

AGENDA  
NITRO CITY COUNCIL  
TUESDAY, SEPT. 15, 2015  
7:00 pm

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: October 6 and 20, First Meeting in November to be decided, November 17

APPROVAL OF COUNCIL MINUTES: September 1, 2015

OLD BUSINESS

~~PETITION OF THE NITRO REGIONAL WASTEWATER UTILITY BOARD TO THE CITY OF NITRO. Mayor Dave Casebolt~~

SECOND READING ORDINANCE ON EMERGENCY SERVICES USER FEE, FIRE PROTECTION SERVICE FEE, FIRE SERVICE USER FEE, INCIDENT RESPONSE USER FEE: Councilman John Montgomery

BID OPENING MILLING EQUIPMENT/HAMMER AND COLD PLANER: Recorder Rita Cox

POLICE DEPARTMENT POLICY FOR USE OF VACATION AND COMP TIME: Mayor Dave Casebolt

NEW BUSINESS

CUB SCOUT TROOP BOOT DRIVE REQUEST/OCTOBER 10 FROM 10:00 – 2:00:  
Councilwoman Laurie Elkins

NITRO CITY COUNCIL  
MINUTES  
SEPTEMBER 15, 2015

**DRAFT**

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

INVOCATION/PLEDGE OF ALLEGIANCE: The Invocation as given by Councilman Andy Shamblin and the Pledge of Allegiance was led by Boy Scout Troop 188.

FUTURE DATES OF COUNCIL: Mayor Casebolt said the future dates of Council are October 6 and 20 and November 3 and 17.

APPROVAL OF COUNCIL MINUTES: RECORDER RITA COX MOVED THE MINUTES OF SEPTEMBER 1 BE APPROVED WITH A SECOND BY COUNCILMAN AL WALLS. VOTING FOR THE MOTION WERE RECORDER COX, COUNCILWOMAN ELKINS, COUNCILMEN MONTGOMERY, JAVINS, WALLS, AND SHAMBLIN. COUNCILMAN RACER ABSTAINED AND THE MOTION CARRIED.

OLD BUSINESS

PETITION OF THE NITRO REGIONAL WASTEWATER UTILITY BOARD TO THE CITY OF NITRO: Mayor Casebolt said this matter will be postponed to the first Council meeting in October.

FIRST READING ON EMERGENCY SERVICES USER FEE, FIRE PROTECTION SERVICE FEE, FIRE SERVICE USER FEE, INCIDENT RESPONSE USER FEE: COUNCILMAN MONTGOMERY MOVED THE EMERGENCY SERVICES USER FEE ORDINANCE BE PASSED ON FIRST READING WITH A SECOND BY COUNCILMAN BILL JAVINS. Councilman Montgomery explained that because of several changes he made following a meeting with Chief Jeff Elkins he thought it would require a first reading and next meeting will be a public hearing. THE MOTION CARRIED WITH A UNANIMOUS VOTE.

BID OPENING MILLING EQUIPMENT/HAMMER AND COLD PLANER: RECORDER RITA COX MOVED A COMMITTEE BE FORMED TO LOOK AT THE BIDS CONSISTING OF COUNCILMEN JAVIN, WALLS, MAYOR CASEBOLT AND A. J. HILL. THE MOTION WAS SECOND BY COUNCILMAN WALLS AND VOTE WAS UNANIMOUS FOR THE MOTION

POLICE DEPARTMENT POLICY FOR USE OF VACATION AND COMP TIME: Mayor Casebolt said Chief Walker is working on this and may be prepared to report at the next meeting.

NEW BUSINESS

CUB SCOUT TROOP BLOOD DRIVE REQUEST/OCTOBER 10 FROM 10:00 – 2:00: COUNCILMAN RACER MOVED THE CUB SCOUT TROOP BE PERMITTED TO HOLD A BOOT DRIVE WITH A SECOND BY COUNCILMAN WALLS. Mayor Casebolt said he would work with Charity Thompson on selecting a date

**DRAFT**

since October 10 is already committed to another organization. VOTE WAS UNANIMOUS FOR THE MOTION.

DISPOSITION OF REMAINING CONCESSION STAND FOOD: COUNCILWOMAN LAURIE ELKINS MOVED COUNCIL DONATE THE REMAINING FOOD IN THE POOL CONCESSION STAND TO THE NITRO LITTLE LEAGUE WITH A SECOND BY COUNCILMAN AL WALLS. VOTE WAS UNANIMOUS FOR THE MOTION.

2016 CALENDAR BID REQUEST: RECORDER RITA COX MOVED THAT THE 2016 CALENDAR BE ADVERTISED FOR BID WITH A SECOND BY COUNCILWOMAN LAURIE ELKINS. VOTE WAS UNANIMOUS FOR THE MOTION.

BID SOLICITATION FOR DEMOLITION OF STRUCTURES AT 1106 AND 1108 11<sup>TH</sup> STREET: COUNCILMAN AL WALLS MOVED THAT BIDS BE SOLICITED FOR REMOVAL OF STRUCTURES AT 1106 AND 1108 11<sup>TH</sup> STREET, ONE BID FOR 1106 ONLY AND ONE BID FOR BOTH STRUCTURES. THE MOTION WAS SECONDED BY COUNCILMAN BILL JAVINS AND VOTE WAS UNANIMOUS FOR THE MOTION. Mayor Casebolt said he is in touch with WV Housing Development about a fund at 0% interest to help tear down houses.

BUDGET REVISION: John Young said we did not need to do a budget revision.

TREASURER REPORT: COUNCILMAN BILL JAVINS MOVED THE TREASURER REPORT BE ACCEPTED WITH A SECOND BY COUNCILWOMAN LAURIE ELKINS. COUNCIL VOTED FOR THE MOTION.

ATTORNEY REPORT: Johnnie Brown did not have a report to present.

MAYOR REPORT: Mayor Casebolt said that while some of the Boom Town festivities were successful, parts were rained out. He said that part of the 1<sup>st</sup> Avenue and 22<sup>nd</sup> St. area may be used as a green space.

COUNCIL COMMENTS: There were no comments.

PUBLIC COMMENTS: Bob Schamber said the Senior Fall Trip will be next weekend.

ADJOURNMENT: COUNCILWOMAN LAURIE ELKINS MOVED THE MEETING BE ADJOURNED AND IT WAS SECONDED BY COUNCILMAN AL WALLS. THE MOTION CARRIED.

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DAVE CASEBOLT, MAYOR

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RITA COX, RECORDER

**ORDINANCE \_\_\_\_\_**

An Ordinance to amend the Codified Ordinances of the City of Nitro, West Virginia, as amended, by enacting section 742.05, and amending sections 742.01, 742.02, 742.03, 742.05, 742.06, 742.07, 742.08, and 742.09, all relating to imposition of fees for responding to emergencies and fire calls; adding definitions; imposition of the fire protection service fee; and providing clarification of the fees imposed.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NITRO, WEST VIRGINIA**, that the Codified Ordinances of the City of Nitro, West Virginia, as amended, be amended by enacting a new section designated 742.05, and amending sections 742.01, 742.02, 742.03, 742.05, 742.06, 742.07, 742.08, and 742.09, all to read as follows:

**PART SEVEN - BUSINESS AND TAXATION CODE**

**ARTICLE 742**

**Emergency Services User Fee, Fire Protection Service Fee, Fire Service User Fee, Incident Response User Fee**

**742.01 Findings**

(a) The City Council finds:

- (1) That the City provides emergency services to residents and non-residents both within and without outside its corporate borders, including non-residents both within and outside the City's Fire Service District;
- (2) That such emergency services include police protection and fire protection;
- (3) That residents of the City and owners of property located in the City pay for the emergency services through payment of ad valorem property taxes, municipal service fees and municipal B&O taxes;
- (4) That non-residents of the City who receive the emergency services do not pay for the emergency services received;
- (5) That the provision of emergency services to non-residents of the City results in the temporary removal from the City of scarce resources in the form of City personnel, City fire and police equipment and City-owned materials;
- (6) That the provision of such emergency services is within the authority of and is at the direct request of Putnam County 911, Kanawha County 911 or the West Virginia State Police;
- (7) That West Virginia Code § 8-15-3 authorizes every municipality to enter into a fire service contract to provide fire protection for property located outside municipal borders;
- (8) That West Virginia Code § 8-15-3 provides the method to calculate the amount of the annual payment for the provision of the fire protection service under a fire service contract;
- (9) That since emergency services other than those emergency services provided under a fire protection contract are only provided to non-residents of the City when directed by either Putnam County 911 or Kanawha County 911, it is reasonable to derive a portion of the cost of providing and maintaining such services from the individuals to whom the services are provided;

(10) That West Virginia Code § 8-13-13 provides that every municipality has the plenary power and authority to provide by ordinance for the installation, continuance, maintenance or improvement of such emergency services, to make reasonable regulations with respect thereto, and to impose by ordinance upon the users of such emergency services reasonable rates, fees and charges to be collected in the manner prescribed in the ordinance;

(11) That all of those individuals who use, enjoy and benefit from these emergency services should bear an equitable share of the costs thereof;

(12) That the imposition of the emergency service user fee established herein is a reasonable system of distributing the costs to all of the users of the emergency services;

(13) That the legislature of the State of West Virginia has conferred upon municipalities the plenary power to enact reasonable administrative provisions to ensure the efficient, orderly and equitable implementation and collection of the emergency service user fees from all users;

(14) That it is in the best interests of the citizens of the city and the users of emergency services to enact this section Article to impose an emergency service user fee;

(15) That there are many individuals who benefit from emergency services who are not owners of property or residents of the city; and

(16) That the fee imposed is reasonable, not excessive, and warranted based upon a reasonable allocation of the fee payers' usage of the emergency services contemplated herein.

**742.02 Definitions.** The following terms shall have the meaning ascribed herein, unless a contrary meaning is clearly established.

(a) "Apparatus" means fire apparatus which is divided into seven categories by NFPA Standard 1901: Pumper Fire Apparatus, Initial Attack Apparatus, Mobile Water Supply Apparatus, Aerial Apparatus, Quint Fire Apparatus, Special Service fire apparatus including Rescue Truck, and Mobile Foam fire apparatus: Provided, That the definition for each category as defined in detail by the NFPA Standard is incorporated herein by reference.

(b) "Automatic aid" means a formal standing agreement between municipalities for cooperative emergency management on a continuing basis where resources are dispatched from the nearest fire station, regardless of which side of the jurisdictional boundary the incident is on.

(c) "Box alarm" means a fire alarm, regardless of whether the alarm is activated by an actual fire, or is activated in error and results in a false alarm.

(d) "City" means the City of Nitro, West Virginia.

(e) "City Fire Department" means the fire department operated by the City.

(f) "City of Nitro fire service district" or "City fire service district" means the fire service district composed of the area within the boundaries of the City.

(g) "Emergency services" means fire protection or extinguishment services, emergency medical services, or public safety services provided by the City Police Department and the City Fire Department for the purpose of protecting human life and property.

(h) "Emergency services user fee" means the fee imposed on the user of emergency

services and includes, as applicable, the incident response user fee, the fire service user fee, and the fire protection service fee.

(j) "Incident response user fee" means the fee imposed on property owners of real property when the City Fire Department responds to a fire service call and there is no fire.

(i) "Fire service user fee" means the fee imposed on a property owner of real property located outside the City and outside the Fire Service District when the City Fire Department responds to a fire service call for that property.

(k) "Fire protection service fee" means the fee imposed on property owners of real property located in the Fire Service District. Provided, That such real property is located outside the municipal boundaries of the City.

(h l) "Fire service district" or "First Due Area" means the agreed-upon area outside the boundaries of the City for the provision of fire and other relevant emergency services as determined by the West Virginia State Fire Commission and the West Virginia State Fire Marshall".

(l m) "Mutual aid agreement" means an agreement between emergency responders to lend assistance, either automatically when an emergency situation occurs or by request only, in the form of available manpower and assistance across jurisdictional boundaries.

#### **742.03 Fee imposed; exemptions and usage.**

(a) On and after the first day of March, two thousand nine, there is hereby imposed and shall be collected an emergency services user fee for the provision by the City of emergency services, such fee to be administered as directed in this Article 742: Provided, That the following are exempt from the emergency services user fee:

(a 1) Residents of the City;

(b 2) Residents of any other municipality in West Virginia that has entered into an automatic aid agreement with the City;

(e 3) Non-resident owners of property situated in the City. Provided, That this exemption shall only apply to emergency services provided to the non-resident owner's property located in the City; and

(d 4) Persons who pay the municipal service fee imposed by Article 741 of this Code of Ordinances.

(b) On and after October 1, 2015, there is hereby imposed and shall be collected a fire protection service fee as described in Section 742.05 of this Article.

(c) On and after October 1, 2015, there is hereby imposed and shall be collected a fire service user fee as described in Section 742.06 of this Article.

(d) On and after October 1, 2015, there is hereby imposed and shall be collected an incident response user fee as described in Section 742.07 of this Article.

(e) All emergency services user fees, fire protection service fees, fire service user fees and incident response user fees received by the City shall be used to pay for fire department equipment, materials, apparatus, facilities and fireman pensions.

#### **742.05 Fire protection service fee contracts for non-resident businesses and residences.**

(a) Fire protection service shall be continued, maintained and improved by the City, in part, at the charge and expense of the owners of buildings and structures of every kind

and nature located within the Fire Service District (First Due Area) of the City Fire Department, which owners are declared to be users and beneficiaries of fire services as contemplated by West Virginia Code 8-13-13. Fire services shall be provided by City Fire Department as herein defined within the geographic area established by the West Virginia State Fire Commission as the First Due Area of the City Fire Department.

RATES AND CHARGES FOR PROPERTIES LOCATED OUTSIDE OF THE CORPORATE LIMITS OF THE CITY BUT WITHIN THE CITY'S FIRST DUE AREA

<u>(a) Owner single family residential unit of any size</u>	<u>\$150.00 per year or \$37.50 per quarter</u>
<u>(b) Owner of any residential unit with one or more detached structures exceeding 1000 square feet</u>	<u>an additional \$75.00 or \$18.75 per quarter</u>
<u>(c) Owner - nonresidential unit structure</u>	<u>\$.0675 per square foot</u>

742.06 Fire service contracts for non-resident businesses and residences.

(a) If the City Fire Department is directed by either Putnam County 911 or Kanawha County 911 to respond to a fire outside the City and outside the Fire Service District, the City Treasurer shall assess a fire service user fee upon the owner of the property, such fee to be calculated as follows: Two hundred fifty dollars (\$250.00) plus seventy-five dollars (\$75.00) for each Fire Department apparatus remaining on the scene of the fire for each half-hour increment, or part thereof, after the initial hour of response. The owner shall also be liable for, and the City shall have the right to recover from such owner, the cost and expense for the utilization of any specialized and disposable equipment or materials necessary to fight the fire and render the scene safe and secure.

(a b) In lieu of the emergency services user fire protection service fee imposed by section 742.03 of this article, the City is authorized to enter into a fire service contract with the owner of any business or residence located outside of but within three miles of the City fire service district. Any such owner that enters into a fire service contract shall annually be assessed a fee of twenty-five dollars (\$25.00) plus an amount equal to sixty percent (60%) of the annual tax levied for current municipal purposes upon property within the City of like classification and valuation to the property under the contract.

(b c) The annual payment for each fire service contract shall be due and payable on the first day of October for each calendar year the fire service contract is in existence. Any annual payment that is delinquent for a period of more than thirty days shall bear interest at the rate of nine percent (9%) per annum and shall be a lien upon the property under contract: Provided, That a notice of that lien is properly recorded in the office of the County Clerk of the county in which the property or the major portion thereof is located. The lien shall be void at the expiration of two years after the delinquent annual payment became due unless within that two-year period a civil action seeking equitable relief to enforce the lien is instituted by the City. The City may by civil action collect any annual payment and the interest thereon at any time within five years after such

payment became due: Provided, That upon default in any annual payment, the City may cancel the fire service contract involved.

(e d) Each fire service contract made under the authority of this section shall inure to the benefit of and be binding upon the successors in title of the property owner making the fire service contract, and the property owner, upon conveying the property subject to fire service contract, shall no longer be liable under the fire service contract, except as to any annual payments which were due prior to the conveyance and which remain unpaid.

(d e) A property owner not delinquent on payment of the fire service contract fee may cancel any fire service contract with respect to the property of the property owner upon giving a thirty-day written notice to the City: Provided, That if notice of cancellation is given subsequent to the first day of July of any calendar year, the next succeeding annual payment shall be made by the property owner as soon as the amount thereof is ascertainable. Upon cancellation of the fire service contract, the City Treasurer shall deliver to the property owner a recordable release discharging that owner and the subject property from any further lien or obligation with respect to the annual payments. The annual payments due under the fire service contract shall be made to the City Treasurer.

**742.06 742.07. Charge for responding to fire calls outside the City when there is no fire service contract.**

(a) In the event the City Fire Department is directed by either Kanawha County 911 or Putnam County 911 to respond to a residence box alarm, whether for an actual fire or a false alarm, a residence fire service call by other than a box alarm, or any other residential emergency situation outside the City fire service district and the owner of the residence has not entered into a fire service contract with the City, the City shall impose the emergency fire services user fee to pay for the use of City of Nitro personnel, equipment and materials utilized in the response: Provided, That if the residence is located in a fire service district that is the responsibility of another fire department and there is in existence a current mutual aid agreement between the City Fire Department and that other fire department, there shall be no emergency fire services user fee imposed on that response by the City Fire Department if upon arrival of the City Fire Department at the scene, the other fire department: (i) has responded, (ii) has at least one fire department apparatus at the scene, and (iii) has at least two firemen at the scene who are actively engaged in extinguishing the fire: Provided however, That if the enumerated conditions set forth in the immediately preceding proviso are not satisfied, the emergency fire services user fee shall be imposed. The emergency fire services user fee, or the incident response user fee, as applicable, charged to the owner shall be calculated as follows:

(1) actual fire or other emergency services response: five one hundred dollars (\$500.00 100.00) plus one hundred dollars (\$100.00) per hour, or part thereof, for each City Fire Department apparatus at the scene of the fire and fifty dollars (\$50.00) per hour, or part thereof, for each member of the City Fire Department at the scene of the fire;

(2) false alarm response: two hundred fifty dollars (\$250.00) plus one hundred dollars (\$100.00) per hour, or part thereof, for each City Fire Department apparatus at



the scene of the fire and fifty dollars (\$50.00) per hour, or part thereof, for each member of the City Fire Department at the scene of the fire: Provided, That the time used to calculate the ~~emergency-services~~ incident response user fee for each apparatus responding shall commence when each City Fire Department apparatus dispatch notification from either Putnam County 911 or Kanawha County 911, as appropriate, occurs and shall continue until each such City Fire Department apparatus returns to the City Fire Department facility. The City shall also recover from such owner the cost and expense for utilization of any specialized and disposable equipment or materials necessary to render the fire scene safe and secure.

(b) In the event the City Fire Department is directed by either Kanawha County 911 or Putnam County 911 to respond to a box alarm, whether for an actual fire or a false alarm, a fire service call other than by a box alarm, or any other emergency situation at a manufacturing, commercial, professional or other business establishment located outside the City fire service district and the owner of the manufacturing, commercial, professional or other business establishment has not entered into a fire service contract with the City, the City shall impose the ~~emergency fire~~ services user fee to pay for the use of City of Nitro personnel, equipment and materials utilized in the response: Provided, That if the manufacturing, commercial, professional or other business establishment is located in a fire service district that is the responsibility of another fire department and there is in existence a current mutual aid agreement between the City Fire Department and that other fire department, there shall be no ~~emergency fire~~ services user fee imposed on that response by the City Fire Department if upon arrival of the City Fire Department at the scene, the other fire department: (i) has responded, (ii) has at least one fire department apparatus at the scene, and (iii) has at least two firemen at the scene who are actively engaged in extinguishing the fire: Provided however, That if the enumerated conditions set forth in the immediately preceding proviso are not satisfied, the ~~emergency fire~~ services user fee shall be imposed. The ~~emergency fire~~ services user fee or the incident response user fee, as applicable, charged to the owner of the manufacturing, commercial, professional or other business establishment shall be calculated as follows:

(1) actual fire or other emergency services response: two thousand dollars (\$2,000.00) plus five hundred dollars (\$500.00) per hour, or part thereof, for each City Fire Department apparatus at the scene of the fire and two hundred dollars (\$200.00) per hour, or part thereof, for each member of the City Fire Department at the scene of the fire

(2) false alarm response: one thousand dollars (\$1,000.00) plus five hundred dollars (\$500.00) per hour, or part thereof, for each City Fire Department apparatus at the scene of the fire and two hundred dollars (\$200.00) per hour, or part thereof, for each member of the City Fire Department at the scene of the fire : Provided, That the time used to calculate the ~~emergency-services~~ incident response user fee shall commence for each apparatus responding when each City Fire Department apparatus dispatch notification from either Putnam County 911 or Kanawha County 911, as appropriate, occurs and shall continue until each such City Fire Department apparatus returns to the City Fire Department facility. The City shall also recover from such owner the cost and expense for utilization of any specialized and disposable equipment or materials necessary to render the fire scene safe and secure.

(c) Within four work days after the day the City Fire Department responded to a box alarm, whether for an actual fire or a false alarm, a fire service call other than by a box alarm, or any other emergency situation outside the City fire service district and there was neither an applicable fire service contract in existence nor an affirmative response by another fire department demonstrating the foregoing enumerated conditions were satisfied, the City Fire Department shall provide to the City Treasurer information demonstrating the number of City Fire Department apparatus that responded and the length of time each apparatus was at the scene, the number of City Fire Department personnel who responded and the amount of time each was at the scene, and the quantity of consumables used and the nature of any equipment damaged or destroyed. Within five working days after receiving the information from the City Fire Department, the City Treasurer shall calculate the charge to be assessed and transmit the bill to the property owner. The City Treasurer shall indicate on the bill the date when payment is due: Provided, That the due date for payment of the bill shall be no later than forty-five days subsequent to the date the bill is mailed.

(d) If the fee imposed by this section is not paid when due, the amount shall be in default and may be recovered by the City in any appropriate action. The City is authorized to contract with a debt collector to collect the amount due, to proceed against the property owner in the circuit court of the county wherein the property is located to collect the debt, and to perfect a lien upon the property served and then proceed to judgment to collect the amount due and any expenses resulting from that process.

**742.07 742.08. City Treasurer to recommend change in user fee amount.**

The City Treasurer shall annually, but no later than the first day of March, compose and provide to the City Council for Council's authorization a schedule of fees to be imposed under this Article for the forthcoming fiscal year.

**742.08 742.09. Report by the City Treasurer to the City Council.**

The City Treasurer shall, within sixty days after the end of each fiscal year, report to Council a list of all persons and business establishments who are delinquent in the payment of the emergency service user fee or any portion thereof for the preceding fiscal year.

Passed on First Reading September 1, 2015

Passed on Second Reading \_\_\_\_\_

\_\_\_\_\_  
Rita Cox, Recorder

\_\_\_\_\_  
Dave Casebolt, Mayor

City Of Nitro FY Current  
Income Statement  
For the Two Months Ending August 31, 2015

Year to Date	Year to Date	Year to Date	Cy VS	Cy Vs Ly
Current Year	Budget	LY	Budget	
Year to Date	Year to Date	Year to Date	Cy VS	Cy Vs Ly
\$ 37,321	\$ 150,840	\$ 54,237	\$ (113,519)	\$ (16,916)
\$ 15,825	\$ 61,626	\$ 23,274	\$ (45,801)	\$ (7,449)
\$ -	\$ 4,334	\$ -	\$ (4,334)	\$ -
\$ 44,150	\$ 42,084	\$ 42,514	\$ 2,066	\$ 1,636
\$ 38,500	\$ 25,666	\$ 38,500	\$ 12,834	\$ -
\$ 7,356	\$ 3,000	\$ 6,288	\$ 4,356	\$ 1,068
\$ 59,017	\$ 55,666	\$ 77,211	\$ 3,351	\$ (18,194)
\$ 15,768	\$ 6,666	\$ 17,073	\$ 9,102	\$ (1,305)
\$ 42,677	\$ 34,084	\$ 41,964	\$ 8,593	\$ 713
\$ 18,739	\$ 12,916	\$ 15,528	\$ 5,823	\$ 3,210
\$ 27,957	\$ -	\$ 28,294	\$ 27,957	\$ (337)
\$ -	\$ 20,500	\$ -	\$ (20,500)	\$ -
\$ 14,960	\$ 32,446	\$ 54,011	\$ (17,486)	\$ (39,050)
\$ 1,622	\$ 566	\$ 1,569	\$ 1,056	\$ 53
\$ 458	\$ 250	\$ 678	\$ 208	\$ (220)
\$ 47,720	\$ 32,834	\$ 42,670	\$ 14,886	\$ 5,051
\$ 28,056	\$ 18,800	\$ 23,113	\$ 9,256	\$ 4,942
\$ 12,141	\$ 9,334	\$ 11,641	\$ 2,807	\$ 500
\$ 37,156	\$ 34,334	\$ 38,438	\$ 2,822	\$ (1,282)
\$ 4,803	\$ 6,666	\$ 9,727	\$ (1,863)	\$ (4,924)
\$ 469	\$ 130	\$ 519	\$ 339	\$ (51)
\$ 16,750	\$ 3,666	\$ 7,710	\$ 13,084	\$ 9,041
\$ 3,308	\$ 3,166	\$ 5,270	\$ 142	\$ (1,962)
\$ 11,605	\$ 8,790	\$ 11,859	\$ 2,815	\$ (254)
\$ 640	\$ 2,666	\$ 360	\$ (2,026)	\$ 280
\$ 7,530	\$ 8,334	\$ 16,607	\$ (804)	\$ (9,076)
\$ 1,450	\$ 1,084	\$ 2,000	\$ 366	\$ (550)
\$ 200	\$ -	\$ -	\$ 200	\$ 200
\$ 22,263	\$ 40,000	\$ 18,608	\$ (17,737)	\$ 3,656
\$ 2,499	\$ 2,133	\$ 2,172	\$ 366	\$ 327
\$ 15,119	\$ 23,333	\$ 14,312	\$ (8,214)	\$ 807
\$ 520	\$ 267	\$ 305	\$ 254	\$ 216

Revenues

- Property Tax
- Property Tax Excess Levy
- Oil & Gas Severance Tax
- Utility Tax
- THE Realty B&O Tax
- B&O TAX- MANUFACTURED
- B&O TAX - RETAIL
- B&O TAX - WHOLESALE
- B&O TAX - ELECTRIC/DOMESTIC
- B&O TAX - WATER CO.
- B&O TAX-ELEC. & OTHER POWER CO
- B&O TAX - OTHER PUBLIC UTILITY
- B&O TAX - CONTRACTING
- B&O TAX - BANKING
- B&O TAX - AMUSEMENT
- B&O TAX - SERVICE
- B&O TAX - RENTAL & ROYALTIES
- Liquor Tax
- Hotel Occupancy Tax
- Court Costs and Fees
- Regional Jail Fund Tax
- Business License
- Building Permits
- Franchise Fees
- Plan Review Fees
- IRP FEES
- Parks & Recreation
- Donation - Park & Rec.
- Swimming Pool Revenue
- Pool Revenue Credit Card
- Pool Concessions
- Pool Concessions Contracted

For Management Purposes Only

9/15/2015 at 10:06 AM

City Of Nitro FY Current  
Income Statement  
For the Two Months Ending August 31, 2015

	Year to Date	Year to Date	Year to Date	Cy Vs Ly
	Current Year	Budget	LY	
	Year to Date	Year to Date	Year to Date	
		Budget	Budget	
		Cy VS	Cy VS	
		Year to Date	Year to Date	
Concessions Credit Card	\$ 1,128	\$ 667	\$ 721	\$ 461
Municipal Service Fees	\$ 151,030	\$ 140,000	\$ 145,589	\$ 11,030
Dumpster Fees	\$ 12,929	\$ 10,166	\$ 6,259	\$ 2,763
Other Trash Fees	\$ 205	\$ 500	\$ 1,575	\$ (295)
Rental Property	\$ 1,400	\$ 1,226	\$ 1,400	\$ 174
State & County Grants	\$ 631	\$ 9,166	\$ 13,855	\$ (8,535)
Contributions	\$ 3,840	\$ 1,334	\$ -	\$ 2,506
Contributions from Other Funds	\$ -	\$ 37,833	\$ -	\$ (37,833)
Reimb: Police Wages	\$ 15,963	\$ 7,666	\$ 12,556	\$ 8,297
Reimb: Fire Wages	\$ -	\$ 666	\$ 3,181	\$ (666)
Reimb: Public Works Wages	\$ 511	\$ 1,334	\$ 3,365	\$ (823)
Dog Track Table Games	\$ 61,873	\$ 60,000	\$ 61,178	\$ 1,873
Table Games - Greenbrier	\$ 43	\$ 50	\$ 77	\$ (7)
Interest Income	\$ -	\$ 212	\$ -	\$ (212)
Reimb: Insurance Workers' Com	\$ -	\$ -	\$ 10,067	\$ -
Reimbursing Capitol Cons Dist	\$ -	\$ 500	\$ -	\$ (500)
Reimbursing Lakeview	\$ -	\$ 666	\$ -	\$ (666)
Reimbursing City Calendar	\$ -	\$ 626	\$ -	\$ (626)
Reimb: Hospitalization	\$ 21,988	\$ 22,736	\$ 23,512	\$ (748)
Reimbursing Insurance	\$ -	\$ -	\$ 6,968	\$ -
Senior Citizens Reimb.	\$ 4,355	\$ 4,334	\$ 4,348	\$ 21
Reimb. Legal Ads	\$ -	\$ 50	\$ 100	\$ (50)
Rebates Purchasing Card	\$ 994	\$ 334	\$ 627	\$ 660
Reimb: Insurance Claims	\$ 2,500	\$ 1,000	\$ 1,700	\$ 1,500
Library Fees	\$ -	\$ 7,834	\$ -	\$ (7,834)
Accident Reports	\$ 550	\$ 584	\$ 685	\$ (34)
Fire Reports	\$ -	\$ 4	\$ -	\$ (4)
M/Dent Receipts Federal	\$ -	\$ 1,260	\$ 737	\$ (1,260)
M/Dent Receipts - State	\$ -	\$ 1,306	\$ 1,843	\$ (1,306)
Other Lottery Revenues	\$ 3,763	\$ 3,500	\$ 3,518	\$ 263
Dog Track - Lottery	\$ 10,398	\$ 26,666	\$ 13,340	\$ (16,268)
Miscellaneous Income	\$ 2,486	\$ 1,834	\$ 8,278	\$ 652
Coal Severance	\$ 6,959	\$ 3,333	\$ 1	\$ 3,626
Total Revenues	\$ 840,126	\$ 993,569	\$ 931,928	\$ (153,443)
				\$ (91,803)

For Management Purposes Only

9/15/2015 at 10:06 AM

**City OF Nitro FY Current  
Income Statement  
For the Two Months Ending August 31, 2015**

	Year to Date	Year to Date	Year to Date	CY VS	CY VS LY
	Current Year	Budget	LY	Budget	
<b>Expenses</b>					
Mayor Expenses	\$ 9,872	\$ 12,011	\$ 8,993	\$ 2,139	\$ (879)
Total Mayor Expense	\$ 9,872	\$ 12,011	\$ 8,993	\$ 2,139	\$ (879)
City Council Expenses	\$ 10,083	\$ 85,588	\$ 6,580	\$ 75,505	\$ (3,504)
Total City Council Expenses	\$ 10,083	\$ 85,588	\$ 6,580	\$ 75,505	\$ (3,504)
City Recorder	\$ 6,901	\$ 11,402	\$ 7,299	\$ 4,501	\$ 397
Total City Recorder	\$ 6,901	\$ 11,402	\$ 7,299	\$ 4,501	\$ 397
Treasurer	\$ 11,980	\$ 10,718	\$ 11,443	\$ (1,262)	\$ (537)
Total Treasurer	\$ 11,980	\$ 10,718	\$ 11,443	\$ (1,262)	\$ (537)
Municipal Court	\$ 14,980	\$ 19,120	\$ 15,309	\$ 4,140	\$ 329
Total Municipal Court	\$ 14,980	\$ 19,120	\$ 15,309	\$ 4,140	\$ 329
Regional Development Authority	\$ 1,965	\$ -	\$ -	\$ -	\$ -
Total Regional Development Authority	\$ 1,965	\$ -	\$ -	\$ -	\$ -

For Management Purposes Only

9/15/2015 at 10:06 AM

**City Of Nitro FY Current  
Income Statement  
For the Two Months Ending August 31, 2015**

	Year to Date	Year to Date	Year to Date	Cy VS	Year to Date	Year to Date
	Current Year	Budget	LY	Budget	Cy Vs Ly	
	1,965	-	-	(1,965)	(1,965)	
<b>Total Regional Development Authority</b>	\$	\$	\$	\$	\$	\$
<b>Building Department</b>						
Total Building Expense	\$ 21,154	\$ 13,918	\$ 13,673	\$ (7,236)	\$ (7,481)	
<b>City Hall</b>						
Total City Hall	\$ 103,069	\$ 72,382	\$ 87,175	\$ (30,687)	\$ (15,894)	
<b>Public Works</b>						
Total Public Works	\$ 71,519	\$ 57,020	\$ 56,576	\$ (14,499)	\$ (14,943)	
<b>Police</b>						
Total Police Expenses	\$ 276,995	\$ 278,326	\$ 268,619	\$ 1,331	\$ (8,376)	
<b>Fire</b>						
Total Fire Expenses	\$ 184,254	\$ 194,142	\$ 171,671	\$ 9,888	\$ (12,583)	
<b>Dog Warden &amp; Humane Society</b>						
Total Dog Warden/Humane Society	\$ -	\$ 4,834	\$ -	\$ 4,834	\$ -	
<b>Streets &amp; Transportation</b>						

For Management Purposes Only

9/15/2015 at 10:06 AM

City Of Nitro FY Current

Income Statement

For the Two Months Ending August 31, 2015

	Year to Date	Year to Date	Year to Date	Cy VS	Cy VS Ly
	Current Year	Budget	LY	Budget	Cy Vs Ly
	Year to Date	Year to Date	Year to Date	Budget	Cy Vs Ly
Total Streets & Transportation	\$ 41,611	\$ 73,134	\$ 50,234	\$ 31,523	\$ 8,623
<b>Health &amp; Sanitation</b>					
Total Health & Sanitation	\$ 89,564	\$ 75,786	\$ 81,568	\$ (13,778)	\$ (7,996)
<b>Recreation</b>					
Total Recreation	\$ 8,465	\$ 5,680	\$ 8,050	\$ (2,785)	\$ (415)
<b>Visitors Bureau</b>					
Total Visitors Bureau	\$ 10,409	\$ 17,166	\$ 19,569	\$ 6,757	\$ 9,160
<b>Pool</b>					
Total Pool	\$ 67,594	\$ 21,010	\$ 76,233	\$ (46,584)	\$ 8,639
<b>Fairs &amp; Festivals</b>					
Contract Services	\$ 450	\$ -	\$ -	\$ -	\$ -
Total Visitors & Festivals	\$ 450	\$ -	\$ -	\$ (450)	\$ (450)
<b>Historical Commission</b>					
Total Historical Commission	\$ -	\$ 3,376	\$ -	\$ 3,376	\$ -

For Management Purposes Only

City Of Nitro FY Current

Income Statement

For the Two Months Ending August 31, 2015

	Year to Date	Year to Date	Year to Date	Cy VS	Cy Vs Ly
	Current Year	Budget	LY	Budget	
	Year to Date	Year to Date	Year to Date		
<b>Library</b>					
Total Library	\$ 25,431	\$ 27,062	\$ 23,490	\$ 1,631	(1,941)
<b>Social Services Seniors</b>					
Total Seniors Support	\$ 11,105	\$ 11,994	\$ 10,921	\$ 889	(184)
<b>Capital Projects</b>					
Capital Outlay - City Council	\$ 3,714	\$ -	\$ -	\$ (3,714)	(3,714)
Capital Outlay - Police	\$ 20,559	\$ 2,378	\$ 6,853	\$ (18,181)	(13,706)
Capital Outlay Coal S - Police	\$ -	\$ 3,604	\$ 6,853	\$ 3,604	6,853
Capital Outlay - Fire	\$ 9,903	\$ 9,904	\$ 8,561	\$ 1	(1,342)
Capital Outlay Coal Sev- Fire	\$ -	\$ -	\$ 1,342	\$ -	1,342
Capital Outlay - Streets & Tra	\$ 492	\$ 14,764	\$ -	\$ 14,272	(492)
Capital Outlay - Health & San	\$ 5,431	\$ 3,620	\$ 9,035	\$ (1,811)	3,604
Capital Outlay - Historical	\$ 6,936	\$ -	\$ -	\$ (6,936)	(6,936)
Capital Outlay - Recreation	\$ 16,127	\$ 13,500	\$ 9,127	\$ (2,627)	(7,000)
Capital Outlay - Library	\$ -	\$ 7,834	\$ -	\$ 7,834	-
<b>Total Capital Projects</b>	\$ 63,161	\$ 55,604	\$ 41,771	\$ (7,557)	(21,391)
<b>Total Expenses</b>	\$ 1,030,562	\$ 1,050,273	\$ 959,174	\$ 12,153	(92,779)
<b>Net Income</b>	\$ (190,436)	\$ (56,704)	\$ (27,245)	\$ (141,290)	(184,582)



City OF Nitro FY Current  
Balance Sheet  
August 31, 2015

ASSETS

Cash Accounts General		\$
Receipts Account	24,291.62	
Disbursements Account	(12,437.18)	
I GOV ACCOUNT	97.79	
Payroll Account	49,891.35	
Total Cash Accounts		61,843.58

Cash Accounts Restricted		
THF Bank Account	5,329.58	
City of Nitro Hotel, Motel, Ta	73,468.90	
Fairs & Festival Account	9,517.14	
Firemen's Equip Fund	18,565.42	
Peoples FCU CD	8,951.16	
Peoples FCU CD	89,789.16	
Peoples FCU CD	242,556.23	
Police M-Dent	37,125.16	
Police To Be Forfeited	939.01	
Police Canine Fund	2,928.00	
Coal Severance Tax Acct	7,238.17	
Total Restricted Funds		496,407.93

Other Current Assets		
Taxes Receivable	360,391.73	
Munci Fees Receivable	525,033.65	
Accts Receivable Misc	72,938.11	

Total Current Assets 958,363.49

Property and Equipment

Total Property and Equipment 0.00

Other Assets  
Prepaid Expenses

43,637.09

Total Other Assets 43,637.09

Total Assets \$ 1,560,252.09

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	187,864.04	
Public Employees Retirement	2,814.31	
Insurance Payable	1,724.63	
Fire Union	18.00	
Other Deductions Payable	104.81	
THF PAYABLES	398.11	
SUTA Tax Payable	1,605.29	
Deferred Revenues	120,895.07	

Total Current Liabilities 315,424.26

Long-Term Liabilities  
Investment in San. Board  
OPEB Liability

(415,187.28)  
2,101,050.19

Total Long-Term Liabilities

1,685,862.91

Unaudited - For Management Purposes Only

City Of Nitro FY Current  
Balance Sheet  
August 31, 2015

Total Liabilities		2,001,287.17
<b>Capital</b>		
Fund Balance General Fund	(140,440.95)	
Restricted General Fund	39,356.05	
Committed General Fund	122,700.12	
Unassigned General Fund	(273,835.03)	
Total General Fund Assigned Coal Severance	1,621.15	(252,219.81)
Total Coal Severance Fund Net Income	(190,436.42)	1,621.15
Total Capital		(441,035.08)
Total Liabilities & Capital		\$ 1,560,252.09