

AGENDA FOR A FINANCE COMMITTEE FOR  
TUESDAY, AUGUST 25, 2015, 6:30 PM,  
**SMALL CONFERENCE ROOM**  
SECOND FLOOR, MUNICIPAL BUILDING

(Councilmen Reed, Reynolds, Bigley, Carpenter)

- I. CALL TO ORDER – Councilwoman Kim Coram, Chairman
- II. ROLL CALL
- III. MINUTES - meeting held August 11, 2015
- IV. NEW BUSINESS
  1. Purchasing Card Audit
  2. City policy concerning the Special Projects Fund.
  3. City policy on donations.
  4. Audit (from audit ending Jun3 30, 2014, (Tetrick & Bartlett)
    - Noncompliance with Bond Debt Coverage in parking department
    - Maintaining schedule of Capital Assets
  5. Revenues and expenditures report
  6. Payroll Reconciliation Report
  7. Continued review of Charter and City ordinances
    - Plan to amend Charter as noted by State Auditor's Office, in particular sections 5.10, 5.105, and 5.108.
  8. Budget revisions, if necessary
  9. Capital Program guide.
- V. ADJOURNMENT

The Finance Committee of City Council met Tuesday, August 11, 2015 at 6:30 PM in the executive conference room on the second floor of the Municipal Building at One Government Square, Parkersburg, WV 26101.

The meeting was called to order by its Chairman, Councilwoman Kim Coram, who presided over the meeting. The Clerk noted the attendance and those members present were Jim Reed, JR Carpenter, and Kim Coram. Councilman Reynolds was absent, and there is a vacancy on this committee for now.

MINUTES – Mr. Reed moved, seconded by Mr. Carpenter, to approve the minutes from the meeting held July 28, 2015, and the motion was adopted by unanimous vote.

AUDIT – parking department – Ms. Salvage said we were waiting on PKB to have a meeting for their input. Ms. Coram recalled that she had asked for some past figures on the parking department, and hopes they will be provided by the August 25<sup>th</sup> meeting.

CAPITAL ASSETS – Ms. Salvage stated that she has received about 60% of the department inventories, and we're still working on it.

AUDIT HIRING PROCEDURES – Ms. Salvage stated that written procedures were provided during the last committee meeting. The State of WV is conducting our audit for 2014/2015 beginning, we believe, in October. She said that we have the scoring cards from the past two years.

On the detail expenditure report, Ms. Coram had several questions, including expenditures made for the training center in the fire department. Ms. Coram stated that is something was more than \$500.00 we could keep track of it for inventory purposes. Ms. Salvage stated that the building was on the inventory, and we know whether this is a construction item because it is so stated on our requisition, Chief Taylor stated.

Under streets, Ms. Coram questioned gravel being under supplies and capital. Ms. Salvage if we use gravel for storm water management, there is only one line item in that department and that is where we pay it from. Ms. Coram said it was hard to tell what it was for and the reason they wanted to know was for inventory reasons. Ms. Salvage said we had one line item for storm water management and that was \$250,000.00.

Ms. Coram asked if there was a better way, and finance director, Eric Jiles, said he would look into it.

On page 33, central garage, Ms. Coram asked about the contractual services, and Ms. Salvage said we are working on descriptions – and for fuel, oil and grease as well – and parts for autos. These items are put in manually. Ms. Salvage said if items are \$250.00 or under, the figures are not consistent, but we have been working with our computer program, Encode, to see if we can expand those line items.

REVENUE – Mr. Carpenter questioned 92% revenue on police fees, and Ms. Salvage said those were late fees that got credited to police. Police, fire and sanitation are all on one bill, and the budget for the police fee was never changed.

Mr. Reed asked for past due B & O amounts – not specific information. Mr. Carpenter asked about revenue of \$46.83 which is income from the Greenbrier casino, sent to us by the State.

PAYROLL RECONCILIATION REPORT – Ms. Salvage reported on the past two payrolls and said there was \$16,000.00 that was not used.

At this time, Ms. Lynch objected to these personnel issues being discussed at the finance committee and said they were the responsibility of the personnel committee. She said this was the third time she has asked for this report to be sent to personnel instead.

CHARTER AMENDMENTS – there was no information to discuss this evening. Ms. Coram said she did not want amendments to get lost that should be put on the ballot.

Mr. Jiles requested \$144,000.00 out of contingency to pay the September quarterly payment for auto and liability.

MOTION – Mr. Carpenter moved, seconded by Mr. Reed, to recommend the transfer from contingency to pay the insurance premium, and the motion was adopted by unanimous vote.

Ms. Coram asked if there were any differences in the amount to let the committee know what that balance might be.

BUDGET REVISIONS – Mr. Jiles presented an in-house revision within the street cleaning department for \$1,000.00. The department has ordered supplies and the freight was higher than expected.

MOTION – Mr. Reed moved, seconded by Mr. Carpenter, to approve the \$1,000.00 revision, and the motion was adopted by unanimous vote.

Mr. Jiles presented a budget revision in the amount of \$828.00 in the code enforcement department for travel for required training in September for two rooms, two nights, per diem and registration.

MOTION – Mr. Carpenter moved, seconded by Mr. Reed, to refer the revision to Council moving the \$828.00 from contingency to the travel and training line items, and the motion was adopted by unanimous vote.

CAPITAL PROGRAM GUIDE – Ms. Coram stated that our plan is to follow this guide according to the City Charter, and we do not meet those requirements not. She included the format taken from the Charter, and said we would keep it on the agenda until the capital program was complete.

The meeting adjourned at 6:55 PM.

*Conna Shaffer*

City of Parkersburg  
 FY 15/16 State Budget Revision  
 Finance Committee - 8/25/2015

Fund	Dept.	Account	Description	Revenue Increase/ (Decrease)	Expenditure Increase/ (Decrease)	Fund Source / Description
<b>GENERAL FUND</b>						
001	399	000-000	Misc. Revenue	\$ 2,500.00	\$ -	Tennis Court Project
001	440	230-000	Contractual Services - Bldg & Grds		\$ 2,500.00	Donation, WesBanco
				<u>\$ 2,500.00</u>	<u>\$ 2,500.00</u>	
<b>COAL SEVERANCE FUND</b>						
002	298	000-000	Assigned Fund Balance	\$ 30,533.07		4th Quarter 2014/2015
002	750	341-000	Street Department Supplies		\$ 30,533.07	Cash Carryover
				<u>\$ 30,533.07</u>	<u>\$ 30,533.07</u>	