

# MUNICIPAL HOME RULE PROGRAM

City/Town of  
New Cumberland

2025  
PROGRESS  
REPORT

WV Municipal Home Rule Board  
1900 Kanawha Blvd. E  
Bldg. 1, Ste. W-300  
Charleston, WV 25305  
[MunicipalHomeRule@wv.gov](mailto: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](mailto:MunicipalHomeRule@wv.gov).**

<b>A. General Information</b>		
Name of Municipality: 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 ext. 200	Fax Number: (304)-564-3777	
E-Mail Address: cityclerk@cityofnewcumberland.net		
2020 Census Population: 1098		
<b>B. Municipal Classification</b>		
<input type="checkbox"/> Class I	<input type="checkbox"/> Class II	<input type="checkbox"/> Class III <input checked="" type="checkbox"/> Class IV
<b>C. 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.		
William L. White, Mayor		10/16/2025
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.

<b>Initiative:</b>
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).
<b>SUCSESSES</b> – 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.
<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.

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.

<b>Initiative:</b>
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><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>Collection began July 1, 2017. To date we have received \$1,081,102.13.</p> <p>Beginning July 1, 2017, the B&amp;O Tax rate was reduced from .0015 to .0005. The reduced rate has resulted in reduced revenues of \$172,350.87 since July 1, 2017.</p> <p>The net revenue gain because of the 1% tax is \$908,751.26.</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>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><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>Municipalities should be conservative in their projections of increased revenue.</p>

**City of New Cumberland  
Inception To Date Actual Ledger for Period Ending 6/30/2025**

<u>Account</u>	<u>Date</u>	<u>Source</u>	<u>JE Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
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		23,355.67	(39,385.72)
	4/23/2018	C/R		State of West Virginia		21,959.45	(61,345.17)
	7/26/2018	C/R		Muni Sales Tax 10/1-12/31/17		24,846.41	(86,191.58)
	10/26/2018	C/R		State of West Virginia		24,007.94	(110,199.52)
	1/17/2019	C/R		Muni Sales 1%		30,132.44	(140,331.96)
	4/18/2019	C/R		State of West Virginia		24,221.66	(164,553.62)
	7/19/2019	C/R		Muni Tax 1st Q 2019		29,453.46	(194,007.08)
	10/23/2019	C/R		State of West Virginia		28,094.61	(222,101.69)
	1/22/2020	C/R		Muni 1%		28,801.19	(250,902.88)
	4/21/2020	C/R		State of West Virginia		32,524.51	(283,427.39)
	7/21/2020	G/L	1213	Muni 1%		38,309.69	(321,737.08)
	10/23/2020	C/R		2nd Q 2020 Muni Sales (wrong account line)		46,941.62	(368,678.70)
	1/25/2021	C/R		State of West Virginia		33,126.04	(401,804.74)
	4/16/2021	C/R		Muni 1% 3rd Q 2020		33,862.82	(435,667.56)
	7/16/2021	C/R		State of West Virginia		35,197.33	(470,864.89)
	10/18/2021	C/R		2nd qtr sales tax 21/22		33,465.75	(504,330.64)
	1/18/2022	C/R		State of West Virginia		45,747.57	(550,078.21)
	4/19/2022	C/R		mun sales tax		38,035.79	(588,114.00)
	7/18/2022	C/R		WV State Treasurer		37,727.63	(625,841.63)
	10/17/2022	C/R		1% mun sales tax		35,674.14	(661,515.77)
	1/18/2023	C/R		State of West Virginia		36,401.75	(697,917.52)
	4/17/2023	C/R		1% sales tax 2nd qtr 22		38,555.06	(736,472.58)
	7/17/2023	C/R		State of West Virginia		35,755.73	(772,228.31)
	10/17/2023	C/R		mun sales tax 1st qtr 23		36,193.28	(808,421.59)
	1/16/2024	C/R		State of West Virginia		41,734.43	(850,156.02)
	4/23/2024	C/R		mun sales tax 4th qtr		37,185.36	(887,341.38)
	5/02/2024	C/R		State of West Virginia		37,185.36	(924,526.74)
	7/24/2024	C/R		mun tax 1st qtr		36,944.32	(961,471.06)
	10/25/2024	C/R		State of West Virginia		36,227.47	(997,698.53)
	1/27/2025	C/R		1% Sales tax		37,626.77	(1,035,325.30)
	4/23/2025	C/R		State of West Virginia		45,776.82	(1,081,102.12)
				1% Sales tax			
001 000 3140 1% Sales Tax				Ending Balance	0.00	1,081,102.12	(1,081,102.12)
<b>Report Total</b>				<i>Total Sales Tax from ledger</i>	<b>0.00</b>	<b>1,081,102.12</b>	<b>(1,081,102.12)</b>

*minus of loss in BDO*  
*Net Rev gain →*  

$$\begin{array}{r}
 - 1,081,102.13 \\
 - 172,350.81 \\
 \hline
 = 908,751.24
 \end{array}$$

Tax/Fee Date Range

7/01/2024

7/01/2025

### City of New Cumberland B&O Tax Gross Summary

	Gross Amount	Tax Amount
Manufacturing	10,424,449.48	*.003 31,273.35
Retail B/F 7/1/2017	24,508,440.08	*.0015 <i>old</i> 0.00
Retail 7/1/2017 and After		*.0005 12,254.22 *
Wholesale	2,736,928.62	*.0010 2,736.93
Coal	0.00	*.01 0.00
Electric Light & Power Companies Sales	1,050,059.60	*.04 42,002.38
Electric Light & Power All Other	515,513.49	*.03 15,465.40
Minerals	0.00	*.03 0.00
Natural Gas	534,495.18	*.03 16,034.86
Natural Gas Excess	0.00	*.06 0.00
Furnace	0.00	*.03 0.00
Contracting	605,747.07	*.02 12,114.94
Amusement	0.00	*.0025 0.00
Other	0.00	*.02 0.00
Natural Resources	0.00	*.02 0.00
Rents	1,680,939.39	*.0025 4,202.35
Service	1,617,818.18	*.0025 4,044.55
Banking & Loans	749,620.13	*.0025 1,874.05
	44,424,011.22	142,003.03

Adjustment	-44.30
Gross Tax	141,998.87
Penalty	1,564.54
Tax Owed	141,572.92
Tax Paid	141,594.87

$$24,508,440.08 \times .0015 = 36,762.60$$

$$- 12,254.22$$

$$\hline 24,508.44 \text{ yearly loss '25}$$

*New rate*

- 18,023.07+
- 18,634.27+
- 19,303.13+
- 19,597.10+
- 25,057.39+
- 25,443.64+
- 21,783.83+
- 24,508.44+

008  
172,350.87\*

*Loss Total from inception from 6-30-23*

0\*\*

# City of New Cumberland B&O Tax Gross Summary

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

	<u>Gross Amount</u>	<u>Tax Amount</u>	<u>Adjustment</u>
Manufacturing	18,827,617.16	*003 56,482.85	-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 Other	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 21,783,839.62  
 all other X.0015  
 39,675.75  
 - 10,891.92  
 -----  
 21,783,839.62 Yearly Loss 124

007

0\*\*

0\*\*

0\*0015

0\*\*

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

$25,443,641.91 \times .0015 = 38,165.46$   
 $25,443,641.91 \times .0015 = 38,165.46$   
 $12,721.82$   
120,125.94  
*Newrate*  
*2022*

0\*\*

0\*\*

# City of New Cumberland B&O Tax Gross Summary

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

	Gross Amount		Tax Amount		Adjustment
Manufacturing	11,297,045.61	*.003	33,891.14		-3,064.61
Retail B/F 7/1/2017	25,057,390.62	*.0015	0.00		123,939.26
Retail 7/1/2017 and After		*.0005	12,528.70		107.70
Wholesale	3,271,026.03	*.0010	3,271.03		118,771.24
Coal	0.00	*.01	0.00		118,373.97
Electric Light & Power Companies Sales	819,461.45	*.04	32,778.46		
Electric Light & Power All Other	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		

25,057,390.62  
 X .0015  
 -----  
 37,586.09  
 - 12,528.70  
 -----  
 25,057.39  
 done

Adjustment -3,064.61  
 Gross Tax 123,939.26  
 Penalty 107.70  
 Tax Owed 118,771.24  
 Tax Paid 118,373.97

# 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>		<u>Adjustment</u>
Manufacturing	3,086,693.58	*.003	9,260.08	Gross Tax	98,029.30
Retail B/F 7/1/2017	19,597,109.84	*.0015	0.00	Penalty	40.73
Retail 7/1/2017 and After		*.0005	9,798.56	Tax Owed	96,648.21
Wholesale	3,920,381.96	*.0010	3,920.38	Tax Paid	95,406.62
Coal	0.00	*.01	0.00		
Electric Light & Power	829,947.90	*.04	33,197.92		
Companies Sales					
Electric Light & Power	409,519.01	*.03	12,286.57		
All Other					
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		
	<u>32,011,539.18</u>		<u>98,029.91</u>		

19,597,109.84  
 x .0015  
 -----  
 29,395.64      old rate  
 - 9,798.56      new rate  
 -----  
 19,597.10  
 Done



# City of New Cumberland B&O Tax Gross Summary

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

	<u>Gross Amount</u>		<u>Tax Amount</u>		Adjustment
Manufacturing	721,020.18	*.003	2,163.06		82,977.30
Retail B/F 7/1/2017	18,634,265.78	*.0015	0.00		105.16
Retail 7/1/2017 and After		*.0005	9,317.13		80,828.13
Wholesale	3,374,531.58	*.0010	3,374.53		97,712.33
Coal	0.00	*.01	0.00		
Electric Light & Power Companies Sales	844,592.86	*.04	33,783.71		
Electric Light & Power All Other	450,198.26	*.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>		

18,634,265.78  
 X .0015  
 279,514.00  
 - 9,317.13  
 18,634,221.55  
 8/2/19  
 G. Davis

# City of New Cumberland B&O Tax Gross Summary

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

	<u>Gross Amount</u>		<u>Tax Amount</u>		<u>Adjustment</u>
Manufacturing	298,643.12	*.003	895.93		234.47
Retail B/F 7/1/2017	18,023,113.17	*.0015	0.00		86,936.81
Retail 7/1/2017 and After		*.0005	9,011.56		83.01
Wholesale	3,767,032.53	*.0010	3,767.03		84,807.93
Coal	0.00	*.01	0.00		84,603.94
Electric Light & Power	837,671.71	*.04	33,506.87		
Companies Sales					
Electric Light & Power	470,867.21	*.03	14,126.02		
All Other					
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		
	27,726,755.10		86,936.77		

18,023,113.17  
 x .0015  
 -----  
 27,034.67      *delinquent*  
 - 9,011.60      *penalty*  
 -----  
 18,023.07      *change*