

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

STATE OF WEST VIRGINIA  
MUNICIPALITY OF WHITE HALL

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**

Nonspendable Fund Balance	\$	-
Restricted Fund Balance		120,000
Assigned Fund Balance		200,000
Unassigned Fund Balance		225,000
Property Taxes - Current Expense		223,198
Gas & Oil Severance Tax		1,700
Excise Tax on Utilities		86,000
Wine & Liquor Tax		83,860
Hotel Occupancy Tax		65,700
Sales Tax		1,760,000
Fines, Fees & Court Costs		100,000
Miscellaneous Permits		67,000
Franchise Fees		4,000
IRP Fees (Interstate Registration Plan)		85,300
Private Liquor Club Fee		6,500
Parks & Recreation		600
Municipal Service Fees		10,000
Fire Protection Fees		30,000
State Government Grants		3,200
Gaming Income		10,449
Capital Lease Revenues		300
Interest Earned on Investments		15,000
Refunds		600
Accident Reports		6,000
Video Lottery (LVL)		3,500
Miscellaneous Revenues (provide details on 'Explanations' tab)		25,000
<b>TOTAL ESTIMATED REVENUE (GENERAL FUND)</b>	<b>\$</b>	<b><u><u>3,132,907</u></u></b>

**COAL SEVERANCE TAX FUND**

**REVENUE SOURCE**

Assigned Fund Balance (Coal Fund Only)	\$	2,000
Coal Severance Tax		1,800

Interest Earned on Investment		60
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)		<u>\$ 3,860</u>
	General Fund	Coal Severance Fund
<u>ESTIMATED CURRENT EXPENDITURES</u>		
Economic Development	\$ 86,816	\$ -
Mayor's Office	33,682	-
City Council	29,415	-
Recorder's Office	8,334	-
City Manager's Office	140,923	-
Treasurer's Office	10,677	-
Finance Office	83,359	-
City Clerk's Office	154,750	-
Police Judge's Office	44,150	-
City Attorney	26,900	-
City Auditor	3,000	-
Other Grants	16,000	-
Regional Development Authority	200	-
City Hall	457,894	3,087
Contributions / Transfers to Other Funds	436,000	-
Employee Wellness	10,000	-
Public Works Department	319,511	-
Police Department	869,062	-
Fire Department	30,000	-
Dog Warden/Humane Society	-	773
Streets and Highways	480	-
Street Lights	8,854	-
Snow Removal	15,000	-
Visitors Bureau	32,850	-
Fair Associations/Festivals	32,850	-
Capital Projects - Street and Transportation	160,000	-
Capital Projects - Culture and Recreation	122,200	-
TOTAL ESTIMATED EXPENDITURES	<u>\$ 3,132,907</u>	<u>\$ 3,860</u>

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

	Certificate of Valuation		
	Assessed Value	Levy	Taxes
	for Tax Purposes	Rate/\$100	Levied
<b><u>CLASS I</u></b>			
Personal Property	\$ 0	6.00	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b><u>CLASS II</u></b>			
Real Estate	\$ 19,428,610	12.00	\$ 23,314
Personal Property	76,758		92
<b>Total Class II</b>	<b>\$ 19,505,368</b>		<b>\$ 23,406</b>
<b><u>CLASS IV</u></b>			
Real Estate	\$ 65,425,230	24.00	\$ 157,021
Personal Property	39,362,005		94,469
Public Utility	4,219,804		10,128
<b>Total Class IV</b>	<b>\$ 109,007,039</b>		<b>\$ 261,618</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 128,512,407</b>		<b>\$ 285,024</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.50%	21,377
Less Tax Discounts (use Total Projected Revenue to calculate)		2.50%	6,591
Less Allowance for Tax Increment Financing (if Applicable)			29,303
<b>Total Projected Property Tax Collection</b>			<b>\$ 227,753</b>
Less Assessor Valuation Fund		2.00%	4,555
<b>Net Amount to be Raised by Levy of Property Taxes</b>			<b>\$ 223,198</b>