

CITY OF ELKINS

Van T. Broughton
Mayor

401 Davis Avenue
Elkins, West Virginia 26241

June 21, 2017

Deliver Via U.S. Postal Service

Ms. Debbie Browning
West Virginia Development Office
West Virginia Home Rule Pilot Program
State Capitol Complex, Building 6, Room 553
Charleston, WV 25305-0311

Re: Municipal Home Rule Amendment to the Approved Written Plan

Ms. Browning:

Please find enclosed an original and seven copies of the City of Elkins Municipal Home Rule Amendment to the Approved Written Plan, as executed.

Please call me if you have any questions regarding the enclosed application. Thank you for your assistance.

Sincerely,



Van T. Broughton

Mayor



CITY OF ELKINS

MUNICIPAL HOME RULE AMENDMENT
TO THE APPROVED WRITTEN PLAN



Municipal Home Rule Pilot Program

APPLICATION CHECKLIST

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Page No.	
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3	Municipal Classification
4-12	Specific Issue(s) to be Addressed
3	Issue(s) Category: Tax/Organization/Administrative/Personnel/Other

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4-12	Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner.
4-12	Specific problem(s) created by the laws, policies, acts, resolutions, rules or regulations.
4-12	Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations. Categorize and include: 1) Proposed solution(s) in one of the five areas (tax/administrative/organization/personnel/other) 2) If revenue related, estimate(s) for proposed solution(s) and how the fiscal impact was determined. Example: Estimated reduction of administrative time and costs = X. Please attach the worksheet or formula used to determine "X" amount.

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Section I: Applicant Information

The below subsections provide information about the applicant, the City of Elkins, W. VA.

I.A. General Information

Municipality: City of Elkins
Certifying official: Mayor Van T. Broughton
Contact Person: City Clerk Jessica R. Sutton
Address: 401 Davis Avenue, Elkins, WV 26241
Telephone: (304) 636-1414, ext. 1211
Email: jsutton@cityofelkinswv.com
2010 census: 7,094

I.B. Municipal Classification

Class I Class II **Class III X** Class IV

I.C. Category of Issues to be Addressed

Tax X **Organization X** **Administration X** **Personnel X**

Section II: Narrative

In 2015, pursuant to the authority provided by W. Va. State Code Section 8-1-5a, the Municipal Home Rule Board (hereinafter the Board”) selected the City of Elkins to participate in the West Virginia Home Rule Pilot Program and approved the original Home Rule Plan of Elkins. As evidenced by the success of the Pilot Program statewide and specifically by the initiatives approved in Elkins’ original plan and depicted in our 2016 Annual Report, Elkins has successfully and responsibly exercised its authority under Home Rule and has, without challenge from either its City Council or citizenry, judiciously implemented a majority of its plan.

Under W.Va. State Code Section 8-1-5a(k), municipalities participating in the Municipal Home Rule Pilot Program may amend their written plans. For the reasons set forth herein, the City of Elkins is now requesting that the Board authorize the following amendments to Elkins’ previously approved plan.

The City of Elkins is the seat of Randolph County, the largest county in the state. Boasting many anchor institutions (Davis and Elkins College, a federal court and office building, the headquarters of the Monongahela National Forest, Davis Memorial Health Center, and others), the City has managed to maintain a small-town atmosphere even as it faces many issues more typical of much larger cities. In crafting its home-rule application and amendments, the City has sought to identify authorities that will help it better respond to these issues.

The home-rule authorities sought by the City of Elkins in this amendment vary but are generally administrative in nature and relate to the City’s ability to allocate funds and other resources. The remaining authorities are related to generating revenue plus one personnel consideration. In the sections that follow, each authority is discussed, with reference to:

- Specific state laws preventing the City of Elkins from carrying out its duties in the most cost-effective, efficient, and timely manner.
- Specific problems created by those laws.
- Proposed solutions to the perceived problems, including all proposed changes to law, policies, acts, resolutions, rules, or regulations.

II.A. Municipal Sales Tax

II.A.1 Specific Legal Barrier

W. Va. Code § 8-13: Taxation and Finance for Municipal Corporations, sets forth the authority under which municipalities may levy and collect taxes for any municipal purpose within the limitations set forth by the state constitution and other laws of the state, and to otherwise fund public improvements to the extent permitted by state code.

Currently under W.Va. Code § 8-13C-4(a) (Pension Relief Sales Tax) and 8-13C-4(b) (Alternative Municipal Sales Tax), municipalities are allowed to impose a municipal sales and service tax and use tax (hereinafter collectively “consumer sales/use tax”), but only if, respectively, the police and fire pension funds are severely underfunded, in which case any revenue generated by the consumer sales/use tax could only be applied toward the pension funds, or, alternatively, if the municipality intends to use the

proceeds from a consumer sales/use tax for any other purpose, it must forgo the imposition of all B&O taxes.

II.A.2 Specific Problem Caused by Legal Barrier

West Virginia law currently provides little flexibility with respect to taxation structure and funding sources available to municipalities. Outside of fees collected and expended specifically for enterprise funds dedicated to the delivery of necessary and required services, the City can assess minimal fees for other services provided, or enroll a Business & Occupational (B&O) tax structure under W.Va. Code § 8-13-5 *et seq.* The rates, classifications and exemptions governing the application of B&O taxes were adopted for use by the State of West Virginia, not its municipalities, decades ago and have not been regularly updated to reflect the current economic environment. This form of tax also limits the sources of revenue and can negatively impact a municipality's ability to attract and retain businesses within municipal borders.

In order to generate necessary revenue to fund its mandated duties and obligations, Elkins currently imposes B&O taxes at or below the maximum rates allowable by state law. The process of monitoring, collecting and enforcing this tax structure is extremely burdensome to the City Treasurer's office and creates steady negative criticism from business owners for being regressive and creating a hardship on already struggling businesses. Many business owners choose to locate or even relocate outside City limits to avoid the tax, allowing them access to the population and resources of the City, without having to contribute to the revenue base. The City has introduced an ordinance, which has passed the first of three readings, altering some of the B&O tax rates including an increase in some utility taxes and a reduction in retail from .25% to .20% in an effort to keep and attract businesses in downtown Elkins and maintain revenue. While we believe this will allow the City some temporary breathing room in regards to retailers, and the ability to respond to short term increases in expenditures such as employee benefits, it will not generate enough revenue to meet the long term demands of maintaining and improving the City's economic and social health.

Additionally, current State code affords municipalities certain other taxing authority, including the privilege to impose an amusement tax under W. Va. Code § 8-13-6 and a tax on liquors and private club fees under § 8-13-7, and the ability to propose the imposition of a special excise tax (an incremental sales tax TIF District tax) under W. Va. Code § 8-38-12. While Elkins currently imposes such an amusement tax and a liquor tax, neither it nor any combination of the aforementioned taxes are capable of generating sufficient amounts of revenue to meet the financial obligations of the City or to fund the public improvements necessary for sustained economic growth, nor is Elkins able to meet the existing statutory requirements for creation of a TIF District. Further, Elkins currently collects a six percent (6%) hotel occupancy tax under W. Va. Code § 8-13-3, however such hotel occupancy taxes generate less than is currently needed to fully fund the Elkins Parks and Recreation employees, equipment and programs, after the statutory fifty percent (50%) is distributed to the two local Convention and Visitor Bureaus. Consequently, the prohibition under current law respecting the imposition of both a municipal consumer sales/use tax for non-pension uses and a B&O tax, restricts Elkins' ability to generate enough revenue to carry out the City's mandated duties and responsibilities in an effective and timely manner for the benefit of its citizens.

Some of the initiatives driving the City of Elkins' need for increased revenue are the installation of an emergency generator and a heating and air-conditioning unit at the Phil Gainer Community Center. The Center is vital for hosting events which draw tourists and citizens alike, as well as establishing the center as an emergency shelter for the City and county. The City also faces personnel needs, particularly in operations and the police department, along with the increased costs of salaries and benefits for current and future employees, as well as maintenance and improvement costs associated with our 100 year old City Hall.

Elkins, as a gateway to recreation and an important access point along Corridor H, needs to move forward with these projects in order to remain a viable, competitive and attractive City. Thus the limitations under current state law not permitting a municipality to impose both B&O taxes and a municipal consumer sales/use tax do not afford Elkins the ability to formulate an equitable and balanced tax structure to raise sufficient operating revenues, promote economic development and growth, fund improvements necessary to foster growth and diversify of the City's economy.

II.A.3 Proposed Solution

The City of Elkins is proposing the enactment of a municipal consumer sales/use tax within the city limits, notwithstanding the current prohibitions to do so under W. Va. Code § 8-13C-4, while at the same time maintaining its current B&O tax, but with the fiscal flexibility to lower or eliminate certain rates. If Elkins' proposal is approved by the Board, it is the City's intent to: 1) eliminate the B&O tax for businesses classified as Manufacturing and 2) impose a 1% municipal consumer/use sales tax. It is Elkins' intent to use the revenue generated from the municipal sales/use tax to make up the general fund revenue lost due to the adjustment of the B&O tax rates for Retail (currently being implemented) and Manufacturing (proposed with this plan), or other classifications, as well as to fund maintenance and improvements identified as paramount by the Elkins City Council and Administrative Officers. The City intends to host public forums for input on prioritization of spending of any increased revenues. Items currently identified by the City as needing attention include improvements at the Phil Gainer Community Center, streetscape and other downtown beautification projects, City Hall restoration and increased workforce, primarily for the Operations and Police Departments.

Elkins respectfully requests that it be granted the power under W. Va. Code § 8-1-5a to amend its approved Home Rule Plan to permit Elkins the privilege to impose a municipal consumer sales/use tax within the city without the restrictions imposed on municipalities under W. Va. Code § 8-13C-1 et seq. Elkins further requests such other powers deemed necessary to enact and implement the requested municipal consumer sales/use tax and as may be required to coordinate with the West Virginia State Tax Commissioner for the administration, enforcement and collection of the municipal consumer Sales/use tax by the Tax Commissioner.

II.B. Brunch Bill

II.B.1 Specific Legal Barrier

W. Va. Code § 60-7-12(a)(5) prohibits any private club licensee, or agent, employee or member thereof, from selling beer, wine, or alcoholic liquor between the hours of 3:00 a.m. and 1:00 p.m. on Sundays.

Further, W. Va. Code § 60-8-34 prohibits a private wine bar and breakfast or restaurant from selling wine between the hours of 2:00 a.m. and 1:00 p.m. on Sundays.

W. Va. Code § 11-16-18(a)(1) provides that it shall be unlawful for any licensee to sell beer between 2:00 a.m. and 1:00 p.m. on Sundays (except that private clubs licensed under Article 7, Chapter 60 of the West Virginia Code shall operate within hours conforming with the hours of sale of alcoholic liquor).

II.B.2 Specific Problem Caused by Legal Barrier

Regional tourism is an increasing sector of the local economy, and approximately thirteen businesses are currently licensed to serve beer, wine and alcoholic liquor within the corporate limits of the City of Elkins. Although Senate Bill 298, enacted during the 2016 Regular Session of the West Virginia Legislature allowed county commissions the ability to hold a county option election to permit the sale or dispensing of such alcoholic beverages prior to 1:00 p.m. on Sunday, Randolph County opted not to include this item on the ballot. Senate Bill 298 does not provide a mechanism by which the City of Elkins may conduct its own option election, leaving the Municipal Home Rule Board as the only entity which may authorize the Elkins City Council to put into effect the will of the people of the City. The City has received multiple inquiries from the owners of businesses which serve alcohol and residents, requesting this opportunity.

II.B.3 Proposed Solution

If approved by the Board, the City of Elkins will consider the enactment of an ordinance changing the latest hour that restricts the sale or service of beer, wine and alcoholic liquor to be sold or dispensed for on-premises consumption on Sundays from 1:00 p.m. to 10:00 a.m.

Elkins respectfully requests that it be granted the power under W. Va. Code § 8-1-5a to amend its approved Home Rule Plan to permit Elkins the privilege to permit the sale and service of beer, wine and alcoholic liquors within the city beginning at 10:00 a.m. on Sundays, without the restrictions imposed on municipalities under W. Va. Code as previously noted.

II.C. Procurement of Architectural and Engineering Services

II.C.1 Specific Legal Barrier

West Virginia Code § 5G-1-3 requires a committee of three to five representatives to evaluate firms who have submitted expressions of interest on their qualifications, performance, anticipated concepts and proposed methods of approach to a project valued at \$250,000 or above. The committee then ranks, in order of preference, no less than three firms deemed to be the most highly qualified, after which they commence scope of service and price negotiations with the top ranked firm. If these negotiations fail, negotiations can commence with the second rated firm, and so on, until an agreement is reached or the list is exhausted at which point the process begins again.

II.C.2 Specific Problem Caused by Legal Barrier

The City of Elkins is hindered by W. Va. Code § 5G-1-3 to utilize a selection process that neither ensures the “best value” nor provides the most efficient use of City resources when selecting a firm for large projects. The process of ranking firms based on qualifications provides no insight into projected costs or timelines for projects. In addition, if the City cannot negotiate an agreement with any of the ranked firms, the process must be repeated at the expense of another legal ad, time invested by the selection committee and potential project delays.

II.C.3 Proposed Solution

The City of Elkins seeks to streamline this process and create an environment wherein the true “best value” can be found by utilizing a Request for Proposal model when acquiring architectural and engineering services. A selection committee would then have the opportunity to consider not only the qualifications, performance, anticipated concepts and proposed methods of approach, but also the projected cost and timeline for each project. This simultaneous review will reduce the time and expense related to securing these services, increase the potential for “best value” selection and eliminate project delays for this purpose.

II.D. Allocation of Funds for City Marketing and Tourism

II.D.1 Specific Legal Barrier

W. Va. Code § 8-12-5 (52) limits the appropriation of city funds to not exceed twenty-five cents per capita per annum for advertising the municipality and the entertainment of visitors.

II.D.2 Specific Problem Caused by Legal Barrier

The State of West Virginia has reduced funding of fairs and festivals significantly over the past few years, just at the time when small communities are also facing a greater need for tourism dollars. In addition, fifty-percent of the revenue from the hotel occupancy tax is mandated to the local Convention and Visitor Bureaus and the remaining fifty-percent is allocated to the Parks Department in the City of Elkins. This leaves the City with very little revenue to help promote itself as not only a tourist destination but also as a relocation city. Elkins continually strives towards a population over 10,000 so that they may qualify as a Class II city and the benefits associated with this status. In addition, our growing arts and entertainment industry needs continual attention and promotion in order to survive and succeed as an attraction for the City.

II.D.3 Proposed Solution

The City of Elkins, if approved by the Board, would increase the appropriation of city funds not to exceed one dollar per capita per annum for advertising the municipality and the entertainment of its visitors. This authority would allow the City to adequately promote its image and vision as well as specific events and attractions in order to increase awareness. Elkins hosts the longest running festival in West Virginia, The Mountain State Forest Festival; is situated in the foothills of the Monongahela National Forest; serves as a hub for scenic railway rides, including the very popular Polar Express; hosts the Augusta Festival; is within a short distance of three popular recreation resorts; and is home to various art and cultural resources found nowhere else in the state or the nation. The City benefits from the operation of these types of businesses, tourist dollars generated by this industry and from artisans residing within the City. This proposal is paramount to the City’s goal of creating and promoting a long term vision for Elkins.

II.E. Intergovernmental Agreements

II.E.1 Specific Legal Barrier

W. Va. Code § 8-11-3(10) requires that a governing body shall provide by ordinance a contractual or other agreement with another jurisdiction.

W. Va. Code § 8-11-4 requires that a proposed ordinance be read at not less than two meetings of the governing body with at least one week intervening between each meeting.

II.E.2 Specific Problem Caused by Legal Barrier

The City of Elkins, by ordinance, meets regularly on the first and third Thursdays of each month. To remain in compliance with the two meeting requirement laid out by W. Va. Code § 8-11-4, any intergovernmental agreements take approximately three to four weeks to accomplish, regardless of complexity or timeliness of need. The City of Elkins is presented with numerous offers for intergovernmental agreements annually by the State of West Virginia and its various agencies. These agreements are generally project-related for whom the administrative officers have already received approval of the City Council to act upon. Therefore, unnecessary time is spent on approval when it may be of the essence to move quickly in negotiation and execution of most contracts.

II.E.3 Proposed Solution

The City of Elkins proposes that, upon adoption of an ordinance stating the same, it be granted authority to execute agreements with other jurisdictions (intergovernmental agreements) by resolution. This will result in a more efficient and effective process.

II.F. Municipal Court Technology and Maintenance Fee

II.F.1 Specific Legal Barrier

W. Va. Code § 8-11-1(2) grants authority to the City of Elkins to prescribe reasonable penalties for violation of its ordinances, orders, bylaws, acts, resolutions, rules and regulations, in the form of fines, forfeitures and confinement in the county or regional jail.

Pursuant to W. Va. Code § 8-12-5(58), municipal penalties for the offenses and violations of municipal ordinances may not exceed any penalties provided for a like offense in State Court.

II.F.2 Specific Problem Caused by Legal Barrier

The City of Elkins Municipal Court exists pursuant to the authority granted in W. Va. Code § 8-10-2. As part of the operation of this court, technology and maintenance fees are incurred at approximately \$5600 annually. Nowhere within W. Va. Code 8-10-2, 8-11-1, nor 8-12-5 does it state that a municipality has the legal authority to specify court needs or create specific court fees to be paid by individual defendants appearing before it to address those needs. While the municipal court is permitted to collect fees for violations, pursuant to state code, a portion of the monies collected are sent to various State Funds, including the Crime Victim's Compensation Fund, the Police Training Fund and the Regional Jail and Correctional Facility Development Fund. This leaves little designated money for the operation of the municipal court, which then draws from the general fund, regardless of caseload size.

II.F.3 Proposed Solution

The City of Elkins would enact an ordinance authorizing a Municipal Court Technology and Maintenance Fee to be assessed against each person convicted within its Municipal Court. The exact fee would be set by ordinance. At this time the City is considering a fee up to \$1.00. During calendar years of 2015 and 2016 combined, the Elkins Municipal Court heard approximately 3315 cases in which court costs were assessed. Using this number as a base, the fee would generate approximately \$1657.00 annually which would be used towards fund current technology needs and necessary updates in the future.

II.G. Addressing Blighted Properties

II.G.1 Specific Legal Barrier

W. Va. Code § 8-12-16(a) authorizes municipalities to pass an ordinance regulating the repair, alteration, improvement, or the vacating and closing or removal or demolition of any dwellings or other buildings unfit for human habitation or would cause any dwelling or building to be unsafe, unsanitary, dangerous or detrimental to the public safety or welfare.

W.Va. Code § 8-12-16(c) requires that a municipality provide fair and equitable rules of procedure and any other standards deemed necessary to guide the enforcement agency, or its agents, in the investigation of dwelling or building conditions, and in conducting hearings.

W. Va. Code § 8-12-16(e) requires that a municipality must institute a civil action in a court against the landowner or other responsible party for all costs incurred by the municipality with respect to the property and for reasonable attorney fees and court costs incurred in the prosecution of the action.

W. Va. Code § 8-12-16(n) states that if a registration fee remains delinquent for two years from the date it was placed on record, the municipality may take action to receive the subject property by means of forfeiture.

II.G.2 Specific Problem Caused by Legal Barrier

While West Virginia law at Section 8-12-16(a) currently allows municipalities to repair, alter, improve, vacate, close and demolish properties that are unfit for human habitation or are deemed unsafe, unsanitary, dangerous or detrimental to the public safety or welfare, the law does not grant municipalities the ability to address problem buildings that do not rise to this level of significance. The City of Elkins is, unfortunately, home to many blighted, ill-maintained, and unsightly properties which could still arguably not be entirely unfit for human habitation or a threat to public safety. However, these properties decrease neighboring property values, serve as hotspots of criminal activity and become dumping areas for trash. In many cases these properties are owned by absent or otherwise derelict individuals who have no interest in these negative impacts.

Also, while Elkins has enacted an ordinance and maintains a vacant structure registration program, state code still requires the City to wait a minimum of two years, and with the caveat that no registration fees are paid during that time, before any action by the City to obtain the property through forfeiture is allowed. During this time vacant and abandoned properties quickly decay leaving neighbors and the City with no immediate recourse.

II.G.3 Proposed Solution

The City requests authority to create a more reasonable and applicable standard lesser than “unfit for human habitation” under code Section 8-12-16(a). The Common Council of Elkins would enact an ordinance, including definitions and policies adherent to Section 8-12-16(c), to address property inspections and actions at properties that are “blighted” or “improperly maintained” and thus a detriment to the public welfare. In addition, the City ordinance would reduce the minimum waiting period for action against property owners who are delinquent with registration fees from two years to six months. This authority will allow the City to address blighted properties sooner, reducing the need for drastic actions later on and satisfying public concern over problem buildings in neighborhoods.

II.H. Community Enhancement Districts

II.H.1 Specific Legal Barrier

W. Va. Code § 16-13E-4 allows the creation or expansion of Community Enhancement Districts (hereinafter “CED”) when petitioned by sixty-one percent of the real property owners located within the boundaries of the area described.

II.H.2 Specific Problem Caused by Legal Barrier

While the sixty-one percent (61%) opt-in petition to establish or expand a CED may be workable for greenfield developments where there is one or very few real property owners wishing to move their property into redevelopment and seeking the public improvements that can be funded with the CED tool, this same approach is not as functional for redevelopment of blighted and vacant areas with multiple property owners. In Elkins, there is very little undeveloped property remaining and additionally very few large tracts of real property owned by a single entity. The City of Elkins has been working with a small group of community-oriented individuals in soliciting a multi-million dollar investment in a substantial and visible downtown structure. The opportunity to create a CED would enhance the likelihood of this project moving forward and propel desperately needed reinvestment within the surrounding designated CED boundaries.

II.H.3 Proposed Solution

Instead of the sixty-one percent (61%) opt-in model, the City of Elkins proposes to use a property owner opt-out approach, under which the City can establish or expand a CED by municipal ordinance, after public notice and hearing. If within thirty calendar days of passage of the ordinance, twenty-five percent (25%) or more of the affected property owners within the designated boundaries (measured by percentage of acreage as under current law) file with the Elkins City Clerk a verified petition opposing the proposed CED, the ordinance would become invalid and the City would be prohibited from moving forward with the CED or its assessment fee structure. In the case of a successful CED opt-out petition, the City would have the option to place the question of the establishment or expansion of the proposed CED on the ballot for voter consideration, either in a special election or the next scheduled municipal election. If the ballot measure passes by a majority of more than fifty percent (50%) of participating voters, the CED may proceed.

II.I. Reducing the Minimum Number of Eligibles from Certified List of Police Civil Service Commission

II.I.1 Specific Legal Barrier

W. Va. Code § 8-14-15 requires that every position, unless filled by promotion, reinstatement or reduction, shall be filled only in the manner specified in this section. Further, that the commission shall forthwith certify, from the eligible list, the names of the three individuals thereon who received the highest averages at preceding competitive examinations held under the civil service provisions of this article within a period of three years next preceding the date of the prospective appointment. The appointing officer shall, thereupon, with sole reference to the relative merit and fitness of the candidate, make an appointment from the three names so certified.

II.1.2 Specific Problem Caused by Legal Barrier

In the last four years the City of Elkins has been successful, in all but one instance, producing three candidates for the Civil Service Commission's list of eligibles for hire. However, in the last three cycles of testing, all within a year and a half, the lists resulted in only two or three names. As a consequence, the further testing required by the Elkins Police Civil Service Commission eliminated several of these individuals from being eligible to hire and thus reduced the selection of candidates even more. While in no case over the last four years did it become necessary for the City to retest in order to fill a particular vacancy, the number of applicants and number of eligible has reduced significantly over this time which creates a very real potential for this problem. The City of Elkins operates a relatively small police department, employing ten full-time officers. If our force is depleted, it is immediately burdensome on the remaining officers. In addition, Elkins City Council is currently considering increasing the minimum age limit of probationary patrolman from eighteen to twenty-one. If this occurs, our pool of applications will decrease significantly, negatively impacting our ability to produce a list of at least three eligibles.

II.1.3 Proposed Solution

The City of Elkins, with the authority granted by the Board, will pass an ordinance that sets the minimum list of eligibles at one instead of three, allowing the City to hire what may be an otherwise qualified individual to fill a vacancy without having to retest for the simple purpose of having two more names.

City of Elkins

Municipal Home Rule Amendment to the Approved Written Plan

Hearing Mandate Verification


CITY OF ELKINS

Van T. Broughton
Mayor

401 Davis Avenue
Elkins, West Virginia 26241

I, the undersigned Clerk of the City of Elkins, do hereby certify that on June 1, 2017 at 6:00 p.m. a Public Hearing was held before a special meeting of the Elkins Common Council, the subject of said hearing being the proposed City of Elkins Municipal Home Rule Amendment to the Approved Written Plan. Thirty days in advance of the public hearing, a notice of the public hearing was published as a Class II legal ad once each week for two successive weeks and a copy of the proposed City of Elkins Municipal Home Rule Amendment to the Approved Written Plan was made available for public inspection at that time. The attached are true, correct and complete copies of the minutes evidencing the Public Hearing.

Witness the signature of the undersigned Clerk of the City of Elkins, West Virginia, and the seal of this City, this 20th day of June, 2017.


Clerk

ELKINS COMMON COUNCIL PUBLIC HEARING

*401 Davis Avenue
Council Chamber, 2nd Floor
June 1, 2017
6:00 p.m.*

Elkins Common Council met in special session in the council chamber of city hall. Present were Mayor Van T. Broughton; Councilpersons R.C. Chenoweth, C. Friddle, III, M.M. Hazen, C. L. Metheny, E.R. Ochsendorf, D.C. Parker, L.H. Vest and R. A. Woolwine; City Attorney G. S. Roberts; City Clerk J.R. Sutton (acting as recording secretary); and Inter-Mountain Reporter M. Burdette.

M. D. Cuonzo, C.C. Lowther, Police Chief J.C. Raffety, City Treasurer T. Judy, Fire Chief T. W. Meader, and Operations Manager R.P. Pingley were absent.

- i. Amendment to the Approved Written Plan of the Home Rule Pilot Program**
The meeting was called to order at 6:02 p.m. The Chair asked for public comment. No person appeared to comment.

Cm. Friddle III **MOVED ADJOURNMENT.** The motion carried.

The meeting adjourned at 6:03 p.m.

REGULAR COUNCIL MEETING MINUTES

*401 Davis Avenue
Council Chamber, 2nd Floor
June 1, 2017
7:00 p.m.*

Elkins Common Council met in regular session in the council chamber of city hall. Present were Mayor Van T. Broughton; Councilpersons R.C. Chenoweth, C. Friddle, III, M.M. Hazen, , C. L. Metheny, E.R. Ochsendorf, D.C. Parker, L.H. Vest and R. A. Woolwine; Police Chief J.C. Raffety; City Treasurer T. Judy; Fire Chief T. W. Meader; Operations Manager R.P. Pingley; City Attorney G. S. Roberts; City Clerk J.R. Sutton (acting as recording secretary); and Inter-Mountain Reporter M. Burdette.

M. D. Cuonzo and C.C. Lowther were absent.

MINUTES

Cm. Metheny **MOVED APPROVAL OF THE MINUTES OF THE MAY 18, 2017 REGULAR MEETING.**
The motion carried.

NEW BUSINESS

Cm. Woolwine **MOVED APPROVAL OF ORDINANCE 238: AMENDING AND SUPPLEMENTING CHAPTER 11, ARTICLE I BY ADDING SECTION 11-2A, MUNICIPAL COURT CLERK SERVING AS MUNICIPAL COURT JUDGE (2ND AND FINAL READING).** Cm. Metheny abstained. The motion carried.

Cm. Woolwine **MOVED APPROVAL OF ORDINANCE 239: AMENDING AND SUPPLEMENTING THE ELKINS CITY CODE CHAPTER 2, ARTICLE IV, DIVISION 3 REGARDING THE PLANNING COMMISSION (2ND AND FINAL READING).** The motion carried.

Cm. Woolwine **MOVED APPROVAL OF ORDINANCE 240: AUTHORIZING THE GOVERNING BODY OF THE CITY OF ELKINS TO SUBMIT ITS MUNICIPAL HOME RULE AMENDMENT TO THE APPROVED WRITTEN PLAN TO THE MUNICIPAL HOME RULE BOARD (1ST OF TWO READINGS).**
The motion carried.

Cw. Hazen **MOVED APPROVAL OF ORDINANCE 241: AMENDING ELKINS CITY CODE §14-4A AND THE POLICE CIVIL SERVICE RULES AND REGULATIONS §4-04 TO ESTABLISH A MINIMUM AGE FOR MEMBERS OF THE ELKINS POLICE DEPARTMENT (1ST OF TWO READINGS).** The motion carried.

The Discussion of downtown trash bins originated from the Municipal Properties Committee. In the absence of the committee chair, City Attorney G. Roberts, City Clerk J. Sutton and citizen K. Vance advised council of the proposed plan. With the approval of council, Youth Build would remove, repair, stain and return the seventeen wooden trash bins located around downtown Elkins. The stain colors, sage green light, fine wine and bungalow blue, were presented to council and will be donated by Sherwin Williams.

Cm. Woolwine **MOVED APPROVAL OF THE PAINTING OF THE DOWNTOWN TRASH BINS THE COLORS PRESENTED AND WITH COORDINATION OF THE PROJECT BETWEEN YOUTH BUILD AND OPERATIONS MANAGER BOB PINGLEY.** The motion carried.

APPROVAL OF VENDOR INVOICE PAYMENTS

Cm. Ochsendorf **MOVED APPROVAL OF THE INVOICES PRESENTED.** The motion carried.

The invoices in question were as specified on the following list, which is attached and made part of this record:

- Accounts Payable check transactions for the period May 16 – May 30, 2017.

CORRESPONDENCE AND NOTIFICATIONS

Council received the following correspondence and notifications:

- Issued building permits.
- Events

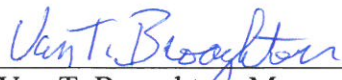
The following building permits have been issued since the previous regular council meeting.

ISSUED BUILDING PERMITS				
Permit	Applicant	Location	Description	Value
170135	Holland Enterprises, LLC	312 Center St.	Repair Front Porch and Rails	1,200.00
170136	Gordon, Leslie	128 Harpertown Rd.	Replace Windows	5,000.00
170137	Judy, Tracy	311 Scott Ford Rd.	Build Deck & Repair Siding	625.00
170138	Nella's INC	301 Central St.	Replace Windows	1,600.00
170139	Bates, Gary	305-309 Robert E Lee Ave.	Install Metal Roof	12,000.00
170140	Biller, Clifford	336 Blaine Ave.	Complete Remodel (From Fire)	115,000.00
170141	Miller, Michael & Valerie	104 Vista Ave.	Replace Windows	12,500.00

Cm. Metheny **MOVED ADJOURNMENT.** The motion carried.


The meeting adjourned at 7:23 p.m.

*Approved by council at the meeting
of June 15, 2017*



Van T. Broughton, Mayor

Attest:



Jessica R. Sutton, City Clerk

City of Elkins

Municipal Home Rule Amendment to the Approved Written Plan

Publication Mandate Verification

Legal Ad --- Class II

DATES PUBLISHED: May 1, 2017 AND May 8, 2017

FORM OF NOTICE OF PUBLIC HEARING

CITY OF ELKINS

**AMENDMENT TO THE APPROVED WRITTEN PLAN
OF THE HOME RULE PILOT PROGRAM**

Notice is hereby given by the City of Elkins, West Virginia, that the City Council will hold a public hearing on Thursday, June 1, 2017 at 6:00 p.m. at the Elkins City Council Chambers, 401 Davis Avenue, West Virginia for the purpose of providing members of the public an opportunity to speak either in favor of, or in opposition to, the proposed City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program. The comments provided by members of the public shall be considered by the City in the completion of the City's Amended Plan Application. A copy of the Amended Plan Application is on file in the office of the City Clerk of the City of Elkins and is available for review by members of the public Monday-Friday, 9 a.m.-4 p.m.

The first reading of the ordinance approving the City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program is scheduled to be held at a regular meeting of the City Council at 7:00 p.m. on Thursday, June 1, 2017 in the Elkins City Council Chambers, 401 Davis Avenue, West Virginia.

Jessica Sutton
City Clerk

Classified/Legal Advertising Invoice

The Inter-Mountain Legals

PO Box 1339

Elkins, WV
26241
(304) 636-2121

**CITY OF ELKINS
401 DAVIS AVE**

ELKINS, WV

26241

04/26/2017 10:39:18AM

No: 72529

Phone: 304 636-1414

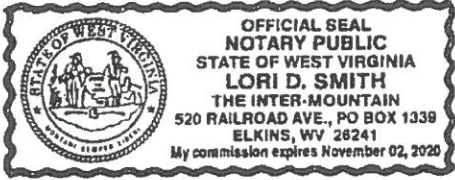
Ad No 72529	Customer No: L01320	Start Date 05-01-2017	Stop Date 05-08-2017	Category: Announcements		Classification: Legal Notices			
Order No	Rate: LE	Lines: 28	Words: 222	Inches: 2.72	Cost 73.44	Payments .00	Balance 73.44		
Publications ... Runs Legals ... 2		Solicitor: JH	Origin: 0	Sales Rep: 0	Credit Card	Credit Card Number	Card Expire		
		<table border="1"> <thead> <tr> <th>Identifier</th> </tr> </thead> <tbody> <tr> <td> FORM OF NOTICE OF PUBLIC HEARING CITY OF ELKINS AMENDMENT TO THE APPROVED WRITTEN PLAN OF THE HOME RULE DISTRICT </td> </tr> </tbody> </table>						Identifier	FORM OF NOTICE OF PUBLIC HEARING CITY OF ELKINS AMENDMENT TO THE APPROVED WRITTEN PLAN OF THE HOME RULE DISTRICT
Identifier									
FORM OF NOTICE OF PUBLIC HEARING CITY OF ELKINS AMENDMENT TO THE APPROVED WRITTEN PLAN OF THE HOME RULE DISTRICT									
		*Extend Expiration Date							

State of West Virginia, County of Randolph, ss.

I, Matthew Burdette, Executive Editor of THE INTER-MOUNTAIN, a newspaper published in Elkins, in said county, do hereby certify that the annexed advertisement was published on the following dates:

5/1 5/8
20 17 as required by law.

Given under my hand this 16th day of May, 20 17
Matthew Burdette
Executive Editor



Printer's Fee \$ 73.44

Subscribed and sworn to before me this 16th day of May, 20 17
Lori D. Smith
Notary Public

My Commission Expires the 2nd day of November, 20 20

ADNo: 72529 Customer Number: L01320
 Customer Name: JESSICA SUTTON Company: CITY OF ELKINS
 Address: 401 DAVIS AVE
 City/St/Zip: ELKINS , WV 26241
 Phone: (304) 636-1414 Solicitor: JH
 Category: 10 Class: 1000 Rate: LE-0 Start: 5-1-2017 Stop: 5-8-2017
 Lines: 28 Inches: 2.72 Words: 222

Credit Card: Expire:
 Order Number:
 Cost: 71.44 Extra Charges: 2.00 Adjustments: .00
 Payments: .00 Discount: .00
 Balance: 73.44

**FORM OF NOTICE OF PUBLIC HEARING
 CITY OF ELKINS**

**AMENDMENT TO THE APPROVED WRITTEN PLAN
 OF THE HOME RULE PILOT PROGRAM**

Notice is hereby given by the City of Elkins, West Virginia, that the City Council will hold a public hearing on Thursday, June 1, 2017 at 6:00 p.m. at the Elkins City Council Chambers, 401 Davis Avenue, West Virginia for the purpose of providing members of the public an opportunity to speak either in favor of, or in opposition to, the proposed City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program. The comments provided by members of the public shall be considered by the City in the completion of the City's Amended Plan Application. A copy of the Amended Plan Application is on file in the office of the City Clerk of the City of Elkins and is available for review by members of the public Monday-Friday, 9 a.m.-4 p.m.

The first reading of the ordinance approving the City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program is scheduled to be held at a regular meeting of the City Council at 7:00 p.m. on Thursday, June 1, 2017 in the Elkins City Council Chambers, 401 Davis Avenue, West Virginia.

Jessica Sutton
 City Clerk

5/1, 5/8

FORM OF NOTICE OF PUBLIC HEARING

CITY OF ELKINS

**AMENDMENT TO THE APPROVED WRITTEN PLAN
 OF THE HOME RULE PILOT PROGRAM**

Notice is hereby given by the City of Elkins, West Virginia, that the City Council will hold a public hearing on Thursday, June 1, 2017 at 6:00 p.m. at the Elkins City Council Chambers, 401 Davis Avenue, West Virginia for the purpose of providing members of the public an opportunity to speak either in favor of, or in opposition to, the proposed City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program. The comments provided by members of the public shall be considered by the City in the completion of the City's Amended Plan Application. A copy of the Amended Plan Application is on file in the office of the City Clerk of the City of Elkins and is available for review by members of the public Monday-Friday, 9 a.m.-4 p.m.

The first reading of the ordinance approving the City of Elkins Amendment to the Approved Written Plan of the West Virginia Home Rule Pilot Program is scheduled to be held at a regular meeting of the City Council at 7:00 p.m. on Thursday, June 1, 2017 in the Elkins City Council Chambers, 401 Davis Avenue, West Virginia.

Jessica Sutton
 City Clerk

5/1, 5/8

City of Elkins

Municipal Home Rule Amendment to
the Approved Written Plan

Ordinance Authorizing Submission

ORDINANCE 240

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF ELKINS, WEST VIRGINIA, AUTHORIZING THE GOVERNING BODY OF THE CITY OF ELKINS TO SUBMIT ITS MUNICIPAL HOME RULE AMENDMENT TO THE APPROVED WRITTEN PLAN TO THE MUNICIPAL HOME RULE BOARD PURSUANT TO THE PROVISIONS OF WEST VIRGINIA CODE § 8-1-5a, GENERALLY, AND § 8-1-5a(f), PARTICULARLY.

The Common Council of the City of Elkins duly adopted a resolution on November 17, 2016 authorizing the proposed Amendment to the City of Elkins Municipal Home Rule Pilot Program Plan (the “Amendment to the Home Rule Plan”).

The City Clerk caused to be published a notice of the public hearing on the Amendment to the Home Rule Plan to be held June 1, 2017, as required by the Act.

The City Clerk caused to be published the Notice of Proposed Enactment of the Proposed Ordinance as a Class II Legal Ad on May 1, 2017 and May 8, 2017 in *The Inter-Mountain* newspaper, as required by law.

A copy of the Amendment to Home Rule Plan has been available to the public and may be inspected by the public at the office of the City Clerk, 401 Davis Avenue, Elkins, West Virginia.

On June 1, 2017 at 6:00 p.m. in the Elkins City Council Chambers, 401 Davis Avenue, Elkins, West Virginia, the Common Council conducted a public hearing, during which interested parties had the opportunity to appear and their comments be heard and considered.

NOW THEREFORE, BE IT ORDAINED and ENACTED by the Common Council of the City of Elkins, that the Mayor, as the certifying official, is hereby directed to make submission to the Municipal Home Rule Board an application for approval for an Amendment to the City of Elkins Home Rule Plan, pursuant to the rules and regulations found in West Virginia Code § 8-1-5a, generally, and § 8-1-5a(f), particularly (collectively, the “Act”). A copy of the Application is attached hereto and is intended to be read as a part hereof.

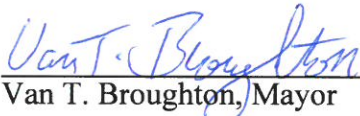
BE IT FURTHER ORDAINED, that the Mayor, be and is hereby authorized to execute such Application for and on behalf of the City and to certify this Ordinance to the Municipal Home Rule Board of the State of West Virginia in accordance with the rules and regulations applicable thereto and to take any and all action necessary with respect to said Application and to execute such other documents, hearings, notices, certificates, and affidavits as are necessary or convenient to the filing of such Application.

This Ordinance shall become effective upon passage.

PASSED AND APPROVED ON FIRST READING: JUNE 1, 2017.

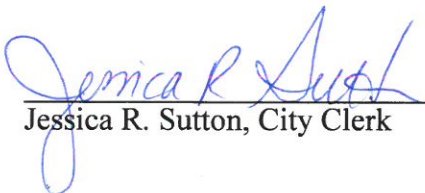
PASSED AND APPROVED ON FINAL READING: JUNE 15, 2017.

CITY OF ELKINS, WEST VIRGINIA



Van T. Broughton, Mayor

Attest:



Jessica R. Sutton, City Clerk

City of Elkins

Municipal Home Rule Amendment to
the Approved Written Plan

Fiscal Impact Worksheets

Executive Summary as of June 30, 2016

	2016
Actuarial Valuation Date	June 30, 2015
Pension Plan's Fiscal Year Ending Date (Measurement Date & Reporting Date)	June 30, 2016
Membership^a	
Number of	
- Retirees and Beneficiaries	4
- Inactive, Nonretired Members	-
- Active Members	3
- Total	7
Covered Payroll	\$ 163,506
Net Pension Liability	
Total Pension Liability ^b	\$ 1,704,797
Plan Fiduciary Net Position	1,307,000
Net Pension Liability	\$ 397,797
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	76.67%
Net Pension Liability as a Percentage of Covered Payroll	243.29%
Development of the Single Discount Rate	
Single Discount Beginning of Year	7.0000%
Single Discount Rate End of Year	6.0000%
Long-Term Expected Rate of Return	6.0000%
Long-Term Municipal Bond Rate Beginning of Year ^c	3.8000%
Long-Term Municipal Bond Rate End of Year ^c	2.8500%
Year Plan is projected to be fully funded	2030
Year assets are expected to be depleted for closed plan	N/A
GASB No. 68 Pension Expense	\$ 95,551

Deferred Outflows and Deferred Inflows of Resources to be recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between expected and actual non-investment experience	\$ -	\$ (22,891)
Changes in assumptions	182,905	(39,756)
Net difference between projected and actual earnings on pension plan investments	59,838	-
Total	\$ 242,743	\$ (62,646)

^a Census data measured as of June 30, 2015.

^b Total pension liability projected from July 1, 2015, to June 30, 2016, based on the results of July 1, 2015, actuarial valuation.

^c Based on the Bond Buyer 20-Bond Index of general obligation municipal bonds as of the weekly rate closest to but not later than the Measurement Date.

Statement of Changes in Fiduciary Net Position for Year Ended June 30, 2016

	2016
Additions	
Contributions	
Employer	\$ 26,198
State	60,020
Employee	11,227
Receivable	-
Other	-
Total Contributions	\$ 97,445
Net investment gain (loss) from	
Net Appreciation (Depreciation)	\$ 10,752
Net Realized Gain (Loss) on Sale or Exchange	-
Interest and Dividends	25,960
Other income	-
Investment Expense	-
Net Investment Income	\$ 36,712
Other Revenue	\$ -
Total Additions	\$ 134,157
Deductions	
Benefit payments	\$ 67,779
Refunds	-
Pension Plan Administrative Expense	4,182
Other	-
Total Deductions	\$ 71,961
Receivable (other than contributions)	\$ -
Payable	\$ -
Net Increase in Net Position	\$ 62,196
Net Position Restricted for Pensions	
Beginning of Year	\$ 1,244,804
End of Year	\$ 1,307,000

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Fiscal year ending June 30	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 43,854	\$ 48,141	\$ 48,630							
Interest on the Total Pension Liability	95,832	90,602	90,062							
Benefit Changes	-	-	-							
Difference between Expected and Actual Experience	(7,827)	(36,801)	-							
Assumption Changes	251,893	(85,025)	-							
Benefit Payments	(67,779)	(69,411)	(68,625)							
Refunds	-	-	-							
Net Change in Total Pension Liability	315,973	(52,494)	70,067							
Total Pension Liability - Beginning	1,388,824	1,441,318	1,371,251							
Total Pension Liability - Ending (a)	\$ 1,704,797	\$ 1,388,824	\$ 1,441,318							
Plan Fiduciary Net Position										
Employer Contributions	\$ 86,218	\$ 97,149	\$ 91,245							
Employee Contributions	11,227	12,407	10,346							
Pension Plan Net Investment Income	36,712	45,475	126,826							
Benefit Payments	(67,779)	(69,411)	(68,625)							
Refunds	-	-	-							
Pension Plan Administrative Expense	(4,182)	(4,074)	(3,901)							
Other	-	-	-							
Net Change in Plan Fiduciary Net Position	62,196	81,546	155,891							
Plan Fiduciary Net Position - Beginning	1,244,804	1,163,258	1,007,367							
Plan Fiduciary Net Position - Ending (b)	\$ 1,307,000	\$ 1,244,804	\$ 1,163,258							
Net Pension Liability - Ending (a) - (b)	397,797	144,020	278,060							
Plan Fiduciary Net Position as a Percentage										
of Total Pension Liability	76.67 %	89.63 %	80.71 %							
Covered Employee Payroll	\$ 163,506	\$ 161,535	\$ 164,553							
Net Pension Liability as a Percentage										
of Covered Employee Payroll	243.29 %	89.16 %	168.98 %							
Notes to Schedule:										

Executive Summary

as of June 30, 2016

	2016	
Actuarial Valuation Date		June 30, 2015
Pension Plan's Fiscal Year Ending Date (Measurement Date & Reporting Date)		June 30, 2016
Membership^a		
Number of		
- Retirees and Beneficiaries		10
- Inactive, Nonretired Members		-
- Active Members		7
- Total		17
Covered Payroll	\$	336,918
Net Pension Liability		
Total Pension Liability ^b	\$	5,239,162
Plan Fiduciary Net Position		3,004,879
Net Pension Liability	\$	2,234,283
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		57.35%
Net Pension Liability as a Percentage of Covered Payroll		663.15%
Development of the Single Discount Rate		
Single Discount Beginning of Year		6.0000%
Single Discount Rate End of Year		6.0000%
Long-Term Expected Rate of Return		6.0000%
Long-Term Municipal Bond Rate Beginning of Year ^c		3.8000%
Long-Term Municipal Bond Rate End of Year ^c		2.8500%
Year Plan is projected to be fully funded		2031
Year assets are expected to be depleted for closed plan		N/A
GASB No. 68 Pension Expense	\$	229,075

Deferred Outflows and Deferred Inflows of Resources to be recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between expected and actual non-investment experience	\$ -	\$ (219,945)
Changes in assumptions	219,880	-
Net difference between projected and actual earnings on pension plan investments	105,167	-
Total	\$ 325,047	\$ (219,945)

^a Census data measured as of June 30, 2015.

^b Total pension liability projected from July 1, 2015, to June 30, 2016, based on the results of July 1, 2015, actuarial valuation.

^c Based on the Bond Buyer 20-Bond Index of general obligation municipal bonds as of the weekly rate closest to but not later than the Measurement Date.

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Fiscal year ending June 30	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 105,989	\$ 142,861	\$ 140,829							
Interest on the Total Pension Liability	287,160	290,680	293,785							
Benefit Changes	-	-	-							
Difference between Expected and Actual Experience	(169,907)	(126,966)	-							
Assumption Changes	275,217	-	-							
Benefit Payments	(309,494)	(278,704)	(269,200)							
Refunds	(14,921)	(4,625)	(27,467)							
Net Change in Total Pension Liability	174,044	23,246	137,947							
Total Pension Liability - Beginning	5,065,118	5,041,872	4,903,925							
Total Pension Liability - Ending (a)	\$ 5,239,162	\$ 5,065,118	\$ 5,041,872							
Plan Fiduciary Net Position										
Employer Contributions	\$ 427,032	\$ 569,033	\$ 355,661							
Employee Contributions	29,621	40,855	37,341							
Pension Plan Net Investment Income	86,343	90,698	219,471							
Benefit Payments	(309,494)	(278,704)	(269,200)							
Refunds	(14,921)	(4,625)	(27,467)							
Pension Plan Administrative Expense	(7,746)	(6,445)	(6,675)							
Other	-	-	-							
Net Change in Plan Fiduciary Net Position	210,835	410,812	309,131							
Plan Fiduciary Net Position - Beginning	2,794,044	2,383,232	2,074,101							
Plan Fiduciary Net Position - Ending (b)	\$ 3,004,879	\$ 2,794,044	\$ 2,383,232							
Net Pension Liability - Ending (a) - (b)	2,234,283	2,271,074	2,658,640							
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	57.35 %	55.16 %	47.27 %							
Covered Employee Payroll	\$ 336,918	\$ 489,755	\$ 479,174							
Net Pension Liability as a Percentage of Covered Employee Payroll	663.15 %	463.72 %	554.84 %							

Notes to Schedule:



Gabriel Roeder Smith & Company

Statement of Changes in Fiduciary Net Position for Year Ended June 30, 2016

	2016
Additions	
Contributions	
Employer	\$ 247,173
State	179,859
Employee	29,621
Receivable	-
Other	-
Total Contributions	\$ 456,653
Net investment gain (loss) from	
Net Appreciation (Depreciation)	\$ 25,117
Net Realized Gain (Loss) on Sale or Exchange	-
Interest and Dividends	61,226
Other income	-
Investment Expense	-
Net Investment Income	\$ 86,343
Other Revenue	\$ -
Total Additions	\$ 542,996
Deductions	
Benefit payments	\$ 309,494
Refunds	14,921
Pension Plan Administrative Expense	7,746
Other	-
Total Deductions	\$ 332,161
Receivable (other than contributions)	\$ -
Payable	\$ -
Net Increase in Net Position	\$ 210,835
Net Position Restricted for Pensions	
Beginning of Year	\$ 2,794,044
End of Year	\$ 3,004,879

Business Classification	Tax prior to July 1, 2017 (% of gross receipts)	Tax effective July 1, 2017 (% of gross receipts)
Coal production	0.69%	0.69%
Sand, gravel, or other mineral product not quarried or mined	1.94%	1.94%
Oil, blast furnace slag	1.94%	1.94%
Natural gas in excess of \$250 quarterly	3.88%	3.88%
Limestone or sandstone quarried or mined	1.00%	1.00%
Timber	1.00%	1.00%
Other natural resource products	1.38%	1.38%
Manufactured, compounded or prepared for sale products	0.19%	0.19%
Selling tangible property (retailers, restaurants, etc.)	0.25%	0.20%
Wholesalers and jobbers	0.13%	0.13%
Water companies	2.00%	2.00%
Electric light and power companies	2.75%	4.00%
Natural gas companies	1.88%	3.00%
All other public service or utility business	1.31%	1.31%
Contracting	1.00%	2.00%
Amusement	0.31%	0.31%
Service or calling and all other business	0.50%	0.50%
Rentals, royalties, fees and otherwise	0.50%	0.50%
Banking and other financial business	0.61%	0.75%

Note: Ordinance 236 was adopted by the Elkins Common Council upon its third and final reading May 18, 2017, to be effective July 1, 2017. Changes in the B&O Tax rates are indicated in blue above.

Business & Occupational Tax Collection History (FY)

2010	\$1,189,420.40
2011	\$1,150,694.81
2012	\$1,214,256.04
2013	\$1,180,580.80
2014	\$1,158,800.67
2015	\$1,158,445.42
2016	\$1,182,515.47
Average	\$1,176,387.66

Business & Occupational Tax Projections (FY)

2017	\$1,153,000.00
2018 (based on adjusted B&O rates effective July 1, 2017)	\$1,378,936.78

Sales Tax Projections

FY 2016 Retail sales tax collected	\$343,009.58
Divided by .25 to determine gross receipts	\$137,203,831.48
Less non-taxable sales (40%)	<u>\$54,881,532.60</u>
Estimated retail taxable sales sub-total	\$82,322,298.88
Multiplied by 1% tax rate	\$823,222.99
Less 5% state administrative fee	<u>\$41,161.15</u>
Estimated sales tax revenue	\$782,061.84

Combined Revenue Projections for FY 2018

Total B&O tax collection	\$1,378,936.78
Elimination of Manufacturing B&O tax category	\$64,208.45
Addition of Sales tax revenue	<u>\$782,061.84</u>
Estimated total revenue	\$2,096,790.17

City of Elkins

Municipal Home Rule Amendment to
the Approved Written Plan

Attorney Opinion



EST. 1913

**MCNEER, HIGHLAND,
MCMUNN & VARNER, L.C.**

ONE RANDOLPH AVENUE • P. O. BOX 1909 • ELKINS, WV 26241

GERALDINE S. ROBERTS
TELEPHONE: (304) 636-3553
FACSIMILE: (304) 636-3607
E-MAIL: GSRROBERTS@WVLAWYERS.COM

June 15, 2017

West Virginia Municipal Home Rule Board
West Virginia Home Rule Pilot Program
State Capitol Complex, Building 7, Room 553
Charleston, West Virginia 25305

***Re: Opinion regarding the Application for Amendment of
the City of Elkins Home Rule Plan Authorized June, 2017.***

Ladies and Gentlemen:

We have acted as counsel to the City of Elkins in connection with its amendment to its approved Home Rule Plan. For purposes of the opinions contained in this letter, we have examined West Virginia Code §8-1-5a, the Municipal Home Rule Pilot Program Phase III Application of the City of Elkins and Amendment. As to any facts relevant to our opinion which we did not independently establish, we have relied upon factual representations contained within the Application and documentation submitted contemporaneously therewith.

We find that the Application for Amendment does not include proposals that will make changes to ordinances, acts, resolutions, rules, and regulations contrary to environmental laws, bidding on government construction and other contracts, the Freedom of Information Act, the Open Governmental Proceedings Act, wages for construction of public improvements, the provisions of West Virginia Code §8-1-5a, the provisions of West Virginia Code §8-12-5a, and the City of Elkins' written plan. Further, we find that the Application does not propose to pass any ordinance, act, resolution, rule, or regulation pertaining to the Constitution of the United States, the Constitution of the State of West Virginia, Federal law or crimes and punishment, Chapters 60A, 61, and 62 of the West Virginia State Code or other state crimes and punishments, pensions or retirement plans, annexation, taxation, tax increment financing, extraction of natural resources, persons or property outside the boundaries of the municipality, marriage and divorce laws, or any occupation tax, fee, or assessment payable by a nonresident of a municipality, except to the extent that the Application proposes a municipal sales tax of up to one percent in connection with the reduction of the City of Elkins' Business and Occupation Tax, as permitted by West Virginia Code §8-1-5a(k)(6).

Finally, as evidenced by the documentation enclosed with the Application for Amendment, the City of Elkins made available a copy of the Application for Amendment for public viewing and published thirty days' advance notice of a public hearing on the Application for Amendment,

conducted such a public hearing, and adopted an ordinance authorizing the City of Elkins to submit the Application for Amendment. Further, as evidenced by the documentation enclosed with the Application for Amendment, the City of Elkins is current in payment of all state fees.

Based upon the foregoing, we opine that the City of Elkins' Application for Amendment does not violate the provisions of West Virginia Code §8-1-5a. This opinion is solely for the benefit of the City of Elkins and the Municipal Home Rule Board in connection with the Application of the City of Elkins to the WV Municipal Home Rule Pilot Program Phase III, and without our written consent, this opinion letter may not be used or relied upon by any other person for any purposes whatsoever.

Very truly yours,



McNeer, Highland, McMunn & Varner, L.C.
By Geraldine S. Roberts

City of Elkins

Municipal Home Rule Amendment to
the Approved Written Plan

No Delinquent State of West Virginia
Fees Statement

CITY OF ELKINS

Van T. Broughton
Mayor

401 Davis Avenue
Elkins, West Virginia 26241

June 21, 2017

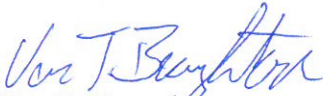
Ms. Debbie Browning
West Virginia Development Office
West Virginia Home Rule Pilot Program
State Capitol Complex, Building 6, Room 553
Charleston, WV 25305-0311

Re: Statement as to Fees of the State of West Virginia

Ms. Browning:

The purpose of this letter is to confirm that, to the best of my knowledge and belief, after due inquiry, the City of Elkins is current on all fees payable by the City to the State of West Virginia. This Statement is being provided to comply with application requirements of the West Virginia Municipal Home Rule Pilot Program.

Sincerely,


Van T. Broughton
Mayor

City of Elkins

Municipal Home Rule Amendment to
the Approved Written Plan

Agreement to Requirements Statement

CITY OF ELKINS

Van T. Broughton
Mayor

401 Davis Avenue
Elkins, West Virginia 26241

June 21, 2017

Deliver Via U.S. Postal Service

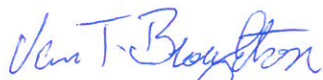
Ms. Debbie Browning
West Virginia Development Office
West Virginia Home Rule Pilot Program
State Capitol Complex, Building 6, Room 553
Charleston, WV 25305-0311

Re: Agreement to Provisions of Act

Ms. Browning:

The purpose of this letter is to confirm that we have reviewed the requirements set forth in W. Va. Code §8-1-5a and hereby certify that the City of Elkins agrees to comply with the requirements of that subsection so that it may participate in the Home Rule Pilot Program.

Sincerely,



Van T. Broughton

Mayor