MINUTES
FINANCE COMMITTEE MEETING
6:30 P.M., OCTOBER 6, 2025
AV ROOM #308, CITY HALL

Joseph Jenkins, Chair, called the meeting of the Charleston City Council Committee on Finance to order at 6:30 p.m., September 15, 2025.

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

Joseph Jenkins, Chair
Brent Burton, Vice Chair
Becky Ceperley
Mary Beth Hoover
Larry Moore
Chad Robinson
Shawn Taylor

Absent:

Other Councilmembers present:
Harper Gardner
Chelsea Steelhammer
Emmett Pepper
Frank Annie
Jeanine Faegre

I. <u>DISCUSSION:</u>

a. <u>Approval of Previous Minutes</u> - Councilmember Burton asked for unanimous consent to dispense with the reading of the minutes for the September 15, 2025 meeting and that they be approved as distributed. There were no objections, and the minutes were approved.

II. RESOLUTIONS:

a. Resolution No. 25-091 – Authorizing the Mayor or City Manager to purchase an annual renewal of the Charleston Police Department's record management software from TriTech Software Systems in the amount of $84,389.28 pursuant to a competitively sourced contract.

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

That the Mayor or City Manager is authorized to purchase an annual renewal of the Charleston Police Department's record management software from TriTech Software Systems in the amount of $84,389.28 pursuant to a competitively sourced contract.

City Manager Ben Mishoe added that the purchase is for the annual renewal of record keeping software used by the Charleston Police Department since 2016.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-091 approved.

b. Resolution No. 25-092 – Authorizing the Mayor or City Manager to purchase two HI-WAY P-8 stainless steel salt spreader machines from WV Tractor Supply Company in the amount of $27,586.00 pursuant to a competitively sourced contract.

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

   That the Mayor or City Manager is authorized to purchase two HI-WAY P-8 stainless steel salt spreader machines from WV Tractor Supply Company in the amount of $27,586.00 pursuant to a competitively sourced contract.

Mishoe added that the spreaders will be mounted on the back of the larger trucks, and will be helpful in the winter.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-092 approved.

c. Resolution No. 25-093 – Authorizing settlement of a pending claim against the City, by Robley Lushbaugh, with associated claim number WV1542025027014, related to a vehicle collision wherein a City trash truck rear-ended a 2024 Honda CR-V resulting in the vehicle being totaled, as recommended by the City Solicitor.

Now, therefore, be it Resolved by the Council of the City of Charleston, West Virginia:

That the City Council hereby authorizes and approves the settlement of a pending claim against the City, by Robley Lushbaugh, with associated claim number WV1542025027014, related to a vehicle collision wherein a City trash truck rear-ended a 2024 Honda CR-V resulting in the vehicle being totaled in an amount of $37,550.50 to Robley Lushbaugh and an additional amount of up to $5,000.00 to third-parties for appraisal and rental car expenses related to the claim, as recommended by the City Solicitor. The City Council authorizes the City Solicitor and City Manager to take all necessary steps to finalize resolution of the claim.

City Attorney Kevin Baker added that one of the City's garbage trucks rear-ended and totaled a new Honda CRV. No people were harmed.

From the audience, Councilmember Faegre confirmed that the date of the incident was in September of 2025.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-093 approved.

d. Resolution No. 25-094 – Authorizing the City Treasurer to transfer $800,000 from the Opioid Settlement Fund (Fund 2027) to the CARE Office Fund (Fund 2097) to be used for continued operation of the CARE Office's due to the expiration of federal grants.

   WHEREAS, the City established the Coordinated Addiction Response Effort (CARE) Office in 2019 and has relied on a combination of federal grants to employee positions for various programs within the mission of the CARE Office; and

   WHEREAS, in June 2024, after the expiration of the federal grants that supported the Quick Response Team Coordinator and Mental Health Coordinator, the City allocated $500,000 from the Opioid Settlement Fund to the CARE Office Fund for the continued operations of the programs for the period of approximately two years; and

   WHEREAS, the federal grant that supported the CARE Office's Crisis Intervention Team (CIT) expired on September 30, 2025; and

   WHEREAS, the City desires to continue the operation of the CIT with Opioid Settlement Funds, as well as continue operating the Quick Response Team and Mental Health Coordinator through FY 2027;

   Now, therefore, be it Resolved by the Council of the City of Charleston, West Virginia:

   That the City Treasurer is hereby authorized to transfer $800,000 from the Opioid Settlement Fund (Fund 2027) to the CARE Office Fund (Fund 2097) to be used for continued operation of the CARE Office's program through fiscal year 2027.

Mishoe added that the funds will be used to continue the operation of the CARE Office through the end of FY2027 due to several grants ending.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-094 approved.

e. Resolution No. 25-095 – Authorizing approval of Amendment No. 3 of the FY 2025-2026 General Fund Budget as indicated on the attached list of accounts.

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

That Amendment No. 3 of the FY 2025-2026 General Fund Budget as indicated on the attached list of accounts is approved.

Mishoe added that the City received money from the State Treasurer's Office regarding unclaimed property. The funds will be used by the Parks and Recreation Department to repave one or more of the outdoor basketball courts. He thanked Lisa Fisher for noticing the unclaimed property.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-095 approved.

f. Resolution No. 25-096 – Authorizing the Mayor or City Manager to enter into a contract in the amount of $579,755.00 with Lakecrest Construction for the installation of a new storm sewer system on Chesterfield Ave in the vicinity of Glenridge Road where the contract price was determined pursuant to a competitive bid process.

   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 in the amount of $579,755.00 with Lakecrest Construction for the installation of a new storm sewer system on Chesterfield Ave in the vicinity of Glenridge Road where the contract price was determined pursuant to a competitive bid process.

Mishoe added that the project will replace and repair approximately 160 feet of 30-inch pipe and around 850 feet of 18-inch pipe on Chesterfield Avenue and Glenridge Road.

Councilmember Taylor noted that there was a substantial difference in the bid amounts. Mishoe confirmed that all of the bids met the specs.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-096 approved.

g. Resolution No. 25-097 – Authorizing the Mayor or City Manager to enter into an agreement with Insight Pipe Contracting, LLC in the amount of $365,530.00 for the rehabilitation of the City's storm sewer pipes at various locations where the contract price was determined pursuant to a competitive bid process.

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

   That the Mayor or City Manager is authorized to enter into an agreement with Insight Pipe Contracting, LLC in the amount of $365,530.00 for the rehabilitation of the City's storm sewer pipes at various locations where the contract price was determined pursuant to a competitive bid process.

Mishoe added that the resolution is to line some of the old and damaged storm sewers.

Councilmember Jenkins confirmed that he lining should increase the amount of water that can flow through the pipes because there will be less friction.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-097 approved.

h. Resolution No. 25-098 – Authorizing the Mayor or City Manager to enter into a one-time direct agreement with Dynamic Graphics for provision of various employee clothing and uniforms pursuant to the City's uniform voucher program.

   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 one-time direct agreement with Dynamic Graphics for provision of various employee clothing and uniforms pursuant to the City's uniform voucher program.

Mishoe added that the voucher program will be through an online portal that will bill the City directly based on the voucher limit. He added that this will be a pilot program for one year to assess its effectiveness.

Councilmember Jenkins confirmed that Dynamic Graphics would be the only vendor involved. Human Resources Director Maria Church added that each option will have three price points.

Mayor Goodwin confirmed with Church that the vendor has a good return/exchange policy.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-098 approved.

i. Resolution No. 25-099 – Authorizing the Mayor or City Manager to enter into an Agreement with The West Virginia Department of Transportation, Division of Highways, in substantially the same form as the attached Exhibit A, and any other agreements as may be necessary to achieve mutually agreed upon responsibilities for administering and funding the Capital Connector Construction Project, which will be built upon roads owned by both the City of Charleston and the State of West Virginia.

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

The Mayor or City Manager is authorized to enter into an Agreement with The West Virginia Department of Transportation, Division of Highways, in substantially the same form as the attached Exhibit A, and any other agreements as may be necessary to achieve mutually agreed upon responsibilities for administering and funding the Capital Connector Construction Project, which will be built upon roads owned by both the City of Charleston and the State of West Virginia.

Mishoe added that the resolution is a standard MOU for the design phase.

Councilmember Burton moved to approve the Resolution. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Resolution No. 25-099 approved.

j. Bill No. 8058 – A BILL to amend and reenact Section 110-63 of the Municipal Code of the City of Charleston, as amended, relating to updating exemptions to the municipal business and occupation tax in order to incorporate legislation passed by the West Virginia Legislature; exempting the application of the tax on any business with less than $2,500.00 in annual gross income and on the sale of new automobiles as detailed herein; and making both exemptions effective July 1, 2025.

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

That Section 110-63 of the Municipal Code of the City of Charleston, as amended, is hereby amended and reenacted to read as follows:

Sec. 110-63. - Exemptions.

(a) The provisions of this article shall not apply to:

(1) Insurance companies which pay the state a tax upon premiums; provided, that such exemption shall not extend to that part of gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the city, whether such income is in the form of rentals or royalties;

(2) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(3) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit; provided, that this exemption shall not extend to that part of gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of W. Va. Code ch. 60, art. 7;

(4) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes; provided that: the city may impose its business and occupation tax on any activity of a corporation, association or society organized and operated exclusively for religious or charitable purposes only to the extent that the income generated by the activity is subject to taxation under the provisions of section 511 of the Internal Revenue Code of 1986, as amended;

(5) Production credit associations, organized under the provisions of the federal Farm Credit Act of 1933; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of W. Va. Code ch. 19, art. 4;

(6) Any credit union organized under the provisions of chapter 31 or any other chapter of the Code of West Virginia; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of W. Va. Code ch. 19, art. 4;

(7) Gross income derived from advertising service rendered in the business of radio and television broadcasting;

(8) The gross income or gross proceeds of sale of a gasification or liquefaction of

coal project in the demonstration, pilot or research states; provided, that prior to the commencement of operation of any such project, the tax commissioner of the state shall have first certified the project as eligible for such exemption; provided, further, that such exemption shall expire seven years from the date the project first receives gross income or gross proceeds from sales; and

(9) The first $5,000.00 of gross income or gross proceeds in each calendar year derived from sales or services by a vendor, as defined in section 18-1031 of this Code, shall be exempt from the tax imposed by this article. The vendor shall file a business and occupation tax return for such gross income or gross proceeds even if such revenue is exempt.

(b) Effective July 1, 2025:

(1) A person engaging in business within the City shall not be subject to the municipal business and occupation or privilege tax imposed by this article for any tax year in which the taxpayer's gross income or gross proceeds is less than two thousand five hundred dollars ($2,500.00). This exemption shall apply on a prospective basis only and shall not affect liability for any tax periods ending prior to July 1, 2025. The person shall file a business and occupation tax return for such gross income or gross proceeds even if such revenue is exempt; and

(2) The municipal business and occupation or privilege tax imposed by this article shall not apply to the sale of new automobiles that have never been registered in the name of an individual. For the purposes of this subsection, an automobile is a self-propelled vehicle used on the roads and highways by the use of motor vehicle fuel or propelled by one or more electric motors using energy stored in batteries or a combination thereof. An automobile shall include a light-duty truck with an enclosed cabin and an open loading area at the rear and a sport utility vehicle. An automobile does not include a motorcycle. The full exemption shall apply on a prospective basis. For any tax periods ending prior to July 1, 2025, a partial exemption shall apply as set forth in West Virginia Code § 8-13-5. The person shall file a business and occupation tax return for such gross income or gross proceeds even if such revenue is exempt.

(c) An organization is "charitable" for purposes of subdivision (4) of subsection (a) of this section if it satisfies both of the following criteria: (1) it is exempt from Federal Tax, under 26 U.S.C. § 501(c)(3), and (2) its purposes include relief of poverty, advancement of education, advancement of religion, promotion of health, governmental or municipal purposes, or other purposes that are beneficial to the community.

Baker added that the bill will implement State Law changes related to B&O taxes on automobile sales. Additionally, businesses that make less than $2,500 does not have to pay B&O taxes.

From the audience, Councilmember Gardner confirmed with Baker that the reduction in revenue would be minimal, however the automobile sale change will be substantial, perhaps as much as $530,000 in lost revenue.

Councilmember Burton moved to approve the Bill. With members present recorded thereon as voting unanimously in the affirmative, Chairperson Jenkins declared Bill No. 8058 approved.

Councilmember Burton motioned to adjourn the meeting.
Meeting adjourned.