

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

In accordance with West Virginia Code §11-8-12 as amended, the Jefferson County Board of Education proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the 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	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
Estimated Revenues:				
Local Sources:				
Property taxes (Net of allowances)	67,969,200	-	3,424,950	-
Other Local sources	1,550,730	68,420	-	1,295,094
State Sources:				
State aid to schools	62,493,356	2,773,463	-	-
Federal Sources:				
Restricted	-	5,631,270	-	-
Unrestricted	530,000	-	-	-
Miscellaneous sources	-	-	-	-
Total estimated revenues	132,543,286	8,473,153	3,424,950	1,295,094
Estimated transfers in and other financing sources	1,200,000	4,102,750	295,094	700,000
Estimated beginning balance	500,000	-	-	-
Total estimated revenues, other financing sources, and beginning balance	134,243,286	12,575,903	3,720,044	1,995,094
Expenditures:				
Instruction	74,291,460	3,024,460	-	-
Supporting services:				
Students	9,077,000	816,280	-	-
Instructional staff	4,027,798	801,420	-	-
Central administration	1,550,590	-	-	-
School administration	6,726,980	-	-	-
Central services	5,325,290	-	-	-
Operation and maintenance of facilities	14,392,313	-	-	-
Student transportation	11,876,275	-	-	-
Food services	-	7,403,790	-	-
Community services	170,000	-	-	-
Capital lease	1,457,830	-	-	-
Capital outlay	-	-	-	700,000
Debt service	-	-	3,720,044	-
Total estimated expenditures	128,895,536	12,045,950	3,720,044	700,000
Total estimated transfers and other financing uses	4,802,750	200,000	-	1,295,094
Estimated budgetary reserves	545,000	329,953	-	-
Total estimated expenditures, other financing uses, and reserves	134,243,286	12,575,903	3,720,044	1,995,094

STATE OF WEST VIRGINIA,
JEFFERSON COUNTY, to-wit:

I, Dr. Chuck Bishop, Secretary of the Jefferson County Board of Education, do hereby certify that the foregoing is a true copy of the proposed budget being considered for adoption by the Board of Education on the 26th day of May, 2026.

Secretary of the Board of Education