

**PENDLETON COUNTY
BOARD OF EDUCATION
STATEMENT OF ESTIMATED
REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2026**

STATE OF WEST VIRGINIA,

PENDLETON COUNTY, to wit:

In accordance with West Virginia Code §11-8-12 as amended, the PENDLETON County Board of Education proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the 2025-2026 fiscal year, and doth 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:

GENERAL CURRENT EXPENSE FUND

Estimated revenues:

Local Sources:	
Property taxes (Net of allowances).....	\$ 3,935,190
Other local sources	95,000
State Sources:	
State aid to schools.....	7,476,634
State aid to Charter	32,852
Retirement, Insurance, Retirement Liability.....	3,943,330
Other unrestricted.....	-
Step 7	409,105
Local Share - Technology	255,048
Federal sources:	
Unrestricted.....	200,000
Total estimated revenues.....	16,347,159
Estimated transfers in and other financing sources.....	277,248
Estimated beginning balance	1,550,000
Total estimated revenues, other financing sources, and beginning balance	<u>\$ 18,174,407</u>

Estimated expenditures:

Instruction.....	\$ 8,959,553
Supporting services:	
Students	1,192,200
Instructional staff.....	614,300
Central administration	462,500
School administration	960,800
Central services/Personnel	357,500
Operation and maintenance of facilities.....	1,624,800
Student transportation	1,793,706
Food services	42,500
Community services.....	23,500
Debt service:	
Principal retirement.....	173,482
Interest and fiscal charges.....	27,418
Total estimated expenditures.....	16,232,259
Total estimated transfers and other financing uses	755,048
Reserve for contingencies	1,187,100
Total estimated expenditures, other financing uses, and reserves	<u>\$18,174,407</u>

PERMANENT IMPROVEMENT FUND

Estimated revenues:

Local Sources.....	\$ -
State Sources	
State aid to schools.....	-

Other	
Federal sources	-
Miscellaneous sources	
Total estimated revenues.....	-
Total Beginning Balance.....	-
Estimated transfers in and other financing sources.....	50,000
Estimated beginning balance	
Total estimated revenues, other financing sources.....	<u>\$ 50,000</u>

Estimated expenditures:

Instruction.....	\$ -
Supporting services:	
Students	
Instructional staff.....	
Central administration	
School administration	
Business	
Food services	-
Community services.....	
Capital outlay.....	50,000
Total estimated expenditures	50,000
Total estimated transfers and other financing uses.....	-
Total estimated expenditures and other financing uses.....	<u>\$ 50,000</u>

SPECIAL REVENUE FUND

Estimated revenues:

Local Sources.....	\$ -
State Sources:	
State aid to schools.....	228,803
Federal sources	1,286,013
Total estimated revenues.....	1,514,816
Total Beginning Balance.....	-
Estimated transfers in and other financing sources.....	460,584
Total estimated revenues, other financing sources, and beginning balance	<u>\$ 1,975,400</u>

Estimated expenditures:

Instruction.....	\$ 790,310
Food services	1,128,490
Total estimated expenditures..	1,918,800
Total estimated transfers and other financing uses	56,600
Total estimated expenditures, and other financing uses	<u>\$ 1,975,400</u>

STATE OF WEST VIRGINIA,

PENDLETON County, to wit:

I, Charles F. Hedrick, Secretary of the PENDLETON County Board of Education, do hereby certify that the foregoing is a true copy of the proposed budget adopted by the board of education on the 20th day of May, 2025.

5-29-2c Charles F. Hedrick
Secretary of the Board of Education