

AGENDA  
NITRO CITY COUNCIL  
NOVEMBER 20, 2018  
7:00 pm

CALL TO ORDER: Mayor Dave Casebolt  
Ward 1 Councilwoman Donna Boggs  
Ward 3 Councilwoman Laurie Elkins  
Councilman at Large Bill Javins  
Councilman at Large Andy Shamblin

Recorder Rita Cox  
Ward 2 Councilman Bill Racer  
Ward 4 Councilman Michael Hill  
Councilman at Large John Montgomery

INVOCATION/PLEDGE OF ALLEGIANCE

FUTURE DATES OF COUNCIL: December 4 and 18

APPROVAL OF COUNCIL MINUTES: November 8

RECOGNITION OF NITRO YOUTH FOOTBALL D TEAM: Councilman Michael Hill

OLD BUSINESS

SELECTION OF PRINTER FOR 2019 CALENDAR: Recorder Rita Cox

OPENING BIDS FOR WEBSITE DEVELOPMENT: Recorder Rita Cox

NEW BUSINESS

APPOINTMENT TO NDA BOARD OF DIRECTORS/COURTNEY MATHES: Recorder  
Rita Cox

ATTORNEY REPORT

TREASURER REPORT

MAYOR COMMENTS

COUNCIL COMMENTS

PUBLIC COMMENTS

ADJOURNMENT

NITRO CITY COUNCIL  
MINUTES  
NOVEMBER 20, 2018

**DRAFT**

CALL TO ORDER: Recorder Rita Cox called the meeting to order at 7:00 pm. Attending along with Recorder Cox were Ward 1 Councilwoman Donna Boggs, Ward 3 Councilwoman Laurie Elkins, Councilmen at Large Bill Javins, John Montgomery, and Andy Shamblin, and City Attorney Johnnie Brown. Mayor Dave Casebolt, Ward 2 Councilman Bill Racer, Ward 4 Councilman Michael Hill and Treasurer John Young were not present.

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

FUTURE DATES OF COUNCIL: Recorder Cox said the future dates of Council are December 4 and 18.

APPROVAL OF COUNCIL MINUTES: COUNCILMAN JAVINS MADE THE MOTION TO APPROVE THE MINUTES OF NOVEMBER 8 AND THERE WAS A SECOND BY COUNCILMAN MONTGOMERY. THE MOTION CARRIED.

RECOGNITION OF NITRO YOUTH FOOTBALL D TEAM: The team was not in attendance.

OLD BUSINESS

SELECTION OF PRINTER FOR 2019 CALENDAR: COUNCILMAN MONTGOMERY MADE THE MOTION THAT COUNCIL APPROVE THE RECOMMENDATION OF THE COMMITTEE TO SELECT DUNBAR PRINTING AND GRAPHICS TO PRINT THE 2019 CALENDAR FOR \$3843.84. THERE WAS A SECOND BY COUNCILMAN JAVINS AND THE MOTION CARRIED.

OPENING BIDS FOR WEBSITE DEVELOPMENT: Recorder Cox said the bids for website development were submitted by IA Image Associates for \$5000 plus \$240 for hosting for one year, Creosin for \$2750, and CIS for \$3600. COUNCILWOMAN ELKINS MADE THE MOTION TO FORM A COMMITTEE CONSISTING OF MAYOR CASEBOLT, RECORDER COX, TREASURER YOUNG, CHIEF ELKINS, JOE STEVENS, AND CHER STANGE TO CONSIDER THE BIDS AND REPORT BACK TO COUNCIL. THERE WAS A SECOND BY COUNCILMAN JAVINS AND A UNANIMOUS VOTE FOR THE MOTION.

NEW BUSINESS

APPOINTMENT TO NDA BOARD OF DIRECTORS/COURTNEY MATHES: COUNCILMAN SHAMBLIN MADE THE MOTION TO APPROVE THE APPOINTMENT OF COURTNEY MATHES TO THE NDA BOARD. THERE WAS A SECOND BY COUNCILMAN MONTGOMERY AND THE MOTION CARRIED.

ATTORNEY REPORT: Johnnie Brown said he did not have anything to report. He said he would take questions from Council.

TREASURER REPORT: COUNCILMAN SHAMBLIN MADE THE MOTION TO ACCEPT THE REPORTS FROM THE TREASURER'S OFFICE WITH A SECOND BY COUNCILWOMAN BOGGS. VOTE WAS FOR THE MOTION.

MAYOR COMMENTS: Mayor Casebolt was not present.

**DRAFT**

COUNCIL COMMENTS: Councilwoman Laurie Elkins said that she is pleased to see the paving being done on Second Avenue.

Councilman Bill Javins said the paving is being done on other streets as well.

Councilwoman Donna Boggs said that the Waggin Tales Chili Beer Fest was a big success.

Recorder Rita Cox said the ceremony on Veterans Day with the lowering of the flags and a moving speaker was a great tribute to Veterans and Members of the Armed Forces.

PUBLIC COMMENTS: Bob Schamber said the Veterans Ceremony at the Senior Center was well attended.

ADJOURNMENTS: COUNCILWOMAN DONNA BOGGS MADE THE MOTION TO ADJOURN. THERE WAS A SECOND BY COUNCILWOMAN LAURIE ELKINS AND THE MOTION CARRIED.

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DAVE CASEBOLT, MAYOR

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RITA COX, RECORDER

Income Statement

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Group Summary

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 001 - GENERAL FUND</b>					
<b>Revenue</b>					
	7,097,052.00	7,097,052.00	1,244,983.55	3,508,092.05	3,588,959.95
<b>Revenue Total:</b>	<b>7,097,052.00</b>	<b>7,097,052.00</b>	<b>1,244,983.55</b>	<b>3,508,092.05</b>	<b>3,588,959.95</b>
<b>Expense</b>					
409 - Mayor	113,130.99	113,130.99	7,449.80	31,033.62	82,097.37
410 - City Council	76,337.40	76,337.40	4,915.09	41,282.15	35,055.25
411 - Recorder	55,635.00	55,635.00	7,113.61	19,109.00	36,526.00
413 - Treasurer	72,111.85	72,111.85	8,108.02	23,975.17	48,136.68
416 - Municipal Court	91,091.31	91,091.31	6,292.79	25,450.17	65,641.14
435 - Regional Development Authority	3,000.00	3,000.00	0.00	2,058.68	941.32
436 - Building Department	129,410.62	129,410.62	15,127.82	50,658.50	78,752.12
440 - City Hall	507,646.96	507,646.96	24,376.52	138,759.14	368,887.82
566 - Public Works Department	448,717.92	448,717.92	35,226.14	144,779.52	303,938.40
700 - Police Department	1,854,084.94	1,854,084.94	173,558.09	634,537.26	1,219,547.68
706 - Fire Department	1,602,417.00	1,602,417.00	225,746.54	637,790.24	964,626.76
707 - Dog Warden/Humane Society	5,000.00	5,000.00	3,896.72	15,819.60	-10,819.60
750 - Streets & Highways	508,425.80	508,425.80	16,531.07	106,041.67	402,384.13
800 - Garbage Department	354,088.31	354,088.31	33,728.29	110,105.50	243,982.81
801 - Landfill & Incinerator Department	180,000.00	180,000.00	12,268.79	51,287.94	128,712.06
900 - Parks & Recreation	61,776.83	61,776.83	12,678.11	38,948.86	22,827.97
901 - Visitors Bureau	79,000.00	79,000.00	17,333.99	43,547.49	35,452.51
903 - Fair Associations/Festival	25,000.00	25,000.00	8,771.60	17,177.08	7,822.92
904 - Swimming Pools	110,768.00	110,768.00	1,013.24	57,374.90	53,393.10
905 - Concessions	32,599.95	32,599.95	571.83	20,679.28	11,920.67
911 - Historical Commission	2,300.00	2,300.00	748.44	2,027.67	272.33
916 - Library	181,616.13	181,616.13	13,744.98	53,094.64	128,521.49
951 - Seniors	71,576.52	71,576.52	5,822.24	15,926.11	55,650.41
975 - General Government	60,000.00	60,000.00	625.00	4,550.00	55,450.00
976 - Public Safety	30,000.00	30,000.00	3,544.53	73,449.19	-43,449.19
977 - Streets & Transportation	0.00	0.00	18,500.00	21,800.00	-21,800.00
978 - Health & Sanitation	237,900.00	237,900.00	0.00	9,694.49	228,205.51
979 - Culture & Recreation	203,416.00	203,416.00	0.00	11,486.47	191,929.53
<b>Expense Total:</b>	<b>7,097,051.53</b>	<b>7,097,051.53</b>	<b>657,693.25</b>	<b>2,402,444.34</b>	<b>4,694,607.19</b>
<b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>	<b>0.47</b>	<b>0.47</b>	<b>587,290.30</b>	<b>1,105,647.71</b>	<b>-1,105,647.24</b>
<b>Fund: 002 - COAL SEVERANCE FUND</b>					
<b>Revenue</b>					
	15,000.00	15,000.00	4,932.00	10,822.82	4,177.18
<b>Revenue Total:</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>4,932.00</b>	<b>10,822.82</b>	<b>4,177.18</b>
<b>Expense</b>					
951 - Seniors	15,000.00	15,000.00	0.00	7,110.00	7,890.00
<b>Expense Total:</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>7,110.00</b>	<b>7,890.00</b>
<b>Fund: 002 - COAL SEVERANCE FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>4,932.00</b>	<b>3,712.82</b>	<b>-3,712.82</b>
<b>Total Surplus (Deficit):</b>	<b>0.47</b>	<b>0.47</b>	<b>592,222.30</b>	<b>1,109,360.53</b>	<b>-1,109,360.06</b>



Table with columns: Account, Name, Balance. Sections include Fund: 001 - GENERAL FUND, Assets, Liability, and Equity. Total Assets: 3,368,769.20. Total Liability: 171,304.01. Total Equity and Current Surplus (Deficit): 3,197,465.19. Total Liabilities, Equity and Current Surplus (Deficit): 3,368,769.20.

Balance Sheet

As Of 10/31/2018

Account	Name	Balance
<b>Fund: 002 - COAL SEVERANCE FUND</b>		
<b>Assets</b>		
002-102-100	Coal Severance Tax Acct	6,549.87
002-109-101	Taxes Receivable Coal Sev	5,890.82
	<b>Total Assets:</b>	<u>12,440.69</u>
		<u>12,440.69</u>
<b>Liability</b>		
	<b>Total Liability:</b>	<u>0.00</u>
<b>Equity</b>		
002-298-102	Assigned Coal Severance	15,167.05
002-298-108	Unassigned Coal Severance	-6,439.18
	<b>Total Beginning Equity:</b>	<u>8,727.87</u>
Total Revenue		10,822.82
Total Expense		<u>7,110.00</u>
<b>Revenues Over/Under Expenses</b>		<u>3,712.82</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>12,440.69</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u>12,440.69</u>



CITY OF NITRO, WV

# Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 10/31/2018

Account Type	2017-2018		2018-2019		YTD Variance Favorable / (Unfavorable)	YTD Variance Favorable / (Unfavorable)	Variance %	
	Oct. Activity	Oct. Activity	Oct. Activity	Oct. Activity				
<b>Fund: 001 - GENERAL FUND</b>								
Revenue	1,056,661.56	1,244,983.55	188,321.99	17.82%	3,170,182.38	3,508,092.05	337,909.67	10.66%
Expense	665,700.15	657,593.25	8,006.90	1.20%	2,381,657.35	2,402,444.34	-20,786.99	-0.87%
<b>Fund 001 Surplus (Deficit):</b>	<b>390,961.41</b>	<b>587,290.30</b>	<b>196,328.89</b>	<b>50.22%</b>	<b>788,525.03</b>	<b>1,105,647.71</b>	<b>317,122.68</b>	<b>40.22%</b>
<b>Fund: 002 - COAL SEVERANCE FUND</b>								
Revenue	3,812.26	4,932.00	1,119.74	29.37%	9,906.58	10,822.82	916.24	9.25%
Expense	0.00	0.00	0.00	0.00%	6,205.00	7,110.00	-905.00	-14.59%
<b>Fund 002 Surplus (Deficit):</b>	<b>3,812.26</b>	<b>4,932.00</b>	<b>1,119.74</b>	<b>29.37%</b>	<b>3,701.58</b>	<b>3,712.82</b>	<b>11.24</b>	<b>0.30%</b>
<b>Total Surplus (Deficit):</b>	<b>394,773.67</b>	<b>592,222.30</b>	<b>197,448.63</b>	<b>50.02%</b>	<b>792,226.61</b>	<b>1,109,360.53</b>	<b>317,133.92</b>	<b>40.03%</b>





# Income Statement

## Account Summary

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 001 - GENERAL FUND</b>						
<b>Department: 409 - Mayor</b>						
<u>001-409-101-001</u>	Salaries (Mayor)	45,000.00	45,000.00	3,461.54	13,846.16	31,153.84
<u>001-409-101-002</u>	Salaries Admin	23,575.00	23,575.00	0.00	0.00	23,575.00
<u>001-409-103-002</u>	Salaries Admin	0.00	0.00	1,695.00	6,915.60	-6,915.60
<u>001-409-103-006</u>	Overtime Admin	0.00	0.00	8.48	59.33	-59.33
<u>001-409-103-017</u>	Holiday Admin	0.00	0.00	90.40	271.20	-271.20
<u>001-409-103-023</u>	Sick Leave Admin	0.00	0.00	22.60	45.20	-45.20
<u>001-409-104-050</u>	FICA Tax	3,442.50	3,442.50	403.78	1,617.09	1,825.41
<u>001-409-104-051</u>	FICA Tax Intern	1,803.49	1,803.49	0.00	0.00	1,803.49
<u>001-409-105-060</u>	Health Insurance	20,350.00	20,350.00	1,189.73	4,859.97	15,490.03
<u>001-409-106-070</u>	Retirement	6,850.00	6,850.00	527.81	2,113.78	4,736.22
<u>001-409-211-090</u>	Telephone	400.00	400.00	35.45	107.38	292.62
<u>001-409-214-100</u>	Travel	250.00	250.00	0.00	250.47	-0.47
<u>001-409-222-120</u>	Dues	2,000.00	2,000.00	0.00	0.00	2,000.00
<u>001-409-226-141</u>	Workers Compensation	280.00	280.00	11.78	47.12	232.88
<u>001-409-226-142</u>	Unemployment Compensation	480.00	480.00	0.00	0.69	479.31
<u>001-409-341-160</u>	Department Supplies	1,200.00	1,200.00	0.00	271.40	928.60
<u>001-409-346-161</u>	City Calendar	5,000.00	5,000.00	0.00	0.00	5,000.00
<u>001-409-568-180</u>	Other Contributions	2,500.00	2,500.00	3.23	628.23	1,871.77
<b>Department: 409 - Mayor Total:</b>		<b>113,130.99</b>	<b>113,130.99</b>	<b>7,449.80</b>	<b>31,033.62</b>	<b>82,097.37</b>
<b>Fund: 001 - GENERAL FUND Total:</b>		<b>113,130.99</b>	<b>113,130.99</b>	<b>7,449.80</b>	<b>31,033.62</b>	<b>82,097.37</b>
<b>Total Surplus (Deficit):</b>		<b>-113,130.99</b>	<b>-113,130.99</b>	<b>-7,449.80</b>	<b>-31,033.62</b>	<b>-82,097.37</b>

Income Statement

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
001 - GENERAL FUND	-113,130.99	-113,130.99	-7,449.80	-31,033.62	-82,097.37
<b>Total Surplus (Deficit):</b>	<b>-113,130.99</b>	<b>-113,130.99</b>	<b>-7,449.80</b>	<b>-31,033.62</b>	<b>-82,097.37</b>



CITY OF NITRO, WV

# Detail Report Account Detail

Date Range: 10/01/2018 - 10/31/2018

Account	Name	Beginning Balance	Total Activity	Ending Balance				
<b>Fund: 001 - GENERAL FUND</b>								
<b>Department: 409 - Mayor</b>								
<u>001-409-101-001</u>	Salaries (Mayor)	10,384.62	3,461.54	13,846.16				
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay			1,730.77	12,115.39
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			1,730.77	13,846.16
<u>001-409-103-002</u>	Salaries Admin							
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay			904.00	6,124.60
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			791.00	6,915.60
<u>001-409-103-006</u>	Overtime Admin							
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			8.48	59.33
<u>001-409-103-017</u>	Holiday Admin							
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			90.40	271.20
<u>001-409-103-023</u>	Sick Leave Admin							
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			22.60	45.20
<u>001-409-104-050</u>	FICA Tax							
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay			201.57	1,414.88
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			202.21	1,617.09

Account	Name	Health Insurance	Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance	
001-409-105-060			10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay			466.74	4,136.98	
			10/05/2018	GLPKT05001	JN02662		Hsa Mayor			256.25	4,393.23	
			10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			466.74	4,859.97	
001-409-106-070					Retirement					527.81	2,113.78	
001-409-211-090			10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay			263.48	1,849.45	
			10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay			264.33	2,113.78	
001-409-226-141					Telephone					71.93	107.38	
001-409-568-180			10/16/2018	POPKT00963	YOUNG GHOST PCARD	47932	LUMOS MAYOR	UNITEDBAN - UNITED BANKCARD CENTER		35.45	107.38	
					Workers Compensation					35.34	47.12	
			10/05/2018	GLPKT04998	JN02659		W Compensation			11.78	47.12	
					Other Contributions					625.00	628.23	
001-409-568-180			10/01/2018	POPKT00913	00517914	47919	FOOD PANTRY ELECTRICAL	LEONARD - LEONARDS ELECTRICAL SUPPLI		3.23	628.23	
										<b>Total Department: 409 - Mayor:</b>	<b>Beginning Balance: 23,061.26</b>	<b>Ending Balance: 30,511.06</b>
										<b>Total Fund: 001 - GENERAL FUND:</b>	<b>Beginning Balance: 23,061.26</b>	<b>Ending Balance: 30,511.06</b>
<b>Grand Totals:</b>										<b>Beginning Balance: 23,061.26</b>	<b>Ending Balance: 30,511.06</b>	

# Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
001 - GENERAL FUND	23,061.26	7,449.80	30,511.06
<b>Grand Total:</b>	<b>23,061.26</b>	<b>7,449.80</b>	<b>30,511.06</b>



CITY OF NITRO, WV

# Income Statement

## Account Summary

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 001 - GENERAL FUND</b>						
<b>Department: 900 - Parks &amp; Recreation</b>						
<u>001-900-103-001</u>	Salaries (Park & Rec.)	19,741.60	19,741.60	2,368.42	6,525.70	13,215.90
<u>001-900-103-006</u>	Overtime	0.00	0.00	59.83	177.97	-177.97
<u>001-900-103-017</u>	Holiday	0.00	0.00	168.96	248.72	-248.72
<u>001-900-103-020</u>	Vacation	0.00	0.00	0.00	468.56	-468.56
<u>001-900-104-050</u>	FICA Tax	1,510.23	1,510.23	198.69	567.73	942.50
<u>001-900-105-060</u>	Health Insurance	5,200.00	5,200.00	394.02	1,627.72	3,572.28
<u>001-900-106-070</u>	Retirement	2,150.00	2,150.00	259.73	742.11	1,407.89
<u>001-900-213-091</u>	Electric	5,000.00	5,000.00	2,422.46	4,867.19	132.81
<u>001-900-213-093</u>	Water	6,000.00	6,000.00	677.86	3,839.73	2,160.27
<u>001-900-213-094</u>	Sewer	6,000.00	6,000.00	92.54	595.31	5,404.69
<u>001-900-215-105</u>	Maint & Repair-Bldgs & Grounds	6,000.00	6,000.00	5,493.30	12,618.01	-6,618.01
<u>001-900-216-108</u>	Maint & Repair - Equipment	0.00	0.00	12.05	1,110.99	-1,110.99
<u>001-900-219-125</u>	Equipment & Bldg Rental	0.00	0.00	0.00	163.24	-163.24
<u>001-900-226-142</u>	Unemployment Compensation	175.00	175.00	18.84	64.64	110.36
<u>001-900-341-160</u>	Department Supplies	10,000.00	10,000.00	323.31	4,999.14	5,000.86
<u>001-900-345-164</u>	Uniforms	0.00	0.00	188.10	332.10	-332.10
<b>Department: 900 - Parks &amp; Recreation Total:</b>		<b>61,776.83</b>	<b>61,776.83</b>	<b>12,678.11</b>	<b>38,948.86</b>	<b>22,827.97</b>
<b>Fund: 001 - GENERAL FUND Total:</b>		<b>61,776.83</b>	<b>61,776.83</b>	<b>12,678.11</b>	<b>38,948.86</b>	<b>22,827.97</b>
<b>Total Surplus (Deficit):</b>		<b>-61,776.83</b>	<b>-61,776.83</b>	<b>-12,678.11</b>	<b>-38,948.86</b>	<b>-22,827.97</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
001 - GENERAL FUND	-61,776.83	-61,776.83	-12,678.11	-38,948.86	-22,827.97
<b>Total Surplus (Deficit):</b>	<b>-61,776.83</b>	<b>-61,776.83</b>	<b>-12,678.11</b>	<b>-38,948.86</b>	<b>-22,827.97</b>



CITY OF NITRO, WV

# Detail Report Account Detail

Date Range: 10/01/2018 - 10/31/2018

Account	Name	Beginning Balance	Total Activity	Ending Balance			
<b>Fund: 001 - GENERAL FUND</b>							
<b>Department: 900 - Parks &amp; Recreation</b>							
<u>001-900-103-001</u>	Salaries (Park & Rec.)	4,157.28	2,368.42	6,525.70			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay		797.60	4,954.88
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		1,570.82	6,525.70
<u>001-900-103-006</u>	Overtime					59.83	177.97
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay		14.96	133.10
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		44.87	177.97
<u>001-900-103-017</u>	Holiday					168.96	248.72
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		168.96	248.72
<u>001-900-104-050</u>	FICA Tax					198.69	567.73
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay		62.16	431.20
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		136.53	567.73
<u>001-900-105-060</u>	Health Insurance					394.02	1,627.72
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay		154.50	1,388.20
10/05/2018	GLPKT05001	JN02662		Hsa Parks & Rec		84.42	1,472.62
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		155.10	1,627.72
<u>001-900-106-070</u>	Retirement					259.73	742.11
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Running Balance</b>
10/04/2018	PYPKT00494	PYPKT00494 - 201810		PYPKT00494 - 20181004 PAYROLL - Pay		81.26	563.64
10/18/2018	PYPKT00499	PYPKT00499 - 201810		PYPKT00499 - 20181018 PAYROLL - Pay		178.47	742.11



Detail Report

Account	Name	Beginning Balance	Total Activity	Ending Balance				
001-900-213-091	Electric	2,444.73	2,422.46	4,867.19				
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/12/2018	POPKT00947	356.0-7 BALL FIELD	47904	BALL FIELD	APPPW - APPALACHIAN POWER		114.15	2,558.88
10/16/2018	POPKT00963	387-9-9 PRESS BOX OC	47904	PRESS BOX	APPPW - APPALACHIAN POWER		393.35	2,952.23
10/16/2018	POPKT00963	422-0-5 1675 PARK OC	47904	PARK COMM ELE	APPPW - APPALACHIAN POWER		757.50	3,709.73
10/29/2018	POPKT00994	PARK&REC OCT 18	47941	PARKS ELECTRIC	APPPW - APPALACHIAN POWER		503.06	4,212.79
10/30/2018	POPKT01006	442016-2	47941	UNDER GROUND SERVICE FORM POLE	APPPW - APPALACHIAN POWER		654.40	4,867.19
001-900-213-093	Water					3,161.87	677.86	3,839.73
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/15/2018	APPKT01526	616-5 OCT 18	DFT0001374	P&R WATER	WVAMER - WV AMERICAN WATER		70.24	3,232.11
10/16/2018	APPKT01526	655-6 OCT 18	DFT0001377	3 RIDENOUR LAKE	WVAMER - WV AMERICAN WATER		28.32	3,260.43
10/19/2018	APPKT01526	886-3 OCT 18	DFT0001379	P&R WATER 2 21ST ST	WVAMER - WV AMERICAN WATER		28.32	3,288.75
10/22/2018	APPKT01526	042-1 OCT 18	DFT0001380	P&R WATER PARK AVE	WVAMER - WV AMERICAN WATER		550.98	3,839.73
001-900-213-094	Sewer					502.77	92.54	595.31
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/29/2018	POPKT00994	SEWER FOR SEPT 18 D	47989	SEWER DEPTS P&R	NITREG - NITRO REGIONAL WASTE		92.54	595.31
001-900-215-105	Maint & Repair-Bldgs & Grounds					7,124.71	5,493.30	12,618.01
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/01/2018	POPKT00913	32631042	47920	gravel	MARMAR - MARTIN MARRIETA		130.53	7,255.24
10/01/2018	APPKT01468	32631042	47920	gravel	MARMAR - MARTIN MARRIETA		-130.53	7,124.71
10/01/2018	APPKT01468	32631042	47920	gravel	MARMAR - MARTIN MARRIETA		135.00	7,259.71
10/02/2018	POPKT00913	SUPPLIES FOR SHELTE	47835	SUPPLIES FOR BRIDGE AT SHELTER #4	JAMCAU - JAMES CAUDILL		220.41	7,480.12
10/04/2018	POPKT00923	2124191	470	RIVERBANK	GAICON - GAI CONSULTANTS		2,325.00	9,805.12
10/04/2018	POPKT00923	94402172	48036	LUMBER AND EQUIPMENT TO REBUILD	UNITEDBAN - UNITED BANKCARD CENTER		445.95	10,251.07
10/04/2018	POPKT00923	J-141954	47915	PORTA POTTY BOAT LAUNCH	INDSAN - INDUSTRIAL SANITATION, INC.		326.48	10,577.55
10/10/2018	POPKT00934	32631337	47984	gravel for lake/ halloween ho down	MARMAR - MARTIN MARRIETA		764.75	11,342.30
10/10/2018	POPKT00934	510891	47974	spray foam for sh.4 bathroom	CENHAR - CENTER HARDWARE		2.99	11,345.29
10/10/2018	APPKT01468	32631337	47984	gravel for lake/ halloween ho down	MARMAR - MARTIN MARRIETA		790.91	12,136.20
10/10/2018	APPKT01468	32631337	47984	gravel for lake/ halloween ho down	MARMAR - MARTIN MARRIETA		-764.75	11,371.45
10/11/2018	POPKT00942	STORAGE P&R PAID YE	1066	STORAGE BUILDING PAID YEARLY	MURMIN - MURPHY'S MINI STORAGE & M		840.00	12,211.45
10/15/2018	POPKT00958	511070	47974	paint for curbs, parking spots, handicap	CENHAR - CENTER HARDWARE		120.45	12,331.90
10/29/2018	POPKT00996	00519057	48023	electrical stuff for new stage at river par	LEONARD - LEONARDS ELECTRICAL SUPPLI		286.11	12,618.01
001-900-216-108	Maint & Repair - Equipment					1,098.94	12.05	1,110.99
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Project Account</b>	<b>Amount</b>	<b>Running Balance</b>
10/01/2018	POPKT00913	510783	47906	parts	CENHAR - CENTER HARDWARE		12.05	1,110.99

Detail Report

Account	Name	Beginning Balance	Total Activity	Ending Balance
001-900-226-142	Unemployment Compensation	45.80	18.84	64.64
10/18/2018	Source Transaction PYPKT00499 - 201810			
	Description PYPKT00499 - 20181018 PAYROLL - Pay			
001-900-341-160	Department Supplies	4,675.83	323.31	4,999.14
10/16/2018	Source Transaction POPKT00963			
	Description YOUNG GHOST PCARD 47932			
10/16/2018	Source Transaction POPKT00963			
	Description YOUNG GHOST PCARD 47932			
10/29/2018	Source Transaction POPKT00996			
	Description 46789 KEYS FOR POOL 48027			
001-900-345-164	Uniforms	144.00	188.10	332.10
10/09/2018	Source Transaction POPKT00929			
	Description 2898 BOOTS			

Total Department: 900 - Parks & Recreation: Beginning Balance: 25,638.95 Total Activity: 12,678.11 Ending Balance: 38,317.06

Total Fund: 001 - GENERAL FUND: Beginning Balance: 25,638.95 Total Activity: 12,678.11 Ending Balance: 38,317.06

Grand Totals: Beginning Balance: 25,638.95 Total Activity: 12,678.11 Ending Balance: 38,317.06

# Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
001 - GENERAL FUND	25,638.95	12,678.11	38,317.06
<b>Grand Total:</b>	<b>25,638.95</b>	<b>12,678.11</b>	<b>38,317.06</b>



# Consolidated Balance Sheet Report

## Account Summary

As Of 11/15/2018

Account	Name	Balance	
<b>Assets</b>			
<b>Available Cash</b>			
001-101-101	Receipts Account	346,293.77	
001-101-102	Disbursements Account	16,045.74	
001-101-103	L GOV ACCOUNT	225.70	
001-101-104	Payroll Account	-58,591.02	
	<b>Total Available Cash:</b>	<b>303,974.19</b>	
<b>Restricted Cash</b>			
001-102-105	THF Bank Account	208,998.42	
001-102-106	City of Nitro Hotel, Motel, Ta	136,230.23	
001-102-107	Fire Fee Account	5,471.90	
001-102-108	Fair & Festivals	1,221.18	
001-102-109	Firemen's Equip Fund	66,390.42	
001-102-110	Peoples FCU CD	9,072.09	
001-102-111	Peoples FCU CD	92,186.85	
001-102-112	Peoples FCU CD	249,033.31	
001-102-113	Police State M-Dent	106,833.95	
001-102-114	Police To Be Forfeited	10,530.18	
001-102-115	Federal Mdent Fund	6,378.11	
001-102-116	Huntington Library Acc	8,891.48	
001-102-118	Sales Tax Account	468,514.47	
001-102-119	Sales Tax Savings	-18.00	
002-102-100	Coal Severance Tax Acct	6,549.87	
	<b>Total Restricted Cash:</b>	<b>1,376,284.46</b>	
	<b>Total Assets:</b>	<b>1,680,258.65</b>	<b>1,680,258.65</b>
<b>Liability</b>			
<b>Payables</b>			
001-201-230	DISB - Accounts Payable	25,732.85	
001-201-233	Fire - Accounts Payable	-1,500.00	
001-201-240	Fair - Accounts Payable	2,215.00	
	<b>Total Payables:</b>	<b>26,447.85</b>	
	<b>Total Liability:</b>	<b>26,447.85</b>	
<b>Equity</b>			
	<b>Total Beginning Equity:</b>	<b>0.00</b>	
Total Revenue		3,623,525.14	
Total Expense		2,839,801.91	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>783,723.23</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>810,171.08</b>	
	<b>*** OUT OF BALANCE ***</b>	<b>870,087.57</b>	



# Income Statement Account Summary

For Fiscal: 2018-2019 Period Ending: 10/31/2018

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
<b>Fund: 001 - GENERAL FUND</b>						
<b>Department: 904 - Swimming Pools</b>						
<u>001-904-103-001</u>	Salaries (Pool Part Time)	52,000.00	52,000.00	0.00	29,678.38	22,321.62
<u>001-904-103-004</u>	Salaries (Pool Manager)	10,000.00	10,000.00	0.00	3,692.00	6,308.00
<u>001-904-103-006</u>	Overtime Pool Part Time	0.00	0.00	0.00	162.61	-162.61
<u>001-904-103-009</u>	Overtime Pool Manager	0.00	0.00	0.00	78.00	-78.00
<u>001-904-104-050</u>	FICA Tax Pool Part Time	3,978.00	3,978.00	0.00	2,571.27	1,406.73
<u>001-904-104-053</u>	FICA Tax Pool Manager	765.00	765.00	0.00	0.00	765.00
<u>001-904-211-090</u>	Telephone	925.00	925.00	87.25	261.82	663.18
<u>001-904-213-091</u>	Electric	3,100.00	3,100.00	301.70	301.70	2,798.30
<u>001-904-213-093</u>	Water	12,000.00	12,000.00	69.37	6,446.78	5,553.22
<u>001-904-213-094</u>	Sewer	4,500.00	4,500.00	364.63	2,601.88	1,898.12
<u>001-904-215-105</u>	Pool Maint/Repair Bldg & Groun	5,000.00	5,000.00	0.00	686.04	4,313.96
<u>001-904-216-108</u>	Pool Maint/Repair Equipment	0.00	0.00	0.00	278.14	-278.14
<u>001-904-226-141</u>	Workers Compensation	3,000.00	3,000.00	190.29	761.16	2,238.84
<u>001-904-226-142</u>	Unemployment Compensation	1,500.00	1,500.00	0.00	672.23	827.77
<u>001-904-232-151</u>	Bank Charges/Credit Card Fees	2,000.00	2,000.00	115.42	607.30	1,392.70
<u>001-904-341-160</u>	Pool Department Supplies	2,000.00	2,000.00	0.00	24.61	1,975.39
<u>001-904-355-170</u>	Pool Chemicals	10,000.00	10,000.00	0.00	8,666.40	1,333.60
	<b>Department: 904 - Swimming Pools Total:</b>	<b>110,768.00</b>	<b>110,768.00</b>	<b>1,128.66</b>	<b>57,490.32</b>	<b>53,277.68</b>

Income Statement

For Fiscal: 2018-2019 Period Ending: 10/31/2018

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Department: 905 - Concessions</b>						
<u>001-905-103-001</u>	Salaries (Concessions)	18,000.00	18,000.00	0.00	13,428.26	4,571.74
<u>001-905-103-006</u>	Overtime Concessions	300.00	300.00	0.00	497.27	-197.27
<u>001-905-104-050</u>	FICA Tax Concessions	1,399.95	1,399.95	0.00	1,065.31	334.64
<u>001-905-226-142</u>	Unemployment Compensation	400.00	400.00	0.00	278.54	121.46
<u>001-905-341-160</u>	Concession Dept. Supplies	500.00	500.00	0.00	920.91	-420.91
<u>001-905-341-161</u>	Concession Food	12,000.00	12,000.00	571.83	4,488.99	7,511.01
	<b>Department: 905 - Concessions Total:</b>	<b>32,599.95</b>	<b>32,599.95</b>	<b>571.83</b>	<b>20,679.28</b>	<b>11,920.67</b>
	<b>Fund: 001 - GENERAL FUND Total:</b>	<b>143,367.95</b>	<b>143,367.95</b>	<b>1,700.49</b>	<b>78,169.60</b>	<b>65,198.35</b>
	<b>Total Surplus (Deficit):</b>	<b>-143,367.95</b>	<b>-143,367.95</b>	<b>-1,700.49</b>	<b>-78,169.60</b>	<b>-65,198.35</b>

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Budget Remaining</b>
001 - GENERAL FUND	-143,367.95	-143,367.95	-1,700.49	-78,169.60	-65,198.35
<b>Total Surplus (Deficit):</b>	<b>-143,367.95</b>	<b>-143,367.95</b>	<b>-1,700.49</b>	<b>-78,169.60</b>	<b>-65,198.35</b>



CITY OF NITRO, WV

# Detail Report Account Detail

Date Range: 10/01/2018 - 10/31/2018

Account	Name	Beginning Balance	Total Activity	Ending Balance
<b>Fund: 001 - GENERAL FUND</b>				
<b>Department: 904 - Swimming Pools</b>				
001-904-211-090	Telephone	174.57	87.25	261.82
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/16/2018	POPKT00963	YOUNG GHOST PCARD	47932	LUMOS POOL
001-904-213-091	Electric			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/12/2018	POPKT00947	348-1-5 PARK AVE	47904	PUMP HOUSE
10/12/2018	POPKT00947	927-0-9 PARK AVE	47904	PARK AVE ELECTRIC
001-904-213-093	Water			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/24/2018	POPKT00977	220000629533 PUMP	48002	WATER PUMP HOUSE
001-904-213-094	Sewer			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/29/2018	POPKT00994	SEWER FOR SEPT 18 D	47989	SEWER DEPTS POOL PUMP HOUSE
10/29/2018	POPKT00994	SEWER FOR SEPT 18 D	47989	SEWER DEPTS POOL BATH HOUSE
001-904-226-141	Workers Compensation			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/05/2018	GLPKT04998	JN02659		W Compensation
001-904-232-151	Bank Charges/Credit Card Fees			
<b>Post Date</b>	<b>Packet Number</b>	<b>Source Transaction</b>	<b>Pmt Number</b>	<b>Description</b>
10/15/2018	BRPKT00265	RECEIPTS ACCOUNTNP		POOL CREDIT CARD MACHINE LEASE (2)

**Total Department: 904 - Swimming Pools: Beginning Balance: 9,851.98**

**Total Activity: 1,128.66**

**Ending Balance: 10,980.64**



**Detail Report**

Account

Date Range: 10/01/2018 - 10/31/2018

Beginning Balance    Total Activity    Ending Balance

Department: 905 - Concessions

001-905-341-161

Concession Food

3,917.16    571.83    4,488.99

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
10/01/2018	POPKT00913	13509202010	47828	COKE FOR POOL CONCESSION	COCCOL - COCA-COLA BOTTLING CO. CONS		571.83	4,488.99

Total Department: 905 - Concessions:    Beginning Balance: 3,917.16    Total Activity: 571.83    Ending Balance: 4,488.99

Total Fund: 001 - GENERAL FUND:    Beginning Balance: 13,769.14    Total Activity: 1,700.49    Ending Balance: 15,469.63

Grand Totals:    Beginning Balance: 13,769.14    Total Activity: 1,700.49    Ending Balance: 15,469.63

# Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
001 - GENERAL FUND	13,769.14	1,700.49	15,469.63
<b>Grand Total:</b>	<b>13,769.14</b>	<b>1,700.49</b>	<b>15,469.63</b>

MUNICIPAL HOME RULE  
PILOT PROGRAM

City/Town of NITRO,  
WEST VIRGINIA

2018  
PROGRESS  
REPORT

West Virginia State Code §8-1-5a (m) provides:

“Commencing December 1, 2015, and each year thereafter, each participating municipality shall give a progress report to the Municipal Home Rule Board and commencing January 1, 2016, and each year thereafter, the Municipal Home Rule Board shall give a summary report of all the participating municipalities to the Joint Committee on Government and Finance.”

The Municipal Home Rule Board has developed this standard format for Pilot Program participating municipalities to prepare and submit their respective Annual Progress Reports. The intent of this standard format is to gather and compile information in a consistent, easily understood, and efficient manner that will be used to develop a concise and practical summary report to the Joint Committee on Government and Finance.

Annual Progress Reports must be submitted electronically as an individual file in PDF format no later than the close of business on December 3, 2018, by emailing Courtney Shamblin at [courtney.d.shamblin@wv.gov](mailto:courtney.d.shamblin@wv.gov), West Virginia Department of Revenue, West Virginia Home Rule Pilot Program, State Capitol Complex, Building 1, Room W-300, Charleston, West Virginia 25305, 304-558-3356.

<b>A. General Information</b>		
Name of Municipality: Nitro, West Virginia		
Certifying Official: Dave Casebolt	Title: Mayor	
Contact Person: John Montgomery	Title: Member, Nitro City Council	
Address: 214 Brookhaven Drive		
City, State, Zip: Nitro, West Virginia 25143		
Telephone Number: 304-776-6458	Fax Number: n/a	
E-Mail Address: montysmob@suddenlink.net		
2010 Census Population: 7178		
<b>B. Municipal Classification</b>		
<input type="checkbox"/> Class I	<input type="checkbox"/> Class II	<input checked="" type="checkbox"/> Class III
<input type="checkbox"/> Class IV		
<b>C. Pilot Program Entry Phase</b>		
<input type="checkbox"/> Phase I (2007 Legislation)	<input checked="" type="checkbox"/> Phase II (2014 Legislation)	<input type="checkbox"/> Phase III (2015 Legislation)
<b>D. Attest</b>		
I hereby confirm that I am the authorized official for this municipality and certify that the information submitted herein and attached hereto is true and accurate and that this report addresses each and every initiative included in the original Home Rule Pilot Program Plan Application for this municipality and any subsequent amendments, if applicable.		
David Casebolt		
Type Name of Certifying Official	Signature of Certifying Official	Date

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application. Each non-tax related initiative must have a separate page.

<p><b>Initiative:</b> The City obtained authority to enact an ordinance that:</p> <p>(1) creates an automatic lien that attaches to all real property immediately upon the imposition of all Nitro municipal fees respecting such property;</p> <p>(2) authorizes Nitro to foreclose on said property, under applicable West Virginia law respecting foreclosure procedures, without the requirement of going to circuit court;</p> <p>(3) requires closing agents, attorneys and others, to contact the City of Nitro prior to closing any real estate transaction involving real property within the City and that all such delinquent fees imposed on said property be paid in full from/at closing; and</p> <p>(4) requires the transferee of real property located within the City to record the deed to the property with the clerk of the County in which the property is located, and that the deed be recorded within 12 months of the date the transfer occurs.</p>			
<p>Category of Issues Addressed (check all that apply)</p> <p><input type="checkbox"/> Organization                      <input checked="" type="checkbox"/> Administration                      <input type="checkbox"/> Personnel                      <input type="checkbox"/> Other</p>			
<p>Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/>?</p>			
<p>Has the ordinance(s) needed to implement this initiative been enacted?    <input checked="" type="checkbox"/> Yes                      <input type="checkbox"/> No</p>			
<p>If yes, when was the ordinance enacted? June 16, 2015</p>			
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p>			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>Municipal Service Fee collections initially increased, but have since leveled off at that higher level. The City Attorney is still in the process of drafting the notice to be sent to all closing agents, attorneys, and others who will be involved in closing transactions. However, there has been a positive response from those parties as the municipal service fee collection requirement has become known.</p> <p>2018. The City currently has 34 liens on file for non-payment of the Municipal Service Fee. Additionally, the most recent review of the collections indicate that for the current calendar year, delinquent Municipal Service Fee collections have increased by an amount in excess of \$100,000.</p>			

**LESSONS LEARNED** – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

While the City has moved forward in other activities, as demonstrated in other initiatives in this Progress Report, the City is demonstrably moving forward in this initiative as well..

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<p><b>Initiative:</b> The City obtained authority to adopt a city administrative procedures ordinance pursuant to which it would be able to promulgate administrative regulations covering all aspects of the collection of its B &amp; O tax, municipal service fee, business license tax and other taxes, fees and programs administered by the City.</p>			
<p>Category of Issues Addressed (check all that apply)</p>			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
<p>Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/>?</p>			
<p>Has the ordinance(s) needed to implement this initiative been enacted?      Yes      <input checked="" type="checkbox"/> No</p>			
<p>If yes, when was the ordinance enacted?</p>			
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p> <p>The City is in the process of drafting the ordinance. The problems are substantial in that the ordinance will need to include appropriate procedural references to other ordinances and Department policies, hearing procedures applicable to all revenue-raising activities, hearing procedures relevant to property maintenance activities, and hearing procedures relevant to planning and zoning actions. This will all need to fit within the required legal framework. This is a time-consuming, labor intensive activity and quite complex.</p>			
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>There is no success to report on this issue because success will not be measureable until the ordinance is completed.</p>			
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>As noted above, the City cannot measure success until the ordinance is completed. The lesson learned to this point is that it takes time to complete preparation for moving forward. Additionally, it appears the City may have “bit off more than it can chew.”</p>			

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<p><b>Initiative:</b> The City obtained authority to enact an ordinance providing for municipal oversight of the expenditure of public funds by all public, quasi-public and non-profit organizations affiliated with and located within the City.</p>			
<p>Category of Issues Addressed (check all that apply)</p>			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
<p>Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/>?</p>			
<p>Has the ordinance(s) needed to implement this initiative been enacted?      Yes      <input checked="" type="checkbox"/> No</p>			
<p>If yes, when was the ordinance enacted?</p>			
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p> <p>Drafting of the necessary ordinance has commenced; however, considerable work remains.</p>			
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>There can be no success until the necessary ordinance is completed.</p>			
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>Additional time is necessary before lessons may be learned.</p>			



Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application. Each non-tax related initiative must have a separate page.

<b>Initiative:</b> The City obtained authority to reduce speed limits on State highways going through the City, upon the basis of an engineering and traffic investigation, and to have such reductions become effective upon the effective date of an appropriate ordinance			
Category of Issues Addressed (check all that apply)			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/> ?			
Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, when was the ordinance enacted? June 16, 2015			
If no, please describe challenges faced in enacting the related ordinance(s)			
<b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.  While the City Council has enacted an ordinance authorizing reduction of the speed limits in certain areas, the actual speed limits have not yet been reduced. The City has received considerable negative public comments relating to change of the proposed speed limits. However, a positive aspect is apparent in that it does appear that more attention to the legal speed limits is being paid by vehicle operators. Additionally, the Police Department is now located adjacent to one of the areas of concern, and that also appears to have a positive effect.			
<b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.  The lesson to be learned is to not get too far ahead of the public when trying to accomplish certain actions.			

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<p><b>Initiative:</b> The City obtained authority to enact an ordinance to establish the procedure for selling City owned property valued at less than \$10,000 without going through the auction process.</p>			
<p>Category of Issues Addressed (check all that apply)</p>			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
<p>Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/>?</p>			
<p>Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>			
<p>If yes, when was the ordinance enacted? June 16, 2015</p>			
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p>			
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The City followed the procedure provided in the ordinance. Five old (junk) City–owned vehicles were sold for a total amount of \$3,553.00. The City Council approved the respective sales. More revenue was obtained by the City than would have been obtained if the sales had gone through the auction procedure.</p> <p>2018. The City is currently going through this procedure again. The vehicles involved are Nitro Regional Waste Water Department vehicles, an agency of the City, and the fire boat. We will provide information on this vehicle sales event in the 2019 Report.</p>			
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>If fair and transparent procedures are established and then followed, the public benefits.</p>			

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<p><b>Initiative:</b> The City was authorized to enact an ordinance to allow the sale by ABCA Class I Retailers of beer and alcoholic beverages at 10:00 a.m. on Sundays.</p>	
<p>Category of Issues Addressed (check all that apply)</p> <p> <input type="checkbox"/> Organization         <input checked="" type="checkbox"/> Administration         <input type="checkbox"/> Personnel         <input type="checkbox"/> Other       </p>	
<p>Was this non-tax initiative a part of your original plan application or a plan amendment <input checked="" type="checkbox"/>?</p>	
<p>Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>If yes, when was the ordinance enacted? November 1, 2016</p>	
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p>	
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The ordinance was enacted quite recently and has not been in existence long enough to determine any successes. However, there was not much in the way of public comment at the public hearings. The authority under the ordinance is available to retailers and while there has been some participation, the activities do not appear to be earth-shattering.</p>	
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>Generally, if the public is provided all of the necessary information about an action otherwise determined by some to be wrong, the public will be supportive.</p>	

Please use this page to report progress on each **tax related initiative** included in your Home Rule Application. Each tax related initiative must have a separate page.

<p><b>Initiative:</b> The City obtained authority to enact an ordinance that imposes a 1% municipal consumers sales and service tax and a 1% municipal use tax that would be administered, collected and enforced by the State Tax Commissioner.</p>																			
<p>Was this tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/>?</p>																			
<p>Has the ordinance(s) needed to implement this initiative been enacted?    <input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>																			
<p>If yes, when was the ordinance enacted? January 6, 2015</p>																			
<p>If no, please describe challenges faced in enacting the related ordinance(s)</p>																			
<p><b>REVENUES</b> – In the space below, please provide a brief narrative highlighting revenue amounts and revenue categories realized; revenue amounts and revenue categories reduced; net revenue gain; and, any metrics used to track performance.</p> <p>For the Fiscal Year ending June 30, 2016, (the first year of the City’s Municipal Sales Tax), the total sales tax revenue received was \$1,502,832. This is considerably more than the estimated amount approximating \$950,000.</p> <p>The City reduced by 50% the municipal B&amp;O tax rate on the following classifications: Banking, Amusements, Manufacturing and Wholesale Sales. The City calculated that this will result in an annual reduction of \$50,956 in the municipal B&amp;O tax revenues.</p> <p>Following is a table demonstrating the net Sales Tax gain.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 30%;">Sales Tax Received (Accrual Accounting)</th> <th style="width: 20%;">B&amp;O Tax Reduction</th> <th style="width: 35%;">Net Sales Tax Revenue Gain</th> </tr> </thead> <tbody> <tr> <td>FY 2016</td> <td style="text-align: right;">\$1,502,832</td> <td style="text-align: right;">\$50,956</td> <td style="text-align: right;">\$1,451,926</td> </tr> <tr> <td>FY 2017</td> <td style="text-align: right;">1,768,057</td> <td style="text-align: right;">38,333</td> <td style="text-align: right;">1,729,724</td> </tr> <tr> <td>FY 2018</td> <td style="text-align: right;">1,569,318</td> <td style="text-align: right;">46,313</td> <td style="text-align: right;">1,523,004</td> </tr> </tbody> </table> <p>As demonstrated in the following section, the revenues are not going to waste.</p>					Sales Tax Received (Accrual Accounting)	B&O Tax Reduction	Net Sales Tax Revenue Gain	FY 2016	\$1,502,832	\$50,956	\$1,451,926	FY 2017	1,768,057	38,333	1,729,724	FY 2018	1,569,318	46,313	1,523,004
	Sales Tax Received (Accrual Accounting)	B&O Tax Reduction	Net Sales Tax Revenue Gain																
FY 2016	\$1,502,832	\$50,956	\$1,451,926																
FY 2017	1,768,057	38,333	1,729,724																
FY 2018	1,569,318	46,313	1,523,004																
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting projects, improvements, programming, etc. realized through the implementation of this revenue initiative and any metrics used to track performance.</p>																			

The City Council is of one mind in moving forward with projects to correct long-ignored City needs. Following are problems addressed in FY 2016:

1. Made increased payments into the Fireman and Police pension funds.
2. Renovated the interior of the City Hall and installed all new windows and doors on the exterior.
3. Purchased equipment, including equipment to mill streets, and to repair and maintain City streets.
4. Purchased a street sweeper for use in the MS4 program.
5. Installed a needed new telephone system in City Hall.
6. Continued City beautification through Streetscape.
7. Commenced rebranding the City to support the City's designation as a "Living Memorial To WW I" which included purchasing life size replicas of Doughboy statues that were placed at the Nitro/St. Albans Bridge entrance to the City, redesigning letterheads, and many other actions.
8. Completed a major renovation of the library to support increased usage.
9. Completed renovation of the City museum which also supports the branding effort.
10. Moved and expanded the food pantry.
11. Assisted high school ball field repairs.
12. Through use of engineering consultants completed study with recommendations for correcting major storm drainage problems.
13. Removed several dilapidated structures.
14. Purchased a new financial accounting system.
15. Expanded both the street paving and street concrete work.
16. Made payments on new police cars.

Following are the problems addressed in 2017.

1. Continued making increased payments into the Fireman and Police pension funds.
2. Purchased a 2-story structure to be used for the Police Department, Municipal Court and City Council chambers. It is financed for a 20 year period with the monthly payments being approximately one-half of the monthly rent for the space previously used for those activities.
3. Started repair of the riverbank which has eroded to such an extent that the city park, and the high school football field and soccer field are being affected. The riverbank is being rapped, a walkway will be constructed, shrubs and grasses are being planted, and a covered stage area is being constructed for community entertainment events.
4. As a follow-up to the renovations to the interior of City Hall, the exterior of City Hall was renovated.
5. The Memorial Park was constructed. It incorporates a stage, brick walk-ways with Nitro veterans names on the brick pavers, flags, a doughboy statute, shrubbery and grasses, and a large mural on the wall of an adjacent building.
6. Repairs at Ridenour Lake have started. The large sump pump has been repaired. The banks of the feeder creek are being rapped to reduce erosion.
7. Continued substantially increasing the amount expended on street repairs, street paving and street concrete work.
8. Entered into a contract for design and engineering for correcting major storm water drainage system repairs.
9. Subsequent to obtaining bids, the City entered into a contract with an engineering firm to design a unified landscaping scheme for public ways throughout the City.
10. More dilapidated structures were removed.

Following are the problems addressed in 2018.

1. Continued making additional payments (\$275,000) into the Fireman pension fund; this pension fund is only 16% funded while the police pension fund is better funded.
2. Completed renovation of the new structure to be used as the police station, municipal court and City Council chambers.
3. Completed the river bank stabilization project at a cost of \$700,000.
4. Purchased a diagnostic machine to enable the city garage to make repairs and perform maintenance on large vehicles such as garbage trucks and fire engines. Otherwise, it was necessary to transport the vehicles elsewhere in the State which was a rather expensive action.
5. Continued providing additional funds for the repair and maintenance of City streets. This is an ongoing activity.
6. Purchased a new computer program to better manage the different accounts, including municipal fee collections.
7. While the City has received the engineering report and plans for the storm drainage system, the cost will be quite high and so the project is being studied to determine feasibility.
8. Obtained major repairs and performed substantial maintenance on the parking areas at Ridenour Lake.
9. City Council is reviewing the unified landscaping scheme for public ways throughout the City. It will be implemented during Calendar Year 2019.
10. The City has developed a plan where it purchases tax delinquent, dilapidated properties in the City, goes through the process, either statutory or directly with the property owner, of obtaining a deed, clean up the property, and then sell the properties to the highest bidders who can then build appropriate structures.

This is part of the continuing 10-15 year City improvement program.

**LESSONS LEARNED** – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

The lesson learned during implementation of this initiative is that patience is necessary because not all activities may be immediately accomplished. City Council has developed a plan for projects to be accomplished during the next four years.