

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

STATE OF WEST VIRGINIA  
MUNICIPALITY OF STAR CITY, 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	17,650
Assigned Fund Balance (General Fund only)	215,000
Unassigned Fund Balance	570,000
Property Taxes - Current Expense	313,770
Gas & Oil Severance Tax	10,000
Excise Tax on Utilities	55,000
Business and Occupation Tax	555,000
Wine & Liquor Tax	16,000
Animal Control Tax	350
Hotel Occupancy Tax	90,000
Fines, Fees & Court Costs	44,000
Licenses	22,000
Building Permit Fees	10,000
Miscellaneous Permits	5,250
Franchise Fees	18,000
Inspection, Dilapidated Building, & Vacant Property Fees	1,250
IRP Fees (Interstate Registration Plan)	4,500
Parks & Recreation	1,500
Municipal Service Fees	100,000
Rents, Royalties, and Concessions	12,000
Refuse Collection	360,000
Federal Government Grants	5,000
Other Grants	5,000
Gaming Income	9,000
Interest Earned on Investments	35,000
Reimbursements	5,000
Refunds	9,000
Accident Reports	1,000
Video Lottery (LVL)	7,000
Miscellaneous Revenues (provide details on 'Explanations' tab)	5,800
TOTAL ESTIMATED REVENUE (GENERAL FUND)	\$ <u><u>2,503,070</u></u>

**COAL SEVERANCE TAX FUND**

REVENUE SOURCE

Assigned Fund Balance (Coal Fund Only)	\$	30
Coal Severance Tax		6,000
Interest Earned on Investment		150
Reimbursements		-
Refunds		-
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	\$	<u>6,180</u>

General Fund	Coal Severance Fund
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ESTIMATED CURRENT EXPENDITURES

Zoning Board	500	-
Mayor's Office	20,677	-
City Council	6,609	-
Recorder's Office	4,856	-
Finance Office	162,427	-
Police Judge's Office	3,850	-
City Attorney	30,000	-
Contributions to Comms/Authorities	1,000	-
Other Grants	10,000	-
Regional Development Authority	548	-
Building Inspection	56,146	-
Planning & Zoning	500	-
City Hall	93,765	-
Public Works Department	204,856	-
Contingencies	132,461	-
Police Department	530,987	-
Police-Special Duty	101,674	-
Streets and Highways	205,087	-
Street Lights	25,000	-
Signs and Signals	3,200	-
Snow Removal	27,517	6,180
Central Garage	48,400	-
Garbage Department	355,812	-
Recycling Center	8,544	-
Storm Sewer	253,328	-
Parks & Recreation	99,226	-
Visitors Bureau	45,000	-
Rails to Trails	69,600	-
Beautification Programs	1,500	-
TOTAL ESTIMATED EXPENDITURES	\$ <u>2,503,070</u>	\$ <u>6,180</u>