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 benefit the Municipal Home Rule Program, by emphasizing the importance of submitting information in a concise and practical manner, as these reports help the Joint Committee on Government and Finance make informed decisions regarding the Home Rule Program.

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 of each year.

A. General Information

Name of Municipality: Town of Wardensville
Certifying Official: Betsy Orndoff-Sayers
Title: Mayor
Contact Person: Betsy Orndoff-Sayers
Title: Mayor
Address: PO Box 7
City, State, Zip: Wardensville WV 26851-0007
Telephone Number: 304.874.3950
Fax Number: 304.874.4044
E-Mail Address: betsy@wardensville.com
2020 Census Population: 256

B. Municipal Classification

Class I
Class II

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 reflects the progress and achievement of the initiatives included in the Joint Committee on Government and Finance’s Home Rule Program. The Municipal Home Rule Board has developed this standard format for Home Rule Program participants to report progress and achieve their goals.

Betsy Orndoff-Sayers, Mayor                     12/01/2021

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.

<table>
<thead>
<tr>
<th>Initiative: Standardize Business License Categories and Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Was this non-tax initiative a part of your original plan application [ ] or a plan amendment [ ]?</td>
</tr>
<tr>
<td>Has the ordinance(s) needed to implement this initiative been enacted? [ ] Yes [ ] No</td>
</tr>
<tr>
<td>If yes, when was the ordinance enacted? <strong>December 9, 2019</strong></td>
</tr>
<tr>
<td>If no, please describe challenges faced in enacting the related ordinance(s).</td>
</tr>
</tbody>
</table>

**SUCCESSES** – 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.

There continues to be widespread approval in the business community to the new clarified, flat-fee license structure. We have gone through our first license renewal cycle under the new structure. A single, one-page invoice replaced the multi-page renewal form, which proved to be much more efficient for both staff and renewing businesses.

**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.

New workflows were developed for both new business license application and the annual renewal process, and these have proven to be very useful in this implementation. We have consulted with other nearby towns (most recently, Romney and Capon Bridge) on our processes.
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: Adjust the Number of Members of the Development Authority**

<table>
<thead>
<tr>
<th>Was this non-tax initiative a part of your original plan application ■ or a plan amendment □?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Has the ordinance(s) needed to implement this initiative been enacted? ■ Yes □ No</td>
<td></td>
</tr>
<tr>
<td>If yes, when was the ordinance enacted? <strong>October 14, 2019</strong></td>
<td></td>
</tr>
<tr>
<td>If no, please describe challenges faced in enacting the related ordinance(s).</td>
<td></td>
</tr>
</tbody>
</table>

**SUCCESSES** – 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 Wardensville Development Authority has been slow to find its footing in the COVID environment. However, it is now considering new strategies for business development in Wardensville as well as studying individual projects such as mid-town parking and local daycare availability. The smaller size of the WDA board has allowed it to react more nimbly and plan and schedule potential meetings more effectively.

**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.

The continuing COVID pandemic continues to hamper the efforts of the WDA board, but like other small governments, we are dealing with these issues by embracing new procedures and technologies. The WDA board is resolved to get fully back on track in calendar 2022.
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 Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories**

<table>
<thead>
<tr>
<th>Was this tax initiative a part of your original plan application</th>
<th>□</th>
<th>or a plan amendment</th>
<th>□</th>
<th>or N/A □</th>
</tr>
</thead>
</table>

| Has the ordinance(s) needed to implement this initiative been enacted? | □ Yes | □ No |

| If yes, when was the ordinance enacted? | December 9, 2019 |

| If no, please describe challenges faced in enacting the related ordinance(s). |

**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.

- B&O revenues 2019 (pre-ordinance): $28,857
- B&O revenues 2020: $18,013
- B&O revenues 2021 (estimated): $19,948

- Sales & Use revenues 2019 (pre-ordinance): $0
- Sales & Use revenues 2020 (partial year): $28,356
- Sales & Use revenues 2021 (estimated): $79,500

**SUCCESSES** – 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 new influx of revenue from the sales tax has given the Town the opportunity to provide new and improved services to benefit the community that would not have been possible otherwise:

- A city-wide sidewalk repair project eliminated more than 220 trip hazards
- Structural surveys of community center and other town building were completed in anticipation of repair and upgrade projects
- Hired professional services for a master plan to develop and improve our J. Allen Hawkins Community Park
- Hired professional services for grant writing opportunities

In addition, funds from the sales tax will be used as the Town seeks grant, loan and other funding for major projects that require a local match of some kind. We would not even be eligible to apply for most projects without having these proceeds available for these matches.

Finally, Council wrapped up its 2021 work making plans to use the sales tax revenues to re-establish the Town’s police and public safety department in 2022.

These all improve the environment for business in Wardensville as well as improve the quality of life for its residents and visitors.
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.

The sales and use tax on retail establishments and restaurants, combined with the existing limited business and occupation tax on those businesses not liable for the sales tax (such as banks, manufacturers and services business) has guaranteed that all businesses in the Town are contributing a fair and equitable share to the overall Town infrastructure. **Each business pays one of the two taxes; no business is double-taxed.**

While no one likes taxes, the rates on these two business-related taxes have not posed an undue burden on the Town businesses. Furthermore, the income has given our small town the much-needed resources to provide new and improved municipal services (see “Successes,” above) to not only the residents of Wardensville, but visitors, residents of Hardy and Hampshire Counties generally, and the very businesses remitting the taxes. This has greatly contributed to the viability of the community and its attractiveness as a business site and a tourist destination.