

MUNICIPAL HOME RULE PROGRAM City/Town of New Cumberland

2024
PROCESS
REPORT

WV Municipal Home Rule Board
1900 Kanawha Blvd. E
Bldg. 1, Ste. W-300
Charleston, WV 25305
MunicipalHomeRule@wv.gov
304.558.3356

Rev. 08.01.24

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 New Cumberland		
Certifying Official: William L White	Title: Mayor	
Contact Person: Tamera M. Jenkins	Title: City Clerk	
Address: 204 N River Ave		
City, State, Zip: New Cumberland, WV 26047		
Telephone Number: 304-564-3383	Fax Number: 304-564-3777	
E-Mail Address: cityclerk@cityofnewcumberland.net		
2020 Census Population:		
B. Municipal Classification		
<input type="checkbox"/> Class I	<input type="checkbox"/> Class II	<input type="checkbox"/> Class III X 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.		
William L. White, III		October 22, 2024
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:	
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).	
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 **tax related initiative** included in your Home Rule Application. Each tax related initiative must be listed on a separate page.

Initiative:
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? X Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? January 11, 2016
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>Collection began July 1, 2017. To date we have received \$824,526.74.</p> <p>Beginning July 1, 2017, the B&O Tax rate was reduced from .0015 to .005. The reduced rate has resulted in reduced revenues of \$147,851.43 since July 1, 2017.</p> <p>The net revenue gain because of the 1% tax is \$776,675.31.</p>
<p>SUCCESSIONS – 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>New Cumberland has used the revenue to supplement our general budget and the daily operations of the City. We have continued addressing street, and other City projects.</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>Municipalities should be conservative in their projections of increased revenue.</p>

City of New Cumberland
Inception To Date Actual Ledger for Period Ending 6/30/2024

Account	Date	Source	JE Reference	Description	Debit	Credit	Balance
001 000 3140 1% Sales Tax				Beginning Balance			0.00
	10/24/2017	C/R	1003099502	State of West Virginia		16,030.05	(16,030.05)
	1/19/2018	C/R		7/17-9/17 Muni tax			
				State of West Virginia		23,355.67	(39,385.72)
	4/23/2018	C/R		Muni Sales Tax 10/1-12/31/17			
				State of West Virginia		21,959.45	(61,345.17)
	7/26/2018	C/R		Muni 1%			
				State of West Virginia		24,846.41	(86,191.58)
	10/26/2018	C/R		Muni Sales 1%			
				State of West Virginia		24,007.94	(110,199.52)
	1/17/2019	C/R		Muni Sales 1%			
				State of West Virginia		30,132.44	(140,331.96)
	4/18/2019	C/R		1% Muni			
				State of West Virginia		24,221.66	(164,553.62)
	7/19/2019	C/R		Muni Tax 1st Q 2019			
				State of West Virginia		29,453.46	(194,007.08)
	10/23/2019	C/R		1%			
				State of West Virginia		28,094.61	(222,101.69)
	1/22/2020	C/R		Muni 1%			
				State of West Virginia		28,801.19	(250,902.88)
	4/21/2020	C/R		Muni 1%			
				State of West Virginia		32,524.51	(283,427.39)
	7/21/2020	G/L	1213	Muni 1%			
				2nd Q 2020 Muni Sales (wrong account line)		38,309.69	(321,737.08)
	10/23/2020	C/R		State of West Virginia		46,941.62	(368,678.70)
	1/25/2021	C/R		Muni 1% 3rd Q 2020			
				State of West Virginia		33,126.04	(401,804.74)
	4/16/2021	C/R		1% Sales tax			
				State of West Virginia		33,862.82	(435,667.56)
	7/16/2021	C/R		1st qtr 2021 mun sales tax			
				WV State Treasurer		35,197.33	(470,864.89)
	10/18/2021	C/R		2nd qtr sales tax 21/22			
				State of West Virginia		33,465.75	(504,330.64)
	1/18/2022	C/R		mun sales tax			
				State of West Virginia		45,747.57	(550,078.21)
	4/19/2022	C/R		municipal sales tax			
				WV State Treasurer		38,035.79	(588,114.00)
	7/18/2022	C/R		1% mun sales tax			
				State of West Virginia		37,727.63	(625,841.63)
	10/17/2022	C/R		1% sales tax 2nd qtr 22			
				State of West Virginia		35,674.14	(661,515.77)
	1/18/2023	C/R		3rd qtr sales tax			
				State of West Virginia		36,401.75	(697,917.52)
	4/17/2023	C/R		4TH QTR 22 SALES TAX			
				State of West Virginia		38,555.06	(736,472.58)
	7/17/2023	C/R		mun sales tax 1st qtr 23			
				State of West Virginia		35,755.73	(772,228.31)
	10/17/2023	C/R		sales tax			
				State of West Virginia		36,193.28	(808,421.59)
	1/16/2024	C/R		mun sales tax			
				State of West Virginia		41,734.43	(850,156.02)
	4/23/2024	C/R		mun sales tax 4th qtr			
				State of West Virginia		37,185.36	(887,341.38)
	5/02/2024	C/R		mun tax 1st qtr			
				State of West Virginia		37,185.36	(924,526.74)
				mun sales tax			
001 000 3140 1% Sales Tax				Ending Balance	0.00	924,526.74	(924,526.74)
Report Total					0.00	924,526.74	(924,526.74)

924,526.74 Total Sales tax from beginning
 - 147,851.43 minus loss in BPO from beginning

 776,675.31 Net Revenue gain

City of New Cumberland B&O Tax Gross Summary

Tax/Fee Date Range 7/01/2023 6/30/2024

	Gross Amount		Tax Amount		
Manufacturing	18,827,617.16	*.003	56,482.85	Adjustment	-5.27
Retail B/F 7/1/2017	21,783,839.62	*.0015	0.00	Gross Tax	152,404.93
Retail 7/1/2017 and After		*.0005	10,891.92	Penalty	854.96
Wholesale	3,298,990.41	*.0010	3,298.99	Tax Owed	151,371.14
Coal	0.00	*.01	0.00	Tax Paid	151,375.54
Electric Light & Power Companies Sales	886,389.06	*.04	35,455.56		
Electric Light & Power All Oher	449,977.12	*.03	13,499.31		
Minerals	0.00	*.03	0.00		
Natural Gas	546,649.77	*.03	16,399.49		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	364,764.99	*.02	7,295.30		
Amusement	0.00	*.0025	0.00		
Other	12.00	*.02	0.24		
Natural Resources	0.00	*.02	0.00		
Rents	1,546,375.26	*.0025	3,865.94		
Service	1,446,318.13	*.0025	3,615.80		
Banking & Loans	639,787.96	*.0025	1,599.47		
	49,790,721.48		152,404.87		

B/F 7/1/17
old rate

21,783,839.62
X .0015

32,675.75

- 10,891.92

After 7/1/17
New rate

21,783.83 Yearly Loss '24

0.*

0.*

21,783,839.62

0.0015 =

32,675.75

0.*

32,675.75

10,891.92

000

21,783.83

2024

0.*

007

147,851.43

Total loss
from beginning

City of New Cumberland B&O Tax Gross Summary

Tax/Fee Date Range 7/01/2022 6/30/2023

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	8,944,772.24	*.003	26,834.32	Adjustment	47.50
Retail B/F 7/1/2017	25,443,641.91	*.0015 <i>old</i>	0.00	Gross Tax	120,125.94
Retail 7/1/2017 and After		*.0005	12,721.82 <i>New</i>	Penalty	489.32
Wholesale	2,538,503.49	*.0010	2,538.50	Tax Owed	118,402.85
Coal	0.00	*.01	0.00	Tax Paid	118,491.94
Electric Light & Power Companies Sales	860,837.11	*.04	34,433.48		
Electric Light & Power All Other	432,889.86	*.03	12,986.70		
Minerals	0.00	*.03	0.00		
Natural Gas	288,732.52	*.03	8,661.98		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	652,142.96	*.02	13,042.86		
Amusement	0.00	*.0025	0.00		
Other	0.00	*.02	0.00		
Natural Resources	0.00	*.02	0.00		
Rents	1,532,473.23	*.0025	3,831.18		
Service	1,218,999.63	*.0025	3,047.50		
Banking & Loans	859,175.36	*.0025	2,147.94		
	<u>42,772,168.31</u>		<u>120,246.28</u>		

$$\begin{array}{r}
 25,443,641.91 \\
 \times .0015 \text{ old rate} \\
 \hline
 38,165.46 \\
 - 12,721.82 \text{ New rate} \\
 \hline
 \$ 25,443.64 \text{ loss}
 \end{array}$$

0**

0**

0**

Tax/Fee Date Range 7/01/2021 6/30/2022

City of New Cumberland B&O Tax Gross Summary

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	11,297,045.61	*.003	33,891.14	Adjustment	-3,064.61
Retail B/F 7/1/2017	25,057,390.62	*.0015 <i>del</i>	0.00	Gross Tax	123,939.26
Retail 7/1/2017 and After		*.0005 <i>New</i>	12,528.70	Penalty	107.70
Wholesale	3,271,026.03	*.0010	3,271.03	Tax Owed	118,771.24
Coal	0.00	*.01	0.00	Tax Paid	118,373.97
Electric Light & Power Companies Sales	819,461.45	*.04	32,778.46		
Electric Light & Power All Oher	404,704.12	*.03	12,141.12		
Minerals	0.00	*.03	0.00		
Natural Gas	491,422.70	*.03	14,742.68		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	228,098.08	*.02	4,561.96		
Amusement	0.00	*.0025	0.00		
Other	0.00	*.02	0.00		
Natural Resources	0.00	*.02	0.00		
Rents	1,473,964.93	*.0025	3,684.91		
Service	1,877,966.70	*.0025	4,694.92		
Banking & Loans	657,718.13	*.0025	1,644.30		
	45,578,798.37		123,939.21		

$$\begin{array}{r}
 25,057,390.62 \\
 \times .0015 \text{ *del* rate} \\
 \hline
 37,586.09 \\
 - 12,528.70 \text{ *New rate*} \\
 \hline
 \$ 25,057.39 \text{ *Final*}
 \end{array}$$

City of New Cumberland B&O Tax Gross Summary

Tax/Fee Date Range 7/01/2020 6/30/2021

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	3,086,693.58	*.003	9,260.08	Adjustment	643.74
Retail B/F 7/1/2017	19,597,109.84	*.0015	0.00	Gross Tax	98,029.30
Retail 7/1/2017 and After		*.0005	9,798.56	Penalty	40.73
Wholesale	3,920,381.96	*.0010	3,920.38	Tax Owed	96,648.21
Coal	0.00	*.01	0.00	Tax Paid	95,406.62
Electric Light & Power Companies Sales	829,947.90	*.04	33,197.92		
Electric Light & Power All Oher	409,519.01	*.03	12,285.57		
Minerals	0.00	*.03	0.00		
Natural Gas	433,949.18	*.03	13,018.48		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	410,916.13	*.02	8,218.32		
Amusement	0.00	*.0025	0.00		
Other	1,317.40	*.02	26.35		
Natural Resources	0.00	*.02	0.00		
Rents	1,367,360.90	*.0025	3,418.40		
Service	1,335,999.39	*.0025	3,340.00		
Banking & Loans	618,343.89	*.0025	1,545.86		
	32,011,539.18		98,029.91		

19,597,109.84
 X .0015
 29,395.64 add rate
 - 9,798.56 new rate
 19,597.10
 OK

Tax/Fee Date Range 7/01/2019 6/30/2020

City of New Cumberland B&O Tax Gross Summary

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	3,636,068.85	*.003	10,908.21	Adjustment	-15.57
Retail B/F 7/1/2017	19,303,139.45	*.0015	0.00	Gross Tax	94,443.74
Retail 7/1/2017 and After		*.0005	9,651.57	Penalty	0.00
Wholesale	2,261,093.07	*.0010	2,261.09	Tax Owed	92,202.36
Coal	0.00	*.01	0.00	Tax Paid	92,878.28
Electric Light & Power Companies Sales	804,239.19	*.04	32,169.57		
Electric Light & Power All Oher	428,942.33	*.03	12,868.27		
Minerals	0.00	*.03	0.00		
Natural Gas	423,950.65	*.03	12,718.52		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	255,163.14	*.02	5,103.26		
Amusement	0.00	*.0025	0.00		
Other	42.00	*.02	0.84		
Natural Resources	0.00	*.02	0.00		
Rents	1,485,729.55	*.0025	3,714.32		
Service	1,722,461.61	*.0025	4,306.15		
Banking & Loans	665,419.76	*.0025	1,663.55		
	<u>30,986,249.60</u>		<u>95,365.36</u>		

19,303,139.45
 x .0015
 28,954.90 old rate
 9,651.57 new rate
 19,303.13 *check*

Tax/Fee Date Range 7/01/2018 6/30/2019

City of New Cumberland B&O Tax Gross Summary

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	721,020.18	*.003	2,163.06	Adjustment	54.86
Retail B/F 7/1/2017	18,634,265.78	*.0015	0.00	Gross Tax	82,977.30
Retail 7/1/2017 and After		*.0005	9,317.13	Penalty	105.16
Wholesale	3,374,531.58	*.0010	3,374.53	Tax Owed	80,828.13
Coal	0.00	*.01	0.00	Tax Paid	97,712.33
Electric Light & Power Companies Sales	844,592.86	*.04	33,783.71		
Electric Light & Power All Other	450,198.28	*.03	13,505.95		
Minerals	0.00	*.03	0.00		
Natural Gas	453,047.78	*.03	13,591.43		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	756,619.88	*.02	15,132.40		
Amusement	0.00	*.0025	0.00		
Other	0.00	*.02	0.00		
Natural Resources	0.00	*.02	0.00		
Rents	1,480,874.85	*.0025	3,702.19		
Service	1,579,560.14	*.0025	3,948.90		
Banking & Loans	662,718.55	*.0025	1,656.80		
	<u>28,957,429.88</u>		<u>100,176.10</u>		

$$\begin{array}{r}
 18,634,265.78 \\
 \times .0015 \\
 \hline
 27,951.40 \text{ old rate} \\
 - 9,317.13 \text{ new rate} \\
 \hline
 18,634,277 \text{ of 2018}
 \end{array}$$

City of New Cumberland B&O Tax Gross Summary

Tax/Fee Date Range 7/01/2017 6/30/2018

	<u>Gross Amount</u>		<u>Tax Amount</u>		
Manufacturing	298,643.12	*.003	895.93	Adjustment	234.47
Retail B/F 7/1/2017	18,023,113.17	*.0015	0.00	Gross Tax	86,936.81
Retail 7/1/2017 and After		*.0005	9,011.56	Penalty	83.01
Wholesale	3,767,032.53	*.0010	3,767.03	Tax Owed	84,807.93
Coal	0.00	*.01	0.00	Tax Paid	84,603.94
Electric Light & Power Companies Sales	837,671.71	*.04	33,506.87		
Electric Light & Power All Oher	470,867.21	*.03	14,126.02		
Minerals	0.00	*.03	0.00		
Natural Gas	471,542.90	*.03	14,146.29		
Natural Gas Excess	0.00	*.06	0.00		
Furnace	0.00	*.03	0.00		
Contracting	105,049.83	*.02	2,101.00		
Amusement	0.00	*.0025	0.00		
Other	0.00	*.02	0.00		
Natural Resources	0.00	*.02	0.00		
Rents	1,208,079.04	*.0025	3,020.20		
Service	1,959,823.36	*.0025	4,899.56		
Banking & Loans	584,932.23	*.0025	1,462.33		
	<u>27,726,755.10</u>		<u>86,936.77</u>		

18,023,113.17
 x .0015

 27,034.67
 - 9,011.60

 18,023.07

old rate
 new rate
 diff