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.

Scott Merki, Mayor

Susan J. Webster, Recorder

MUNICIPALITY OF BATH (BERKELEY SPRINGS), WEST VIRGINIA

Regular Current Expense Levy FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	С	ertificate of Valuation			
		Assessed Value	Levy	Taxes	
		for Tax Purposes	Rate/\$100	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		<u>5.00%</u> _	10,257	
*					
Less Tax Discounts (use Total Projected Revenue to calculate)			<u>2.00%</u> _	3,898	
				2	
Less Allowance for Tax Increment Financing (if Ap)	plicable)	-	0	
				100.000	
Total Projected Property Tax Collection	ľ		\$_	190,983	
			2.00%	2 900	
Less Assessor Valuation Fund			<u>2.00%</u> _	3,820	
(Subtracted from regular current expense taxes lev	ried onl	у)			
\$ 187,163					
Net Amount to be Raised by Levy of Pro	perty	IAXCS	Ψ=	101,100	

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 5,000 Unassigned Fund Balance 187,163 Property Taxes - Current Expense 187,163 Gas & Oil Severance Tax 7,700 Excise Tax on Utilities 35,000 Business and Occupation Tax 40,000 Wine & Liquor Tax 108,000 Hotel Occupancy Tax 15,000 Fines, Fees & Court Costs 24,000 Parking Violations 24,000 Licenses 10,000 Franchise Fees 10,000 IRP Fees (Interstate Registration Plan) 13,000 Private Liquor Club Fee 25,000 Parking Meter Revenues 25,000 Rents, Royalties, and Concessions 46,200 Refuse Collection 125,000 Police Protection Fees 34,000 Street Fees 24,400 Charges to Other Entities 8,300 Gaming Income 10,000 Interest Earned on Investments 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000		
Wassigned 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 108,000 Hotel Occupancy Tax 15,000 Fines, Fees & Court Costs 24,000 Parking Violations 24,000 Licenses 10,000 Franchise Fees 10,000 IRP Fees (Interstate Registration Plan) 3,750 Private Liquor Club Fee 25,000 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 10,000 Interest Earned on Investments 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	REVENUE SOURCE	0.500
Unassigned Fund Balance 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 24,000 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 24,400 Charges to Other Entities 24,400 Gaming Income 10,000 Interest Earned on Investments 4,000 Reimbursements 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Restricted Fund Balance	•
Froperty Taxes - Current Expense 7,700 Gas & Oil Severance Tax 35,000 Excise Tax on Utilities 35,000 Business and Occupation Tax 40,000 Wine & Liquor Tax 108,000 Hotel Occupancy Tax 15,000 Fines, Fees & Court Costs 24,000 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 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 20,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Unassigned Fund Balance	-
Gas & On Severance Tax 35,000 Business and Occupation Tax 58,000 Wine & Liquor Tax 40,000 Hotel Occupancy Tax 108,000 Fines, Fees & Court Costs 24,000 Parking Violations 24,000 Licenses 15,500 Franchise Fees 10,000 IRP Fees (Interstate Registration Plan) 13,000 Private Liquor Club Fee 25,000 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 8,300 Interest Earned on Investments 4,000 Reimbursements 4,000 Accident Reports 20,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Property Taxes - Current Expense	·
Excise Tax on Outlines 58,000 Wine & Liquor Tax 40,000 Hotel Occupancy Tax 108,000 Fines, Fees & Court Costs 24,000 Parking Violations 24,000 Licenses 15,500 Franchise Fees 10,000 IRP Fees (Interstate Registration Plan) 13,000 Private Liquor Club Fee 25,000 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 10,000 Interest Earned on Investments 4,000 Reimbursements 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Gas & Oil Severance Tax	
Business and Occupation 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 25,000 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 10,000 Interest Earned on Investments 4,000 Accident Reports 100 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Excise Tax on Utilities	
Wine & Liquor 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 4,000 Accident Reports 100 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Business and Occupation Tax	•
Hotel Occupancy Tax 15,000 Fines, Fees & Court Costs 24,000 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 24,400 Charges to Other Entities 24,400 Gaming Income 8,300 Interest Earned on Investments 10,000 Reimbursements 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Wine & Liquor Tax	,
Fines, Fees & Court Costs 24,000 Parking Violations 15,500 Licenses 10,000 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 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Hotel Occupancy Tax	Ť
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 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Fines, Fees & Court Costs	
Franchise Fees IRP Fees (Interstate Registration Plan) Private Liquor Club Fee Parking Meter Revenues Rents, Royalties, and Concessions Refuse Collection Police Protection Fees Street Fees Charges to Other Entities Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 13,000 25,000 25,000 125,000 125,000 34,000 34,000 34,000 34,000 34,000 4,000 4,000 2,000		· ·
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	Licenses	
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 24,400 Charges to Other Entities 24,400 Gaming Income 8,300 Interest Earned on Investments 10,000 Reimbursements 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200	Franchise Fees	10,000
Private Liquor Club Fee Parking Meter Revenues Rents, Royalties, and Concessions Refuse Collection Police Protection Fees Street Fees Charges to Other Entities Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 25,000 125,00	= = = = = = = = = = = = = = = = = = = =	13,000
Parking Meter Revenues Rents, Royalties, and Concessions Refuse Collection Police Protection Fees Street Fees Charges to Other Entities Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 25,000 46,200 34,000 34,000 34,000 24,400 24,400 10,000 10,000 2,000 2,000		•
Rents, Royalties, and Concessions Refuse Collection Police Protection Fees Street Fees Charges to Other Entities Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 125,000 34,000 34,000 34,000 10,000 4,000 10,000 2,000		25,000
Refuse Collection Police Protection Fees 34,000 Street Fees Charges to Other Entities Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 125,000 34,000 34,000 4,000 4,000 10,000 4,000 10,000 100 100 100 100 100 100 100		46,200
Police Protection Fees 34,000 Street Fees 24,400 Charges to Other Entities 24,400 Gaming Income 8,300 Interest Earned on Investments 10,000 Reimbursements 4,000 Accident Reports 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200		125,000
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 2,000 Video Lottery (LVL) 2,000 Miscellaneous Revenues (provide details on 'Explanations' tab) 200		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		34,000
Gaming Income Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 8,300 10,000 4,000 2,000		24,400
Interest Earned on Investments Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab)		8,300
Reimbursements Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 4,000 2,000 2,000	-	10,000
Accident Reports Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 2,000		4,000
Video Lottery (LVL) Miscellaneous Revenues (provide details on 'Explanations' tab) 2,000 200		100
Miscellaneous Revenues (provide details on 'Explanations' tab) 200		2,000
TOTAL ESTIMATED REVENUE (GENERAL FUND) \$ 838,813	Misselloneous Revenues (provide details on 'Explanations' tab)	
	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
	General	Coal	Severance
	Fund		Fund
ESTIMATED CURRENT EXPENDITURES			
	200		
City Council	300		-
Police Judge's Office	3,800		per
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	\$ 838,813	_\$	4,500