

**PENDLETON COUNTY
BOARD OF EDUCATION
STATEMENT OF ESTIMATED
REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2027**

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 2026-2027 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).....	\$ 4,062,700
Other local sources	90,000
State Sources:	
State aid to schools.....	7,824,110
Retirement, Insurance, Retirement Liability.....	3,708,500
Other unrestricted.....	20,000
Step 7	426,900
Local Share - Technology	284,200
Federal sources:	
Unrestricted.....	215,000
Total estimated revenues.....	16,631,410
Estimated transfers in and other financing sources.....	57,200
Estimated beginning balance	1,767,400
Total estimated revenues, other financing sources, and beginning balance	<u>\$ 18,456,010</u>

Estimated expenditures:

Instruction.....	\$ 8,462,510
Supporting services:	
Students.....	1,190,300
Instructional staff.....	646,700
Central administration	499,700
School administration	1,009,700
Central services/Personnel	400,800
Operation and maintenance of facilities.....	1,753,200
Student transportation	1,784,400
Food services	31,200
Community services.....	34,800
Debt service:	
Principal retirement.....	200,900
Interest and fiscal charges.....	10,000
Total estimated expenditures.....	16,024,210
Total estimated transfers and other financing uses	817,900
Reserve for contingencies	1,613,900
Total estimated expenditures, other financing uses, and reserves	<u>\$ 18,456,010</u>

PERMANENT IMPROVEMENT FUND

Estimated revenues:

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

Federal sources	-	Total estimated expenditures.....	36,000
Miscellaneous sources	-	Total estimated transfers and other financing uses	
Total estimated revenues.....	-		17,200
Total Beginning Balance.....	-	Total estimated expenditures, and other financing uses.....	
Estimated transfers in and other financing sources.....	50,000		<u>\$ 53,200</u>

Estimated beginning balance

Total estimated revenues, other financing sources.....	<u>\$ 50,000</u>
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Estimated expenditures:

Instruction.....	\$ -
Supporting services:	
Students.....	-
Instructional staff.....	5-28-2c
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 SCHOOL ACTIVITY FUND

Estimated revenues:

Local Sources.....	\$ -
State Sources:	
State aid to schools.....	288,000
Federal sources	1,287,700
Total estimated revenues.....	1,575,700
Total Beginning Balance.....	-
Estimated transfers in and other financing sources.....	500,100
Total estimated revenues, other financing sources, and beginning balance	<u>\$ 2,075,800</u>

Estimated expenditures:

Instruction.....	\$ 828,620
Food services	1,201,700
Total estimated expenditures.....	2,030,320
Total estimated transfers and other financing uses	45,480
Total estimated expenditures, and other financing uses	<u>\$ 2,075,800</u>

SPECIAL REVENUE FUND

Estimated revenues:

Local Sources.....	\$ 17,200
State Sources:	
State aid to schools.....	-
Federal sources	-
Total estimated revenues.....	17,200
Total Beginning Balance.....	-
Estimated transfers in and other financing sources.....	36,000
Total estimated revenues, other financing sources, and beginning balance	<u>\$ 53,200</u>

Estimated expenditures:

Instruction.....	\$ 36,000
Food services	-

STATE OF WEST VIRGINIA,

PENDLETON County, to wit:

I, Nicole Hevener, 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 19th day of May, 2026.

Nicole Hevener
Secretary of the Board of Education