

MINUTES
FINANCE COMMITTEE MEETING
6:00 P. M., APRIL 15, 2019
A/V CONFERENCE ROOM

Joseph Jenkins, Chairperson, called the meeting of the Charleston City Council Committee on Finance to order at 6:00p.m., April 15, 2019, in the Audio/Visual Room in City Hall.

A silent roll was taken by the Clerk and a quorum was established. The following committee members were present:

Joseph Jenkins, Chair
Bobby Reishman, Vice Chair
Mary Beth Hoover
Will Laird
Shannon Snodgrass

Vice Chairperson Reishman asked for unanimous consent to dispense with the reading of the minutes for the April 1, 2019 meeting and that they be approved as distributed. There was no objection and the minutes were approved.

I. RESOLUTIONS:

a. Resolution No. 183-19 - Authorizing the Mayor or City Manager to sign Change Order No. 1 with Carl Walker Construction, Inc., in the amount of \$45,536.00, to perform the waterproofing and concrete repairs to the West deck near the connection bridge on the Charleston Coliseum & Convention Center. The area is approximately 3,500 SF with 1,065 LF of joint replacement. The additional costs will increase the contract price from \$686,707.90 to \$732,243.90.

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

That the Mayor or City Manager is hereby authorized and directed to sign Change Order No. 1 with Carl Walker Construction, Inc., in the amount of \$45,536.00, to perform the waterproofing and concrete repairs to the West deck near the connection bridge on the Charleston Coliseum & Convention Center. The area is approximately 3,500 SF with 1,065 LF of joint replacement. The additional costs will increase the contract price from \$686,707.90 to \$732,243.90.

John Robertson stated that there is an area on the Lees Street side of the Convention Center that is a fire exit stairway that comes from the pedestrian bridge from the parking building to

the lower level that was not included in the original contract. It has been determined that the proposed work will need to be addressed. The decision was made to not do a change order with BBL Carlton, because the City would have to pay the contractor's markup. Carl Walker Construction has already done similar work to other garages. Councilmember Hoover asked if this money was part of the contingency fund. It was confirmed that it would be taken out of the Convention Center's construction fund. Chris Knox added he met with Carl Walker Construction to measure the site, which was over 1,000 linear feet of joint repairs and 3500 square feet of coating. Councilmember Jenkins asked if he believed this work was needed to maintain the structure, Chris Knox answered yes. Councilmember Campbell asked what would happen if, once the project starts, it is discovered that the repairs are more extensive than previously thought. Chris Knox answered that since the underside of the deck is visible, that would be unlikely. Councilmember Campbell asked if he thought more precast beams would need to be replaced in the future; Chris Knox answered no that was the only location showing damage.

Councilmember Reishman moved to approve the Resolution. With a majority of members elected recorded thereon as voting in the affirmative Chairperson Jenkins declared Resolution 183-19 approved.

CITY OF CHARLESTON
Parking Garage Repairs
2018

CHANGE ORDER NO. 1

Date of Approval: April 15, 2019

Contractor: Carl Walker Construction, Inc.
935 Vista Drive
Pittsburgh, PA 15205-1218

The Contract is changed as follows:

Carl Walker has proposed to perform the waterproofing and concrete repairs to the West deck near the connection bridge on the Charleston Coliseum & Convention Center. The area is approximately 3,500 SF with 1,065 LF of joint replacement.

Description:

- Concrete Repairs – partial depth demolition, prep steel, pour high strength concrete.
- Caulking – removal and replaced of all caulking joints throughout.
- Coating – scrape and remove loose coating throughout, pressure wash, install new coating system.
- Plank Repair – demolition, shoring, steel reinforcing, pour concrete, attach supplemental
galvanized angle steel to existing beam.

Totaling	\$45,536.00
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Original Contract Price:	\$686,707.90
Total of this Change Order	\$ 45,536.00
Total of previously approved Change Orders	\$ 0.00
Contract Price with all Approved Change Orders:	\$732,243.90

Approved by:

Accepted by:

City of Charleston

Carl Walker Construction, Inc.

Date

Date

Resolution No. 184-19 - Authorizing the City Collector to refund \$5,022.44 to
* for the over payment of B&O Taxes for the
period of January 1, 2013 – December 31, 2015. After a review of the Taxpayer's records, by the
Auditing Division of the City Collector's Office, the auditors found that the Taxpayer reported
revenue generated outside the City to the City of Charleston. The error resulted in an over
payment of taxes.

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

That the City Collector is authorized to refund \$5,022.44 to
for the over payment of B&O Taxes for the period of January 1, 2013 –
December 31, 2015. After a review of the Taxpayer's records, by the Auditing Division of the
City Collector's Office, the auditors found that the Taxpayer reported revenue generated
outside the City to the City of Charleston. The error resulted in an over payment of taxes.

Tonya Cotton added the overpayment was discovered during a normal audit. The tax payer
reported jobs that were outside of City limits. Councilmember Jenkins asked how often audits
are conducted for businesses. Tonya Cotton answered that audits were random; this particular
business had never been audited before. Councilmember Jenkins asked if there was a particular
reason why the jobs were initially claimed as inside City limits (borders not being clearly
marked, etc.). Tonya Cotton answered it could be a variety of reasons and offered that there
are Charleston addresses that are not technically within the City limits. Councilmember
Snodgrass asked if building permits would have been associated with these jobs. Tonya Cotton
answered there should have been, but whomever was doing the taxes from the business
probably wouldn't have thought to reference those. Councilmember Jenkins mentioned that he
was looking for a way to help businesses with process of submitting B&O taxes and refunds.
Councilmember Laird asked why a previous audit only allowed for repayment for the past three
years per City Code and this refund was for a longer period than that. Tonya Cotton answered
that the time frame starts when the audit was initiated, which in this case was 2016.
Councilmember Jenkins asked how much man power is spent on an audit like this. Tonya
Cotton answered the team usually works on large audits such as this on Fridays.

Councilmember Reishman moved to approve the Resolution. With a majority of members
elected recorded thereon as voting in the affirmative Chairperson Jenkins declared Resolution
184-19 approved.

Resolution No. 185-19 - Authorizing the City Collector to refund \$15,917.32 to

* for the over payment of B&O Taxes for the 1st quarter 2018. After a review of the Taxpayer's records, by the Auditing Division of the City Collector's Office, the auditors found that the Taxpayer reported revenue generated outside the City to the City of Charleston. The error resulted in an over payment of taxes.

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

That the City Collector is authorized to refund \$15,917.32 to

for the over payment of B&O Taxes for the 1st quarter 2018. After a review of the Taxpayer's records, by the Auditing Division of the City Collector's Office, the auditors found that the Taxpayer reported revenue generated outside the City to the City of Charleston. The error resulted in an over payment of taxes.

Tonya Cotton added that the business paid their first quarter 2018 B&O taxes twice; two checks were sent to the Collector's Office. A three year audit was conducted on the business.

Jonathan Storage added that the administration has been closely working with the Collector's Office to review the internal auditing process, in part, to streamline and balance the process.

Councilmember Reishman moved to approve the Resolution. With a majority of members elected recorded thereon as voting in the affirmative Chairperson Jenkins declared Resolution 185-19 approved.

II. BILLS:

a. Bill No. 7811: A Bill and Order relating to the laying of levies on real, personal and public utility property within the City of Charleston, West Virginia, including excess levies previously provided for in the Official Municipal Budget Document for the fiscal year beginning the first day of July, two thousand nineteen.

WHEREAS, each Municipality is required to hold a Statutory meeting of the Council on the third Tuesday in April each year to make and enter a levy order and rate sheet; and

WHEREAS, written approval of the West Virginia State Tax Commissioner has been received and notice of the Levy Estimate has been duly published as required by law; and

WHEREAS, the levy rate attached hereto is included in the City of Charleston Municipal Budget for July 1, 2019 through June 30, 2020, before City Council for approval at a special meeting of Council held on April 16, 2019, now, therefore

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

That the City of Charleston, West Virginia does hereby make and enter the levy order and rate sheet attached hereto, incorporated herein, and made a part hereof.

Councilmember Jenkins added that this is part of the previously approved budget will go to Council for approval on April 16, 2019. Jonathan Storage added that this is part of the official process as established by City Code put down by the rules of the Administrative Rules of the West Virginia State Auditor's Office. These rates are calculated based on what the County Assessor reviews as the estimated property values. The rates are consistent with what Council has approved in the past. The regular levy amount will be \$10,198,955 and \$4,865,619 for the excess levy.

Councilmember Reishman moved to approve the Bill. With a majority of members elected recorded thereon as voting in the affirmative Chairperson Jenkins declared Bill 7811 approved.

MUNICIPALITY OF CHARLESTON, WEST VIRGINIA
EXCESS LEVY PAGE
General Excess Levy
2019 - 2020

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ 0	5.03	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 1,312,557,760	10.06	\$ 1,320,433
Personal Property	262,800		264
Total Class II	\$ 1,312,820,560		\$ 1,320,697
Class IV			
Real Estate	\$ 1,112,262,350	20.12	\$ 2,237,872
Personal Property	541,241,769		1,088,978
Public Utility	301,922,819		607,469
Total Class IV	\$ 1,955,426,938		\$ 3,934,319
Total Value & Projected Revenue	\$ 3,268,247,498		5,255,016
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	315,301
Less Tax Discounts		1.50%	74,096
Net Amount to be Raised by Levy For Budget Purposes:			4,865,619
Included in the General Fund "Yes or No"			Yes
IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that)			
this total will carry to the GF REV tab in account # 301-90:			\$ 4,865,619

MUNICIPALITY OF CHARLESTON, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2019 - 2020

Current Year	Column E	Levy Rate/\$100	Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes		
Class I			
Personal Property	\$ 0	10.93	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 1,312,557,760	21.86	\$ 2,869,251
Personal Property	262,800		574
Total Class II	\$ 1,312,820,560		\$ 2,869,825
Class IV			
Real Estate	\$ 1,112,262,350	43.72	\$ 4,862,811
Personal Property	541,241,769		2,366,309
Public Utility	301,922,819		1,320,007
Total Class IV	\$ 1,955,426,938		\$ 8,549,127
Total Value & Projected Revenue	\$ 3,268,247,498		\$ 11,418,952
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	685,137
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		1.50%	161,007
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)			165,711
Total Projected Property Tax Collection			10,407,097
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	208,142
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)			\$ 10,198,955

Councilmember Reishman motioned to adjourn the meeting.

Meeting adjourned at 6:23 p.m.

*At the request of the City Manager and City Attorney, taxpayer identity information will be stricken from all records of Council and will not be made available to the public. The Clerk's Office will redact any pertinent information before making it available to the public.