

**STATE OF WEST VIRGINIA, COUNTY OF UPSHUR, CITY OF BUCKHANNON, TO WIT:**

A Special Session of the Buckhannon City Council was held on Tuesday, April 15, 2025, at 9:00 a.m. in City Hall. As per WV Code 11-8-10a, the purpose of the meeting is to lay the levy of the property tax rates for the next fiscal year 2025-2026 and to hear any objections. The following were in attendance (GTM – GoToMeeting):

Mayor	Robbie Skinner	Present
City Recorder	Randy Sanders	Present
Council Member	Pam Bucklew	Present
Council Member	Scott Randall	Present
Council Member	Jack Reger	Present
Council Member	Robert Zuliani	Present
Council Member	David Thomas	Present
Assistant Recorder & Director of Finance	Amberle Jenkins	Present
News Media		Absent

Council of the City of Buckhannon Meeting Agenda  
9:00 AM Tuesday, April 15, 2025  
Council Chambers | 70 East Main Street

- 1. Call to Order
- 2. Moment of Silent Reflection
- 3. Pledge of Allegiance
- 4. New Business Discussions
  - a. Lay the Levy  
*Per WV Code § 11-8-10a:* The purpose of the meeting is to lay the levy of the property tax rates for the next fiscal year 2025-2026 and to hear any objections.
- 5. Declaration of Adjournment

*This agenda is certified by Mayor Robbie Skinner on March 21, 2025. To participate in this meeting virtually, use this link: <https://meet.goto.com/424673933>, or by phone, call: +1 (872) 240-3412, access code: 424-673-933.*

**1. Call to Order:** At 9:00 a.m., Mayor Robbie Skinner called the April 15, 2025, meeting of the Buckhannon City Council to order.

**2. Moment of Silent Reflection:** Mayor Skinner invited those in attendance to a moment of silent reflection.

**3. Pledge of Allegiance:** Mayor Skinner invited those in attendance to recite the Pledge of Allegiance.

**4. New Business Discussions**  
**a. Lay the Levy *Per WV Code § 11-8-10a:***  
**The purpose of the meeting is to lay the levy of the property tax rates for the next fiscal year 2025-2026 and to hear any objections.**

The budget was adopted by City Council in March 18, 2025.

The budget for the fiscal year 2025-26 was published in the local newspaper on March 26, 2025 and April 2, 2025:

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026  
LEVY ESTIMATE - BUDGET DOCUMENT

STATE OF WEST VIRGINIA  
MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA

In accordance with Code § 11-S-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	
Unassigned Fund Balance	750,000
Property Taxes - Current Expense	907,498
Prior Year Taxes	25,000
Gas & Oil Severance Tax	15,000
Excise Tax on Utilities	230,000
Business and Occupation Tax	1,490,000
Wine & Liquor Tax	75,000
Animal Control Tax	1,100
Hotel Occupancy Tax	120,000
Fines, Fees & Court Costs	11,000
Licenses	10,000
Building Permit Fees	42,000
Franchise Fees	45,000
IRP Fees (Interstate Registration Plan)	20,000
Parks & Recreation	14,500
Rents, Royalties, and Concessions	30,000
Police Protection Fees	215,000
Fire Protection Fees	315,000
Civic Center / Coliseum	11,500
Charges to Other Entities	152,500
State Government Grants	5,000
Contributions from other Funds	2,319,184
Charges to Other Funds	200
Gaming Income	10,000
Interest Earned on Investments	400
Reimbursements	4,000
Refunds	3,500
Video Lottery (LVL)	20,000
Miscellaneous Revenues (provide details on 'Explanations' tab)	20,000
TOTAL ESTIMATED REVENUE (GENERAL FUND)	\$ 6,862,382

COAL SEVERANCE TAX FUND

REVENUE SOURCE	
Assigned Fund Balance (Coal Fund Only)	\$ 1,000
Coal Severance Tax	15,000
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	\$ 16,000

ESTIMATED CURRENT EXPENDITURES

	General Fund	Coal Severance Fund
Economic Development	\$ 55,000	\$ -
Mayor's Office	249,845	-
City Council	43,835	-
Recorder's Office	7,950	-
Treasurer's Office	23,870	-
Police Judge's Office	9,751	-
Engineering	28,863	-
Regional Development Authority	5,964	-
Building Inspection	35,000	-
Planning & Zoning	56,790	-
Data Processing	40,000	-
City Hall	90,200	-
Police Department	1,726,855	-
Regional Jail	1,500	-
Fire Department	1,353,365	-
Dog Warden/Humane Society	1,100	-
Streets and Highways	1,822,942	16,000
Street Lights	88,000	-
Signs and Signals	10,000	-
Snow Removal	20,000	-
Airports	20,000	-
Public Transit	15,000	-
Local Health Department	5,000	-
Storm Sewer	100,000	-
Parks & Recreation	36,000	-
Visitors Bureau	84,000	-
Arts & Humanities	157,410	-
Youth Program	574,345	-
Civic Center - Municipal Auditorium	112,527	-
Capital Projects - Public Safety	87,270	-
TOTAL ESTIMATED EXPENDITURES	\$ 6,862,382	\$ 16,000

MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA  
Regular Current Expense Levy  
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value for Tax Purposes	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	\$ 82,678,270	25.00	\$ 206,696
Personal Property	291,118		728
Total Class II	\$ 82,969,388		\$ 207,424
CLASS IV			
Real Estate	\$ 87,008,430	50.00	\$ 435,342
Personal Property	45,153,595		225,768
Public Utility	18,164,323		90,822
Total Class IV	\$ 150,386,348		\$ 751,932
Total Value & Projected Revenue	\$ 233,355,736		\$ 959,356
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50%	23,984
Less Tax Discounts (use Total Projected Revenue to calculate)		1.00%	9,354
Less Allowance for Tax Increment Financing (if Applicable)			0
Total Projected Property Tax Collection			\$ 926,018
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	18,529
Net Amount to be Raised by Levy of Property Taxes			\$ 907,498

MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA  
CHARLES GIBSON LIBRARY LEVY  
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
CLASS I			
Personal Property	\$ 0	1.43	\$ 0
Public Utility	0		0
Total Class I	0		0
CLASS II			
Real Estate	\$ 82,678,270	2.80	\$ 23,646
Personal Property	291,118		83
Total Class II	\$ 82,969,388		\$ 23,729
CLASS IV			
Real Estate	\$ 87,008,430	5.72	\$ 49,803
Personal Property	45,153,595		25,828
Public Utility	18,164,323		10,390
Total Class IV	\$ 150,386,348		\$ 86,021
Total Value & Projected Revenue	\$ 233,355,736		\$ 109,750
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50%	2,744
Less Tax Discounts (use Total Projected Revenue to calculate)		1.00%	1,070
Net Amount to be Raised by Levy for Budget Purposes			\$ 105,936

STATE OF WEST VIRGINIA

COUNTY OF

MUNICIPALITY OF

Upshur

BUCKHANNON

I, RANDALL H SANDERS, 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 council of the said municipality on the 18TH day of March, 2025.

(Signature)

Recorder  
(Official Title of Recording Officer)

The Notice of Approval of the Levy Estimate (Budget) was received from the WV State Auditor's Office:

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

*State of West Virginia*  
**Mark A. Hunt**  
State Auditor

Toll Free: (877) 982-9148  
Telephone: (304) 627-2415  
Fax: (304) 340-5090  
[www.wvsao.gov](http://www.wvsao.gov)

March 31, 2025

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

To: Municipality of Buckhannon

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, 2025.

HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN  
AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.

In processing your budget, we have noted that in your General fund, you have allocated \$750,000 to accounts #295-#299, which based on your previous year's carryover of 1,527,576, appears to be an understated amount. The proposed budget is published to inform the citizens of the financial position of your entity. Withholding or underestimating revenues is understating the financial condition of your entity. You should reflect the actual amount that you can conservatively expect to carry over and include that amount in the fund balance accounts as well as in the expenditure accounts to which the funds should be allocated.

In processing your budget, we have noted that in your Coal Severance fund, you have allocated \$1,000 to account #298, which based on your previous year's carryover of \$53,186, appears to be an understated amount. The proposed budget is published to inform the citizens of the financial position of your entity. Withholding or underestimating revenues is understating the financial condition of your entity. You should reflect the actual amount that you can conservatively expect to carry over and include that amount in the fund balance accounts as well as in the expenditure accounts to which the funds should be allocated. If you have (or plan to) spent funds sufficient to cause \$1,000 to be more reasonable than a higher amount, please let us know that.

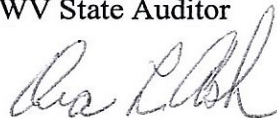
Please provide the month and year for when the next election will be on the Roster.

Municipality of Buckhannon  
Page 2

With this written approval, the levying body shall meet on the third Tuesday in April (April 15) 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 our office at: [LGS@wvsao.gov](mailto:LGS@wvsao.gov) or 304-627-2415.

Sincerely,  
Mark A. Hunt  
WV State Auditor



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



Mrs. Jenkins pointed out that the State Auditor’s office had commented on the carry-over on July 1, 2024 was more than the expected balance on hand.

She reflected that the year ending 06/30/2023 was actually less and the budget had to be reduced.

The rule of thumb is to under estimate revenue and overestimate expenses, however, for 06/30/2024 there were large budgeted items that did not get expensed by 06/30/2024:

- Engineering Services – for Stockert Project did not get completed -\$87,000
- Street Projects – did not complete by June - \$97,000
- Street Paving – not completed by June - \$53,500
- Stockert Youth Building Project – project was expected to have a payment, but financing was a very long process, then City Council determined it was not financially feasible - \$181,000
- Police Equipment – radios were not purchased until later and only 6 months of payments were paid leaving \$35,500 not expended.
- Police salaries \$52,000
- Street salaries \$51,500

The Levy Order and Rate Sheet were presented:

MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA LEVY ORDER AND RATE SHEET 2025 - 2026			
The following is a true copy from the record of orders entered by this entity on the 15 day of April, 2025.			
SIGNATURE: _____			
Municipal Clerk or Recorder			
Column E			
Current Year	Certificate of Valuation	Levy	Taxes
Class I	Assessed Value for Tax Purposes	Rate/\$100	Levied
Personal Property	\$ 0	12.500	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 82,678,270	25.000	\$ 206,696
Personal Property	291,118		728
Total Class II	\$ 82,969,388		\$ 207,424
Class IV			
Real Estate	\$ 87,068,430	50.000	\$ 435,342
Personal Property	45,153,595		225,768
Public Utility	18,164,323		90,822
Total Class IV	\$ 150,386,348		\$ 751,932
Total Value & Projected Revenue	\$ 233,355,736		\$ 959,356
Less Delinquencies, Exonerations & Uncollectable Taxes	2.50%		23,984
Less Tax Discounts	1.00%		9,354
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			926,018
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)	2.00%		18,520
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 907,498

MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET SUPPLEMENT  
Charles Gibson Library  
2025 - 2026

The following is a true copy from the record of orders entered by this entity on the 15 day of April, 2025.

SIGNATURE _____			
Municipal Clerk or Recorder			
Column E			
	Certificate of Valuation	Levy	Taxes
	<u>Assessed Value for Tax Purposes</u>	<u>Rate/\$100</u>	<u>Levied</u>
Current Year			
Class I			
Personal Property	\$ 0	1.430	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 82,678,270	2.860	\$ 23,646
Personal Property	291,118		83
Total Class II	\$ 82,969,388		\$ 23,729
Class IV			
Real Estate	\$ 87,068,430	5.720	\$ 49,803
Personal Property	45,153,595		25,828
Public Utility	18,164,323		10,390
Total Class IV	\$ 150,386,348		\$ 86,021
Total Value & Projected Rev.	\$ 233,355,736		\$ 109,750
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50% . . .	2,744
Less Tax Discounts		1.00% . . .	1,070
Net Amount to be Raised by Levy For Budget Purposes:			\$ 105,936

Mrs. Jenkins pointed out that the Charles Gibson Library Levy is at 1.43 per 100 instead of 1.50 per hundred. Per this levy, the maximum collection cannot be more than \$106,674 per the levy that ends 06/30/2026.

A motion was made by Reger/Randall to approve the levy order and rate sheets as presented. Motion carried.

5. Declaration of Adjournment

There being no further business to be transacted, motion Bucklew/Thomas to adjourn at 9:08 a.m. Motion carried.

Mayor Robert N. Skinner III \_\_\_\_\_

City Recorder Randall H. Sanders \_\_\_\_\_