

AN ORDINANCE OF THE MUNICIPAL COUNCIL LEVY ESTIMATE, PRESCRIBED BY THE WEST VIRGINIA STATE AUDITOR, KNOWN AS THE ANNUAL APPROPRIATION FOR FISCAL YEAR 2025-2026 BUDGET FOR WHEELING MUNICIPALITY, OHIO COUNTY.

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

STATE OF WEST VIRGINIA
MUNICIPALITY OF WHEELING, 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

Unassigned Fund Balance	657,000
Property Taxes - Current Expense	4,126,103
Prior Year Taxes	204,500
Supplemental Taxes	122,550
Tax Loss Restoration	5,000
Property Taxes - Excess Levy	1,551,302
Tax Penalties, Interest & Publication Fees	20,500
Gas & Oil Severance Tax	200,000
Excise Tax on Utilities	1,460,000
Business and Occupation Tax	13,264,200
Wine & Liquor Tax	400,000
Animal Control Tax	3,500
Hotel Occupancy Tax	1,612,000
Amusement Tax	20,000
Horse and Dog Racing Tax	65,100
Sales Tax	4,398,912
Fines, Fees & Court Costs	261,500
Parking Violations	70,000
Licenses	71,000
Building Permit Fees	200,000
Miscellaneous Permits	105,000
Franchise Fees	450,000
IRP Fees (Interstate Registration Plan)	560,000

Cemetery Revenues	13,000
Parks & Recreation	123,835
Parking Meter Revenues	160,000
Rents, Royalties and Concessions	85,000
Refuse Collection	2,155,000
Fire Protection Fees	2,375,000
Charges for Services	551,000
Charges to Other Entities	323,000
Ambulance Fees	1,800,000
Federal Government Grants	750,000
State Government Grants	50,000
Contributions from Other Entities	50,000
Charges to Other Funds	117,600
Payment in Lieu of Taxes	50,000
Transfers from Rainy Day Fund	400,000
Gaming Income	371,000
Municipal Specific	5,000
Interest Earned on Investments	40,000
Reimbursements	150,000
Sale of Materials	40,000
Insurance Claims	15,000
Video Lottery (LVL)	769,077
Miscellaneous Revenues (provide details on 'Explanations' tab)	<u>300,000</u>
TOTAL ESTIMATED REVENUE (GENERAL FUND)	<u>\$ 40,521,679</u>

COAL SEVERANCE TAX FUND

REVENUE SOURCE

Assigned Fund Balance (Coal Fund only)	\$	5,000
Coal Severance Tax		<u>100,000</u>
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	\$	<u>105,000</u>

General Fund	Coal Severance Fund
--------------	---------------------

ESTIMATED CURRENT EXPENDITURES

Economic Development	\$	233,591	\$	-
Mayor's Office		36,380		-
City Council		104,844		-
City Manager's Office		655,571		105,000
Finance Office		2,060,619		-

City Clerk's Office	136,434	-
Police Judge's Office	196,248	-
City Attorney	243,700	-
Engineering	238,172	-
Personnel Office	361,155	-
Regional Development Authority	10,825	-
Planning & Zoning	886,209	-
Data Processing	120,928	-
Market House	283,172	-
Police Department	9,774,370	-
Fire Department	10,826,526	-
Communication Center/Central Dispatch	80,000	-
Streets and Highways	5,671,098	-
Central Garage	1,424,930	-
Public Transit	1,535,458	-
Garbage Department	2,174,166	-
Recycling Center	75,343	-
Parks & Recreation	423,441	-
Visitors Bureau	806,000	-
Youth Program	152,223	-
Playgrounds	1,184,399	-
Civic Center - Municipal Auditorium	387,500	-
Capital Projects - General Government	257,377	-
Capital Projects - Public Safety	140,000	-
Capital Projects - Health and Sanitation	1,000	-
Capital Projects - Culture and Recreation	40,000	-
Capital Projects - Social Services	-	-
TOTAL ESTIMATED EXPENDITURES	<u>\$ 40,521,679</u>	<u>\$ 105,000</u>

MUNICIPALITY OF WHEELING, 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
<u>CLASS I</u>			
Personal Property	\$ 0	12.07	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
<u>CLASS II</u>			
Real Estate	\$ 582,326,560	24.14	\$ 1,405,736
Personal Property	35,058		85
Total Class II	\$ 582,361,618		\$ 1,405,821
<u>CLASS IV</u>			
Real Estate	\$ 398,506,950	48.28	\$ 1,923,992
Personal Property	275,133,816		1,328,346
Public Utility	56,180,688		271,240
Total Class IV	\$ 729,821,454		\$ 3,523,578
Total Value & Projected Revenue	\$ 1,312,183,072		\$ 4,929,399
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	246,470
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	93,659
Less Allowance for Tax Increment Financing (if Applicable)			379,015
Total Projected Property Tax Collection			\$ 4,210,255
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		0.02 and 0.0185	84,152
Net Amount to be Raised by Levy of Property Taxes			\$ 4,126,103

MUNICIPALITY OF WHEELING, WEST VIRGINIA

Excess Levy/ Levies

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<u>CLASS I</u>			
Personal Property	\$ 0	4.08	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
<u>CLASS II</u>			
Real Estate	\$ 582,326,560	8.16	\$ 475,178
Personal Property	35,058		29
Total Class II	\$ 582,361,618		\$ 475,207
<u>CLASS IV</u>			
Real Estate	\$ 398,506,950	16.32	\$ 650,363
Personal Property	275,133,816		449,018
Public Utility	56,180,688		91,687
Total Class IV	\$ 729,821,454		\$ 1,191,068
Total Value & Projected Revenue	\$ 1,312,183,072		\$ 1,666,275
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	83,314
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	31,659
 Net Amount to be Raised by Levy for Budget Purposes			 \$ 1,551,302

MUNICIPALITY OF WHEELING, WEST VIRGINIA

Bond Levy

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<u>CLASS I</u>			
Personal Property	\$ 0	0.43	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
<u>CLASS II</u>			
Real Estate	\$ 582,326,560	0.86	\$ 50,080
Personal Property	35,058		3
Total Class II	\$ 582,361,618		\$ 50,083
<u>CLASS IV</u>			
Real Estate	\$ 398,506,950	1.72	\$ 68,543
Personal Property	275,133,816		47,323
Public Utility	56,180,688		9,663
Total Class IV	\$ 729,821,454		\$ 125,529
Total Value & Projected Revenue	\$ 1,312,183,072		\$ 175,612
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	8,781
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	3,337
Net Amount to be Raised by Levy for Budget Purposes			\$ 163,494

STATE OF WEST VIRGINIA

COUNTY OF

OHIO

MUNICIPALITY OF

WHEELING

I, _____, 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 3rd day of June, 2025.

(Signature)

CITY CLERK

(Official Title of Recording Officer)