

MUNICIPAL HOME RULE
PROGRAM

City of Clarksburg

2021
PROGRESS
REPORT

West Virginia
Municipal Home Rule Board
P. O. Box 11360
Charleston, WV 25339-1360
MunicipalHomeRule@wv.gov
304.558.3356

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 Home Rule 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 the first business day of December, by emailing to WV Municipal Home Rule Board at MunicipalHomeRule@wv.gov.

A. General Information		
Name of Municipality: City of Clarksburg		
Certifying Official: Harry R Faulk	Title: City Manager	
Contact Person: Harry R Faulk	Title: City Manager	
Address: 222 West Main Street		
City, State, Zip: Clarksburg, WV 26301		
Telephone Number: (304) 624-1624	Fax Number: (304) 624-1662	
E-Mail Address: hfaulk@cityofclarksburgwv.com		
2010 Census Population: 16,578		
B. Municipal Classification		
<input type="checkbox"/> Class I <input checked="" type="checkbox"/> Class II <input type="checkbox"/> Class III <input type="checkbox"/> Class IV		
C. Attest		
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.		
Harry R Faulk		12/9/21
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 and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative: Collection of Clean-Up Costs from Farmer’s Mutual Insurance Company
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s). The City does not anticipate any issues in adopting the required ordinance and anticipates doing so in 2017. (2016) The State Code now addresses this issue. (2017) The State Code addresses this issue. (2018)
SUCCESSSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.
LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative: Collection of Demolition Liens
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s).
The City plans on adopting this ordinance sometime in 2017. The challenge in enacting this ordinance is that in order to collect liens on houses demolished by the City, at its cost, it will require the assistance of the Sheriff of Harrison County and the Harrison County Tax Office to ensure that the demolition liens are collected and paid at the annual Delinquent Tax Sale in Harrison County. The City would recover a portion of its demolition costs from a purchaser of a property that was demolished by the City and has a lien on record with the Harrison County Clerk. (2015)
SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.
The City has expanded its demolition program and it is anticipated that an ordinance will be adopted to implement this initiative. This would allow the City to increase its probability of collecting unpaid demolition liens. (2016)
The City has not yet adopted an ordinance that would aid in the collection of demolition liens at the annual Delinquent Tax Sale in Harrison County. We are hopeful this may be possible in the near future. A change in administration in the Sheriff's office occurred in 2017 and we will need to address this possibility with the Sheriff's Office. (2017)
The City has not yet adopted an ordinance to aid in the collection of demolition liens working in conjunction with the Harrison County Sheriff's Office. This has not yet been formally addressed with the Sheriff's office yet. (2018)
The City has not adopted an ordinance to aid in the collection of demolition liens working with the Harrison County Sheriff's Office. While this may still be pursued in the near future, the City has not yet formally addressed the Sheriff on this initiative and it will take full cooperation from the Sheriff's office. (2019)
The City has not yet acted on this initiative. Full cooperation from the Harrison County Sheriff's Office is necessary, as well as a change in the tax laws in the State legislature. This is still a possibility to revisit in the future. (2020)
The City has not yet acted on this initiative. We have talked with the State Auditor's Office and other municipalities, and we have learned that new legislation will be introduced in the upcoming term

that may address some of the issues we have with collected costs on these types of properties.
(2021)

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

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative: Relief from Party Affiliation Requirement for Municipal Non-Partisan Election and Board Commissioners
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? March 26, 2015
If no, please describe challenges faced in enacting the related ordinance(s).
<p>SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The initiative for relief from Party Affiliation for Municipal Non-Partisan Election and Board Commissioners consisted of the following four (4) components: (1) Relief from the mandate of opposite political party affiliation of election officials during City elections; (2) Relief from party affiliation requirement for Firemen’s Civil Service Commission; (3) Relief from party affiliation requirement for Policemen’s Civil Service Commission; and (4) Relief from party affiliation requirement for Municipal Building Commission. The implementation of this initiative allowed the City to place election officials in precincts they were familiar with, as well as serve in the positions they were most comfortable working. By removing the party affiliation requirement, we did not have to refuse any resident of the City who wished to work the election from doing so. In the past, we had to decline working City residents if they were not of a certain party affiliation and go outside the City limits to seek workers. Also, removing the party affiliation requirement for the noted Boards/Commissions, allowed for vacancies to be filled with individuals interested and qualified to fill such vacancies. (2015)</p> <p>The elimination of party affiliation requirements (as noted above) has been very successful as it has benefited the City of Clarksburg in the manner as identified above. (2016)</p> <p>The elimination of party affiliation requirements as set forth hereinabove continues to be a success. During the June 2017 Election, we were again able to hire poll workers that lived within the City limits to work the election as their party affiliation was not relevant thereto. Due to precincts being consolidated, we utilize less poll workers than in the past; however, the poll workers are now all city residents. (2017)</p> <p>This initiative continues to prove successful and allows the city of Clarksburg to continue to operate more efficiently. (2018)</p> <p>In the 2019 Municipal Election, the City of Clarksburg was again able to utilize City residents (regardless of their party affiliation) as poll workers. (2019)</p> <p>With the uncertainty of everything in 2020 due to COVID-19, we had several individuals who normally work the elections opt not to do so for health concerns, by having this option in place, it made it much easier to fill the vacancies. (2020)</p>

In the 2021 Municipal Election, the city of Clarksburg was again able to utilize City residents as poll workers. Due to some individuals still having reservations about COVID, this made it much easier to obtain poll workers as party affiliation was irrelevant. (2021)

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

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative: Procurement of Architect Engineering Services
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? November 9, 2015
If no, please describe challenges faced in enacting the related ordinance(s).
<p>SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>Under this initiative, no additional revenues would be generated by the City. The ordinance modified the City's projects over \$250,000. Under the Request for Proposal process outlined in the ordinance, proposals will still be solicited from a number of qualified firms, but all proposals must include the estimated price or fee to be charged by the firm. Under the current State Statute, the price or fee cannot be considered until the most qualified firm is identified. Under the new ordinance, the City will now be able to consider the proposal which is most advantageous with the firm's fee to be considered in addition to all other evaluation factors. This could result in substantial savings to the taxpayer. (2015)</p> <p>Since the ordinance was just recently passed, the City has not requested proposals for procurement of architect/engineering services under the provisions of its recently passed ordinance. It may well be necessary to request proposals some time in calendar year 2016. (2015)</p> <p>There were no projects in 2016 involving the procurement of architect engineering services under this ordinance. It is possible that in calendar year 2017, or in future years, that there will be projects exceeding \$250,000, whereby the City could secure the services more efficiently, utilizing the most qualified firm. (2016)</p> <p>The City continued utilizing this initiative regarding its existing contract with Stantec, Inc. for demolition services (i.e., bid speculations and bidding). (2017)</p> <p>The City utilized this ordinance for a large group of projects involving Slip Repairs within the City. An RFP was issued for engineering services for ten (10) various slip repair projects. The City was able to interview five (5) engineering firms and engaged in contracts with each firm based on their qualifications. (2018)</p> <p>The City continued with this initiative by utilizing its existing contract with Stantec, Inc. for demolition services, including bidding, etc. (2019)</p> <p>The City continues to utilize the Ordinance created under this initiative by renewing its contract with Stantec, Inc. for demolition services, including bidding, etc. (2020)</p>

The City continues this initiative utilizing the Ordinance requiring the firm's fee to be included in proposals in order to learn the upfront costs, essentially saving the taxpayers money. (2021)

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

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Initiative: Building & Zoning Administration / Enforcement Provisions
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? March 26, 2015
If no, please describe challenges faced in enacting the related ordinance(s). <p>The City has a serious problem in all of its neighborhoods with property owners not maintaining their property. These issues include overgrown grass and weeds, junked motor vehicles, trash and garbage, broken windows, and failure to properly maintain sidewalks and driveways. Under the current State law, there is no authority that will allow Municipal Building Inspectors and City Police Officers to issue citations for the external violations and nuisances listed herein. The adoption of this ordinance will allow on the spot citations for these violations, which will hopefully make property owners clean up and maintain their property. This will improve the appearance of the neighborhoods. (2015)</p>
SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance. <p>The City has not yet taken this initiative under consideration. The City of Clarksburg was engrossed in a long-drawn-out dispute with the WV State Fire Commission regarding Code Enforcement and the state building codes that were properly adopted. With the ongoing dispute, the City did not pursue enacting this ordinance until resolved. Now that the matter has been resolved, the City may consider enacting this ordinance in 2017. (2016)</p> <p>The City adopted a Property Maintenance Standard Ordinance and we are assessing how the same will work in conjunction with the above. (2017)</p>
LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

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Initiative: Amending Article 521 Part Five of the Codified Ordinances of the City of Clarksburg Code to Allow for Sunday Alcohol Sales After 10:00 a.m.
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? August 18, 2016
If no, please describe challenges faced in enacting the related ordinance(s).
<p>SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The enactment of this ordinance allows establishments licensed to do so, to sell alcoholic beverages during televised sporting event times that may occur at an earlier hour; thus, increasing business opportunities and revenues therefor. Further, the “Brunch Bill” initiative was recently approved by the voters in Harrison County in the November 2016 General Election. (2016)</p> <p>As this initiative was approved county-wide by the voters in Harrison County, this benefits not only city establishments but also establishments throughout the county; therefore, even though the City implemented the ordinance, it is no longer necessary unless the County rescinds such legislation. (2017)</p>
<p>LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p>

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative: To Permit Local Certification and Supervision of Code Enforcement Officials and Inspectors
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? August 18, 2016
If no, please describe challenges faced in enacting the related ordinance(s).
<p>SUCSESSES – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The ordinance will allow for streamlining the process to permit new hires to start work immediately. It keeps them in compliance with the ICC and state procedures. The City does not have to submit for provisional licenses with the WV Fire Commission. (2016)</p> <p>This ordinance continues to prove beneficial to the City and its residents as it provides a more efficient manner in addressing code concerns. The City recently hired an in-house professional engineer whom acts as the Chief Code Official. (2017)</p>
<p>LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>This does not change the way we operate in Clarksburg. This will allow for new hires to start work immediately under a provisional status instead of having to wait up to two years to obtain necessary certifications. (2016)</p> <p>The initiative resulted in a financial savings to the City. (2017)</p>

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

Initiative: Appropriate, Adequate Funding for Advertising the City
Was this tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> or N/A <input type="checkbox"/>
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? November 9, 2015
If no, please describe challenges faced in enacting the related ordinance(s).
<p>REVENUES – 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>No revenues will be generated under the proposed ordinance, although, the indirect benefits may assist the City in economic development and long-term possible operation of additional tax revenues to the City. (2015)</p>
<p>SUCCESES – 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>Under the current provisions of Chapter 8 of the West Virginia Code, the City may only expend an amount of \$0.25 per capita to advertise the City. Based on the City’s population of approximately 16,000 people, this amount to approximately \$4,000 per year. This Code provision has been in effect for many years and the City Administration was of the opinion that \$0.25 per capita was insufficient and needed to be increased. Under the recently-adopted ordinance, the per capita was increased from \$0.25 to \$1.00 per capita, which will allow the City to expend approximately \$16,000 per year from its annual budget for the purpose of advertising the municipality and entertaining visitors which may include: 1) Sponsorships for non-profit organizations, cultural and art events, and sponsorship of special downtown events. 2) Sponsorships of events or programs of the Harrison County Chamber of Commerce, the Harrison County Economic Development Corp., Clarksburg Historical Society, Civic Groups, etc. 3) Local luncheon meetings with respective business colleagues. 4) Out-of-town travel to meet with prospective businesses. 5) Advertising the City in the newspapers, on websites, magazines, brochures, Facebook, and Twitter. 6) Hosting groups and visitors to the City. (2015)</p> <p>During the calendar year 2016, the City advertised the municipality by sponsoring an administrative luncheon with the Chamber of Commerce. Also, the City advertised local events such as a Downtown Halloween event, Veteran’s Day parade, and others in the Shinnston News. (2016)</p> <p>During the calendar year 2017, the City continued to advertise our municipality, but in new ways. A mural was designed and crafted by a local artist, on the west side of the Clarksburg Parking Building. With a bright design, the mural states “Welcome to Clarksburg.” Also, the City partnered with Clarksburg Uptown, a non-profit organization, and purchased window “clings” to place in local storefronts of vacant buildings. These designs include the American flag, actual images from a local festival and annual 10K Race along with names of various neighborhoods within the City. (2017)</p>

In 2018, the City continued to advertise our municipality. The Robinson Grand Performing Arts Center, now owned by the City and located in the heart of our downtown, completed its renovations and held its Soft Opening event on August 4, 2018. The event was open to the public, free of charge, featuring live performances and light appetizers. (2018)

The City continued to advertise our municipality, through events at the Robinson Grand Performing Arts Center, as well as through our “National Night Out” event in conjunction with Clarksburg City Parks and the Clarksburg Police Department, held on August 6, 2019. (2019)

Due to COVID-19, the City was not able to “advertise” or have any public events during 2020. (2020)

Under new management, the City began taking an approach to advertising the City in an effort to attract new business, as well as new residents. A great deal of advertising has been done online and on social media. (2021)

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

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

Initiative: Impose a 1% Sales & Use Tax
Was this tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> or N/A <input type="checkbox"/>
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? November 19, 2015
If no, please describe challenges faced in enacting the related ordinance(s).
<p>REVENUES – 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>The City adopted an ordinance to implement a 1% sales & use tax which will take effect July 1, 2016. As required, the City adopted an ordinance to reduce the business & occupation tax on gross income received from manufacturing and gross income from retail sales. This will result in a reduction of business & occupation tax revenues from local businesses in the amount of \$800,000 - \$1 million. The estimated annual revenues from the 1% sales tax is \$2,970,000. After allowing for the reduction in business & occupation tax, the net increase in City revenues will be approximately \$2 million. (2015)</p> <p>Since the implementation of the 1% Sales & Use Tax, we have received a total of \$4,608,962.95 from the State of WV, as of 10/18/2017, when we received our 3rd quarter 2017 payment. (2017)</p> <p>From the commencement of the 1% Sales & Use Tax, the City of Clarksburg has received a net total of \$8,878,209.38, from the State of WV, as of 10/28/2018. This total is for a full two (2) year period. (2018)</p> <p>Since the inception of the 1% Sales & Use Tax, the City of Clarksburg has received a net total of \$13,311,689.70, from the State of WV, as of 10/23/2019. For calendar year 2016 (the first partial year), the total received was \$1,537,518.53. For the calendar year 2017, the first full year, the total received was \$4,085,437.79. For the calendar year 2018, the total received was \$4,384,000.55. This was an increase of \$298,562.76. For the first three quarters of 2019, the total received is \$3,304,732.83. If 4th quarter 2019 is equal to 4th quarter 2018, then the total for 2019 will exceed the total for 2018. (2019)</p> <p>The 1% Sales & Use Tax continues for the City of Clarksburg. The City has received a net total of \$17,654,380.94 from the State of WV, as of 12/1/2020. The average amount collected per quarter stays around the same general amount each year. (2020)</p> <p>For the calendar year 2020, the City has received \$4,374,393.25 and thus far in 2021, the City has received \$3,533,006.27 for three quarters. With this, 2021 could be the biggest year for Sales Tax revenue. (2021)</p>

SUCSESSES – 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.

The proposed uses of the sales tax revenues included in the City's home rule application were, in order of priority, 1) to provide revenues for additional contributions on an annual basis to the Policemen's Pension & Relief Fund and the Firemen's Pension & Relief Fund to increase the funding ratio for both funds and to reduce the unfunded liability of both funds over a period of many years. Based on the most recent actuarial report, both funds are substantially under-funded and the additional contributions are very much needed and would not be possible without the additional sales tax revenues. 2) Provide funds for needed infrastructure improvements throughout the City. A portion of the sales tax revenues will be used in 2016-2017 for replacement of a dangerous and dilapidated bridge and for a major repair to a roadway in the Chestnut Hills area of the City. 3) Some revenues will also be used to assist the City with a major renovation and restoration of the Robinson Grand Theatre in downtown Clarksburg. (2015)

Restoration of the theatre has been identified by the business community, art & cultural community, City Council, and the general public as a needed project for the revitalization of downtown Clarksburg. The City adopted an ordinance implementing a 1% Sales & Use Tax. The tax became effective July 1, 2016. The revenues generated will be used to finance Sales & Use Tax Bonds and to provide additional contributions to the Police & Fire Pension Fund. The City received a USDA Community Facilities Loan in the amount of \$1.6 million. Bond proceeds were used to replace an important neighborhood bridge and are currently being used to complete a major improvement project involving major repair and stabilization of a large portion of roadway that was deteriorated and unsafe in the Chestnut Hills area of the City. The sales tax bonds will also be used to finance a portion of a \$15 million bond issue for the renovation of the former Robinson Grand Theater. Bids for the project will be opened on December 22nd with work on the project to commence in January 2017 with an estimated completion date for the spring of 2018, the Robinson Grand project will allow expansion of the arts in Harrison County and will be a big economic boost to downtown Clarksburg and the region.

The 1% Sales & Use Tax was implemented on July 1, 2016. The City received its first payment in the amount of \$427,403.15, representing collections for the months of July and August 2016. Additionally, the City received upcoming distribution amount of \$313,672.75 for the month of September 2016. Proceeds for the quarter for the 1% Sales & Use Tax are \$741,075.90. With this, we are on track to meet or to exceed our estimated annual revenues of \$2.9 million. The City has already contributed in the current fiscal year \$223,334 to the Police and Fire Pension Fund and will contribute an additional \$446,668 in 2016-2017. The annual contribution will increase in 2017-2018. The additional contributions made possible by the Sales & Use Tax revenues will address the underfunded pension plans and make them more actuarially sound. (2016)

With the 1% Sales Tax Funds, we continue to dedicate \$500,000 per year (paid quarterly) to each of the Policemen's Pension and Firemen's Pension Funds. Also, as these funds have been utilized as collateral for 2016 Infrastructure Bond Issue and a 2017 Bond Anticipation Note for the renovation/restoration of the Robinson Grand Performing Arts Center, which will be taken out by the USDA in 2018, we have made interest and principal payments (when necessary) on each bond from this Sales & Use Tax Fund. The 2016 Bond Issue was used for a much-needed infrastructure project to build a new Sycamore Street Bridge, as well as a major repair and stabilization of a large

portion of roadway on Lowndes Hill leading into the Chestnut Hills area of the City. The 2017 BAN is for the Robinson Grand Performing Arts Center project. Bids were opened for this project on December 22, 2016 and approved by City Council on January 5, 2017 and the contract was awarded to March-Westin in the amount of \$14,365,034 on February 28, 2017. Construction commenced on March 1, 2017 and is estimated to be complete in May 2018. (2017)

Proceeds from the 1% Sales & Use Tax Funds continue to make a huge impression on the Policemen's Pension and Firemen's Pension Funds. With the help of the additional \$500,000 afforded to each pension fund each year from the Sales & Use Tax Fund, the Policemen's pension went from 19.47% to 23.97% funded and the Firemen's Pension went from 17.67% to 21.54% funded. Also, these funds are still being utilized for debt service on the 2016 Infrastructure Bonds and the 2017 BANS for the Robinson Grand Performing Arts Center. Additionally, the City is currently securing financing for the repair of ten (10) slip repairs within the City. This debt service will also be paid from the Sales & Use Tax Fund. (2018)

In 2019, the City paid off the 2017 BANS at MVB Bank and closed on the 2019 Series A Bonds for the take-out of the Robinson Grand Performing Arts Center construction loan in the amount of \$8.5 million. Another use for the 1% Sales & Use Tax Funds was put into action in 2019 when the 2019 Series B Bonds for the Road Embankment Repair project was closed in mid-2019 in the amount of \$2,750,000. Debt service for both of these Bonds, Series 2019A and 2019B, will be paid from the Sales & Use Tax Budget.

Also, the Police and Fire Pensions are becoming more fiscally sound with the help of the additional \$500,000 afforded to each pension fund each year from the Sales & Use Tax Fund. For the Police Pension, the Plan's funded ratio went from 23.97% to 27.5% and the plan should be fully funded by 2042. For the Fire Pension, the Plan's funded ratio went from 21.54% to 24.8% and the plan should be fully funded by 2044. (2019)

The Sales & Use Tax funds collected each quarter continue to pay the debt service on various City projects, including Sales Tax Bonds, Series 2016A (Infrastructure/Bridge), Series 2019A (Robinson Grand PAC) and Series 2019B (Embankment Failures). Also, the Police and Fire Pensions continue increasing their funding ratios due to the annual deposit of \$1,000,000 to those funds each year. Finally, we are beginning to set aside some funds in this account for the necessary repair of bridges around the City and embankment failures as they arise. (2020)

This has been the most successful initiative the City has completed due to Home Rule, thus far. The Police & Fire pension funds have increased their funded ratios exponentially since \$1,000,000 has been set aside annually for these funds. The Fire Pension's funded ratio has gone from 14.90% in 2015 to 34.70% in 2020 and the Police Pension's funded ratio has gone from 18.54% in 2015 to 42.40% in 2020. Prior to 2015, there were only increases of nearly 1% to 2% per year.

Also, the Sales & Use Tax collections continue playing debt service on long term City projects and some funds are set aside for larger repairs, such as bridges. (2021)

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

