

STATE OF WEST VIRGINIA
 MUNICIPALITY OF BUCKHANNON

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

Unassigned Fund Balance	\$ 1,313,415
Property Taxes - Current Expense	928,868
Prior Year Taxes	40,000
Gas & Oil Severance Tax	15,000
Excise Tax on Utilities	230,000
Business and Occupation Tax	1,500,000
Wine & Liquor Tax	80,000
Animal Control Tax	1,000
Hotel Occupancy Tax	120,000
Fines, Fees & Court Costs	60,000
Licenses	9,500
Building Permit Fees	40,000
Franchise Fees	35,000
IRP Fees (Interstate Registration Plan)	18,000
Parks & Recreation	13,000
Rents, Royalties, and Concessions	30,000
Police Protection Fees	250,000
Fire Protection Fees	350,000
Civic Center / Coliseum	4,500
Charges to Other Entities	131,000
State Government Grants	198,200
Contributions from other Funds	2,313,685
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)	\$ 7,739,268

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

	General Fund	Coal Severance Fund
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ESTIMATED CURRENT EXPENDITURES

Economic Development	\$ 80,000	\$ -
Mayor's Office	238,536	-
City Council	44,445	-
Recorder's Office	7,425	-
Treasurer's Office	23,410	-
Police Judge's Office	9,841	-
Engineering	28,679	-
Regional Development Authority	5,964	-
Building Inspection	31,000	-
Planning & Zoning	64,736	-
Data Processing	80,000	-
City Hall	84,905	-
Police Department	1,774,333	-
Regional Jail	25,000	-
Fire Department	1,385,416	-
Dog Warden/Humane Society	1,100	-
Streets and Highways	2,313,153	16,000
Street Lights	88,000	-
Signs and Signals	10,000	-
Snow Removal	20,000	-
Airports	40,000	-
Public Transit	15,000	-
Local Health Department	5,000	-
Storm Sewer	100,000	-
Parks & Recreation	36,000	-
Visitors Bureau	84,000	-
Arts & Humanities	126,086	-
Youth Program	797,373	-
Civic Center - Municipal Auditorium	115,551	-
Historical Commission	3,045	-
Capital Projects - Public Safety	101,270	-
TOTAL ESTIMATED EXPENDITURES	\$ 7,739,268	\$ 16,000

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	\$ 86,910,640	25.00	\$ 217,277
Personal Property	295,540		739
Total Class II	\$ 87,206,180		\$ 218,016
CLASS IV			
Real Estate	\$ 89,557,500	50.00	\$ 447,788
Personal Property	43,031,365		215,157
Public Utility	20,197,250		100,986
Total Class IV	\$ 152,786,115		\$ 763,931
Total Value & Projected Revenue	\$ 239,992,295		\$ 981,947
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50%	24,549
Less Tax Discounts (use Total Projected Revenue to calculate)		1.00%	9,574
Less Allowance for Tax Increment Financing (if Applicable)			0
Total Projected Property Tax Collection			\$ 947,824
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	18,956
Net Amount to be Raised by Levy of Property Taxes			\$ 928,868

MUNICIPALITY OF BUCKHANNON
 Charles Gibson Library
 FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Certificate of Valuation

	Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
CLASS I			
Personal Property	\$ 0	1.50	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
CLASS II			
Real Estate	\$ 86,910,640	3.00	\$ 26,073
Personal Property	295,540		89
Total Class II	\$ 87,206,180		\$ 26,162
CLASS IV			
Real Estate	\$ 89,557,500	6.00	\$ 53,735
Personal Property	43,031,365		25,819
Public Utility	20,197,250		12,118
Total Class IV	\$ 152,786,115		\$ 91,672
Total Value & Projected Revenue	\$ 239,992,295		\$ 117,834
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50%	2,946
Less Tax Discounts (use Total Projected Revenue to calculate)		1.00%	1,149
Net Amount to be Raised by Levy for Budget Purposes			\$ 113,739

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 19 day of March, 2026.


 (Signature)

RECORDER
 (Official Title of Recording Officer)