ (66,471) | \$ (3,905) | | | |
| Miscellaneous Income | \$ 3,463 | \$ 5,502 | \$ 5,502 | \$ 8,589 | \$ (2,039) | \$ (2,039) | \$ (5,126) | | | |
| Coal Severance | \$ 10,806 | \$ 10,000 | \$ 10,000 | \$ 5,040 | \$ 806 | \$ 806 | \$ 5,766 | | | |
| Property Tax Library Exce Levy | \$ 26,656 | \$ 23,502 | \$ 23,502 | \$ - | \$ 3,154 | \$ 3,154 | \$ 26,656 | | | |
| Total Revenues | \$ 2,741,860 | \$ 2,849,088 | \$ 2,849,088 | \$ 2,777,265 | \$ (107,227) | \$ (107,227) | \$ (35,405) | | | |

Revenues

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|--------------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|-----------------|
| Property Tax | \$ 42,919.17 | \$ 75,420.00 | \$ 40,598.47 | \$ 545,072.15 | 452,520.00 | 541,032.37 |
| Property Tax Excess Levy | 17,809.68 | 30,813.00 | 17,799.18 | 223,761.17 | 184,878.00 | 231,877.92 |
| Oil & Gas Severance Tax | 0.00 | 2,167.00 | 0.00 | 15,410.16 | 13,002.00 | 13,046.11 |
| Utility Tax | 16,136.53 | 21,042.00 | 16,959.22 | 122,737.68 | 126,252.00 | 116,994.68 |
| THF Realty B&O Tax | 0.00 | 12,833.00 | 0.00 | 77,000.00 | 76,998.00 | 77,000.00 |
| B&O TAX - MANUFACTURED | 0.00 | 1,500.00 | 0.00 | 11,091.72 | 9,000.00 | 15,599.78 |
| B&O TAX - RETAIL | 59.65 | 27,833.00 | 2,798.84 | 125,613.62 | 166,998.00 | 156,449.80 |
| B&O TAX - WHOLESALE | 1,949.11 | 3,333.00 | 7,952.91 | 26,615.58 | 19,998.00 | 38,133.54 |
| B&O TAX - ELECTRIC/DOMESTIC | 0.00 | 17,042.00 | 0.00 | 104,039.53 | 102,252.00 | 93,675.38 |
| B&O TAX - WATER CO. | 0.00 | 6,458.00 | 0.00 | 36,488.61 | 38,748.00 | 35,161.27 |
| B&O TAX-ELEC. & OTHER POWER | 0.00 | 0.00 | 0.00 | 52,248.24 | 0.00 | 50,801.46 |
| B&O TAX - OTHER PUBLIC UTILITY | 0.00 | 10,250.00 | 0.00 | 0.00 | 61,500.00 | 0.00 |
| B&O TAX - CONTRACTING | (5,161.94) | 16,223.00 | 2,107.09 | 33,381.77 | 97,338.00 | 99,190.53 |
| B&O TAX - BANKING | 0.00 | 283.00 | 0.00 | 2,331.15 | 1,698.00 | 3,139.40 |
| B&O TAX - AMUSEMENT | 0.00 | 125.00 | 0.00 | 957.77 | 750.00 | 1,339.24 |
| B&O TAX - SERVICE | 1,700.03 | 16,417.00 | 104.16 | 84,853.16 | 98,502.00 | 91,663.28 |
| B&O TAX - RENTAL & ROYALTIES | 403.23 | 9,400.00 | 457.44 | 61,926.93 | 56,400.00 | 46,855.56 |
| Liquor Tax | 0.00 | 4,667.00 | 0.00 | 27,031.28 | 28,002.00 | 23,778.65 |
| Hotel Occupancy Tax | 14,139.54 | 17,167.00 | 14,691.75 | 106,120.15 | 103,002.00 | 109,938.42 |
| Court Costs and Fees | 11,542.40 | 3,333.00 | 3,962.00 | 23,211.40 | 19,998.00 | 19,707.00 |
| Regional Jail Fund Tax | 0.00 | 65.00 | 0.00 | 468.52 | 390.00 | 519.21 |
| Business License | 1,000.00 | 1,833.00 | 200.00 | 19,958.00 | 10,998.00 | 12,349.80 |
| Building Permits | 919.00 | 1,583.00 | 585.00 | 10,683.64 | 9,498.00 | 10,197.03 |
| Franchise Fees | 0.00 | 4,395.00 | 0.00 | 23,070.89 | 26,370.00 | 23,771.73 |
| Plan Review Fees | 0.00 | 1,333.00 | 260.00 | 1,260.00 | 7,998.00 | 1,540.00 |
| IRP FEES | 9,006.80 | 4,167.00 | 7,497.43 | 80,079.85 | 25,002.00 | 27,464.76 |
| Parks & Recreation | 0.00 | 542.00 | 0.00 | 2,775.00 | 3,252.00 | 3,075.00 |
| Donation - Park & Rec. | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 |
| Swimming Pool Revenue | 50.00 | 0.00 | 0.00 | 22,338.00 | 40,000.00 | 19,157.50 |
| Pool Revenue Credit Card | 0.00 | 0.00 | 0.00 | 2,531.00 | 2,133.34 | 2,186.00 |
| Pool Concessions | 44.00 | 0.00 | 0.00 | 15,162.87 | 23,333.34 | 14,545.87 |
| Pool Concessions Contracted | 0.00 | 0.00 | 0.00 | 520.20 | 266.67 | 304.50 |
| Concessions Credit Card | 0.00 | 0.00 | 0.00 | 1,128.19 | 666.71 | 721.30 |
| Municipal Service Fees | 71,894.19 | 70,000.00 | 73,036.92 | 428,455.33 | 420,000.00 | 434,971.50 |
| Dumpster Fees | 6,246.18 | 5,083.00 | 7,151.18 | 39,412.32 | 30,498.00 | 31,807.72 |
| Other Trash Fees | 35.00 | 250.00 | 0.00 | 765.00 | 1,500.00 | 1,915.20 |
| Rental Property | 700.00 | 613.00 | 700.00 | 3,500.00 | 3,678.00 | 4,200.00 |
| State & County Grants | 2,360.97 | 4,583.00 | 0.00 | 23,447.03 | 27,498.00 | 44,627.29 |

For Management Purposes Only

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|--------------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|-----------------|
| Contributions | 0.00 | 667.00 | 5,000.00 | 3,920.75 | 4,002.00 | 5,076.75 |
| Contributions from Other Funds | 7,972.25 | 18,916.67 | 0.00 | 7,972.25 | 113,500.02 | 0.00 |
| Reimb: Police Wages | 997.00 | 3,833.00 | 2,000.00 | 33,644.10 | 22,998.00 | 25,479.17 |
| Reimb: Fire Wages | 172.00 | 333.00 | 0.00 | 172.00 | 1,998.00 | 3,180.54 |
| Reimb: Public Works Wages | 228.93 | 667.00 | 0.00 | 2,365.17 | 4,002.00 | 6,634.99 |
| Dog Track Table Games | 29,315.11 | 30,000.00 | 0.00 | 176,297.89 | 180,000.00 | 182,756.11 |
| Table Games - Greenbrier | 42.20 | 25.00 | 31,078.16 | 19.27 | 150.00 | 170.16 |
| Interest Income | 637.96 | 106.00 | 218.65 | 1,274.72 | 636.00 | 850.68 |
| Reimb: Insurance Workers' Com | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,067.00 |
| Reimburse Capitol Cons Dist | 0.00 | 250.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| Reimburse Lakeview | 4,000.00 | 333.00 | 4,000.00 | 4,000.00 | 1,998.00 | 4,000.00 |
| Reimburse City Calendar | 0.00 | 313.00 | 0.00 | 625.00 | 1,878.00 | 1,500.00 |
| Reimb: Hospitalization | 11,092.00 | 11,368.00 | 10,835.20 | 65,626.30 | 68,208.00 | 66,853.20 |
| Reimburse Insurance | 0.00 | 500.00 | 0.00 | 0.00 | 3,000.00 | 6,968.49 |
| Senior Citizens Reimb. | 2,152.48 | 2,167.00 | 2,174.16 | 12,964.88 | 13,002.00 | 13,044.96 |
| Reimb. Legal Ads | 100.00 | 25.00 | 0.00 | 100.00 | 150.00 | 300.00 |
| Rebates Purchasing Card | 0.00 | 167.00 | 0.00 | 2,351.72 | 1,002.00 | 1,368.66 |
| Reimb: Insurance Claims | 0.00 | 1,181.43 | 0.00 | 2,500.00 | 1,181.43 | 4,305.39 |
| Accident Reports | 750.00 | 292.00 | 0.00 | 2,745.00 | 1,752.00 | 1,675.00 |
| Fire Reports | 0.00 | 2.00 | 0.00 | 0.00 | 12.00 | 5.00 |
| MIdent Receipts Federal | 0.00 | 630.00 | 0.00 | 60.05 | 3,780.00 | 737.05 |
| M Dent Receipts - State | 0.00 | 653.00 | 0.00 | 3,866.52 | 3,918.00 | 1,842.98 |
| Other Lottery Revenues | 1,734.69 | 1,750.00 | 1,717.16 | 11,087.77 | 10,500.00 | 10,649.58 |
| Dog Track - Lottery | 457.07 | 13,333.00 | 915.28 | 13,526.63 | 79,998.00 | 17,431.55 |
| Miscellaneous Income | 29.70 | 917.00 | 3.00 | 3,463.13 | 5,502.00 | 8,588.87 |
| Coal Severance | 0.00 | 1,666.67 | 0.00 | 10,806.36 | 10,000.02 | 5,040.36 |
| Property Tax Library Exce Levy | 758.96 | 3,917.00 | 0.00 | 26,656.38 | 23,502.00 | 0.00 |
| Total Revenues | 254,193.89 | 464,765.77 | 254,822.47 | 2,741,860.29 | 2,849,087.53 | 2,777,265.29 |

Expenses

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|---------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|-----------------|
| Salaries (Mayor) | 2,923.06 | 3,343.00 | 2,923.06 | 18,999.89 | 20,058.00 | 18,999.89 |
| FICA Tax | 223.60 | 256.00 | 223.60 | 1,453.40 | 1,536.00 | 1,453.40 |
| Health Insurance | 2,349.25 | 814.00 | 757.77 | 5,530.21 | 4,884.00 | 5,556.59 |
| Retirement | 394.61 | 451.25 | 409.23 | 2,579.59 | 2,707.50 | 2,674.60 |
| Telephone | 32.69 | 36.00 | 29.96 | 158.25 | 216.00 | 227.40 |
| Printing - calendar | 0.00 | 491.00 | 0.00 | 0.00 | 2,946.00 | 0.00 |
| | | Mayor Expenses | | | | |

For Management Purposes Only

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|------------------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|------------------|
| Electric | 0.00 | 0.00 | 0.00 | 29.26 | 0.00 | 0.00 |
| Travel | 107.41 | 100.00 | 122.27 | 392.18 | 600.00 | 511.61 |
| Dues | 0.00 | 31.00 | 0.00 | 0.00 | 186.00 | 0.00 |
| Workers Compensation | 11.78 | 13.00 | 11.78 | 70.68 | 78.00 | 70.68 |
| Unemployment Compensation | 0.00 | 15.00 | 0.00 | 0.00 | 90.00 | 0.00 |
| Department Supplies | 355.66 | 38.00 | 42.38 | 869.89 | 228.00 | 178.48 |
| City Calendar | 0.00 | 417.00 | 0.00 | 0.00 | 2,502.00 | 0.00 |
| Other Contributions | 205.00 | 0.00 | 211.44 | 1,425.47 | 0.00 | 1,745.95 |
| Total Mayor Expense | 6,603.06 | 6,005.25 | 4,731.49 | 31,508.82 | 36,031.50 | 31,418.60 |
| City Council Expenses | | | | | | |
| Salaries (Council) | 2,100.00 | 2,100.00 | 2,100.00 | 12,600.00 | 12,600.00 | 12,600.00 |
| FICA Tax | 202.65 | 161.00 | 202.65 | 1,215.90 | 966.00 | 1,215.90 |
| Retirement | 121.50 | 0.00 | 126.00 | 733.50 | 0.00 | 760.50 |
| Maint. & Repair Bldg & Grounds | 0.00 | 0.00 | 0.00 | 165.00 | 0.00 | 0.00 |
| Rent Council Office | 2,525.00 | 842.00 | 2,525.00 | 13,466.67 | 5,052.00 | 8,416.68 |
| Workers Compensation | 7.81 | 8.00 | 7.81 | 46.86 | 48.00 | 46.86 |
| Department Supplies | 215.11 | 83.00 | 75.00 | 397.63 | 498.00 | 747.43 |
| Miscellaneous | 0.00 | 39,600.00 | 0.00 | 0.00 | 237,600.00 | 2,800.00 |
| Total City Council Expenses | 5,172.07 | 42,794.00 | 5,036.46 | 28,625.56 | 256,764.00 | 26,587.37 |
| City Recorder | | | | | | |
| Salaries (Recorder) | 1,923.06 | 2,083.00 | 1,923.06 | 12,499.89 | 12,498.00 | 12,499.89 |
| FICA Tax | 147.10 | 159.00 | 147.10 | 956.15 | 954.00 | 956.15 |
| Health Insurance | 1,956.90 | 952.00 | 956.50 | 5,601.85 | 5,712.00 | 5,742.25 |
| Retirement | 259.61 | 281.00 | 269.23 | 1,697.09 | 1,686.00 | 1,759.60 |
| Telephone | 32.96 | 36.00 | 30.52 | 158.19 | 216.00 | 225.35 |
| Electric | 0.00 | 4.00 | 0.00 | 30.77 | 24.00 | 30.29 |
| Travel | 0.00 | 42.00 | 0.00 | 0.00 | 252.00 | 313.36 |
| Legal Ads | 0.00 | 417.00 | 416.79 | 2,223.11 | 2,502.00 | 4,273.85 |
| Workers Compensation | 7.75 | 8.00 | 7.75 | 46.50 | 48.00 | 46.50 |
| Unemployment Compensation | 0.00 | 10.00 | 0.00 | 0.00 | 60.00 | 0.00 |
| Codified Ordinance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Department Supplies | 0.00 | 42.00 | 65.00 | 433.31 | 252.00 | 209.51 |
| Election | 0.00 | 1,667.00 | 0.00 | 0.00 | 10,002.00 | 105.00 |
| Total City Recorder | 4,327.38 | 5,701.00 | 3,815.95 | 23,646.86 | 34,206.00 | 26,161.75 |

For Management Purposes Only

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|--------------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|------------------|
| Treasurer | | | | | | |
| Salaries (Treasurer) | 3,371.20 | 3,696.00 | 3,338.44 | 21,912.80 | 22,176.00 | 21,699.86 |
| FICA Tax | 257.90 | 283.00 | 255.38 | 1,676.35 | 1,698.00 | 1,659.97 |
| Health Insurance | 1,322.85 | 814.00 | 757.77 | 5,526.01 | 4,884.00 | 5,616.59 |
| Retirement | 455.11 | 499.00 | 467.38 | 2,970.49 | 2,994.00 | 3,054.66 |
| Telephone | 32.77 | 33.00 | 30.21 | 156.17 | 198.00 | 197.94 |
| Electric | 0.00 | 0.00 | 0.00 | 30.21 | 0.00 | 0.00 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| Training & Education | 0.00 | 21.00 | 0.00 | 0.00 | 126.00 | 128.00 |
| Auditor | 0.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 |
| Workers Compensation | 852.65 | 0.00 | 852.65 | 5,115.90 | 0.00 | 5,115.90 |
| Department Supplies | 20.00 | 13.00 | 0.00 | 269.99 | 78.00 | 71.00 |
| IRS PENALTIES | 0.00 | 0.00 | 0.00 | 468.54 | 0.00 | 0.00 |
| Total Treasurer | 6,312.48 | 5,359.00 | 5,701.83 | 44,126.46 | 32,154.00 | 37,546.92 |
| Municipal Court | | | | | | |
| Salaries (Municipal Court) | 2,962.38 | 3,547.00 | 3,118.40 | 20,421.65 | 21,282.00 | 20,185.20 |
| Overtime | 136.70 | 208.00 | 0.00 | 1,242.60 | 1,248.00 | 0.00 |
| FICA Tax | 397.93 | 415.00 | 392.97 | 2,622.44 | 2,490.00 | 2,470.60 |
| Health Insurance | 4.00 | 2.00 | 2.00 | 62.00 | 12.00 | 62.00 |
| Retirement | 434.38 | 507.00 | 399.62 | 2,782.10 | 3,042.00 | 2,606.92 |
| Telephone | 232.98 | 417.00 | 230.35 | 1,332.54 | 2,502.00 | 2,892.28 |
| Electric | 0.00 | 0.00 | 0.00 | 230.36 | 0.00 | 0.00 |
| Bldgs & Equipment Rent | 0.00 | 842.00 | 0.00 | 841.67 | 5,052.00 | 3,471.65 |
| Training & Education | 0.00 | 50.00 | 0.00 | 175.00 | 300.00 | 525.00 |
| Professional Svcs - Judge | 783.33 | 783.00 | 750.00 | 4,699.98 | 4,698.00 | 4,500.00 |
| Professional Svcs - Prosecutor | 883.33 | 883.00 | 850.00 | 5,299.98 | 5,298.00 | 5,100.00 |
| Workers Compensation | 11.51 | 12.00 | 11.51 | 69.06 | 72.00 | 69.06 |
| Unemployment Compensation | 0.00 | 3.00 | 5.28 | 19.04 | 18.00 | 18.36 |
| Video Arraignment | 0.00 | 225.00 | 0.00 | 0.00 | 1,350.00 | 0.00 |
| Jurat Fees | 0.00 | 83.00 | 0.00 | 0.00 | 498.00 | 0.00 |
| Department Supplies | 150.26 | 583.00 | 74.43 | 1,298.77 | 3,498.00 | 1,174.50 |
| Regional Jail Expenses | 579.00 | 333.00 | 0.00 | 2,653.75 | 1,998.00 | 2,605.50 |
| Crime Victim Fund | 0.00 | 667.00 | 486.00 | 716.00 | 4,002.00 | 2,906.00 |
| Total Municipal Court | 6,575.80 | 9,560.00 | 6,320.56 | 44,466.94 | 57,360.00 | 48,587.07 |

Regional Development Authority
For Management Purposes Only

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Current Month | Current Month | Current Month LY | Year to Date | Year to Date | Year to Date LY |
|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | | Current Year | Budget | |
| Sewer | 22.07 | 13.00 | 29.99 | 116.72 | 78.00 | 76.34 |
| Travel | 0.00 | 0.00 | 0.00 | 59.80 | 0.00 | 0.00 |
| Maint & Repair Bldgs & Grounds | 0.00 | 57.00 | 0.00 | 230.00 | 342.00 | 342.23 |
| Postage | 1,807.71 | 1,375.00 | 1,300.00 | 8,051.05 | 8,250.00 | 8,951.01 |
| Training & Education | 0.00 | 50.00 | 0.00 | 0.00 | 300.00 | 298.00 |
| Professional Services | 13,100.00 | 4,682.00 | 8,715.24 | 27,761.50 | 28,092.00 | 28,093.01 |
| Liability Insurance | 5,856.28 | 6,097.00 | 5,679.11 | 41,261.31 | 36,582.00 | 36,584.21 |
| Workers Compensation | 19.39 | 19.00 | 19.39 | 116.34 | 114.00 | 116.34 |
| Contract Services | 74.00 | 125.00 | 188.20 | 259.00 | 750.00 | 749.20 |
| Bank Charges | 347.26 | 36.00 | 27.13 | 920.18 | 216.00 | 213.98 |
| Credit Card Charges | 93.59 | 88.00 | 149.03 | 564.57 | 528.00 | 527.90 |
| Department Supplies | 898.10 | 1,243.00 | 95.55 | 9,114.31 | 7,458.00 | 7,460.48 |
| Computer Expenses | 1,903.12 | 1,338.00 | 450.00 | 18,199.00 | 8,028.00 | 8,028.62 |
| Collections | 22.00 | 15.00 | 33.00 | 66.00 | 90.00 | 88.00 |
| Total City Hall | 66,413.15 | 36,191.00 | 43,321.86 | 288,649.19 | 217,146.00 | 260,920.91 |

Public Works

| | | | | | | |
|--------------------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| Salaries (Public Works) | 8,473.60 | 8,316.00 | 7,948.80 | 51,283.20 | 49,896.00 | 50,235.60 |
| Overtime | 133.38 | 416.00 | 0.00 | 1,885.26 | 2,496.00 | 2,323.55 |
| Salaries Mechanic | 1,066.13 | 1,170.00 | 1,035.73 | 7,035.18 | 7,020.00 | 6,987.99 |
| Overtime Mechanic | 236.96 | 234.00 | 1,726.20 | 4,410.52 | 1,404.00 | 5,015.57 |
| Fica Tax | 658.46 | 668.00 | 608.10 | 4,067.49 | 4,008.00 | 4,020.88 |
| FICA Mechanic | 0.00 | 107.00 | 129.12 | 494.40 | 642.00 | 763.48 |
| Health Insurance | 5,881.12 | 2,028.00 | 1,895.72 | 13,842.99 | 12,168.00 | 14,069.64 |
| Retirement | 1,047.83 | 1,126.00 | 1,056.87 | 7,021.73 | 6,756.00 | 6,921.23 |
| Telephone | 82.60 | 78.00 | 67.28 | 410.85 | 468.00 | 486.83 |
| Electric | 434.45 | 500.00 | 356.74 | 3,773.02 | 3,000.00 | 3,087.31 |
| Gas - utility | 63.50 | 458.00 | 0.00 | 190.50 | 2,748.00 | 1,040.22 |
| Water | 130.92 | 146.00 | 0.00 | 898.26 | 876.00 | 1,032.85 |
| Sewer | 0.00 | 40.00 | 40.60 | 271.37 | 240.00 | 191.80 |
| Internet | 45.48 | 29.00 | 0.00 | 95.96 | 174.00 | 181.89 |
| Maint & Repair-Bldgs & Grounds | 0.00 | 313.00 | 46.00 | 239.24 | 1,878.00 | 1,205.22 |
| State Litter Control Grant | 0.00 | 208.00 | 0.00 | 0.00 | 1,248.00 | 0.00 |
| Maint. & Repair - Equipment | 83.40 | 342.00 | 708.16 | 1,191.39 | 2,052.00 | 2,673.12 |
| Maint & Repair-Auto & Trucks | (3,225.07) | 2,083.00 | 4,008.08 | 22,541.06 | 12,498.00 | 24,348.36 |
| Fuel | 4,571.29 | 4,417.00 | 0.00 | 26,825.50 | 26,502.00 | 24,171.78 |
| Training & Education | 135.00 | 39.00 | 0.00 | 135.00 | 234.00 | 310.00 |
| Liability Insurance | 2,438.55 | 2,439.00 | 2,438.55 | 14,631.30 | 14,634.00 | 14,631.30 |
| Workers Compensation | 333.78 | 334.00 | 333.78 | 2,002.68 | 2,004.00 | 2,002.68 |
| Unemployment Compensation | 0.00 | 39.00 | 0.00 | 0.09 | 234.00 | 0.00 |
| Total Public Works | 8,473.60 | 8,316.00 | 7,948.80 | 51,283.20 | 49,896.00 | 50,235.60 |

For Management Purposes Only

Income Statement
For the Six Months Ending December 31, 2015

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|---------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|-------------------|
| Contract Services | (29.00) | 167.00 | 37.00 | 455.02 | 1,002.00 | 1,056.44 |
| Department Supplies | 5,879.94 | 1,292.00 | 422.48 | 22,365.19 | 7,752.00 | 8,213.13 |
| Uniforms | 0.00 | 1,167.00 | 649.40 | 6,363.97 | 7,002.00 | 8,907.40 |
| Miscellaneous | 0.00 | 146.00 | 0.00 | 1,392.68 | 876.00 | 0.00 |
| Permits & Licensing | 102.25 | 0.00 | 0.00 | 102.25 | 0.00 | 1,170.00 |
| City Beautification | 0.00 | 208.00 | 0.00 | 2,413.00 | 1,248.00 | 550.00 |
| Total Public Works | 28,544.57 | 28,510.00 | 23,508.61 | 196,339.10 | 171,060.00 | 185,598.27 |

Police

| | | | | | | |
|--------------------------------|-----------|-----------|-----------|------------|------------|------------|
| Salaries (Police) | 58,461.77 | 57,006.00 | 50,103.60 | 369,062.51 | 342,036.00 | 334,765.23 |
| Overtime Police | 14,362.04 | 18,741.00 | 16,787.60 | 102,004.41 | 112,446.00 | 131,494.96 |
| Salaries Police Administrative | 2,451.20 | 2,692.00 | 2,395.20 | 15,932.80 | 16,152.00 | 15,568.80 |
| Overtime Police Administrative | 0.00 | 125.00 | 0.00 | 689.40 | 750.00 | 0.00 |
| Salaries Mechanic | 1,066.14 | 1,170.00 | 1,035.74 | 7,035.24 | 7,020.00 | 6,988.02 |
| Overtime Mechanic | 0.00 | 0.00 | 230.16 | 1,280.16 | 0.00 | 2,972.90 |
| Salaries Crossing Guard | 193.77 | 333.00 | 101.50 | 1,091.22 | 1,998.00 | 703.27 |
| FICA Tax Police | 5,571.05 | 5,735.00 | 5,117.21 | 36,036.49 | 34,410.00 | 35,745.44 |
| FICA Tax Police Administrative | 187.52 | 216.00 | 183.24 | 1,271.59 | 1,296.00 | 1,191.06 |
| FICA Tax Mechanic | 335.32 | 90.00 | 129.13 | 1,183.18 | 540.00 | 763.50 |
| FICA Tax Crossing Guard | 0.00 | 26.00 | 7.78 | 49.89 | 156.00 | 53.83 |
| Health Insurance | 29,681.65 | 11,993.00 | 11,102.73 | 84,003.64 | 71,958.00 | 79,521.86 |
| Health Ins Retiree Months Cred | 0.00 | 240.00 | 239.50 | 958.00 | 1,440.00 | 1,437.00 |
| Retirement | 510.83 | 538.00 | 605.19 | 3,460.52 | 3,228.00 | 3,499.62 |
| City Contribution Pension - PD | 0.00 | 12,943.00 | 11,947.74 | 41,817.09 | 77,658.00 | 71,686.44 |
| Telephone | 1,412.27 | 967.00 | 1,282.60 | 7,698.34 | 5,802.00 | 5,796.06 |
| Electric | 508.64 | 833.00 | 1,146.64 | 5,038.54 | 4,998.00 | 5,030.00 |
| Gas - utility | 0.00 | 0.00 | 0.00 | 156.44 | 0.00 | 0.00 |
| Cable/Internet | 0.00 | 30.00 | 0.00 | 134.76 | 180.00 | 138.37 |
| Travel | 0.00 | 0.00 | 0.00 | 646.45 | 0.00 | 393.51 |
| Maint & Repair Bldgs & Grounds | 26.97 | 83.00 | 0.00 | 26.97 | 498.00 | 0.00 |
| Maint & Repair - Equipment | 0.00 | 333.00 | 0.00 | 1,697.36 | 1,998.00 | 1,039.50 |
| Teletype (CRT Maint) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171.60 |
| Maint & Repair Autos & Trucks | 3,102.76 | 2,000.00 | 889.50 | 21,245.42 | 12,000.00 | 11,413.19 |
| Fuel | 4,104.95 | 4,583.00 | 0.00 | 22,659.65 | 27,498.00 | 24,381.13 |
| Postage | 0.00 | 0.00 | 0.00 | 157.49 | 0.00 | 6.45 |
| Bldgs & Equipment Rents | 0.00 | 842.00 | 0.00 | 841.67 | 5,052.00 | 3,366.67 |
| Equipment Renewal | 0.00 | 104.00 | 0.00 | 2,911.07 | 624.00 | 0.00 |
| Training & Education | 1,032.55 | 1,167.00 | 0.00 | 3,750.42 | 7,002.00 | 5,772.92 |
| Liability Insurance | 3,335.55 | 3,336.00 | 0.00 | 20,013.30 | 20,016.00 | 20,013.30 |
| Workers Compensation | 1,985.96 | 1,986.00 | 1,985.96 | 11,915.76 | 11,916.00 | 11,915.76 |

For Management Purposes Only

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Current Month | | Current Month LY | | Year to Date | | Year to Date LY | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Current Month LY | Current Year | Budget | Current Year | Budget | Current Year |
| Unemployment Compensation | 3.60 | 370.00 | 2.04 | 501.18 | 2,220.00 | 2,220.00 | 14.09 | 4,001.40 |
| Contract Services | 0.00 | 574.00 | 454.00 | 2,430.85 | 3,444.00 | 3,444.00 | 4,001.40 | 24,615.57 |
| Police Department Supplies | 309.01 | 3,583.00 | 19,495.00 | 11,303.10 | 21,498.00 | 21,498.00 | 24,615.57 | 4,427.46 |
| Communication Equipment | 523.65 | 775.00 | 658.65 | 3,581.73 | 4,650.00 | 4,650.00 | 346.45 | 346.45 |
| Ammunition | 0.00 | 375.00 | 0.00 | 0.00 | 2,250.00 | 2,250.00 | 516.79 | 9,054.58 |
| Office Supplies | 847.59 | 65.00 | 0.00 | 1,680.18 | 390.00 | 390.00 | 516.79 | 9,054.58 |
| Uniforms | 5,780.14 | 1,667.00 | 1,749.54 | 11,523.86 | 10,002.00 | 10,002.00 | 0.00 | 860.00 |
| Miscellaneous | 0.00 | 3,517.00 | 0.00 | 151.20 | 21,102.00 | 21,102.00 | 0.00 | 860.00 |
| Medical Examination | 0.00 | 125.00 | 800.00 | 75.00 | 750.00 | 750.00 | 860.00 | 860.00 |
| Total Police Expenses | 135,794.93 | 139,163.00 | 131,785.80 | 796,016.88 | 834,978.00 | 834,978.00 | 819,666.73 | 819,666.73 |
| Salaries (Fire) | 43,510.53 | 47,433.00 | 42,825.91 | 274,306.73 | 284,598.00 | 284,598.00 | 263,764.62 | 263,764.62 |
| Overtime Training | 0.00 | 0.00 | 0.00 | 6,914.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| Overtime Unscheduled | 3,935.77 | 4,590.00 | 2,377.45 | 24,095.81 | 27,540.00 | 27,540.00 | 34,159.34 | 6,987.99 |
| Salaries Mechanic | 1,066.13 | 1,170.00 | 1,035.73 | 7,035.18 | 7,020.00 | 7,020.00 | 987.77 | 987.77 |
| Overtime Mechanic | 947.84 | 0.00 | 0.00 | 1,595.84 | 0.00 | 0.00 | 10,220.00 | 23,769.10 |
| Incentive - Fire | 0.00 | 1,333.00 | 0.00 | 11,480.00 | 7,998.00 | 7,998.00 | 10,220.00 | 23,769.10 |
| Fica Tax | 3,629.65 | 3,980.00 | 3,458.06 | 24,224.34 | 23,880.00 | 23,880.00 | 763.47 | 54,112.26 |
| FICA Mechanic | 0.00 | 90.00 | 129.12 | 494.40 | 540.00 | 540.00 | 1,471.80 | 1,175.94 |
| Health Insurance | 20,095.36 | 9,552.00 | 9,281.52 | 56,383.95 | 57,312.00 | 57,312.00 | 332.61 | 813.56 |
| Health Ins Retiree Months Cred | 0.00 | 250.00 | 245.30 | 981.20 | 1,500.00 | 1,500.00 | 305.09 | 305.09 |
| Retirement | 179.92 | 158.00 | 153.06 | 1,041.15 | 948.00 | 948.00 | 72,359.30 | 72,359.30 |
| City Contribution Pension | 0.00 | 12,060.00 | 11,132.20 | 38,962.70 | 72,360.00 | 72,360.00 | 303.46 | 84.79 |
| Telephone | 54.82 | 54.00 | 50.24 | 0.00 | 324.00 | 324.00 | 66.00 | 4,240.09 |
| Printing | 0.00 | 11.00 | 0.00 | 4,915.50 | 3,966.00 | 3,966.00 | 332.61 | 813.56 |
| Electric | 504.19 | 661.00 | 529.63 | 3,255.57 | 1,650.00 | 1,650.00 | 813.56 | 305.09 |
| Gas - utility | 8.33 | 275.00 | 0.00 | 1,687.65 | 408.00 | 408.00 | 257.93 | 3,601.46 |
| Water | 202.28 | 194.00 | 0.00 | 8,366.26 | 7,734.00 | 7,734.00 | 15.45 | 300.00 |
| Sewer | 78.62 | 68.00 | 78.62 | 69.89 | 48.00 | 48.00 | 300.00 | 2,442.31 |
| Cable/Internet | 0.00 | 61.00 | 0.00 | 541.57 | 366.00 | 366.00 | 320.00 | 166.45 |
| Maint & Repair-Bldgs & Grounds | 813.00 | 583.00 | 1,418.64 | 3,176.75 | 3,498.00 | 3,498.00 | 3,601.46 | 4,356.82 |
| Maint. & Repair - Equipment | 3,266.27 | 2,467.00 | (167.94) | 15,188.74 | 14,802.00 | 14,802.00 | 4,302.60 | 6,602.33 |
| Maint & Repair - Autos & Truck | 1,575.42 | 583.00 | 85.24 | 13,995.81 | 3,498.00 | 3,498.00 | 6,602.33 | 15.45 |
| Fuel | 1,442.33 | 1,289.00 | 0.00 | 8,366.26 | 7,734.00 | 7,734.00 | 15.45 | 300.00 |
| Postage | 60.00 | 8.00 | 0.00 | 69.89 | 48.00 | 48.00 | 300.00 | 2,442.31 |
| Equipment & Bldg Rental | 0.00 | 50.00 | 0.00 | 736.48 | 300.00 | 300.00 | 320.00 | 166.45 |
| Training & Education | 102.00 | 833.00 | 25.00 | 2,614.43 | 4,998.00 | 4,998.00 | 320.00 | 166.45 |
| Profes. Services - Volunteers | 200.00 | 63.00 | 0.00 | 800.00 | 378.00 | 378.00 | 166.45 | 166.45 |
| Fire Prevention Officer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

For Management Purposes Only

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Current Month Actual | Current Month Budget | Current Month LY | Year to Date Current Year | Year to Date Budget | Year to Date LY |
|---------------------------------------|-------------------------|-------------------------|------------------|------------------------------|------------------------|-------------------|
| Health Ins Retiree Months Cred | | | | | | |
| Retirement | 303.60 | 0.00 | 245.30 | 1,191.30 | 0.00 | 1,471.80 |
| Workers Compensation | 2,158.25 | 2,182.00 | 2,399.24 | 14,257.14 | 13,092.00 | 15,432.88 |
| Unemployment Compensation | 1,870.06 | 1,875.00 | 1,870.06 | 11,220.36 | 11,250.00 | 11,220.36 |
| Sanitary Landfill | 0.00 | 24.00 | 0.00 | 133.41 | 144.00 | 141.29 |
| | 162.50 | 12,500.00 | 15,485.20 | 107,273.99 | 75,000.00 | 80,302.96 |
| Total Health & Sanitation | 29,301.97 | 37,893.00 | 40,165.84 | 259,410.72 | 227,358.00 | 256,113.06 |
| | | | | | | |
| Salaries (Park & Rec.) | | | | | | |
| Overtime | 1,292.80 | 1,488.00 | 1,834.40 | 6,706.40 | 8,928.00 | 12,591.20 |
| FICA Tax | 0.00 | 0.00 | 0.00 | 193.92 | 0.00 | 862.40 |
| Health Insurance | 98.90 | 114.00 | 140.34 | 505.68 | 684.00 | 1,067.10 |
| Retirement | 512.50 | 2.00 | (29.90) | 566.50 | 12.00 | 992.95 |
| Water | 176.16 | 201.00 | 173.60 | 951.34 | 1,206.00 | 1,004.98 |
| Electric | 97.53 | 233.00 | 1,083.58 | 2,319.22 | 1,398.00 | 2,553.42 |
| Sewer | 0.00 | 225.00 | 0.00 | 2,824.03 | 1,350.00 | 1,805.09 |
| Maint & Repair-Bldgs & Grounds | 221.01 | 50.00 | 80.12 | 1,861.79 | 300.00 | 390.42 |
| Maint & Repair-Autos & Trucks | 33.14 | 308.00 | 0.00 | 2,709.38 | 1,848.00 | 2,452.23 |
| Unemployment Compensation | 102.88 | 27.00 | 38.06 | 255.12 | 162.00 | 215.85 |
| Department Supplies | 25.86 | 18.00 | 11.95 | 107.39 | 108.00 | 141.39 |
| Miscellaneous | 910.22 | 0.00 | 396.31 | 4,649.07 | 0.00 | 6,913.41 |
| | 0.00 | 174.00 | 0.00 | 0.00 | 1,044.00 | 0.00 |
| Total Recreation | 3,471.00 | 2,840.00 | 3,728.46 | 23,649.84 | 17,040.00 | 30,990.44 |
| | | | | | | |
| Visitors Bureau | | | | | | |
| Visitors Bureau | 65.00 | 0.00 | 0.00 | 103.94 | 0.00 | 0.00 |
| Visitors Bureau | 7,118.97 | 8,583.00 | 7,345.88 | 44,939.96 | 51,498.00 | 55,319.23 |
| | | | | | | |
| Total Visitor's Bureau | 7,183.97 | 8,583.00 | 7,345.88 | 45,043.90 | 51,498.00 | 55,319.23 |
| | | | | | | |
| Pool | | | | | | |
| Salaries (Pool Part Time) | 0.00 | 3,333.00 | 0.00 | 30,306.43 | 19,998.00 | 28,029.38 |
| Salaries (Concessions) | 0.00 | 1,250.00 | 0.00 | 9,077.96 | 7,500.00 | 10,355.09 |
| Salaries (Pool Manager) | 0.00 | 583.00 | 0.00 | 4,518.75 | 3,498.00 | 5,331.25 |
| Salaries (Pool Asst. Manager) | 0.00 | 417.00 | 0.00 | 2,085.00 | 2,502.00 | 3,280.00 |
| Overtime Pool Part Time | 0.00 | 34.00 | 0.00 | 267.23 | 204.00 | 183.56 |
| Overtime Concessions | 0.00 | 9.00 | 0.00 | 0.00 | 54.00 | 49.50 |
| Overtime Pool Manager | 0.00 | 104.00 | 0.00 | 290.63 | 624.00 | 553.14 |
| | | | | | | |
| For Management Purposes Only | | | | | | |

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| Year to Date Current Year | Year to Date Budget | Year to Date LY | CY Vs Budget | CY Vs LY |
|------------------------------|------------------------|--------------------|-----------------|----------|
|------------------------------|------------------------|--------------------|-----------------|----------|

Expenses

Mayor Expenses

| | | | | | | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|-------|----|------|
| Total Mayor Expense | \$ | 31,509 | \$ | 36,032 | \$ | 31,419 | \$ | 4,523 | \$ | (90) |
|---------------------|----|--------|----|--------|----|--------|----|-------|----|------|

City Council Expenses

| | | | | | | | | | | |
|-----------------------------|----|--------|----|---------|----|--------|----|---------|----|---------|
| Total City Council Expenses | \$ | 28,626 | \$ | 256,764 | \$ | 26,587 | \$ | 228,138 | \$ | (2,038) |
|-----------------------------|----|--------|----|---------|----|--------|----|---------|----|---------|

City Recorder

| | | | | | | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|--------|----|-------|
| Total City Recorder | \$ | 23,647 | \$ | 34,206 | \$ | 26,162 | \$ | 10,559 | \$ | 2,515 |
|---------------------|----|--------|----|--------|----|--------|----|--------|----|-------|

Treasurer

| | | | | | | | | | | |
|-----------------|----|--------|----|--------|----|--------|----|----------|----|---------|
| Total Treasurer | \$ | 44,126 | \$ | 32,154 | \$ | 37,547 | \$ | (11,972) | \$ | (6,580) |
|-----------------|----|--------|----|--------|----|--------|----|----------|----|---------|

Municipal Court

| | | | | | | | | | | |
|-----------------------|----|--------|----|--------|----|--------|----|--------|----|-------|
| Total Municipal Court | \$ | 44,467 | \$ | 57,360 | \$ | 48,587 | \$ | 12,893 | \$ | 4,120 |
|-----------------------|----|--------|----|--------|----|--------|----|--------|----|-------|

Regional Development Authority

| | | | | | | | | | | |
|--------------------------------------|----|-------|----|---|----|---|----|---------|----|---------|
| Total Regional Development Authority | \$ | 1,965 | \$ | - | \$ | - | \$ | (1,965) | \$ | (1,965) |
|--------------------------------------|----|-------|----|---|----|---|----|---------|----|---------|

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Year to Date Current Year | Year to Date Budget | Year to Date LY | CY Vs Budget | CY Vs LY |
|--|------------------------------|------------------------|--------------------|-----------------|-------------|
| Building Department | | | | | |
| Total Building Expense | \$ 47,637 | \$ 41,754 | \$ 44,301 | \$ (5,883) | \$ (3,336) |
| City Hall | | | | | |
| Total City Hall | \$ 288,649 | \$ 217,146 | \$ 260,921 | \$ (71,503) | \$ (27,728) |
| | \$ 54,460 | \$ | \$ 44,842 | \$ (17,043) | |
| Public Works | | | | | |
| Total Public Works | \$ 196,339 | \$ 171,060 | \$ 185,598 | \$ (25,279) | \$ (10,741) |
| Police | | | | | |
| Total Police Expenses | \$ 796,017 | \$ 834,978 | \$ 819,667 | \$ 38,961 | \$ 23,650 |
| Fire | | | | | |
| Total Fire Expenses | \$ 550,658 | \$ 582,426 | \$ 555,465 | \$ 31,768 | \$ 4,807 |
| Dog Warden & Humane Society | | | | | |
| Total Dog Warden/Humane Society | \$ - | \$ 14,502 | \$ 524 | \$ 14,502 | \$ 524 |
| Streets & Transportation | | | | | |

City OF Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Year to Date Current Year | Year to Date Budget | Year to Date LY | CY Vs Budget | CY Vs LY |
|--------------------------------|------------------------------|------------------------|--------------------|-----------------|----------|
| Total Streets & Transportation | \$ 129,243 | \$ 219,402 | \$ 131,804 | \$ 90,159 | \$ 2,561 |

Health & Sanitation

| | | | | | |
|---------------------------|------------|------------|------------|-------------|------------|
| Total Health & Sanitation | \$ 259,411 | \$ 227,358 | \$ 256,113 | \$ (32,053) | \$ (3,298) |
|---------------------------|------------|------------|------------|-------------|------------|

Recreation

| | | | | | |
|------------------|-----------|-----------|-----------|------------|----------|
| Total Recreation | \$ 23,650 | \$ 17,040 | \$ 30,990 | \$ (6,610) | \$ 7,341 |
|------------------|-----------|-----------|-----------|------------|----------|

Visitor's Bureau

| | | | | | |
|-----------------------|-----------|-----------|-----------|----------|-----------|
| Total Visitors Bureau | \$ 45,044 | \$ 51,498 | \$ 55,319 | \$ 6,454 | \$ 10,275 |
|-----------------------|-----------|-----------|-----------|----------|-----------|

Pool

| | | | | | |
|------------|-----------|-----------|-----------|-------------|-----------|
| Total Pool | \$ 79,499 | \$ 63,030 | \$ 89,537 | \$ (16,469) | \$ 10,038 |
|------------|-----------|-----------|-----------|-------------|-----------|

Fairs & Festivals

| | | | | | |
|----------------------------|--------|------|------|----------|----------|
| Total Visitors & Festivals | \$ 450 | \$ - | \$ - | \$ (450) | \$ (450) |
|----------------------------|--------|------|------|----------|----------|

Historical Commission

| | | | | | |
|-----------------------------|-------|-----------|------|-----------|---------|
| Total Historical Commission | \$ 37 | \$ 10,128 | \$ - | \$ 10,091 | \$ (37) |
|-----------------------------|-------|-----------|------|-----------|---------|

Library

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

City Of Nitro FY Current
Income Statement
For the Six Months Ending December 31, 2015

| | Year to Date Current Year | Year to Date Budget | Year to Date LY | CY Vs Budget | CY Vs LY |
|--------------------------------|------------------------------|------------------------|--------------------|-----------------|-------------|
| Total Library | \$ 82,589 | \$ 81,186 | \$ 78,090 | \$ (1,403) | \$ (4,499) |
| Social Services Seniors | | | | | |
| Total Senior's Support | \$ 39,175 | \$ 35,982 | \$ 37,758 | \$ (3,193) | \$ (1,417) |
| Capital Projects | | | | | |
| Total Capital Projects | \$ 135,047 | \$ 166,812 | \$ 137,315 | \$ 31,765 | \$ 2,268 |
| Total Expenses | \$ 2,847,784 | \$ 3,150,818 | \$ 2,853,704 | \$ 303,034 | \$ 5,920 |
| Net Income | \$ (105,923) | \$ (301,730) | \$ (76,438) | \$ 195,807 | \$ (29,485) |

**Consumer Sales Tax
Budgeted vs Actual Revenues Expenses**

| | Budget Oct | Budget Jan | Budget Apr | Total Budget Oct through January | Payments Dec | Oct - Dec |
|------------------------------|------------|------------|------------|----------------------------------|--------------|-----------|
| Receipts | \$ 242,931 | \$ 417,956 | \$ 200,000 | \$ 660,887 | \$ 242,931 | |
| Expenditures | | | | | | |
| Pensions | \$ 23,895 | | | \$ 23,895 | \$ 23,895 | |
| Police | \$ 22,264 | | 150,000 | \$ 122,264 | \$ 27,831 | |
| Fire | | 100,000 | | \$ - | \$ - | |
| Vehicle Payments | | | | \$ 9,903 | \$ 7,636 | |
| Fire | \$ 9,903 | \$ - | | \$ 3,621 | \$ 5,521 | |
| Public Works | \$ 3,621 | | | \$ 19,500 | \$ 900 | |
| Equipment | \$ 19,500 | | | \$ 28,700 | \$ 5,000 | |
| Phone System | | 28,700 | | \$ 95,000 | \$ - | |
| Paving | \$ 65,000 | \$ 30,000 | | \$ 100,000 | \$ 50,000 | |
| Concrete | \$ 50,000 | \$ 50,000 | | \$ 20,000 | \$ - | |
| City Hall | \$ 20,000 | | | \$ 10,000 | \$ - | |
| Drain | \$ 10,000 | | | \$ 30,000 | \$ 13,278 | |
| MS 4 Funding | | \$ 30,000 | | \$ 21,000 | \$ 7,972 | |
| B&O Reimbursements | | \$ 21,000 | | \$ 90,000 | \$ 26 | |
| Accounting Software | | \$ 90,000 | | \$ 58,000 | \$ 18,000 | |
| Administrative | | | | \$ 631,883 | \$ 160,060 | |
| Savings | \$ 18,000 | \$ 40,000 | | \$ - | \$ - | |
| Total Expenditures | \$ 242,183 | \$ 389,700 | | \$ 29,004 | \$ 82,871 | |
| Monthly Net Surplus/ Deficit | \$ 748 | \$ 28,256 | | | | |
| Cumulative Surplus/ Deficit | | | | | | |

Current Month Actual
 Year to Date Current Year

Revenues

| | | |
|----------------|---------|---------------|
| Sales Tax City | \$ 0.00 | \$ 242,931.51 |
| Total Revenues | 0.00 | 242,931.51 |

| | | |
|------------------------------|----------|----------|
| Bank Charges Sale Tax | 90.51 | 90.51 |
| Contributions to Other Funds | 7,972.25 | 7,972.25 |
| Total Admin Costs | 8,062.76 | 8,062.76 |

| | | |
|--------------------------------|----------|-----------|
| City Contribution Pension - PD | 5,973.87 | 23,895.48 |
| Total Police Expenses | 5,973.87 | 23,895.48 |

| | | |
|---------------------------|-----------|-----------|
| City Contribution Pension | 11,132.20 | 27,830.50 |
| Total Fire Expenses | 11,132.20 | 27,830.50 |

| | | |
|--------------------------------|-----------|-----------|
| Street Paving | 50,000.00 | 50,000.00 |
| Total Streets & Transportation | 50,000.00 | 50,000.00 |

| | | |
|--------------------------------|-----------|-----------|
| Capital Outlay - City Hall | 25,746.74 | 30,746.74 |
| Capital Outlay - Fire | 4,951.54 | 11,245.51 |
| Capital Outlay - Streets & Tra | 899.99 | 899.99 |
| Capital Outlay - Health & San | 3,620.52 | 13,808.28 |
| Capital Outlay - Sales Tx Fund | 4,900.30 | 4,900.30 |
| Total Capital Projects | 40,119.09 | 61,600.82 |

| | | |
|----------------|------------|------------|
| Total Expenses | 115,287.92 | 171,389.56 |
|----------------|------------|------------|

| | | |
|------------|-----------------|--------------|
| Net Income | \$ (115,287.92) | \$ 71,541.95 |
|------------|-----------------|--------------|

For Management Purposes Only

City Of Nitro FY Current
Balance Sheet
December 31, 2015

City Of Nitro FY Current
Balance Sheet
December 31, 2015

| ASSETS | | LIABILITIES AND CAPITAL | |
|--|-----------------|-----------------------------|-----------------|
| Cash Accounts General | \$ | OPERB Liability | 2,148,609.69 |
| Receipts Account | 40,862.39 | Total Long-Term Liabilities | 1,722,316.41 |
| Disbursements Account | 22,794.82 | Total Liabilities | 1,999,263.36 |
| I.G.O.V. ACC/OL/NT | 97,734 | Capital | |
| Payroll Account | 44,790.05 | Fund Balance-General Fund | (140,452.95) |
| Total Cash Accounts | 108,544.60 | Restricted General Fund | 39,356.05 |
| Cash Accounts Restricted | | Committed General Fund | 122,700.12 |
| THF Bank Account | 4,031.48 | Unassigned General Fund | (273,853.03) |
| City of Nitro Hotel, Motel, Ta | 71,744.26 | Total General Fund | (252,231.81) |
| Fairs & Festival Account | 8,767.14 | Assigned Coal Severance | 1,621.15 |
| Firemen's Equip Fund | 30,660.21 | Total Coal Severance Fund | 1,621.15 |
| Peoples FCCU CD | 8,966.97 | Net Income | (43,737.33) |
| Peoples FCCU CD | 90,129.28 | Total Capital | (294,347.99) |
| Peoples FCCU CD | 243,475.02 | Total Liabilities & Capital | \$ 1,704,915.37 |
| Police M-4-Dent | 33,244.24 | | |
| Police To Be Forfeited | 939.01 | | |
| Police Canine Fund | 1,366.45 | | |
| Coal Severance Tax Acct | 4,194.97 | | |
| Huntington Library Acc | 18,658.31 | | |
| Huntington Sales Tax | 82,871.76 | | |
| Sales Tax Savings | 18,000.00 | | |
| Total Restricted Funds | 617,949.10 | | |
| Other Current Assets | | | |
| Taxes Receivable | 360,391.73 | | |
| Misc Fees Receivable | 525,033.65 | | |
| Accounts Receivable Misc | 73,526.11 | | |
| Total Current Assets | 958,951.49 | | |
| Property and Equipment | | | |
| Total Property and Equipment | 0.00 | | |
| Other Assets | | | |
| Prepaid Expenses | 19,470.18 | | |
| Total Other Assets | 19,470.18 | | |
| Total Assets | \$ 1,704,915.37 | | |
| Current Liabilities | | | |
| Accounts Payable | \$ 148,711.40 | | |
| Public Employees Retirement | 3,751.20 | | |
| Insurance Payable | 2,439.97 | | |
| Fire Union | 252.00 | | |
| Other Deductions Payable | 104.81 | | |
| THF PAYABLES | (0.03) | | |
| SUTA Tax Payable | 592.53 | | |
| Deferred Revenues | 120,895.07 | | |
| Total Current Liabilities | 276,746.95 | | |
| Long-Term Liabilities | | | |
| Investment in San. Board | (426,093.28) | | |
| Unaudited - For Management Purposes Only | | | |

Unaudited - For Management Purposes Only