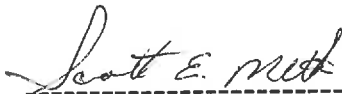


**TOWN OF BATH COUNCIL SPECIAL MEETING**

March 27, 2024

1. Call to ORDER: @ 5:30pm by Mayor.
2. ROLL CALL: Scott Merki (X) Susan Webster (X) Elizabeth Skinner (X) Greg Schene (A) Rebecca MacLeod (X) Mary Lynn Hickey (X) Tom Hall (A) Quorum present.
3. The purpose of this Special Meeting was to discuss and take appropriate action concerning the proposed Town of Bath Fiscal Year July 1, 2024 - June 30, 2025 Levy Estimate and Official Budget Document (attached) to be submitted to the WV State Auditor's Office.  
MOTION: To approve the Town of Bath Levy Estimate and Budget for Fiscal Year July 1, 2024 – June 30, 2025- Webster/Hickey – Carried
4. Adjourn by Common Consent.



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Scott Merki, Mayor



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Susan J. Webster, Recorder

MUNICIPALITY OF BATH (BERKELEY SPRINGS), WEST VIRGINIA  
 Regular Current Expense Levy  
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

|   | Certificate of Valuation<br>Assessed Value<br>for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied   |
|---|--|--------------------|-------------------|
| <b>CLASS I</b>  |  |                    |                   |
| Personal Property   | \$ 0   | 12.50              | \$ 0              |
| Public Utility  | 0  |                    | 0                 |
| <b>Total Class I</b>  | <b>\$ 0</b>  |                    | <b>\$ 0</b>       |
| <br><b>CLASS II</b>   |  |                    |                   |
| Real Estate   | \$ 13,807,420  | 25.00              | \$ 34,519         |
| Personal Property   | 0  |                    | 0                 |
| <b>Total Class II</b>   | <b>\$ 13,807,420</b>   |                    | <b>\$ 34,519</b>  |
| <br><b>CLASS IV</b>   |  |                    |                   |
| Real Estate   | \$ 24,103,970  | 50.00              | \$ 120,520        |
| Personal Property   | 4,680,854  |                    | 23,404            |
| Public Utility  | 5,339,055  |                    | 26,695            |
| <b>Total Class IV</b>   | <b>\$ 34,123,879</b>   |                    | <b>\$ 170,619</b> |
| <br><b>Total Value &amp; Projected Revenue</b>  | <b>\$ 47,931,299</b>   |                    | <b>\$ 205,138</b> |
| <br>Less Delinquencies, Exonerations & Uncollectable Taxes                                      |  | <u>5.00%</u>       | 10,257            |
| Less Tax Discounts (use Total Projected Revenue to calculate)                                   |  | <u>2.00%</u>       | 3,898             |
| Less Allowance for Tax Increment Financing (if Applicable)                                      |  |                    | 0                 |
| <br><b>Total Projected Property Tax Collection</b>  |  |                    | <b>\$ 190,983</b> |
| <br>Less Assessor Valuation Fund<br>(Subtracted from regular current expense taxes levied only) |  | <u>2.00%</u>       | 3,820             |
| <br><b>Net Amount to be Raised by Levy of Property Taxes</b>                                    |  |                    | <b>\$ 187,163</b> |

**FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**  
**LEVY ESTIMATE - BUDGET DOCUMENT**

STATE OF WEST VIRGINIA  
MUNICIPALITY OF BATH (BERKELEY SPRINGS), WEST VIRGINIA

In accordance with Code § 11-8-14, as amended, the Council proceeded to make an estimate of the amounts necessary to be raised by levy of taxes for the current fiscal year, and does determine and estimate the several amounts to be as follows:

The amount due and the amount that will become due and collectible from every source during the fiscal year INCLUDING THE LEVY OF TAXES, is as follows:

**REVENUE SOURCE**

|  |                          |
|--|--------------------------|
| Restricted Fund Balance  | 3,500                    |
| Unassigned Fund Balance  | 5,000                    |
| Property Taxes - Current Expense                               | 187,163                  |
| Gas & Oil Severance Tax  | 7,700                    |
| Excise Tax on Utilities  | 35,000                   |
| Business and Occupation Tax                                    | 58,000                   |
| Wine & Liquor Tax  | 40,000                   |
| Hotel Occupancy Tax  | 108,000                  |
| Fines, Fees & Court Costs                                      | 15,000                   |
| Parking Violations   | 24,000                   |
| Licenses   | 15,500                   |
| Franchise Fees   | 10,000                   |
| IRP Fees (Interstate Registration Plan)                        | 13,000                   |
| Private Liquor Club Fee  | 3,750                    |
| Parking Meter Revenues   | 25,000                   |
| Rents, Royalties, and Concessions                              | 46,200                   |
| Refuse Collection  | 125,000                  |
| Police Protection Fees   | 34,000                   |
| Street Fees  | 34,000                   |
| Charges to Other Entities                                      | 24,400                   |
| Gaming Income  | 8,300                    |
| Interest Earned on Investments                                 | 10,000                   |
| Reimbursements   | 4,000                    |
| Accident Reports   | 100                      |
| Video Lottery (LVL)  | 2,000                    |
| Miscellaneous Revenues (provide details on 'Explanations' tab) | 200                      |
| <b>TOTAL ESTIMATED REVENUE (GENERAL FUND)</b>                  | <b>\$ <u>838,813</u></b> |

COAL SEVERANCE TAX FUND

REVENUE SOURCE

|   |    |                     |
|---|----|---------------------|
| Assigned Fund Balance                         | \$ | 500                 |
| Coal Severance Tax                            |    | <u>4,000</u>        |
| TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND) | \$ | <u><u>4,500</u></u> |

|  | General Fund | Coal Severance Fund |
|--|--------------|---------------------|
|--|--------------|---------------------|

ESTIMATED CURRENT EXPENDITURES

|                                    |                          |                        |
|------------------------------------|--------------------------|------------------------|
| City Council                       | 300                      | -                      |
| Police Judge's Office              | 3,800                    | -                      |
| City Attorney                      | 5,000                    | -                      |
| City Auditor                       | 3,000                    | -                      |
| Contributions to Comms/Authorities | 6,000                    | -                      |
| Regional Development Authority     | 420                      | -                      |
| Elections                          | 3,500                    | -                      |
| City Hall                          | 132,876                  | -                      |
| Police Department                  | 212,571                  | -                      |
| Fire Department                    | 2,000                    | -                      |
| Flood Control/ Soil Conservation   | 2,000                    | -                      |
| Streets and Highways               | 130,265                  | -                      |
| Street Lights                      | 20,000                   | -                      |
| Street Construction                | 12,500                   | -                      |
| Garbage Department                 | 196,581                  | 4,500                  |
| Parks & Recreation                 | 54,000                   | -                      |
| Visitors Bureau                    | 54,000                   | -                      |
| TOTAL ESTIMATED EXPENDITURES       | \$ <u><u>838,813</u></u> | \$ <u><u>4,500</u></u> |