

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
LEVY ESTIMATE - BUDGET DOCUMENT

STATE OF WEST VIRGINIA
MUNICIPALITY OF STAR CITY

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	27,397
Assigned Fund Balance	8,642
Unassigned Fund Balance	343,196
Property Taxes - Current Expense	330,659
Gas & Oil Severance Tax	4,000
Excise Tax on Utilities	50,000
Business and Occupation Tax	550,000
Wine & Liquor Tax	16,000
Animal Control Tax	400
Hotel Occupancy Tax	75,000
Fines, Fees & Court Costs	150,000
Licenses	20,000
Building Permit Fees	7,500
Miscellaneous Permits	4,200
Franchise Fees	20,000
IRP Fees (Interstate Registration Plan)	4,000
Refuse Collection	400,000
Other Grants	4,000
Gaming Income	9,000
Interest Earned on Investments	40,000
Reimbursements	4,500
Refunds	5,500
Sale of Fixed Assets	5,000
Accident Reports	850
Video Lottery (LVL)	7,000
Miscellaneous Revenues (provide details on 'Explanations' tab)	4,000
TOTAL ESTIMATED REVENUE (GENERAL FUND)	<u><u>\$ 2,090,844</u></u>

COAL SEVERANCE TAX FUND

REVENUE SOURCE

Assigned Fund Balance (Coal Fund Only)	\$	25
Coal Severance Tax		5,000
Interest Earned on Investment		100
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	\$	<u>5,125</u>

	General Fund	Coal Severance Fund
<u>ESTIMATED CURRENT EXPENDITURES</u>		
Zoning Board	500	-
Mayor's Office	19,577	-
City Council	6,509	-
Recorder's Office	4,506	-
Finance Office	120,000	-
Police Judge's Office	3,850	-
City Attorney	30,000	-
Contributions to Comms/Authorities	1,000	-
Regional Development Authority	548	-
Building Inspection	40,322	-
Planning & Zoning	500	-
City Hall	85,050	-
Public Works Department	123,759	-
Police Department	714,709	-
Dog Warden/Humane Society	2,832	-
Streets and Highways	239,425	-
Street Lights	25,000	-
Signs and Signals	2,500	-
Snow Removal	45,823	5,125
Central Garage	19,164	-
Garbage Department	422,447	-
Parks & Recreation	86,574	-
Visitors Bureau	37,500	-
Rails to Trails	56,749	-
Beautification Programs	2,000	-
TOTAL ESTIMATED EXPENDITURES	\$ <u>2,090,844</u>	\$ <u>5,125</u>

MUNICIPALITY OF STAR CITY
Regular Current Expense Levy
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

	Certificate of Valuation		
	Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<u>CLASS I</u>			
Personal Property	\$ 0	12.50	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
<u>CLASS II</u>			
Real Estate	\$ 30,637,860	25.00	\$ 76,595
Personal Property	143,220		358
Total Class II	\$ 30,781,080		\$ 76,953
<u>CLASS IV</u>			
Real Estate	\$ 54,395,960	50.00	\$ 271,980
Personal Property	16,728,711		83,644
Public Utility	2,831,804		14,159
Total Class IV	\$ 73,956,475		\$ 369,783
Total Value & Projected Revenue	\$ 104,737,555		\$ 446,736
Less Delinquencies, Exonerations & Uncollectable Taxes		4.00%	17,869
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	8,577
Less Allowance for Tax Increment Financing (if Applicable)			82,883
Total Projected Property Tax Collection			\$ 337,407
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	6,748
Net Amount to be Raised by Levy of Property Taxes			\$ 330,659

STATE OF WEST VIRGINIA

COUNTY OF

Monongalia

MUNICIPALITY OF

STAR CITY

I, Steven Blinco , 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 17 day of March, 2026.

(Signature)

Recorder

(Official Title of Recording Officer)