

TOWN OF BATH FINANCE COMMITTEE
Regular Meeting Minutes
April 16, 2024

1. CALL TO ORDER: By Chairman at 4:00pm.

2. Roll Call of Bath Council Members: Chairwoman Susan Webster (X), Greg Schene (X), Mary Lynn Hickey (X)

Also present: Councilors MacLeod and Hall and Skinner, Mayor Merki, Clerk Corrick, Planning Commission Recorder Dave O'Connell, Tree Board member Kate Lehman

3. Review of Minutes: Finance Committee Regular Meeting Minutes of April 2 were approved by Common Consent with an amendment to remove the sentence in Item 5.C. referring to the submission of the Paul Bruhn Historic Revitalization Grant. This submission did not occur.

4. Clerk's Report –

A. Clerk Corrick made available the available the Town's budget comparison, account review, bookkeeping information and payroll data.

a. Clerk Corrick presented a Town Hall Budget Revision (attached). After review the FC recommended that it be referred to Council for approval.

b. Ordinance Committee Chairman Schene gave additional information concerning his work to present Council with an ordinance establishing the 1% sales tax in Bath. There was agreement that this work is beneficial to Bath financial stability and that this tax should be in place by the beginning of the new fiscal year, July 1, 2024.

B. BSPD staffing issues were reiterated. Discussion was had on raising the hourly rate of pay for Parking Enforcement Officer J. C. Cooper by two dollars to \$12.00 per hour.

MOTION: To raise the hourly rate of pay for Parking Enforcement Officer to \$12.00 per hour- Hickey/Schene- Carried

Questions were brought up concerning why the advertisement for a second Parking Enforcement Officer had not been placed. It was reiterated that this should be done as soon as possible given lack of enforcement and safety concerns due to only having one part time officer.

C. A facilities use application for the Morgan County Fair Association Expo event (attached) was reviewed. Since event organizers with further request explanations were attending the full Council meeting it was concluded that a decision would be made then.

5. Grant and Project Updates -

A. The Depot Committee will meet April 18, 2024 at 4pm. Details are being worked out for the previously scheduled musical entertainment in the Depot.

Co-Chair Webster has received an inquiry from TBS President Stephanie Rebant concerning the availability of the Depot for this organization's occupation. Further discussion and details are necessary, but Webster hopes that collaboration with this and other community organizations is possible for the Depot development into it's highest and best use.

The WV Fire Marshall's Fire Safety Inspection Report (attached) has been received on the Depot building. The facility is in compliance with the WV State Fire Code with a maximum occupancy of 40 people with chairs in the lobby.

As previously reported, the Morgan County Commission's grant application for Congressionally Directed Funding of \$720,000.00 has been approved for the Depot lot. It is hoped that a meeting can soon be arranged to work out the particulars on this and the WV DOH TA grant for the Rail Trail project at the same location.

B. Grant Committee Chairwoman Hickey informed the FC that the AARP Community Challenge grant application has been submitted for the 2 Streetscape streetlights at the Depot. She has continued working with the WV Grant Resource Center for public safety COPS/JAG funding. She has submitted a letter of interest for the Appalachian Forest Grant to fund a new Bath website.

C. Attached is the progress report submitted by Pete Brown on the Phase V Streetscape Project, the Berkeley Springs State Park Project and the North Berkeley Rail Trail Project.

D. The Bath OnTRAC program was considered for continuation. It was concluded that more information was needed especially in regards to financial and organizational requirements and State assistance with such.

Discussion was had on the possibility of Bath creating it's own CVB. At present the WV Legislature has put a moratorium on the expansion of the number of CVBs in the State until 2026.

6. Town Financial Concerns-

A. Ordinance Chairman Schene is working on an amended Festival Fees Ordinance and a Short Term Rental Ordinance which he hopes to present at the first Council meeting in May.

B. There will be a meeting with Region 9 representatives on May 6 to discuss assistance from this organization.

C. A resolution to pay a bill of \$174,400.00 for the Rt. 522 Water Line Extension was presented. Until more information and assurances are given the bill will be held.

D. Council will vote to Lay the Levy (attached) at their meeting on this day. The rates will remain unchanged from previous years.

E. Concern was expressed over the 522 bypass construction will cause traffic to be redirected down Fairfax Street and Martinsburg Road. This is unacceptable and will be brought to the attention of appropriate parties.

7. Bills for the BSWW and the Town were approved for recommendation to the Council. This approval included the Bath financial obligation to repair private property fencing on Baltimore Alley and Rockwell Street.

8. The next FC Regular Meeting date is May 7, 2024 at 4pm in the Municipal Center.

9. Adjourn

Chairman Suzanne Webster Date 5-7-2024

**MUNICIPALITY OF BATH (BERKELEY SPRINGS), WEST VIRGINIA
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

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 and Oil Severance Tax | 7,700 |
| Excise Tax on Utilities | 35,000 |
| Business and Occupation Tax | 58,000 |
| Wine and Liquor Tax | 40,000 |
| Hotel Occupancy Tax | 108,000 |
| Fines, Fees and 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 | 200 |

**TOTAL ESTIMATED REVENUE
(GENERAL FUND) \$838,813**

**COAL SEVERANCE TAX FUND
REVENUE SOURCE**

| | |
|-----------------------|-------|
| Assigned Fund Balance | 500 |
| Coal Severance Tax | 4,000 |

**TOTAL ESTIMATED REVENUE
(COAL SEVERANCE FUND) \$4,500**

ESTIMATED CURRENT EXPENDITURES

| | General Fund | Coal Severance Fund |
|------------------------------------|--------------|---------------------|
| 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 and Recreation | 54,000 | — |
| Visitors Bureau | 54,000 | — |

TOTAL ESTIMATED EXPENDITURES \$838,813 \$4,500

**Certificate of Valuation
Assessed Value
for Tax Purposes**

| | Assessed Value | Levy Rate/\$100 | Taxes Levied |
|--|---------------------|-----------------|------------------|
| CLASS I | | | |
| Personal Property | 0 | 12.50 | \$ 0 |
| Public Utility | 0 | | \$ 0 |
| Total Class I | 0 | | \$ 0 |
| CLASS II | | | |
| Real Estate | \$13,807,420 | 25.00 | \$34,519 |
| Personal Property | 0 | | 0 |
| Total Class II | \$13,807,420 | | \$34,519 |
| CLASS IV | | | |
| Real Estate | \$24,103,970 | 50.00 | \$120,520 |
| Personal Property | 4,680,854 | | 23,404 |
| Public Utility | 5,339,055 | | 26,695 |
| Total Class IV | \$34,123,879 | | \$170,619 |
| TOTAL VALUE & PROJECTED REVENUE | \$47,931,299 | | \$205,138 |

Less Delinquencies, Exonerations & Uncollectable Taxes 5.00% 10,257

Less Tax Discounts 2.00% 3,898

Less Allowance for Tax Increment Financing (If Applicable) 0

TOTAL PROJECTED PROPERTY TAX COLLECTION \$190,983

Less Assessor Valuation Fund 2.00% 3,820
(Subtracted from regular current expense taxes levied only)

Net Amount to be Raised by Levy of Property Taxes \$187,163

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

I, Susan Webster, Recording Officer of said Municipality, do hereby certify that the foregoing are true copies from the record of the orders made and entered by the said council on the 27th day of March, 2024.

Susan J. Webster
Recording Officer
4-3-2tm



State of West Virginia
John B. McCuskey
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

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April 8, 2024

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

To: Municipality of Bath (Berkeley Springs)

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2024.

With this written approval, the levying body shall meet on the third Tuesday in April (April 16) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact us at:
LGS@wvsao.gov or 304-627-2415.

Sincerely,
John B. McCuskey
WV State Auditor

A handwritten signature in cursive script, appearing to read "Ora L. Ash".

By: Ora L. Ash
Deputy State Auditor
Local Government Services

Budget Revision - Town Hall

4/16/2024

| Account | Description | Change | Budget |
|--------------|---------------|---------------|--------------|
| 1 700 106 00 | Retirement | \$ (3,500.00) | \$ 8,000.00 |
| 1 700 213 00 | Utilities | \$ 1,000.00 | \$ 3,000.00 |
| 1 700 218 00 | Postage | \$ 500.00 | \$ 800.00 |
| 1 700 343 00 | Auto Supplies | \$ 2,000.00 | \$ 10,000.00 |
| | | \$ - | |

Susan
Marey