

**TOWN OF CHESAPEAKE**  
**SPECIAL COUNCIL BUDGET MEETING MINUTES**

**MARCH 25<sup>th</sup>, 2021**

**The Call to Order was made by Acting Mayor Paul Bradshaw at 19:00 (7:00pm)**

The invocation was given by Dona Lacy and the Flag salute (Pledge of Allegiance) was led by J. David Lloyd.

In Attendance were:

Paul Bradshaw, H. Buddy Goins Sr., Dona Lacy, H. Buddy Goins Jr., Ashley Setterstrom, J. David Lloyd, Mildred Grooms & Joseph Booker (by phone)

The Minutes from the March 15<sup>th</sup> Regular Council meeting were held in abeyance until the April 19<sup>th</sup>, 2021 regularly scheduled council meeting.

**Mayor's Report:**

**The Mayor's first order of business was to inform the town council of their new tax status as an employee of the Town of Chesapeake:**

**Under Internal Revenue Code (IRC) Section 3401©, an officer, employee or elected official of a state or local government is an employee for income tax withholding purposes. Thus, by federal statute, public officers are specifically included within the term "employee" for income tax withholding purposes (and conversely are not "independent contractors" for income tax withholding purposes). Treas. Reg. 31.3401©-a(a) clarifies the officers or employees can either be elected or appointed.**

The Mayor informed the town council of the IRC and of the phone call to the WV State Auditor's office that stated "elected officials should not be receiving 1099's at the end of the year". A breakdown of taxes was provided to each elected official in attendance.

**The Mayor's second order of business was to introduce Roger Townsend of Townsend Governmental Accounting Services (T-GAS).**

**T-GAS offers a wide variety of accounting service tailored to meet small municipalities needs:**

<b>Budget Development</b>	-	<b>Budget Review and Analysis</b>
<b>Accounts Payable and Receivables)</b>	-	<b>Bookkeeping</b>
<b>Financial Reporting</b>	-	<b>Auditing</b>

**Training and various other services.**

**T-GAS' mission is to assist local governments with any accounting needs and can offer the expertise and accounting knowledge at an affordable cost, without having to hire and train new employee.**

More information is being gathered from T-GAS and Mr. Townsend to see how much assistance the company can be to the Town of Chesapeake and our citizens.

Information as to the possible services that need rendered to assist the Town of Chesapeake and the fees that would be required to perform those services would be gathered and presented to the council at the next regularly scheduled meeting.

**The Mayors third order of business:**

**In accordance with the W.Va. Code § 11-8-9 requiring the governing body to hold a meeting or meetings between March 7 and March 28<sup>th</sup> to ascertain the fiscal condition of the municipality and to make an itemized statement which makes up what is commonly referred to as the Levy Estimate – Budget Document. W.Va.§ 11-8-9**

**Each Department head/Elected Official should receive a copy of the detailed request for appropriation outlining the amount council has approved for the operation of their office immediately after the council adopts the budget.**

**The Levy Estimate – Budget is to be submitted to the State Auditor’s Local Government Services Office for review prior to March 29<sup>th</sup>.**

Council was presented the FY 2022 Town of Chesapeake’s Budget (July 1<sup>st</sup> 2021 – June 30<sup>th</sup>, 2022)

Roger Townsend of T-GAS covered the Levy Estimate – Budget Document pages along with the excise tax and bond levy pages.

Mayor Bradshaw covered the Line items of the Chesapeake budget giving detailed analysis on the thought process behind, the consideration given to, and the fiscal priorities of the Town of Chesapeake. Any questions on the budget were address as the line items were covered.

Clarifications were given to council if needed. There was no debate on the line items covered by the mayor.

**Concerns of Council in regards to the Budget:**

Council had no extra concerns other than what was discussed as the budget was reviewed.

**Motion to accept the Town of Chesapeake's FY2022 budget was made by:**

Motioned to Accept: Dona Lacy

Motion Seconded: David Lloyd

All in Favor "Aye" (Ayes carried the motion) - Opposed "Nay" – Zero

Motion Carried

**A motion to adjourn the Budget meeting:**

Motion to Adjourn: Buddy Goins Sr. Time: 19:45 (7:45)

Motion Seconded: Mildred Grooms

All in Favor "Aye", (Ayes carried the motion) - Opposed "Nay" (Zero)

Motion Carried