

**West Geauga Local School District
2026/2027 School Budget Hearing**

Fund Name	001 General	002 HB 264 Bond	003 Permanent Improvement	070 Capital Projects	016 Emergency Levies	018 Public School Support 018	019 Other Grants 019	029 029-Education Foundation	035 035- Termination Benefits	300 Student Activities 300	401 Auxiliary Service 401	450 School Net Equip 450	451 Data Comm 451
Fund Balance - Beginning of Year	12,103,713.00	0.00	1,833,467.00	11,400,000.00	0.00	30,000.00	10,000.00	1,200.00	430,000.00	120,000.00	0.00	0.00	0.00
Revenues:													
Property and Other Local:													
Property Taxes (Real & Personal)	24,058,078.00	0.00	0.00		5,232,367.00	0.00		0.00		0.00	0.00		
Homestead, Rollback & 10,000 Exempt, TVLR	3,218,654.00		0.00		700,022.00	0.00		0.00		0.00			
SB 3 & 287 Deregulation Reimbursement	0.00		0.00										
School Foundation	5,609,762.00												
Other Revenues	1,304,160.00		0.00	0.00	0.00	15,000.00	1,000.00	10,000.00	250,000.00	195,000.00	325,000.00	0.00	8,500.00
Total Revenues	34,190,654.00	0.00	0.00	0.00	5,932,389.00	15,000.00	1,000.00	10,000.00	250,000.00	195,000.00	325,000.00	0.00	8,500.00
Total w/beginning cash	46,294,367.00	0.00	1,833,467.00	11,400,000.00	5,932,389.00	45,000.00	11,000.00	11,200.00	680,000.00	315,000.00	325,000.00	0.00	8,500.00
Total Expenditures	39,127,629.00	0.00	2,733,467.00	2,000,000.00	0.00	16,000.00	11,000.00	10,000.00	150,000.00	200,000.00	325,000.00	0.00	8,500.00
Total other Financing Sources	0.00	0.00	1,000,000.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses	1,000,000.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year (includes 016 Emergency Rev.)	12,099,127.00	0.00	100,000.00	9,400,000.00	0.00	29,000.00	0.00	1,200.00	530,000.00	115,000.00	0.00	0.00	0.00
Less Encumbrances	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	11,799,127.00	0.00	100,000.00	9,400,000.00	0.00	29,000.00	0.00	1,200.00	530,000.00	115,000.00	0.00	0.00	0.00
Submitted Ending Balance	12,099,127.00		100,000.00	9,400,000.00	0.00	29,000.00	0.00	1,200.00	530,000.00	115,000.00	0.00	0.00	0.00
Difference	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calculated from Schedule B	27,276,732.00		0.00		5,932,389.00								
Emergency Levies (included in GF)	5,932,389.00												
Submitted tax revenue	31,363,165.00		1,230,666.00		0.00								
Variance	1,845,956.00		(1,230,666.00)		5,932,389.00								
Taxes are Calculated as Follows:													40,123,043.00
HS/RB = 98% of Real plus 98% Real New Construction times 11.80%													
Real Taxes = 98% of Real plus 98% Real New Construction less HS/RB Amount													

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Fund Name	467 State Student Wellness	499 Misc Grants 499	507 ESSER Grant	510 Coronavirus Relief Fund	516 516 IDEA Part B	551 Title III LEP 551	572 Title I 572	584 Title IV	590 Title II-A 590	006 Food Service 006
Fund Balance - Beginning of Year	0.00	23,500.00	0.00	0.00	20,000.00	0.00	2,000.00	0.00	0.00	285,000.00
Revenues:										
Property and Other Local:										
Property Taxes (Real & Personal)										
Homestead, Rollback & 10,000 Exempt, TVLR										
SB 3 & 287 Deregulation Reimbursement										
School Foundation										
Other Revenues	0.00	0.00	0.00		850,000.00	4,500.00	185,000.00	14,500.00	75,000.00	725,000.00
Total Revenues	0.00	0.00	0.00	0.00	850,000.00	4,500.00	185,000.00	14,500.00	75,000.00	725,000.00
Total w/beginning cash	0.00	23,500.00	0.00	0.00	870,000.00	4,500.00	187,000.00	14,500.00	75,000.00	1,010,000.00
Total Expenditures	0.00	23,000.00	0.00		850,000.00	4,500.00	185,000.00	14,500.00	75,000.00	835,000.00
Total other Financing Sources	0.00	0.00			0.00	0.00	0.00		0.00	0.00
Total other Financing Uses	0.00	0.00			0.00	0.00	0.00		0.00	0.00
Balance at End of Year (includes 016 Emergency Rev.)	0.00	500.00	0.00	0.00	20,000.00	0.00	2,000.00	0.00	0.00	175,000.00
Less Encumbrances	0.00	0.00			0.00	0.00	0.00		0.00	0.00
Unencumbered Balance	0.00	500.00	0.00	0.00	20,000.00	0.00	2,000.00	0.00	0.00	175,000.00
Submitted Ending Balance		500.00			20,000.00	0.00	2,000.00	0.00	0.00	175,000.00
Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Calculated from Schedule B

Emergency Levies (included in GF)

Submitted tax revenue

Variance

Taxes are Calculated as Follows:

HS/RB = 98% of Real plus 98% Real New Con

Real Taxes = 98% of Real plus 98% Real New t

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Fund Name	009 009-Uniform Supplies	011 011- Rotary Special Service	012 012- Adult Education	014 014-Rotary Funds	020 020-Special Enterprise	007 007-Special Trust	200 200-Student Activities	021 021- Rotary Unclaimed Funds	022 022- Agency Funds	024 024-Employee Self Funded Insurance-FSA	452 452-Misc (Safe Schools)
Fund Balance - Beginning of Year	165,000.00	2,500.00	0.00	5,000.00	0.00	150,000.00	75,000.00	12,000.00	0.00	40,000.00	0.00
Revenues:											
Property and Other Local:											
Property Taxes (Real & Personal)											
Homestead, Rollback & 10,000 Exempt, TVLR											
SB 3 & 287 Deregulation Reimbursement											
School Foundation											
Other Revenues	160,000.00	6,000.00	0.00	50,000.00	0.00	20,000.00	60,000.00	0.00	3,000.00	200,000.00	0.00
Total Revenues	160,000.00	6,000.00	0.00	50,000.00	0.00	20,000.00	60,000.00	0.00	3,000.00	200,000.00	0.00
Total w/beginning cash	325,000.00	8,500.00	0.00	55,000.00	0.00	170,000.00	135,000.00	12,000.00	3,000.00	240,000.00	0.00
Total Expenditures	220,000.00	6,000.00	0.00	50,000.00	0.00	40,000.00	60,000.00	5,000.00	3,000.00	200,000.00	0.00
Total other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year (includes 016 Emergency Rev.)	105,000.00	2,500.00	0.00	5,000.00	0.00	130,000.00	75,000.00	7,000.00	0.00	40,000.00	0.00
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	105,000.00	2,500.00	0.00	5,000.00	0.00	130,000.00	75,000.00	7,000.00	0.00	40,000.00	0.00
Submitted Ending Balance	105,000.00	2,500.00	0.00	5,000.00	0.00	130,000.00	75,000.00	7,000.00	0.00	40,000.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Calculated from Schedule B

Emergency Levies (included in GF)

Submitted tax revenue

Variance

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