

MUNICIPAL HOME RULE  
PILOT PROGRAM

City/Town of Milton

2017  
PROGRESS  
REPORT

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

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

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

Annual Progress Reports must be submitted electronically as an individual file in PDF format no later than the close of business on December 1, 2017, by emailing Courtney Shamblin at [courtney.d.shamblin@wv.gov](mailto:courtney.d.shamblin@wv.gov), West Virginia Department of Revenue, West Virginia Home Rule Pilot Program, State Capitol Complex, Building 1, Room W-300, Charleston, West Virginia 25305, 304-558-3356.

<b>A. General Information</b>		
Name of Municipality: Milton		
Certifying Official: Tom Canterbury	Title: Mayor	
Contact Person: Benita Ryalls	Title: City Clerk	
Address: 1139 Smith Street		
City, State, Zip: Milton, WV 25541		
Telephone Number: 304-743-3032	Fax Number: 304-743-1872	
E-Mail Address: <a href="mailto:cityclerk@cityofmiltonwv.com">cityclerk@cityofmiltonwv.com</a>		
2010 Census Population:		
<b>B. Municipal Classification</b>		
<input type="checkbox"/> Class I <input type="checkbox"/> Class II <input checked="" type="checkbox"/> Class III <input type="checkbox"/> Class IV		
<b>C. Pilot Program Entry Phase</b>		
<input type="checkbox"/> Phase I (2007 Legislation) <input checked="" type="checkbox"/> Phase II (2014 Legislation) <input type="checkbox"/> Phase III (2015 Legislation)		
<b>D. Attest</b>		
I hereby confirm that I am the authorized official for this municipality and certify that the information submitted herein and attached hereto is true and accurate and that this report addresses each and every initiative included in the original Home Rule Pilot Program Plan Application for this municipality and any subsequent amendments, if applicable.		
Tom Canterbury		11/7/2017
Type Name of Certifying Official	Signature of Certifying Official	Date

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

<b>Initiative:</b>
Category of Issues Addressed (check all that apply) <input type="checkbox"/> Organization <input type="checkbox"/> Administration <input type="checkbox"/> Personnel <input checked="" type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? 12/16/2014
If no, please describe challenges faced in enacting the related ordinance(s)
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>Sale or Disposition of Municipal Property Without Auction ordinance has been highly beneficial allowing the City of Milton to be flexible with pricing of the 189 acres of developable land owned by the City. It gave us leverage in direct communications with investors and developers. It also enabled us to entice more specific business to our community keeping a focus on jobs, tourism and a tie to the overall theme of the development so that each business will enhance the other.</p> <p>It also allows a beautiful, historic stone structure to be renovated and filled with new life. This has always been a goal of the City’s, to keep this structure standing. However, it was virtually impossible for us financially. Once again, the flexibility we have gained thru the sale of Municipal property made this a dream come true.</p> <p>With that being said, it also allows us to be selective and decline any offers of development that we feel will not be a “fit” with our overall plan for this property. This development is the future of Milton and we want it to be a development that will remain for years to come.</p> <p>The home rule authority to effectively negotiate at arm’s length with prospective developers has permitted smaller municipalities to, in effect, act as its own Municipal Development Authority and secure development and investment that best benefits our community.</p>
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>With the ability to be flexible with the price of Municipal property it allows the line of communication to be more open. This openness helps to focus on the development and what it can provide for the City and its residents instead of just focusing on a dollar amount for the property.</p>

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

<b>Initiative:</b>
Was this tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? 10/21/2015
If no, please describe challenges faced in enacting the related ordinance(s)
<p><b>REVENUES</b> – In the space below, please provide a brief narrative highlighting revenue amounts and revenue categories realized; revenue amounts and revenue categories reduced; net revenue gain; and, any metrics used to track performance.</p> <p>As estimated in our original Home Rule Application, our B &amp; O Tax reductions would be \$173,919.00. Attached you will see reports, generated from the ASI Program, for the full Fiscal Years of 2015 and 2016 and the first 2 quarters for the fiscal year 2017 which are right on track with our estimates.</p> <p>Also attached is the actual revenues received for the Fiscal years 2016 and 2017. Each year greatly exceeded the estimated amount of revenue (\$173,919.00) in our application.</p>
<p><b>SUCSESSES</b> – In the space below, please provide a brief narrative highlighting projects, improvements, programming, etc. realized through the implementation of this revenue initiative and any metrics used to track performance.</p> <p>These estimated and additional funds received through the Municipal Sales, Service and Use Tax have allowed us to move forward at an advanced pace in our street paving project and re-establishing curbs throughout the City.</p>
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>Make a conservative estimate on anticipated revenue from the Municipal Sales, Service, and Use Tax. It is much easier to add plans for spending additional funds in the event that revenues exceed projections than to take from your initial goals.</p>

A C C O U N T I N G S U M M A R Y

T A X E S

\*\* TYPE: T \*\*    \*\* CYCLE: ALL \*\*    \*\* PER: ALL \*\*    \*\* YEAR: ALL \*\*  
 \*\* BEGINNING DATE: 1/01/17 - ENDING DATE: 12/31/17 \*\*

QUANTITY	TYPE	TAX DESCRIPTION	GROSS	EXEMPTION PEN-ACCRUED	AMT-DUE PEN-DUE	AMT-PAID PEN-PAID
<b>RETURNS</b>						
32	4	GROSS SALES MANUFACT. PRODUCTS	10,117,152.12	.00	25,292.92	25,293.00
265	5	RETAILERS, RESTAURANTS, AND OTHERS	50,956,238.13	.00	122,295.05	123,909.63
68	6	WHOLESALEERS	2,020,096.40	.00	3,030.13	3,049.08
4	7	ELECTRIC, POWER, WATER DOMESTIC PURP.	1,719,017.28	.00	42,975.44	42,975.52
3	8	ELECTRIC POWER, ALL OTHER CHARGES	900,603.83	.00	18,012.08	18,012.08
6	9	NATURAL GAS COMPANIES	337,443.96	.00	6,748.87	6,748.93
475	10	CONTRACTING BUSINESS	1,918,175.78	.00	9,591.00	10,707.15
1	11	ALL AMUSEMENTS	.00	.00	.00	.00
464	12	SERVICES	15,014,297.38	126,575.00	22,348.35	26,740.70
189	13	TAXABLE RENTS, ROYALTIES, ETC.	3,489,221.77	.00	12,211.89	12,405.00
11	15	BANKING AND OTHER FINANCIAL BUSINESS	4,248,530.35	.00	42,485.30	42,485.35
716	30	EXEMPTIONS ANNUAL	.00	2,393.01	2,400.97-	2,417.06-
<b>TOTAL RETURNS</b>						
2,234			90,720,777.00	128,968.01	302,590.06	309,909.38
				PENALTY	385.61	363.23
<b>PAYMENTS ON PREVIOUS RETURNS</b>						
3	4	GROSS SALES MANUFACT. PRODUCTS				.05-
42	5	RETAILERS, RESTAURANTS, AND OTHERS				1,130.60-
7	6	WHOLESALEERS				40.31-
2	7	ELECTRIC, POWER, WATER DOMESTIC PURP.				.04-
2	9	NATURAL GAS COMPANIES				.03-
53	10	CONTRACTING BUSINESS				870.76-
73	12	SERVICES				1,245.96-
23	13	TAXABLE RENTS, ROYALTIES, ETC.				180.01-
2	15	BANKING AND OTHER FINANCIAL BUSINESS				.03-
1	30	EXEMPTIONS ANNUAL				.01-
<b>TOTAL PAYMENTS ON PREVIOUS RETURNS</b>						
208						3,467.80-
				PENALTY	16.34	575.73
1	5	RETAILERS, RESTAURANTS, AND OTHERS	77,933.05	.00	187.04	3.13
1	30	EXEMPTIONS ANNUAL	.00	3.13	3.13-	3.13-
2						.00
1	5	RETAILERS, RESTAURANTS, AND OTHERS	77,933.05-	.00	187.04-	3.13-
1	30	EXEMPTIONS ANNUAL	.00	3.13-	3.13	3.13
2						.00



ACCOUNTING SUMMARY  
TAXES

\*\* TYPE: T \*\*      \*\* CYCLE: ALL \*\*      \*\* PER: ALL \*\*      \*\* YEAR: 2015 \*\*  
 \*\* BEGINNING DATE: 1/01/15 - ENDING DATE: 12/31/15 \*\*

QUANTITY	TYPE	TAX DESCRIPTION	GROSS	EXEMPTION PEN-ACCRUED	AMT-DUE PEN-DUE	AMT-PAID PEN-PAID	
<b>RETURNS</b>							
1	1	GROSS SALES-COAL, SAND, & GRAVEL	4,549.32	.00	22.75	22.75	
19	4	GROSS SALES MANUFACT. PRODUCTS	12,672,803.25	.00	31,682.00	31,682.00	
229	5	RETAILERS, RESTAURANTS, AND OTHERS	52,519,549.15	50.00	141,796.60	141,535.16	
61	6	WHOLESALERS	3,613,134.22	.00	5,419.70	5,419.70	
3	7	ELECTRIC, POWER, WATER DOMESTIC PURP.	1,682,959.41	.00	42,074.00	42,074.00	
3	8	ELECTRIC POWER, ALL OTHER CHARGES	880,287.11	.00	17,605.73	17,605.73	
6	9	NATURAL GAS COMPANIES	464,101.54	.00	9,282.03	9,282.03	
406	10	CONTRACTING BUSINESS	2,439,522.79	.00	24,395.23	24,310.55	
3	11	ALL AMUSEMENTS	27,605.00	.00	138.03	138.03	
330	12	SERVICES	12,489,590.19	1,350.00	37,464.72	37,962.71	
108	13	TAXABLE RENTS, ROYALTIES, ETC.	1,784,201.63	.00	6,244.74	6,244.92	
9	15	BANKING AND OTHER FINANCIAL BUSINESS	3,412,700.60	.00	34,127.02	34,127.00	
586	30	EXEMPTIONS ANNUAL	.00	1,701.35	1,724.05-	1,717.80-	
<b>TOTAL RETURNS</b>							
1,764			91,991,004.21	3,101.35	348,528.50	348,686.78	
				PENALTY	60.31	128.58	
<b>PAYMENTS ON PREVIOUS RETURNS</b>							
7	5	RETAILERS, RESTAURANTS, AND OTHERS				3.74-	
4	10	CONTRACTING BUSINESS				1.05-	
2	12	SERVICES				2.64-	
1	13	TAXABLE RENTS, ROYALTIES, ETC.				.10-	
1	30	EXEMPTIONS ANNUAL				.01	
<b>TOTAL PAYMENTS ON PREVIOUS RETURNS</b>							
15						7.52-	
				PENALTY	.00	3.75-	
<b>TOTAL RETURNS AND PAYMENTS</b>							
		ALL TYPES	91,991,004.21	3,101.35	348,528.50	348,679.26*	
				PENALTY	.00	124.83*	
1,075		ALL RETURNS	91,991,004.21	3,101.35	348,588.81	348,804.09**	215.28-

Account #	1 314 000 00	Title	SALES	TAX - PROCEEDS 1%	Balance	
Date	Tran#	Batch#	Type	Amount	Receipts-TD	UnCol-Balance
Period	Vendor#	Reference	Description			
10/23/15	184229	9470	101	62,758.89	62,758.89	37,241.11
2016	4		C/R 0491544	STATE OF WV		10/23/15
1/29/16	196367	10250	101	107,715.52	170,474.41	70,474.41CR
2016	7		C/R 0498841	STATE OF WV		1/29/16
4/25/16	209537	11144	101	100,197.15	270,671.56	170,671.56CR
2016	10		C/R 0506000	STATE OF WV		4/25/16
6/21/16	217020	11627	180	170,672.00	270,671.56	.44
2016	12		061016-REV4	CITY- GENERAL FUND REV	4/FINAL	2016
7/18/16	221139	11858	101	132,539.65	132,539.65	117,460.35
2017	1		C/R 0512918	STATE OF WV		7/18/16
10/18/16	238371	12861	101	102,897.18	235,436.83	14,563.17
2017	4		C/R 0520230	STATE OF WV		10/18/16
1/13/17	254643	13715	101	105,920.57	341,357.40	91,357.40CR
2017	7		C/R 0526376	STATE OF WV		1/13/17
4/18/17	275354	14775	101	107,745.74	449,103.14	199,103.14CR
2017	10		C/R 0534662	STATE OF WV		4/18/17
Next Account#, Year Code or "M" *					Beginning Date	
(or Scroll)						