CHARLESTON CITY COUNCIL

Regular Meeting

April 19, 2021
at 7:00 PM

THIS MEETING WILL TAKE PLACE IN PERSON AND CAN BE VIWED LIVE VIA ZOOM
THE RECORDING WILL LATER BE MADE AVALIABLE ON CHARLESTONWV.CIVICCLERK.COM

Charleston Coliseum and Convention Center, West Hall 1
Charleston, WV

AGENDA

***Join via internet:** https://us02web.zoom.us/j/86488707778?pwd=dDNRbUV0aklJZEJlSmNsc0JnaHZrZz09
Passcode: 761397
***Join via Telephone: (312) 626-6799 or (929) 436-2866**
Webinar ID: 864 8870 7778

CALL TO ORDER BY THE MAYOR

INVOCATION AND PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC SPEAKERS AND CLAIMS

1. INTERESTED PUBLIC SPEAKERS MUST REGISTER AT THE CLERK'S TABLE IN PERSON NO EARLIER THAN 15 MINUTES BEFORE THE MEETING STARTS. FIVE (5) SPEAKERS WILL BE PERMITTED (RULE NO. 22 (B)).

PROCLAMATIONS

1. 4-19-2021

COMMUNICATIONS

1. 4-19-2021

REPORTS OF STANDING COMMITTEES

FINANCE

1. Resolution No. 455-21 - Authorizing the Mayor or City Manager to purchase 170 First Responder gas masks for members of the Charleston Police Department.
2. Resolution No. 456-21 - Authorizing the Mayor or City Manager to purchase 1 Ford pickup truck for the Charleston Police Department.
3. Resolution No. 457-21 - Authorizing approval of Amendment No. 7 of the FY 2020-2021 General Fund Budget.
4. Resolution No. 458-21 - Establishing a Special Revenue Fund for Revenues relating to the American Rescue Plan Act.
5. Resolution No. 459-21 - Approving a Memorandum of Understanding between the City of Charleston and the Vandalia Civic Club
6. Resolution No. 460-21 - Approving a Contract for mowing and related services for the Spring Hill Cemetery Park.
7. Bill No. 7902- A BILL to amend and re-enact Sections of the Municipal Code of the City of Charleston relating to reducing the Business and Occupation tax on products manufactured within the City; reducing the rate of taxation to zero on wholesale sales of products manufactured within the City; and clarifying the calculation of such taxes on the manufacturing classification.
8. Bill No. 7887 Committee Substitute - A BILL to amend Sections of the Municipal Code of the City of Charleston related to updating the regulation of street vendors and itinerant vendors; and creating certain business and occupation tax relief for street vendors and itinerant vendors.

REPORTS OF OFFICERS

1. 4-19-2021

NEW BILLS

1. 4-19-2021

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

1. Bill No. 7893 Committee Substitute - A BILL to amend and reenact the Municipal Code of the City of Charleston relating to requiring any distribution of hypodermic needles within the City of Charleston to be performed by persons or entities that have a certification as a Harm Reduction Program from the State of West Virginia in addition to any required state license; creating certain requirements for Harm Reduction Programs operating within the City; eliminating the ability for the Chief of Police to provide exceptions, and establishing penalties for violations.
2. Resolution No. 452-21 - That the Mayor or City Manager is authorized to purchase 2 refuse packer trucks.

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE NEXT MEETING OF COUNCIL WILL BE HELD APRIL 20 , 2021 AT 5:30 P.M.

THE NEXT REGULAR MEETING OF COUNCIL WILL BE HELD MAY 3, 2021 AT 7:00 P.M.

*THE AGENDA WAS AMENDED 4-15-2021

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AFFIDAVIT
City of Charleston

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, to-wit:

The Mayor, Recorder, and/or Municipal Attorney of the City of Charleston, West Virginia, will take notice that this day appeared before the undersigned authority,
Billie Baldwin, **Claimant**,
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 1669 Big Ugly Road, Harts, WV 25524

Telephone Number: 304-896-4982

and that on the 14 day of April, 2020/2021 at approximately 8:30 am/pm in the City of Charleston, West Virginia, he/she sustained

Damage and potential total loss of vehicle - Silver Toyota Camry 2012 license # N1K707.
Nature Of Injury And/Or Damage

As A Result Of:
A City owned vehicle (2017 Intl 7000 Series 7400 PBT/Perm), a white "dump truck" hit my parked car (Toyota Camry) in the parking lot of the DMV. No one was in my car. It sustained substantial damage, particularly to the rear passenger side.

As a result of which accident, the **Claimant**, Billie Baldwin, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

Billie Baldwin
Signature of Claimant

Taken, subscribed and sworn to before me this 14 day of April, 2021.
My commission expires November 24, 2021.

Official Seal
Notary Public, State of West Virginia
Elizabeth Hoylman
Sharon Dawes Elementary
5118 Cabin Creek Road, Miami WV 25134
My commission expires November 24, 2021

Elizabeth Hoylman
Notary Public

Resolution No. 455-21

Introduced in Council: Adopted by Council:

April 19, 2021

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 455-21 - Authorizing the Mayor or City Manager to purchase 170 First Responder gas masks with filters, voice projection units and microphones from Gall's for a total cost of $197,783.50 for members of the Charleston Police Department. The purchase price is offered under the WV Department of Corrections state contract.

To be charged to Account No. 091-000-20-000-3-341 - 2020 COVID-19 Emergency Response Grant – Materials and Supplies

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to purchase 170 First Responder gas masks with filters, voice projection units and microphones from Gall's for a total cost of $197,783.50 for members of the Charleston Police Department. The purchase price is offered under the WV Department of Corrections state contract.

Resolution No. 456-21

Introduced in Council: Adopted by Council:

April 19, 2021

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 456-21 - Authorizing the Mayor or City Manager to purchase one (1) Ford F250 pickup truck from Stephens Auto Center in the amount of $32,639 for the Charleston Police Department, where the new vehicle will replace a 2005 Ford F250 truck previously donated to the City. The vehicle will be used to haul certain police equipment, including the police boat, DUI checkpoint trailer, and traffic diversion trailer. The purchase will be made pursuant to a competitively sourced state-wide contract and will be paid from Fund 042 (Capital Outlay-Unclaimed Property).

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to purchase one (1) Ford F250 pickup truck from Stephens Auto Center in the amount of $32,639 for the Charleston Police Department, where the new vehicle will replace a 2005 Ford F250 truck previously donated to the City. The vehicle will be used to haul certain police equipment, including the police boat, DUI checkpoint trailer, and traffic diversion trailer. The purchase will be made pursuant to a competitively sourced state-wide contract and will be paid from Fund 042 (Capital Outlay-Unclaimed Property).

042

TOWARD GRANT MA

CITY OF CHARLESTON
Police Department
Purchase Request Form

Date: 4/5/2021 **Purchase Order #:**

Vendor: Stephens Suto Center **Phone #:** (304) 369-2411 Ext. 33

Contact: Mike Ballard **Fax:**

Address: PO Box 278, Danville, WV 25053
(Street, City, State, Zip)

Quantity	Description	Unit Price	Total Price
1	2022 Ford F-250 4WD Crew Cab (W2B)	32,429.00	32,429.00
1	Long Bed for Truck(replacing short bed)	210.00	210.00
	Iconic Silver Metallic		
		TOTAL	32,639.00

Requested By: Lt. J. T. Garten **Date:** 4/5/2021

Purpose of Request: This vehicle will be replacing the old 2005 Ford F-250 pick up Traffic Truck. This truck will be used to haul the new CPD boat, DUI trailer, Traffic Diversion trailer. This vehicle will be purchased with unclaimed property fund (042) This vehicle is on the STATE CONTRACT ON PG. 9

Division Commander:
☐ Denied ☐ Approved **Date:**

Bureau Commander:
☐ Denied ☑ Approved Lt. J. T. Garten **Date:** 4/5/20021

Chief of Police:
☐ Denied ☒ Approved **Date:** 4-5-21

Budget Officer:
☐ Denied ☐ Approved **Date:**

Council Action Date: **Account:**

Form CPDPR Revised 05/20/05

Class 28 - Automobile
Large Pick Up Crew Cab

Vendor Name: Stephens Auto Center
Manufacturer/Brand: Ford
Model Name & Number: F-250 W2B

Vendor Contact: Mike Ballard
Phone No.: 304-369-2411 Ext. 33
Email: mballard@stephensauto.com

Vehicle Requirements:	
Classification:	Large Pick Up Crew Cab
Drive:	4 Wheel/All Wheel with High and Low Range
Passenger seating:	5 minimum (including driver)
Doors:	4 full doors, minimum
Wheelbase:	148 in., minimum
GVWR:	8,800 lbs. min. 10,000. lbs. max
Engine:	8 cylinder minimum for gasoline engines, 6 cylinder minimum for diesel
Off Road Package:	Includes but not limited to: Limited Slip rear axle, traction lock differential, heavy duty engine cooling, skid plates, heavy duty suspension with gas shocks, tow hooks and all terrain tires.
Tow Package:	Factory Complete: Includes integrated electric trailer brake controller, hitch, and wiring
Switches:	Minimum of three (3) Factory Up-Fitter Switches.
Bed:	Short bed
Bedliner:	Installed Spray-in Liner
Slush/All-weather mats	Installed on driver and passenger front and second row, except where vinyl floor covering is present.
Sliding Rear Window:	Not Required
Additional Requirements:	Factory Running Boards/Step Bars, cab length

Manufacturer's Standard Available Colors	
Standard Color Code	Color Description
D1	Stone Gray
E7	Velocity Blue
HX	Antimatter Blue
JS	Iconic Silver
M7	Carbonized Gray
PQ	Race Red
UM	Agate Black
Z1	Oxford White

The vehicle bid shall include the standard equipment requirements as required in section 3.1.1.1 of the specification

Vendor Bid Response:	
Vehicle fuel type	Unit Price
Gasoline	$ -
Flex-fuel	$ 32,429.00
Diesel	$ -
CNG/Bifuel	$ -
Hybrid	$ -

$32,429.00
Long Bed +210.00
$32,639.00

Options:

FOB Dealership: (Deduct)		N/A
FOB Other than Metro Charleston - Per Mile	$	2.00

* Note - The above delivery "options

Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

State of West Virginia

Master Agreement

Order Date: 10-01-2020

CORRECT ORDER NUMBER MUST APPEAR ON ALL PACKAGES, INVOICES, AND SHIPPING PAPERS. QUESTIONS CONCERNING THIS ORDER SHOULD BE DIRECTED TO THE DEPARTMENT CONTACT.

Order Number:	CMA 0212 0212 MVTRUCK21A 1	**Procurement Folder:**	788141
Document Name:	MVTRUCK21 - 2021, OR LATEST MODEL VEHICLE	**Reason for Modification:**	
Document Description:	Original PF: 775502	Award of CRFQ 0212 SWC2100000003	
Procurement Type:	Statewide MA (Open End)		
Buyer Name:			
Telephone:			
Email:			
Shipping Method:	Best Way	**Effective Start Date:**	2020-10-15
Free on Board:	FOB Dest, Freight Prepaid	**Effective End Date:**	2021-10-14

VENDOR

Vendor Customer Code: 000000199714
STEPHENS AUTO CENTER
PO BOX 278

DANVILLE WV 25053278
US
Vendor Contact Phone: 999-999-9999 **Extension:**

Discount Details:

	Discount Allowed	Discount Percentage	Discount Days
#1	No	0.0000	0
#2	No		
#3	No		
#4	No		

DEPARTMENT CONTACT

Requestor Name: Mark A Atkins
Requestor Phone: (304) 558-2307
Requestor Email: mark.a.atkins@wv.gov

INVOICE TO

ALL STATE AGENCIES
VARIOUS LOCATIONS AS INDICATED BY ORDER

No City WV 99999

US

SHIP TO

STATE OF WEST VIRGINIA
VARIOUS LOCATIONS AS INDICATED BY ORDER

No City WV 99999

US

Total Order Amount: Open End

MA 10/09/2020

PURCHASING DIVISION AUTHORIZATION
DATE:
ELECTRONIC SIGNATURE ON FILE

ATTORNEY GENERAL APPROVAL AS TO FORM
DATE:
ELECTRONIC SIGNATURE ON FILE

10/22/2020

ENCUMBRANCE CERTIFICATION
DATE:
ELECTRONIC SIGNATURE ON FILE
OCT 23 2020

Extended Description:

The Vendor, Stephens Auto Center, agrees to enter with the State of West Virginia, into an open-end contract to provide 2021 or latest Model Motor Vehicles per the Specifications, Terms and Conditions, Bid Requirements, Addendum_1 dated 09/17/2020 and the Vendor's bid dated 09/24/2020, incorporated herein by reference and made apart hereof.

Line	Commodity Code	Manufacturer	Model No	Unit	Unit Price
1	25100000			EA	0.000000
	Service From	Service To			

Commodity Line Description: MVTRUCK21 -2021 or Latest Model Vehicle

Extended Description:
MVTRUCK21 -2021 or Latest Model Vehicle:
See attached pricing page(s) for contract pricing.

Resolution No. 457-21

Introduced in Council: April 19, 2021

Adopted by Council:

Introduced by: Joseph Jenkins

Referred to: Finance Committee

Resolution No. 457-21 - Authorizing approval of Amendment No. 7 of the FY 2020-2021 General Fund Budget as indicated on the attached list of accounts.

Now Therefore, Be It Resolved By The Council Of The City Of Charleston, West Virginia:

That Amendment No. 7 of the FY 2020-2021 General Fund Budget as indicated on the attached list of accounts is approved.

General Fund FY 2020-2021 Budget Amendment No. 7 - April 19, 2021

Account No.	Department	Account Description	Amount
001 368 04 0000	Contributions from Others	Ayre Fund	(8,000)
001 567 01 000 3 341	Public Grounds - Carriage Trail	Materials & Supplies	8,000

To increase the budget for materials & supplies to purchase stone to repair sections of the Carriage Trail.

Reportable: To Maintain compliance with the budgetary guidelines of the State of West Virginia

Resolution No. 458-21

Introduced in Council: April 19, 2021

Adopted by Council:

Introduced by: Joseph Jenkins

Referred to: Finance Committee

Resolution No. 458-21 - Authorizing the Finance Director to establish special revenue fund 073, American Rescue Plan Act Fund, a fund that accounts for revenues received from the United States Treasury Department to address the COVID-19 pandemic and assist with economic recovery, as prescribed by § 603 within H.R. 1319, passed by the 117th Congress, and as prescribed by any regulatory guidance issued by the United States Treasury Department related to such legislation.

Now Therefore, Be It Resolved By The Council Of The City Of Charleston, West Virginia:

That the Finance Director is directed to establish special revenue fund 073, American Rescue Plan Act Fund, a fund that accounts for revenues received from the United States Treasury Department to address the COVID-19 pandemic and assist with economic recovery, as prescribed by § 603 within H.R. 1319, passed by the 117th Congress, and as prescribed by any regulatory guidance issued by the United States Treasury Department related to such legislation.

Resolution No. 459-21

Introduced in Council: Adopted by Council:

April 19, 2021

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 459-21 - Authorizing the Mayor or City Manager to enter into a memorandum of understating with the Vandalia Civic Club to create a community garden and food storage location at the Vandalia swimming pool located on Clifton Road, where the terms of the agreement are attached hereto as Exhibit A.

Now Therefore, Be It Resolved By The Council Of The City Of Charleston, West Virginia:

That the Mayor or City Manager is authorized to enter into a memorandum of understating with the Vandalia Civic Club to create a community garden and food storage location at the Vandalia swimming pool located on Clifton Road, where the terms of the agreement are attached hereto as Exhibit A.

MEMORANDUM OF UNDERSTANDING FOR COMMUNITY GARDEN PROJECT
OF THE VANDALIA CIVIC CLUB AT THE PREVIOUS VANDALIA SWIMMING POOL

This Memorandum of Understanding ("MOU"), effective on the ___ day of _________, 2021, is by and between the City of Charleston, West Virginia, a municipal corporation (hereinafter "City") and the Vandalia Civic Club, a nonprofit corporation (hereinafter "VCC").

WHEREAS, the City previously operated the Vandalia swimming pool (the "Pool") located on Clifton Road in Charleston, but the Pool has been closed and out of use for many years; and

WHEREAS, VCC is a community organization established in 1961 with the purpose of revitalizing the Vandalia/Woodland Terrace Neighborhood and, acting with that purpose, VCC contacted the City with a proposal to transform the Pool into a community garden (the "Garden"); and

WHEREAS, VCC and the City have worked together in the past and are interested in continuing that relationship by working to establish the Garden; and

WHEREAS, VCC has identified the neighborhood as a food desert and one of the goals of the community garden is to provide residents of the community with fresh vegetables; and,

WHEREAS, VCC has a vision for the Garden to use the area surrounding the garden plot as a study space for children in the community (the "Deck"), to repurpose the office building (the "Office") attached to the Pool for storage and donated canned goods to supplement the Garden, and to add a gently used clothes component in the space that was previously used as the changing areas and restrooms for the Pool (the "Changing Area"); and

WHEREAS, the City supports the efforts of VCC to create the Garden and work toward implementation of the additional vision of VCC for the Deck, Office, and Changing Area (all referred to herein along with the Pool/Garden as the "Property"); and

NOW THEREFORE, the City and VCC hereby agree to the following:

1. The City Engineering Department has prepared a plan for how to transfer the Pool into a Garden for VCC. The plan is attached hereto as Exhibit A (the "Plan") and VCC agrees to the prepared plan.

2. The City agrees to provide the labor and materials to execute the Plan and get the Pool into a condition that will allow VCC to begin the Garden. The City Street Department estimates that the project will cost approximately $8,740.00 in materials and $42,227.00 in labor. In addition, the Plan estimates a cost to removing and replacing forty feet of fencing for an unknown cost and milling/paving Clifton Road damaged from the construction, at an estimated cost of $12,750.00.

3. In consideration of the City's execution of the Plan and associated costs, VCC hereby agrees to maintain the Garden for five (5) years from the execution date of this MOU and work toward executing VCC's vision as stated herein. For the avoidance of doubt, the term of this MOU is 5 years and the parties may extend the term by an additional written agreement in the future. VCC agrees that it will partner with local gardeners and provide all gardening work, gardening tools, gardening supplies, seeds, plants, and any other items needed with respect to the Garden after the City has executed the Plan. VCC will also provide any necessary furniture it would like to use on the Property.

4. Pursuant to this MOU and in order to assist VCC in executing its vision, the City will provide VCC with access to the Office and Changing Area for purposes of storage of any necessary tools, nonperishable foods, lightly used clothing, or other similar items. VCC agrees that it will not store any hazardous substances at the Property.

5. VCC agrees to get the water meter servicing the Pool placed into its name after the completion of the Plan and further agrees to pay for the costs of the water and sewage used for the Garden during the term of this MOU.

6. VCC agrees to provide general maintenance, cleaning, and minor repairs to the Property after the City's execution of the Plan. VCC will notify the City's Parks and Recreation Director if there are any major repairs needed on the Property. VCC further agrees to provide paper goods and cleaning products needed to ensure that the facility remains sanitary and presentable.

7. The City agrees that it is responsible for the activity related to the execution of the Plan and that the City will use its own employees and resources to execute the Plan. After the Plan is executed, VCC agrees that it is responsible for the activity that occurs on the Property and maintenance thereof. VCC hereby releases, acquits, and forever discharges the City and its predecessors, successors, affiliated companies and entities, agents, attorneys, managers, advisors, parents, subsidiaries, officers, directors, employees, assigns, partners, departments, and sponsors for any and all claims, insurance claims, demands, allegations, suits, actions, causes of action and liability in any way, including attorney's fees, relating to or arising from the VCC's usage of City property and the City's consent to the usage of City property. VCC further agrees that it will defend, indemnify, and hold harmless the City for any and all liabilities, claims, costs, fees, damages, losses, fines, penalties, demands, causes of action, suits, proceedings, judgments, disbursements, charges, assessments, and expenses (including reasonable attorneys' and experts' fees and expenses) incurred in investigating, defending, or prosecuting any litigation, clam, proceeding, or cause of action ("Claims"), relating to or arising from VCC's usage and maintenance in connection to this MOU, including but not limited to theft, property damage, or personal injury. VCC further agrees that it will obtain and keep in force, at VCC's cost and expense comprehensive general liability insurance coverage, which shall include personal injury, bodily injury, and property damage, in an amount of not less than One Million Dollars ($1,000,000.00) and that it shall list the City as an additional insured. For the avoidance of doubt, once VCC takes over operations of the garden, VCC's insurance shall be primary.

8. In the event of a dispute between the City and VCC, the parties hereby agree that they will negotiate in good faith to reach an agreeable resolution. If the parties are unable to agree to a resolution, the parties specifically agree that they will submit to the jurisdiction of the Circuit Court of Kanawha County. All matters pertaining to this MOU (including its interpretation, application, validity, performance and breach) shall be governed by, construed and enforced in accordance with the laws of the State of West Virginia.

9. This MOU contains the entire and only agreement between the parties, and no oral statements or representations or prior written matter not contained in this MOU shall have any force and effect. This MOU shall not be modified in any way except by a writing executed by both parties. This MOU supersedes and revokes all previous negotiations, whether oral or in writing, between the parties or their respective representatives, agents, or any other person purporting to represent the City or VCC.

THE CITY OF CHARLESTON, **a municipal corporation**	**Vandalia Civic Club**
By________________________________	**By**________________________________
Its________________________________	**Its**________________________________
Date______________________________	**Date**______________________________

Resolution No. 460-21

Introduced in Council: Adopted by Council:

April 19, 2021

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 460-21 - Authorizing the Mayor or City Manager to enter into a contract with MLC Lawn and Landscaping LLC for $280,500.00 for the provision of grounds maintenance work within a 100-acre area of the Spring Hill Cemetery Park, where the contract requires the vendor to perform bi-weekly mowing from May 1, 2021, to October 31, 2021, and to perform leaf collection from October 31, 2021, to December 31, 2021. The contract price was determined through a competitive bidding process, and all bidders qualified for local vendor preference.

Now Therefore, Be It Resolved By The Council Of The City Of Charleston, West Virginia:

That the Mayor or City Manager is authorized to enter into a contract with MLC Lawn and Landscaping LLC for $280,500.00 for the provision of grounds maintenance work within a 100-acre area of the Spring Hill Cemetery Park, where the contract requires the vendor to perform bi-weekly mowing from May 1, 2021, to October 31, 2021, and to perform leaf collection from October 31, 2021, to December 31, 2021. The contract price was determined through a competitive bidding process, and all bidders qualified for local vendor preference.

Cemetery Grounds Services
Project No. 2021-011
Bid Opening: April 08 , 2021 @ 11:00am

	MLC Lawn and Landscaping	RSG Landscaping
	935 Somerset Drive	5102 Elk River Road N.
	Charleston WV, 25302	Elkview WV 25071
	P: (304) 444-1749	P: (304) 965-8717
	mcalhoun137@gmail.com	lsalisbury@rsglandscaping.com
Cemetery Grounds Services	$280,500.00	$833,484.97
Local Vendor Preference (4%)	($10,752) $269,748.00	($33,339.40) $830,145.57
Successful Bidder	✓	**N/A**

Bill No. 7902

Introduced in Council: **Adopted by Council:**

April 5, 2021 ______________________

Introduced by: **Referred to:**

Bobby Reishman **Finance**

Bill No. 7902 - A BILL to amend and re-enact Sections 110-53, 110-54, and 110-61, of the Municipal Code of the City of Charleston, all relating to reducing the Business and Occupation tax on products manufactured within the City; reducing the rate of taxation to zero on wholesale sales of products manufactured within the City; and clarifying the calculation of such taxes on the manufacturing classification.

WHEREAS, the City of Charleston is authorized and empowered to impose a Business and Occupation ("B&O") tax pursuant to W. Va. Code § 8-13-5; and

WHEREAS, the City of Charleston is authorized and empowered to impose a sales tax pursuant to W. Va. Code § 8-1-5a, which provided that "a participating municipality may enact a municipal sales tax up to one percent if it reduces or eliminates its municipal business and occupation tax;" and

WHEREAS, on April 19, 2013, the Home Rule Board authorized the City of Charleston's imposition of its municipal sales tax pursuant to the City of Charleston's reduction to its B&O tax within the classification of manufacturing, which was effectively reduced to zero percent (0%) tax rate on January 1, 2014; and

WHEREAS, the City of Charleston has received inquiries into the extent of tax liability under Municipal Code § 110-54, business of selling tangible property, resulting from the sale of manufactured goods which coexist under the existing taxable classification of manufacturing for which is currently at the zero percent (0%) tax rate; and

WHEREAS, the City of Charleston intends to provide additional guidance and further tax reduction within such taxable classification.

Now, therefore, be it ordained by the Council of the City of Charleston:

That Sections 110-53, 110-54, and 110-61, of the Municipal Code of the City of Charleston, be amended and re-enacted, all to read as follows:

CHAPTER 110 – TAXATION
ARTICLE II – BUSINESS AND OCCUPATION TAX

Section. 110-53. - Manufacturing, compounding or preparing products.

(a) Upon every person engaging or continuing within the city in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others, in whole or part, any article or articles, substance or substances, commodity or commodities, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), except electric power produced by public utilities or others, the amount of the tax shall be equal to the value of the article, substance, commodity or newspaper manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of thirty one-hundredths of one percent: Provided, that effective January 1, 2014, this rate of tax shall be reduced to zero on the privilege of manufacturing, compounding or preparing exercised on and after said January 1, 2014.

(b) A person exercising any privilege taxable under this section, and engaging in the business of selling his product at wholesale in the city, shall be required to make returns of the gross proceeds of such wholesale sales ~~and pay the tax imposed by this section~~ at the rate set forth in this section 110-53 for the privilege of engaging in the business of selling such manufactured goods in the city, regardless of the place of sale or the fact that deliveries may be made to points outside the city, and such reporting of wholesale sales of manufactured goods must be reported under this section 110-53, exclusively.

~~(c) The measure of the tax in this section is the value of the entire product manufactured, compounded or prepared in the city for sale; profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the city.~~

~~(d) It is further provided, however, that in those instances in which the same person partially manufacturers, compounds or prepares products within the city and partially manufactures, compounds or prepares such products outside the city, the measure of his tax under this section shall be that proportion of the sales price of the product that the payroll costs of manufacturing within the city bears to the entire payroll costs of manufacturing the product.~~

~~(e)~~ (c) A person exercising any privilege taxable under this section and engaging in the business of selling his product at retail in the city shall be required to make returns of the gross proceeds of such retail sales and pay the tax imposed in section 110-54 for the privilege of engaging in the business of selling such products at retail in the city. All retail sales of manufactured goods must be reported under section 110-54, exclusively.

~~(f)~~ (d) The dressing and processing of food intended for human consumption by a person, or the cooking and serving of food by a restaurant which food is to be sold in the city by such person, shall not be considered manufacturing or compounding or preparing for sale, but the sale of these products shall be reported under section 110-54 either as wholesale or retail sale, as the case may be.

~~(g)~~ (e) Persons who manufacture, compound or prepare products outside the city and who make sale of the same within the city shall not pay the tax imposed by this section but shall pay tax imposed by section 110-54 for the privilege of selling such product within the city. If any person shall ship or transport his products or any part thereof out of the state without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the state shall be the basis for the assessment of the tax imposed. The city collector shall prescribe equitable and uniform rules of ascertaining such value. To determine whether freight charges are deductible, see § 110-26-2b.6 of the Code of State Regulations.

(f) The reduction of this rate of tax does not equate to an elimination of the privilege taxable under this section dealing with the manufacturing, compounding or preparing within the city.

Section 110-54. - Business of selling tangible property; certain sales exempt.

(a) Upon every person engaging or continuing within the city in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioneries and other public eating houses and wholesale sales from a rolling stockpile, except sales of any person engaging or continuing in the business of horticulture, agriculture or grazing, or selling stocks, bonds, or other evidence of indebtedness, there is hereby levied, and shall be collected, a tax equal to 5/10 of one percent of the gross income of the business; except, therein the case of selling at wholesale, the tax shall be equal to three-twentieths of one percent of the gross income of the business.

(b) Gross income or gross proceeds of sales derived from sales within West Virginia, which is not taxed or taxable by any other municipality are included in the measure of city business and occupation tax if the sales are either directed from a city location or the taxpayer's principal West Virginia office is located in the city. Without limiting the generality of the foregoing, when the taxpayer has only one office location and this office is located within the municipal limits of the city and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by the city. "Directed from a city location" shall encompass the location of the customer or destination of the tangible property as a result of the sale.

~~(c) A person exercising any privilege taxable under section 110-53, and engaging in the business of selling his manufactured products in the city, shall be required to make returns of the gross proceeds of such wholesale sales and pay the tax imposed by this section at the rate of three-twentieths of one percent for the privilege of engaging in the business of selling such manufactured products in the city.~~

~~(d)~~ (c) All sales of real estate (such as by a speculative builder) are sales at retail and must be reported accordingly. On sales of realty, the status of the purchaser or the intention or use made of the property by the purchaser is of no consequence to the vendor's tax status. To illustrate; where a speculative builder constructs apartment buildings which he later sells to a tax exempt entity, such sales must be reported at retail on the tax return of the speculative builder.

~~(e)~~ (d) Casual sales of real estate are not taxable to the vendor.

~~(f)~~ (e) Sales of tangible personal property made by vendors to persons engaging in exempt business activities (e.g., non profit hospitals and the activities of agriculture, horticulture, grazing) are not exempt sales and the gross income derived from such sales must be reported by the vendor under the retail classification. This rule results from the fact that the purchaser (non-profit hospital, farmer, etc.) is not engaged in a business subject to the municipal business and occupation tax.

~~(g)~~ (f) All sales made through vending machines are sales at retail. The term "vending machines" means and includes only those machines which, through the insertion of a coin of a specified amount, will return to the vendee a predetermined specific article of merchandise. It includes, but is not limited to, machines which vend cigarette, toilet articles, sandwiches, beverages, candies, confections, et cetera.

~~(h)~~ (g) Persons domiciled outside the city limits of the city who solicit sales within the city and sell tangible personal property of the city are doing business in the city, irrespective of the domicile of such persons irrespective of whether or not such persons maintain a permanent place of business in the city and irrespective of how a sales order is transmitted or processed. If an order is placed in connection with solicitation by a representative (regardless whether there is an employment or agency relationship or whether acting as an independent contractor) who solicits orders within the city, and the tangible personal property is to be delivered in the city, then the gross proceeds of such sales are included in the measure of the city's business and occupation tax.

Section 110-61. - Persons taxable on multiple activities—Credits.

(a) A person taxable under section 110-54 with respect to selling products at wholesale in the city shall be allowed a non-refundable credit against those taxes for any:

~~(1) Manufacturing taxes paid by such person with respect to the manufacturing of products so sold at wholesale in this city; and/or~~

~~(2)~~ Extracting taxes paid by such person with respect to the extracting of products so sold at wholesale in this city or ingredients of products so sold at wholesale in this city.

(b) For purposes of this section:

~~(1) *Manufacturing tax* means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a manufacturer and includes (i) the tax imposed on section 110-53 and (ii) similar gross receipts taxes paid to the municipalities or other local government units (other than state governments) within the United States.~~

~~(2)~~ (1) *Extracting tax* means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a producer of natural resource products and includes (i) the tax imposed in section 110-52 and (ii) similar gross receipts taxes paid to other municipalities or other local government units within the United States (other than state governments) within the United States.

~~(3)~~ (2) *Gross receipts tax* means a tax which (i) is imposed on or measured by the gross volume of business in terms of gross receipts or in other terms and in the determination of which deductions allowed would not constitute the tax an income tax or value added tax and (ii) which is not, pursuant to law or custom, separately stated from the sales price.

MUNICIPAL COURT
CITY OF CHARLESTON
Post Office Box 2749
Charleston, West Virginia 25330
(304) 348-8079

Anne B. Charnock, Judge **Conrad Lucas, Clerk**

TO: Mayor Amy Shuler Goodwin
FROM: Conrad Lucas, Clerk
DATE: **Monday, April 5, 2021**
RE: **March 2021** Financial Information, Charleston Municipal Court

TOTAL CITATIONS FILED: 885
Criminal Violations: 117
Traffic Violations: 767
Parking: 1
Building Search Warrants: 0

RESTITUTION COLLECTED (paid to victims): $4,986.42
Primarily related to shoplifting cases, restitution monies are collected and refunded to the store/victim.

FINANCIAL REPORT ATTACHED

cc: Judge Anne B. Charnock
Miles Cary, City Clerk
Victor Grigoraci, Treasurer
Scott Dempsey, Deputy Chief of Police
Tony Harmon, Building Department
David Potters, Office of the City Attorney
Captain Mark Abbott, CPD
Nikki Smith, City Clerk's Office

MUNICIPAL COURT REPORT - FILED CASES

CHARLESTON MUNICIPAL COURT Page: 1

Report For March 1, 2021 Thru March 31, 2021 FILEDST

Violations by Filed Date...

TRAFFIC	767	
CRIMINAL	117	
PARKING	1	
Total Filed Violations		885

Completed Cases...

Paid Fine...

TRAFFIC	281	
CRIMINAL	10	
PARKING	0	
Total Paid Fines		291

Before Judge...

TRAFFIC	12	
CRIMINAL	5	
PARKING	0	
Total Before Judge		17
Total Completed		308

Other Completed...

DISMISS- OFFICER NOT WITH CITY

TRAFFIC	5	
CRIMINAL	7	
PARKING	0	
Total		12

DEFENDANT DECEASED

TRAFFIC	3	
CRIMINAL	1	
PARKING	0	
Total		4

DISMISSED OFFICER FAIL TO PROS

TRAFFIC	26	
CRIMINAL	4	
PARKING	0	
Total		30

DISMISSED(PRESENTED INSURANCE)

TRAFFIC	61	
CRIMINAL	0	
PARKING	0	
Total		61

DISMISSED (BY JUDGE'S ORDER)_

TRAFFIC	4	
CRIMINAL	0	
PARKING	0	
Total		4

DISMISSED E-PROOF

TRAFFIC	5	
CRIMINAL	0	
PARKING	0	
Total		5

DISMISSED (PRESENTED DL)

TRAFFIC	13	
CRIMINAL	0	
PARKING	0	
Total		13

DISMISSED STORE CLOSED

TRAFFIC	0	
CRIMINAL	3	
PARKING	0	
Total		3

DISMISSED OFF FAIL TO PROV VIN

TRAFFIC	2	
CRIMINAL	0	
PARKING	0	
Total		2

DISMISSED (PROSECUTOR'S ORDER)

TRAFFIC	24	
CRIMINAL	5	
PARKING	1	
Total		30

Dismissed at Officers Request

TRAFFIC	5	
CRIMINAL	0	
PARKING	0	
Total		5

DISMISSED PRESENTED RECORDS

TRAFFIC	97	
CRIMINAL	0	
PARKING	0	
Total		97

DISMISSED AFTER PT DIVERSION

TRAFFIC	4	
CRIMINAL	1	
PARKING	0	
Total		5

Dismissed Pursuant to Plea

TRAFFIC	12	
CRIMINAL	0	
PARKING	0	
Total		12

DISMISSED WITHOUT PREJUDICE

TRAFFIC	66	
CRIMINAL	27	
PARKING	0	
Total		93

DISMISSED (AFTER APPEAL)

TRAFFIC	0	
CRIMINAL	2	
PARKING	0	
Total		2

VOIDED DOCKET

TRAFFIC	4	
CRIMINAL	1	
PARKING	0	
Total		5

Total Other Completed	383
Grand Total Completed	691
Net Difference Filed/Complete	194

Warrants...

Issued...

TRAFFIC	264	
CRIMINAL	192	
PARKING	0	
Total Violations		456
Total Warrants Issued		456

Cleared...

TRAFFIC	312	
CRIMINAL	169	
PARKING	0	
Total Violations		481
Total Warrants Cleared		481

Change in Total Warrants	25-

Other Paid Cases...

Paid Fine...

Total Other Paid Fines	98

CHARLESTON MUNICIPAL COURT Page: 4

Report For March 1, 2021 Thru March 31, 2021 FILEDST

FINE	FINE	$30,258.64
LAWFND	LAW ENFORCE. TRAIN STATE	$2,999.00
LAWLOC	LAW ENFORCE. TRAIN (LOCAL)	$1,395.00
CVC	CRIME VICTIM'S FUND	$2,469.00
ADMIN	ADMINISTRATIVE COST	$610.00
JAILF	REGIONAL JAIL CORR.	$12,359.00
CCF	COMMUNITY CORRECTIONS FUND	$273.00
REST	RESTITUTION	$4,986.42
PCADM	PC ADMIN FEE	$250.00
OP	OVER PAYMENT	$26.99
NSF	NSF	$25.00

Total Fees/Fines Paid $55,652.05

Monthly Report – Definition Key

Violations by Filed Date:
Violations keyed into the Court software during the month
Completed Cases:
Cases where the fine and court costs were paid in full and the case was closed during the month.
Before Judge:
Number of violations where a case set for trial before the judge; the defendant was found guilty or entered a guilty plea at trial and the defendant paid off all costs/fines in full thereby closing the case.
Other Completed -Dismissed (By Complainant):
The City Attorney moved to dismiss cases because the person who filed the complaint no longer wishes to pursue the charges.
Defendant Deceased:
Cases dismissed because the defendant died.
Dismissed Officer Fail to Pros:
Cases dismissed because the officer failed to appear in Court.
Dismissed (presented insurance):
Cases dismissed because the defendant presented valid proof of insurance for the offense date.
Dismissed (presented DL):
Cases dismissed because the defendant presented a valid driver's license.
Dismissed Mistaken Identity:
Cases dismissed cases on the City Attorney's motion due to mistaken identity.
Dismissed (Prosecutor's Order):
Cases dismissed on the City Attorney's motion or as a result of a plea agreement.
Dismissed Presented Records:
Cases dismissed because the defendant presented records to satisfy a code or Court requirement.
Dismissed After PT Diversion:
Cases dismissed because the defendant entered into a Pre-Trial Diversion agreement with the City and satisfied the requirements of the Pre-Trial Diversion.
Dismissed Victim/Witness FTA:
Cases dismissed because the witness or victim did not appear in Court for trial.
Dismissed without prejudice:
Cases dismissed but the City having the option to re-file the case within one (1) year of the date of the offense.
Dismissed No Drug Results:
Drug results were not received for trial.
Dismissed – Officer Not With City
Officer/Witness is no long employed by the City.
Warrants
The Court issues warrants for Failure to Appear in Court for court sessions. These warrants are printed and copied to the CPD Warrants Division.
Cleared:
The Court clears warrants once the warrant is served by an officer or when a defendant self reports to the Court. The Court also clears warrants if a person is deceased, posts bond and or, in some cases, enters a plea.
Other Paid Cases:
The Court received a partial payment for a case; however, the defendant still has a balance due.
Search Warrant Issued:
A search warrant document was prepared and presented to the court by the City Attorney's office with regard to safety and public health concerns of a structure/property.

This report is <u>not</u> indicative of the case volume in Municipal Court. Rather, this information reflects payment status/coding for cases.

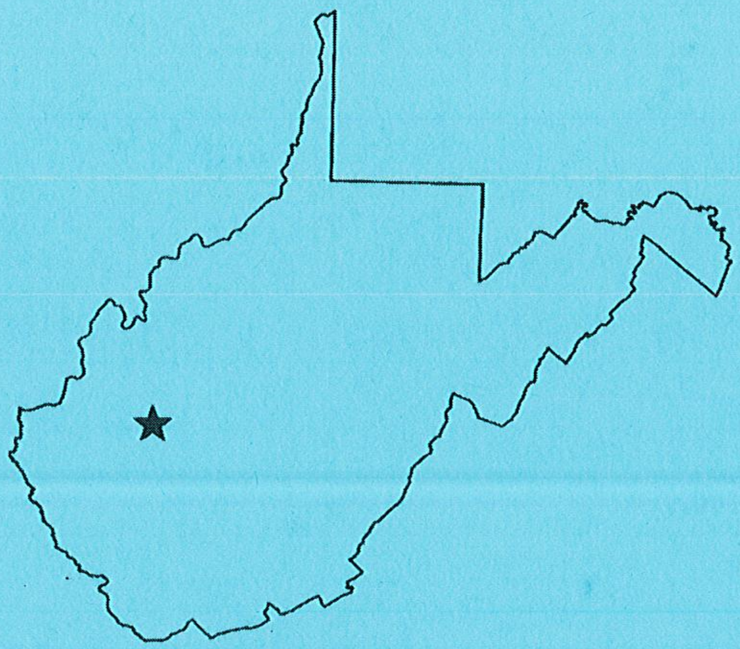
City of Charleston West Virginia

Vic Grigoraci

City Treasurer's Report to City Council

Month Ended

March 2021



Respectfully submitted,

Victor Grigoraci, CPA – City Treasurer

	Fund / Description	Balance March 2020	Balance February 2021	Collections March 2021	Withdrawals March 2021	Balance March 31, 2021
001	General Fund	10,567,939.10	29,962,281.05	6,641,060.06	8,526,483.09	28,076,858.02
002	Coal Severance Tax	46.06	18.56	0.00	0.00	18.56
003	Municipal Stabilization	4,341,699.63	4,734,110.57	402.08	0.00	4,734,512.65
009	Community Development	21,314.48	1,841.63	56,678.10	53,493.65	5,026.08
010	Supportive Housing	0.00	0.00	6,005.29	6,005.29	0.00
012	West Side Improvement	9,577.25	0.00	0.00	0.00	0.00
014	IT Infrastructure	90,817.28	541,317.19	45.97	0.00	541,363.16
015	Charleston Land Reuse	36,790.76	245,916.89	752.49	760.50	245,908.88
017	Project West Invest	559.27	563.91	0.05	0.00	563.96
019	Tourism & Promotions	0.00	500,339.12	42.49	0.00	500,381.61
020	Business Development	0.00	721,819.58	61.31	0.00	721,880.89
021	Community Participation	0.00	95,581.52	7.73	7,000.00	88,589.25
024	LGBTQ Working Group	0.00	483.95	0.04	0.00	483.99
026	Uniform Pension Reserve Fund	19,853,368.28	23,241,846.20	6.74	432,924.00	22,808,928.94
035	Municipal Beautification	32,742.97	32,772.85	2.78	0.00	32,775.63
036	Special Demolition	18,325.99	21,348.80	1.81	0.00	21,350.61
037	Sister Cities	27,572.91	27,598.11	2.34	0.00	27,600.45
038	Solid Waste	1,149,014.04	732,065.67	436,815.59	68,938.65	1,099,942.61
039	Waste Disposal	0.00	0.00	68,407.20	68,407.20	0.00
040	Landfill Closure	3,405,267.43	3,496,383.84	7,673.88	0.00	3,504,057.72
041	Police Contributions	10,940.52	24,955.86	2.10	1,320.00	23,637.96
042	Police Evidence	1,105,880.71	998,065.07	84.71	1,503.79	996,645.99
043	Forfeited Funds	298,730.24	399,388.89	65,654.81	0.00	465,043.70
044	Municipal Court	242,309.34	221,599.30	55,561.63	10,204.58	266,956.35
045	Homeland Security	42,571.80	39,530.01	3,561.46	43,091.47	0.00
047	Health Insurance Reserves	6,237,598.02	6,243,295.37	530.25	0.00	6,243,825.62
048	Wayfinding Commission	21,220.17	21,239.56	1.80	0.00	21,241.36
049	Live On The Levee	16,325.28	11,173.12	0.95	0.00	11,174.07
080	Human Rights	176,793.29	176,793.29	0.00	0.00	176,793.29
081	Home Program	70,257.80	32,013.39	2,114.75	1,285.38	32,842.76
085	Firefighters Assistance Grant	77.08	77.08	0.00	0.00	77.08
088	SBA Riverfront Project Donation Account	9.18	9.18	0.00	0.00	9.18
088	SBA Riverfront Project Grant Account	10,167.71	10,167.71	0.00	0.00	10,167.71
089	Rail Trail Project	146,950.19	0.00	0.00	0.00	0.00
090	Byrne Justice	0.00	2,166.67	5,704.10	5,704.10	2,166.67
095	Police Grants	0.00	153,003.26	17,530.48	56,403.37	114,130.37
096	Historic Preservation	20,601.00	15,020.00	0.00	0.00	15,020.00
099	Public Arts Grant	148,914.34	178,914.34	0.00	0.00	178,914.34
100	Sinking Fund	4,121,720.20	4,023,059.13	341.68	0.00	4,023,400.81
200	Infrastructure	153,367.35	153,507.44	13.04	0.00	153,520.48
214	Civic Center Capital Improvement	421,144.78	404,006.55	34.31	0.00	404,040.86
215	Municipal Auditorium Capital Improvement	166,786.44	168,360.47	14.30	0.00	168,374.77
220	General Maintenance	3,020,825.41	4,522,113.81	381.63	44,452.20	4,478,043.24
221	City Service Fee Capital Project	832,836.97	1,517,752.46	128.91	0.00	1,517,881.37
222	Facilities Maintenance	1,002,884.18	1,763,293.58	148.89	24,678.83	1,738,763.64
255	Ballpark Maintenance	53,184.73	78,250.81	6.65	0.00	78,257.46
402	Civic Center Revenue	126,006.83	60,589.60	668,315.01	396,309.41	332,595.20
406	Parking System Revenue	5,253,592.59	5,104,798.53	212,816.49	208,951.88	5,108,663.14
426	Parking Operation and Maintenance	1,514,401.19	2,316,239.49	196.72	0.00	2,316,436.21
427	Civic Center TIF Project	197,317.54	394,236.83	16,089.84	0.00	410,326.67
900	M - DENT	680,552.66	647,202.56	113,200.36	81,515.16	678,887.76
901	Pending Forfeiture	1,042,527.56	1,211,347.03	93.77	168,935.68	1,042,505.12
	Working Cash Advance Fund	32,925.00	32,925.00	0.00	0.00	32,925.00
	Total All Funds	66,724,455.55	95,281,384.83	8,380,494.59	10,208,368.23	93,453,511.19

CITY OF CHARLESTON, WEST VIRGINIA

FINANCIAL STATEMENTS

FOR THE NINE-MONTH PERIOD ENDED

MARCH 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
March 31, 2021

ASSETS		
Cash and Cash Equivalents	$	28,194,375
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		4,096,374
Due From Other Funds		51,805
Due From Component Unit		-
Prepaid Expenses		4,567
Revenue Bond Covenant Accounts		217,124
Total Assets	$	32,568,095
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		75,755
Insurance Claims Payable		2,471,415
Accrued Payroll		958,718
Accrued FICA		37,477
Accrued Retirement		39,849
Flexible Spending		(10,276)
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		27,510
Advance Payments		-
Other Accrued Liabilities		10,083
Total Liabilities		3,610,531
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		843,905
Fund Balance:		
Nonspendable:		
Prepaids		4,567
Restricted for:		
Debt Service		217,124
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		56,810
Public Safety		46,699
Streets & Transportation		74,867
Health & Sanitation		1,955
Social Services		1,567
Culture & Recreation		5,170
Unassigned		27,704,900
Total Fund Balance		28,113,659
Total Liabilities and Fund Balance	$	32,568,095

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 19,896,769										
Taxes, Fees, and Other Revenues	$ 80,126,523	$ 5,588,897	$ 62,781,502	-	78.35%	75.00%	2,686,610	$ 62,678,527	$ (4,897,025)	$ 17,345,021	21.65%
Transfers From Other Funds	8,468,000	432,924	5,822,525	-	68.76%	75.00%	($28,475)	5,095,630	726,895	2,645,475	31.24%
Reimbursements and Other	14,119,500	46,187	12,955,757		91.76%	75.00%	2,366,132	2,884,549	10,071,208	1,163,743	8.24%
Total Revenues	$ 102,714,023	$ 6,068,008	$ 81,559,784	$ -	79.40%	75.00%	$ 4,524,267	$ 75,658,706	$ 5,901,078	$ 21,154,239	20.60%
EXPENDITURES											
Personnel Services	70,435,236	5,544,624	52,098,501		73.97%	75.85%	(1,326,626)	52,150,329	(51,828)	18,336,735	26.03%
Contractual Services	12,083,504	883,488	8,695,351	74,326	71.96%	75.00%	(367,277)	6,840,808	1,854,543	3,313,827	27.42%
Commodities	4,395,845	393,013	2,332,297	112,241	53.06%	75.00%	(964,587)	2,133,523	198,774	1,951,307	44.39%
Capital Outlays	6,644,534	384,789	3,169,519	1,307	47.70%	75.00%	(1,813,882)	2,965,937	203,582	3,473,708	52.28%
Contributions and Other	3,641,127	198,431	2,148,557	500	59.01%	75.00%	(582,288)	2,545,175	(396,618)	1,492,070	40.98%
Total Expenditures and Encumbrances	97,200,246	7,404,345	68,444,225	188,374	70.42%	75.12%	(4,671,200)	66,635,772	1,808,453	28,567,647	29.39%
Transfers Out	25,410,547	634,615	4,898,669		19.28%	75.00%	(14,159,241)	3,500,538	1,398,131	20,511,878	80.72%
Total Expenditures, Encumbrances and Transfers Out	122,610,793	8,038,960	73,342,894	188,374	59.82%	75.00%	(18,615,201)	70,136,310	3,206,584	49,079,525	40.03%
NET CHANGE IN FUND BALANCE	$ (19,896,770)	$ (1,970,952)	$ 8,216,890	$ (188,374)			$ 8,216,890	$ 5,522,396	$ 2,694,494	$ (28,113,660)	
FUND BALANCE-BEGINNING			$ 19,896,769								
FUND BALANCE ENDING			$ 28,113,659								

$

Operating Transfers Out Detail Comparative	2019-2020	2020-2021
Civic center Project		
Civic Center	119,250	1,564,200
General Maintenance Fund	535,000	535,000
Health Care Subsidy	277,326	167,733
Rehabilitation of Property	-	
Spring Hill Park Cemetery	11,725	12,525
Facilities Maintenance Fund	610,000	610,000
Employee Health Insurance Reserves		-
Municipal Stabilization		
City Service Fee	1,000,000	1,500,000
Ball Park Maintenance Fund		
Parking System	318,000	
Sister Cities		
Public Arts Fund	-	
Historic Preservation		
Wayfinding		-
Rail Trail	-	
Sinking Debt Fund	629,237	509,210
Total Operating Transfers Out	$ 3,500,538	$ 4,898,668

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 16,500,000	$ 4,381,109	$ 14,983,792	90.81%	75.00%	$ 2,608,792	$ 14,253,069	$ 730,723	$ 1,516,208	9.19%
Gas and Oil Severance	125,000		82,054	65.64%	75.00%	(11,696)	122,144	(40,090)	42,946	34.36%
Utility Tax	2,700,000	205,788	1,953,319	72.35%	75.00%	(71,681)	1,996,616	(43,297)	746,681	27.65%
Business & Occupation Tax	38,594,876	323,205	31,610,980	81.90%	75.00%	2,664,823	33,678,500	(2,067,520)	6,983,896	18.10%
Consumer Sales Tax-Liquor	1,025,000	-	502,383	49.01%	75.00%	(266,367)	452,146	50,237	522,617	50.99%
Animal Control	6,000	59	5,068	84.47%	75.00%	568	5,484	(416)	932	15.53%
Hotel Occupancy Tax	1,500,000	161,835	1,093,303	72.89%	75.00%	(31,697)	2,231,534	(1,138,231)	406,697	27.11%
Amusement Tax	75,000	1,148	18,340	24.45%	75.00%	(37,910)	105,900	(87,560)	56,660	75.55%
Loading Zone Fees	25,000	150	10,250	41.00%	75.00%	(8,500)	3,625	6,625	14,750	59.00%
Property Citations	2,000	-		0.00%	75.00%	(1,500)	-		2,000	100.00%
Licenses	100,000	3,063	86,777	86.78%	75.00%	11,777	95,281	(8,504)	13,223	13.22%
Building Permits	350,000	93,438	325,433	92.98%	75.00%	62,933	300,073	25,360	24,567	7.02%
Miscellaneous Permits	5,000		1,385	27.70%	75.00%	(2,365)	3,756	(2,371)	3,615	72.30%
Franchise Fees	715,000	-	341,719	47.79%	75.00%	(194,531)	364,207	(22,488)	373,281	52.21%
Inspection Fees	70,000	5,075	56,001	80.00%	75.00%	3,501	42,684	13,317	13,999	20.00%
IRP Fees	675,000	122,786	322,282	47.75%	75.00%	(183,968)	385,921	(63,639)	352,718	52.25%
Liquor & Wine Licenses	60,000	1,500	37,285	62.14%	75.00%	(7,715)	30,381	6,904	22,715	37.86%
Cemetery Revenues	125,000	15,732	105,299	84.24%	75.00%	11,549	83,937	21,362	19,701	15.76%
Dog Fees	100		50	50.00%	75.00%	(25)	-	50	50	50.00%
Parks and Recreation	50,000	598	4,981	9.96%	75.00%	(32,519)	74,014	(69,033)	45,019	90.04%
User Service Fee	6,750,000	163,334	3,795,213	56.23%	75.00%	(1,267,287)	3,902,495	(107,282)	2,954,787	43.77%
Rent Concession Leases	760,000	125,797	(8,779)	1.16%	75.00%	(578,779)	494,572	(503,351)	768,779	101.16%
Jail Fees	2,500			0.00%	75.00%	(1,875)			2,500	100.00%
Plan Review Fees	25,000	12,481	32,163	128.65%	75.00%	13,413	18,340	13,823	(7,163)	28.65%
Fire Protection Fees	1,800,000	202,285	1,460,617	81.15%	75.00%	110,617	1,568,820	(108,203)	339,383	18.85%
Planning Fees	10,000	1,700	4,160	41.60%	75.00%	(3,340)	10,420	(6,260)	5,840	58.40%
Street Fees-Closure	6,000	843	7,184	119.73%	75.00%	2,684	12,309	(5,125)	(1,184)	-19.73%
Processing Fees	1,000	30	265	26.50%	75.00%	(485)	365	(100)	735	73.50%
Ambulance Levy	3,000,000	532,769	2,484,965	82.83%	75.00%	234,965	2,737,383	(252,418)	515,035	17.17%
Ambulance Fees	2,700,000	177,114	1,535,424	56.87%	75.00%	(489,576)	1,960,035	(424,611)	1,164,576	43.13%
Emergency Services	100,000		94,909	94.91%	75.00%	19,909	143,456	(48,547)	5,091	5.09%
Recycling Grant	-			0.00%	75.00%	-	13,500	(13,500)		0.00%
Pier to Pier Grant	-			0.00%	75.00%			-		0.00%
Other grants	31,500		31,500	100.00%	75.00%	7,875	994	30,506		0.00%
Municipal Auditorium Grant				0.00%	75.00%	-				0.00%
Contributions for Ball Park			-	0.00%	75.00%		-	-		0.00%
Contributions from Other Entities	140,000		5,000	3.57%	75.00%	(100,000)		5,000	135,000	96.43%
Richard H. Ayer Fund	100,000	-	23,486	23.49%	75.00%	(51,514)	39,918	(16,432)	76,514	76.51%
Contributions-GKVF	-		-	0.00%	75.00%		45,000	(45,000)	-	0.00%
Contributions-Live on Levee	-		-	0.00%	75.00%			-	-	0.00%
Contributions - Huntington Bank	-	-	30,000	0.00%	75.00%	30,000	30,000	-	(30,000)	0.00%
Contributions - AARP	15,000	-	15,000	100.00%	75.00%	3,750	15,000	-	-	0.00%
PILOT	90,000	-	-	0.00%	75.00%	(67,500)	-	-	90,000	100.00%
Gaming Income	175,000	15,735	115,727	66.13%	75.00%	(15,523)	126,875	(11,148)	59,273	33.87%
Aerial Map Copy Fee	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Interest	15,000	2,597	18,391	122.61%	75.00%	7,141	160,608	(142,217)	(3,391)	-22.61%
Sale of Fixed Assets	250,000	5,362	135,413	54.17%	75.00%	(52,087)	41,881	93,532	114,587	45.83%
Insurance Claims	50,000	50	33,577	67.15%	75.00%	(3,923)	52,426	(18,849)	16,423	32.85%
Election Filing Fees	-			0.00%	75.00%	-	-			0.00%
Recycling Revenue/Refuse Collections	15,000	4,962	11,978	79.85%	75.00%	728	7,692	4,286	3,022	20.15%
Video Lottery	170,000	14,902	124,325	73.13%	75.00%	(3,175)	113,031	11,294	45,675	26.87%
Miscellaneous Revenue	1,217,547	13,360	1,290,283	105.97%	75.00%	377,123	1,954,135	(663,852)	(72,736)	5.97%
	80,126,523	5,588,897	67,781,507	78.35%	75.00%	2,686,610	67,678,527	(4,897,025)	17,345,021	21.65%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,000,000	-	1,625,000	54.17%	75.00%	(625,000)	1,750,000	(125,000)	1,375,000	45.83%
Municipal Stabilization Fund	300,000	-	-	0.00%	75.00%	(225,000)	-	-	300,000	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	75.00%	-	-			0.00%
Special Demolition		-	-	0.00%	75.00%	-		-	-	0.00%
Contributions from UPRS	5,130,000	432,924	4,034,616	78.65%	75.00%	187,116	3,121,921	912,695	1,095,384	21.35%
Facilities Maintenance		-	-	0.00%	75.00%	-		-	-	0.00%
South Side Recreation Center	-	-		0.00%	75.00%	-		-	-	0.00%
Soccer Field		-	-	0.00%	75.00%			-		0.00%
Historic Preservation	38,000	-	46,693	122.88%	75.00%	18,193		46,693	(8,693)	-22.88%
Municipal Court Fund		-	116,216	0.00%	75.00%	116,216	223,709	(107,493)	(116,216)	0.00%
	8,468,000	432,924	5,822,525	68.76%	75.00%	(528,475)	5,095,630	726,895	2,645,475	31.24%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond				0.00%	75.00%		-	-		0.00%
Proceeds From Capital Leases	994,500		994,500	100.00%	75.00%	248,625	2,458,500	(1,464,000)		0.00%
Interest Earned on Capital Leases	-	9	2,072	0.00%	75.00%	2,072	3,918	(1,846)	(2,072)	0.00%
Realized Gain/Loss	-	-	4	0.00%	75.00%	4	-	4	(4)	0.00%
Community Development	330,000	-	187,654	56.86%	75.00%	(59,846)	170,519	17,135	142,346	43.14%
Parking System	80,000	15,000	59,008	73.76%	75.00%	(992)	88,766	(29,758)	20,992	26.24%
Other Reimbursements	12,715,000	31,178	11,712,519	92.12%	75.00%	2,176,269	162,846	11,549,673	1,002,481	7.88%
	$ 14,119,500	46,187	12,955,757	91.76%	75.00%	2,366,132	2,884,549	10,071,208	1,163,743	8.24%
TOTAL REVENUES	$ 102,714,023	$ 6,068,008	$ 81,559,784	79.40%	75.00%	$ 4,524,267	$ 75,658,706	$ 5,901,078	$ 21,154,239	20.60%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encumbrance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 26,077	$ 241,731	$	68.67%	76.92%	$ (29,027)	$ 234,481	$ 7,250	$ 110,269	31.33%
103 Salaries and Wages	37,641,075	2,774,701	26,392,194	-	70.12%	76.92%	(2,561,321)	26,560,680	(168,486)	11,248,881	29.88%
104 FICA	1,620,941	113,763	1,060,816	-	65.44%	76.92%	(186,012)	1,043,001	17,815	560,125	34.56%
105 Medical and Life Insurance	15,249,141	1,378,251	11,716,505	-	76.83%	75.00%	279,649	13,377,972	(1,661,467)	3,532,636	23.17%
106 Retirement	1,679,094	122,180	1,118,215	-	66.60%	76.92%	(173,344)	1,111,096	7,119	560,879	33.40%
107 Police and Fire Pension Fund	14,907,300	1,232,361	12,174,180	-	81.67%	75.00%	993,705	11,155,524	1,018,656	2,733,120	18.33%
110 Uniform Allowance	240,250		220,363	-	91.72%	75.00%	40,176	231,542	(11,179)	19,887	8.28%
111 Dental/Optical Insurance	635,625	50,584	487,124	-	76.64%	75.00%	10,405	474,377	12,747	148,501	23.36%
112 Insurance Payroll Deductions	(1,890,190)	(153,293)	(1,312,627)	-	0.00%	75.00%	105,016	(2,038,344)	725,717	(577,563)	0.00%
	70,435,236	5,544,624	52,098,501	-	73.97%	75.85%	(1,328,973)	52,150,329	(51,828)	18,336,735	26.03%
CONTRACTUAL SERVICES											
211 Telephone	506,950	46,035	392,056	266	77.34%	75.00%	11,844	386,824	5,232	114,628	22.61%
212 Printing	4,000		583		14.58%	75.00%	(2,417)	1,283	(700)	3,417	85.43%
213 Utilities	1,688,700	129,742	977,656	2,641	57.89%	75.00%	(288,869)	1,104,791	(127,135)	708,403	41.95%
214 Travel	95,950	376	4,973	684	5.18%	75.00%	(66,990)	48,645	(43,672)	90,293	94.10%
215 Maint & Repair Bldg/Grounds	248,500	4,679	34,395	637	13.84%	75.00%	(151,980)	26,080	8,315	213,468	85.90%
216 Maint & Repair Equipment	1,227,438	31,322	860,607	3,499	70.11%	75.00%	(59,972)	702,086	158,521	363,332	29.60%
217 Maint & Repair Auto/Truck	71,800	6,324	39,784	520	55.41%	75.00%	(14,066)	28,985	10,799	31,496	43.87%
218 Postage	75,300	11,452	61,520		81.70%	75.00%	5,045	59,694	1,826	13,780	18.30%
219 Building and Equipment Rents	455,750	31,631	317,344	6,328	69.63%	75.00%	(24,469)	313,382	3,962	132,078	28.98%
220 Advertising/Legal Publications	20,000	120	10,538		52.69%	75.00%	(4,462)	7,205	3,333	9,462	47.31%
221 Training	211,650	3,002	69,229	4,697	32.71%	75.00%	(89,509)	88,507	(19,278)	137,724	65.07%
222 Dues and Subscriptions	93,330	7,222	66,655	-	71.42%	75.00%	(3,343)	72,162	(5,507)	26,675	28.58%
223 Professional Services	646,600	4,160	251,921	3,324	38.96%	75.00%	(233,029)	269,368	(17,447)	391,355	60.53%
224 Audit Costs	80,000	9,920	79,920	-	99.90%	75.00%	19,920	77,760	2,160	80	0.10%
225 Laundry and Dry Cleaning			-		0.00%	0.00%					0.00%
226 Insurance-WC and UC	736,658	108,529	784,527		106.50%	75.00%	232,034	654,447	130,080	(47,869)	6.50%
227 Insurance	850,000	68,509	633,969		74.58%	75.00%	(3,531)	584,945	49,024	216,031	25.42%
229 Court Costs and Damages	1,000,000	69,145	1,705,373		170.54%	75.00%	955,373	536,866	1,168,507	(705,373)	70.54%
230 Contracted Services	3,861,561	337,667	2,294,493	51,730	59.42%	75.00%	(601,678)	1,771,295	523,198	1,515,338	39.24%
232 Bank Fees	100	-	96	-	96.00%	75.00%	21	144	(48)	4	4.00%
234 Fire Hydrant Rental	153,000	13,532	108,788	-	71.10%	75.00%	(5,962)	101,696	7,092	44,212	28.90%
237 Other Taxes & Fees	24,000	121	924	-	3.85%	75.00%	(17,076)	4,643	(3,719)	23,076	96.15%
239 Fine Support Training	32,217	-	-	-	0.00%	75.00%	(24,163)	-	-	32,217	100.00%
	12,083,504	883,488	8,695,351	74,326	71.96%	75.00%	(367,277)	6,840,808	1,854,543	3,313,827	27.42%
COMMODITIES											
341 Materials & Supplies	2,790,195	170,134	1,426,509	75,177	51.13%	75.00%	(666,137)	1,324,425	102,084	1,288,509	46.18%
342 Fire Investigation	2,500	-	-	-	0.00%	75.00%	(1,875)	-		2,500	100.00%
343 Gas, Oil & Tires	895,800	101,741	584,256	23,898	65.22%	75.00%	(87,594)	625,545	(41,289)	287,646	32.11%
344 Prisoner Other Costs	90,000	386	16,868	-	18.74%	75.00%	(50,632)	29,191	(12,323)	73,132	81.26%
345 Uniforms	342,600	12,638	174,818	12,645	51.03%	75.00%	(82,132)	114,703	60,115	155,137	45.28%
346 & 347 Resale Items	25,750	791	6,428		24.96%	75.00%	(12,885)	5,546	882	19,322	75.04%
351 Athletic Supplies	12,000		3,655	-	30.46%	75.00%	(5,345)	1,535	2,120	8,345	69.54%
353 Computer Software	2,500	-	-	-	0.00%	75.00%	(1,875)	4,381	(4,381)	2,500	100.00%
354 Special Events Supplies	16,500	-	2,770	521	16.79%	75.00%	(9,605)	16,093	(13,323)	13,209	80.05%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-		0.00%
356 Fire Prevention	6,000		675	-	11.25%	75.00%	(3,825)	4,779	(4,104)	5,325	88.75%
357 Food Reimbursement	-		-		0.00%	0.00%	-			-	0.00%
358 Commissions	12,000	-	8,975	-	74.79%	75.00%	(25)	7,325	1,650	3,025	25.21%
359 Snow Removal Materials	200,000	107,343	107,343	-	53.67%	75.00%	(42,657)		107,343	92,657	46.33%
	4,395,845	393,013	2,332,297	112,241	53.06%	75.00%	(964,587)	2,133,523	198,774	1,951,307	44.39%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$	$ -	$ -	$ -	0.00%	75.00%	-	$ -		-	0.00%
458 Capital Outlay-Improvements	25,000		12,785	1,307	51.14%	75.00%	(5,965)	24,390	(11,605)	10,908	43.63%
459 Capital Outlay-Equipment	3,470,516	14,618	1,247,447	-	35.94%	75.00%	(1,355,440)	1,096,587	150,860	2,223,069	64.06%
461 Capital Outlay-Lease Purchase	3,149,018	370,171	1,909,287	-	60.63%	75.00%	(452,477)	1,844,960	64,327	1,239,731	39.37%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	6,644,534	384,789	3,169,519	1,307	47.70%	75.00%	(1,813,882)	2,965,937	203,582	3,473,708	52.28%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	792,151	-	75.00%	75.00%	(1)	688,817	103,334	264,051	25.00%
568 Other Contributions	1,758,000	110,414	817,043	500	46.48%	75.00%	(501,457)	1,271,545	(454,502)	940,457	53.50%
572 Interest on Bonds	60,175	-	32,613	-	54.20%	75.00%	(12,518)	38,063	(5,450)	27,562	45.80%
670 Interest	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
671 Principal Maturities Bonds	505,000	-	505,000	-	100.00%	75.00%	126,250	545,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-		0.00%	0.00%		-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	75.00%	436	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
598 Contingency	260,000	-	-	-	0.00%	0.00%	-	-	-	260,000	100.00%
	3,641,127	198,431	2,148,557	500	59.01%	75.00%	(587,288)	2,545,175	(395,618)	1,492,070	40.98%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,200,246	7,404,345	68,444,225	188,374	70.42%	75.17%	(4,621,200)	66,635,772	1,808,453	28,567,647	29.39%
566 Transfers Out	25,410,547	634,615	4,898,669	-	19.28%	75.00%	(14,159,241)	3,500,538	1,398,131	20,511,878	80.72%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 122,610,793	$ 8,038,960	$ 73,342,894	$ 188,374	59.82%	75.08%	$ (18,713,289)	$ 70,136,310	$ 3,206,584	$ 49,079,525	40.03%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
March 31, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	320,701
Cash with Fiscal Agent		4,050
Accounts Receivable		1,090
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		197,878
Revenue Bond Covenant Accounts		270,346
Total Current Assets		799,078
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,622,041
Other Improvements		998,567
Machinery and Equipment		1,744,422
Less Accumulated Depreciation		(27,204,912)
Total Capital Assets (Net of Accumulated Depreciation)		101,460,118
Total Noncurrent Assets		101,460,118
Total Assets	$	102,259,196
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	758,683
Loss on Refunding of Debt		70,321
		829,004
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	767
Due to Other Funds		15,687
Due to Component Unit		
Union Technicians Payable		(992)
Charleston Sound Payable		100
Insurance Claims Payable		34,515
Accrued Salary & Benefits		27,235
Compensated Absences		50,360
Flexible Spending		(5)
Consumer Sales Taxes Payable		425
Customer Deposits Payable		14,920
Revenue Bonds Payable-Current		-
Advance payments		
Accrued Interest Payable		48,416
Total Current Liabilities		191,428
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		2,177,986
Other Post Employment Benefits		6,476,009
Total Noncurrent Liabilities		8,653,995
Total Liabilities		8,845,423
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	625,948
Unearned Earned Revenue		3,300
		629,248
NET POSITION		
Net Investment in Capital Assets		99,352,453
Restricted for Debt Service		270,346
Unrestricted		(6,009,270)
Total Net Position	$	93,613,529

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2021

$ (34,697)	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 470,000	$ 5,222	$ 67,355	14.33%	75.00%	$ (285,145)	$ 855,485	$ (788,130)	$ 402,645	85.67%
Commissions	31,800	-	30	0.09%	75.00%	(23,820)	146,667	(146,637)	31,770	99.91%
Parking Lot	231,000	2,010	16,378	7.09%	75.00%	(156,872)	81,060	(64,682)	214,622	92.91%
Distinctive Gourmet	(251,406)	(25,506)	(195,871)	0.00%	0.00%	(195,871)	320,618	(516,489)	(55,535)	0.00%
Patron Services	70,280	771	9,374	13.34%	75.00%	(43,336)	106,966	(97,592)	60,906	86.66%
Security	30,130	-	4,227	14.03%	75.00%	(18,371)	32,340	(28,113)	25,903	85.97%
Advertising	233,801	9,000	81,500	34.86%	75.00%	(93,851)	235,950	(154,450)	152,301	65.14%
Spotlight Rental	1,500	-	400	26.67%	75.00%	(725)	2,971	(2,571)	1,100	73.33%
Power Usage	26,000	2,058	8,258	31.76%	75.00%	(11,242)	30,564	(22,306)	17,742	68.24%
Table Cover/Drapes	18,500	500	5,425	29.32%	75.00%	(8,450)	13,385	(7,960)	13,075	70.68%
Public Address System	370	-	2,850	770.27%	75.00%	2,573	6,575	(3,725)	(2,480)	-670.27%
Staging	2,300	200	1,840	80.00%	75.00%	115	16,174	(14,334)	460	20.00%
Booth Rental	19,800	-	100	0.51%	75.00%	(14,750)	37,107	(37,007)	19,700	99.49%
Piano Rental	1,500	-	-	0.00%	75.00%	(1,125)	640	(640)	1,500	100.00%
Table Rental	19,000	-	1,000	5.26%	75.00%	(13,250)	19,158	(18,158)	18,000	94.74%
Miscellaneous	22,000	-	104	0.47%	75.00%	(16,396)	12,685	(12,581)	21,896	99.53%
Building Damages	1,000	-	-	0.00%	75.00%	(750)	79	(79)	1,000	100.00%
Telephone Rental	1,370	-	575	41.97%	75.00%	(453)	2,500	(1,925)	795	58.03%
A.V. Equipment	193,000	616	30,132	15.61%	75.00%	(114,618)	100,759	(70,627)	162,868	84.39%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	11,000	-	-	0.00%	75.00%	(8,250)	4,720	(4,720)	11,000	100.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	301	(301)	-	0.00%
Capital Improvement Fees	-	80	1,160	0.00%	0.00%	1,160	49,530	(48,370)	(1,160)	0.00%
TOTAL OPERATING REVENUES	1,132,945	(5,049)	34,837	3.07%	75.00%	(814,872)	2,076,234	(2,041,397)	1,098,108	96.93%
NONOPERATING REVENUES										
Interest	50	11	335	670.00%	75.00%	298	6,214	(5,879)	(285)	-570.00%
Energy Rebates	7,500	-	2,423	32.31%	75.00%	(3,202)	80,320	(77,897)	5,077	67.69%
Gain (Loss) on Sale of Fixed Asset			360	0.00%	0.00%	360	-	360	(360)	0.00%
TOTAL NONOPERATING REVENUES	7,550	11	3,118	41.30%	75.00%	(2,545)	86,534	(83,416)	4,432	58.70%
TOTAL REVENUES	1,140,495	(5,038)	37,955	3.33%	75.00%	(817,416)	2,162,768	(2,124,813)	1,102,540	96.67%
EXPENSES (SCHEDULE ATTACHED)	3,042,641	632,781	5,390,919	177.18%	75.07%	3,106,808		5,390,919	(2,348,278)	-77.18%
NET INCOME	(1,902,146)	(637,819)	(5,352,964)			(5,352,964)	2,162,768	(7,515,732)	3,450,818	
Transfers In-General Fund	2,264,918	632,915	2,241,144	98.95%	75.00%	542,456	1,044,067	1,197,077	23,774	1.05%
Transfers In-Coal Severance	187,228	-	67,688	36.15%	75.00%	(72,733)	134,582	(66,894)	119,540	63.85%
Transfers In-Civic Center Project				0.00%	0.00%	-	658,524	(658,524)	-	0.00%
Transfers In-Parking				0.00%	75.00%	-	-	-	-	0.00%
Transfers In-Civic Center Improvement Fund			5,178	0.00%	75.00%	5,178	-	5,178	(5,178)	0.00%
Transfers In-Capital Contribution				0.00%	75.00%	-	-	-	-	0.00%
Transfers In-Civic Center Project				0.00%	75.00%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund				0.00%	75.00%	-	(27,120)	27,120	-	0.00%
Total Transfers In (Out)	$ 2,452,146	$ 632,915	$ 2,314,010	94.37%	75.00%	$ 474,901	$ 1,810,053	$ 503,957	$ 138,136	5.63%
Change in Net Position			(3,038,954)							
Total Net Position-Beginning			$ 96,652,483							
Total Net Position-Ending			$ 93,613,529							

Unaudited

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 961,436	$ 40,102	$ 468,282	48.71%	76.92%	$ (271,255)	$ 975,998	$ (507,716)	$ 493,154	51.29%
FICA	66,367	2,962	34,466	51.93%	76.92%	(16,583)	71,107	(36,641)	31,901	48.07%
Medical and Life Insurance	262,903	15,346	153,440	58.36%	75.00%	(43,737)	276,098	(122,658)	109,463	41.64%
Retirement	66,890	3,827	44,850	67.05%	76.92%	(6,602)	79,472	(34,622)	22,040	32.95%
Dental/Optical Insurance	11,875	463	7,458	62.80%	75.00%	(1,448)	8,053	(595)	4,417	37.20%
Insurance-Payroll Deduction	(53,096)	(1,730)	(21,928)	0.00%	75.00%	17,894	(40,987)	19,059	(31,168)	58.70%
OPEB	20,000	-	-	0.00%	75.00%	(15,000)	-	-	20,000	100.00%
	1,336,375	60,970	686,568	51.38%	75.82%	(326,710)	1,369,741	(683,173)	649,807	48.62%
CONTRACTUAL SERVICES										
Telephone	41,000	4,905	41,831	102.03%	75.00%	11,081	44,338	(2,507)	(831)	-2.03%
Printing	2,100	-	-	0.00%	75.00%	(1,575)	7,464	(7,464)	2,100	100.00%
Utilities	523,000	54,104	339,608	64.93%	75.00%	(52,642)	448,557	(108,949)	183,392	35.07%
Travel	-	-	-	0.00%	0.00%	-	2,667	(2,667)	-	0.00%
Maintenance & Repair-Building & Grounds	10,700	-	679	6.35%	75.00%	(7,346)	13,484	(12,805)	10,021	93.65%
Maintenance & Repair-Equipment	11,700	9	17,741	151.63%	75.00%	8,966	18,869	(1,128)	(6,041)	-51.63%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,000	-	-	0.00%	75.00%	(750)	58	(58)	1,000	100.00%
OVG	-	42,167	175,538	0.00%	0.00%	175,538	-	175,538	(175,538)	0.00%
Building & Equipment Rents	134,200	2,923	29,949	22.32%	75.00%	(70,701)	97,775	(67,826)	104,251	77.68%
Advertising/Legal Publications	9,100	-	-	0.00%	75.00%	(6,825)	6,952	(6,952)	9,100	100.00%
Training	2,500	-	-	0.00%	75.00%	(1,875)	1,840	(1,840)	2,500	100.00%
Dues and Subscriptions	1,100	-	200	18.18%	75.00%	(625)	1,497	(1,297)	900	81.82%
Workers Compensation & Unemployment Co	24,425	-	21,303	87.22%	75.00%	2,984	9,144	12,159	3,122	12.78%
Insurance and Bonds	275,000	35,088	212,814	77.39%	75.00%	6,564	108,319	104,495	62,186	22.61%
Contracted Services	448,323	22,179	167,373	37.33%	75.00%	(168,869)	463,534	(296,161)	280,950	62.67%
	1,484,148	161,375	1,007,036	67.85%	75.00%	(106,075)	1,224,498	(217,462)	477,112	32.15%
COMMODITIES										
Materials and Supplies	57,000	6,690	32,701	57.37%	75.00%	(10,049)	122,457	(89,756)	24,299	42.63%
Gasoline and Oil	1,000	-	-	0.00%	75.00%	(750)	1,591	(1,591)	1,000	100.00%
Uniforms	11,500	-	-	0.00%	75.00%	(8,625)	3,016	(3,016)	11,500	100.00%
	69,500	6,690	32,701	47.05%	75.00%	(19,424)	127,064	(94,363)	36,799	52.95%
Total Operating Expenses	2,890,023	229,035	1,726,305	59.73%	75.27%	(449,015)	2,721,303	(994,998)	1,163,718	40.27%
Depreciation	-	392,408	3,533,813	0.00%	0.00%	3,533,813	3,471,003	62,810	(3,533,813)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,890,023	621,443	5,260,118	182.01%	37.64%	4,172,458	6,192,306	(932,188)	(2,370,095)	-82.01%
NONOPERATING EXPENSES										
Other Interest	149,618	8,793	107,170	71.63%	75.00%	(5,044)	102,414	4,756	42,448	28.37%
Interest on Bonds	-	2,509	22,581	0.00%	0.00%	22,581	22,581	-	(22,581)	0.00%
Bond Service Charges	3,000	36	1,050	35.00%	75.00%	(1,200)	2,690	(1,640)	1,950	65.00%
TOTAL NONOPERATING EXPENSES	152,618	11,338	130,801	85.70%	75.00%	16,338	127,685	3,116	21,817	14.30%
TOTAL EXPENSES	3,042,641	632,781	5,390,919	177.18%	75.07%	3,106,808	6,319,991	(929,072)	(2,348,278)	-77.18%
Transfers Out	-	-	-	0.00%	0.00%	-	27,120	(27,120)	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 3,042,641	$ 632,781	$ 5,390,919	177.18%	75.07%	$ 3,106,808	$ 6,347,111	$ (956,192)	$ (2,348,278)	-77.18%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	75.00%	-	$ -	$ -	$ -	0.00%
Major improvements	-	-	2,043.00	0.00%	75.00%	-	540,702	(538,659.00)	(2,043.00)	0.00%
Construction in Progress	-	-	-	0.00%	75.00%	-	119,250	(119,250)	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended March 31, 2021	$ -	$ -	$ 2,043	0.00%	75.00%	$ 2,043	$ 659,952	$ (657,909)	$ (2,043)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended March 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 105,513
Payments to Suppliers		(928,440)
Payments to Employees		(686,568)
Internal Activity Receipts/Payments to Other Funds		(42,711)
Net Cash Provided (Used) By Operating Activities		(1,552,206)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		509,210
Transfers From Coal Severance Fund for Debt Service Payments		67,688
Transfers From Civic Center Capital Improvements Fund		5,178
Transfers From Civic Center Project		
Transfers From Parking		
Transfer to Civic Center Capital Improvement Fund		
Energy Rebates for Capital Lighting Upgrades		2,423
Transfers GF-Health Care		167,733
Transfers GF-Subsidy		1,564,200
Interest And Fees Paid On Capital Debt		(82,225)
Principal Paid On Capital Debt		(550,000)
Acquisition and Construction of Capital Assets		(2,043)
Proceeds from Sale of Capital Asset		360
Net Cash Provided (Used) By Capital and Related Financing Activities		1,682,524
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		330
Net Cash Provided (Used) By Investing Activities		330
Net Increase (Decrease) In Cash And Cash Equivalents		130,648
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $ 240,030)		464,449
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 270,346)		$ 595,097
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (5,225,281)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,533,813	
(Increase) Decrease in Due From Other Funds	1,827	
(Increase) Decrease in Accounts Receivable	45,416	
(Increase) Decrease In Prepaid Insurance	194,942	
(Increase) Decrease in Restricted Deposits	29,480	
Increase (Decrease) In Advance Payments	(200)	
Increase (Decrease) In Accounts Payable	(78,034)	
Increase (Decrease) In Salaries & Benefits Payable	-	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(1,968)	
Increase (Decrease) In Due To Other Funds	(44,538)	
Increase (Decrease) in Due To Component Unit	(3,643)	
Increase (Decrease) In Deposits On Hand	(4,020)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,673,075
Net Cash Provided (Used) By Operating Activities		$ (1,552,206)

Noncash Investing, Capital, and Financing Activities:

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
March 31, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,106,936
Cash with Fiscal Agent		525
Accounts Receivable (Net of Allowance for Uncollectibles)		115,132
Due From Other Funds		-
Prepaid Insurance		349
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		2,316,436
Revenue Bond Covenant Accounts		-
Total Current Assets		7,539,378
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		-
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,696,152
Less Accumulated Depreciation		(21,442,993)
Total Capital Assets (Net of Accumulated Depreciation)		8,700,316
Total Noncurrent Assets		8,700,316
Total Assets	$	16,239,694
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	508,566
Loss on Refunding of Debt		-
		508,566
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	2,016
Due to Other Funds		13,000
Salaries and Wages Payable		19,483
Compensated Absences		40,903
Flexible Spending		(134)
Insurance Claims Payable		3,259
Other Post Employment Benefits		-
Performance Bonds		3,455
Advance Payments		-
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		81,982
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		4,341,051
Total Noncurrent Liabilities		4,341,051
Total Liabilities		4,423,033
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		419,591
Advance Payments		8,712
		428,303
NET POSITION		
Net Investment in Capital Assets		8,700,316
Restricted For Debt Service		2,316,436
Unrestricted		880,172
Total Net Position	$	11,896,924

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2021

	Annual Budget	Current Month	Year To Date	Percent Collected/ Used	Budget Percentage	Actual To Budget	Year To Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent To Collect/Use
Operating Revenues	$ 2,517,900	$ 188,872	$ 1,678,200	66.65%	75.00%	$ (210,225)	$ 2,156,958	$ (478,758)	$ 839,700	33.35%
Operating Expenses	1,932,888	157,274	1,583,190	81.91%	75.14%	130,818	1,755,392	(172,202)	349,698	18.09%
Operating Income (Loss)	585,012	31,598	95,010			(341,043)	401,566	(306,556)	490,002	
Nonoperating Revenues	68,400	634	5,360	7.84%	75.00%	(45,940)	96,913	(91,553)	63,040	92.16%
Nonoperating Expenses	-	-	-	0.00%	75.00%	-		-	-	0.00%
Total Nonoperating Revenue (Expense)	68,400	634	5,360			(45,940)	96,913	(91,553)	63,040	
Income Before Contributions and Transfers	$ 653,412	$ 32,232	$ 100,370			$ (386,983)	$ 498,479	$ (398,109)	$ 553,042	
Transfers In (Capital Contributions)	$ -	$ -	$	0.00%	75.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (533,412.00)	$ -	$ -	0.00%	75.00%	$ 400,059	$ -	$ -	$ (533,412)	0.00%
Change in Net Position			100,370							
Total Net Position-Beginning			$ 11,796,554							
Total Net Position-Ending			$ 11,896,924							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes In Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2021

OPERATING REVENUES	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
Building #1										
Daily	$	$	$	0.00%	75.00%	$	$	$	$	0.00%
Monthly	287,400	24,560	224,548	78.13%	75.00%	8,998	234,945	(10,397)	62,852	21.87%
Commercial	132,300	12,055	108,497	82.01%	75.00%	9,272	109,652	(1,155)	23,803	17.99%
Special Rates	500		-	0.00%	75.00%	(375)	4	(4)	500	100.00%
Meter - Smart - Credit Card	1,600	45	532	33.25%	75.00%	(668)	1,376	(844)	1,068	66.75%
Meter - Smart - Park Mobile	1,100	69	575	52.27%	75.00%	(250)	1,050	(475)	525	47.73%
Meter - Smart - Coin	1,400	72	825	58.93%	75.00%	(225)	1,255	(430)	575	41.07%
Meter - Mechanical - Park Mobile	3,200	84	2,994	93.56%	75.00%	594	2,613	381	206	6.44%
Meter - Mechanical - Coin	4,100	66	802	19.56%	75.00%	(2,273)	3,637	(2,835)	3,298	80.44%
	431,600	36,951	338,773	78.49%	75.00%	15,073	354,532	(15,759)	92,827	21.51%
Building #2										
Daily	22,800	494	4,315	18.93%	75.00%	(12,785)	20,255	(15,940)	18,485	81.07%
Monthly	136,900	3,718	70,465	51.47%	75.00%	(32,210)	117,518	(47,053)	66,435	48.53%
Theatre Parking	13,700	1,250	10,000	72.99%	75.00%	(275)	7,500	2,500	3,700	27.01%
Commercial	68,400	6,698	60,284	88.13%	75.00%	8,984	58,082	2,202	8,116	11.87%
Rent Override	45,600	-	5,004	10.97%	75.00%	(29,196)	44,893	(39,889)	40,596	89.03%
Special Rates	500		-	0.00%	75.00%	(375)	644	(644)	500	100.00%
Meter - Smart - Credit Card			-	0.00%	75.00%	-		-	-	0.00%
Meter - Smart - Park Mobile				0.00%	75.00%					0.00%
Meter - Smart - Coin				0.00%	75.00%					0.00%
Meter - Mechanical - Park Mobile				0.00%	75.00%					0.00%
Meter - Mechanical - Coin				0.00%	75.00%	-	-			0.00%
	287,900	12,160	150,068	52.13%	75.00%	(65,857)	248,892	(98,824)	137,832	47.87%
Building #5										
Daily				0.00%	75.00%					0.00%
Monthly	168,800	13,103	120,090	71.14%	75.00%	(6,510)	139,755	(19,665)	48,710	28.86%
Special Rates	74,800		55,478	74.17%	75.00%	(622)	61,153	(5,675)	19,322	25.83%
Meter - Smart - Credit Card	7,800	208	7,381	30.53%	75.00%	(3,469)	6,497	(4,116)	5,419	69.47%
Meter - Smart - Park Mobile	3,400	260	1,925	56.62%	75.00%	(625)	2,776	(851)	1,475	43.38%
Meter - Smart - Coin	15,500	920	8,009	51.67%	75.00%	(3,616)	14,019	(6,010)	7,491	48.33%
Meter - Mechanical - Park Mobile	3,700	88	984	25.23%	75.00%	(1,941)	3,252	(2,268)	2,916	74.77%
Meter - Mechanical - Coin	7,800	377	3,125	40.06%	75.00%	(2,725)	6,918	(3,793)	4,675	59.94%
	282,000	14,926	191,992	68.08%	75.00%	(19,508)	234,370	(42,378)	90,008	31.92%
Building #6										
Daily	-			0.00%	75.00%	-	-	-	-	0.00%
Monthly	456,300	35,760	335,530	73.53%	75.00%	(6,695)	375,450	(39,920)	120,770	26.47%
Special Rates	500	-		0.00%	75.00%	(375)	-	-	500	100.00%
Meter - Smart - Credit Card	16,400	796	6,766	41.26%	75.00%	(5,534)	14,087	(7,321)	9,634	58.74%
Meter - Smart - Park Mobile	13,500	1,648	10,957	81.16%	75.00%	832	11,636	(679)	2,543	18.84%
Meter - Smart - Coin	11,000	813	7,068	64.25%	75.00%	(1,182)	9,952	(2,884)	3,932	35.75%
Meter - Mechanical - Park Mobile	10,300	739	6,658	64.64%	75.00%	(1,067)	8,572	(1,914)	3,642	35.36%
Meter - Mechanical - Coin	12,800	1,468	11,241	87.82%	75.00%	1,641	11,793	(552)	1,559	12.18%
	520,800	41,224	378,220	72.62%	75.00%	(12,380)	431,490	(53,270)	142,580	27.38%
Total Buildings	1,522,300	105,261	1,059,053	69.57%	75.00%	(87,672)	1,269,284	(210,231)	210,232	13.81%
OTHER										
Parking Meter Revenues	95,800	7,494	76,112	79.45%	75.00%	4,262	81,524	(5,412)	19,688	20.55%
Meter - Smart - Credit Card	-	-	-	0.00%	75.00%		-	-		0.00%
Meter - Smart - Park Mobile	63,900	5,008	37,796	59.15%	75.00%	(10,129)	52,900	(15,104)	26,104	40.85%
Meter - Smart - Coin	205,300	17,500	111,546	54.33%	75.00%	(42,429)	183,468	(71,922)	93,754	45.67%
Meter - Mechanical - Park Mobile	45,600	3,075	24,977	54.77%	75.00%	(9,223)	37,872	(12,895)	20,623	45.23%
Meter - Mechanical - Coin	177,900	13,760	97,772	54.96%	75.00%	(35,653)	161,947	(64,175)	80,128	45.04%
Auditorium Parking Lot	1,400	-		0.00%	75.00%	(1,050)	1,222	(1,222)	1,400	100.00%
Pennsylvania Avenue Parking Lot	-		-	0.00%	75.00%	-		-	-	0.00%
Morris Square Parking	21,900	-	-	0.00%	75.00%	(16,425)	1,440	(1,440)	21,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	75.00%	-	-			0.00%
Lot "C" Parking	-	-	-	0.00%	75.00%			-	-	0.00%
West Side Parking Lot	-	-		0.00%	75.00%			-	-	0.00%
Morris Street Lot		540	7,965	0.00%	75.00%	7,965	16,740	(8,775)	(7,965)	0.00%
Union Building Parking Lot	18,300	1,575	13,105	71.61%	75.00%	(620)	14,230	(1,125)	5,195	28.39%
Special Events	14,600	7	7	0.05%	75.00%	(10,943)	13,837	(13,830)	14,593	99.95%
Rents, Concessions, Leases	73,000	7,637	71,745	98.28%	75.00%	16,995	59,760	11,985	1,255	1.72%
Auditorium Monthly Renta	7,300	440	4,855	66.51%	75.00%	(620)	6,250	(1,395)	2,445	33.49%
Police Fines/Court Costs	1,400	25	275	19.64%	75.00%	(775)	1,060	(785)	1,125	80.36%
Boot Fees	900			0.00%	75.00%	(675)	500	(500)	900	100.00%
Parking Violations	86,700	6,710	35,810	41.30%	75.00%	(29,215)	73,078	(37,268)	50,890	58.70%
Other Non Moving	173,400	18,980	116,556	67.22%	75.00%	(13,494)	158,810	(42,254)	56,844	32.78%
Bagged Meters	1,400	345	12,753	910.93%	75.00%	11,703	1,185	11,568	(11,353)	-810.93%
Warrant Payment Plans			-	0.00%	75.00%					0.00%
Residential Parking Permits	5,000	925	6,050	121.00%	75.00%	2,300	4,750	1,300	(1,050)	21.00%
Reimbursements	-		138	0.00%	75.00%	138		138	(138)	0.00%
Insurance Claims				0.00%	75.00%			-		0.00%
Recycling Revenue	-	-	-	0.00%	75.00%	-				0.00%
Smith Street		-	-	0.00%	75.00%		-	-	-	0.00%
Miscellaneous	1,800	90	1,685	93.61%	75.00%	335	17,101	(15,416)	115	6.39%
Total Other	995,600	83,611	619,147	62.19%	75.00%	(127,553)	887,674	(268,527)	376,453	37.81%
TOTAL OPERATING REVENUES	2,517,900	188,872	1,678,200	66.65%	75.00%	(210,225)	2,156,958	(478,758)	478,759	19.01%
NONOPERATING REVENUES										
Interest	68,400	634	5,360	7.84%	75.00%	(45,940)	82,639	(77,279)	63,040	92.16%
Interest on MBC Deposits		-	-	0.00%	75.00%	-	14,274	(14,274)		0.00%
Federal Grants-Lighting Project		-	-	0.00%	75.00%			-		0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	75.00%			-	-	0.00%
TOTAL NONOPERATING REVENUES	68,400	634	5,360	7.84%	75.00%	(45,940)	96,913	(91,553)	63,040	92.16%
TOTAL REVENUES	$ 2,586,300	$ 189,506	$ 1,683,560	65.10%	75.00%	$ (256,165)	$ 2,253,871	$ (570,311)	$ 570,312	22.05%
Transfers In (Capital Contributions)	$ -	$	$ -	0.00%	75.00%	$ -	$	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	$ 777,321	$ 50,698	$ 465,270	59.86%	76.92%	$ (132,645)	$ 459,370	$ 5,900	$ 312,051	40.14%
FICA	59,465	3,727	34,443	57.92%	76.92%	(11,297)	33,288	1,155	25,022	42.08%
Medical and Life Insurance	183,180	12,277	98,858	53.97%	75.00%	(38,527)	116,627	(17,769)	84,322	46.03%
Retirement	72,632	4,734	43,833	60.35%	76.92%	(12,036)	43,179	654	28,799	39.65%
Dental/Optical Insurance	9,500	949	8,610	90.63%	75.00%	1,485	10,464	(1,854)	890	9.37%
Insurance Payroll Deduction	(44,200)	(1,484)	(13,356)	0.00%	75.00%	19,794	(26,554)	13,198	(30,844)	69.78%
Other Post Employment Benefits	40,000	-	-	0.00%	75.00%	(30,000)	-	-	40,000	100.00%
	1,097,898	70,901	637,658	58.08%	75.82%	(194,768)	636,374	1,284	460,240	41.92%
CONTRACTUAL SERVICES										
Telephone	15,000	4,677	12,240	81.60%	75.00%	990	9,170	3,070	2,760	18.40%
Utilities	200,000	12,914	106,747	53.37%	75.00%	(43,253)	107,048	(301)	93,253	46.63%
Travel	1,000		-	0.00%	75.00%	(750)			1,000	100.00%
Maintenance and Repair Building and Grounds	75,000		16,118	21.49%	75.00%	(40,132)	38,312	(22,194)	58,882	78.51%
Maintenance and Repair-Equipment	10,000		4,518	45.18%	75.00%	(2,982)	5,216	(698)	5,482	54.82%
Maintenance and Repair-Autos/Trucks	9,700	1,621	6,447	66.46%	75.00%	(828)	11,302	(4,855)	3,253	33.54%
Postage	5,000		27	0.54%	75.00%	(3,723)	614	(587)	4,973	99.46%
Building and Equipment Rentals	50,000	293	20,607	41.21%	75.00%	(16,893)	30,186	(9,579)	29,393	58.79%
Advertising/Legal Publications				0.00%	75.00%		-			0.00%
Training	1,000			0.00%	75.00%	(750)	695	(695)	1,000	100.00%
Dues and Subscriptions	750		738	98.40%	75.00%	176	702	36	12	1.60%
Professional Services	500		1,638	327.60%	75.00%	1,263		1,638	(1,138)	0.00%
Workers Compensation and Unemployment Compensation	19,540		13,438	68.77%	75.00%	(1,217)	9,406	4,032	6,102	31.23%
Insurance and Bonds	52,000	4,261	38,351	73.75%	75.00%	(649)	66,671	(28,320)	13,649	26.25%
Contracted Services	275,000	20,806	122,910	44.69%	75.00%	(83,340)	167,680	(44,770)	152,090	55.31%
Bank Fees-Lockbox	2,500	57	586	23.44%	75.00%	(1,289)	778	(192)	1,914	76.56%
Electronic Meter Fees	55,000	270	2,352	4.28%	75.00%	(38,898)	20,646	(18,294)	52,648	95.72%
	771,990	44,899	346,717	44.91%	75.00%	(232,276)	468,426	(121,709)	425,273	55.09%
COMMODITIES										
Materials and Supplies	50,000	2,350	29,878	59.76%	75.00%	(7,622)	29,078	800	20,122	40.24%
Gas, Oil and Tires	8,000	1,353	3,749	46.86%	75.00%	(2,251)	3,565	184	4,251	53.14%
Uniforms	5,000	399	5,433	108.66%	75.00%	1,683	4,961	472	(433)	-8.66%
	63,000	4,102	39,060	62.00%	75.00%	(8,190)	37,604	1,456	23,940	38.00%
Total Operating Expenses	1,932,888	119,902	1,023,435	52.95%	75.27%	(431,514)	1,142,404	(118,969)	909,453	47.05%
Depreciation	-	37,372	559,755	0.00%	75.00%	559,755	613,288	(53,533)	(559,755)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	1,932,888	157,274	1,583,190	81.91%	75.14%	130,818	1,755,692	(172,502)	349,698	18.09%
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	75.00%	-	-	-		0.00%
Bond Service Charge	-	-	-	0.00%	75.00%		-			0.00%
Contingency	-	-	-	0.00%	75.00%	-	-	-		0.00%
TOTAL NONOPERATING EXPENSES	-	-	-	0.00%	75.00%	-	-	-		0.00%
TOTAL EXPENSES	$ 1,932,888	$ 157,274	$ 1,583,190	81.91%	75.07%	$ 132,171	$ 1,755,692	(172,502)	$ 349,698	18.09%
Transfers Out	$ 533,412	$ -	$ -	0.00%	75.00%	$ (400,059)	$ -		$ 533,412	100.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	-	-	0.00%	75.00%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	970	0.00%	75.00%	970	159,968	(158,998)	(970)	0.00%
Capital Outlay-Land	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	75.00%	-	168,109	(168,109)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Capital Outlays for the Two-Month Period Ended March 31, 2021	$ -	$ -	$ 970	0.00%	75.00%	$ 970	$ 328,077	$ (327,107)	$ (970)	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Nine-Month Period Ended March 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,702,740
Payments to Suppliers		(392,533)
Payments to Employees		(637,792)
Internal Activity Receipts/payments to other funds		(5,758)
Net Cash Provided (Used) By Operating Activities		666,657
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Federal Grant Subsidy		-
Transfer to Parking		-
Principal Payments on Capital Debt		-
Interest and Fees Paid on Capital Debt		-
Acquisition and Construction of Capital Assets		(970)
Energy Rebates		-
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital & Related Financing Activities		(970)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		5,361
Net Cash Provided (Used) By Investing Activities		5,361
Net Increase (Decrease) in Cash and Cash Equivalents		671,048
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $ 2,335,536)		6,752,849
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 2,316,436)		$ 7,423,897
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 95,010
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	559,755	
(Increase) Decrease in Accounts Receivable	32,546	
(Increase) Decrease in Prepaid and Other	38,385	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(44,563)	
Increase (Decrease) in Accrued Salaries & Benefits	-	
Increase (Decrease) in Flexible Spending	(134)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(8,006)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	(5,758)	
Increase (Decrease) in Due to Other Governmental Entities	(578)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		571,647
Net Cash Provided (Used) by Operating Activities		$ 666,657

Unaudited

Bill No. 7893 Committee Substitute

Introduced in Council: **Adopted by Council:**

January 19, 2021

Introduced by: **Referred to:**

Sam Minardi, Adam Knauff, Pat Jones Shannon Snodgrass, Bruce King, Deanna McKinney, Jennifer Pharr, Jeanine Faegre and Chuck Overstreet

Public Safety

Bill No. 7893 Committee Substitute - A BILL to amend and reenact Sections 78-381, 78-382, and 78-383 of the Municipal Code of the City of Charleston and to repeal Sections 78-396 and 78-397 of said Code, all relating to requiring any distribution of hypodermic needles within the City of Charleston to be performed by persons or entities that have a certification as a Harm Reduction Program from the State of West Virginia in addition to any required state license; creating certain requirements for Harm Reduction Programs operating within the City; eliminating the ability for the Chief of Police to provide exceptions, and establishing penalties for violations.

Now, therefore, be it ordained by the Council of the City of Charleston:

That Sections 78-381, 78-382, and 78-383 of the Municipal Code of the City of Charleston is amended and reenacted, and that Sections 78-396 and 78-397 of said Code are repealed, all to read as follows:

Subdivision II. - ~~Sale, Marketing, and~~ Distribution of Hypodermic Needles and Syringes

Sec. 78-381. - ~~Sale, marketing and distribution~~ Distribution of hypodermic needles; state ~~license~~ certification required.

It shall be unlawful for any person or persons as principal, clerk, agent~~, or~~ servant or otherwise acting individually or on behalf of any entity, organization or group to ~~sell, market, or~~ distribute any hypodermic syringes, needles and other similar objects used or designed for injecting substances into the human body, without obtaining and having certification as a Harm Reduction Program from the West Virginia Bureau for Public Health within the West Virginia Department of Health and Human Resources and any ~~and all~~ licenses required under state law to do so~~: except that, items distributed by or exchanged at a needle exchange program sponsored or approved by the Chief of Police of the Charleston Police Department, as provided by Subdivision III herein, are thereby approved and are not unlawful~~.

Sec. 78-382. - Compliance with state law and regulations.

Every person, entity, organization, or group certified or licensed to sell, market, or distribute hypodermic needles shall comply with all applicable state law and regulations. In addition, every Harm Reduction Program operating within the City of Charleston shall (1) receive one returned syringe for every syringe it distributes; (2) maintain a confidential list of the number of syringes dispensed and returned by the program participant for every visit; (3) individually mark each syringe it dispenses with identifying information that clearly and unambiguously allows for the identification of each syringe dispensed by the program that dispensed it; and (4) document at every visit that each participant was offered medical services, including mental, behavioral health, and drug treatment services, by a licensed or certified health care provider.

~~Subdivision III. - Needle Exchange Program~~

Sec. 78-383. - Penalty.

Any person violating any provision of this subdivision shall, if convicted, be guilty of a misdemeanor and be fined not less than five hundred ~~ten~~ dollars nor more than one thousand ~~five hundred~~ dollars for the first offense and succeeding offenses. Each day that such violation shall continue shall be deemed a separate and distinct offense.

~~Sec. 78-396. - Needle exchange program authorized.~~

~~The City of Charleston, by and through its Chief of Police, may sponsor, approve, or participate in a program or programs within the City of Charleston for the distribution or exchange of hypodermic syringes, needles and other similar objects used or designed for injecting substances into the human body.~~

~~Sec. 78-397. – Rules and regulations; Chief of Police authorized.~~

~~The Chief of Police of the City of Charleston Police Department is authorized to promulgate reasonable rules or regulations deemed necessary to implement and administer a program within the City of Charleston provided for in Section 78-396 for the distribution or exchange of hypodermic syringes, needles and other similar objects used or designed for injecting substances into the human body.~~

CITY OF CHARLESTON
OFFICE OF THE CITY MANAGER

<u>M E M O R A N D U M</u>

TO: **City Council Members**

FROM: **Jonathan T. Storage, City Manager**

DATE: **April 16, 2021**

SUBJECT: **<u>Resolution No. 452-21 – Purchase of Two Refuse Packer Trucks</u>**

Pursuant to Council's request, please accept this memorandum as a description of the costs and related issues surrounding the possible purchase of semi-automated and fully-automated refuse collection systems for refuse packer trucks.

Semi-automated collection utilizes a mechanical cart tipper positioned on the rear of the truck that lifts and empties the cart into the packer. This technology requires an equipment operator and at least one helper on the collection crew, where the helper retrieves carts from the curb and places them back after emptying. Using a semi-automated tipper requires the use of a standardized cart, which would have to be uniformly used by residents.

Fully-automated collection most frequently uses a hydraulic arm located on the right side of the truck that lifts carts over the truck and empties them into a hopper. Fully-automated trucks are meant to be used with only one operator to perform all collection functions. Again, carts are required to be used for fully-automated collection.

All City refuse trucks can be retrofitted with a semi-automated collection device. The estimated cost for installing the equipment post-purchase is $7,500 per truck. The estimated added cost of purchasing new refuse trucks with the equipment already installed is $4,000 per truck.

Current City refuse trucks cannot be retrofitted to be fully-automated. New trucks with full automation would need to be purchased to perform that method of collection. The estimated cost of a fully-automated refuse truck is $280,000, which is more than twice the cost of a standard refuse packer truck.

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charlestonwv.gov | 304.348.8014 | 304.348.8157 fax

Importantly, standardized cart use is essential for the operation of either the semi-automated or fully-automated equipment. Purchasing refuse packer trucks with this equipment installed before working out the logistics of standardizing cart use (including the possibility of the City financing all cart purchases for residents) and amending applicable City ordinances would render the added equipment useless. Even so, the City's Equipment Maintenance Department would still be required to maintain and repair any damaged equipment, even if the equipment is not in active use.

Because there is currently no immediate plan to mandate the use of standardized collection carts in the City and because the use of carts is essential for the implementation of either the semi-automated or fully-automated collection methods, the Administration recommends the adoption of Resolution No. 452-21 as currently presented.

The Administration looks forward to continuing this discussion in the Environment & Recycling Committee, as well as speaking with any other interested Council Member.

Resolution No. 452-21

Introduced in Council: Adopted by Council:

April 5, 2021

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 452-21 - Authorizing the Mayor or City Manager to purchase two refuse packer trucks from West Virginia Tractor Company in the total amount of $282,000.00. The purchase price was determined through a competitive bidding process, and the awarded bidder qualified for local vendor preference.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to purchase two refuse packer trucks from West Virginia Tractor Company in the total amount of $282,000.00. The purchase price was determined through a competitive bidding process, and the awarded bidder qualified for local vendor preference.

Refuse Packer Trucks			
Project No. 2021-010			
Bid Opening: March 15 , 2021			
			West Virginia Tractor
			PO BOX 473
			Charleston, WV 25322
			P: (304) 346-5301
			wvtractor@msn.com
	Qty	**Price Per Truck**	**Total**
Refuse Packer Trucks	2	$141,000.00	$282,000.00
Local Vendor Preference (4%)			($11,280) $270,720.00
Successful Bidder			✓