

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

MUNICIPALITY OF

HARPERS FERRY

WEST VIRGINIA

CLASS: 4

**LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by the
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. Once approved forward to: LGS@wvsao.gov

Phone: 304-627-2415 / Toll Free 1-877-982-9148

ROSTER

MUNICIPALITY HARPERS FERRY MAILING ADDRESS PO Box 217
 COUNCIL MEETS 2nd Monday of month at 7pm City, State, Zip Code Harpers Ferry, WV 25425
 City Hall Hours Mon-TH 8:30-5

MAYOR	Gregory Vaughn	PHONE	304-535-2206	FAX		E-MAIL	gvaughn@harpersferry.wv.us
CITY MANAGER		PHONE		FAX		E-MAIL	
CITY CLERK	Virliissa Breeden	PHONE	340-535-2206	FAX		E-MAIL	vbreeden@harpersferry.wv.us
RECORDER	Kevin Carden	PHONE	304-886-2325	FAX		E-MAIL	kevin.carden@harpersferry.wv.us
FINANCE DIRECTOR	Deborah Kelly	PHONE	304-535-2206	FAX		E-MAIL	dkelly@harpersferry.wv.us
TREASURER		PHONE		FAX		E-MAIL	

COUNCIL MEMBER	Christopher Craig					COUNCIL MEMBER	
COUNCIL MEMBER	Gregory DiCostanzo					COUNCIL MEMBER	
COUNCIL MEMBER	Jesse Z Melton					COUNCIL MEMBER	
COUNCIL MEMBER	Christian Pechuekonis					COUNCIL MEMBER	
COUNCIL MEMBER	David Simmons					COUNCIL MEMBER	
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COUNCIL MEMBER						COUNCIL MEMBER	
COUNCIL MEMBER						COUNCIL MEMBER	

ELECTION: Annual Biennial Other Date of Next Election: June 2027

PERSON TO CONTACT FOR BUDGET INFORMATION

Name Deborah Kelly Title Financial Officer Phone 304-535-2206 Fax Email dkelly@harpersferry.wv.us

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, LGS@wvsao.gov, or by TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

**MUNICIPALITY OF HARPERS FERRY
 CERTIFICATE OF VALUATION
 2026 - 2027**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
	Assessed Value Including Back Tax And New Property	All Other Exempt Value	Gross Assessed	Homestead Exempt Value	Assessed Valuation For Tax Purposes
Class I					
Personal Property	\$ 0	\$ 0	\$ 0		\$ 0
Public Utility	0	0	0		0
Total Class I	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>
Class II					
Real Estate	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ 32,380,990
Personal Property	N/A	N/A	N/A	N/A	
Total Class II	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 32,380,990</u>
Class IV					
Real Estate	\$ N/A	\$ N/A	\$ N/A		\$ 20,278,250
Personal Property	N/A	N/A	N/A		2,133,430
Public Utility	N/A	N/A	N/A		3,028,912
Total Class IV	<u>\$</u>	<u>\$</u>	<u>\$</u>		<u>\$ 25,440,592</u>
TOTAL FOR LEVYING BODY	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 57,821,582</u>

MUNICIPALITY OF HARPERS FERRY
ASSESSED VALUES FOR CALCULATING REDUCED (ROLL BACK) LEVY RATES
2026 - 2027

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	Assessed Valuation For Tax Purposes	New Property Back Tax Property	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property Back Tax Property & Tif
Class I				
Personal Property	\$ 0	\$ 0	\$ 0	\$ 0
Public Utility	0	0	0	0
Total Class I	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Class II				
Real Estate	\$ N/A	\$ N/A	\$	\$ 32,188,690
Personal Property	N/A	N/A		
Total Class II	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$ 32,188,690</u>
Class IV				
Real Estate	\$ N/A	\$ N/A	\$	\$ 19,560,350
Personal Property	N/A	N/A		2,133,430
Public Utility	N/A	N/A		3,028,912
Total Class IV	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$ 24,722,692</u>
TOTAL FOR LEVYING BODY	<u>\$</u>	<u>\$</u>	<u>\$ 0</u>	<u>\$ 56,911,382</u>

MUNICIPALITY OF HARPERS FERRY

SUPPLEMENTAL INFORMATION FOR THE BUDGET

2026 - 2027

Percentage approved for Assessor.	2.00%
Percentage for Delinquencies and Exonerations.	5.00%
Percentage for Tax Discounts.	2.00%
2025 - 2026 Total Projected Tax Revenue (Before Deductions).	99,020
<small>(2025 - 2026 Total Projected Revenue from 'Rate & Levy page' calculation BEFORE Tax Discounts, Delinquencies, & Assessor's Percentages - found in your 2025 - 2026 budget information)</small>	

MUNICIPALITY OF HARPERS FERRY CALCULATING REDUCED LEVY RATE 2026 - 2027

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	=	\$ <u>0</u>
Class 2	<u>32,188,690</u>	X	0.02	=	<u>643,774</u>
Class 4	<u>24,722,692</u>	X	0.04	=	<u>988,908</u>
Total All Classes	\$ <u>56,911,382</u>		(Total WAV)		\$ <u>1,632,682</u>

Previous year's projected tax revenue	X	101% + % for Assessor	2.00%			
\$ <u>99,020</u>		<u>103.00%</u>	%	X		\$ <u>101,991</u>

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) \$ 0.0625

The result of this division is then multiplied x 100 (use 2 decimal places here)
and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 6.25

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate	<u>6.25</u>	¢	X	2	=	Class 2 Rate: 12.50
Class 1 Rate	<u>6.25</u>	¢	X	4	=	Class 3 & 4 Rate: 25.00

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.0625

Maximum Class 1 Levy Rate <u>WITHOUT</u> a public hearing.	6.25
Maximum Class 1 Levy Rate <u>WITH</u> a public hearing.	6.79

**MUNICIPALITY OF HARPERS FERRY
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2026 - 2027**

	Column E		
Current Year	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ 0	6.25	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 32,380,990	12.50	\$ 40,476
Personal Property	0		0
Total Class II	\$ 32,380,990		\$ 40,476
Class IV			
Real Estate	\$ 20,278,250	25.00	\$ 50,696
Personal Property	2,133,430		5,334
Public Utility	3,028,912		7,572
Total Class IV	\$ 25,440,592		\$ 63,602
Total Value & Projected Revenue	\$ 57,821,582		\$ 104,078
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	5,204
Less Tax Discounts (use Total Proj. Rev. Less Delinquencies to calculate)		2.00%	1,977
Less Allowance for Tax Increment Financing if Applicable - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
Total Projected Property Tax Collection		.....	96,897
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	1,938
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Amount carries to #301-01 on GF REV tab)		.....	\$ 94,959

**MUNICIPALITY OF HARPERS FERRY
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2026 - 2027**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ <u>0</u>	6.25	\$ <u>0</u>
Public Utility	<u>0</u>		<u>0</u>
Total Class I	\$ <u>0</u>		\$ <u>0</u>
Class II			
Real Estate	\$ <u>0</u>	12.50	\$ <u>0</u>
Personal Property	<u>0</u>		<u>0</u>
Total Class II	\$ <u>0</u>		\$ <u>0</u>
Class IV			
Real Estate	\$ <u>0</u>	25.00	\$ <u>0</u>
Personal Property	<u>0</u>		<u>0</u>
Public Utility	<u>0</u>		<u>0</u>
Total Class IV	\$ <u>0</u>		\$ <u>0</u>
Total Value & Projected Revenue	\$ <u>0</u>	(Gross)	\$ <u>0</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		<u>5.00%</u>	<u>0</u>
Less Tax Discounts		<u>2.00%</u>	<u>0</u>
Allowance For Tax Increment Financing			<u>0</u>
(This amount carries to the worksheet above)		.....	<u>0</u>

**MUNICIPALITY OF HARPERS FERRY
EXCESS LEVY PAGE**

**Name of Excess Levy #1
2026 - 2027**

	Column E		
	Certificate of Valuation		
	<u>Assessed Value for Tax Purposes</u>	<u>Levy Rate/\$100</u>	<u>Taxes Levied</u>
Current Year			
Class I			
Personal Property	\$ _____ 0		\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 32,380,990	0.00	\$ _____ 0
Personal Property	_____ 0		_____ 0
Total Class II	\$ _____ 32,380,990		\$ _____ 0
Class IV			
Real Estate	\$ _____ 20,278,250	0.00	\$ _____ 0
Personal Property	_____ 2,133,430		_____ 0
Public Utility	_____ 3,028,912		_____ 0
Total Class IV	\$ _____ 25,440,592		\$ _____ 0
Total Value & Projected Revenue	\$ _____ 57,821,582		_____ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	_____ 0
Less Tax Discounts		2.00%	_____ 0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	0

Included in the General Fund "Yes or No" Please Select One

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that)

this total will carry to the GF REV tab in account # 301-90: \$ _____ 0

MUNICIPALITY OF HARPERS FERRY

EXCESS LEVY PAGE

Name of Excess Levy #2

2026 - 2027

	Column E		
	Certificate of Valuation		
	Assessed Value for Tax Purposes	Levy	Taxes
		Rate/\$100	Levied
Current Year			
Class I			
Personal Property	\$ _____ 0	_____	\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 32,380,990	0.00	\$ _____ 0
Personal Property	_____ 0		_____ 0
Total Class II	\$ _____ 32,380,990		\$ _____ 0
Class IV			
Real Estate	\$ _____ 20,278,250	0.00	\$ _____ 0
Personal Property	_____ 2,133,430		_____ 0
Public Utility	_____ 3,028,912		_____ 0
Total Class IV	\$ _____ 25,440,592		\$ _____ 0
Total Value & Projected Revenue	\$ _____ 57,821,582		_____ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00% . . .	_____ 0
Less Tax Discounts		2.00% . . .	_____ 0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	_____ 0
Included in the General Fund "Yes or No"			Please Select One
IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that)			
this total will carry to the GF REV tab in account # 301-91:			\$ _____ 0

**MUNICIPALITY OF HARPERS FERRY
EXCESS LEVY PAGE**

**Name of Excess Levy #3
2026 - 2027**

	Column E Certificate of Valuation <u>Assessed Value for Tax Purposes</u>	<u>Levy Rate/\$100</u>	<u>Taxes Levied</u>
Current Year			
Class I			
Personal Property	\$ _____ 0	_____	\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 32,380,990	0.00	\$ _____ 0
Personal Property	_____ 0		_____ 0
Total Class II	\$ _____ 32,380,990		\$ _____ 0
Class III			
Class IV			
Real Estate	\$ _____ 20,278,250	0.00	\$ _____ 0
Personal Property	_____ 2,133,430		_____ 0
Public Utility	_____ 3,028,912		_____ 0
Total Class IV	\$ _____ 25,440,592		\$ _____ 0
Total Value & Projected Revenue	\$ _____ 57,821,582		_____ 0
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	_____ 0
Less Tax Discounts		2.00%	_____ 0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	_____ 0
Included in the General Fund "Yes or No"			Please Select One
IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, (and you enter yes to indicate that) this total will carry to the GF REV tab in account # 301-91:			\$ 0

**MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
296	Restricted Fund Balance	90,300	90,300
297	Committed Fund Balance	1,000	1,000
298	Assigned Fund Balance	465,500	465,500
299	Unassigned Fund Balance	641,016	641,016
301	01 Property Taxes - Current Expense (Linked to Rate & Levy Tab)	94,959	94,959
301	02-05 Prior Year Taxes	0	0
301	06 Supplemental Taxes	0	0
301	07 Tax Loss Restoration	0	0
301	90 Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	91 Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	92 Property Taxes - Excess Levy (Linked to Excess Levy Tab)	0	0
301	93 Property Taxes - Bond Levy (Linked to Bond Levy Tab)	0	0
302	Tax Penalties, Interest & Publication Fees	0	0
303	Gas and Oil Severance Tax (Expenditures must be listed on "Expenditures" tab, Cell Reference D639 : D644)	1,000	1,000
304	Excise Tax on Utilities	7,000	7,000
305	Business and Occupation Tax	200,000	200,000
306	Wine & Liquor Tax	12,000	12,000
307	Animal Control Tax	110	110
308	Hotel Occupancy Tax	90,000	90,000
309	Amusement Tax	0	0
311	Insurance Premium Surtax	0	0
312	Motor Vehicle Operator's Tax	0	0
313	Horse and Dog Racing Tax	0	0
314	Sales Tax	275,000	275,000
320	Fines, Fees & Court Costs	20,000	20,000
321	Parking Violations	20,000	20,000
322	Regional Jail Operations Partial Reimbursement	0	0
325	Licenses	6,500	6,500
326	Building Permit Fees	5,150	5,150
327	Miscellaneous Permits	1,000	1,000
328	Franchise Fees	3,000	3,000
329	Inspection, Dilapidated Building, & Vacant Property Fees	0	0
330	IRP Fees (Interstate Registration Plan)	5,000	5,000
332	Employee Health Insurance Premium Charges	0	0
333	Retirees' Medical Insurance Charges	0	0
334	Retirees' Prescription Insurance Charges	0	0
335	Private Liquor Club Fee	0	0
336	Cemetery Revenues	0	0
337	Dog Pound Fees	0	0
338	Emergency Communication Fee	0	0
339	Emergency Service Fee	0	0
340	Parks & Recreation (At least 85% should be allocated to Acct. #900, 904, 908, 915)	5,000	5,000
341	Municipal Service Fees	0	0

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
342	Parking Meter Revenues	220,000	220,000
343	Off Street Parking		0
344	Collection of Delinquent Accounts		0
345	Rents, Royalties, and Concessions	110,000	110,000
346	Airport Revenues		0
347	Jail Fees		0
348	Special Assessments		0
350	Refuse Collection (At least 85% should be allocated to Accts.#800 and/or #801)		0
351	Police Protection Fees (At least 85% should be allocated to Acct. #700)		0
352	Fire Protection Fees (At least 85% should be allocated to Acct. #706)		0
353	Planning Commission Revenue		0
354	Landfill / Incinerator Fees		0
355	Street Fees (At least 85% should be allocated to Acct. #750)		0
357	Housing Program Revenues		0
358	Civic Center / Coliseum		0
359	Floodwall Fees		0
361	Charges for Services		0
362	Charges to Other Entities		0
363	Ambulance Fees		0
365	Federal Government Grants	5,000	5,000
366	State Government Grants	0	0
367	Other Grants		0
368	Contributions from Other Entities	85,000	85,000
369	Contributions from other Funds (provide details on 'Explanations' tab)		0
370	Charges to Other Funds		0
371	Payment in Lieu of Taxes		0
372	Federal Payment in Lieu of Taxes		0
373	Flood Reimbursement		0
374	Payroll Reimbursements		0
375	Transfers from Rainy Day Fund		0
376	Gaming Income	13,000	13,000
377	Capital Lease Revenues		0
378	Municipal Specific - (provide details on 'Explanations' tab)	0	0
379	Gain/Loss on Sale of Fixed Assets		0
380	Interest Earned on Investments	4,000	4,000
381	Reimbursements (provide details on 'Explanations' tab)		0
382	Refunds and Rebates (provide details on 'Explanations' tab)	1,500	1,500
383	Sale of Fixed Assets		0
384	Sale of Materials		0
385	Commissions		0
386	Insurance Claims		0
387	Filing Fees		0
388	Library Fees		0
389	Accident Reports		0

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Revised Budget
390	Bingo Revenues		0
391	Recycling Program		0
392	Property Rehabilitation		0
393	Interest on Special Assessments		0
394	Confiscated Property, Forfeiture/Seizure		0
395	Employees Retirement Contribution (Police & Fire)		0
396	Fair Market Value		0
397	Video Lottery (LVL)	35,000	35,000
398	Proceeds from Sale of Bonds		0
399	Miscellaneous Revenues (provide details on 'Explanations' tab)	1,500	1,500
01	Grand Total - General Fund Revenues	2,418,535	2,418,535

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	02 COAL SEVERANCE TAX FUND REVENUE SUMMARY	Budgeted Revenues 2026 - 2027	Approved Revisions
298	Assigned Fund Balance <small>(Coal Fund Only)</small>	100	100
310	Coal Severance Tax	750	750
380	Interest Earned on Investment		0
381	Reimbursements		0
382	Refunds		0
02	Grand Total - Coal Severance Tax Fund Revenues	850	850

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
GENERAL GOVERNMENT #401 - 699				
402 Economic Development	15,000	15,000		0
403 Federal Grants		0		0
404 State Grants		0		0
405 Zoning Board	300	300		0
406 Consumer Protection		0		0
407 Civil Service		0		0
408 Insurance Program (Self Insured)		0		0
409 Mayor's Office	22,600	22,600	0	0
410 City Council	21,900	21,900	0	0
411 Recorder's Office	6,515	6,515	0	0
412 City Manager's Office	0	0	0	0
413 Treasurer's Office	0	0	0	0
414 Finance Office	85,668	85,668	0	0
415 City Clerk's Office	82,952	82,952	0	0
416 Police Judge's Office		0		0
417 City Attorney	10,000	10,000		0
418 City Auditor		0		0
419 Main Street Program		0		0
420 Engineering		0		0
421 Community Development (Housing)		0		0
422 Personnel Office		0		0
423 Purchasing Department		0		0
424 Contributions to Comms/Authorities		0		0
425 Enforcement Agency		0		0
426 Litigation Reserve	5,000	5,000		0
427 Rehabilitation of Property		0		0
428 Acquisition of Property		0		0
429 Clearance		0		0
430 Program Planning		0		0
431 Printing		0		0
432 Other Grants		0		0
433 Custodial		0		0
434 Housing Authority		0		0
435 Regional Development Authority	500	500		0
436 Building Inspection		0		0
437 Planning & Zoning	7,500	7,500		0
438 Elections	5,250	5,250		0
439 Data Processing		0		0

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
440 City Hall	327,799	327,799	0	0
441 Other buildings		0		0
442 Internal Audit		0		0
443 Charter Board		0		0
444 Contributions / Transfers to Other Funds		0		0
445 Worthless Checks / Bad Debt Expense		0		0
500 Other Buildings #2		0		0
501 Employee Wellness		0		0
565 Electrical Services		0		0
566 Public Works Department		0		0
567 Public Grounds		0		0
568 Complaint Department		0		0
569 Local Government Access Channel		0		0
570 Energy Savings Contract		0		0
571 Parking	21,468	21,468		0
590 Market House		0		0
698 Transfers/Reimbursements		0		0
699 Contingencies (CAN NOT EXCEED 10% OF TOTAL BUDGET)	62,185	62,185	85	85
TOTAL GENERAL GOVERNMENT	674,637	674,637	85	85

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
PUBLIC SAFETY #700 - 749				
700 Police Department	796,677	796,677	0	0
701 DARE Grant		0		0
702 COPS Grants		0		0
703 Investigative Services & Control		0		0
704 Police-Special Duty		0		0
705 Regional Jail		0		0
706 Fire Department	8,000	8,000	765	765
707 Dog Warden/Humane Society		0		0
708 Watershed Project		0		0
709 Ambulance Authority		0		0
710 Dams & Dredging		0		0
711 Communication Center/Central Dispatch		0		0
712 Traffic Engineering		0		0
713 Civil Defense		0		0
714 Flood Control/ Soil Conservation		0		0
715 Fire Hydrants		0		0
716 Emergency Services	0	0	0	0
717 Juvenile Justice Diversion Program		0		0
718 Drug & Violent Crime Control Grant		0		0
719 Local Law Enforcement Block Grant		0		0
720 Local Law Enforcement Block Grant		0		0
721 Local Law Enforcement Block Grant		0		0
722 Local Law Enforcement Block Grant		0		0
723 Local Law Enforcement Block Grant		0		0
724 Fire Fee Distribution		0		0
TOTAL PUBLIC SAFETY	804,677	804,677	765	765

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
STREET AND TRANSPORTATION #750-799				
750 Streets and Highways	114,621	114,621	0	0
751 Street Lights	19,500	19,500		0
752 Signs and Signals	5,000	5,000		0
753 Snow Removal	30,000	30,000		0
754 Central Garage		0		0
755 Street Construction		0		0
756 Street Cleaning		0		0
757 Sidewalks		0		0
758 Airports		0		0
759 Public Transit	5,000	5,000		0
760 Port Authority		0		0
761 Grants - Street and Transportation		0		0
TOTAL STREET & TRANSPORT.	174,121	174,121	0	0
HEALTH & SANITATION #800 - 899				
800 Garbage Department	0	0	0	0
801 Landfill/Incinerator Department		0		0
802 Recycling Center		0		0
803 Local Health Department		0		0
804 Other Health Program		0		0
805 Storm Sewer		0		0
806 Water & Sewer		0		0
807 Sewer - Source of Supply		0		0
808 Water - Source of Supply		0		0
809 Grants - Health and Sanitation	12,900	12,900		0
TOTAL HEALTH & SANITATION	12,900	12,900	0	0

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	8,900	8,900	0	0
901 Visitors Bureau	45,000	45,000		0
902 Travel Council		0		0
903 Fair Associations/Festivals		0		0
904 Swimming Pools	0	0	0	0
905 Community Center		0		0
906 Arts & Humanities	120,000	120,000		0
907 Youth Program		0		0
908 Playgrounds		0		0
909 Museum Commission		0		0
910 Civic Center - Municipal Auditorium		0		0
911 Historical Commission	4,300	4,300		0
912 Civic Promotions		0		0
913 4-H Camp		0		0
914 Rails to Trails		0		0
915 Ice Arena		0		0
916 Library	5,500	5,500		0
917 Law Library		0		0
918 Golf Course		0		0
919 Stadium		0		0
920 Grants - Culture and Recreation		0		0
TOTAL CULTURE & RECREATION	183,700	183,700	0	0

MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget
SOCIAL SERVICES #950 - 959				
950 Beautification Programs		0		0
951 Aging Program (Senior Citizens)		0		0
952 Cemeteries		0		0
953 Social Services		0		0
954 Human Rights / Affirmative Action		0		0
955 Human Resources		0		0
956 Community Council		0		0
957 Bingo Expenses		0		0
958 Grants - Social Services		0		0
TOTAL SOCIAL SERVICES	0	0	0	0
CAPITAL PROJECTS #960 - 999				
975 General Government	298,500	298,500		0
976 Public Safety	80,000	80,000		0
977 Street and Transportation	190,000	190,000		0
978 Health and Sanitation		0		0
979 Culture and Recreation		0		0
980 Social Services		0		0
TOTAL CAPITAL PROJECTS	568,500	568,500	0	0
Total Expenditures	2,418,535	2,418,535	850	850

	Amount of Appropriation 2026 - 2027	Expenditure Account Number
POLICEMEN'S PENSION FUND	_____	_____
FIREMEN'S PENSION FUND	_____	_____
AUDIT COSTS	17,000	440

**MUNICIPALITY OF HARPERS FERRY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2026 - 2027	Revised Budget	Coal Budget 2026 - 2027	Revised Budget

Gas & Oil Expenditures

General Government Expenditures	1,000
Public Safety Expenditures	
Street & Transportation Expenditures	
Health & Sanitation Expenditures	
Culture & Recreation Expenditures	
Social Services Expenditures	
Capital Projects Expenditures	
Total	1,000

Gas & Oil total expenditures are tied to the Gas & Oil revenue budgeted in Account #303. Money is posted to the general government line unless you enter amounts in the other lines. Do not reduce General Government expenditures below zero.

MUNICIPALITY OF HARPERS FERRY
Recap and Certification
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number		REVENUE RECAP	General Fund Budgeted Revenues 2026 - 2027	Coal Severance Tax Budgeted Revenues 2026 - 2027
295	299	Beginning Balance, July 1st	1,197,816	100
301	319	Taxes	680,069	750
320	324	Fines and Forfeitures	40,000	
325	329	Licenses and Permits	15,650	
330	364	Charges for Services	340,000	
365	377	Intergovernmental	103,000	
378	399	Miscellaneous	42,000	0
Grand Totals - Revenues			2,418,535	850

Account Number		EXPENDITURE RECAP	General Fund Budgeted Expenditures 2026 - 2027	Coal Severance Tax Budgeted Expenditures 2026 - 2027
401	699	General Government Expenditures	674,637	85
700	749	Public Safety Expenditures	804,677	765
750	799	Street & Transportation Expenditures	174,121	0
800	899	Health & Sanitation Expenditures	12,900	0
900	949	Culture & Recreation Expenditures	183,700	0
950	974	Social Services Expenditures	0	0
975	999	Capital Projects Expenditures	568,500	0
Grand Totals - Expenditures			2,418,535	850

Please select the basis of accounting for

HARPERS FERRY

Cash Basis

STATE OF WEST VIRGINIA
MUNICIPALITY OF HARPERS FERRY, WEST VIRGINIA

I, Kevin Carden, RECORDING OFFICER OF SAID MUNICIPALITY, DO HEREBY CERTIFY THAT THE FOREGOING ELECTRONIC FILES ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE 24 DAY OF MARCH 2026.

5
0

indicate number of council who voted for this budget

indicate number of council who voted against this budget

Kevin Carden
(Signature)

Town Recorder
Official Title of Recording Officer

MUNICIPALITY OF HARPERS FERRY
Roll Call Vote Regarding this Budget
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Mayor Gregory Vaughn	<u>Yes</u>	No	Absent	Abstain
Council Members:				
Christopher Craig	<u>Yes</u>	No	Absent	Abstain
Gregory DiCostanzo	Yes	No	<u>Absent</u>	Abstain
Jesse Z Melton	<u>Yes</u>	No	Absent	Abstain
Christian Pechuekonis	Yes	No	<u>Absent</u>	Abstain
David Simmons	<u>Yes</u>	No	Absent	Abstain

Recorder, if authorized to vote
Kevin Carden

<u>Yes</u>	No	Absent	Abstain
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**MUNICIPALITY OF HARPERS FERRY
LEVY ORDER AND RATE SHEET
2026 - 2027**

The following is a true copy from the record of orders entered by this entity
on the 21 day of April, 2026.

SIGNATURE: _____

Municipal Clerk or Recorder

	Column E		
Current Year	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ 0	6.250	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 32,380,990	12.500	\$ 40,476
Personal Property	0		0
Total Class II	\$ 32,380,990		\$ 40,476
Class IV			
Real Estate	\$ 20,278,250	25.000	\$ 50,696
Personal Property	2,133,430		5,334
Public Utility	3,028,912		7,572
Total Class IV	\$ 25,440,592		\$ 63,602
Total Value & Projected Revenue	\$ 57,821,582		\$ 104,078
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	5,204
Less Tax Discounts		2.00%	1,977
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			96,897
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	1,938
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 94,959