

SOURCE BOOK 2015

The logo for the West Virginia Department of Education, featuring three yellow stars of varying sizes to the left of the text. The text "West Virginia" is in a script font, "Department of" is in a small sans-serif font, and "EDUCATION" is in a bold, uppercase sans-serif font.

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**Public Education
In West Virginia**

SOURCE BOOK

2015

No. 35

**Michael J. Martirano, Ed.D.
State Superintendent of Schools
West Virginia Department of Education**

QUICK EDUCATIONAL FACTS

WEST VIRGINIA

2014-15 School Year

Student Enrollment:		Public Schools Staff Ratios:	
Public Schools:		Pupil Teacher Ratio	14.2
Prekindergarten	15,256	Pupil Administrator Ratio	160.3
Kindergarten	20,874		
Elementary (Grades 1-8)	163,785		
Secondary (Grades 9-12)	79,984		
Total - Public Schools	279,899	Public School Employees:	
CTE (Included Above)	50,640	Professional Personnel:	
State Operated Programs:		Central Office Administrators	636.31
Institutional Programs (Juvenile)	2,642	School administrators	1,109.40
Schools for Deaf & Blind	115	Total Administrators	1,745.71
Private School Enrollment	11,472	Classroom Teachers	19,686.11
Home School Enrollment	9,616	Prof Student Support Personnel	1,014.84
		Other Prof. Instr. & Support Staff	2,017.17
		Adult Teachers	159.53
		Total Professional Personnel	24,623.36
Public School Graduates:		Service Personnel	13,967.90
Total Number	17,012	Total Personnel	38,591.26
Percent - 4 Year Cohort	86.53%		
		Average Contracted Salaries:	
High School Equivalency Assessment (TASC)(1):		Professional Personnel	\$ 48,615.20
Certificates Earned	2,637	Classroom Teachers	\$ 45,783.34
		Prof. Student Support Pers.	\$ 49,771.22
		Service Personnel	\$ 27,490.62
Number of Public Schools:		Average Salary - Beginning Teacher	\$ 33,616.81
Elementary	411		
Middle	153	State Minimum Salary Ranges - Teachers:	
High	116	AB	\$ 32,675 - \$ 53,484
Vocational/Alternative	38	AB + 15 sem. hrs.	\$ 33,528 - \$ 54,337
Total Public Schools	718	MA	\$ 35,487 - \$ 56,296
		MA + 15 sem. hrs.	\$ 36,344 - \$ 57,153
No. Private/Parochial Schools	112	MA + 30 sem. hrs.	\$ 37,201 - \$ 58,010
		MA + 45 sem. hrs.	\$ 37,962 - \$ 58,771
Total State Appropriations:		Doctorate	\$ 39,088 - \$ 59,897
Total - General & Lottery	\$ 4,604,000,000		
Total - Public Education	45.0% \$ 2,070,200,000	Student Transportation:	
Total - TRS for Unfunded Liability	\$ 395,857,000	No. of school buses (Including spares)(2)	3,903
		No. of students transported	221,850
Revenues by Source:		Pct. of students transported	79.3%
Local	32.6% \$ 1,117,794,597	No. of bus miles traveled	46,480,391
State	57.4% 1,969,303,620		
Federal	10.0% 343,525,198		
Total	100.0% \$ 3,430,623,415	Average Number of Students per School:	
		Elementary/Middle Schools	354.5
Total Expenditures:		High Schools (Excluding CTE)	689.5
Current Operations	\$ 3,245,396,088		
Capital Outlay	183,474,243	State Demographics:	
Debt Service	57,845,463	Population - July 1, 2014 estimate	1,850,326
Total	\$ 3,486,715,794	Median household income (2014)	\$ 41,576
		Geographical area	24,039
Per Pupil Expenditures:		Ed. Attainment - HS - 84.4%; Bachelor or higher - 18.7%	
For Current Operations	\$ 11,369.44		

Notes: (1) The WVDE changed from using the General Educational Development (GED)® exam to the Test Assessing Secondary Completion (TASC) exam during the 2013-14 school year to determine whether the test taker has attained high school-level academic skills. (2) No. of schools buses operated changed to total fleet, including spares, beginning with the 2015 year.

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PROPERTY TAXES

**EXECUTIVE SUMMARY
AD VALOREM PROPERTY TAXES
FOR SCHOOL PURPOSES
2014-15 YEAR**

Property Classes:

All property in the State of West Virginia is classified as follows for ad valorem tax purposes (WVC §11-8-5):

- Class I All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds and accounts receivable, stocks and any other evidences of indebtedness.
- Class II All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III All real and personal property situated outside of municipalities, exclusive of Class I and II property.
- Class IV All real and personal property situated inside of municipalities, exclusive of Class I and II property.

Note: A five year phase-in began in 1998 to exempt intangible personal property from assessment for property tax purposes and now intangible personal property is fully exempt from property taxation (WVC §11-1C-1b). Consequently, the taxable assessed valuation of Class I property was zero in all fifty-five counties for the year.

Maximum Levy Rates – All Levying Bodies:

According to Article X, §1, of the State Constitution and WVC §11-8-6, the rates of levy for all levying bodies in the State for the regular property tax levy cannot exceed the following rates for each class of property: 50¢ per each \$100 of assessed valuation for Class I property; \$1.00 for Class II property; \$1.50 for Class III property; and \$2.00 for Class IV property. According to the Constitution, the levy rates are to be apportioned among the various levying bodies by the Legislature, which has been done by various statutes.

The maximum levy rates specified by statute (WVC §11-8-6a through §11-8-7) for each type of levying body for Class I property are:

Boards of education	-	22.95¢ per each \$100 of assessed valuation
County governments	-	14.30¢ per each \$100 of assessed valuation
Municipalities	-	12.50¢ per each \$100 of assessed valuation
State	-	<u>00.25¢ per each \$100 of assessed valuation</u>
Total – All levying bodies	-	<u>50.00¢ per each \$100 of assessed valuation</u>

Per the State Constitution, the rates of levy set by a levying body for each class of property must remain in the same proportion as the maximum authorized levy rates. Therefore, for Class II property, the levy rates must be twice the rates for Class I property, and for classes III and IV property, the levy rates must be four times the rates for Class I property.

The Constitution also grants all levying bodies the authority to increase the maximum regular levy rates, as discussed above, by allowing a levying body to submit the question of an additional or excess levy to the voters of the taxing unit affected. For county boards of education, 50% of the voters must approve the additional levies, the levy rates cannot exceed 100% of the maximum regular rates authorized, and the additional levies cannot extend beyond five years. For municipalities and county governments, 60% of the voters must approve the additional levies, the levy rates cannot exceed 50% of the maximum regular levy rates authorized, and the additional levies cannot extend beyond three years.

Tax Increment Financing:

Pursuant to the provisions of WVC §7-11B-1 et seq. the Tax Increment Financing (TIF) Act was enacted in 2002, which authorized the issuance of revenue bonds or other obligations by counties and cities to assist in financing qualified economic development or redevelopment projects that benefit public health, welfare and safety. The bonds or other obligations are payable from property tax revenues generated by the increases in value of property located within the development or redevelopment project area or district due to capital investment in the project.

Property taxes from the regular levy that is attributable to any increase in the aggregate assessed valuation of property in the TIF project area (increment tax increase) are deposited into a Tax Increment Financing Fund to service the debt. The tax amount is determined by comparing the property’s current assessed valuation to the base assessed valuation, which is the assessed valuation of the property prior to the designation of the project area. Taxes on the increased assessed valuation from any excess or bond levy is distributed to each levy body in which the TIF project is located.

Taxable Assessed Valuations:

The total statewide aggregate taxable assessed valuation for the 2015-16 fiscal year (2015-16 Tax Year) increased by \$1.6 billion over the previous year, an overall increase of 1.95%. Among the individual counties, taxable assessed valuations increased in thirty-six (36) counties and decreased in nineteen (19). The total assessed valuations for each county are presented in Attachment 1.

Comparable total taxable assessed valuations statewide for the most recent two years are:

	<u>2013-14</u>	<u>2014-15</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$73,616,287,514	\$75,074,275,897	\$ 1,257,988,383	1.98%
Public utility property	<u>8,950,607,400</u>	<u>9,103,441,100</u>	<u>152,833,700</u>	<u>1.71%</u>
Total	<u>\$ 82,566,894,914</u>	<u>\$ 84,177,716,997</u>	<u>\$ 1,610,822,083</u>	<u>1.95%</u>

Levy Rates – County Boards of Education:

As discussed in a preceding section, county boards of education are considered to be local levying bodies, and as such have the authority under State statutes to levy taxes on the various classes of property specified in WVC §11-8-5. However, as a result of the fair and equitable property valuation program (WVC §11-1C-1 et seq.), which was implemented in 1990 to ensure that all property in the State is assessed at 60% of fair market value, the levy rates for county boards of education regular levies are set by the Legislature so that the rates are uniform throughout the State.

In addition, a provision of the fair and equitable property valuation program requires that the regular levy rates be reduced so that the amount of the projected gross tax revenues does not increase by more than 2% over the projected gross tax revenues of the previous year, unless the Legislature holds a public hearing. Excluded from the calculation are increases in projected tax collections due to new construction, improvements to existing real property, or newly acquired personal property. The amounts to be paid to the Assessor’s Valuation Fund are also excluded from the calculation.

The regular levy rates for the 2014-15 fiscal year did not need to be reduced because the projected tax revenues did not increase by more than the 2% limit. In fact, according to the Tax Commissioner’s Report entitled *Calculation of Regular School Levy Rates for Tax Year 2015 and the Effects on Projected County School Revenues*, revised March 11, 2015, the Class I levy rate could have been increased to 20.31¢ without exceeding the 2% limit.

The Legislature took no action to increase the levy rates, therefore, the rates for the current year remained the same as they were for the previous year, which are:

Class I	19.40¢	per	\$100 of assessed valuation
Class II	38.80¢	per	\$100 of assessed valuation
Class III	77.60¢	per	\$100 of assessed valuation
Class IV	77.60¢	per	\$100 of assessed valuation

The county boards have the authority to set the levy rates for all other property tax levies (excess, permanent improvement, and bond). The Class I levy rates of all county boards of education for the 2014-15 year are reflected in Attachment 2.

Summary of Projected Gross Tax Collections – County Boards of Education:

The total projected gross tax collections for county boards from all levies, statewide, for the 2014-15 year is \$1.06 billion, an increase of \$50.8 million or 4.79% over the previous year’s amount. The total projected gross tax collections for each county board by levy are presented in Attachment 3. The total projected gross tax collections from all levies, statewide, are:

	<u>2013-14</u>	<u>2014-15</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 514,371,448	\$ 521,203,568	\$ 6,832,120	1.33 %
Excess Levy	475,214,512	481,159,729	5,945,217	1.26 %
Bond Levy	54,900,123	56,044,937	1,144,814	2.09 %
Permanent Improvement Levy	<u>3,652,888</u>	<u>3,607,342</u>	<u>(45,546)</u>	<u>(1.25)%</u>
Total	<u>\$1,048,138,971</u>	<u>\$ 1,062,015,576</u>	<u>\$ 13,876,605</u>	<u>1.33 %</u>

Regular Levy Collections – County Boards of Education:

The total projected regular levy gross tax collections, statewide, for the 2014-15 year is \$521.2 million, an increase of \$6.8 million or 1.33% over the previous year’s amount. The total projected gross tax collections for each county board by levy are presented in Attachment 3.

Excess Levies – County Boards of Education:

Pursuant to the provisions of WVC §11-8-16, county boards of education may impose an excess levy in addition to the regular levy, if approved by at least a majority of the voters who cast their ballots during the election. The election may be held during a primary, general or special election and the levy may not extend beyond five years.

In order to authorize the election, a county board must enter into its record of proceedings an order setting forth: (1) the purpose for which additional funds are needed; (2) the amount for each purpose; (3) the total amount needed; (4) the separate and aggregate assessed valuation of each class of taxable property within its jurisdiction; (5) the proposed additional rate of levy in cents on each class of property; (6) the proposed number of years, not to exceed five, to which the additional levy applies; and (7) the fact that the local levying body will or will not issue bonds, as provided by this section of the Code, upon approval of the increased levy.

The maximum levy rates that county boards may impose are the same as those authorized for the regular levy, which are: 22.95¢ / \$100 of assessed valuation for Class I property; 45.90¢ / \$100 of assessed valuation for Class II property; and 91.80¢ / \$100 of assessed valuation for classes III and IV property.

Upon approval of an increased levy, a county board may issue bonds in an amount not to exceed the amount of the increased levy plus the total interest thereon, but the term of the bonds may not extend beyond the period of the excess levy. Generally, boards do not elect to issue bonds for an excess levy, and none of the boards that currently have excess levies in effect have made such election.

Although there are no restrictions as to what purposes may be included in an excess levy call, other than they must be purposes for which the county board has statutory authority to expend public funds, excess levies are generally imposed to provide additional operating revenues. These include such expenditures as the

employment of additional personnel; payment of county salary supplements and other employment benefit costs, such as optical and dental medical coverage; purchase of textbooks and other instructional materials; operation and maintenance of facilities; and the support of community organizations, such as public libraries.

Forty-three county boards of education have excess levies in effect for the 2014-15 year, which is the same as the previous year. The total projected excess levy gross tax collections for the year is \$481.2 million, an increase of \$5.9 million or 1.26% increase over the previous year's amount. As mentioned in the preceding section, the projected gross tax collections by purpose are presented in Attachment 3.

The excess levy rates for the year range from 100% of the maximum rates authorized by statute (22.95¢ for Class I property) to a low of 1.7% (0.40¢ for Calhoun County Schools). Twenty-two county boards set their excess levy rates for the 2014-15 year at 100% of the maximum allowed by statute, one more than the previous year.

It should also be noted that the total collections from the Calhoun County Board of Education's excess levy are dedicated completely to support the Calhoun County Public Library. In addition, the Clay and Kanawha boards of education have second excess levies in effect where the proceeds are dedicated for their public libraries. As discussed in a preceding section, the levy rates for Class I property for all fifty-five county boards are reflected in Attachment 2. The amounts reflected in that schedule include the gross excess levy proceeds that are dedicated for the public libraries.

If all fifty-five county boards were able to pass an excess levy at the maximum rates allowed, the potential excess levy gross tax collections would be \$620.8 million, which leaves an unused excess levy tax capacity among the fifty-five school districts of \$139.7 million.

Bond Levies – County Boards of Education:

County boards of education are also authorized, pursuant to the provisions of WVC §13-1-1 et seq., to incur debt through the issuance of bonds, if approved by at least a majority of the voters of a district who cast their ballots during the election. Bonds can be issued for the purpose of acquiring, constructing, and erecting, enlarging, extending, reconstructing, or improving any building or facility, or for furnishing, equipping and acquiring or procuring the necessary apparatus for any building for which the board is authorized to levy taxes or expend public funds. County boards, however, are limited on the amount of indebtedness that they may incur by any bond issuance to no more than 5% of the taxable assessed valuation of the real and personal property within the school district. In addition, bond levies may not extend beyond 34 years.

Upon passage of a bond levy, county boards are required to levy and collect each year sufficient property taxes to pay the principal and interest maturing in such year, together with any deficiencies for prior years.

Twenty-three county boards have bond levies in effect for the 2014-15 year, one more than the previous year. The total projected gross tax collections for bond purposes for the year is \$56.0 million, an increase of \$1.14 million or 2.09% over the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

Permanent Improvement Levies – County Boards of Education:

County boards are also authorized, pursuant to the provisions of WVC §18-9B-14, to establish a permanent improvement fund and to allocate a portion of their regular levy tax collections to such fund. The levy rates so dedicated may not exceed 1.5¢ / \$100 of assessed valuation for Class I property, 3.0¢ / \$100 of assessed valuation for Class II property; and 6.0¢ / \$100 of assessed valuation for classes III and IV property. The proceeds of the fund may be used only for the support of building and permanent improvement projects.

There are five county boards that have allocated a portion of their gross tax collections from their regular levy for this purpose during the current year. They are: Cabell, Mingo, Monroe, Wayne, and Wyoming. The total projected permanent improvement gross tax collections for the 2014-15 year for these five county boards is \$3.6 million, a decrease of \$45,546 over the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

In addition to these five county boards that allocation a portion of their regular levy tax collections for this purpose, there are an additional twelve (12) county boards that maintain a permanent improvement fund by periodically transferring available funds from the general current expense fund or other funds to this fund.

Funds in the fund may be accumulated from year to year, but the total assets of the fund may not exceed 25% of the district's Public School Support Allowance for the year.

Designation of Levies for Public Libraries and Park Board:

Through special acts of the Legislature passed over the years, a portion of the tax levies of eleven county boards of education used to be designated for public libraries, nine from their regular levies and two (Cabell and Lincoln) from their excess levies. The West Virginia Supreme Court ruled in 2013, however, that the special acts requiring county boards to set aside a portion of their levy funds for the support of public libraries from their regular levies were unconstitutionally. The Court let stand as constitutional, however, the support of the public libraries by the two county boards (Cabell and Lincoln) that have included the funding requirement in their excess levy calls. The Court also let stand the support Cabell County Schools provides to the Huntington Park Board, since this support is also included in the district's excess levy call.

Assessment Date:

The assessed valuation of all property other than public utility property is determined locally by the county assessor and is based on the assessment date of July 1. For the 2014-15 fiscal year (2013-14 tax year), the assessment date was July 1, 2013.

The assessed valuation of public utility property is established by the Board of Public Works from appraised valuations provided by the state tax commissioner and is based on the assessment date of December 31st. For the 2014-15 Fiscal Year, the assessment date was December 31, 2012.

Levy Dates:

The rates of levy are imposed on the assessed valuation of all taxable real and personal property as certified by the county assessors on March 3rd of each year. Each levying body in the State is required to hold a meeting or meetings between the seventh and twenty-eighth days of March each year to ascertain the fiscal condition of the entity and determine the amount to be raised from the levy of taxes. The proposed levy rates are submitted to the State Auditor for approval. The session is then to stand adjourned until the third Tuesday in April.

On the third Tuesday in April, every levying body in the State is required to reconvene the previous meeting(s) held between the seventh and twenty-eighth days of March to officially enter the levies and issue a levy order, after having received approval from the State Auditor.

The assessed valuation of property for the current year is used to determine the projected tax collections for the succeeding year. For example, the assessed valuation of property for the 2013-14 tax year, as certified by the assessor on March 3, 2014, was used to determine the projected tax collections for the 2014-15 fiscal year.

After the assessments are certified, the county assessor reports the assessed valuations to the county sheriff, who is responsible for applying the levy rates, as established by all the levying bodies in the county, to arrive at the amount of property taxes due on each parcel of property within the county. The sheriff is also responsible for preparing and issuing the tax tickets to all property owners and collecting the taxes.

Tax Payment Date:

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July each year. There is no lien denominated as such on personal property. However, statutes provide that the sheriff of a county may distraint for delinquent taxes any goods and chattels belonging to a person assessed.

All current taxes assessed on real and personal property may be paid in two installments. The first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first, and the second installment is payable on the first day of the following March and becomes delinquent on April first.

Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

Local Share Calculations – County Boards of Education:

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia, which specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under steps 1 through 7, less the aggregate amount calculated as the school district's local share.

Local share is a computation of each school district's projected regular levy property tax collections for the year. Projected excess levy tax collections are not included. The local share calculated for a particular year is based on the assessed valuations on which the taxes will be collected for that year. For example, the local share calculations for the 2014-15 fiscal year were based on the assessed valuation certified by each county assessor as of March 3, 2014.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 90% of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts, exonerations, delinquencies, and reducing the amount further by the amount that is to be paid to the Assessor's Valuation Fund, which generally is 2% for each county board.

In addition, according to WVC §11-8-6f(c), in any school district in which tax increment financing is in effect pursuant to the provisions of WVC §7-11B-1 et seq., the assessed valuation used for the local share calculation is the base assessed valuation of the property located within the project area in the year the project was initiated.

Furthermore, for the school districts that are designated as a "growth county" and have by resolution elected to participate in the Growth County School Facilities Act established by WVC §11-8-6f (d), the estimated revenues from application of the regular school board levy rate to the taxable assessed valuation of new property and improvements to property is subtracted from the local share calculation.

The local share calculations for the 2014-15 year totaled \$432.0 million statewide. The calculations for each county board are reflected in Attachment 4.

Prop Tax Summary 15

**COUNTY BOARDS OF EDUCATION
TAXABLE ASSESSED VALUATIONS
FOR THE 2014-15 FISCAL YEAR**

County	Class I Assessed Valuations	Class II Assessed Valuations	Class III Assessed Valuations	Class IV Assessed Valuations	Total Assessed Valuations
Barbour	-	200,052,709	280,571,896	65,172,785	545,797,390
Berkeley	-	2,805,288,370	1,447,487,606	427,929,955	4,680,705,931
Boone	-	205,434,677	1,201,058,960	60,078,058	1,466,571,695
Braxton	-	177,014,636	259,336,413	41,402,721	477,753,770
Brooke	-	275,683,292	100,914,472	434,046,318	810,644,082
Cabell	-	1,359,837,673	960,611,833	1,180,356,003	3,500,805,509
Calhoun	-	82,856,281	122,283,521	12,173,488	217,313,290
Clay	-	73,227,114	162,934,953	12,388,292	248,550,359
Doddridge	-	129,562,062	621,075,677	10,980,011	761,617,750
Fayette	-	572,155,470	695,601,827	255,904,875	1,523,662,172
Gilmer	-	90,222,924	194,991,760	25,552,877	310,767,561
Grant	-	260,371,092	709,073,619	45,406,066	1,014,850,777
Greenbrier	-	777,617,900	709,470,890	235,109,179	1,722,197,969
Hampshire	-	724,661,238	495,859,411	50,587,983	1,271,108,632
Hancock	-	369,303,210	325,416,722	269,173,000	963,892,932
Hardy	-	438,119,779	370,161,695	98,973,477	907,254,951
Harrison	-	1,239,338,982	1,635,887,798	973,636,409	3,848,863,189
Jackson	-	472,465,349	624,927,735	147,376,394	1,244,769,478
Jefferson	-	1,901,426,070	843,296,811	376,253,589	3,120,976,470
Kanawha	-	3,724,726,494	2,684,911,219	3,282,371,504	9,692,009,217
Lewis	-	289,185,172	613,350,079	67,788,243	970,323,494
Lincoln	-	230,447,383	301,099,362	16,992,611	548,539,356
Logan	-	285,939,599	1,111,246,228	114,943,491	1,512,129,318
Marion	-	1,059,156,606	862,327,882	592,593,153	2,514,077,641
Marshall	-	423,779,673	2,173,477,806	299,000,409	2,896,257,888
Mason	-	381,588,874	532,301,683	97,885,764	1,011,776,321
McDowell	-	48,234,708	757,090,892	93,388,247	898,713,847
Mercer	-	727,265,208	668,155,733	342,369,200	1,737,790,141
Mineral	-	584,840,175	388,304,959	91,190,848	1,064,335,982
Mingo	-	152,524,921	848,512,402	99,940,351	1,100,977,674
Monongalia	-	2,151,065,573	2,184,093,854	995,467,598	5,330,627,025
Monroe	-	224,286,543	141,065,084	16,969,200	382,320,827
Morgan	-	662,907,774	295,140,711	44,531,752	1,002,580,237
Nicholas	-	359,365,830	479,511,222	132,634,252	971,511,304
Ohio	-	816,348,402	575,003,474	662,644,594	2,053,996,470
Pendleton	-	274,901,512	142,343,362	15,299,906	432,544,780
Pleasants	-	126,304,006	394,588,271	44,392,283	565,284,560
Pocahontas	-	269,876,038	349,744,388	32,509,341	652,129,767
Preston	-	633,767,846	545,993,907	122,498,073	1,302,259,826
Putnam	-	1,457,974,128	1,262,198,757	189,650,630	2,909,823,515
Raleigh	-	1,267,720,568	1,535,270,508	559,870,205	3,362,861,281
Randolph	-	496,806,100	490,775,170	166,380,855	1,153,962,125
Ritchie	-	199,271,538	190,080,066	56,790,471	446,142,075
Roane	-	236,801,642	187,201,061	46,421,421	470,424,124
Summers	-	194,877,828	196,627,430	54,304,181	445,809,439
Taylor	-	320,849,890	381,479,216	68,256,842	770,585,948
Tucker	-	182,901,063	352,846,740	59,345,903	595,093,706
Tyler	-	147,442,073	239,707,531	34,815,387	421,964,991
Upshur	-	441,575,017	487,529,456	124,159,765	1,053,264,238
Wayne	-	436,818,696	644,454,664	159,890,986	1,241,164,346
Webster	-	51,791,270	184,385,742	21,174,666	257,351,678
Wetzel	-	197,209,042	1,103,402,014	131,569,877	1,432,180,933
Wirt	-	91,782,260	48,431,230	9,258,249	149,471,739
Wood	-	1,706,228,440	802,673,840	764,879,032	3,273,781,312
Wyoming	-	83,687,986	774,596,212	57,261,767	915,545,965
Total	-	33,094,888,706	36,690,885,754	14,391,942,537	84,177,716,997

Source: Levy Order and Rate Sheet submitted by each county board for the 2014-15 fiscal year.

**COUNTY BOARDS OF EDUCATION
LEVY RATES - CLASS I PROPERTY
FOR THE 2014-15 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Percent of Maximum (22.95)	Bond Purposes	Total Levy Rates
Barbour	19.40	-	-	-	-	19.40
Berkeley	19.40	-	22.50	98.0%	5.81	47.71
Boone	19.40	-	22.95	100.0%	-	42.35
Braxton	19.40	-	-	-	8.39	27.79
Brooke	19.40	-	22.95	100.0%	5.63	47.98
Cabell	17.90	1.50	22.95	100.0%	4.92	47.27
Calhoun	19.40	-	0.40	1.7%	3.64	23.44
Clay	19.40	-	6.50	28.3%	-	25.90
Doddridge	19.40	-	22.95	100.0%	2.87	45.22
Fayette	19.40	-	22.95	100.0%	-	42.35
Gilmer	19.40	-	9.18	40.0%	-	28.58
Grant	19.40	-	-	-	-	19.40
Greenbrier	19.40	-	11.475	50.0%	8.53	39.41
Hampshire	19.40	-	-	-	-	19.40
Hancock	19.40	-	22.95	100.0%	8.52	50.87
Hardy	19.40	-	-	-	5.28	24.68
Harrison	19.40	-	20.33	88.6%	-	39.73
Jackson	19.40	-	22.95	100.0%	-	42.35
Jefferson	19.40	-	22.95	100.0%	2.14	44.49
Kanawha	19.40	-	15.15	66.0%	-	34.55
Lewis	19.40	-	10.32	45.0%	-	29.72
Lincoln	19.40	-	22.95	100.0%	-	42.35
Logan	19.40	-	22.95	100.0%	-	42.35
Marion	19.40	-	22.95	100.0%	2.61	44.96
Marshall	19.40	-	21.57	94.0%	2.59	43.56
Mason	19.40	-	22.95	100.0%	3.90	46.25
McDowell	19.40	-	22.95	100.0%	-	42.35
Mercer	19.40	-	22.95	100.0%	-	42.35
Mineral	19.40	-	22.95	100.0%	-	42.35
Mingo	17.90	1.50	22.95	100.0%	-	42.35
Monongalia	19.40	-	16.99	74.0%	2.07	38.46
Monroe	17.90	1.50	17.21	75.0%	-	36.61
Morgan	19.40	-	16.08	70.1%	-	35.48
Nicholas	19.40	-	13.31	58.0%	-	32.71
Ohio	19.40	-	21.92	95.5%	1.85	43.17
Pendleton	19.40	-	-	-	-	19.40
Pleasants	19.40	-	19.06	83.1%	8.49	46.95
Pocahontas	19.40	-	-	-	-	19.40
Preston	19.40	-	-	-	9.53	28.93
Putnam	19.40	-	22.95	100.0%	6.49	48.84
Raleigh	19.40	-	22.95	100.0%	-	42.35
Randolph	19.40	-	9.25	40.3%	-	28.65
Ritchie	19.40	-	14.92	65.0%	-	34.32
Roane	19.40	-	-	-	0.78	20.18
Summers	19.40	-	-	-	-	19.40
Taylor	19.40	-	11.475	50.0%	4.13	35.01
Tucker	19.40	-	-	-	-	19.40
Tyler	19.40	-	22.95	100.0%	-	42.35
Upshur	19.40	-	9.83	42.8%	-	29.23
Wayne	17.90	1.50	22.95	100.0%	4.53	46.88
Webster	19.40	-	-	-	-	19.40
Wetzel	19.40	-	22.95	100.0%	-	42.35
Wirt	19.40	-	19.87	86.6%	-	39.27
Wood	19.40	-	18.36	80.0%	3.57	41.33
Wyoming	17.90	1.50	22.95	100.0%	0.16	42.51
State	55	5	43	43	23	55

Source: Levy Order and Rate Sheet submitted by each county board for the 2014-15 fiscal year.

**COUNTY BOARDS OF EDUCATION
SUMMARY OF PROJECTED GROSS TAX COLLECTIONS
FOR THE 2014-15 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Bond Purposes	Total
Barbour	3,459,184	-	-	-	3,459,184
Berkeley	25,437,759	-	29,502,556	7,618,215	62,558,530
Boone	10,583,511	-	12,520,183	-	23,103,694
Braxton	3,020,553	-	-	1,306,312	4,326,865
Brooke	5,220,946	-	6,176,326	1,515,150	12,912,422
Cabell	20,197,549	1,692,532	25,895,740	5,551,505	53,337,326
Calhoun	1,364,868	-	28,142	256,089	1,649,099
Clay	1,644,629	-	551,036	-	2,195,665
Doddridge	5,407,453	-	6,396,962	799,969	12,604,384
Fayette	9,603,655	-	11,361,026	-	20,964,681
Gilmer	2,061,491	-	975,489	-	3,036,980
Grant	6,865,002	-	-	-	6,865,002
Greenbrier	10,347,098	-	6,120,255	4,549,524	21,016,877
Hampshire	7,052,118	-	-	-	7,052,118
Hancock	6,046,912	-	7,153,436	2,655,655	15,856,003
Hardy	5,340,394	-	-	1,453,467	6,793,861
Harrison	25,058,543	-	26,259,803	-	51,318,346
Jackson	7,826,246	-	9,258,368	-	17,084,614
Jefferson	16,841,244	-	19,923,019	1,857,745	38,622,008
Kanawha	60,758,053	-	47,447,654	-	108,205,707
Lewis	6,407,672	-	3,408,617	-	9,816,289
Lincoln	3,362,530	-	3,977,837	-	7,340,367
Logan	10,624,678	-	12,568,884	-	23,193,562
Marion	15,399,715	-	18,217,704	2,071,817	35,689,236
Marshall	20,830,696	-	23,160,729	2,781,005	46,772,430
Mason	6,370,820	-	7,536,613	1,280,732	15,188,165
McDowell	6,786,869	-	8,028,795	-	14,815,664
Mercer	10,663,462	-	12,614,766	-	23,278,228
Mineral	5,990,067	-	7,086,188	-	13,076,255
Mingo	7,336,961	614,828	9,406,885	-	17,358,674
Monongalia	33,019,531	-	28,917,621	3,523,218	65,460,370
Monroe	1,934,471	162,107	1,859,902	-	3,956,480
Morgan	5,207,940	-	4,316,684	-	9,524,624
Nicholas	6,144,588	-	4,215,695	-	10,360,283
Ohio	12,771,581	-	14,430,569	1,217,909	28,420,059
Pendleton	2,289,929	-	-	-	2,289,929
Pleasants	3,896,549	-	3,828,259	1,705,242	9,430,050
Pocahontas	4,013,407	-	-	-	4,013,407
Preston	7,646,517	-	-	3,756,254	11,402,771
Putnam	16,923,291	-	20,020,079	5,661,451	42,604,821
Raleigh	21,177,048	-	25,052,228	-	46,229,276
Randolph	7,027,138	-	3,350,568	-	10,377,706
Ritchie	2,688,889	-	2,067,950	-	4,756,839
Roane	2,731,700	-	-	109,831	2,841,531
Summers	2,703,355	-	-	-	2,703,355
Taylor	4,734,850	-	2,800,639	1,007,986	8,543,475
Tucker	3,908,271	-	-	-	3,908,271
Tyler	2,702,372	-	3,196,879	-	5,899,251
Upshur	6,460,020	-	3,273,298	-	9,733,318
Wayne	7,322,925	613,654	9,388,891	1,853,232	19,178,702
Webster	1,796,098	-	-	-	1,796,098
Wetzel	10,348,553	-	12,242,231	-	22,590,784
Wirt	803,785	-	823,259	-	1,627,044
Wood	18,784,376	-	17,777,380	3,456,712	40,018,468
Wyoming	6,255,706	524,221	8,020,584	55,917	14,856,428
Total	521,203,568	3,607,342	481,159,729	56,044,937	1,062,015,576

Note: Excludes projected gross tax collections from Tax Increment Financing (TIF) projects that are deposited into an escrow account.

Source: Levy Order and Rate Sheet submitted by each county board for the 2014-15 fiscal year.

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Taxable Assessed Valuations 15

Attachment 3

**COUNTY BOARDS OF EDUCATION
SUMMARY OF LOCAL SHARE CALCULATIONS
AT 90% AND CLASS I LEVY RATE OF 19.40c
FOR THE 2014-15 FISCAL YEAR**

County	Total Assessed Valuations Less TIFs	Difference in Local Share Due to TIFs	Projected Gross Taxes At 90% of Levy Rates	Allow. For Uncollectibles & Discounts (5% of Gross)	Allow. For Assessors' Valuation Fund	Allow. For Growth Counties School Facilities Act	Local Share Calculations 2014-15
Barbour	545,797,390	-	3,113,266	138,367	66,416	-	2,908,483
Berkeley	4,667,300,883	87,463	22,800,362	1,013,349	486,408	262,795	21,037,810
Boone	1,466,571,695	-	9,525,160	423,340	203,203	-	8,898,617
Braxton	477,753,770	-	2,718,498	120,822	57,995	-	2,539,681
Brooke	789,858,056	136,007	4,553,682	202,386	85,002	-	4,266,294
Cabell	3,461,879,327	236,757	19,447,716	864,343	414,885	191,740	17,976,748
Calhoun	217,313,290	-	1,228,381	54,595	26,205	-	1,147,581
Clay	248,550,359	-	1,480,166	65,785	31,577	-	1,382,804
Doddridge	761,617,750	-	4,866,708	216,298	90,845	-	4,559,565
Fayette	1,523,662,172	-	8,643,290	384,146	184,390	-	8,074,754
Gilmer	310,767,561	-	1,855,342	82,460	39,581	-	1,733,301
Grant	1,014,850,777	-	6,178,502	274,600	131,808	-	5,772,094
Greenbrier	1,470,872,644	1,039,854	8,199,319	364,414	174,919	-	7,659,986
Hampshire	1,271,108,632	-	6,346,906	282,085	135,401	-	5,929,420
Hancock	963,892,932	-	5,442,221	241,876	116,101	-	5,084,244
Hardy	907,254,951	-	4,806,355	213,616	94,845	-	4,497,894
Harrison	3,726,696,705	735,684	21,765,205	967,342	464,324	-	20,333,539
Jackson	1,244,769,478	-	7,043,621	313,050	150,264	-	6,580,307
Jefferson	3,120,976,470	-	15,157,120	673,650	299,100	180,810	14,003,560
Kanawha	9,673,583,568	120,220	54,553,563	2,424,603	1,163,809	-	50,965,151
Lewis	970,323,494	-	5,766,905	256,307	123,027	-	5,387,571
Lincoln	548,539,356	-	3,026,277	134,501	64,561	-	2,827,215
Logan	1,512,129,318	-	9,562,210	424,987	203,994	-	8,933,229
Marion	2,514,077,641	-	13,859,744	615,989	258,715	-	12,985,040
Marshall	2,842,766,300	348,944	18,374,113	816,627	391,981	-	17,165,505
Mason	1,002,776,321	-	5,670,882	252,039	79,846	-	5,338,997
McDowell	898,713,847	-	6,108,182	271,475	130,308	-	5,706,399
Mercer	1,737,790,141	-	9,597,116	426,538	204,738	-	8,965,840
Mineral	913,382,230	661,131	4,683,379	208,150	99,912	-	4,375,317
Mingo	1,100,977,674	-	7,156,611	318,072	152,674	-	6,685,865
Monongalia	5,173,484,067	960,882	28,689,042	1,275,069	612,033	1,310,470	25,491,470
Monroe	382,320,827	-	1,886,920	83,863	40,254	-	1,762,803
Morgan	1,002,580,237	-	4,687,146	208,318	99,992	-	4,378,836
Nicholas	971,511,304	-	5,530,129	245,784	88,482	-	5,195,863
Ohio	1,801,677,558	1,645,847	9,732,694	432,564	207,631	-	9,092,499
Pendleton	432,544,780	-	2,060,936	91,597	43,967	-	1,925,372
Pleasants	565,284,560	-	3,506,894	155,862	63,592	-	3,287,440
Pocahontas	652,129,767	-	3,612,066	160,536	77,057	-	3,374,473
Preston	1,302,259,826	-	6,881,865	305,861	146,813	-	6,429,191
Putnam	2,791,382,961	468,862	14,729,088	654,626	314,221	278,247	13,481,994
Raleigh	3,240,803,551	504,419	18,519,409	823,085	395,081	222,980	17,078,263
Randolph	1,153,962,125	-	6,324,424	281,086	134,921	-	5,908,417
Ritchie	446,142,075	-	2,420,000	107,556	51,627	-	2,260,817
Roane	470,424,124	-	2,458,530	109,268	52,449	-	2,296,813
Summers	445,809,439	-	2,433,020	108,134	51,904	-	2,272,982
Taylor	770,585,948	-	4,261,365	189,394	90,909	-	3,981,062
Tucker	595,093,706	-	3,517,444	156,331	46,899	-	3,314,214
Tyler	421,964,991	-	2,432,135	108,095	51,886	-	2,272,154
Upshur	1,053,264,238	-	5,814,018	258,401	124,032	-	5,431,585
Wayne	1,241,164,346	-	7,142,921	317,463	152,382	-	6,673,076
Webster	257,351,678	-	1,616,488	71,844	34,485	-	1,510,159
Wetzel	1,432,180,933	-	9,313,698	413,942	198,692	-	8,701,064
Wirt	149,471,739	-	723,407	32,151	15,433	-	675,823
Wood	3,272,378,692	9,151	16,896,143	750,940	360,451	-	15,784,752
Wyoming	915,545,965	-	6,101,934	271,197	130,175	-	5,700,562
Total	82,847,874,169	6,955,221	464,822,518	20,658,779	9,712,202	2,447,042	432,004,495

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Taxable Assessed Valuations 15

Attachment 4

**COUNTY BOARDS OF EDUCATION
EXCESS LEVIES IN EFFECT
2014-15 YEAR**

County	Date of Election	Percent of Votes for Levy	Class I Levy Rate Per \$100	Percent of Maximum (22.95)	Max Rate Allowed By Levy Call	Number of Years	Expiration Date
Barbour	-	-	-	-	-	-	-
Berkeley	11-02-10	57.0%	22.50	98.0%	22.50	4	6-30-15
Boone	05-11-10	83.1%	22.95	100.0%	22.95	5	6-30-15
Braxton	-	-	-	-	-	-	-
Brooke	11-09-13	72.8%	22.95	100.0%	22.95	5	6-30-19
Cabell	11-08-08	65.1%	22.95	100.0%	22.95	5	6-30-15
Calhoun	11-02-10	63.0%	0.40	1.7%	0.40	5	6-30-17
Clay	01-28-12	61.0%	6.50	28.3%	6.50	5	6-30-17
Doddridge	12-07-13	-	22.95	100.0%	22.95	5	6-30-19
Fayette	02-09-13	71.0%	22.95	100.0%	22.95	5	6-30-19
Gilmer	11-06-12	50.3%	9.18	40.0%	9.18	5	6-30-18
Grant	-	-	-	-	-	-	-
Greenbrier	10-05-13	57.4%	11.48	50.0%	11.48	5	6-30-19
Hampshire	-	-	-	-	-	-	-
Hancock	11-09-13	66.0%	22.95	100.0%	22.95	5	6-30-19
Hardy	-	-	-	-	-	-	-
Harrison	11-02-10	68.0%	20.33	88.6%	20.66	5	6-30-16
Jackson	05-08-12	67.5%	22.95	100.0%	22.95	5	6-30-19
Jefferson	11-02-10	62.0%	22.95	100.0%	22.95	5	6-30-16
Kanawha	05-08-12	66.2%	15.15	66.0%	22.95	5	6-30-19
Lewis	02-20-10	80.5%	10.32	45.0%	10.32	5	6-30-15
Lincoln	11-16-13	63.4%	22.95	100.0%	22.95	5	6-30-19
Logan	10-26-13	82.8%	22.95	100.0%	22.95	5	6-30-19
Marion	10-12-13	59.4%	22.95	100.0%	22.95	5	6-30-19
Marshall	12-15-12	60.0%	21.57	94.0%	22.95	5	6-30-18
Mason	11-06-12	57.7%	22.95	100.0%	22.95	5	6-30-19
McDowell	02-15-14	93.0%	22.95	100.0%	22.95	5	6-30-19
Mercer	01-30-10	83.3%	22.95	100.0%	22.95	5	6-30-15
Mineral	05-06-10	77.5%	22.95	100.0%	22.95	5	6-30-16
Mingo	03-23-13	68.2%	22.95	100.0%	22.95	5	6-30-19
Monongalia	10-04-11	68.9%	16.99	74.0%	17.21	5	6-30-17
Monroe	01-30-10	66.7%	17.21	75.0%	17.21	5	6-30-15
Morgan	05-13-14	54.0%	16.08	70.1%	70.00	5	6-30-19
Nicholas	11-02-10	56.0%	13.31	58.0%	13.31	5	6-30-16
Ohio	05-30-09	83.9%	21.92	95.5%	22.95	5	6-30-15
Pendleton	-	-	-	-	-	-	-
Pleasants	11-02-13	67.7%	19.06	83.1%	19.06	5	6-30-19
Pocahontas	-	-	-	-	-	-	-
Preston	-	-	-	-	-	-	-
Putnam	05-11-10	65.6%	22.95	100.0%	22.95	5	6-30-16
Raleigh	02-08-14	62.9%	22.95	100.0%	22.95	5	6-30-19
Randolph	11-08-10	54.0%	9.25	40.3%	9.44	5	6-30-16
Ritchie	12-12-09	80.4%	14.92	65.0%	14.92	5	6-30-15
Roane	-	-	-	-	-	-	-
Summers	-	-	-	-	-	-	-
Taylor	01-22-11	62.8%	11.48	50.0%	11.48	5	6-30-16
Tucker	-	-	-	-	-	-	-
Tyler	12-15-12	83.2%	22.95	100.0%	22.95	5	6-30-18
Upshur	02-08-14	57.0%	9.83	42.8%	9.83	5	6-30-19
Wayne	11-23-13	79.6%	22.95	100.0%	22.95	5	6-30-19
Webster	-	-	-	-	-	-	-
Wetzel	12-14-12	75.3%	22.95	100.0%	22.95	5	6-30-18
Wirt	10-04-11	66.0%	19.87	86.6%	20.66	5	6-30-17
Wood	11-23-13	79.34%	18.36	80.0%	18.36	5	6-30-19
Wyoming	11-02-13	90.0%	22.95	100.0%	22.95	5	6-30-19
State (With Levies)	43	67.2%	18.85	82.1%	20.38	5.0	-

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EXCLVY 15

**COUNTY BOARDS OF EDUCATION
BONDING POTENTIAL
2014-15 YEAR**

County	Taxable Assessed Valuation	Bonding Potential at 5%	Bonds Outstanding June 30, 2014	Unused Potential Remaining
Barbour	\$ 545,797,390	\$ 27,289,870	-	\$ 27,289,870
Berkeley	4,680,705,931	234,035,297	48,290,000	185,745,297
Boone	1,466,571,695	73,328,585	-	73,328,585
Braxton	477,753,770	23,887,689	13,415,000	10,472,689
Brooke	810,644,082	40,532,204	1,595,000	38,937,204
Cabell	3,500,805,509	175,040,275	33,395,000	141,645,275
Calhoun	217,313,290	10,865,665	3,245,000	7,620,665
Clay	248,550,359	12,427,518	-	12,427,518
Doddridge	761,617,750	38,080,888	3,665,000	34,415,888
Fayette	1,523,662,172	76,183,109	-	76,183,109
Gilmer	310,767,561	15,538,378	-	15,538,378
Grant	1,014,850,777	50,742,539	-	50,742,539
Greenbrier	1,722,197,969	86,109,898	30,465,000	55,644,898
Hampshire	1,271,108,632	63,555,432	-	63,555,432
Hancock	963,892,932	48,194,647	34,640,000	13,554,647
Hardy	907,254,951	45,362,748	19,660,000	25,702,748
Harrison	3,848,863,189	192,443,159	-	192,443,159
Jackson	1,244,769,478	62,238,474	-	62,238,474
Jefferson	3,120,976,470	156,048,824	9,010,000	147,038,824
Kanawha	9,692,009,217	484,600,461	-	484,600,461
Lewis	970,323,494	48,516,175	-	48,516,175
Lincoln	548,539,356	27,426,968	-	27,426,968
Logan	1,512,129,318	75,606,466	-	75,606,466
Marion	2,514,077,641	125,703,882	11,575,000	114,128,882
Marshall	2,896,257,888	144,812,894	16,910,000	127,902,894
Mason	1,011,776,321	50,588,816	2,385,000	48,203,816
McDowell	898,713,847	44,935,692	-	44,935,692
Mercer	1,737,790,141	86,889,507	-	86,889,507
Mineral	1,064,335,982	53,216,799	-	53,216,799
Mingo	1,100,977,674	55,048,884	-	55,048,884
Monongalia	5,330,627,025	266,531,351	39,520,000	227,011,351
Monroe	382,320,827	19,116,041	-	19,116,041
Morgan	1,002,580,237	50,129,012	-	50,129,012
Nicholas	971,511,304	48,575,565	-	48,575,565
Ohio	2,053,996,470	102,699,824	4,190,000	98,509,824
Pendleton	432,544,780	21,627,239	-	21,627,239
Pleasants	565,284,560	28,264,228	15,250,000	13,014,228
Pocahontas	652,129,767	32,606,488	-	32,606,488
Preston	1,302,259,826	65,112,991	33,620,000	31,492,991
Putnam	2,909,823,515	145,491,176	44,450,000	101,041,176
Raleigh	3,362,861,281	168,143,064	-	168,143,064
Randolph	1,153,962,125	57,698,106	-	57,698,106
Ritchie	446,142,075	22,307,104	-	22,307,104
Roane	470,424,124	23,521,206	300,000	23,221,206
Summers	445,809,439	22,290,472	-	22,290,472
Taylor	770,585,948	38,529,297	4,505,000	34,024,297
Tucker	595,093,706	29,754,685	-	29,754,685
Tyler	421,964,991	21,098,250	-	21,098,250
Upshur	1,053,264,238	52,663,212	-	52,663,212
Wayne	1,241,164,346	62,058,217	18,000,000 *	44,058,217
Webster	257,351,678	12,867,584	-	12,867,584
Wetzel	1,432,180,933	71,609,047	-	71,609,047
Wirt	149,471,739	7,473,587	-	7,473,587
Wood	3,273,781,312	163,689,066	16,795,000	146,894,066
Wyoming	915,545,965	45,777,298	725,000	45,052,298
Total	\$ 84,177,716,997	\$ 4,208,885,853	\$ 405,605,000	\$ 3,803,280,853

* Wayne County voters authorized a bond in this amount in May 2014; however, issuance did not occur until after June 30, 2014. The bond issuance is being included in this report to prevent overstatement of the unused bonding potential for the 2014-15 year.

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Barbour (1)	1978	1969	4,529,000	--	4,529,000	50.6%
Barbour (2)	1978	1969	4,529,000	--	4,529,000	55.0%
Barbour (3)	1979	1969	4,529,000	4,529,000	--	61.3%
Barbour (4)	1998	1979	8,000,000	--	8,000,000	45.8%
Barbour (5)	2000	1979	7,500,000	7,500,000	--	55.4%
Barbour (6)	2012	2000	5,480,000	--	5,480,000	37.3%
Berkeley (1)	1974	--	3,560,000	3,560,000	--	69.2%
Berkeley (2)	1983	1974	12,700,000	--	12,700,000	47.7%
Berkeley (3)	1984	1974	12,000,000	--	12,000,000	49.6%
Berkeley (4)	1987	1974	10,960,000	10,960,000	--	66.0%
Berkeley (5)	1993	1987	42,200,000	--	42,200,000	35.7%
Berkeley (6)	1995	1987	15,950,000	15,950,000	--	56.4%
Berkeley (7)	2001	1995	27,800,000	27,800,000	--	63.3%
Berkeley (8)	2009	2001	51,500,000	51,500,000	--	63.6%
Boone (1)	1977	--	6,745,000	6,745,000	--	81.1%
Boone (2)	2011	1977	45,160,000	--	45,160,000	26.1%
Braxton (1)	1977	1965	2,200,000	--	2,200,000	26.0%
Braxton (2)	1978	1965	2,840,000	--	2,840,000	32.4%
Braxton (3)	1997	1965	11,660,000	--	11,660,000	20.7%
Braxton (4)	2003	1965	7,200,000	--	7,200,000	42.7%
Braxton (5)	2008	1965	16,100,000	16,100,000	--	52.0%
Brooke (1)	1977	1965	5,565,000	--	5,565,000	32.7%
Brooke (2)	1981	1965	9,865,000	9,865,000	--	63.1%
Brooke (3)	2000	1981	15,000,000	15,000,000	--	57.7%
Brooke (4)	2014	2000	15,000,000	15,000,000	--	51.2%
Cabell (1)	1980	1938	32,890,000	--	32,890,000	35.6%
Cabell (2)	1990	1938	45,000,000	45,000,000	--	57.2%
Cabell (3)	2006	1990	60,455,000	60,455,000	--	55.4%
Calhoun (1)	1975	1949	2,100,000	--	2,100,000	32.0%
Calhoun (2)	1975	1949	2,100,000	--	2,100,000	32.5%
Calhoun (3)	1990	1949	5,375,000	--	5,375,000	40.1%
Calhoun (4)	1990	1949	5,375,000	--	5,375,000	37.1%
Calhoun (5)	1996	1949	3,370,000	3,370,000	--	50.7%
Calhoun (6)	2011	1996	3,560,000	3,560,000	--	67.0%
Clay	--	1969	--	--	--	--
Doddridge (1)	1977	1940	1,871,358	--	1,871,358	17.2%
Doddridge (2)	2003	1940	8,900,000	8,900,000	--	61.5%
Fayette (1)	1973	1951	7,600,000	7,600,000	--	76.1%
Fayette (2)	2001	1973	39,000,000	--	39,000,000	13.8%
Fayette (3)	2009	1973	49,000,000	--	49,000,000	22.6%
Fayette (4)	2015	1973	38,900,000	--	38,900,000	38.1%
Gilmer (1)	1974	1955	1,825,000	--	1,825,000	33.0%
Gilmer (2)	1974	1955	2,125,000	--	2,125,000	48.0%
Gilmer (3)	1975	1955	2,125,000	--	2,125,000	50.0%
Gilmer (4)	1976	1955	2,459,000	--	2,459,000	53.6%
Gilmer (5)	1976	1955	2,459,000	--	2,459,000	51.6%
Gilmer (6)	2010	1955	11,915,000	--	11,915,000	37.3%
Grant (1)	1998	1996	3,500,000	--	3,500,000	49.4%
Grant (2)	2008	1996	2,495,500	--	2,495,500	42.0%
Greenbrier (1)	1981	1966	10,539,000	--	10,539,000	31.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Greenbrier (2)	1991	1966	20,200,000	--	20,200,000	26.0%
Greenbrier (3)	1996	1966	8,000,000	8,000,000	--	60.6%
Greenbrier (4)	2001	1996	8,000,000	8,000,000	--	69.0%
Greenbrier (5)	2005	2001	12,500,000	--	12,500,000	25.8%
Greenbrier (6)	2008	2001	37,745,000	37,745,000	--	50.8%
Hampshire (1)	1988	1962	8,680,000	--	8,680,000	49.0%
Hampshire (2)	1989	1962	8,680,000	--	8,680,000	23.0%
Hampshire (3)	1997	1962	11,060,000	--	11,060,000	43.8%
Hampshire (4)	1998	1962	3,740,000	3,740,000	--	55.1%
Hancock (1)	1978	1961	13,885,000	--	13,885,000	47.6%
Hancock (2)	1980	1961	13,885,000	13,885,000	--	64.6%
Hancock (3)	1996	1980	12,800,000	--	12,800,000	35.0%
Hancock (4)	1997	1980	12,500,000	--	12,500,000	27.9%
Hancock (5)	2005	1980	34,000,000	--	34,000,000	28.0%
Hancock (6)	2010	1980	37,000,000	37,000,000	--	51.0%
Hancock (7)	2010	1980	39,600,000	39,600,000	--	53.1%
Hardy (1)	1972	--	950,000	950,000	--	65.0%
Hardy (2)	1977	1972	2,430,000	2,430,000	--	68.1%
Hardy (3)	1992	1977	8,000,000	--	8,000,000	32.0%
Hardy (4)	1994	1977	3,700,000	3,700,000	--	61.5%
Hardy (5)	2002	1994	11,970,000	--	11,970,000	46.0%
Hardy (6)	2003	1994	11,970,000	--	11,970,000	46.0%
Harrison (1)	1975	--	12,800,000	--	12,800,000	54.1%
Harrison (2)	1975	--	12,800,000	--	12,800,000	47.2%
Harrison (3)	1988	--	39,700,000	--	39,700,000	42.0%
Harrison (4)	1991	--	37,925,000	37,925,000	--	51.0%
Harrison (5)	2007	1991	42,465,000	--	42,465,000	39.2%
Harrison (6)	2011	1991	71,250,000	--	71,250,000	24.0%
Harrison (7)	2012	1991	19,000,000	--	19,000,000	34.0%
Jackson (1)	1974	1959	5,525,000	--	5,525,000	35.0%
Jackson (2)	2006	1959	39,380,000	--	39,380,000	25.1%
Jefferson (1)	1974	--	1,520,000	1,520,000	--	63.3%
Jefferson (2)	1989	1974	18,000,000	18,000,000	--	74.1%
Jefferson (3)	2000	1989	39,000,000	--	39,000,000	35.0%
Jefferson (4)	2004	1989	19,000,000	19,000,000	--	71.2%
Kanawha (1)	1976	1967	39,467,000	--	39,467,000	44.0%
Kanawha (2)	1989	1967	103,670,000	--	103,670,000	34.1%
Kanawha (3)	1992	1967	73,705,000	--	73,705,000	49.3%
Kanawha (4)	1995	1967	12,670,000	12,670,000	--	68.3%
Kanawha (5)	1997	1995	98,165,000	--	98,165,000	36.9%
Kanawha (6)	2000	1995	27,505,000	27,505,000	--	59.9%
Lewis (1)	1979	--	6,430,000	--	6,430,000	39.4%
Lewis (2)	2002	--	8,000,000	--	8,000,000	42.0%
Lewis (3)	2003	--	3,980,000	--	3,980,000	36.7%
Lincoln (1)	1976	1952	2,966,658	--	2,966,658	42.5%
Lincoln (2)	1976	1952	2,966,658	--	2,966,658	38.5%
Lincoln (3)	1978	1952	3,157,000	3,157,000	--	66.4%
Lincoln (4)	1991	1978	6,375,000	--	6,375,000	38.1%
Lincoln (5)	2013	1978	24,000,000	--	24,000,000	25.1%
Logan (1)	1983	1969	10,000,000	--	10,000,000	34.0%
Logan (2)	1991	1969	23,205,000	--	23,205,000	27.0%
Logan (3)	2003	1969	6,500,000	--	6,500,000	48.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Marion (1)	1975	--	12,800,000	--	12,800,000	52.5%
Marion (2)	1975	--	12,800,000	--	12,800,000	58.7%
Marion (3)	1976	--	13,475,000	--	13,475,000	46.7%
Marion (4)	1983	--	29,930,000	--	29,930,000	35.1%
Marion (5)	1988	--	32,100,000	--	32,100,000	45.0%
Marion (6)	1989	--	12,330,000	12,330,000	--	55.7%
Marion (7)	1996	1989	3,250,000	3,250,000	--	59.3%
Marion (8)	2000	1996	29,705,000	--	29,705,000	25.0%
Marion (9)	2001	1996	12,000,000	--	12,000,000	42.0%
Marion (10)	2002	1996	4,500,000	4,500,000	--	53.8%
Marion (11)	2008	2002	40,200,000	--	40,200,000	48.0%
Marion (12)	2010	2002	15,760,000	15,760,000	--	53.7%
Marion (13)	2012	2010	10,000,000	--	10,000,000	47.7%
Marshall (1)	1974	1965	4,350,000	4,350,000	--	75.2%
Marshall (2)	1995	1974	37,790,000	--	37,790,000	26.7%
Marshall (3)	1996	1974	19,870,000	--	19,870,000	36.8%
Marshall (4)	2006	1974	27,900,000	27,900,000	--	51.0%
Mason (1)	1980	1950	8,307,332	--	8,307,332	51.6%
Mason (2)	1980	1950	9,366,000	--	9,366,000	58.5%
Mason (3)	1980	1950	9,366,000	--	9,366,000	49.5%
Mason (4)	1989	1950	18,700,000	--	18,700,000	43.0%
Mason (5)	1990	1950	16,300,000	--	16,300,000	32.0%
Mason (6)	1991	1950	16,300,000	--	16,300,000	42.0%
Mason (7)	2000	1950	24,610,000	--	24,610,000	29.0%
Mason (8)	2004	1950	12,000,000	12,000,000	-	55.0%
McDowell (1)	1974	1964	4,000,000	4,000,000	--	73.0%
McDowell (2)	1996	1974	21,865,000	--	21,865,000	16.0%
Mercer (1)	1979	1954	16,737,000	16,737,000	--	66.2%
Mercer (2)	2001	1979	21,900,000	--	21,900,000	14.0%
Mineral (1)	1973	1938	3,354,000	3,354,000	--	79.0%
Mineral (2)	1990	1973	15,300,000	--	15,300,000	36.0%
Mineral (3)	1991	1973	7,500,000	--	7,500,000	48.0%
Mineral (4)	2001	1973	14,950,000	--	14,950,000	36.0%
Mineral (5)	2004	1973	15,800,000	--	15,800,000	42.0%
Mineral (6)	2008	1973	15,800,000	--	15,800,000	47.9%
Mineral (7)	2008	1973	15,800,000	--	15,800,000	41.6%
Mingo (1)	1978	1967	4,220,000	--	4,220,000	55.9%
Mingo (2)	1979	1967	4,220,000	4,220,000	--	61.6%
Mingo (3)	1984	1979	7,850,000	7,850,000	--	70.6%
Mingo (4)	1990	1984	13,000,000	--	13,000,000	33.0%
Mingo (5)	1990	1984	10,970,000	--	10,970,000	38.0%
Mingo (6)	1993	1984	27,000,000	--	27,000,000	29.8%
Monongalia (1)	1974	1952	7,500,000	--	7,500,000	57.1%
Monongalia (2)	1976	1952	6,995,000	6,995,000	--	66.8%
Monongalia (3)	1987	1976	29,525,000	--	29,525,000	48.0%
Monongalia (4)	1989	1976	32,500,000	32,500,000	--	62.0%
Monongalia (5)	2000	1989	80,079,000	--	80,079,000	28.0%
Monongalia (6)	2003	1989	50,000,000	50,000,000	--	73.2%
Monroe (1)	1975	1961	1,725,000	--	1,725,000	25.9%
Monroe (2)	1993	1961	3,177,915	--	3,177,915	39.3%
Monroe (3)	1998	1961	2,995,000	--	2,995,000	44.0%
Monroe (4)	1999	1961	2,100,000	2,100,000	--	53.9%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Morgan (1)	1972	1964	1,835,000	--	1,835,000	54.7%
Morgan (2)	1972	1964	1,595,000	--	1,595,000	54.8%
Morgan (3)	1974	1964	1,835,000	1,835,000	--	77.0%
Morgan (4)	1993	1974	7,500,000	--	7,500,000	32.4%
Nicholas (1)	1975	--	4,500,000	4,500,000	--	70.0%
Nicholas (2)	1988	1975	8,000,000	8,000,000	--	53.0%
Ohio (1)	1973	1940	14,235,000	14,235,000	--	68.4%
Ohio (2)	1986	1973	2,300,000	2,300,000	--	68.2%
Ohio (3)	1993	1986	14,800,000	14,800,000	--	77.5%
Pendleton	1979	--	1,800,000	--	1,800,000	38.8%
Pleasants (1)	1973	1959	1,800,000	1,800,000	--	60.7%
Pleasants (2)	2000	1973	15,000,000	--	15,000,000	28.0%
Pleasants (3)	2010	1973	18,050,000	18,050,000	--	60.0%
Pocahontas (1)	1976	1968	1,818,000	--	1,818,000	35.1%
Pocahontas (2)	1980	1968	3,280,000	--	3,280,000	37.5%
Pocahontas (3)	1980	1968	3,280,000	--	3,280,000	33.8%
Pocahontas (4)	1994	1968	400,000	--	400,000	25.0%
Preston (1)	1973	1947	4,965,000	--	4,965,000	46.6%
Preston (2)	1974	1947	5,320,000	--	5,320,000	57.3%
Preston (3)	1974	1947	5,320,000	--	5,320,000	49.2%
Preston (4)	1976	1947	6,140,000	--	6,140,000	47.1%
Preston (5)	1984	1947	10,735,000	--	10,735,000	35.1%
Preston (6)	1985	1947	11,690,000	--	11,690,000	45.3%
Preston (7)	1986	1947	15,690,000	--	15,690,000	38.5%
Preston (8)	1989	1947	8,850,000	8,850,000	--	55.0%
Preston (9)	2008	1989	49,995,000	--	49,995,000	49.7%
Preston (10)	2010	1989	39,600,000	39,600,000	--	53.0%
Putnam (1)	1974	1967	4,900,000	--	4,900,000	59.1%
Putnam (2)	1974	1967	4,900,000	--	4,900,000	48.0%
Putnam (3)	1976	1967	5,795,000	5,795,000	--	68.3%
Putnam (4)	1993	1976	39,500,000	--	39,500,000	27.1%
Putnam (5)	2001	1976	35,850,000	--	35,850,000	25.2%
Putnam (6)	2002	1976	20,500,000	--	20,500,000	46.5%
Putnam (7)	2009	1976	56,750,000	56,750,000	--	56.0%
Raleigh (1)	1973	1963	7,760,000	7,760,000	--	80.6%
Raleigh (2)	1980	1973	14,825,000	14,825,000	--	63.4%
Raleigh (3)	1991	1980	30,965,000	--	30,965,000	25.1%
Raleigh (4)	1998	1980	14,500,000	14,500,000	--	54.5%
Raleigh (5)	2004	1998	13,000,000	13,000,000	--	76.1%
Raleigh (6)	2014	2004	39,895,000	--	39,895,000	29.8%
Randolph (1)	1974	1951	3,580,000	3,580,000	--	64.4%
Randolph (2)	1996	1974	19,365,000	--	19,365,000	35.0%
Randolph (3)	1996	1974	19,365,500	--	19,365,500	36.9%
Randolph (4)	2012	1974	13,500,000	--	13,500,000	40.1%
Ritchie (1)	1973	--	1,972,000	--	1,972,000	47.0%
Ritchie (2)	1979	--	3,326,528	--	3,326,528	35.3%
Roane (1)	1976	1946	3,430,000	--	3,430,000	54.1%
Roane (2)	1977	1946	7,386,500	3,710,000	3,676,500	63.7%
Roane (3)	1994	1977	3,700,000	3,700,000	--	64.3%
Summers	1992	--	3,300,000	--	3,300,000	46.7%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Taylor (1)	1974	1968	939,000	--	939,000	25.4%
Taylor (2)	1976	1968	1,515,533	--	1,515,533	43.3%
Taylor (3)	1978	1968	3,000,000	--	3,000,000	45.7%
Taylor (4)	1987	1968	6,700,000	6,700,000	--	61.6%
Taylor (5)	1999	1987	9,700,000	--	9,700,000	37.0%
Taylor (6)	2001	1987	5,120,995	5,120,995	--	77.7%
Taylor (7)	2002	2001	10,990,000	10,990,000	--	57.5%
Tucker (1)	1975	1938	1,285,000	1,285,000	--	60.3%
Tucker (2)	1994	1975	6,385,000	--	6,385,000	33.0%
Tyler (1)	1973	--	1,855,000	1,855,000	--	83.3%
Tyler (2)	1990	1973	6,200,000	6,200,000	--	63.9%
Upshur (1)	1973	1956	3,552,000	3,552,000	--	70.6%
Upshur (2)	2011	1973	35,000,000	--	35,000,000	29.0%
Wayne (1)	1977	--	7,155,000	--	7,155,000	46.5%
Wayne (2)	1985	--	14,300,000	14,300,000	--	53.0%
Wayne (3)	1999	1985	32,000,000	--	32,000,000	20.0%
Wayne (4)	2012	1985	33,100,000	--	33,100,000	29.0%
Wayne (5)	2014	1985	18,000,000	18,000,000	--	56.0%
Webster (1)	1972	1953	1,535,000	1,535,000	--	75.9%
Wetzel (1)	1972	--	3,740,000	--	3,740,000	48.9%
Wetzel (2)	1974	--	4,955,000	4,955,000	--	72.5%
Wetzel (3)	1986	1974	8,900,000	8,900,000	--	61.5%
Wirt (1)	1975	1961	935,000	--	935,000	27.6%
Wirt (2)	1991	1961	1,500,000	1,500,000	--	56.0%
Wood (1)	1971	1964	8,995,000	8,995,000	--	61.4%
Wood (2)	1982	1971	18,100,000	--	18,100,000	46.8%
Wood (3)	1984	1971	3,950,000	3,950,000	--	57.8%
Wood (4)	1990	1984	9,995,000	9,995,000	--	56.8%
Wood (5)	1990	1990	12,550,000	--	12,550,000	31.2%
Wood (6)	1991	1990	7,637,000	--	7,637,000	36.3%
Wood (7)	2004	1990	35,000,000	35,000,000	--	67.2%
Wyoming (1)	1975	1959	5,875,000	--	5,875,000	50.5%
Wyoming (2)	1976	1959	7,720,000	--	7,720,000	57.9%
Wyoming (3)	1977	1959	7,720,000	--	7,720,000	55.0%
Wyoming (4)	1992	1959	10,000,000	--	10,000,000	42.0%
Wyoming (5)	1995	1959	14,000,000	--	14,000,000	35.0%
Wyoming (6)	2000	1959	7,000,000	7,000,000	--	61.0%

NOTE: Percent of votes required for approval of bond levy changed from 60% to 50% by constitutional amendment adopted at the General Election on Nov. 2, 1982.

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**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Wood (1)	1971	1964	8,995,000	8,995,000	--	61.4%
Hardy (1)	1972	--	950,000	950,000	--	65.0%
Morgan (1)	1972	1964	1,835,000	--	1,835,000	54.7%
Morgan (2)	1972	1964	1,595,000	--	1,595,000	54.8%
Webster (1)	1972	1953	1,535,000	1,535,000	--	75.9%
Wetzel (1)	1972	--	3,740,000	--	3,740,000	48.9%
Fayette (1)	1973	1951	7,600,000	7,600,000	--	76.1%
Mineral (1)	1973	1938	3,354,000	3,354,000	--	79.0%
Ohio (1)	1973	1940	14,235,000	14,235,000	--	68.4%
Pleasants (1)	1973	1959	1,800,000	1,800,000	--	60.7%
Preston (1)	1973	1947	4,965,000	--	4,965,000	46.6%
Raleigh (1)	1973	1963	7,760,000	7,760,000	--	80.6%
Ritchie (1)	1973	--	1,972,000	--	1,972,000	47.0%
Tyler (1)	1973	--	1,855,000	1,855,000	--	83.3%
Upshur (1)	1973	1956	3,552,000	3,552,000	--	70.6%
Berkeley (1)	1974	--	3,560,000	3,560,000	--	69.2%
Gilmer (1)	1974	1955	1,825,000	--	1,825,000	33.0%
Gilmer (2)	1974	1955	2,125,000	--	2,125,000	48.0%
Jackson (1)	1974	1959	5,525,000	--	5,525,000	35.0%
Jefferson (1)	1974	--	1,520,000	1,520,000	--	63.3%
Marshall (1)	1974	1965	4,350,000	4,350,000	--	75.2%
McDowell (1)	1974	1964	4,000,000	4,000,000	--	73.0%
Monongalia (1)	1974	1952	7,500,000	--	7,500,000	57.1%
Morgan (3)	1974	1964	1,835,000	1,835,000	--	77.0%
Preston (2)	1974	1947	5,320,000	--	5,320,000	57.3%
Preston (3)	1974	1947	5,320,000	--	5,320,000	49.2%
Putnam (1)	1974	1967	4,900,000	--	4,900,000	59.1%
Putnam (2)	1974	1967	4,900,000	--	4,900,000	48.0%
Randolph (1)	1974	1951	3,580,000	3,580,000	--	64.4%
Taylor (1)	1974	1968	939,000	--	939,000	25.4%
Wetzel (2)	1974	--	4,955,000	4,955,000	--	72.5%
Calhoun (1)	1975	1949	2,100,000	--	2,100,000	32.0%
Calhoun (2)	1975	1949	2,100,000	--	2,100,000	32.5%
Gilmer (3)	1975	1955	2,125,000	--	2,125,000	50.0%
Harrison (1)	1975	--	12,800,000	--	12,800,000	54.1%
Harrison (2)	1975	--	12,800,000	--	12,800,000	47.2%
Marion (1)	1975	--	12,800,000	--	12,800,000	52.5%
Marion (2)	1975	--	12,800,000	--	12,800,000	58.7%
Monroe (1)	1975	1961	1,725,000	--	1,725,000	25.9%
Nicholas (1)	1975	--	4,500,000	4,500,000	--	70.0%
Tucker (1)	1975	1938	1,285,000	1,285,000	--	60.3%
Wirt (1)	1975	1961	935,000	--	935,000	27.6%
Wyoming (1)	1975	1959	5,875,000	--	5,875,000	50.5%
Gilmer (4)	1976	1955	2,459,000	--	2,459,000	53.6%
Gilmer (5)	1976	1955	2,459,000	--	2,459,000	51.6%
Kanawha (1)	1976	1967	39,467,000	--	39,467,000	44.0%
Lincoln (1)	1976	1952	2,966,658	--	2,966,658	42.5%
Lincoln (2)	1976	1952	2,966,658	--	2,966,658	38.5%
Marion (3)	1976	--	13,475,000	--	13,475,000	46.7%
Monongalia (2)	1976	1952	6,995,000	6,995,000	--	66.8%
Pocahontas (1)	1976	1968	1,818,000	--	1,818,000	35.1%
Preston (4)	1976	1947	6,140,000	--	6,140,000	47.1%
Putnam (3)	1976	1967	5,795,000	5,795,000	--	68.3%
Roane (1)	1976	1946	3,430,000	--	3,430,000	54.1%
Taylor (2)	1976	1968	1,515,533	--	1,515,533	43.3%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Wyoming (2)	1976	1959	7,720,000	--	7,720,000	57.9%
Boone (1)	1977	--	6,745,000	6,745,000	--	81.1%
Braxton (1)	1977	1965	2,200,000	--	2,200,000	26.0%
Brooke (1)	1977	1965	5,565,000	--	5,565,000	32.7%
Doddridge (1)	1977	1940	1,871,358	--	1,871,358	17.2%
Hardy (2)	1977	1972	2,430,000	2,430,000	--	68.1%
Roane (2)	1977	1946	7,386,500	3,710,000	3,676,500	63.7%
Wayne (1)	1977	--	7,155,000	--	7,155,000	46.5%
Wyoming (3)	1977	1959	7,720,000	--	7,720,000	55.0%
Barbour (1)	1978	1969	4,529,000	--	4,529,000	50.6%
Barbour (2)	1978	1969	4,529,000	--	4,529,000	55.0%
Braxton (2)	1978	1965	2,840,000	--	2,840,000	32.4%
Hancock (1)	1978	1961	13,885,000	--	13,885,000	47.6%
Lincoln (3)	1978	1952	3,157,000	3,157,000	--	66.4%
Mingo (1)	1978	1967	4,220,000	--	4,220,000	55.9%
Taylor (3)	1978	1968	3,000,000	--	3,000,000	45.7%
Barbour (3)	1979	1969	4,529,000	4,529,000	--	61.3%
Lewis (1)	1979	--	6,430,000	--	6,430,000	39.4%
Mercer (1)	1979	1954	16,737,000	16,737,000	--	66.2%
Mingo (2)	1979	1967	4,220,000	4,220,000	--	61.6%
Pendleton	1979	--	1,800,000	--	1,800,000	38.8%
Ritchie (2)	1979	--	3,326,528	--	3,326,528	35.3%
Cabell (1)	1980	1938	32,890,000	--	32,890,000	35.6%
Hancock (2)	1980	1961	13,885,000	13,885,000	--	64.6%
Mason (1)	1980	1950	8,307,332	--	8,307,332	51.6%
Mason (2)	1980	1950	9,366,000	--	9,366,000	58.5%
Mason (3)	1980	1950	9,366,000	--	9,366,000	49.5%
Pocahontas (2)	1980	1968	3,280,000	--	3,280,000	37.5%
Pocahontas (3)	1980	1968	3,280,000	--	3,280,000	33.8%
Raleigh (2)	1980	1973	14,825,000	14,825,000	--	63.4%
Brooke (2)	1981	1965	9,865,000	9,865,000	--	63.1%
Greenbrier (1)	1981	1966	10,539,000	--	10,539,000	31.0%
Wood (2)	1982	1971	18,100,000	--	18,100,000	46.8%
Berkeley (2)	1983	1974	12,700,000	--	12,700,000	47.7%
Logan (1)	1983	1969	10,000,000	--	10,000,000	34.0%
Marion (4)	1983	--	29,930,000	--	29,930,000	35.1%
Berkeley (3)	1984	1974	12,000,000	--	12,000,000	49.6%
Mingo (3)	1984	1979	7,850,000	7,850,000	--	70.6%
Preston (5)	1984	1947	10,735,000	--	10,735,000	35.1%
Wood (3)	1984	1971	3,950,000	3,950,000	--	57.8%
Preston (6)	1985	1947	11,690,000	--	11,690,000	45.3%
Wayne (2)	1985	--	14,300,000	14,300,000	--	53.0%
Ohio (2)	1986	1973	2,300,000	2,300,000	--	68.2%
Preston (7)	1986	1947	15,690,000	--	15,690,000	38.5%
Wetzel (3)	1986	1974	8,900,000	8,900,000	--	61.5%
Berkeley (4)	1987	1974	10,960,000	10,960,000	--	66.0%
Monongalia (3)	1987	1976	29,525,000	--	29,525,000	48.0%
Taylor (4)	1987	1968	6,700,000	6,700,000	--	61.6%
Hampshire (1)	1988	1962	8,680,000	--	8,680,000	49.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Harrison (3)	1988	--	39,700,000	--	39,700,000	42.0%
Marion (5)	1988	--	32,100,000	--	32,100,000	45.0%
Nicholas (2)	1988	1975	8,000,000	8,000,000	--	53.0%
Hampshire (2)	1989	1962	8,680,000	--	8,680,000	23.0%
Jefferson (2)	1989	1974	18,000,000	18,000,000	--	74.1%
Kanawha (2)	1989	1967	103,670,000	--	103,670,000	34.1%
Marion (6)	1989	--	12,330,000	12,330,000	--	55.7%
Mason (4)	1989	1950	18,700,000	--	18,700,000	43.0%
Monongalia (4)	1989	1976	32,500,000	32,500,000	--	62.0%
Preston (8)	1989	1947	8,850,000	8,850,000	--	55.0%
Cabell (2)	1990	1938	45,000,000	45,000,000	--	57.2%
Calhoun (3)	1990	1949	5,375,000	--	5,375,000	40.1%
Calhoun (4)	1990	1949	5,375,000	--	5,375,000	37.1%
Mason (5)	1990	1950	16,300,000	--	16,300,000	32.0%
Mineral (2)	1990	1973	15,300,000	--	15,300,000	36.0%
Mingo (4)	1990	1984	13,000,000	--	13,000,000	33.0%
Mingo (5)	1990	1984	10,970,000	--	10,970,000	38.0%
Tyler (2)	1990	1973	6,200,000	6,200,000	--	63.9%
Wood (4)	1990	1984	9,995,000	9,995,000	--	56.8%
Wood (5)	1990	1990	12,550,000	--	12,550,000	31.2%
Greenbrier (2)	1991	1966	20,200,000	--	20,200,000	26.0%
Harrison (4)	1991	--	37,925,000	37,925,000	--	51.0%
Lincoln (4)	1991	1978	6,375,000	--	6,375,000	38.1%
Logan (2)	1991	1969	23,205,000	--	23,205,000	27.0%
Mason (6)	1991	1950	16,300,000	--	16,300,000	42.0%
Mineral (3)	1991	1973	7,500,000	--	7,500,000	48.0%
Raleigh (3)	1991	1980	30,965,000	--	30,965,000	25.1%
Wirt (2)	1991	1961	1,500,000	1,500,000	--	56.0%
Wood (6)	1991	1990	7,637,000	--	7,637,000	36.3%
Hardy (3)	1992	1977	8,000,000	--	8,000,000	32.0%
Kanawha (3)	1992	1967	73,705,000	--	73,705,000	49.3%
Summers	1992	--	3,300,000	--	3,300,000	46.7%
Wyoming (4)	1992	1959	10,000,000	--	10,000,000	42.0%
Berkeley (5)	1993	1987	42,200,000	--	42,200,000	35.7%
Mingo (6)	1993	1984	27,000,000	--	27,000,000	29.8%
Monroe (2)	1993	1961	3,177,915	--	3,177,915	39.3%
Morgan (4)	1993	1974	7,500,000	--	7,500,000	32.4%
Ohio (3)	1993	1986	14,800,000	14,800,000	--	77.5%
Putnam (4)	1993	1976	39,500,000	--	39,500,000	27.1%
Hardy (4)	1994	1977	3,700,000	3,700,000	--	61.5%
Pocahontas (4)	1994	1968	400,000	--	400,000	25.0%
Roane (3)	1994	1977	3,700,000	3,700,000	--	64.3%
Tucker (2)	1994	1975	6,385,000	--	6,385,000	33.0%
Berkeley (6)	1995	1987	15,950,000	15,950,000	--	56.4%
Kanawha (4)	1995	1967	12,670,000	12,670,000	--	68.3%
Marshall (2)	1995	1974	37,790,000	--	37,790,000	26.7%
Wyoming (5)	1995	1959	14,000,000	--	14,000,000	35.0%
Calhoun (5)	1996	1949	3,370,000	3,370,000	--	50.7%
Greenbrier (3)	1996	1966	8,000,000	8,000,000	--	60.6%
Hancock (3)	1996	1980	12,800,000	--	12,800,000	35.0%
Marion (7)	1996	1989	3,250,000	3,250,000	--	59.3%
Marshall (3)	1996	1974	19,870,000	--	19,870,000	36.8%
McDowell (2)	1996	1974	21,865,000	--	21,865,000	16.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Randolph (2)	1996	1974	19,365,000	--	19,365,000	35.0%
Randolph (3)	1996	1974	19,365,500	--	19,365,500	36.9%
Braxton (3)	1997	1965	11,660,000	--	11,660,000	20.7%
Hampshire (3)	1997	1962	11,060,000	--	11,060,000	43.8%
Hancock (4)	1997	1980	12,500,000	--	12,500,000	27.9%
Kanawha (5)	1997	1995	98,165,000	--	98,165,000	36.9%
Barbour (4)	1998	1979	8,000,000	--	8,000,000	45.8%
Grant (1)	1998	1996	3,500,000	--	3,500,000	49.4%
Hampshire (4)	1998	1962	3,740,000	3,740,000	--	55.1%
Monroe (3)	1998	1961	2,995,000	--	2,995,000	44.0%
Raleigh (4)	1998	1980	14,500,000	14,500,000	--	54.5%
Monroe (4)	1999	1961	2,100,000	2,100,000	--	53.9%
Taylor (5)	1999	1987	9,700,000	--	9,700,000	37.0%
Wayne (3)	1999	1985	32,000,000	--	32,000,000	20.0%
Barbour (5)	2000	1979	7,500,000	7,500,000	--	55.4%
Brooke (3)	2000	1981	15,000,000	15,000,000	--	57.7%
Jefferson (3)	2000	1989	39,000,000	--	39,000,000	35.0%
Kanawha (6)	2000	1995	27,505,000	27,505,000	--	59.9%
Marion (8)	2000	1996	29,705,000	--	29,705,000	25.0%
Mason (7)	2000	1950	24,610,000	--	24,610,000	29.0%
Monongalia (5)	2000	1989	80,079,000	--	80,079,000	28.0%
Pleasants (2)	2000	1973	15,000,000	--	15,000,000	28.0%
Wyoming (6)	2000	1959	7,000,000	7,000,000	--	61.0%
Berkeley (7)	2001	1995	27,800,000	27,800,000	--	63.3%
Fayette (2)	2001	1973	39,000,000	--	39,000,000	13.8%
Greenbrier (4)	2001	1996	8,000,000	8,000,000	--	69.0%
Marion (9)	2001	1996	12,000,000	--	12,000,000	42.0%
Mercer (2)	2001	1979	21,900,000	--	21,900,000	14.0%
Mineral (4)	2001	1973	14,950,000	--	14,950,000	36.0%
Putnam (5)	2001	1976	35,850,000	--	35,850,000	25.2%
Taylor (6)	2001	1987	5,120,995	5,120,995	--	77.7%
Hardy (5)	2002	1994	11,970,000	--	11,970,000	46.0%
Lewis (2)	2002	--	8,000,000	--	8,000,000	42.0%
Marion (10)	2002	1996	4,500,000	4,500,000	--	53.8%
Putnam (6)	2002	1976	20,500,000	--	20,500,000	46.5%
Taylor (7)	2002	2001	10,990,000	10,990,000	--	57.5%
Braxton (4)	2003	1965	7,200,000	--	7,200,000	42.7%
Doddridge (2)	2003	1940	8,900,000	8,900,000	--	61.5%
Hardy (6)	2003	1994	11,970,000	--	11,970,000	46.0%
Lewis (3)	2003	--	3,980,000	--	3,980,000	36.7%
Logan (3)	2003	1969	6,500,000	--	6,500,000	48.0%
Monongalia (6)	2003	1989	50,000,000	50,000,000	--	73.2%
Jefferson (4)	2004	1989	19,000,000	19,000,000		71.2%
Mason (8)	2004	1950	12,000,000	12,000,000	-	55.0%
Mineral (5)	2004	1973	15,800,000	--	15,800,000	42.0%
Raleigh (5)	2004	1998	13,000,000	13,000,000	--	76.1%
Wood (7)	2004	1990	35,000,000	35,000,000	--	67.2%
Greenbrier (5)	2005	2001	12,500,000	--	12,500,000	25.8%
Hancock (5)	2005	1980	34,000,000	--	34,000,000	28.0%
Cabell (3)	2006	1990	60,455,000	60,455,000	--	55.4%
Jackson (2)	2006	1959	39,380,000	--	39,380,000	25.1%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2015**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Grant (2)	2008	1996	2,495,500	--	2,495,500	42.0%
Greenbrier (6)	2008	2001	37,745,000	37,745,000	--	50.8%
Marion (11)	2008	2002	40,200,000	--	40,200,000	48.0%
Mineral (6)	2008	1973	15,800,000	--	15,800,000	47.9%
Mineral (7)	2008	1973	15,800,000	--	15,800,000	41.6%
Preston (9)	2008	1989	49,995,000	--	49,995,000	49.7%
Berkeley (8)	2009	2001	51,500,000	51,500,000	--	63.6%
Fayette (3)	2009	1973	49,000,000	--	49,000,000	22.6%
Putnam (7)	2009	1976	56,750,000	56,750,000	--	56.0%
Gilmer (6)	2010	1955	11,915,000	--	11,915,000	37.3%
Hancock (6)	2010	1980	37,000,000	37,000,000	--	51.0%
Hancock (7)	2010	1980	39,600,000	39,600,000	--	53.1%
Marion (12)	2010	2002	15,760,000	15,760,000	--	53.7%
Pleasants (3)	2010	1973	18,050,000	18,050,000	--	60.0%
Preston (10)	2010	1989	39,600,000	39,600,000	--	53.0%
Boone (2)	2011	1977	45,160,000	--	45,160,000	26.1%
Calhoun (6)	2011	1996	3,560,000	3,560,000	--	67.0%
Harrison (6)	2011	1991	71,250,000	--	71,250,000	24.0%
Upshur (2)	2011	1973	35,000,000	--	35,000,000	29.0%
Barbour (6)	2012	2000	5,480,000	--	5,480,000	37.3%
Harrison (7)	2012	1991	19,000,000	--	19,000,000	34.0%
Marion (13)	2012	2010	10,000,000	--	10,000,000	47.7%
Randolph (4)	2012	1974	13,500,000	--	13,500,000	40.1%
Wayne (4)	2012	1985	33,100,000	--	33,100,000	29.0%
Lincoln (5)	2013	1978	24,000,000	--	24,000,000	25.1%
Brooke (4)	2014	2000	15,000,000	15,000,000	--	51.2%
Raleigh (6)	2014	2004	39,895,000	--	39,895,000	29.8%
Wayne (5)	2014	1985	18,000,000	18,000,000	--	56.0%
Fayette (4)	2015	1973	38,900,000	--	38,900,000	38.1%

NOTE: Percent of votes required for approval of bonds issued by county boards of education changed from 60% to 50% by constitutional amendment adopted at the General Election on Nov. 2, 1982.

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Bonds 15

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**PUBLIC SCHOOL
SUPPORT PROGRAM**

**STATE OF WEST VIRGINIA
ABBREVIATED SUMMARY OF THE
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia that specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP provides allowances for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, and advanced placement programs (Step 7). Additional allowances are provided for alternative education, increased enrollment over the previous year, and other programs.

The PSSP divides the school districts into four separate categories based on student population density and provides funding for a specified number of professional educators, professional student support personnel (nurses and counselors), and service personnel to each district based on the district's student enrollment, with the districts with lower student population densities being funded at higher personnel ratios. Funding for student transportation operating costs is also based on these four categories, with the districts with lower student population densities receiving a higher allowance.

The allowances for salaries are based on the state basic salary schedules included in Code and state equity funding. Equity funding was started in 1984 to ensure equity among the salaries paid by the various school districts through the state and is determined by computing the difference between each district's county supplement schedule in place in 1984 and state required equity.

Each school district's local share is subtracted from that district's total PSSP allowance to arrive at the state aid that the district is entitled to receive. Local share is a computation of a district's projected regular levy property tax collections for the year. School districts are authorized to levy an excess levy if approved by at least a majority of the voters, and 43 of the 55 districts have such levies in place for the current year, however, the projected tax collections from the excess levies are not included in determining the local share amount.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 90% of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts, exonerations, delinquencies, with other allowances also deducted.

As a result of this equalization process, West Virginia is consistently ranked near the top regarding the equability of its state aid funding formula. For example, Education Week in its 2009 edition of *Quality Counts* reported that the difference in per pupil expenditures between the district with the highest per pupil expenditures and the district with the lowest per pupil expenditures was the smallest in the nation.

Comprehensive changes were made to the Public School Support Program beginning with the 2008-09 year, with the increased allowances between the old and revised provisions being phased-in over a five year period, and a hold harmless provision included for the districts that are projected to receive less state aid as a result of implementing these revisions during the five year phase-in period.

The changes included: Eliminated adjusted enrollment as a funding ratio; divided the districts into four groups based on student net enrolment per square mile and increased the funding limits for the more sparse districts; funds the districts with student net enrollments of less than 1,400 at a base determined by computing the district's enrollment difference between its actual enrollment and 1,400, and further adjusting the difference by the percent that the district's student population density is to the district with the lowest density; created the personnel classification of Professional Student Support Personnel (SSP) for school counselors and school nurses and funds this category under a separate step of the formula (Step 5); uses the same four groups created for personnel to determine the allowance for student transportation operating costs; and added a few other allowances.

A brief description of each step, and the amounts appropriated for each step for the 2014-15 year, are:

Description	Appropriation
<p>1. Professional Educators - Allowance to pay the annual state minimum salary and supplemental equity for professional educators (PE), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2011-12 year were: Sparse – 72.75, Low – 72.60, Medium – 72.45, or High - 72.30.</p>	\$ 879,823,269
<p>2. Service Personnel - Allowance to pay the annual state minimum salary and supplemental equity for service personnel (SP), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2011-12 year were: Sparse – 45.88, Low – 45.30, Medium – 44.73, or High – 44.17.</p>	297,285,730
<p>3. Fixed charges - Allowance for the district's share of contributions for social security, unemployment compensation and workers' compensation on the salaries determined in steps 1, 2 and 5 (8.71%).</p>	104,857,682
<p>4. Transportation - Allowance for student transportation operating costs. (a) Allowance for operating costs based on the actual maintenance, operations and contracted services multiplied by the appropriate percentage based on the county's population density (b) an additional 10% allowance of the actual expenditures for maintenance, operations and contracted services for the portion of the bus fleet that uses alternative fuels (c) an additional 10% allowance of actual expenditures for operations, maintenance and contracted services for the portion of the bus fleet used to transport students to and from multi-county centers (d) 100% of insurance premium costs; and (e) aid paid to students in lieu of transportation, based on state average rate. Allowance for bus replacement based on 8.33% of the current replacement value of the bus fleet, plus the remaining value for buses purchased after July 1999 with 180,000 miles. Districts with increased net enrollments able to apply for funding for additional buses. Each district's allowance is limited to 1/3 above the state average allowance on a per mile basis, exclusive of the allowance for additional buses.</p>	84,322,967
<p>5. Professional Student Support Services - Allowance to pay the annual state minimum salary and supplemental equity for professional student support personnel (counselors and school nurses) employed.</p>	37,927,850
<p>6. Allowance for Other Current Expenses, Substitute Employee Salaries and Faculty Senates - Allowance determined as follows: (a) 10% of the allowance for steps 1, 2 and 5 for current expense distributed to each school district proportionally on the basis of the average of each school district's average daily attendance and net enrollment; (b) & (c) 2.5% of steps 1 & 5 and step 2 for substitutes distributed on the basis of the number of personnel allowed for funding; and (d) \$200 per professional instructional personnel and professional student support personnel employed for faculty senates.</p>	156,038,610
<p>7. Improvement of Instructional Programs - Step 7a is the allowance for the improvement of instructional programs; the amount appropriated is to be the amount appropriated the preceding year plus 15% of the growth in local share; distributed to each school district is made on the following basis: \$150,000 equally with the balance distributed proportionally on the basis of the average of each school district's average daily attendance and net enrollment. Step 7b is the allowance for the 21st Century Strategic Technology Learning Plan. The amount appropriated is the amount appropriated the preceding year plus 15% of the growth in local share. Step 7c is the allowance for advanced placement, dual credit and international baccalaureate programs. It is based on one percent of the state average per pupil state aid multiplied by the number of students enrolled in such classes in each district.</p>	60,071,165
<p>8. Total Basic Foundation Allowance - The total of the seven preceding allowances.</p>	1,620,327,273
<p>9. Local Share - Computation of each district's projected regular levy net property tax collections for the year, determined by multiplying the current assessed valuation of all taxable property in the county from the March 3rd Certificates of Valuation completed by the county assessor, exclusive of the increased valuation for Tax Increment Financing (TIF) projects, by 90% of the regular levy rates as set by the Legislature and then deducting: (a) an allowance of 5% for discounts, exonerations and delinquencies; (b) the amount paid to the Assessor's Valuation Fund; and (c) the amount required to fund the Growth Counties Facilities Fund. Excess levies are not included in the local share calculation.</p>	(432,672,795)
<p>10. State Aid Allowance for County School Districts - The State's share of the Public School Support Program for school districts.</p>	\$ 1,187,654,478

In addition, the following additional amounts were appropriated under the Public School Support Program for county boards of education for the 2014-15 year:

• State Teachers= Retirement System:	
○ Normal Cost	70,862,116
○ Actuarial Accrued Liability (General – Fund 0317)	343,553,000
○ Actuarial Accrued Liability (Other – Fund 7007 (Note (1)))	<u>20,000,000</u>
○ Sub-total Teachers' Retirement System - PSSP	434,415,116
• Public Employees Insurance Agency Note (2)	225,160,105
• School Building Authority for debt service on bonds issued prior to Jan. 1, 1994	<u>23,312,770</u>
 Basic State Aid (Including PEIA, Retirement and Debt Service for SBA)	 <u>\$1,870,542,469</u>

Notes: (1) An additional \$20,000,000 was appropriated for the State Teachers' Retirement System – Unfunded Liability under Fund 7007, Acct. 77500 (Office of the Secretary of Revenue) as a part of the PSSP, as reflected above for a total of \$434,415,116. In addition, another \$32,304,000 was appropriated for the State Teachers' Retirement System from the Teachers' Retirement Savings Realized Account outside of the PSSP from two separate funds and transferred directly to the Consolidated Public Retirement Board (CPRB). The amounts appropriated from the latter two accounts outside of the PSSP are reflected below. (2) The appropriation for PEIA was reduced by \$3,390,982 for the 2014-15 year to distribute a portion of the balance on deposit in the PEIA Excess Appropriation Reserve Account which has accumulated over prior years.

In addition to the \$434 million reflected above that was appropriated for the Teachers Retirement System for the 2014-15 year, the following appropriation was made directly to the Teachers' Retirement System for the year from the savings realized by closing the Teachers' Defined Contribution (TDC) Plan in 2005:

• Total appropriated Teachers' Retirement System (From above)	\$434,415,116
• Teachers' Retirement Savings Realized:	
○ (From General Fund – Acct. 0313)	28,253,000
○ (From Excess Lottery – Acct. 7208)	<u>4,051,000</u>
• Sub-total – Teachers' Retirement Savings Realized	<u>32,304,000</u>
•	
• Total Appropriated –Teachers' Retirement System - All sources	<u>\$466,719,116</u>
• Portion Appropriated for Unfunded Actuarial Liability - Teachers' Retirement System:	
• Total appropriation for the Teachers' Retirement System – 2014-15	\$ 466,719,116
• Total appropriated for the normal cost for the year	<u>70,862,116</u>
• Balance appropriated for the Unfunded Actuarial Liability (UAL)	<u>\$ 395,857,000</u>

In addition to the previously discussed allowances, the following amounts were appropriated for other allowances under the PSSP for the 2014-15 year:

• Allowance for increased enrollment	\$ 5,200,000
• Allowance for safe schools (Alternative education programs)	5,046,093
• English as a Second Language	100,000
• Allowance for County Transfers	463,186
• State Teacher of the Year	45,453
• Regional Education Service Agencies (RESAs)	<u>3,690,750</u>
 Total other allowance under the Public School Support Program	 <u>14,545,482</u>

Total State Aid Appropriated under the PSSP – 2014-15 Year **\$1,885,087,951**

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND SELECTED
FACTORS ON WHICH ALLOWANCES ARE BASED
FOR THE 2014-15 YEAR**

County	Adjusted Net Enrollment On Which State Aid Funding Based 2013-14	Number Prof. Educ. Funded	Number Prof. Support Pers. Funded	Number Service Pers. Funded	Total Basic Program Allowance	Local Share	Basic State Aid Allowance
Barbour	2,449.00	176.22	7.20	110.47	\$ 14,552,150	\$ 2,908,483	\$ 11,643,667
Berkeley	18,157.57	1,323.09	58.92	805.51	101,939,898	21,037,810	80,902,088
Boone	4,500.00	326.70	10.98	203.85	25,476,459	8,898,617	16,577,842
Braxton	2,120.00	154.23	5.52	97.27	12,672,725	2,539,681	10,133,044
Brooke	3,240.00	234.25	8.90	143.11	18,976,825	4,266,294	14,710,531
Cabell	13,036.43	942.53	34.87	575.82	72,564,977	17,976,748	54,588,229
Calhoun	1,179.47	90.92	3.39	55.53	7,424,423	1,147,581	6,276,842
Clay	1,975.00	143.39	4.26	89.47	12,078,809	1,382,804	10,696,005
Doddridge	1,235.43	87.71	3.51	55.54	7,281,664	4,559,565	2,722,099
Fayette	6,812.00	493.53	19.08	304.70	39,121,707	8,074,754	31,046,953
Gilmer	1,123.26	76.50	2.73	50.12	6,346,382	1,733,301	4,613,081
Grant	1,817.00	136.99	5.27	84.92	11,215,206	5,772,094	5,443,112
Greenbrier	5,192.97	377.01	20.16	235.24	30,454,290	7,659,986	22,794,304
Hampshire	3,421.00	248.36	11.75	154.97	20,530,393	5,929,420	14,600,973
Hancock	4,174.65	301.83	10.81	184.39	23,139,246	5,084,244	18,055,002
Hardy	2,314.25	165.23	7.13	105.17	13,799,211	4,497,894	9,301,317
Harrison	10,945.80	794.54	31.11	485.13	61,337,216	20,333,539	41,003,677
Jackson	4,918.00	361.66	17.07	221.68	29,315,175	6,580,307	22,734,868
Jefferson	8,969.75	642.88	24.78	394.29	49,668,488	14,003,560	35,664,928
Kanawha	28,072.70	2,029.66	115.17	1,239.97	158,449,305	50,965,151	107,484,154
Lewis	2,619.50	187.20	7.76	117.77	15,526,666	5,387,571	10,139,095
Lincoln	3,680.00	267.17	7.69	166.70	21,947,031	2,827,215	19,119,816
Logan	6,271.74	454.39	15.43	280.54	35,948,515	8,933,229	27,015,286
Marion	8,049.44	581.97	24.06	355.54	45,440,103	12,985,040	32,455,063
Marshall	4,690.28	339.81	16.35	209.80	26,266,223	17,165,505	9,100,718
Mason	4,266.23	309.73	10.63	193.26	24,581,695	5,338,997	19,242,698
McDowell	3,436.75	249.51	12.29	155.69	20,264,419	5,706,399	14,558,020
Mercer	9,516.25	688.02	26.74	420.33	53,841,384	8,965,840	44,875,544
Mineral	4,178.77	302.75	15.79	186.92	25,640,731	4,375,317	21,265,414
Mingo	4,398.65	318.68	10.67	196.75	25,787,387	6,685,865	19,101,522
Monongalia	11,182.32	803.85	32.57	493.92	63,370,472	25,491,470	37,879,002
Monroe	1,812.00	128.86	5.96	82.91	10,690,592	1,762,803	8,927,789
Morgan	2,541.21	179.44	7.24	112.08	14,200,212	4,378,836	9,821,376
Nicholas	3,950.35	286.80	11.34	178.95	23,407,946	5,195,863	18,212,083
Ohio	5,386.90	389.47	15.87	237.94	30,155,241	9,092,499	21,062,742
Pendleton	1,329.62	95.06	2.55	60.46	8,133,772	1,925,372	6,208,400
Pleasants	1,257.09	100.44	4.95	59.51	7,751,353	3,287,440	4,463,913
Pocahontas	1,400.00	101.64	4.39	64.23	8,536,026	3,374,473	5,161,553
Preston	4,573.22	332.02	11.45	207.03	27,473,844	6,429,191	21,044,653
Putnam	9,986.25	720.95	29.29	441.09	55,607,727	13,481,994	42,125,733
Raleigh	12,543.23	906.88	44.74	552.12	71,418,826	17,078,263	54,340,563
Randolph	4,219.95	307.00	15.83	193.61	25,941,464	5,908,417	20,033,047
Ritchie	1,511.20	106.09	2.99	68.26	9,017,005	2,260,817	6,756,188
Roane	2,442.05	171.94	6.11	108.93	14,120,753	2,296,813	11,823,940
Summers	1,594.00	114.85	6.64	73.13	9,554,893	2,272,982	7,281,911
Taylor	2,420.80	173.40	7.84	107.77	14,416,235	3,981,062	10,435,173
Tucker	1,207.94	87.88	3.07	55.42	7,392,745	3,314,214	4,078,531
Tyler	1,355.31	96.37	4.78	60.83	8,253,658	2,272,154	5,981,504
Upshur	3,859.56	284.19	12.35	174.00	23,357,104	5,431,585	17,925,519
Wayne	7,437.00	538.81	18.29	332.66	42,282,382	6,673,076	35,609,306
Webster	1,445.00	105.12	4.98	66.30	9,138,117	1,510,159	7,627,958
Wetzel	2,752.50	196.53	7.84	123.77	16,005,371	8,701,064	7,304,307
Wirt	1,124.69	81.82	3.54	51.60	6,536,213	675,823	5,860,390
Wood	13,237.53	957.07	42.77	584.70	74,705,865	15,784,752	58,921,113
Wyoming	4,294.00	311.74	8.63	194.52	24,828,854	5,700,562	19,128,292
State	281,625.59	20,384.68	866.03	12,566.17	\$ 1,617,885,373	\$ 432,004,495	\$ 1,185,880,878

Note: The total basic program allowance includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
TOTAL ALLOWANCE, LOCAL SHARE & BASIC STATE AID
BASED ON THE FINAL COMPUTATIONS
FOR THE 2014-15 YEAR**

County	Total Allowance	Local Share	% of Local Share to Total Allowance	Basic State Aid Allowance	% of Net State Aid to Total Allowance
Barbour	14,552,150	2,908,483	19.99%	11,643,667	80.01%
Berkeley	101,939,898	21,037,810	20.64%	80,902,088	79.36%
Boone	25,476,459	8,898,617	34.93%	16,577,842	65.07%
Braxton	12,672,725	2,539,681	20.04%	10,133,044	79.96%
Brooke	18,976,825	4,266,294	22.48%	14,710,531	77.52%
Cabell	72,564,977	17,976,748	24.77%	54,588,229	75.23%
Calhoun	7,424,423	1,147,581	15.46%	6,276,842	84.54%
Clay	12,078,809	1,382,804	11.45%	10,696,005	88.55%
Doddridge	7,281,664	4,559,565	62.62%	2,722,099	37.38%
Fayette	39,121,707	8,074,754	20.64%	31,046,953	79.36%
Gilmer	6,346,382	1,733,301	27.31%	4,613,081	72.69%
Grant	11,215,206	5,772,094	51.47%	5,443,112	48.53%
Greenbrier	30,454,290	7,659,986	25.15%	22,794,304	74.85%
Hampshire	20,530,393	5,929,420	28.88%	14,600,973	71.12%
Hancock	23,139,246	5,084,244	21.97%	18,055,002	78.03%
Hardy	13,799,211	4,497,894	32.60%	9,301,317	67.40%
Harrison	61,337,216	20,333,539	33.15%	41,003,677	66.85%
Jackson	29,315,175	6,580,307	22.45%	22,734,868	77.55%
Jefferson	49,668,488	14,003,560	28.19%	35,664,928	71.81%
Kanawha	158,449,305	50,965,151	32.16%	107,484,154	67.84%
Lewis	15,526,666	5,387,571	34.70%	10,139,095	65.30%
Lincoln	21,947,031	2,827,215	12.88%	19,119,816	87.12%
Logan	35,948,515	8,933,229	24.85%	27,015,286	75.15%
Marion	45,440,103	12,985,040	28.58%	32,455,063	71.42%
Marshall	26,266,223	17,165,505	65.35%	9,100,718	34.65%
Mason	24,581,695	5,338,997	21.72%	19,242,698	78.28%
McDowell	20,264,419	5,706,399	28.16%	14,558,020	71.84%
Mercer	53,841,384	8,965,840	16.65%	44,875,544	83.35%
Mineral	25,640,731	4,375,317	17.06%	21,265,414	82.94%
Mingo	25,787,387	6,685,865	25.93%	19,101,522	74.07%
Monongalia	63,370,472	25,491,470	40.23%	37,879,002	59.77%
Monroe	10,690,592	1,762,803	16.49%	8,927,789	83.51%
Morgan	14,200,212	4,378,836	30.84%	9,821,376	69.16%
Nicholas	23,407,946	5,195,863	22.20%	18,212,083	77.80%
Ohio	30,155,241	9,092,499	30.15%	21,062,742	69.85%
Pendleton	8,133,772	1,925,372	23.67%	6,208,400	76.33%
Pleasants	7,751,353	3,287,440	42.41%	4,463,913	57.59%
Pocahontas	8,536,026	3,374,473	39.53%	5,161,553	60.47%
Preston	27,473,844	6,429,191	23.40%	21,044,653	76.60%
Putnam	55,607,727	13,481,994	24.24%	42,125,733	75.76%
Raleigh	71,418,826	17,078,263	23.91%	54,340,563	76.09%
Randolph	25,941,464	5,908,417	22.78%	20,033,047	77.22%
Ritchie	9,017,005	2,260,817	25.07%	6,756,188	74.93%
Roane	14,120,753	2,296,813	16.27%	11,823,940	83.73%
Summers	9,554,893	2,272,982	23.79%	7,281,911	76.21%
Taylor	14,416,235	3,981,062	27.62%	10,435,173	72.38%
Tucker	7,392,745	3,314,214	44.83%	4,078,531	55.17%
Tyler	8,253,658	2,272,154	27.53%	5,981,504	72.47%
Upshur	23,357,104	5,431,585	23.25%	17,925,519	76.75%
Wayne	42,282,382	6,673,076	15.78%	35,609,306	84.22%
Webster	9,138,117	1,510,159	16.53%	7,627,958	83.47%
Wetzel	16,005,371	8,701,064	54.36%	7,304,307	45.64%
Wirt	6,536,213	675,823	10.34%	5,860,390	89.66%
Wood	74,705,865	15,784,752	21.13%	58,921,113	78.87%
Wyoming	24,828,854	5,700,562	22.96%	19,128,292	77.04%
State	1,617,885,373	432,004,495	26.70%	1,185,880,878	73.30%

Note: Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
TOTAL ALLOWANCE, LOCAL SHARE & BASIC STATE AID
ARRANGED IN DESCENDING ORDER BY PCT OF STATE AID
BASED ON THE FINAL COMPUTATIONS
FOR THE 2014-15 YEAR**

Ct.	County	Total Allowance	Local Share	% of Local Share to Total Allowance	Basic State Aid Allowance	% of Net State Aid to Total Allowance
1	Wirt	6,536,213	675,823	10.34%	5,860,390	89.66%
2	Clay	12,078,809	1,382,804	11.45%	10,696,005	88.55%
3	Lincoln	21,947,031	2,827,215	12.88%	19,119,816	87.12%
4	Calhoun	7,424,423	1,147,581	15.46%	6,276,842	84.54%
5	Wayne	42,282,382	6,673,076	15.78%	35,609,306	84.22%
6	Roane	14,120,753	2,296,813	16.27%	11,823,940	83.73%
7	Monroe	10,690,592	1,762,803	16.49%	8,927,789	83.51%
8	Webster	9,138,117	1,510,159	16.53%	7,627,958	83.47%
9	Mercer	53,841,384	8,965,840	16.65%	44,875,544	83.35%
10	Mineral	25,640,731	4,375,317	17.06%	21,265,414	82.94%
11	Barbour	14,552,150	2,908,483	19.99%	11,643,667	80.01%
12	Braxton	12,672,725	2,539,681	20.04%	10,133,044	79.96%
13	Berkeley	101,939,898	21,037,810	20.64%	80,902,088	79.36%
14	Fayette	39,121,707	8,074,754	20.64%	31,046,953	79.36%
15	Wood	74,705,865	15,784,752	21.13%	58,921,113	78.87%
16	Mason	24,581,695	5,338,997	21.72%	19,242,698	78.28%
17	Hancock	23,139,246	5,084,244	21.97%	18,055,002	78.03%
18	Nicholas	23,407,946	5,195,863	22.20%	18,212,083	77.80%
19	Jackson	29,315,175	6,580,307	22.45%	22,734,868	77.55%
20	Brooke	18,976,825	4,266,294	22.48%	14,710,531	77.52%
21	Randolph	25,941,464	5,908,417	22.78%	20,033,047	77.22%
22	Wyoming	24,828,854	5,700,562	22.96%	19,128,292	77.04%
23	Upshur	23,357,104	5,431,585	23.25%	17,925,519	76.75%
24	Preston	27,473,844	6,429,191	23.40%	21,044,653	76.60%
25	Pendleton	8,133,772	1,925,372	23.67%	6,208,400	76.33%
26	Summers	9,554,893	2,272,982	23.79%	7,281,911	76.21%
27	Raleigh	71,418,826	17,078,263	23.91%	54,340,563	76.09%
28	Putnam	55,607,727	13,481,994	24.24%	42,125,733	75.76%
29	Cabell	72,564,977	17,976,748	24.77%	54,588,229	75.23%
30	Logan	35,948,515	8,933,229	24.85%	27,015,286	75.15%
31	Ritchie	9,017,005	2,260,817	25.07%	6,756,188	74.93%
32	Greenbrier	30,454,290	7,659,986	25.15%	22,794,304	74.85%
33	Mingo	25,787,387	6,685,865	25.93%	19,101,522	74.07%
34	Gilmer	6,346,382	1,733,301	27.31%	4,613,081	72.69%
35	Tyler	8,253,658	2,272,154	27.53%	5,981,504	72.47%
36	Taylor	14,416,235	3,981,062	27.62%	10,435,173	72.38%
37	McDowell	20,264,419	5,706,399	28.16%	14,558,020	71.84%
38	Jefferson	49,668,488	14,003,560	28.19%	35,664,928	71.81%
39	Marion	45,440,103	12,985,040	28.58%	32,455,063	71.42%
40	Hampshire	20,530,393	5,929,420	28.88%	14,600,973	71.12%
41	Ohio	30,155,241	9,092,499	30.15%	21,062,742	69.85%
42	Morgan	14,200,212	4,378,836	30.84%	9,821,376	69.16%
43	Kanawha	158,449,305	50,965,151	32.16%	107,484,154	67.84%
44	Hardy	13,799,211	4,497,894	32.60%	9,301,317	67.40%
45	Harrison	61,337,216	20,333,539	33.15%	41,003,677	66.85%
46	Lewis	15,526,666	5,387,571	34.70%	10,139,095	65.30%
47	Boone	25,476,459	8,898,617	34.93%	16,577,842	65.07%
48	Pocahontas	8,536,026	3,374,473	39.53%	5,161,553	60.47%
49	Monongalia	63,370,472	25,491,470	40.23%	37,879,002	59.77%
50	Pleasants	7,751,353	3,287,440	42.41%	4,463,913	57.59%
51	Tucker	7,392,745	3,314,214	44.83%	4,078,531	55.17%
52	Grant	11,215,206	5,772,094	51.47%	5,443,112	48.53%
53	Wetzel	16,005,371	8,701,064	54.36%	7,304,307	45.64%
54	Doddridge	7,281,664	4,559,565	62.62%	2,722,099	37.38%
55	Marshall	26,266,223	17,165,505	65.35%	9,100,718	34.65%
-	State	1,617,885,373	432,004,495	26.70%	1,185,880,878	73.30%

Note: Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 1a Basic Allowance Professional Educators (WVC \$18-9A-4)	Step 1b Salary Increment For Principals & Assistant Principals (WVC \$18-9A-4)	Step 1 Basic Allowance Professional Educators (WVC \$18-9A-4)	Step 1 Equity Allowance Professional Educators (WVC \$18-9A-4)	Step 1 Total Allowance Professional Educators (WVC \$18-9A-4)
Barbour	7,315,912	36,272	7,352,184	656,560	8,008,744
Berkeley	52,514,052	217,795	52,731,847	1,873,001	54,604,848
Boone	13,138,501	86,197	13,224,698	289,646	13,514,344
Braxton	6,345,203	36,594	6,381,797	566,820	6,948,617
Brooke	9,803,461	50,517	9,853,978	319,908	10,173,886
Cabell	38,368,527	136,939	38,505,466	1,757,501	40,262,967
Calhoun	3,610,069	23,610	3,633,679	309,179	3,942,858
Clay	5,929,927	15,410	5,945,337	481,374	6,426,711
Doddridge	3,516,912	20,133	3,537,045	178,009	3,715,054
Fayette	20,117,334	99,487	20,216,821	952,790	21,169,611
Gilmer	3,054,040	22,522	3,076,562	261,322	3,337,884
Grant	5,538,959	27,624	5,566,583	491,271	6,057,854
Greenbrier	15,335,203	76,558	15,411,761	980,533	16,392,294
Hampshire	10,077,296	45,486	10,122,782	897,074	11,019,856
Hancock	12,369,258	59,885	12,429,143	32,938	12,462,081
Hardy	6,838,230	34,520	6,872,750	611,213	7,483,963
Harrison	32,871,757	144,729	33,016,486	1,029,453	34,045,939
Jackson	15,315,786	76,903	15,392,689	521,393	15,914,082
Jefferson	25,796,730	101,724	25,898,454	1,034,604	26,933,058
Kanawha	84,850,586	419,696	85,270,282	1,888,244	87,158,526
Lewis	7,925,090	35,373	7,960,463	566,045	8,526,508
Lincoln	11,030,055	52,975	11,083,030	766,373	11,849,403
Logan	18,270,114	119,720	18,389,834	961,374	19,351,208
Marion	24,277,032	118,773	24,395,805	699,281	25,095,086
Marshall	13,939,257	62,879	14,002,136	544	14,002,680
Mason	12,812,141	65,483	12,877,624	522,784	13,400,408
McDowell	9,981,854	54,592	10,036,446	548,638	10,585,084
Mercer	28,484,245	141,892	28,626,137	1,518,775	30,144,912
Mineral	12,929,915	70,560	13,000,475	721,243	13,721,718
Mingo	13,061,372	80,197	13,141,569	727,703	13,869,272
Monongalia	33,411,977	126,149	33,538,126	1,271,235	34,809,361
Monroe	5,189,744	17,756	5,207,500	460,780	5,668,280
Morgan	7,045,319	39,082	7,084,401	293,374	7,377,775
Nicholas	11,845,992	56,576	11,902,568	771,960	12,674,528
Ohio	16,208,028	70,726	16,278,754	127,132	16,405,886
Pendleton	3,870,832	17,069	3,887,901	344,562	4,232,463
Pleasants	4,169,236	27,519	4,196,755	20,662	4,217,417
Pocahontas	4,203,358	23,380	4,226,738	376,063	4,602,801
Preston	13,819,301	52,195	13,871,496	1,238,579	15,110,075
Putnam	30,052,784	115,452	30,168,236	183,764	30,352,000
Raleigh	37,240,262	165,754	37,406,016	1,555,701	38,961,717
Randolph	13,115,044	66,213	13,181,257	1,185,144	14,366,401
Ritchie	4,431,484	27,037	4,458,521	397,508	4,856,029
Roane	6,927,163	32,470	6,959,633	581,246	7,540,879
Summers	4,544,374	29,357	4,573,731	401,284	4,975,015
Taylor	7,297,830	30,824	7,328,654	532,833	7,861,487
Tucker	3,658,524	17,364	3,675,888	328,308	4,004,196
Tyler	4,028,998	19,471	4,048,469	230,780	4,279,249
Upshur	11,890,417	55,495	11,945,912	1,062,448	13,008,360
Wayne	21,549,636	97,597	21,647,233	1,190,829	22,838,062
Webster	4,492,236	22,943	4,515,179	407,266	4,922,445
Wetzel	8,109,888	42,740	8,152,628	370,138	8,522,766
Wirt	3,254,869	17,059	3,271,928	185,672	3,457,600
Wood	39,479,069	168,361	39,647,430	1,331,968	40,979,398
Wyoming	12,918,296	71,136	12,989,432	690,191	13,679,623
State	838,173,479	3,944,770	842,118,249	37,705,020	879,823,269

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 2 Basic Allowance Service Personnel (WVC §18-9A-5)	Step 2 Equity Allowance Service Personnel (WVC §18-9A-5)	Step 2 Total Allowance Service Personnel (WVC §18-9A-5)
Barbour	2,409,384	181,166	2,590,550
Berkeley	17,775,319	776,302	18,551,621
Boone	4,514,519	166,138	4,680,657
Braxton	2,196,403	159,517	2,355,920
Brooke	3,293,452	198,924	3,492,376
Cabell	13,090,424	656,433	13,746,857
Calhoun	1,253,722	85,515	1,339,237
Clay	1,991,170	146,727	2,137,897
Doddridge	1,249,566	41,622	1,291,188
Fayette	6,805,019	225,479	7,030,498
Gilmer	1,129,972	82,197	1,212,169
Grant	1,943,805	139,266	2,083,071
Greenbrier	5,207,858	285,819	5,493,677
Hampshire	3,409,099	254,152	3,663,251
Hancock	4,110,561	55,786	4,166,347
Hardy	2,318,435	172,471	2,490,906
Harrison	11,091,958	164,946	11,256,904
Jackson	5,246,959	201,729	5,448,688
Jefferson	8,537,309	554,839	9,092,148
Kanawha	27,980,767	1,537,563	29,518,330
Lewis	2,580,164	146,035	2,726,199
Lincoln	3,671,588	231,718	3,903,306
Logan	6,210,013	425,010	6,635,023
Marion	7,996,115	-	7,996,115
Marshall	4,611,064	36,839	4,647,903
Mason	4,378,224	234,811	4,613,035
McDowell	3,540,035	122,991	3,663,026
Mercer	9,309,617	437,146	9,746,763
Mineral	4,301,988	285,963	4,587,951
Mingo	4,445,012	263,648	4,708,660
Monongalia	11,014,964	596,565	11,611,529
Monroe	1,845,843	135,963	1,981,806
Morgan	2,562,316	127,776	2,690,092
Nicholas	3,976,287	266,637	4,242,924
Ohio	5,387,613	240,867	5,628,480
Pendleton	1,403,986	99,158	1,503,144
Pleasants	1,338,695	-	1,338,695
Pocahontas	1,466,969	105,340	1,572,309
Preston	4,616,080	339,524	4,955,604
Putnam	9,912,270	194,081	10,106,351
Raleigh	12,211,976	491,386	12,703,362
Randolph	4,260,217	317,522	4,577,739
Ritchie	1,522,347	111,943	1,634,290
Roane	2,403,200	178,641	2,581,841
Summers	1,645,595	119,938	1,765,533
Taylor	2,462,688	155,182	2,617,870
Tucker	1,279,939	90,889	1,370,828
Tyler	1,341,733	69,342	1,411,075
Upshur	3,869,759	285,367	4,155,126
Wayne	7,354,113	345,963	7,700,076
Webster	1,464,026	108,726	1,572,752
Wetzel	2,747,851	159,932	2,907,783
Wirt	1,126,242	33,025	1,159,267
Wood	13,384,585	801,041	14,185,626
Wyoming	4,310,829	280,106	4,590,935
State	281,509,644	13,925,666	295,435,310

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 3 Allowance for Fixed Charges 8.63% (WVC §18-9A-6)	Step 4 Allowance for Transportation Excluding Allowance For Buses (WVC §18-9A-7)	Step 4 Allowance for Bus Replacement (WVC §18-9A-7)	Step 4 Allowance for Additional Buses (WVC §18-9A-7)	Step 4 Total Allowance for Transportation (WVC §18-9A-7)
Barbour	945,869	468,231	206,058	-	674,289
Berkeley	6,537,485	4,499,427	1,314,687	416,323	6,230,437
Boone	1,608,342	1,357,339	333,088	-	1,690,427
Braxton	825,191	398,157	167,885	-	566,042
Brooke	1,214,828	892,552	251,181	-	1,143,733
Cabell	4,793,530	1,716,749	771,330	102,415	2,590,494
Calhoun	467,576	387,060	132,986	-	520,046
Clay	753,731	716,209	243,544	-	959,753
Doddridge	444,198	435,224	188,703	-	623,927
Fayette	2,512,700	1,792,246	515,486	-	2,307,732
Gilmer	404,484	211,172	103,792	-	314,964
Grant	721,694	381,586	220,978	-	602,564
Greenbrier	1,965,951	1,206,839	493,488	-	1,700,327
Hampshire	1,310,751	897,407	410,581	-	1,307,988
Hancock	1,477,917	1,059,657	288,891	-	1,348,548
Hardy	887,861	520,003	231,686	-	751,689
Harrison	4,031,473	1,685,733	757,388	-	2,443,121
Jackson	1,908,467	1,055,522	418,553	-	1,474,075
Jefferson	3,200,550	1,683,884	713,787	252,269	2,649,940
Kanawha	10,503,345	4,196,973	1,338,216	-	5,535,189
Lewis	1,002,963	556,721	267,207	-	823,928
Lincoln	1,388,248	1,181,783	422,654	-	1,604,437
Logan	2,298,305	1,758,563	484,344	-	2,242,907
Marion	2,941,070	1,813,435	561,578	-	2,375,013
Marshall	1,674,008	1,083,723	471,498	-	1,555,221
Mason	1,592,983	809,711	417,252	-	1,226,963
McDowell	1,272,133	1,129,384	416,959	-	1,546,343
Mercer	3,544,175	1,561,889	539,399	-	2,101,288
Mineral	1,643,131	1,237,041	439,529	-	1,676,570
Mingo	1,642,608	1,308,673	401,386	-	1,710,059
Monongalia	4,130,148	2,241,658	804,998	-	3,046,656
Monroe	681,449	394,152	210,168	-	604,320
Morgan	893,606	604,764	230,934	85,121	920,819
Nicholas	1,501,906	999,555	403,677	-	1,403,232
Ohio	1,959,941	1,013,825	289,780	-	1,303,605
Pendleton	506,531	563,694	137,227	-	700,921
Pleasants	496,099	279,670	116,407	-	396,077
Pocahontas	551,802	324,524	141,021	-	465,545
Preston	1,778,733	1,060,778	490,448	-	1,551,226
Putnam	3,598,623	1,861,376	629,341	334,296	2,825,013
Raleigh	4,626,522	2,952,615	960,684	-	3,913,299
Randolph	1,697,737	901,838	384,431	-	1,286,269
Ritchie	571,558	388,852	139,455	-	528,307
Roane	894,129	611,238	301,270	-	912,508
Summers	608,031	385,002	174,693	-	559,695
Taylor	934,136	488,861	226,626	-	715,487
Tucker	475,585	291,575	99,941	-	391,516
Tyler	509,332	467,020	194,880	-	661,900
Upshur	1,528,312	747,488	365,974	-	1,113,462
Wayne	2,702,108	1,887,123	766,270	-	2,653,393
Webster	577,749	450,498	171,004	-	621,502
Wetzel	1,015,318	766,986	240,565	-	1,007,551
Wirt	413,430	228,718	125,906	-	354,624
Wood	4,921,446	2,162,191	645,924	-	2,808,115
Wyoming	1,608,192	901,123	378,788	-	1,279,911
State	104,697,990	60,978,017	22,154,526	1,190,424	84,322,967

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 5 Basic Allowance for Professional Student Support Personnel (WVC §18-9A-8)	Step 5 Equity Allowance for Professional Student Support Personnel (WVC §18-9A-8)	Step 5 Total Allowance For Professional Student Support Personnel (WVC §18-9A-8)
Barbour	330,329	30,624	360,953
Berkeley	2,496,009	100,534	2,596,543
Boone	433,124	8,510	441,634
Braxton	235,941	21,409	257,350
Brooke	396,780	13,758	410,538
Cabell	1,467,613	67,519	1,535,132
Calhoun	125,476	10,463	135,939
Clay	157,256	11,979	169,235
Doddridge	134,656	6,240	140,896
Fayette	867,885	47,883	915,768
Gilmer	125,467	11,430	136,897
Grant	203,949	17,741	221,690
Greenbrier	840,128	54,335	894,463
Hampshire	464,155	41,049	505,204
Hancock	495,223	1,696	496,919
Hardy	287,552	25,652	313,204
Harrison	1,362,101	49,693	1,411,794
Jackson	726,289	25,270	751,559
Jefferson	1,018,539	42,584	1,061,123
Kanawha	4,914,871	115,631	5,030,502
Lewis	343,722	25,394	369,116
Lincoln	312,456	21,137	333,593
Logan	614,102	31,242	645,344
Marion	964,891	23,510	988,401
Marshall	746,739	220	746,959
Mason	428,586	16,643	445,229
McDowell	468,955	23,753	492,708
Mercer	1,117,462	58,936	1,176,398
Mineral	689,826	40,261	730,087
Mingo	433,422	22,344	455,766
Monongalia	1,383,630	53,505	1,437,135
Monroe	226,423	19,769	246,192
Morgan	275,797	10,979	286,776
Nicholas	457,516	28,347	485,863
Ohio	672,460	3,968	676,427
Pendleton	122,180	11,628	133,808
Pleasants	192,148	281	192,429
Pocahontas	200,500	18,393	218,893
Preston	499,619	45,745	545,364
Putnam	1,235,035	5,611	1,240,646
Raleigh	1,864,525	80,156	1,944,681
Randolph	668,013	60,354	728,367
Ritchie	121,764	10,833	132,597
Roane	220,802	17,183	237,985
Summers	279,914	25,088	305,002
Taylor	321,919	23,014	344,933
Tucker	124,655	11,153	135,808
Tyler	200,259	11,298	211,557
Upshur	501,437	44,373	545,810
Wayne	732,983	39,515	772,498
Webster	183,793	15,673	199,466
Wetzel	320,034	14,400	334,434
Wirt	162,918	10,832	173,750
Wood	1,799,411	62,753	1,862,164
Wyoming	347,266	17,055	364,321
State	36,318,505	1,609,345	37,927,850

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 6a Allowance for Other Current Expense (WVC §18-9A-9(1))	Step 6b Allowance for Prof. Pers Substitute Costs (WVC §18-9A-9(2))	Step 6c Allowance for Service Personnel Substitute Costs (WVC §18-9A-9(3))	Step 6d Allowance for Faculty Senates (WVC §18-9A-9(4))	Step 6 Total Allowance Current Expense, Substitute Costs, & Faculty Senates (WVC §18-9A-9)
Barbour	1,059,864	198,033	64,928	34,420	1,357,245
Berkeley	7,790,799	1,492,116	473,448	283,986	10,040,349
Boone	1,984,256	364,583	119,815	77,650	2,546,304
Braxton	906,161	172,477	57,169	30,858	1,166,665
Brooke	1,390,363	262,522	84,115	53,300	1,790,300
Cabell	5,578,224	1,055,271	338,443	186,010	7,157,948
Calhoun	486,488	101,824	32,638	17,368	638,318
Clay	857,921	159,413	52,586	29,380	1,099,300
Doddridge	519,675	98,488	32,645	21,150	671,958
Fayette	2,957,609	553,450	179,091	96,400	3,786,550
Gilmer	446,857	85,542	29,458	14,800	576,657
Grant	792,228	153,594	49,911	26,500	1,022,233
Greenbrier	2,256,253	428,813	138,266	77,900	2,901,232
Hampshire	1,503,833	280,833	91,086	50,858	1,926,610
Hancock	1,770,595	337,548	108,379	64,300	2,280,822
Hardy	999,110	186,092	61,812	33,100	1,280,114
Harrison	4,693,016	891,431	285,142	166,036	6,035,625
Jackson	2,139,967	408,904	130,294	75,420	2,754,585
Jefferson	3,874,858	720,853	231,745	126,566	4,954,022
Kanawha	12,082,996	2,315,711	728,804	417,296	15,544,807
Lewis	1,119,852	210,493	69,220	38,130	1,437,695
Lincoln	1,588,150	296,758	97,982	54,326	2,037,216
Logan	2,716,365	507,251	164,887	90,350	3,478,853
Marion	3,454,114	654,313	208,974	119,420	4,436,821
Marshall	2,037,042	384,536	123,310	72,820	2,617,708
Mason	1,840,192	345,883	113,590	63,370	2,363,035
McDowell	1,487,547	282,658	91,505	53,200	1,914,910
Mercer	4,107,482	771,706	247,055	136,054	5,262,297
Mineral	1,831,685	343,918	109,862	61,238	2,346,703
Mingo	1,905,351	355,590	115,643	61,200	2,437,784
Monongalia	4,806,667	903,059	290,308	158,750	6,158,784
Monroe	779,167	145,561	48,728	25,472	998,928
Morgan	1,094,881	201,553	65,878	38,424	1,400,736
Nicholas	1,724,067	321,893	105,180	60,050	2,211,190
Ohio	2,365,286	437,634	139,851	80,600	3,023,371
Pendleton	508,341	105,387	35,537	18,028	667,293
Pleasants	538,873	113,787	34,979	21,600	709,239
Pocahontas	547,810	114,478	37,753	19,636	719,677
Preston	1,979,123	370,835	121,682	65,708	2,537,348
Putnam	4,312,602	810,013	259,256	142,170	5,524,041
Raleigh	5,355,306	1,027,437	324,513	180,360	6,887,616
Randolph	1,828,198	348,550	113,797	62,634	2,353,179
Ritchie	661,092	117,771	40,119	22,290	841,272
Roane	1,051,337	192,235	64,023	34,168	1,341,763
Summers	684,272	131,169	42,985	22,370	880,796
Taylor	1,041,019	195,680	63,340	33,800	1,333,839
Tucker	485,999	98,196	32,574	16,750	633,519
Tyler	590,970	109,209	35,752	21,428	757,359
Upshur	1,665,300	320,166	102,272	55,420	2,143,158
Wayne	3,213,554	601,485	195,522	107,000	4,117,561
Webster	626,171	118,872	38,967	20,440	804,450
Wetzel	1,202,806	220,652	72,745	45,350	1,541,553
Wirt	466,598	92,161	30,329	16,200	605,288
Wood	5,767,892	1,079,498	343,663	194,400	7,385,453
Wyoming	1,842,462	345,894	114,327	62,550	2,365,233
State	121,318,646	22,943,779	7,385,883	4,159,004	155,807,312

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 7a Allowance for Improvement of Instructional Programs (WVC §18-9A-10(1))	Step 7b Allowance for 21st Century Technology Systems (WVC §18-9A-10(2))	Step 7c Allowance For Advanced Placement Programs (WVC §18-9A-10(3))	Step 7 Total Allow for Improvement of Instructional Programs (WVC §18-9A-10)
Barbour	476,539	135,708	2,253	614,500
Berkeley	2,550,304	807,035	21,276	3,378,615
Boone	761,339	227,905	5,507	994,751
Braxton	429,183	120,378	3,379	552,940
Brooke	578,363	168,671	4,130	751,164
Cabell	1,868,621	586,358	23,070	2,478,049
Calhoun	299,884	78,521	2,044	380,449
Clay	414,321	115,567	2,294	532,182
Doddridge	310,109	81,831	2,503	394,443
Fayette	1,061,223	324,985	12,640	1,398,848
Gilmer	287,674	74,568	1,085	363,327
Grant	394,081	109,015	3,004	506,100
Greenbrier	845,139	255,033	6,174	1,106,346
Hampshire	613,323	179,989	3,421	796,733
Hancock	695,511	206,595	4,506	906,612
Hardy	457,820	129,649	4,005	591,474
Harrison	1,595,893	498,070	18,397	2,112,360
Jackson	809,312	243,435	10,972	1,063,719
Jefferson	1,343,823	416,469	17,355	1,777,647
Kanawha	3,872,707	1,235,129	50,770	5,158,606
Lewis	495,020	141,691	3,546	640,257
Lincoln	639,301	188,398	3,129	830,828
Logan	986,898	300,924	9,053	1,296,875
Marion	1,214,194	374,505	18,898	1,607,597
Marshall	777,602	233,170	10,972	1,021,744
Mason	716,953	213,536	9,553	940,042
McDowell	608,305	178,364	3,546	790,215
Mercer	1,415,493	439,670	10,388	1,865,551
Mineral	714,332	212,688	7,551	934,571
Mingo	737,029	220,035	6,174	963,238
Monongalia	1,630,909	509,405	36,545	2,176,859
Monroe	390,057	107,712	11,848	509,617
Morgan	487,327	139,201	3,880	630,408
Nicholas	681,176	201,954	5,173	888,303
Ohio	878,732	265,908	12,891	1,157,531
Pendleton	306,617	80,701	2,294	389,612
Pleasants	316,024	83,746	1,627	401,397
Pocahontas	318,777	84,637	1,585	404,999
Preston	759,757	227,393	8,344	995,494
Putnam	1,478,690	460,128	22,235	1,961,053
Raleigh	1,799,941	564,125	17,563	2,381,629
Randolph	713,258	212,340	6,174	931,772
Ritchie	353,679	95,936	3,337	452,952
Roane	473,911	134,858	2,879	611,648
Summers	360,821	98,248	1,752	460,821
Taylor	470,733	133,829	3,921	608,483
Tucker	299,734	78,472	3,087	381,293
Tyler	332,075	88,942	2,169	423,186
Upshur	663,070	196,093	3,713	862,876
Wayne	1,140,079	350,512	8,093	1,498,684
Webster	342,920	92,453	4,380	439,753
Wetzel	520,578	149,965	5,423	675,966
Wirt	293,756	76,537	1,961	372,254
Wood	1,927,057	605,276	31,330	2,563,663
Wyoming	717,656	213,763	9,220	940,639
State	45,627,630	13,750,026	493,019	59,870,675

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2014-15 YEAR**

County	Step 8 Total Basic Program Allowance (WVC §18-9A-12)	Step 9 Local Share (WVC §18-9A-11)	Step 10 Basic State Aid Allowance for County Boards (WVC §18-9A-12)
Barbour	14,552,150	2,908,483	11,643,667
Berkeley	101,939,898	21,037,810	80,902,088
Boone	25,476,459	8,898,617	16,577,842
Braxton	12,672,725	2,539,681	10,133,044
Brooke	18,976,825	4,266,294	14,710,531
Cabell	72,564,977	17,976,748	54,588,229
Calhoun	7,424,423	1,147,581	6,276,842
Clay	12,078,809	1,382,804	10,696,005
Doddridge	7,281,664	4,559,565	2,722,099
Fayette	39,121,707	8,074,754	31,046,953
Gilmer	6,346,382	1,733,301	4,613,081
Grant	11,215,206	5,772,094	5,443,112
Greenbrier	30,454,290	7,659,986	22,794,304
Hampshire	20,530,393	5,929,420	14,600,973
Hancock	23,139,246	5,084,244	18,055,002
Hardy	13,799,211	4,497,894	9,301,317
Harrison	61,337,216	20,333,539	41,003,677
Jackson	29,315,175	6,580,307	22,734,868
Jefferson	49,668,488	14,003,560	35,664,928
Kanawha	158,449,305	50,965,151	107,484,154
Lewis	15,526,666	5,387,571	10,139,095
Lincoln	21,947,031	2,827,215	19,119,816
Logan	35,948,515	8,933,229	27,015,286
Marion	45,440,103	12,985,040	32,455,063
Marshall	26,266,223	17,165,505	9,100,718
Mason	24,581,695	5,338,997	19,242,698
McDowell	20,264,419	5,706,399	14,558,020
Mercer	53,841,384	8,965,840	44,875,544
Mineral	25,640,731	4,375,317	21,265,414
Mingo	25,787,387	6,685,865	19,101,522
Monongalia	63,370,472	25,491,470	37,879,002
Monroe	10,690,592	1,762,803	8,927,789
Morgan	14,200,212	4,378,836	9,821,376
Nicholas	23,407,946	5,195,863	18,212,083
Ohio	30,155,241	9,092,499	21,062,742
Pendleton	8,133,772	1,925,372	6,208,400
Pleasants	7,751,353	3,287,440	4,463,913
Pocahontas	8,536,026	3,374,473	5,161,553
Preston	27,473,844	6,429,191	21,044,653
Putnam	55,607,727	13,481,994	42,125,733
Raleigh	71,418,826	17,078,263	54,340,563
Randolph	25,941,464	5,908,417	20,033,047
Ritchie	9,017,005	2,260,817	6,756,188
Roane	14,120,753	2,296,813	11,823,940
Summers	9,554,893	2,272,982	7,281,911
Taylor	14,416,235	3,981,062	10,435,173
Tucker	7,392,745	3,314,214	4,078,531
Tyler	8,253,658	2,272,154	5,981,504
Upshur	23,357,104	5,431,585	17,925,519
Wayne	42,282,382	6,673,076	35,609,306
Webster	9,138,117	1,510,159	7,627,958
Wetzel	16,005,371	8,701,064	7,304,307
Wirt	6,536,213	675,823	5,860,390
Wood	74,705,865	15,784,752	58,921,113
Wyoming	24,828,854	5,700,562	19,128,292
State	1,617,885,373	432,004,495	1,185,880,878

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
ENROLLMENT INFORMATION
FOR THE 2014-15 YEAR**

County	2013-14 2nd Month Headcount Enrollment	Adjustments Headcount to FTE	FTE Enrollment	2012-13 Certified Adults	Net Enrollment With Certified Adults	Additional Adjustments/ WVC §18-5-11 & WVC §18-9A-2	Net Enrollment Adjusted For SA Funding
Barbour	2,454	(5.50)	2,448.50	0.50	2,449.00	-	2,449.00
Berkeley	18,221	(67.18)	18,153.82	3.75	18,157.57	-	18,157.57
Boone	4,541	(41.00)	4,500.00	-	4,500.00	-	4,500.00
Braxton	2,128	(8.00)	2,120.00	-	2,120.00	-	2,120.00
Brooke	3,246	(6.00)	3,240.00	-	3,240.00	-	3,240.00
Cabell	13,085	(50.57)	13,034.43	2.00	13,036.43	-	13,036.43
Calhoun	1,069	-	1,069.00	13.25	1,082.25	97.22	1,179.47
Clay	1,975	-	1,975.00	-	1,975.00	-	1,975.00
Doddridge	1,159	(3.80)	1,155.20	-	1,155.20	80.23	1,235.43
Fayette	6,810	-	6,810.00	2.00	6,812.00	-	6,812.00
Gilmer	903	(1.76)	901.24	-	901.24	222.02	1,123.26
Grant	1,819	(5.00)	1,814.00	3.00	1,817.00	-	1,817.00
Greenbrier	5,191	(6.96)	5,184.04	8.93	5,192.97	-	5,192.97
Hampshire	3,422	(1.00)	3,421.00	-	3,421.00	-	3,421.00
Hancock	4,181	(7.60)	4,173.40	1.25	4,174.65	-	4,174.65
Hardy	2,321	(6.75)	2,314.25	-	2,314.25	-	2,314.25
Harrison	10,913	(13.60)	10,899.40	46.40	10,945.80	-	10,945.80
Jackson	4,914	-	4,914.00	4.00	4,918.00	-	4,918.00
Jefferson	9,061	(92.00)	8,969.00	0.75	8,969.75	-	8,969.75
Kanawha	28,378	(305.30)	28,072.70	-	28,072.70	-	28,072.70
Lewis	2,624	(4.50)	2,619.50	-	2,619.50	-	2,619.50
Lincoln	3,691	(11.00)	3,680.00	-	3,680.00	-	3,680.00
Logan	6,271	(1.00)	6,270.00	1.74	6,271.74	-	6,271.74
Marion	8,036	(2.50)	8,033.50	15.94	8,049.44	-	8,049.44
Marshall	4,708	(17.72)	4,690.28	-	4,690.28	-	4,690.28
Mason	4,312	(51.40)	4,260.60	5.63	4,266.23	-	4,266.23
McDowell	3,437	(0.50)	3,436.50	0.25	3,436.75	-	3,436.75
Mercer	9,585	(73.00)	9,512.00	4.25	9,516.25	-	9,516.25
Mineral	4,187	(9.11)	4,177.89	0.88	4,178.77	-	4,178.77
Mingo	4,403	(4.35)	4,398.65	-	4,398.65	-	4,398.65
Monongalia	11,192	(27.98)	11,164.03	18.30	11,182.32	-	11,182.32
Monroe	1,820	(8.00)	1,812.00	-	1,812.00	-	1,812.00
Morgan	2,580	(38.79)	2,541.21	-	2,541.21	-	2,541.21
Nicholas	3,956	(5.90)	3,950.10	0.25	3,950.35	-	3,950.35
Ohio	5,428	(41.10)	5,386.90	-	5,386.90	-	5,386.90
Pendleton	1,001	-	1,001.00	-	1,001.00	328.62	1,329.62
Pleasants	1,232	-	1,232.00	4.00	1,236.00	21.09	1,257.09
Pocahontas	1,112	-	1,112.00	-	1,112.00	288.00	1,400.00
Preston	4,583	(10.32)	4,572.68	0.54	4,573.22	-	4,573.22
Putnam	9,907	(9.00)	9,898.00	88.25	9,986.25	-	9,986.25
Raleigh	12,568	(50.40)	12,517.60	25.63	12,543.23	-	12,543.23
Randolph	4,225	(5.05)	4,219.95	-	4,219.95	-	4,219.95
Ritchie	1,516	(4.80)	1,511.20	-	1,511.20	-	1,511.20
Roane	2,443	(0.95)	2,442.05	-	2,442.05	-	2,442.05
Summers	1,596	(2.00)	1,594.00	-	1,594.00	-	1,594.00
Taylor	2,423	(2.20)	2,420.80	-	2,420.80	-	2,420.80
Tucker	1,029	(0.92)	1,028.08	-	1,028.08	179.86	1,207.94
Tyler	1,348	(6.00)	1,342.00	-	1,342.00	13.31	1,355.31
Upshur	3,822	-	3,822.00	37.56	3,859.56	-	3,859.56
Wayne	7,446	(9.00)	7,437.00	-	7,437.00	-	7,437.00
Webster	1,446	(1.00)	1,445.00	-	1,445.00	-	1,445.00
Wetzel	2,757	(4.50)	2,752.50	-	2,752.50	-	2,752.50
Wirt	1,022	-	1,022.00	-	1,022.00	102.69	1,124.69
Wood	13,260	(22.48)	13,237.53	-	13,237.53	-	13,237.53
Wyoming	4,256	-	4,256.00	38.00	4,294.00	-	4,294.00
State	281,013	(1,047.49)	279,965.52	327.03	280,292.55	1,333.04	281,625.59

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR DATA
FOR THE 2014-15 YEAR**

County	2013-14 State Aid Eligible PE Employed	Student Population Density	PE Allowed Per Net Enr Limits		Proration Multi-County Vocational Centers	Number Employed in Excess of Limits	Number PE Funded	Number PE Chargeable
			72.75 - S	72.60 - L				
Barbour	178.60	Low	177.80		1.58	(2.38)	176.22	177.80
Berkeley	1,437.93	High	1,312.79		(10.30)	(114.84)	1,323.09	1,312.79
Boone	399.30	Low	326.70		-	(72.60)	326.70	326.70
Braxton	159.88	Sparse	154.23		-	(5.65)	154.23	154.23
Brooke	274.95	High	234.25		-	(40.70)	234.25	234.25
Cabell	943.20	High	942.53		-	(0.67)	942.53	942.53
Calhoun	91.56	Sparse	85.81		(5.11)	(0.64)	90.92	85.81
Clay	149.89	Low	143.39		-	(6.50)	143.39	143.39
Doddridge	108.75	Sparse	89.88		2.17	(21.04)	87.71	89.88
Fayette	496.90	Medium	493.53		-	(3.37)	493.53	493.53
Gilmer	77.47	Sparse	81.72		5.11	(0.86)	76.61	81.72
Grant	139.30	Sparse	132.19		(4.80)	(2.31)	136.99	132.19
Greenbrier	399.96	Low	377.01		-	(22.95)	377.01	377.01
Hampshire	256.00	Low	248.36		-	(7.64)	248.36	248.36
Hancock	332.16	High	301.83		-	(30.33)	301.83	301.83
Hardy	170.55	Sparse	168.36		3.13	(5.32)	165.23	168.36
Harrison	849.88	High	791.38		(3.16)	(55.34)	794.54	791.38
Jackson	384.50	Medium	356.31		(5.35)	(22.84)	361.66	356.31
Jefferson	643.33	High	648.51		5.63	(0.45)	642.88	648.51
Kanawha	2,095.10	High	2,029.66		-	(65.44)	2,029.66	2,029.66
Lewis	196.75	Low	190.18		2.98	(9.55)	187.20	190.18
Lincoln	281.33	Low	267.17		-	(14.16)	267.17	267.17
Logan	480.95	Medium	454.39		-	(26.56)	454.39	454.39
Marion	608.85	High	581.97		-	(26.88)	581.97	581.97
Marshall	371.10	Medium	339.81		-	(31.29)	339.81	339.81
Mason	324.95	Low	309.73		-	(15.22)	309.73	309.73
McDowell	274.08	Low	249.51		-	(24.57)	249.51	249.51
Mercer	701.07	High	688.02		-	(13.05)	688.02	688.02
Mineral	314.32	Medium	302.75		-	(11.57)	302.75	302.75
Mingo	324.50	Medium	318.68		-	(5.82)	318.68	318.68
Monongalia	803.85	High	808.48		-	-	803.85	803.85
Monroe	128.86	Sparse	131.82		-	-	128.86	128.86
Morgan	196.52	Medium	184.11		4.67	(17.08)	179.44	184.11
Nicholas	306.55	Low	286.80		-	(19.75)	286.80	286.80
Ohio	413.50	High	389.47		-	(24.03)	389.47	389.47
Pendleton	95.32	Sparse	96.73		1.67	(0.26)	95.06	96.73
Pleasants	113.00	Low	91.26		(9.18)	(12.56)	100.44	91.26
Pocahontas	101.64	Sparse	101.85		-	-	101.64	101.64
Preston	332.09	Low	332.02		-	(0.07)	332.02	332.02
Putnam	720.95	High	722.01		-	-	720.95	720.95
Raleigh	916.10	High	906.88		-	(9.22)	906.88	906.88
Randolph	320.77	Sparse	307.00		-	(13.77)	307.00	307.00
Ritchie	117.95	Sparse	109.94		3.85	(11.86)	106.09	109.94
Roane	174.34	Low	177.29		5.35	(2.40)	171.94	177.29
Summers	114.85	Sparse	115.96		-	-	114.85	114.85
Taylor	173.40	Medium	175.39		0.99	-	173.40	174.39
Tucker	88.82	Sparse	87.88		-	(0.94)	87.88	87.88
Tyler	108.14	Low	98.40		2.03	(11.77)	96.37	98.40
Upshur	285.60	Medium	279.63		(4.56)	(1.41)	284.19	279.63
Wayne	550.40	Medium	538.81		-	(11.59)	538.81	538.81
Webster	105.80	Sparse	105.12		-	(0.68)	105.12	105.12
Wetzel	231.75	Low	199.83		3.30	(35.22)	196.53	199.83
Wirt	83.20	Sparse	81.82		-	(1.38)	81.82	81.82
Wood	984.50	High	957.07		-	(27.43)	957.07	957.07
Wyoming	325.45	Low	311.74		-	(13.71)	311.74	311.74
State	21,260.46	-	20,395.76		-	(875.67)	20,384.79	20,384.79

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
SERVICE PERSONNEL DATA
FOR THE 2014-15 YEAR**

County	2013-14 State Aid Eligible SP Employed	Student Population Density	SP Allowed Per Net Enr Limits		Proration Multi-County Vocational Centers	Number Employed in Excess of Limits	Number Serv Pers Funded	Number Service Pers Chargeable
			45.880 - S	45.300 - L				
Barbour	113.289	Low	110.940		0.473	(2.822)	110.467	110.94
Berkeley	922.328	High	802.020		(3.493)	(116.815)	805.513	802.02
Boone	246.878	Low	203.850		-	(43.028)	203.850	203.85
Braxton	98.196	Sparse	97.266		-	(0.930)	97.266	97.27
Brooke	172.325	High	143.111		-	(29.214)	143.111	143.11
Cabell	587.135	High	575.819		-	(11.316)	575.819	575.82
Calhoun	60.248	Sparse	54.114		(1.415)	(4.719)	55.529	54.11
Clay	98.843	Low	89.468		-	(9.375)	89.468	89.47
Doddridge	71.117	Sparse	56.682		1.141	(15.576)	55.541	56.68
Fayette	346.946	Medium	304.701		-	(42.245)	304.701	304.70
Gilmer	52.600	Sparse	51.535		1.415	(2.480)	50.120	51.54
Grant	86.880	Sparse	83.364		(1.554)	(1.962)	84.918	83.36
Greenbrier	282.863	Low	235.242		-	(47.621)	235.242	235.24
Hampshire	178.205	Low	154.971		-	(23.234)	154.971	154.97
Hancock	215.001	High	184.394		-	(30.607)	184.394	184.39
Hardy	111.242	Sparse	106.178		1.013	(6.077)	105.165	106.18
Harrison	504.620	High	483.476		(1.658)	(19.486)	485.134	483.48
Jackson	238.877	Medium	219.982		(1.698)	(17.197)	221.680	219.98
Jefferson	440.236	High	396.194		1.909	(45.951)	394.285	396.19
Kanawha	1,399.298	High	1,239.971		-	(159.327)	1,239.971	1,239.97
Lewis	144.250	Low	118.663		0.893	(26.480)	117.770	118.66
Lincoln	190.473	Low	166.704		-	(23.769)	166.704	166.70
Logan	337.418	Medium	280.535		-	(56.883)	280.535	280.54
Marion	418.625	High	355.544		-	(63.081)	355.544	355.54
Marshall	285.743	Medium	209.796		-	(75.947)	209.796	209.80
Mason	229.986	Low	193.260		-	(36.726)	193.260	193.26
McDowell	213.165	Low	155.685		-	(57.480)	155.685	155.69
Mercer	451.730	High	420.333		-	(31.397)	420.333	420.33
Mineral	213.478	Medium	186.916		-	(26.562)	186.916	186.92
Mingo	223.545	Medium	196.752		-	(26.793)	196.752	196.75
Monongalia	515.411	High	493.923		-	(21.488)	493.923	493.92
Monroe	82.905	Sparse	83.135		-	-	82.905	82.91
Morgan	123.661	Medium	113.668		1.584	(11.577)	112.084	113.67
Nicholas	202.299	Low	178.951		-	(23.348)	178.951	178.95
Ohio	261.360	High	237.939		-	(23.421)	237.939	237.94
Pendleton	62.050	Sparse	61.003		0.541	(1.588)	60.462	61.00
Pleasants	78.065	Low	56.946		(2.567)	(18.552)	59.513	56.95
Pocahontas	72.219	Sparse	64.232		-	(7.987)	64.232	64.23
Preston	207.027	Low	207.167		-	-	207.027	207.03
Putnam	459.683	High	441.093		-	(18.590)	441.093	441.09
Raleigh	552.119	High	554.034		-	-	552.119	552.12
Randolph	202.950	Sparse	193.611		-	(9.339)	193.611	193.61
Ritchie	83.283	Sparse	69.334		1.076	(15.025)	68.258	69.33
Roane	125.624	Low	110.625		1.698	(16.697)	108.927	110.63
Summers	75.785	Sparse	73.133		-	(2.652)	73.133	73.13
Taylor	113.375	Medium	108.282		0.517	(5.610)	107.765	108.28
Tucker	55.575	Sparse	55.420		-	(0.155)	55.420	55.42
Tyler	80.368	Low	61.396		0.569	(19.541)	60.827	61.40
Upshur	193.010	Medium	172.638		(1.366)	(19.006)	174.004	172.64
Wayne	374.176	Medium	332.657		-	(41.519)	332.657	332.66
Webster	75.653	Sparse	66.297		-	(9.356)	66.297	66.30
Wetzel	147.431	Low	124.688		0.922	(23.665)	123.766	124.69
Wirt	52.787	Sparse	51.601		-	(1.186)	51.601	51.60
Wood	618.915	High	584.701		-	(34.214)	584.701	584.70
Wyoming	219.040	Low	194.518		-	(24.522)	194.518	194.52
State	13,970.311	--	12,568.458		-	(1,404.138)	12,566.173	12,566.173

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PERSONNEL RATIOS PER 1,000 STUDENTS
FOR THE 2014-15 YEAR**

County	Professional Educators		Service Personnel	
	Chargeable Net Enrollment Ratio/1,000	Actual Net Enrollment Ratio/1,000	Chargeable Net Enrollment Ratio/1,000	Actual Net Enrollment Ratio/1,000
Barbour	72.60	73.57	45.30	46.45
Berkeley	72.30	78.62	44.17	50.60
Boone	72.60	88.73	45.30	54.86
Braxton	72.75	75.42	45.88	46.32
Brooke	72.30	84.86	44.17	53.19
Cabell	72.30	72.35	44.17	45.04
Calhoun	72.75	73.30	45.88	49.88
Clay	72.60	75.89	45.30	50.05
Doddridge	72.75	89.78	45.88	58.49
Fayette	72.45	72.94	44.73	50.93
Gilmer	72.75	73.52	45.88	48.09
Grant	72.75	74.02	45.88	46.96
Greenbrier	72.60	77.02	45.30	54.47
Hampshire	72.60	74.83	45.30	52.09
Hancock	72.30	79.57	44.17	51.50
Hardy	72.75	75.05	45.88	48.51
Harrison	72.30	77.36	44.17	45.95
Jackson	72.45	77.09	44.73	48.23
Jefferson	72.30	72.35	44.17	49.29
Kanawha	72.30	74.63	44.17	49.85
Lewis	72.60	76.25	45.30	55.41
Lincoln	72.60	76.45	45.30	51.76
Logan	72.45	76.69	44.73	53.80
Marion	72.30	75.64	44.17	52.01
Marshall	72.45	79.12	44.73	60.92
Mason	72.60	76.17	45.30	53.91
McDowell	72.60	79.75	45.30	62.03
Mercer	72.30	73.67	44.17	47.47
Mineral	72.45	75.22	44.73	51.09
Mingo	72.45	73.77	44.73	50.82
Monongalia	71.89	71.89	44.17	46.09
Monroe	71.11	71.11	45.75	45.75
Morgan	72.45	79.17	44.73	49.29
Nicholas	72.60	77.60	45.30	51.21
Ohio	72.30	76.76	44.17	48.52
Pendleton	72.75	72.95	45.88	47.07
Pleasants	72.60	82.59	45.30	60.06
Pocahontas	72.60	72.60	45.88	51.59
Preston	72.60	72.62	45.27	45.27
Putnam	72.19	72.19	44.17	46.03
Raleigh	72.30	73.04	44.02	44.02
Randolph	72.75	76.01	45.88	48.09
Ritchie	72.75	80.60	45.88	55.82
Roane	72.60	73.58	45.30	52.14
Summers	72.05	72.05	45.88	47.54
Taylor	72.04	72.04	44.73	47.05
Tucker	72.75	73.53	45.88	46.01
Tyler	72.60	81.29	45.30	59.72
Upshur	72.45	72.82	44.73	49.65
Wayne	72.45	74.01	44.73	50.31
Webster	72.75	73.22	45.88	52.36
Wetzel	72.60	85.40	45.30	53.90
Wirt	72.75	73.98	45.88	46.93
Wood	72.30	74.37	44.17	46.75
Wyoming	72.60	75.79	45.30	51.01
State	72.38	75.49	44.62	49.61

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**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL INSTRUCTIONAL PERSONNEL DATA
FOR THE 2014-15 YEAR**

County	2013-14 Net Enrollment With Total Adjustments	Student Population Density	Professional Instructional Employed	Proration		Professional Instructional Chargeable Ratio/1,000	PI Required			Under PI Limits Without Enrollment Increase
				Multi-County Vocational Centers	Professional Instructional Chargeable		66.26 - S	66.20 - L	66.10 - M	
Barbour	2,449.00	Low	164.60	1.29	165.89	67.74	162.12	-	-	
Berkeley	18,157.57	High	1,352.43	(9.31)	1,343.12	73.97	1,198.40	-	-	
Boone	4,500.00	Low	367.75	-	367.75	81.72	297.90	-	-	
Braxton	2,120.00	Sparse	147.79	-	147.79	69.71	140.47	-	-	
Brooke	3,240.00	High	256.50	-	256.50	79.17	213.84	-	-	
Cabell	13,036.43	High	891.90	-	891.90	68.42	860.40	-	-	
Calhoun	1,179.47	Sparse	82.84	(4.32)	78.52	66.57	78.15	-	-	
Clay	1,975.00	Low	142.76	-	142.76	72.28	130.75	-	-	
Doddridge	1,235.43	Sparse	99.75	1.91	101.66	82.29	81.86	-	-	
Fayette	6,812.00	Medium	462.00	-	462.00	67.82	450.27	-	-	
Gilmer	1,123.26	Sparse	70.00	4.32	74.32	66.16	74.43	0.11	-	
Grant	1,817.00	Sparse	127.50	(3.88)	123.62	68.04	120.39	-	-	
Greenbrier	5,192.97	Low	367.50	-	367.50	70.77	343.77	-	-	
Hampshire	3,421.00	Low	241.29	-	241.29	70.53	226.47	-	-	
Hancock	4,174.65	High	308.50	-	308.50	73.90	275.53	-	-	
Hardy	2,314.25	Sparse	158.00	2.53	160.53	69.37	153.34	-	-	
Harrison	10,945.80	High	796.68	(2.78)	793.90	72.53	722.42	-	-	
Jackson	4,918.00	Medium	357.10	(4.75)	352.35	71.64	325.08	-	-	
Jefferson	8,969.75	High	602.33	5.09	607.42	67.72	592.00	-	-	
Kanawha	28,072.70	High	1,965.50	-	1,965.50	70.01	1,852.80	-	-	
Lewis	2,619.50	Low	183.65	2.43	186.08	71.04	173.41	-	-	
Lincoln	3,680.00	Low	261.63	-	261.63	71.10	243.62	-	-	
Logan	6,271.74	Medium	434.75	-	434.75	69.32	414.56	-	-	
Marion	8,049.44	High	572.10	-	572.10	71.07	531.26	-	-	
Marshall	4,690.28	Medium	347.60	-	347.60	74.11	310.03	-	-	
Mason	4,266.23	Low	301.45	-	301.45	70.66	282.42	-	-	
McDowell	3,436.75	Low	254.00	-	254.00	73.91	227.51	-	-	
Mercer	9,516.25	High	651.27	-	651.27	68.44	628.07	-	-	
Mineral	4,178.77	Medium	290.07	-	290.07	69.42	276.22	-	-	
Mingo	4,398.65	Medium	292.50	-	292.50	66.50	290.75	-	-	
Monongalia	11,182.32	High	758.00	-	758.00	67.79	738.03	-	-	
Monroe	1,812.00	Sparse	120.36	-	120.36	66.42	120.06	-	-	
Morgan	2,541.21	Medium	180.72	4.22	184.94	72.78	167.97	-	-	
Nicholas	3,950.35	Low	289.25	-	289.25	73.22	261.51	-	-	
Ohio	5,386.90	High	387.00	-	387.00	71.84	355.54	-	-	
Pendleton	1,329.62	Sparse	87.52	1.35	88.87	66.84	88.10	-	-	
Pleasants	1,257.09	Low	102.00	(7.87)	94.13	74.88	83.22	-	-	
Pocahontas	1,400.00	Sparse	93.18	-	93.18	66.56	92.76	-	-	
Preston	4,573.22	Low	314.94	-	314.94	68.87	302.75	-	-	
Putnam	9,986.25	High	678.85	-	678.85	67.98	659.09	-	-	
Raleigh	12,543.23	High	855.30	-	855.30	68.19	827.85	-	-	
Randolph	4,219.95	Sparse	297.92	-	297.92	70.60	279.61	-	-	
Ritchie	1,511.20	Sparse	108.45	3.30	111.75	73.95	100.13	-	-	
Roane	2,442.05	Low	163.84	4.75	168.59	69.04	161.66	-	-	
Summers	1,594.00	Sparse	105.35	-	105.35	66.09	105.62	-	-	
Taylor	2,420.80	Medium	162.00	0.87	162.87	67.28	160.01	-	-	
Tucker	1,207.94	Sparse	80.75	-	80.75	66.85	80.04	-	-	
Tyler	1,355.31	Low	101.14	1.74	102.88	75.91	89.72	-	-	
Upshur	3,859.56	Medium	265.10	(3.72)	261.38	67.72	255.12	-	-	
Wayne	7,437.00	Medium	517.00	-	517.00	69.52	491.59	-	-	
Webster	1,445.00	Sparse	97.10	-	97.10	67.20	95.75	-	-	
Wetzel	2,752.50	Low	215.75	2.83	218.58	79.41	182.22	-	-	
Wirt	1,124.69	Sparse	77.00	-	77.00	68.46	74.52	-	-	
Wood	13,237.53	High	920.50	-	920.50	69.54	873.68	-	-	
Wyoming	4,294.00	Low	301.75	-	301.75	70.27	284.26	-	-	
State	281,625.59	-	19,832.51	-	19,832.51	70.42	18,609.05	0.11	-	

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**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2014-15 YEAR**

County	Number Prof. Student Support Pers Employed SA Eligible	Step 5 Allowance Divided by SSP Avg. State Funded Salary	Number Prof. Student Support Pers Not Funded	Number Prof. Student Support Pers Funded	Number PE Allowed For Funding	Under PI Limits Without Enrollment Increase	Total Professional Educators Not Funded	Adjusted Number Professional Educators Funded
Barbour	7.50	7.20	(0.30)	7.20	176.22	-	(2.38)	176.22
Berkeley	67.50	58.92	(8.58)	58.92	1,323.09	-	(114.84)	1,323.09
Boone	20.50	10.98	(9.52)	10.98	326.70	-	(72.60)	326.70
Braxton	6.50	5.52	(0.98)	5.52	154.23	-	(5.65)	154.23
Brooke	10.00	8.90	(1.10)	8.90	234.25	-	(40.70)	234.25
Cabell	38.15	34.87	(3.28)	34.87	942.53	-	(0.67)	942.53
Calhoun	4.00	3.39	(0.61)	3.39	90.92	-	(0.64)	90.92
Clay	4.14	4.26	0.12	4.26	143.39	-	(6.50)	143.39
Doddridge	6.00	3.51	(2.49)	3.51	87.71	-	(21.04)	87.71
Fayette	20.00	19.08	(0.92)	19.08	493.53	-	(3.37)	493.53
Gilmer	4.00	2.73	(1.27)	2.73	76.61	(0.11)	(0.97)	76.50
Grant	5.00	5.27	0.27	5.27	136.99	-	(2.31)	136.99
Greenbrier	22.00	20.16	(1.84)	20.16	377.01	-	(22.95)	377.01
Hampshire	13.00	11.75	(1.25)	11.75	248.36	-	(7.64)	248.36
Hancock	13.00	10.81	(2.19)	10.81	301.83	-	(30.33)	301.83
Hardy	7.50	7.13	(0.37)	7.13	165.23	-	(5.32)	165.23
Harrison	33.50	31.11	(2.39)	31.11	794.54	-	(55.34)	794.54
Jackson	20.00	17.07	(2.93)	17.07	361.66	-	(22.84)	361.66
Jefferson	30.50	24.78	(5.72)	24.78	642.88	-	(0.45)	642.88
Kanawha	120.98	115.17	(5.81)	115.17	2,029.66	-	(65.44)	2,029.66
Lewis	7.00	7.76	0.76	7.76	187.20	-	(9.55)	187.20
Lincoln	10.00	7.69	(2.31)	7.69	267.17	-	(14.16)	267.17
Logan	17.00	15.43	(1.57)	15.43	454.39	-	(26.56)	454.39
Marion	25.00	24.06	(0.94)	24.06	581.97	-	(26.88)	581.97
Marshall	16.50	16.35	(0.15)	16.35	339.81	-	(31.29)	339.81
Mason	15.40	10.63	(4.77)	10.63	309.73	-	(15.22)	309.73
McDowell	12.00	12.29	0.29	12.29	249.51	-	(24.57)	249.51
Mercer	29.00	26.74	(2.26)	26.74	688.02	-	(13.05)	688.02
Mineral	16.12	15.79	(0.33)	15.79	302.75	-	(11.57)	302.75
Mingo	13.50	10.67	(2.83)	10.67	318.68	-	(5.82)	318.68
Monongalia	35.75	32.57	(3.18)	32.57	803.85	-	-	803.85
Monroe	7.00	5.96	(1.04)	5.96	128.86	-	-	128.86
Morgan	11.40	7.24	(4.16)	7.24	179.44	-	(17.08)	179.44
Nicholas	11.00	11.34	0.34	11.34	286.80	-	(19.75)	286.80
Ohio	16.00	15.87	(0.13)	15.87	389.47	-	(24.03)	389.47
Pendleton	2.62	2.55	(0.07)	2.55	95.06	-	(0.26)	95.06
Pleasants	6.00	4.95	(1.05)	4.95	100.44	-	(12.56)	100.44
Pocahontas	5.00	4.39	(0.61)	4.39	101.64	-	-	101.64
Preston	13.60	11.45	(2.15)	11.45	332.02	-	(0.07)	332.02
Putnam	32.00	29.29	(2.71)	29.29	720.95	-	-	720.95
Raleigh	46.50	44.74	(1.76)	44.74	906.88	-	(9.22)	906.88
Randolph	15.25	15.83	0.58	15.83	307.00	-	(13.77)	307.00
Ritchie	3.00	2.99	(0.01)	2.99	106.09	-	(11.86)	106.09
Roane	7.00	6.11	(0.89)	6.11	171.94	-	(2.40)	171.94
Summers	6.50	6.64	0.14	6.64	114.85	-	-	114.85
Taylor	7.00	7.84	0.84	7.84	173.40	-	-	173.40
Tucker	3.00	3.07	0.07	3.07	87.88	-	(0.94)	87.88
Tyler	6.00	4.78	(1.22)	4.78	96.37	-	(11.77)	96.37
Upshur	12.00	12.35	0.35	12.35	284.19	-	(1.41)	284.19
Wayne	18.00	18.29	0.29	18.29	538.81	-	(11.59)	538.81
Webster	5.10	4.98	(0.12)	4.98	105.12	-	(0.68)	105.12
Wetzel	11.00	7.84	(3.16)	7.84	196.53	-	(35.22)	196.53
Wirt	4.00	3.54	(0.46)	3.54	81.82	-	(1.38)	81.82
Wood	51.50	42.77	(8.73)	42.77	957.07	-	(27.43)	957.07
Wyoming	11.00	8.63	(2.37)	8.63	311.74	-	(13.71)	311.74
State	962.51	866.03	(96.48)	866.03	20,384.79	(0.11)	(875.78)	20,384.68

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**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2014-15 YEAR**

County	Professional Student Support Personnel			Professional Educators			Total Professional Personnel		
	2013-14		2014-15	2013-14		2014-15	2013-14		2014-15
	State Aid Eligible Employed	No. Employed In Excess Of Limits	No. Student Support Pers Funded	State Aid Eligible Employed	No. Employed In Excess Of Limits	Adjusted No. Prof Educ. Funded	State Aid Eligible Employed	No. Employed In Excess Of Limits	Adjusted No. Prof. Pers. Funded
Barbour	7.50	(0.30)	7.20	178.60	(2.38)	176.22	186.10	(2.68)	183.42
Berkeley	67.50	(8.58)	58.92	1,437.93	(114.84)	1,323.09	1,505.43	(123.42)	1,382.01
Boone	20.50	(9.52)	10.98	399.30	(72.60)	326.70	419.80	(82.12)	337.68
Braxton	6.50	(0.98)	5.52	159.88	(5.65)	154.23	166.38	(6.63)	159.75
Brooke	10.00	(1.10)	8.90	274.95	(40.70)	234.25	284.95	(41.80)	243.15
Cabell	38.15	(3.28)	34.87	943.20	(0.67)	942.53	981.35	(3.95)	977.40
Calhoun	4.00	(0.61)	3.39	91.56	(0.64)	90.92	95.56	(1.25)	94.31
Clay	4.14	0.12	4.26	149.89	(6.50)	143.39	154.03	(6.38)	147.65
Doddridge	6.00	(2.49)	3.51	108.75	(21.04)	87.71	114.75	(23.53)	91.22
Fayette	20.00	(0.92)	19.08	496.90	(3.37)	493.53	516.90	(4.29)	512.61
Gilmer	4.00	(1.27)	2.73	77.47	(0.97)	76.50	81.47	(2.24)	79.23
Grant	5.00	0.27	5.27	139.30	(2.31)	136.99	144.30	(2.04)	142.26
Greenbrier	22.00	(1.84)	20.16	399.96	(22.95)	377.01	421.96	(24.79)	397.17
Hampshire	13.00	(1.25)	11.75	256.00	(7.64)	248.36	269.00	(8.89)	260.11
Hancock	13.00	(2.19)	10.81	332.16	(30.33)	301.83	345.16	(32.52)	312.64
Hardy	7.50	(0.37)	7.13	170.55	(5.32)	165.23	178.05	(5.69)	172.36
Harrison	33.50	(2.39)	31.11	849.88	(55.34)	794.54	883.38	(57.73)	825.65
Jackson	20.00	(2.93)	17.07	384.50	(22.84)	361.66	404.50	(25.77)	378.73
Jefferson	30.50	(5.72)	24.78	643.33	(0.45)	642.88	673.83	(6.17)	667.66
Kanawha	120.98	(5.81)	115.17	2,095.10	(65.44)	2,029.66	2,216.08	(71.25)	2,144.83
Lewis	7.00	0.76	7.76	196.75	(9.55)	187.20	203.75	(8.79)	194.96
Lincoln	10.00	(2.31)	7.69	281.33	(14.16)	267.17	291.33	(16.47)	274.86
Logan	17.00	(1.57)	15.43	480.95	(26.56)	454.39	497.95	(28.13)	469.82
Marion	25.00	(0.94)	24.06	608.85	(26.88)	581.97	633.85	(27.82)	606.03
Marshall	16.50	(0.15)	16.35	371.10	(31.29)	339.81	387.60	(31.44)	356.16
Mason	15.40	(4.77)	10.63	324.95	(15.22)	309.73	340.35	(19.99)	320.36
McDowell	12.00	0.29	12.29	274.08	(24.57)	249.51	286.08	(24.28)	261.80
Mercer	29.00	(2.26)	26.74	701.07	(13.05)	688.02	730.07	(15.31)	714.76
Mineral	16.12	(0.33)	15.79	314.32	(11.57)	302.75	330.44	(11.90)	318.54
Mingo	13.50	(2.83)	10.67	324.50	(5.82)	318.68	338.00	(8.65)	329.35
Monongalia	35.75	(3.18)	32.57	803.85	-	803.85	839.60	(3.18)	836.42
Monroe	7.00	(1.04)	5.96	128.86	-	128.86	135.86	(1.04)	134.82
Morgan	11.40	(4.16)	7.24	196.52	(17.08)	179.44	207.92	(21.24)	186.68
Nicholas	11.00	0.34	11.34	306.55	(19.75)	286.80	317.55	(19.41)	298.14
Ohio	16.00	(0.13)	15.87	413.50	(24.03)	389.47	429.50	(24.16)	405.34
Pendleton	2.62	(0.07)	2.55	95.32	(0.26)	95.06	97.94	(0.33)	97.61
Pleasants	6.00	(1.05)	4.95	113.00	(12.56)	100.44	119.00	(13.61)	105.39
Pocahontas	5.00	(0.61)	4.39	101.64	-	101.64	106.64	(0.61)	106.03
Preston	13.60	(2.15)	11.45	332.09	(0.07)	332.02	345.69	(2.22)	343.47
Putnam	32.00	(2.71)	29.29	720.95	-	720.95	752.95	(2.71)	750.24
Raleigh	46.50	(1.76)	44.74	916.10	(9.22)	906.88	962.60	(10.98)	951.62
Randolph	15.25	0.58	15.83	320.77	(13.77)	307.00	336.02	(13.19)	322.83
Ritchie	3.00	(0.01)	2.99	117.95	(11.86)	106.09	120.95	(11.87)	109.08
Roane	7.00	(0.89)	6.11	174.34	(2.40)	171.94	181.34	(3.29)	178.05
Summers	6.50	0.14	6.64	114.85	-	114.85	121.35	0.14	121.49
Taylor	7.00	0.84	7.84	173.40	-	173.40	180.40	0.84	181.24
Tucker	3.00	0.07	3.07	88.82	(0.94)	87.88	91.82	(0.87)	90.95
Tyler	6.00	(1.22)	4.78	108.14	(11.77)	96.37	114.14	(12.99)	101.15
Upshur	12.00	0.35	12.35	285.60	(1.41)	284.19	297.60	(1.06)	296.54
Wayne	18.00	0.29	18.29	550.40	(11.59)	538.81	568.40	(11.30)	557.10
Webster	5.10	(0.12)	4.98	105.80	(0.68)	105.12	110.90	(0.80)	110.10
Wetzel	11.00	(3.16)	7.84	231.75	(35.22)	196.53	242.75	(38.38)	204.37
Wirt	4.00	(0.46)	3.54	83.20	(1.38)	81.82	87.20	(1.84)	85.36
Wood	51.50	(8.73)	42.77	984.50	(27.43)	957.07	1,036.00	(36.16)	999.84
Wyoming	11.00	(2.37)	8.63	325.45	(13.71)	311.74	336.45	(16.08)	320.37
State	962.51	(96.48)	866.03	21,260.46	(875.78)	20,384.68	22,222.97	(972.26)	21,250.71

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**COUNTY BOARDS OF EDUCATION
PEIA REALLOCATION - BASED ON FINAL COMPUTATIONS
FOR THE 2014-15 YEAR**

County	PEIA Reallocation County Boards	PEIA Reallocation MCVCs	Total PEIA Reallocation
Barbour	2,169,441	-	2,169,441
Berkeley	13,314,814	214,560	13,529,374
Boone	3,335,108	-	3,335,108
Braxton	1,904,258	-	1,904,258
Brooke	2,593,025	-	2,593,025
Cabell	10,502,623	-	10,502,623
Calhoun	913,909	114,468	1,028,377
Clay	1,686,711	-	1,686,711
Doddridge	1,012,188	-	1,012,188
Fayette	5,753,984	-	5,753,984
Gilmer	845,775	-	845,775
Grant	1,426,199	95,848	1,522,047
Greenbrier	4,383,629	-	4,383,629
Hampshire	2,731,211	-	2,731,211
Hancock	3,039,803	-	3,039,803
Hardy	1,763,838	-	1,763,838
Harrison	8,586,251	200,406	8,786,657
Jackson	3,836,477	139,770	3,976,247
Jefferson	6,069,365	-	6,069,365
Kanawha	21,251,879	-	21,251,879
Lewis	1,930,926	-	1,930,926
Lincoln	3,017,613	-	3,017,613
Logan	4,469,577	-	4,469,577
Marion	6,224,721	-	6,224,721
Marshall	3,725,145	-	3,725,145
Mason	3,245,923	-	3,245,923
McDowell	2,576,616	-	2,576,616
Mercer	7,991,861	-	7,991,861
Mineral	3,042,860	-	3,042,860
Mingo	3,186,413	-	3,186,413
Monongalia	8,066,886	-	8,066,886
Monroe	1,612,288	-	1,612,288
Morgan	1,892,005	-	1,892,005
Nicholas	3,316,521	-	3,316,521
Ohio	4,204,599	-	4,204,599
Pendleton	1,209,136	-	1,209,136
Pleasants	1,040,711	101,103	1,141,814
Pocahontas	1,230,606	-	1,230,606
Preston	3,492,184	-	3,492,184
Putnam	7,971,603	-	7,971,603
Raleigh	9,980,008	-	9,980,008
Randolph	3,481,190	-	3,481,190
Ritchie	1,195,267	-	1,195,267
Roane	2,015,039	-	2,015,039
Summers	1,300,607	-	1,300,607
Taylor	1,991,142	-	1,991,142
Tucker	1,006,556	-	1,006,556
Tyler	1,160,035	-	1,160,035
Upshur	3,386,142	122,338	3,508,480
Wayne	5,930,208	-	5,930,208
Webster	1,188,538	-	1,188,538
Wetzel	2,223,175	-	2,223,175
Wirt	967,557	-	967,557
Wood	10,432,705	-	10,432,705
Wyoming	3,409,004	-	3,409,004
Total	220,235,855	988,493	221,224,348

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PEIA Reallocation 15 Final

**COUNTY BOARDS OF EDUCATION
RETIREMENT ALLOCATION FOR BUDGETING PURPOSES - CURRENT COST
(BASED ON FINAL COMPUTATIONS)
FOR THE 2014-15 YEAR**

County	Retirement Allocation For Budgeting Current Cost Co. Bds.	Retirement Allocation For Budgeting Current Cost MCVCs	Total Retirement Allocation Current Cost
Barbour	972,174	-	972,174
Berkeley	6,712,692	116,245	6,828,937
Boone	1,820,589	-	1,820,589
Braxton	809,892	-	809,892
Brooke	1,420,965	-	1,420,965
Cabell	5,248,457	-	5,248,457
Calhoun	409,831	54,295	464,126
Clay	765,183	-	765,183
Doddridge	476,500	-	476,500
Fayette	2,694,280	-	2,694,280
Gilmer	377,016	-	377,016
Grant	711,814	45,183	756,997
Greenbrier	2,050,052	-	2,050,052
Hampshire	1,335,053	-	1,335,053
Hancock	1,669,684	-	1,669,684
Hardy	923,869	-	923,869
Harrison	4,412,266	83,899	4,496,165
Jackson	2,046,044	86,350	2,132,394
Jefferson	3,361,498	-	3,361,498
Kanawha	11,991,395	-	11,991,395
Lewis	1,043,326	-	1,043,326
Lincoln	1,555,123	-	1,555,123
Logan	2,602,475	-	2,602,475
Marion	3,364,278	-	3,364,278
Marshall	1,947,912	-	1,947,912
Mason	1,666,502	-	1,666,502
McDowell	1,419,072	-	1,419,072
Mercer	3,942,473	-	3,942,473
Mineral	1,901,475	-	1,901,475
Mingo	1,780,075	-	1,780,075
Monongalia	4,482,192	-	4,482,192
Monroe	678,290	-	678,290
Morgan	933,752	-	933,752
Nicholas	1,622,460	-	1,622,460
Ohio	2,169,926	-	2,169,926
Pendleton	572,855	-	572,855
Pleasants	532,220	54,295	586,515
Pocahontas	606,151	-	606,151
Preston	1,935,377	-	1,935,377
Putnam	4,020,274	-	4,020,274
Raleigh	5,031,083	-	5,031,083
Randolph	1,949,545	-	1,949,545
Ritchie	574,869	-	574,869
Roane	914,934	-	914,934
Summers	681,305	-	681,305
Taylor	1,041,361	-	1,041,361
Tucker	497,628	-	497,628
Tyler	593,336	-	593,336
Upshur	1,598,268	51,241	1,649,509
Wayne	2,744,812	-	2,744,812
Webster	635,324	-	635,324
Wetzel	1,115,042	-	1,115,042
Wirt	429,869	-	429,869
Wood	5,575,379	-	5,575,379
Wyoming	1,975,682	-	1,975,682
Total	114,343,899	491,508	114,835,407

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03/25/16
Retirement - Budget - Final 15

**REVISED ALLOCATION OF THE
UNFUNDED RETIREMENT APPROPRIATION FOR THE
TEACHERS' RETIREMENT SYSTEM (TRS) USING COVERED
PAYROLL AS THE ALLOCATION BASE
FOR THE 2014-15 YEAR**

TRS Participating Employer	FY 14 Covered Payroll Per Annual ED Report	Percent of Covered Payroll	Revised 2014-15 Unfunded Retirement Allocation
County Boards:			
Barbour County Board of Education	11,507,287	0.76030570%	2,429,783
Berkeley County Board of Education	93,437,247	6.17355501%	19,729,429
Boone County Board of Education	27,792,053	1.83626738%	5,868,338
Braxton County Board of Education	11,128,827	0.73530018%	2,349,870
Brooke County Board of Education	18,194,078	1.20211311%	3,841,710
Cabell County Board of Education	63,373,749	4.18720947%	13,381,472
Calhoun County Board of Education	6,018,311	0.39763989%	1,270,776
Clay County Board of Education	10,641,553	0.70310516%	2,246,981
Doddridge County Board of Education	6,803,078	0.44949074%	1,436,481
Fayette County Board of Education	36,479,298	2.41024818%	7,702,664
Gilmer County Board of Education	5,368,473	0.35470399%	1,133,562
Grant County Board of Education	8,515,591	0.56263934%	1,798,081
Greenbrier County Board of Education	28,727,995	1.89810659%	6,065,964
Hampshire County Board of Education	15,974,727	1.05547687%	3,373,090
Hancock County Board of Education	22,602,374	1.49337659%	4,772,529
Hardy County Board of Education	10,485,068	0.69276593%	2,213,939
Harrison County Board of Education	60,055,342	3.96795679%	12,680,785
Jackson County Board of Education	24,616,392	1.62644611%	5,197,792
Jefferson County Board of Education	44,630,272	2.94879662%	9,423,756
Kanawha County Board of Education	141,116,996	9.32383569%	29,797,087
Lewis County Board of Education	12,680,096	0.83779513%	2,677,423
Lincoln County Board of Education	19,294,625	1.27482813%	4,074,092
Logan County Board of Education	31,553,137	2.08476850%	6,662,497
Marion County Board of Education	41,957,344	2.77219182%	8,859,363
Marshall County Board of Education	29,569,106	1.95368020%	6,243,566
Mason County Board of Education	22,785,145	1.50545257%	4,811,121
McDowell County Board of Education	20,569,020	1.35902948%	4,343,182
Mercer County Board of Education	49,989,747	3.30290610%	10,555,418
Mineral County Board of Education	23,336,978	1.54191309%	4,927,641
Mingo County Board of Education	23,383,676	1.54499851%	4,937,502
Monongalia County Board of Education	59,180,073	3.91012630%	12,495,970
Monroe County Board of Education	9,171,410	0.60597037%	1,936,558
Morgan County Board of Education	12,031,640	0.79495056%	2,540,501
Nicholas County Board of Education	21,015,536	1.38853158%	4,437,465
Ohio County Board of Education	30,419,431	2.00986261%	6,423,113
Pendleton County Board of Education	6,272,836	0.41445678%	1,324,520
Pleasants County Board of Education	7,542,432	0.49834108%	1,592,597
Pocahontas County Board of Education	6,862,006	0.45338419%	1,448,924
Preston County Board of Education	19,528,445	1.29027699%	4,123,463
Putnam County Board of Education	46,379,590	3.06437699%	9,793,127
Raleigh County Board of Education	65,553,608	4.33123642%	13,841,753
Randolph County Board of Education	22,643,506	1.49609429%	4,781,214
Ritchie County Board of Education	7,334,618	0.48461047%	1,548,717
Roane County Board of Education	11,659,572	0.77036738%	2,461,938
Summers County Board of Education	8,024,603	0.53019894%	1,694,408
Taylor County Board of Education	11,695,410	0.77273525%	2,469,505
Tucker County Board of Education	5,394,440	0.35641969%	1,139,045
Tyler County Board of Education	7,205,555	0.47608309%	1,521,465
Upshur County Board of Education	19,562,159	1.29250450%	4,130,582
Wayne County Board of Education	35,935,700	2.37433172%	7,587,882
Webster County Board of Education	7,838,349	0.51789282%	1,655,080
Wetzel County Board of Education	14,198,049	0.93808882%	2,997,942
Wirt County Board of Education	5,319,821	0.35148949%	1,123,289
Wood County Board of Education	69,874,222	4.61670658%	14,754,057
Wyoming County Board of Education	23,343,660	1.54235460%	4,929,052
Subtotal - County Boards of Education	1,456,574,258	96.23829438%	307,558,061

**REVISED ALLOCATION OF THE
UNFUNDED RETIREMENT APPROPRIATION FOR THE
TEACHERS' RETIREMENT SYSTEM (TRS) USING COVERED
PAYROLL AS THE ALLOCATION BASE
FOR THE 2014-15 YEAR**

TRS Participating Employer	FY 14 Covered Payroll Per Annual ED Report	Percent of Covered Payroll	Revised 2014-15 Unfunded Retirement Allocation
Other Participants:			
River Valley Child Development Services	142,229	0.00939730%	30,032
Marshall University Research Corporation	177,178	0.01170641%	37,411
Bluefield State College	491,037	0.03244364%	103,683
Concord University	1,187,258	0.07844414%	250,692
Fairmont State University	1,230,096	0.08127452%	259,737
Glennville State College	1,552,258	0.10256025%	327,762
Marshall University	3,561,523	0.23531579%	752,022
Shepherd University	488,822	0.03229729%	103,216
West Liberty University	567,263	0.03748002%	119,779
WV School for the Deaf and Blind	7,150,118	0.47242021%	1,509,759
West Virginia State University	1,061,627	0.07014347%	224,164
West Virginia University	10,275,462	0.67891695%	2,169,681
Southern West Virginia Community & Technical College	783,432	0.05176264%	165,423
West Virginia Northern Community College	342,688	0.02264197%	72,359
West Virginia Network	143,882	0.00950652%	30,381
Blue Ridge Community & Technical College	67,561	0.00446387%	14,266
Bridgemont Community & Technical College	386,160	0.02551423%	81,538
Pierpont Community & Technical College	49,311	0.00325805%	10,412
Mountwest Community & Technical College	176,743	0.01167769%	37,320
New River Community & Technical College	312,046	0.02061742%	65,889
West Virginia University at Parkersburg	120,539	0.00796419%	25,452
WV Council for Community & Technical College Education	106,725	0.00705151%	22,535
Kanawha Valley Technical College	3,000	0.00019822%	633
State of WV - Department of Education	26,252,777	1.73456483%	5,543,317
West Virginia Higher Education Policy Commission	303,981	0.02008451%	64,186
Subtotal - Other Participants	56,933,714	3.76170562%	12,021,648
Total	1,513,507,972	100.00000000%	319,579,709

Notes: (1) The revised amounts reported for County Boards of Education that are fiscal agents include the combined amounts for the county boards, RESAs and MCVCS. The original amounts reported for the County Boards of Education include the amounts originally allocated for both the county board and MCVCS. (2) The covered payroll amounts were provided by the WV Consolidated Public Retirement Board.

**APPROVED
PROPOSED BUDGETS**

**EXECUTIVE SUMMARY
PROPOSED BUDGETS OF COUNTY BOARDS OF EDUCATION,
REGIONAL EDUCATION SERVICE AGENCIES, AND
MULTI-COUNTY VOCATIONAL CENTERS
FOR THE 2014-15 YEAR**

According to WVC §18-9B-6, all county boards of education are required to submit their proposed budgets for the upcoming year to the State Board of School Finance on or before the day fixed by the budget calendar, together with such supporting schedules as the Board may require. According to WVC §18-9A-17, the functions of the Board of School Finance are now performed by the State Board of Education, through its chief executive officer (State Superintendent of Schools).

According to WVC §11-8-9, county boards of education are required to hold a meeting or meetings between March 7 and March 28. WVC §11-8-12 specifies that the purpose of the meeting is to, among other things, ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. The board is then required to submit its Schedule of Proposed Levy Rates to the State Auditor's Office for review and approval. A levying body may extend the time for this meeting until the first day of June if a special levy is being placed on the ballot for consideration during a primary election.

The meeting is then to stand adjourned until the third Tuesday in April, at which time the board is to reconvene the meeting to finally enter the levy order, after having received approval from the State Auditor's Office. Although the Legislature will set the regular levy rates for boards of education, boards are responsible for setting the levy rates for all other levies, including those for permanent improvement, excess and bond levy purposes.

County boards of education must hold a public hearing on the proposed budget before the document is adopted and submitted to the State Superintendent of Schools for approval. The board meeting for conducting the public hearing and adopting the proposed budget may be held on any date between the time the final computations schedules of state aid are received and May 31.

WVC §18-9B-6 specifies that a county board of education is not to finally adopt its budget until after written approval has been received from the State Superintendent of Schools. Before giving final approval, the State Superintendent of Schools is required to ensure that estimates of revenues and receipts are reasonable and accurate, that amounts are budgeted so as to cover actual requirements of school operations, and that amounts are budgeted so as to maintain the schools of the county for the minimum 200 day employment term and the instructional term, as defined in WVC §18-5-45.

If the State Superintendent of Schools finds that the proposed budget for a county will not maintain the proposed educational program as well as other financial obligations, it may require that the budget be revised. Any required revision for this purpose may be made in the following order: postpone expenditures for permanent improvements and capital outlays except from the permanent improvement fund; reduce the amount budgeted for maintenance exclusive of service personnel salaries, so as to guarantee the payment of salaries for the employment term, or adjust amount budgeted in any other way so as to assure the required employment term of 200 days and the required instructional term of 180 days.

A summary of taxable assessed valuations, levy rates, projected regular levy gross tax collections, and summaries of the proposed budgets submitted by the fifty-five county boards of education, eight regional education service agencies, and seven multi-county vocational centers for the 2014-15 year follows:

Taxable Assessed Valuations:

The total statewide aggregate taxable assessed valuation for the 2014-15 year increased by \$1.6 billion over the previous year, an overall increase of 1.95%. Total taxable assessed valuations decreased in nineteen of the fifty-five counties.

The total taxable assessed valuations for the State for 2014-15 and the previous year are:

	<u>2013-14</u>	<u>2014-15</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 73,616,287,514	\$ 75,074,275,897	\$1,457,988,383	1.98%
Public utility property	<u>8,950,607,400</u>	<u>9,103,441,100</u>	<u>152,833,700</u>	<u>1.71%</u>
Total	<u>\$ 82,566,894,914</u>	<u>\$ 84,177,716,997</u>	<u>\$ 1,610,822,083</u>	<u>1.95%</u>

Levy Rates:

County boards of education are considered to be local levying bodies, and as such have the authority under State statutes to levy taxes on the various classes of property specified in WVC §11-8-5. However, as a result of the fair and equitable property valuation program (WVC §11-1C-1 et seq.), which was implemented in 1990 to ensure that all property in the State is assessed at 60% of fair market value, the levy rates for county boards of education regular levies are set by the Legislature so that the rates are uniform throughout the State.

In addition, a provision of the fair and equitable property valuation program requires that the regular levy rates be reduced so that the amount of the projected gross tax revenues does not increase by more than 2% over the projected gross tax revenues of the previous year, unless the Legislature holds a public hearing. Excluded from the calculation are increases in projected tax collections due to new construction, improvements to existing real property, or newly acquired personal property. The amounts to be paid to the Assessor's Valuation Fund are also excluded from the calculation.

The levy rates for the 2014-15 year, however, did not need to be reduced because the assessed valuation did not increase by more than the 2% limit. Therefore, the levy rates of the regular levy for school districts for the 2014-15 year remained the same as they were for the previous year.

Summary of Projected Gross Tax Collections:

	<u>2013-14</u>	<u>2014-15</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 514,371,448	\$ 521,203,568	\$ 6,832,120	1.33%
Excess Levy	475,214,512	481,159,729	5,945,217	1.25%
Bond Levy	54,900,123	56,044,937	1,144,814	2.09%
Permanent Improvement Levy	<u>3,652,888</u>	<u>3,607,342</u>	<u>(45,546)</u>	<u>(1.25%)</u>
Total	<u>\$ 1,048,138,971</u>	<u>\$ 1,062,015,576</u>	<u>\$ 13,876,605</u>	<u>1.32%</u>

Projected Regular Levy Gross Tax Collections:

The total projected regular levy gross tax collections statewide for the 2014-15 year is \$521.2 million, an increase of \$6.8 million or 1.33% more than the previous year's amount. Thirty-four county boards realized an increase in projected regular levy gross tax collections over the previous year and twenty-one realized a decrease. Under the Public School Support Program (PSSP), which is commonly referred to as the State Aid funding formula, an increase in the regular levy projected gross tax collections causes a decrease in state aid appropriated for the public schools and vice versa.

Excess Levies:

Forty-three county boards of education have excess levies in effect for the 2014-15 year, which is the same as the previous year. It should be noted that the total collections from the Calhoun County Schools excess levy are dedicated completely to support the Calhoun County Public Library. The excess levies of twenty county boards of education were scheduled to expire at June 30, 2014, but all were able to renew their levies into the upcoming years. The twenty county boards were: Brooke, Doddridge, Fayette, Greenbrier, Hancock, Jackson,

Kanawha, Lincoln, Logan, Marion, Mason, McDowell, Mingo, Morgan, Pleasants, Raleigh, Upshur, Wayne, Wood, and Wyoming.

The total projected excess levy gross tax collections for the year is \$481.2 million, an increase of \$5.9 million or 1.25% increase over the previous year's amount.

The excess levy rates for the year range from 100% of the maximum rates authorized by statute (22.95 ¢ for Class I property) to a low of 1.7% (0.40 ¢ for Calhoun County Schools). Twenty-two county boards set their excess levy rates at 100% of the maximum allowed by statute, which is one more than the previous year. Mason County Schools increased from 20.48 ¢ to 22.95 ¢.

Bond Levies:

Twenty-three county boards have bond levies in effect for the 2014-15 year, one more than the previous year. The total projected gross tax collections for bond purposes for the year is \$56.0 million, an increase of \$1.1 million over the previous year's amount.

Permanent Improvement Levies:

Five county boards of education have established a permanent improvement fund and allocate a portion of their gross tax collections from their regular levy for this purpose; they are: Cabell, Mingo, Monroe, Wayne, and Wyoming. In addition, ten other county boards are maintaining a permanent improvement fund during the 2014-15 year, but rather than dedicate a portion of their regular levy tax collections for this purpose, they periodically transfer available funds from the general current expense fund or other funds to the permanent improvement fund. The total projected permanent improvement gross tax collections for the 2014-15 year for the five county boards that have dedicated a portion of their regular tax collections for this purpose is \$3.6 million, a decrease of \$46 thousand over the previous year's amount.

Proposed Budgets of County Boards of Education:

The total aggregate revenues, expenditures, and beginning fund balances budgeted by the fifty-five county boards of education for the 2014-15 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
Current Expense	\$ 2,519,858,008	\$ 65,861,914	\$ 2,585,719,922
Special Revenue	480,964,527	674,611	481,639,138
Debt Service	47,103,321	1,439,542	48,542,863
Bond Construction	-	27,369,750	27,369,750
Permanent Improvement	5,440,129	39,683,468	45,123,597
Capital Projects Fund	<u>39,057,695</u>	<u>7,144,077</u>	<u>46,201,772</u>
Total	\$ <u>3,092,423,680</u>	\$ <u>142,173,362</u>	\$ <u>3,234,597,042</u>

County boards are required to include major federal programs in their proposed budgets using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known. The proposed budgets of all fifty-five county boards are summarized in the following schedule.

Projected Deficits as of June 30, 2014:

Four county boards of education projected deficits in their General Current Expense Fund at the end of the 2013-14 fiscal year, which will create a deficit beginning balance for the 2014-15 year. The county boards and amount of the projected deficits are: Calhoun - \$1,500,000; Clay - \$798,664; Preston - \$750,000; and

Randolph - \$500,000. These projected deficits are exclusive of the liability for other post-employment benefits (OPEB). Calhoun, Clay, Preston, and Randolph reported deficits for the fiscal year ended June 30, 2013, so the projected deficits are recurring deficits.

Proposed Budgets of Regional Education Service Agencies:

Total aggregate revenues, expenditures, and beginning fund balances budgeted by the eight regional education service agencies (RESAs) for the 2014-15 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,440,340	\$1,217,558	\$ 11,657,898
Special Revenue Fund	<u>25,540,666</u>	<u> -</u>	<u>25,540,666</u>
Total	\$ <u>35,981,006</u>	\$ <u>1,217,558</u>	\$ <u>37,198,564</u>

Like boards of education, RESAs are required to include all major federal, state and local projects in their proposed budgets, using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known.

None of the eight RESAs are projecting a deficit at June 30, 2014.

Proposed Budgets of Multi-County Vocational Centers:

Total aggregate revenues, expenditures and beginning fund balances budgeted by the seven multi-county vocational centers (MCVCs) for the 2014-15 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,648,814	\$ 150,000	\$10,798,814
Special Revenue Fund	<u>2,995,995</u>	<u> -</u>	<u>2,995,995</u>
Total	\$ <u>13,644,809</u>	\$ <u>150,000</u>	\$ <u>13,794,809</u>

Like boards of education, MCVCs are required to include major federal projects in their proposed budgets, using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known.

**COUNTY BOARDS OF EDUCATION
SUMMARY OF APPROVED PROPOSED BUDGETS
FOR THE 2014-15 YEAR**

County	Current Expense Fund	Special Revenue Fund	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Total All Funds
Barbour	18,057,507	4,120,750	-	-	-	-	22,178,257
Berkeley	166,043,963	27,014,307	6,926,318	-	-	-	199,984,588
Boone	44,581,236	8,057,354	-	-	-	-	52,638,590
Braxton	15,550,038	4,743,932	1,245,688	-	-	-	21,539,658
Brooke	29,318,144	4,892,640	1,387,850	-	1,000	-	35,599,634
Cabell	130,831,280	23,313,622	-	-	1,508,319	-	155,653,221
Calhoun	6,443,288	2,414,051	244,077	-	-	-	9,101,416
Clay	13,890,912	4,436,945	-	-	-	-	18,327,857
Doddridge	14,965,410	2,447,110	799,840	-	-	-	18,212,360
Fayette	69,352,323	12,863,250	-	-	-	-	82,215,573
Gilmer	8,757,852	1,953,011	-	-	-	12,853,332	23,564,195
Grant	13,371,000	3,381,478	66,643	-	-	50,000	16,869,121
Greenbrier	44,055,740	10,250,280	4,395,960	-	-	-	58,701,980
Hampshire	27,161,947	5,998,004	510	-	-	-	33,160,461
Hancock	37,416,043	6,542,754	2,413,650	-	-	-	46,372,447
Hardy	16,876,577	3,907,238	1,320,766	-	-	-	22,104,581
Harrison	116,107,207	18,046,330	-	-	-	-	134,153,537
Jackson	42,847,594	7,607,545	-	-	-	-	50,455,139
Jefferson	85,700,025	12,114,186	1,690,400	-	-	-	99,504,611
Kanawha	238,134,430	46,467,715	-	-	22,000,000	-	306,602,145
Lewis	25,411,809	4,838,108	-	-	-	-	30,249,917
Lincoln	37,663,187	7,269,764	-	-	-	-	44,932,951
Logan	72,155,800	11,129,988	-	-	9,168,500	-	92,454,288
Marion	73,362,977	12,347,001	1,886,926	-	-	-	87,596,904
Marshall	56,577,366	8,424,400	4,131,880	5,000,000	-	1,950,000	76,083,646
Mason	42,895,540	7,660,962	1,696,724	-	-	-	52,253,226
McDowell	33,793,851	9,789,031	-	-	300,000	-	43,882,882
Mercer	77,560,372	19,718,292	-	-	-	2,003,000	99,281,664
Mineral	37,702,531	8,324,693	-	-	750,000	100,000	46,877,224
Mingo	44,397,522	8,555,224	-	-	563,243	415,020	53,931,009
Monongalia	106,396,222	19,482,090	3,402,330	455,000	6,935,470	-	136,671,112
Monroe	16,763,202	3,835,857	-	-	550,922	-	21,149,981
Morgan	22,706,851	4,264,730	-	-	-	-	26,971,581
Nicholas	37,566,772	6,699,989	-	-	-	-	44,266,761
Ohio	53,478,218	8,648,927	1,806,451	-	78,650	-	64,012,246
Pendleton	10,113,670	2,036,560	-	-	-	-	12,150,230
Pleasants	13,378,420	2,208,619	1,549,450	8,500,000	-	9,000,000	34,636,489
Pocahontas	11,447,660	2,347,010	-	-	-	-	13,794,670
Preston	31,815,343	5,834,987	3,416,000	13,402,000	-	14,925,000	69,393,330
Putnam	94,798,233	14,080,688	5,143,000	-	-	782,016	114,803,937
Raleigh	116,028,912	22,325,885	-	-	-	-	138,354,797
Randolph	34,625,179	7,719,037	-	-	-	-	42,344,216
Ritchie	12,872,021	2,942,767	-	-	-	-	15,814,788
Roane	17,203,518	4,732,589	311,250	-	-	-	22,247,357
Summers	12,458,795	3,313,942	-	-	-	-	15,772,737
Taylor	21,225,478	4,059,336	960,150	-	-	-	26,244,964
Tucker	10,712,888	1,985,489	-	-	-	-	12,698,377
Tyler	15,944,851	2,628,681	-	-	-	-	18,573,532
Upshur	35,692,739	5,692,180	-	-	-	-	41,384,919
Wayne	68,786,790	12,299,186	-	-	2,436,203	-	83,522,179
Webster	11,161,993	2,856,947	-	-	-	4,123,404	18,142,344
Wetzel	30,935,706	4,481,638	-	-	-	-	35,417,344
Wirt	8,475,798	2,012,313	-	-	-	-	10,488,111
Wood	110,710,342	18,747,636	3,145,050	-	-	-	132,603,028
Wyoming	39,436,850	7,772,090	601,950	12,750	831,290	-	48,654,930
Total	2,585,719,922	481,639,138	48,542,863	27,369,750	45,123,597	46,201,772	3,234,597,042

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REVENUES & EXPENDITURES

**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
FOR THE 2014-15 YEAR**

County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
	Amount	Percent	Amount	Percent	Amount	Percent	
Barbour	\$ 3,681,864	14.7%	\$ 18,014,896	72.0%	\$ 3,325,136	13.3%	\$ 25,021,896
Berkeley	69,547,022	31.9%	130,003,885	59.6%	18,566,999	8.5%	218,117,906
Boone	23,550,920	39.0%	30,445,694	50.5%	6,316,673	10.5%	60,313,287
Braxton	4,782,515	19.6%	15,679,346	64.2%	3,950,297	16.2%	24,412,158
Brooke	13,210,229	33.1%	23,382,596	58.6%	3,309,334	8.3%	39,902,159
Cabell	55,795,953	34.5%	88,724,374	54.9%	17,019,267	10.5%	161,539,594
Calhoun	1,579,166	10.7%	11,164,894	75.6%	2,026,574	13.7%	14,770,634
Clay	2,424,178	10.4%	17,287,671	74.1%	3,602,844	15.5%	23,314,693
Doddridge	12,570,408	63.3%	5,970,137	30.1%	1,326,789	6.7%	19,867,334
Fayette	22,040,376	27.3%	48,953,935	60.7%	9,657,397	12.0%	80,651,708
Gilmer	3,337,551	25.9%	8,218,099	63.8%	1,323,054	10.3%	12,878,704
Grant	7,113,746	35.1%	10,641,876	52.4%	2,534,968	12.5%	20,290,590
Greenbrier	20,580,931	31.9%	36,585,002	56.7%	7,368,006	11.4%	64,533,939
Hampshire	7,851,237	22.0%	23,213,696	65.0%	4,645,039	13.0%	35,709,972
Hancock	17,613,146	33.7%	29,834,259	57.1%	4,795,823	9.2%	52,243,228
Hardy	7,151,289	18.1%	29,552,681	74.9%	2,727,764	6.9%	39,431,734
Harrison	53,799,700	38.9%	72,186,500	52.2%	12,354,261	8.9%	138,340,461
Jackson	18,035,009	30.1%	36,059,481	60.2%	5,761,188	9.6%	59,855,678
Jefferson	44,487,326	41.7%	55,393,296	51.9%	6,900,971	6.5%	106,781,593
Kanawha	113,123,216	34.7%	178,282,860	54.7%	34,396,831	10.6%	325,802,907
Lewis	10,487,523	27.2%	24,455,367	63.4%	3,648,524	9.5%	38,591,414
Lincoln	7,962,528	18.5%	28,875,662	67.0%	6,273,263	14.6%	43,111,453
Logan	23,808,750	32.5%	41,709,711	57.0%	7,717,677	10.5%	73,236,138
Marion	37,705,248	38.2%	53,419,610	54.1%	7,639,266	7.7%	98,764,124
Marshall	45,908,756	59.1%	25,364,666	32.7%	6,341,307	8.2%	77,614,729
Mason	16,185,611	31.5%	29,681,351	57.7%	5,584,031	10.9%	51,450,993
McDowell	14,447,437	30.2%	24,108,522	50.4%	9,254,677	19.4%	47,810,636
Mercer	26,755,800	23.7%	73,334,931	65.0%	12,670,173	11.2%	112,760,904
Mineral	13,061,812	26.0%	32,105,445	64.0%	4,978,982	9.9%	50,146,239
Mingo	17,643,198	31.1%	32,156,623	56.7%	6,880,485	12.1%	56,680,306
Monongalia	67,168,246	46.7%	66,499,628	46.2%	10,267,324	7.1%	143,935,198
Monroe	4,689,738	21.6%	14,377,520	66.3%	2,624,285	12.1%	21,691,543
Morgan	10,007,008	35.1%	15,505,564	54.4%	2,988,940	10.5%	28,501,512
Nicholas	11,411,159	25.5%	28,113,783	62.9%	5,173,817	11.6%	44,698,759
Ohio	27,577,072	40.7%	34,201,849	50.4%	6,050,701	8.9%	67,829,622
Pendleton	2,609,935	13.9%	14,457,373	77.3%	1,642,712	8.8%	18,710,020
Pleasants	10,311,453	41.4%	13,326,979	53.5%	1,258,543	5.1%	24,896,975
Pocahontas	4,158,761	27.9%	8,705,764	58.5%	2,029,836	13.6%	14,894,361
Preston	11,934,057	21.4%	38,188,653	68.3%	5,760,924	10.3%	55,883,634
Putnam	45,410,552	38.1%	66,385,141	55.8%	7,261,982	6.1%	119,057,675
Raleigh	48,312,110	32.6%	84,963,528	57.4%	14,698,177	9.9%	147,973,815
Randolph	11,153,953	23.3%	31,209,250	65.3%	5,424,593	11.4%	47,787,796
Ritchie	4,863,025	28.0%	10,201,324	58.8%	2,289,324	13.2%	17,353,673
Roane	3,442,608	14.2%	17,608,144	72.4%	3,278,495	13.5%	24,329,247
Summers	3,050,655	17.8%	11,543,204	67.3%	2,564,743	14.9%	17,158,602
Taylor	9,073,631	32.1%	16,218,966	57.5%	2,930,722	10.4%	28,223,319
Tucker	4,245,458	33.5%	6,966,666	55.0%	1,461,450	11.5%	12,673,574
Tyler	5,888,875	34.3%	9,524,796	55.4%	1,765,815	10.3%	17,179,486
Upshur	10,666,393	24.2%	28,776,556	65.2%	4,690,018	10.6%	44,132,967
Wayne	20,571,222	24.5%	54,378,012	64.7%	9,052,276	10.8%	84,001,510
Webster	2,027,163	10.7%	14,338,925	75.4%	2,658,535	14.0%	19,024,623
Wetzel	22,482,401	56.5%	14,199,944	35.7%	3,113,873	7.8%	39,796,218
Wirt	1,735,703	14.7%	8,666,667	73.3%	1,414,096	12.0%	11,816,466
Wood	42,574,248	28.3%	93,434,224	62.0%	14,642,688	9.7%	150,651,160
Wyoming	16,186,726	29.7%	32,704,094	60.0%	5,583,729	10.3%	54,474,549
Total	\$ 1,117,794,597	32.6%	\$ 1,969,303,620	57.4%	\$ 343,525,198	10.0%	\$ 3,430,623,415
Bond and capital lease proceeds, not classified above							\$ 2,365,818

Note: RESA funds are not included.

**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
ARRANGED IN DESCENDING ORDER BY TOTAL REVENUES
FOR THE 2014-15 YEAR**

Ct.	County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
		Amount	Percent	Amount	Percent	Amount	Percent	
1	Kanawha	\$ 113,123,216	34.7%	\$ 178,282,860	54.7%	\$ 34,396,831	10.6%	\$ 325,802,907
2	Berkeley	69,547,022	31.9%	130,003,885	59.6%	18,566,999	8.5%	218,117,906
3	Cabell	55,795,953	34.5%	88,724,374	54.9%	17,019,267	10.5%	161,539,594
4	Wood	42,574,248	28.3%	93,434,224	62.0%	14,642,688	9.7%	150,651,160
5	Raleigh	48,312,110	32.6%	84,963,528	57.4%	14,698,177	9.9%	147,973,815
6	Monongalia	67,168,246	46.7%	66,499,628	46.2%	10,267,324	7.1%	143,935,198
7	Harrison	53,799,700	38.9%	72,186,500	52.2%	12,354,261	8.9%	138,340,461
8	Putnam	45,410,552	38.1%	66,385,141	55.8%	7,261,982	6.1%	119,057,675
9	Mercer	26,755,800	23.7%	73,334,931	65.0%	12,670,173	11.2%	112,760,904
10	Jefferson	44,487,326	41.7%	55,393,296	51.9%	6,900,971	6.5%	106,781,593
11	Marion	37,705,248	38.2%	53,419,610	54.1%	7,639,266	7.7%	98,764,124
12	Wayne	20,571,222	24.5%	54,378,012	64.7%	9,052,276	10.8%	84,001,510
13	Fayette	22,040,376	27.3%	48,953,935	60.7%	9,657,397	12.0%	80,651,708
14	Marshall	45,908,756	59.1%	25,364,666	32.7%	6,341,307	8.2%	77,614,729
15	Logan	23,808,750	32.5%	41,709,711	57.0%	7,717,677	10.5%	73,236,138
16	Ohio	27,577,072	40.7%	34,201,849	50.4%	6,050,701	8.9%	67,829,622
17	Greenbrier	20,580,931	31.9%	36,585,002	56.7%	7,368,006	11.4%	64,533,939
18	Boone	23,550,920	39.0%	30,445,694	50.5%	6,316,673	10.5%	60,313,287
19	Jackson	18,035,009	30.1%	36,059,481	60.2%	5,761,188	9.6%	59,855,678
20	Mingo	17,643,198	31.1%	32,156,623	56.7%	6,880,485	12.1%	56,680,306
21	Preston	11,934,057	21.4%	38,188,653	68.3%	5,760,924	10.3%	55,883,634
22	Wyoming	16,186,726	29.7%	32,704,094	60.0%	5,583,729	10.3%	54,474,549
23	Hancock	17,613,146	33.7%	29,834,259	57.1%	4,795,823	9.2%	52,243,228
24	Mason	16,185,611	31.5%	29,681,351	57.7%	5,584,031	10.9%	51,450,993
25	Mineral	13,061,812	26.0%	32,105,445	64.0%	4,978,982	9.9%	50,146,239
26	McDowell	14,447,437	30.2%	24,108,522	50.4%	9,254,677	19.4%	47,810,636
27	Randolph	11,153,953	23.3%	31,209,250	65.3%	5,424,593	11.4%	47,787,796
28	Nicholas	11,411,159	25.5%	28,113,783	62.9%	5,173,817	11.6%	44,698,759
29	Upshur	10,666,393	24.2%	28,776,556	65.2%	4,690,018	10.6%	44,132,967
30	Lincoln	7,962,528	18.5%	28,875,662	67.0%	6,273,263	14.6%	43,111,453
31	Brooke	13,210,229	33.1%	23,382,596	58.6%	3,309,334	8.3%	39,902,159
32	Wetzel	22,482,401	56.5%	14,199,944	35.7%	3,113,873	7.8%	39,796,218
33	Hardy	7,151,289	18.1%	29,552,681	74.9%	2,727,764	6.9%	39,431,734
34	Lewis	10,487,523	27.2%	24,455,367	63.4%	3,648,524	9.5%	38,591,414
35	Hampshire	7,851,237	22.0%	23,213,696	65.0%	4,645,039	13.0%	35,709,972
36	Morgan	10,007,008	35.1%	15,505,564	54.4%	2,988,940	10.5%	28,501,512
37	Taylor	9,073,631	32.1%	16,218,966	57.5%	2,930,722	10.4%	28,223,319
38	Barbour	3,681,864	14.7%	18,014,896	72.0%	3,325,136	13.3%	25,021,896
39	Pleasants	10,311,453	41.4%	13,326,979	53.5%	1,258,543	5.1%	24,896,975
40	Braxton	4,782,515	19.6%	15,679,346	64.2%	3,950,297	16.2%	24,412,158
41	Roane	3,442,608	14.2%	17,608,144	72.4%	3,278,495	13.5%	24,329,247
42	Clay	2,424,178	10.4%	17,287,671	74.1%	3,602,844	15.5%	23,314,693
43	Monroe	4,689,738	21.6%	14,377,520	66.3%	2,624,285	12.1%	21,691,543
44	Grant	7,113,746	35.1%	10,641,876	52.4%	2,534,968	12.5%	20,290,590
45	Doddridge	12,570,408	63.3%	5,970,137	30.1%	1,326,789	6.7%	19,867,334
46	Webster	2,027,163	10.7%	14,338,925	75.4%	2,658,535	14.0%	19,024,623
47	Pendleton	2,609,935	13.9%	14,457,373	77.3%	1,642,712	8.8%	18,710,020
48	Ritchie	4,863,025	28.0%	10,201,324	58.8%	2,289,324	13.2%	17,353,673
49	Tyler	5,888,875	34.3%	9,524,796	55.4%	1,765,815	10.3%	17,179,486
50	Summers	3,050,655	17.8%	11,543,204	67.3%	2,564,743	14.9%	17,158,602
51	Pocahontas	4,158,761	27.9%	8,705,764	58.5%	2,029,836	13.6%	14,894,361
52	Calhoun	1,579,166	10.7%	11,164,894	75.6%	2,026,574	13.7%	14,770,634
53	Gilmer	3,337,551	25.9%	8,218,099	63.8%	1,323,054	10.3%	12,878,704
54	Tucker	4,245,458	33.5%	6,966,666	55.0%	1,461,450	11.5%	12,673,574
55	Wirt	1,735,703	14.7%	8,666,667	73.3%	1,414,096	12.0%	11,816,466
-	Total	\$ 1,117,794,597	32.6%	\$ 1,969,303,620	57.4%	\$ 343,525,198	10.0%	\$ 3,430,623,415

Bond and capital lease proceeds, not classified above 2,365,818

Note: RESA funds are not included.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Property Taxes			Interstate Registration Plan (IRP) Fee	Public Utilities Tax Loss Restoration	Penalties & Interest on Prop. Taxes	Payments In Lieu of Taxes
	Reg. PI & Bond Levies	Excess Levies	Sales, Redmpt, Delinquencies				
Barbour	3,386,544	-	46,700	18,577	-	37,261	-
Berkeley	32,811,641	29,451,536	-	-	18,966	445,397	1,976,625
Boone	10,094,745	12,215,801	-	18,948	18,065	-	-
Braxton	4,324,474	-	1,084	32,065	-	35,963	-
Brooke	6,339,579	6,180,245	37,073	-	-	62,676	15,250
Cabell	26,640,702	25,756,789	101,401	62,823	-	-	-
Calhoun	1,128,574	23,977	-	213,740	40,016	-	-
Clay	1,685,523	575,985	-	-	-	-	-
Doddridge	5,965,772	6,234,436	-	-	15,803	-	-
Fayette	9,449,975	11,395,478	24,617	66,674	-	-	5,810
Gilmer	1,999,977	968,534	-	-	8,821	26,541	-
Grant	6,515,954	-	-	19,130	-	-	-
Greenbrier	19,380,866	160,407	23,904	128,572	-	-	-
Hampshire	7,047,250	8	-	-	-	-	-
Hancock	8,826,666	7,318,538	10,646	-	-	-	-
Hardy	6,702,406	-	-	16,286	-	-	-
Harrison	23,579,948	26,220,168	-	40,848	-	365,801	-
Jackson	7,569,660	9,135,784	31,468	70,935	22,879	118,915	-
Jefferson	19,117,046	18,948,605	58,053	18,716	16,239	290,995	-
Kanawha	58,615,696	46,761,323	31,507	87,589	-	-	-
Lewis	6,272,804	3,403,758	44,753	48,443	45,840	-	-
Lincoln	3,266,543	3,940,979	975	-	-	61,510	-
Logan	10,690,447	12,612,760	-	-	-	124,193	-
Marion	16,000,069	15,851,309	3,827,287	-	15,712	-	-
Marshall	22,558,408	22,637,962	21,076	27,002	-	127,943	34,468
Mason	7,585,195	7,669,962	5,811	28,860	40,472	202,222	-
McDowell	6,117,058	7,491,426	49,615	37,378	12,904	-	-
Mercer	10,924,658	13,185,173	-	101,575	-	165,425	-
Mineral	5,267,566	7,061,298	47,835	23,362	1,148	-	-
Mingo	7,609,069	9,210,255	-	36,774	10,240	107,475	-
Monongalia	34,620,876	28,152,577	2,328	99,971	-	-	1,813,552
Monroe	1,966,139	1,791,766	-	-	-	-	-
Morgan	5,066,415	4,359,366	13,317	11,661	-	79,655	-
Nicholas	5,552,137	3,879,552	1,935	30,763	893,742	110,036	-
Ohio	11,781,983	14,284,999	110,125	57,438	-	132,864	-
Pendleton	2,259,346	-	-	11,184	-	12,442	-
Pleasants	5,405,145	3,685,024	-	-	189,901	29,363	388,154
Pocahontas	3,839,947	-	6,037	23,653	-	379	-
Preston	11,208,318	6,869	8,800	30,816	-	33,366	-
Putnam	22,128,035	20,371,937	35,687	48,238	-	344,290	-
Raleigh	20,748,015	25,397,851	28,192	101,384	-	-	-
Randolph	6,964,183	3,374,191	-	27,518	8,533	956	-
Ritchie	2,627,562	2,060,362	-	-	-	-	-
Roane	2,801,318	-	-	-	-	36,047	-
Summers	2,734,195	-	243	1,005	-	30,550	-
Taylor	5,440,368	2,603,345	481,953	11,317	7,684	68,509	-
Tucker	3,839,123	-	-	-	-	46,362	-
Tyler	2,524,841	3,045,535	-	-	-	143	-
Upshur	6,304,177	3,265,659	-	-	14,744	-	-
Wayne	7,418,353	7,555,100	-	35,453	4,299,410	203,856	22,483
Webster	1,700,491	-	-	12,157	-	-	-
Wetzel	11,751,156	9,934,675	46,303	28,279	-	52,534	280,890
Wirt	782,076	818,034	-	11,986	1,199	20,228	-
Wood	22,149,901	18,045,096	84,981	-	22,687	221,280	628,233
Wyoming	7,148,697	8,477,664	8,556	25,885	-	253,812	-
Total	566,237,612	465,522,098	5,192,262	1,667,005	5,705,005	3,848,989	5,165,465

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and receipted. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

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**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Vocational, Adult & Misc. Tuition	Interest Earned On Investments	Contributions Donations Received	Child Nutrition Prgm Charges	Miscellaneous Revenues	Accrued (Unearned) Adjustments	Total Local Revenues
Barbour	-	7,121	29,682	64,668	90,761	550	3,681,864
Berkeley	1,363,520	362,583	11,850	1,692,969	1,425,106	(13,171)	69,547,022
Boone	210,426	19,441	-	33,835	873,135	66,524	23,550,920
Braxton	-	3,694	-	25,705	359,530	-	4,782,515
Brooke	-	36,257	-	143,731	404,079	(8,661)	13,210,229
Cabell	223,507	713,477	6,000	913,664	1,377,590	-	55,795,953
Calhoun	2,287	183	8,649	14,794	146,946	-	1,579,166
Clay	-	4,783	-	34,427	123,460	-	2,424,178
Doddridge	-	14,924	89,408	84,248	150,317	15,500	12,570,408
Fayette	111,296	347,960	-	38,497	600,069	-	22,040,376
Gilmer	-	5,159	185,053	51,099	92,367	-	3,337,551
Grant	-	5,254	-	93,214	443,537	36,657	7,113,746
Greenbrier	57,319	21,604	-	323,287	484,972	-	20,580,931
Hampshire	-	77,414	-	341,093	363,828	21,644	7,851,237
Hancock	239,685	10,503	-	312,482	729,722	164,904	17,613,146
Hardy	-	3,411	-	236,829	192,357	-	7,151,289
Harrison	149,466	131,392	25,000	929,635	2,406,405	(48,963)	53,799,700
Jackson	175,811	41,559	-	106,469	774,892	(13,363)	18,035,009
Jefferson	49,931	62,160	2,905,451	745,846	2,285,921	(11,637)	44,487,326
Kanawha	1,649,519	142,594	5,500	1,023,743	4,771,070	34,675	113,123,216
Lewis	-	10,746	27,492	315,560	318,127	-	10,487,523
Lincoln	-	20,043	-	41,510	778,225	(147,257)	7,962,528
Logan	46,086	105,979	-	42,992	185,055	1,238	23,808,750
Marion	5,005	222,692	63,776	1,038,068	681,330	-	37,705,248
Marshall	9,799	38,138	142,842	15,189	287,997	7,932	45,908,756
Mason	-	28,275	211,266	131,737	281,811	-	16,185,611
McDowell	52,329	51,877	200,703	24,251	409,896	-	14,447,437
Mercer	355,585	35,768	950,469	38,061	392,648	606,438	26,755,800
Mineral	48,491	39,021	5,650	437,705	378,968	(249,232)	13,061,812
Mingo	31,500	3,642	45,822	32,672	555,749	-	17,643,198
Monongalia	221,993	239,180	97,467	1,245,521	681,718	(6,937)	67,168,246
Monroe	-	9,040	-	636,230	286,563	-	4,689,738
Morgan	9,124	88,322	74,399	37,889	287,433	(20,573)	10,007,008
Nicholas	15,600	28,646	-	243,619	655,129	-	11,411,159
Ohio	-	38,359	88,608	327,802	761,211	(6,317)	27,577,072
Pendleton	-	2,090	21,145	107,593	196,135	-	2,609,935
Pleasants	330,142	64,247	3,606	128,040	87,831	-	10,311,453
Pocahontas	-	9,487	13,202	73,968	192,088	-	4,158,761
Preston	4,237	14,489	-	294,226	332,936	-	11,934,057
Putnam	279,046	243,218	131,000	1,311,718	517,383	-	45,410,552
Raleigh	78,233	268,309	60,684	614,681	1,150,092	(135,331)	48,312,110
Randolph	-	2,107	302,329	149,930	324,206	-	11,153,953
Ritchie	-	13,570	-	113,302	60,393	(12,164)	4,863,025
Roane	-	3,077	262,034	194,029	149,961	(3,858)	3,442,608
Summers	-	5,130	3,253	8,179	269,769	(1,669)	3,050,655
Taylor	590	12,933	26,468	182,351	228,502	9,611	9,073,631
Tucker	-	856	26,401	104,303	228,413	-	4,245,458
Tyler	-	1,016	75,100	124,588	118,346	(694)	5,888,875
Upshur	336,130	9,646	12,925	289,999	284,456	148,657	10,666,393
Wayne	27,217	9,829	6,000	72,964	920,557	-	20,571,222
Webster	-	1,697	-	20,570	292,248	-	2,027,163
Wetzel	-	61,864	18,000	188,389	120,311	-	22,482,401
Wirt	-	5,853	3,965	10,277	81,682	403	1,735,703
Wood	16,920	35,780	83,542	718,910	586,556	(19,638)	42,574,248
Wyoming	22,000	6,503	-	32,814	210,795	-	16,186,726
Total	6,122,794	3,742,902	6,224,741	16,559,872	31,390,584	415,268	1,117,794,597

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and receipted. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

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**COUNTY BOARDS OF EDUCATION
SCHEDULE OF STATE REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Public School Support Program				State Special Ed. Program	State Vocational Programs	School Building Authority
	Unrestricted State Aid	Restricted State Aid	PEIA Allocation	Retirement Allocation			
Barbour	10,804,453	868,949	2,166,789	3,401,957	90,128	45,638	27,137
Berkeley	77,737,534	5,497,918	13,616,904	25,628,195	501,238	231,471	4,476,959
Boone	15,171,920	1,439,846	3,329,919	7,745,459	210,186	142,197	1,372,186
Braxton	9,382,203	763,818	1,896,372	3,159,762	130,279	53,817	-
Brooke	13,705,951	1,032,000	2,579,705	5,286,269	97,833	63,563	390,611
Cabell	51,563,926	3,604,766	10,483,567	18,476,457	322,601	135,913	2,013,922
Calhoun	5,759,797	466,179	1,002,185	1,734,902	43,394	102,120	310,455
Clay	9,904,740	818,470	1,666,824	3,012,164	123,202	40,746	1,092,536
Doddridge	2,117,194	612,416	1,015,909	1,917,498	58,667	19,136	123,792
Fayette	29,064,304	2,050,473	5,752,980	10,396,944	267,981	114,425	-
Gilmer	4,139,586	493,311	859,429	1,510,578	52,980	12,701	561,460
Grant	4,674,260	766,332	1,514,211	2,555,078	77,722	199,098	160,679
Greenbrier	21,133,193	1,708,114	4,383,629	8,116,014	265,172	164,595	-
Hampshire	13,335,767	1,284,182	2,721,375	4,708,143	296,542	49,854	499,014
Hancock	16,808,838	1,293,174	3,051,413	6,442,212	154,103	92,517	1,007,346
Hardy	8,558,376	869,993	1,756,426	3,137,808	67,385	31,864	14,992,476
Harrison	38,046,455	3,093,303	8,750,383	16,490,456	450,451	363,323	6,131,096
Jackson	21,187,642	1,586,425	3,955,085	7,330,186	130,336	136,366	847,301
Jefferson	32,828,503	2,921,446	6,037,001	12,792,858	183,528	64,443	172,851
Kanawha	100,717,574	7,058,478	21,217,040	40,763,740	875,508	331,549	3,057,670
Lewis	9,189,268	1,109,717	1,908,204	3,714,079	75,486	26,203	8,336,171
Lincoln	17,915,747	1,331,582	3,017,945	5,629,212	131,261	37,642	11,674
Logan	25,172,346	1,997,555	4,469,577	9,264,972	128,320	155,886	-
Marion	30,935,497	2,333,561	5,663,278	12,223,641	134,313	66,556	1,215,945
Marshall	11,268,806	1,592,402	3,741,143	8,236,314	124,584	53,888	3,776,450
Mason	17,854,611	1,444,812	3,243,930	6,477,623	135,106	70,040	-
McDowell	13,314,694	1,282,354	2,552,042	5,762,254	91,250	92,881	62,060
Mercer	42,373,453	2,591,402	7,998,687	14,497,891	231,311	131,990	1,216,483
Mineral	18,896,263	1,462,031	3,042,860	6,829,116	174,000	91,445	249,386
Mingo	17,680,586	1,452,952	3,181,054	6,717,577	114,308	62,638	-
Monongalia	35,061,824	3,202,454	8,072,023	17,122,270	279,113	190,644	625,856
Monroe	8,757,264	746,384	1,587,526	2,651,747	68,501	56,105	86,600
Morgan	8,826,763	999,559	1,876,365	3,474,253	92,343	17,128	55,073
Nicholas	16,866,098	1,375,964	3,301,411	5,894,241	150,743	44,984	-
Ohio	19,683,279	1,603,133	4,182,858	8,141,389	161,536	77,289	-
Pendleton	5,676,009	554,107	1,221,960	1,897,375	58,535	11,350	4,797,264
Pleasants	3,925,104	546,941	1,135,064	2,179,112	59,274	160,933	5,173,978
Pocahontas	4,591,622	574,156	1,230,606	2,055,075	57,505	29,541	-
Preston	19,035,922	1,579,472	3,492,184	6,444,530	103,516	136,389	6,676,448
Putnam	39,108,729	3,121,443	7,944,237	13,857,943	251,960	238,337	685,869
Raleigh	50,966,392	5,003,763	9,935,972	18,405,207	363,716	177,151	177,270
Randolph	18,449,677	1,404,212	3,460,621	6,730,759	120,293	202,772	-
Ritchie	6,147,284	623,829	1,195,267	2,123,586	60,407	17,894	-
Roane	10,885,631	961,772	2,009,595	3,376,872	78,275	18,102	-
Summers	6,844,701	668,853	1,260,064	2,405,134	58,941	32,117	-
Taylor	9,577,623	884,347	1,992,538	3,510,866	70,131	39,564	-
Tucker	3,592,410	501,313	1,000,153	1,636,673	54,729	72,418	-
Tyler	5,354,515	648,494	1,158,245	2,117,801	103,188	26,331	-
Upshur	16,654,173	1,307,546	3,504,580	5,780,091	100,614	109,509	726,927
Wayne	33,255,126	2,415,707	5,930,208	10,332,694	269,636	234,543	1,268,263
Webster	6,999,244	640,800	1,181,392	2,290,404	56,489	24,497	2,869,271
Wetzel	6,343,307	978,350	2,207,542	4,112,984	192,287	57,021	239,880
Wirt	5,177,088	537,750	950,331	1,553,158	71,137	39,780	-
Wood	55,462,048	3,475,491	10,449,857	19,947,468	243,426	189,863	1,975,254
Wyoming	17,774,865	1,406,647	3,961,164	6,904,732	109,095	137,943	-
Total	1,106,260,185	90,590,448	220,817,629	418,905,723	8,974,565	5,526,710	77,463,613

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and received. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF STATE REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Tools for Schools Allowance	Alternative Education Allowance	Community Participation Grants	State Child Nutrition Grants	Other State Program Grants	Accrued (Unearned) Adjustments	Total State Revenues
Barbour	74,745	43,200	7,000	42,633	464,420	(22,153)	18,014,896
Berkeley	554,183	320,299	45,730	147,343	1,312,719	(66,608)	130,003,885
Boone	137,343	79,380	15,000	24,307	520,380	257,571	30,445,694
Braxton	64,704	37,397	15,000	7,870	164,844	3,280	15,679,346
Brooke	98,887	57,154	5,000	11,561	54,062	-	23,382,596
Cabell	397,882	229,963	43,570	217,607	798,536	435,664	88,724,374
Calhoun	33,031	150,660	19,500	8,711	461,537	1,072,423	11,164,894
Clay	60,278	34,839	-	13,094	489,728	31,050	17,287,671
Doddridge	35,258	20,378	14,500	2,966	31,886	537	5,970,137
Fayette	207,907	120,164	73,000	28,530	811,599	65,628	48,953,935
Gilmer	27,507	15,898	-	6,684	95,629	442,336	8,218,099
Grant	-	32,052	4,000	14,906	646,333	(2,795)	10,641,876
Greenbrier	158,493	91,604	5,000	16,746	542,442	-	36,585,002
Hampshire	104,411	60,346	-	18,564	134,128	1,370	23,213,696
Hancock	127,413	73,641	36,000	12,861	613,078	121,663	29,834,259
Hardy	70,633	40,824	2,000	20,916	3,980	-	29,552,681
Harrison	334,074	193,084	20,300	317,801	89,847	(2,094,073)	72,186,500
Jackson	150,101	267,573	10,000	19,168	443,403	(4,105)	36,059,481
Jefferson	273,764	158,227	38,000	23,776	37,723	(138,824)	55,393,296
Kanawha	856,800	495,203	118,000	193,106	2,591,472	6,720	178,282,860
Lewis	79,949	46,208	-	15,324	(45,242)	-	24,455,367
Lincoln	112,316	64,915	28,000	23,577	573,786	(1,995)	28,875,662
Logan	-	110,633	2,500	31,875	379,936	(3,889)	41,709,711
Marion	245,675	141,992	34,500	27,685	396,967	-	53,419,610
Marshall	-	82,737	40,000	56,148	(3,607,806)	-	25,364,666
Mason	130,209	75,256	5,000	43,950	200,814	-	29,681,351
McDowell	104,892	60,624	11,000	32,237	742,709	(475)	24,108,522
Mercer	290,443	392,986	12,500	71,068	1,907,180	1,619,537	73,334,931
Mineral	127,539	73,714	34,160	1,421,918	(199,425)	(97,562)	32,105,445
Mingo	134,250	77,592	28,500	36,028	2,671,138	-	32,156,623
Monongalia	341,293	415,130	12,000	61,037	990,327	125,657	66,499,628
Monroe	55,304	31,964	-	-	192,580	143,545	14,377,520
Morgan	77,560	44,827	-	11,041	30,652	-	15,505,564
Nicholas	120,568	214,303	5,500	86,156	26,570	27,245	28,113,783
Ohio	328,824	95,025	18,000	44,140	629,273	(762,897)	34,201,849
Pendleton	30,551	17,658	40,000	10,088	142,476	-	14,457,373
Pleasants	37,724	21,803	-	4,537	256,607	(174,098)	13,326,979
Pocahontas	33,939	19,616	8,000	6,096	99,608	-	8,705,764
Preston	139,578	80,672	46,300	15,650	273,342	164,650	38,188,653
Putnam	304,788	176,158	46,500	38,352	621,321	(10,496)	66,385,141
Raleigh	382,829	221,262	53,300	64,253	(736,344)	(51,243)	84,963,528
Randolph	-	74,440	22,800	30,923	712,753	-	31,209,250
Ritchie	46,123	26,658	-	8,169	(42,449)	(5,444)	10,201,324
Roane	149,066	43,078	26,000	16,746	10,709	32,298	17,608,144
Summers	48,650	28,118	25,000	10,295	161,521	(190)	11,543,204
Taylor	73,885	42,703	3,000	11,788	12,794	(273)	16,218,966
Tucker	31,378	18,135	7,000	21,789	30,668	-	6,966,666
Tyler	40,959	23,673	-	13,058	38,532	-	9,524,796
Upshur	117,797	68,083	2,000	25,778	381,660	(2,202)	28,776,556
Wayne	226,983	131,189	73,340	31,889	208,434	-	54,378,012
Webster	44,102	25,490	9,500	6,241	193,189	(1,694)	14,338,925
Wetzel	84,008	48,554	-	8,983	53,906	(126,878)	14,199,944
Wirt	31,192	18,028	8,500	269,934	(2,331)	12,100	8,666,667
Wood	404,019	233,510	31,000	45,545	999,340	(22,597)	93,434,224
Wyoming	131,055	75,746	43,900	20,691	3,083,886	(945,630)	32,704,094
Total	8,274,862	5,844,366	1,149,400	3,772,139	21,696,827	27,153	1,969,303,620

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and received. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

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02/10/16
State Revenues 15

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF FEDERAL REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Elementary and Secondary Act (ESEA)				IDEA (Special Ed Program)	Carl Perkins Vocational Program	Adult Basic Programs
	Title I Programs	Title II Programs	Title IV Programs	Title VI Programs			
Barbour	1,007,658	303,720	33,801	48,859	677,683	49,371	29,515
Berkeley	5,651,858	881,654	-	-	3,720,425	325,914	70,285
Boone	1,523,695	240,826	222,073	-	835,361	51,407	-
Braxton	1,110,576	214,760	-	52,365	645,918	44,480	-
Brooke	926,141	233,460	-	-	631,215	41,285	17,559
Cabell	6,021,592	685,031	136,111	-	2,567,179	257,064	64,536
Calhoun	516,659	110,317	95,782	42,676	324,651	28,212	3,191
Clay	924,485	148,000	4,160	46,410	414,376	22,654	-
Doddridge	358,885	104,571	-	22,924	265,212	17,028	24,441
Fayette	2,596,628	623,017	168,930	48,783	1,599,825	89,606	64,967
Gilmer	330,934	100,496	-	30,693	286,800	6,814	-
Grant	625,487	92,839	38,019	6,637	356,492	24,287	-
Greenbrier	1,827,161	349,047	-	103,107	1,421,180	87,305	112,554
Hampshire	1,649,889	158,050	-	84,384	840,239	65,576	8,837
Hancock	305,961	214,738	-	-	179,255	-	4,237
Hardy	467,184	87,623	-	56,406	553,137	23,698	-
Harrison	3,463,094	1,041,394	34,230	187,317	2,783,284	183,466	5,764
Jackson	1,244,305	275,300	-	201,443	950,291	85,400	35,000
Jefferson	1,361,536	308,201	-	-	1,983,683	94,691	127,783
Kanawha	9,165,565	1,742,711	162,413	-	6,365,031	637,284	-
Lewis	909,451	352,545	87,928	89,108	839,094	41,526	-
Lincoln	1,772,065	296,391	394,240	83,789	1,136,861	70,992	11,273
Logan	1,500,348	870,257	57,466	24,414	1,639,100	30,989	9,572
Marion	2,182,830	520,720	264,280	55,033	1,454,035	132,948	36,431
Marshall	1,485,990	457,813	-	-	1,363,432	87,529	35,090
Mason	1,241,815	210,603	-	61,791	1,084,533	80,705	3,491
McDowell	4,162,090	540,396	441,270	42,881	1,247,670	20,187	1,387
Mercer	3,785,651	888,892	28,458	195,460	2,386,120	200,906	127,203
Mineral	1,207,563	261,791	-	-	1,237,262	79,217	-
Mingo	1,795,117	382,609	-	69,384	891,420	135,301	-
Monongalia	2,374,738	854,314	1,320	-	2,469,568	162,607	45,845
Monroe	654,592	155,356	-	23,382	541,536	26,055	71,799
Morgan	818,161	128,977	134,266	-	450,960	27,011	-
Nicholas	2,057,684	296,993	20,749	100,123	994,799	59,969	-
Ohio	1,259,321	142,062	9,250	-	671,150	145,335	790
Pendleton	198,521	49,218	-	15,426	166,714	6,389	-
Pleasants	146,437	95,109	-	-	214,105	32,729	-
Pocahontas	477,522	80,747	-	32,972	330,390	22,428	-
Preston	1,379,648	345,631	292,201	-	1,025,069	57,227	-
Putnam	1,279,806	327,597	-	-	2,000,352	87,970	-
Raleigh	3,804,926	692,259	-	47,268	3,948,710	206,223	118,124
Randolph	1,392,747	248,940	-	67,889	911,184	82,218	65,509
Ritchie	602,028	100,627	184,380	25,570	490,656	12,833	1,948
Roane	987,327	208,458	27,059	32,658	844,021	20,487	-
Summers	661,983	180,114	35,014	44,496	406,263	39,875	73,813
Taylor	1,028,728	205,758	-	41,012	643,319	55,659	21,665
Tucker	289,467	76,448	40,432	33,421	270,289	30,029	1,626
Tyler	322,844	68,568	-	34,601	342,597	13,842	-
Upshur	1,232,588	330,158	-	100,372	922,439	84,154	-
Wayne	1,514,605	472,436	618,775	-	1,728,340	126,933	35,176
Webster	837,560	185,954	52,844	28,035	325,381	60,631	-
Wetzel	800,149	250,019	50,984	73,168	922,513	29,777	-
Wirt	337,057	36,760	-	10,484	173,980	-	-
Wood	5,375,182	867,249	-	-	2,998,457	231,570	73,990
Wyoming	2,400,762	363,914	-	137,494	1,804,100	141,939	37,755
Total	93,356,596	19,461,438	3,636,435	2,402,235	66,277,656	4,779,732	1,341,156

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules due to timing differences of when funds were actually drawn down and received, in compliance with the Cash Management Improvement Act (CMIA). (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF FEDERAL REVENUES RECEIVED
DURING THE 2014-15 YEAR**

County	Medicaid Reimburse - ments	Child Nutrition Program	Headstart Program	Fed. Payments In Lieu of Taxes (PILT)	Other Federal Programs	Accrued Unearned Adjustments	Total Revenues Federal Prgrms.
Barbour	149,732	1,153,660	-	11	9,189	(138,063)	3,325,136
Berkeley	1,208,663	6,581,627	-	-	182,039	(55,466)	18,566,999
Boone	912,085	2,108,418	-	-	117,961	304,847	6,316,673
Braxton	56,988	1,056,378	810,335	-	16,913	(58,416)	3,950,297
Brooke	464,706	854,419	-	-	-	140,549	3,309,334
Cabell	1,194,523	6,270,122	-	-	152,903	(329,794)	17,019,267
Calhoun	61,058	575,171	-	-	2,500	266,357	2,026,574
Clay	382,752	1,639,196	-	-	81,112	(60,301)	3,602,844
Doddridge	84,155	405,647	-	-	-	43,926	1,326,789
Fayette	602,402	3,329,024	-	-	237,955	296,260	9,657,397
Gilmer	111,473	492,269	-	-	1	(36,426)	1,323,054
Grant	302,576	817,150	-	26,369	(6,295)	251,407	2,534,968
Greenbrier	682,084	1,790,103	900,980	145,307	377,560	(428,382)	7,368,006
Hampshire	479,533	1,428,920	-	507	34,350	(105,246)	4,645,039
Hancock	579,601	1,160,699	-	-	-	2,351,332	4,795,823
Hardy	307,010	1,149,916	-	65,711	17,079	-	2,727,764
Harrison	785,833	3,714,362	-	-	151,398	4,119	12,354,261
Jackson	203,792	1,757,527	-	-	295	1,007,835	5,761,188
Jefferson	377,146	2,771,446	-	-	273,562	(397,077)	6,900,971
Kanawha	822,765	12,289,881	2,823,894	-	89,426	297,861	34,396,831
Lewis	119,392	1,115,622	-	31,290	62,568	-	3,648,524
Lincoln	502,143	2,286,961	-	-	1,579	(283,031)	6,273,263
Logan	139,046	2,591,362	-	-	41,156	813,967	7,717,677
Marion	639,584	2,056,169	-	-	4,500	292,736	7,639,266
Marshall	801,475	2,101,836	-	-	2,366	5,776	6,341,307
Mason	130,816	2,476,906	-	-	5,104	288,267	5,584,031
McDowell	230,653	2,476,121	-	-	73,795	18,227	9,254,677
Mercer	630,820	5,188,199	-	-	669,108	(1,430,644)	12,670,173
Mineral	350,902	1,329,708	822,972	2,291	24,064	(336,788)	4,978,982
Mingo	419,959	2,756,422	-	-	46,236	384,037	6,880,485
Monongalia	301,831	2,261,551	2,258,888	-	197,242	(660,580)	10,267,324
Monroe	161,727	160,696	504,175	26,436	299,324	(793)	2,624,285
Morgan	344,271	1,075,433	-	191	104,226	(94,556)	2,988,940
Nicholas	246,850	1,621,465	-	52,625	75,037	(352,477)	5,173,817
Ohio	606,799	2,074,626	-	-	80	1,141,288	6,050,701
Pendleton	322,180	418,074	-	126,265	-	339,925	1,642,712
Pleasants	83,895	443,784	-	-	-	242,484	1,258,543
Pocahontas	74,758	500,093	-	446,069	166,295	(101,438)	2,029,836
Preston	280,700	1,262,590	-	6,642	298,192	813,024	5,760,924
Putnam	450,082	2,654,906	-	-	41,008	420,261	7,261,982
Raleigh	681,605	4,857,809	-	-	72,422	268,831	14,698,177
Randolph	248,539	1,859,440	-	293,601	86,610	167,916	5,424,593
Ritchie	172,146	684,506	-	-	(1)	14,631	2,289,324
Roane	191,445	1,099,420	-	-	55,850	(188,230)	3,278,495
Summers	114,257	929,197	-	-	30,840	48,891	2,564,743
Taylor	150,070	909,015	-	-	-	(124,504)	2,930,722
Tucker	64,461	398,446	-	155,104	101,727	-	1,461,450
Tyler	224,111	676,270	-	-	26,361	56,621	1,765,815
Upshur	623,164	1,375,317	-	-	-	21,826	4,690,018
Wayne	704,900	2,820,713	-	-	7,252	1,023,146	9,052,276
Webster	226,752	844,286	-	143,514	44,459	(90,881)	2,658,535
Wetzel	336,197	903,810	-	-	-	(252,744)	3,113,873
Wirt	74,698	546,045	-	-	30,094	204,978	1,414,096
Wood	1,218,356	4,244,470	-	-	99,012	(465,598)	14,642,688
Wyoming	209,573	2,477,979	-	-	117,096	(2,106,883)	5,583,729
Total	21,847,034	112,825,182	8,121,244	1,521,933	4,521,550	3,433,007	343,525,198

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules due to timing differences of when funds were actually drawn down and receipted, in compliance with the Cash Management Improvement Act (CMIA). (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

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Description of Federal Programs

Following is a brief description of each federal program from which the county boards of education in the State received funding from during the 2014-15 fiscal year. Not every program described is uniquely listed in the accompanying schedule preceding this description; some of the smaller programs are included under the other categories.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA):

The Elementary and Secondary Education Act was originally passed in 1965 as a part of the “War on Poverty” and has been reauthorized by Congress multiple times since. It has been the most far-reaching federal legislation affecting education ever passed by Congress.

The Act emphasizes equal access to education and establishes high standards and accountability. In addition, the bill aims to shorten the achievement gaps between students by providing each child with fair and equal opportunities to achieve an exceptional education.

As mandated in the act, the funds are authorized for professional development, supplemental instructional supports, materials and resources to support educational programs, and for the promotion of parental involvement.

The Act is currently authorized as the No Child Left Behind Act (NCLB). NCLB requires each state to develop and implement a system for holding all school districts and schools accountable for the education of students. Reform efforts focus on accountability for results; an emphasis on scientific research and doing what works; expanded parental options; and expanded local control and flexibility.

Information on Federal Accountability programs including Adequate Yearly Progress (AYP) measurements and the 2012 ESEA Flexibility Request (also known as the NCLB Waiver) can be found on the Federal Accountability page.

Programs under the ESEA include:

Title I – Financial Assistance to Local Educational Agencies for the Education of Disadvantaged Children

Title I, Part A (Formula Grants) – This program provides financial assistance to local educational agencies (LEAs) and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

There are two types of assistance that can be provided by Title I funds. The first is a “school wide program” in which schools can dispense resources in a flexible manner. The second is a “targeted assistance program” which allows schools to identify students who are failing or at risk of failing.

Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates. They are:

1. Basic Grants provide funds to LEAs in which the number of children counted in the formula is at least 10 and exceeds 2% of an LEA’s school-age population;

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2. Concentration Grants are allocated to LEAs where the number of formula children exceeds 6,500 or 15% of the total school-age population;
3. Targeted Grants are based on the same data used for Basic and Concentration Grants except that the data are weighted so that LEAs with higher numbers or higher percentages of children from low-income families receive more funds;
4. Education Finance Incentive Grants distribute funds to states based on factors that measure:
 - a. A state's effort to provide financial support for education compared to its relative wealth as measured by its per capita income; and,
 - b. The degree to which education expenditures among LEAs within the state are equalized.

Title I, Part D, Sub-part 1 – Neglected and Delinquent – The purpose of this program is to help provide education continuity for children in intervention programs who are neglected and/or at risk of abuse for the prevention of dropouts.

Title I – School Improvement Grants (SIG) – A program that provides grants to SEAs to make competitive grants to LEAs that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of students in their lowest-performing schools.

Title II, Part A – Teacher and Principal Training and Recruiting Fund – The purpose of this program is to provide grants to SEAs, LEAs, State agencies for higher education, and eligible partnerships in order to:

1. Increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools; and,
2. Hold LEAs and schools accountable for improvements in student academic achievement.

Title III – Part A – English Language Acquisition and Academic Achievement Act - The purposes of this program include:

1. To help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet;
2. To assist SEAs, LEAs, and schools to build their capacities to establish, implement, and sustain language instruction educational programs for limited English proficient children; and,
3. To promote parental and community participation in language instruction educational programs for the parents and communities of limited English proficient children.

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Title IV, Part B – 21st Century Learning Centers – This program supports the creation of opportunities for academic enrichment during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local standards in core academic subjects, such as reading and mathematics, offers students enrichment activities that complement regular academic programs, and offers literacy and other educational services to the families of participating children.

Title VI, Part B, Sub-part 2 – Rural and Low-Income School Program – The purpose of this program is to provide financial assistance to rural districts to assist them in meeting their state's definition of academic progress. Applicants do not compete, but rather are entitled to funds if they meet basic eligibility requirements.

INDIVIDUALS WITH DISABILITIES EDUCATION IMPROVEMENT ACT (IDEA):

The Individuals with Disabilities Education Act (IDEA) is a United States federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from age 3 to age 21.

The IDEA and its predecessor statute, the Education for All Handicapped Children Act, arose from federal case law holding the deprivation of free public education to disabled children constitutes a deprivation of due process.

The Act requires that public schools create an Individualized Education Program (IEP) for each student who is found to be eligible under both the federal and state eligibility/disability standards. IDEA also provides very specific requirements to guarantee that a Free Appropriate Public Education (FAPE) is provided for students with disabilities in the least restrictive environment (LRE). FAPE and LRE are the protected rights of every eligible child, in all 50 states and U.S. Territories.

CARL D. PERKINS VOCATIONAL AND TECHNICAL EDUCATION ACT (Perkins IV):

The Carl D. Perkins Career and Technical Education Improvement Act supports the development of academic and career and technical skills among secondary education students and postsecondary education students who elect to enroll in career and technical education (CTE) programs. The Act authorized several different programs. These include:

Basic State Grant Program – The largest program authorized under the Act, this program provides formula grants to states to develop, implement, and improve CTE programs, services, and activities. The formula awards proportionally larger grants to states with larger populations that are in the age range traditionally enrolled in high school or within two years of high school graduation and to states with a lower than average per capital income. Two key requirements for receiving funds under the Basic State Grants program are offering CTE programs of study and compliance with accountability requirements. Perkins IV also requires that states and secondary and postsecondary education providers meet targets on statutorily defined performance measures or face sanctions;

ADULT BASIC EDUCATION PROGRAM:

This program provides grants to states to fund local programs of adult education and literacy services, including workplace literacy services; family literacy services; English literacy programs and integrated

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English literacy-civics education programs. Participation in these programs is limited to adults and out-of-school youths age 16 and older who are not enrolled or required to be enrolled in secondary school under state law.

The USDE provides grants to state eligible agencies that under state law are solely responsible for administering or supervising statewide policy for adult education and literacy, including such entities as SEAs, postsecondary agencies, or workforce agencies. These agencies, in turn, fund local projects. The types of entities that are eligible to apply for funds include: LEAs; community-based organizations of demonstrated effectiveness; volunteer literacy organizations of demonstrated effectiveness; institutions of higher education (IHEs); public or private nonprofit agencies, libraries, public housing authorities; other nonprofit institutions that have the ability to provide literacy services to adults and families; and consortia of these agencies, organizations, institutions, libraries or authorities.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF):

The Temporary Assistance for Needy Families program is a federal welfare benefit program designed to help needy families achieve self-sufficiency. TANF was created in 1996 by the welfare reform law (P.L. 104-193). States are provided block grants to design and operate programs that accomplish one of the purposes of the TANF program, which include:

- Provide assistance to needy families so that children can be cared for in their own homes;
- Reduce the dependency of needy parents by promoting job preparation, work and marriage;
- Prevent and reduce the incidence of out-of-wedlock pregnancies;
- Encourage the formation and maintenance of two-parent families.

The West Virginia Department of Health and Human Resources (WVDHHR) is the primary recipient of the TANF funds in West Virginia, which in turn provides an annual grant to the Department of Education to conduct assessments for TANF recipients to identify barriers that they may have to employment. The amount for the 2014-15 year was \$526,600. The funds are allocated primarily to three Regional Education Service Agencies (RESAs) and a county board to employ four assessment specialists to conduct the assessments. The results of the assessments are used to determine appropriate referrals for educational and employment purposes and physical and mental health services.

STRATEGIC PLANNING IN OCCUPATIONAL KNOWLEDGE AND SUCCESS (SPOKES):

The Strategic Planning in Occupational Knowledge and Success (SPOKES) program was developed in 2003 by the West Virginia Department of Education, Office of Adult Education, in cooperation with Workforce Development and the Department of Health and Human Services (DHHR) to provide intense daily activities that address academic and “soft skills” necessary for adults to pursue gainful employment. The targeted population is limited to eligible TANF recipients referred to the program by the DHHR.

The SPOKES program consists of assessment, a repeating cycle of modules related to job readiness, work process skills, technology skills, work-related academics, and vocational training in computer software applications. Participants referred to the program and enrolled in SPOKES classes must have an identified need for instruction and/or enhancement in one or more of the module areas that prevents them from obtaining employment or advancing in a job.

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The funds are primarily distributed to selected Regional Education Service Agencies (RESAs) and a county board to conduct the training. A total of approximately \$5.6 million was allocated during FY2015.

In addition to academic and job preparation skills, the SPOKES program emphasizes healthy lifestyle development through nutrition classes presented by the West Virginia University Extension Office; STD, HIV/AIDs, and Hepatitis education classes presented by the WV Bureau for Public Health, and parenting and relationship classes presented by the West Virginia State University Extension Office.

SCHOOL-BASED HEALTH AND RELATED SERVICES - MEDICAID REIMBURSEMENT PROGRAM:

The Medicaid program, which is a Federal-state matching entitlement program to provide medical assistance for certain low-income individuals, was established in 1965 through Title XIX of the Social Security Act.

School-Based Health and Related Services is a Medicaid program that is designed to reimburse school districts for the cost of providing direct school-based health services to Medicaid eligible students and for the administrative activities expended in support of these direct services. Services are reimbursed according to cost-based rates established by the Centers for Medicare and Medicaid Services (CMS), an agency within the US Department of Health and Human Services responsible for the administration of several key federal health care programs.

In addition to Medicare (the federal health insurance program for seniors), and Medicaid (the federal needs-based program), CMS oversees the Children's Health Insurance Program (CHIP), the Health Insurance Portability and Accountability Act (HIPAA) and the Clinical Laboratory Improvement Amendments (CLIA), among other services.

School-based health services play an important role in the health care of adolescents and children. Whether implemented for children with special needs under the Individuals with Disabilities Act (IDEA), or for routine preventive care, on-going primary care and treatment in the form of a school-based or linked health clinic, school-centered program are often able to provide medical care efficiently and easily without extended absences from school. Recognizing the important role school health services can play, the Medicaid program has been supportive of school-centered health care as an effective method of providing access to essential medical care to eligible children.

Expenditures for direct school-based services that are within the scope of Medicaid coverage and furnished to Medicaid eligible children may be claimed as "medical assistance". Expenditures for administrative activities in support of these school-based services, including outreach and coordination, may also be claimed as costs of administering the state Medicaid plan.

Direct services can include: assessments, speech therapy, occupations therapy, physical therapy, psychology services audiology, counseling, medical, nursing, personal care services, and transportation provided for the purpose of receiving medical services.

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT):

The federal Payment in Lieu of Taxes (PILT) program, administered by the U.S. Department of the Interior (DOI), is the most widely applicable program that compensates local governments for the reduction of property tax bases due to the presence of federally owned land. Eligible federal lands consist

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of those in the National Park Service, National Forest System, or Bureau of Land Management, lands in the National Wildlife Refuge System that have been withdrawn from the public domain; lands dedicated to the use of federal water resources development projects; dredge disposal areas under jurisdiction of the U.S. Army Corps of Engineers; certain lands located in the vicinity of Purgatory River Canyon and Pinon Canyon, Colorado, acquired after December 31, 1981 to expand the Fort Carson military reservation; lands on which are located semi-active or inactive Army installations used for mobilization and for reserve component training; and certain lands acquired by DOI or the Department of Agriculture under the Southern Nevada Public Land Management Act.

The authorized level of PILT payments is calculated under a complex formula, based on five factors that affect the calculation for each particular county. These include: the number of acres eligible for PILT payments, the county's population, payments in prior years from other specified federal land payment programs, state laws directing payments to a particular government purpose, and the Consumer Price Index as calculated by the Bureau of Labor Statistics.

Funding for the PILT program has been in doubt for a number of years, but the Emergency Economic Stabilization Act of 2008 provided for mandatory spending of the full authorized level of funding for five years – FY2008 through FY2012. The mandatory spending provision has been subsequently extended through FY2015 by other appropriation acts.

HEALTHY, HUNGER-FREE KIDS ACT OF 2010:

The Healthy, Hunger-Free Kids Act of 2010 reauthorized funding and sets policy for the United States Department of Agriculture's (USDA) core child nutrition programs, which include: the National School Lunch and Breakfast programs, the Special Supplemental Nutrition Program for Women, Infants and Children (WIC), the Child and Adult Care Food Program (CACFP), the Summer Food Service Program, the Afterschool Meal Program, and the Supplemental Nutrition Assistance Program Education (SNAP-Ed). The purpose of the programs is to fight hunger and obesity by reimbursing organizations such as schools, child care centers and after-school programs for providing healthy meals to children.

In addition to reauthorizing the funding for these programs, the Act established several new nutritional standards, increased eligibility access, and established additional program monitoring requirements. The act amended the National School Lunch Act and the Child Nutrition Act of 1966.

The programs included under the Healthy, Hunger-free Kids Act from which public school receive funds include:

National School Lunch Program (NSLP) – The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act in 1946. The majority of the support provided to schools participating in the program comes in the form of a cash reimbursement for each meal served. Schools are also entitled to receive commodity foods and additional commodities as they are available from surplus agricultural stocks;

Child and Adult Care Food Program (CACFP) – The Child and Adult Care Food Program (CACFP), is a federally assisted meal program operating in for-profit and nonprofit Child care centers,

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head start center, family day care homes and in after school programs. It provides nutritionally balanced, low-cost or free meals to children each day.

School Breakfast Program (SBP) – The School Breakfast Program (SBP) provides cash assistance to states to operate nonprofit breakfast programs in schools and residential childcare institutions;

Fresh Fruits and Vegetables Program (FFVP) – The purpose of the Fresh Fruits and Vegetables Program (FFVP) is to introduce school children to a variety of fresh produce that they might not have the opportunity to sample. FFVP is consistent with and supports the Institute of Medicine's recommendations to provide healthier snack choices in schools;

Special Milk Program (SMP) – The Special Milk Program (SMP) provides milk to children in schools and childcare institutions who do not participate in other Federal meal service programs. The program reimburses schools for the milk they serve. Schools in the National School Lunch or School Breakfast programs may also participate in the Special Milk Program to provide milk to children in pre-kindergarten and kindergarten programs;

Summer Food Service Program (SFSP) - The Summer Food Service Program (SFSP) was established to ensure that low-income children continue to receive nutritious meals when school is not in session. Free meals that meet Federal nutrition guidelines are provided to all children 18 years old and under at approved SFSP sites in areas with significant concentrations of low-income children.

USDA FOODS:

Nationwide, 15 to 20 percent of the food used in the child nutrition program is government commodity, supplied through a program called USDA Foods, administered by the USDA's Food and Nutrition Service (FNS). Originally conceived during the 1930s to help stabilize the farm economy, it was installed in the National School Lunch Program (NSLP) in 1946 and has been a fixture ever since.

Today, USDA Foods still has the dual purpose of meeting both the economic needs of farmers and the nutritional needs of children. The foods must be of domestic origin, and nearly 60 percent of the foods purchased for the Child Nutrition Programs must be determined by USDA to be in surplus at the time of purchase.

This does not mean that schools are restricted to the excess product the government wants to keep out of the marketplace. In fact, most of the food that goes to schools through the program, so-called "entitlement commodity", is carefully ordered and planned for. A second, much smaller supply of "bonus commodities" is an offloading of unexpected agricultural surplus. These foods, offered to districts in addition to their regular entitlement, comprise less than two percent of the total commodity foods distributed to schools.

The amount of entitlement commodities schools are eligible to receive is determined by the number of lunches served, at a value that varies from year to year, based on an annual adjustment that reflects changes in the Price Index of Foods used in schools and institutions. The national average minimum value of donated foods per lunch served was 24.75¢ for the 2014-15 school year.

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HEAD START:

Head Start is a national program started by the U.S. Government in 1965 to promote the school readiness of young children from low-income families. The program is currently authorized by the *Improving Head Start for School Readiness Act of 2007*. It is administered by the U.S. Department of Health and Human Services.

Head Start is a child-centered, family focused, community-based program that provides comprehensive education, health, nutrition, dental, mental health, social services and parent involvement opportunities to income eligible children and their families.

Head Start programs offer a variety of service models, depending on the needs of the local community. Programs may be based in: child care centers or schools that children attend for part-day or full-day services; family child care homes, and children's own homes, where a staff person visits once a week to provide services to the child and families. Nationally, the program serves over a million children annually, in every U.S. State and territory and American Indian and Alaska native communities.

In West Virginia, Head Start sponsors include over one hundred community based organizations, six public school systems, and a regional education service agency. The funds included in the preceding schedule reflect the Head Start funds received by the six public school systems that are sponsors.

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES
2014-15 YEAR**

County	Current Operations	Capital Outlay	Debt Service	Total
Barbour	24,399,723	235,358	--	24,635,081
Berkeley	202,251,233	7,793,364	6,930,317	216,974,914
Boone	60,992,203	2,174,083	--	63,166,285
Braxton	22,553,454	90,561	1,246,688	23,890,702
Brooke	38,637,808	1,077,567	1,380,850	41,096,224
Cabell	148,941,057	14,491,791	5,556,038	168,988,885
Calhoun	11,642,391	49,810	244,688	11,936,889
Clay	21,539,797	2,262,219	--	23,802,016
Doddridge	17,863,174	735,567	3,887,281	22,486,022
Fayette	77,992,167	48,549	--	78,040,717
Gilmer	11,558,777	1,842,705	--	13,401,482
Grant	17,819,490	200,925	66,642	18,087,057
Greenbrier	60,554,815	--	4,140,669	64,695,484
Hampshire	36,349,086	692,355	--	37,041,440
Hancock	49,247,764	2,136,667	2,415,650	53,800,081
Hardy	23,151,840	21,163,541	1,322,766	45,638,147
Harrison	126,892,178	7,655,053	--	134,547,231
Jackson	55,858,160	738,576	--	56,596,736
Jefferson	104,395,463	2,895,930	1,692,400	108,983,793
Kanawha	332,349,518	17,351,593	2,455	349,703,567
Lewis	29,892,861	8,928,586	--	38,821,446
Lincoln	42,854,221	20,377	--	42,874,598
Logan	74,644,588	406,780	--	75,051,368
Marion	98,547,652	3,583,156	1,888,925	104,019,733
Marshall	61,830,028	17,103,872	4,286,543	83,220,443
Mason	49,084,257	--	1,696,723	50,780,980
McDowell	47,153,582	546,820	--	47,700,402
Mercer	108,488,232	(8,825)	--	108,479,407
Mineral	49,507,881	518,969	--	50,026,850
Mingo	51,936,039	3,264,762	--	55,200,800
Monongalia	135,425,189	7,916,142	3,206,725	146,548,056
Monroe	20,526,170	158,071	104,121	20,788,362
Morgan	28,612,723	--	--	28,612,723
Nicholas	44,250,419	27,095	--	44,277,515
Ohio	66,875,736	429,695	1,109,736	68,415,167
Pendleton	13,428,917	5,311,101	--	18,740,018
Pleasants	16,967,789	14,777,933	1,551,450	33,297,172
Pocahontas	15,289,883	--	--	15,289,883
Preston	43,500,292	15,361,040	3,418,000	62,279,332
Putnam	111,751,946	861,790	5,145,000	117,758,737
Raleigh	142,491,184	1,474,760	--	143,965,943
Randolph	46,495,421	--	--	46,495,421
Ritchie	17,735,932	--	--	17,735,932
Roane	24,059,633	1,436,126	312,028	25,807,787
Summers	17,304,269	--	--	17,304,269
Taylor	25,282,075	408,871	962,150	26,653,096
Tucker	12,458,305	--	--	12,458,305
Tyler	17,866,494	--	--	17,866,494
Upshur	42,961,454	1,994,919	--	44,956,373
Wayne	79,464,812	4,548,403	1,364,611	85,377,826
Webster	15,964,733	2,932,778	--	18,897,511
Wetzel	40,273,760	--	--	40,273,760
Wirt	11,677,316	27,882	--	11,705,198
Wood	143,558,748	2,973,404	3,149,855	149,682,007
Wyoming	52,243,449	4,833,524	763,153	57,840,126
State	3,245,396,088	183,474,243	57,845,463	3,486,715,795

Note: Excludes expenditures of Regional Education Service Agencies (RESAs) and Multi-County Vocational Centers (MVCs).

OSF

02/29/16

Current Exp by Function 15 Final

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES - ARRANGED IN DESCENDING
ORDER BY TOTAL EXPENDITURES
2014-15 YEAR**

Ct.	County	Current Operations	Capital Outlay	Debt Service	Total
1	Kanawha	332,349,518	17,351,593	2,455	349,703,567
2	Berkeley	202,251,233	7,793,364	6,930,317	216,974,914
3	Cabell	148,941,057	14,491,791	5,556,038	168,988,885
4	Wood	143,558,748	2,973,404	3,149,855	149,682,007
5	Monongalia	135,425,189	7,916,142	3,206,725	146,548,056
6	Raleigh	142,491,184	1,474,760	--	143,965,943
7	Harrison	126,892,178	7,655,053	--	134,547,231
8	Putnam	111,751,946	861,790	5,145,000	117,758,737
9	Jefferson	104,395,463	2,895,930	1,692,400	108,983,793
10	Mercer	108,488,232	(8,825)	--	108,479,407
11	Marion	98,547,652	3,583,156	1,888,925	104,019,733
12	Wayne	79,464,812	4,548,403	1,364,611	85,377,826
13	Marshall	61,830,028	17,103,872	4,286,543	83,220,443
14	Fayette	77,992,167	48,549	--	78,040,717
15	Logan	74,644,588	406,780	--	75,051,368
16	Ohio	66,875,736	429,695	1,109,736	68,415,167
17	Greenbrier	60,554,815	--	4,140,669	64,695,484
18	Boone	60,992,203	2,174,083	--	63,166,285
19	Preston	43,500,292	15,361,040	3,418,000	62,279,332
20	Wyoming	52,243,449	4,833,524	763,153	57,840,126
21	Jackson	55,858,160	738,576	--	56,596,736
22	Mingo	51,936,039	3,264,762	--	55,200,800
23	Hancock	49,247,764	2,136,667	2,415,650	53,800,081
24	Mason	49,084,257	--	1,696,723	50,780,980
25	Mineral	49,507,881	518,969	--	50,026,850
26	McDowell	47,153,582	546,820	--	47,700,402
27	Randolph	46,495,421	--	--	46,495,421
28	Hardy	23,151,840	21,163,541	1,322,766	45,638,147
29	Upshur	42,961,454	1,994,919	--	44,956,373
30	Nicholas	44,250,419	27,095	--	44,277,515
31	Lincoln	42,854,221	20,377	--	42,874,598
32	Brooke	38,637,808	1,077,567	1,380,850	41,096,224
33	Wetzel	40,273,760	--	--	40,273,760
34	Lewis	29,892,861	8,928,586	--	38,821,446
35	Hampshire	36,349,086	692,355	--	37,041,440
36	Pleasants	16,967,789	14,777,933	1,551,450	33,297,172
37	Morgan	28,612,723	--	--	28,612,723
38	Taylor	25,282,075	408,871	962,150	26,653,096
39	Roane	24,059,633	1,436,126	312,028	25,807,787
40	Barbour	24,399,723	235,358	--	24,635,081
41	Braxton	22,553,454	90,561	1,246,688	23,890,702
42	Clay	21,539,797	2,262,219	--	23,802,016
43	Doddridge	17,863,174	735,567	3,887,281	22,486,022
44	Monroe	20,526,170	158,071	104,121	20,788,362
45	Webster	15,964,733	2,932,778	--	18,897,511
46	Pendleton	13,428,917	5,311,101	--	18,740,018
47	Grant	17,819,490	200,925	66,642	18,087,057
48	Tyler	17,866,494	--	--	17,866,494
49	Ritchie	17,735,932	--	--	17,735,932
50	Summers	17,304,269	--	--	17,304,269
51	Pocahontas	15,289,883	--	--	15,289,883
52	Gilmer	11,558,777	1,842,705	--	13,401,482
53	Tucker	12,458,305	--	--	12,458,305
54	Calhoun	11,642,391	49,810	244,688	11,936,889
55	Wirt	11,677,316	27,882	--	11,705,198
-	State	3,245,396,088	183,474,243	57,845,463	3,486,715,795

Note: Excludes expenditures of Regional Education Service Agencies (RESAs) and Multi-County Vocational Centers (MVCs).

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02/29/16

Current Exp by Function 15 Final

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2014-15 YEAR**

County	Instructional Support Services						Total Instructional and Instr. Support	Pct.
	Instruction		Students		Instructional Staff			
	Amount	Pct.	Amount	Pct.	Amount	Pct.		
Barbour	\$ 13,938,328	57.1%	\$ 1,230,943	5.0%	\$ 1,019,550	4.2%	\$ 16,188,821	66.4%
Berkeley	115,158,306	56.9%	11,839,085	5.9%	7,285,889	3.6%	134,283,279	66.4%
Boone	32,966,942	54.1%	3,524,393	5.8%	1,709,694	2.8%	38,201,029	62.6%
Braxton	12,832,885	56.9%	917,535	4.1%	1,082,228	4.8%	14,832,649	65.8%
Brooke	21,798,861	56.4%	2,025,405	5.2%	1,537,606	4.0%	25,361,871	65.6%
Cabell	87,151,763	58.5%	6,451,209	4.3%	6,616,599	4.4%	100,219,572	67.3%
Calhoun	5,825,867	50.0%	492,436	4.2%	565,286	4.9%	6,883,589	59.1%
Clay	11,265,830	52.3%	852,933	4.0%	949,634	4.4%	13,068,397	60.7%
Doddridge	9,032,283	50.6%	706,355	4.0%	860,790	4.8%	10,599,427	59.3%
Fayette	43,066,397	55.2%	3,111,357	4.0%	2,678,944	3.4%	48,856,698	62.6%
Gilmer	5,943,459	51.4%	499,115	4.3%	409,757	3.5%	6,852,332	59.3%
Grant	9,624,061	54.0%	957,586	5.4%	964,929	5.4%	11,546,577	64.8%
Greenbrier	36,666,380	60.6%	1,161,200	1.9%	2,316,372	3.8%	40,143,953	66.3%
Hampshire	20,806,003	57.2%	1,986,511	5.5%	1,315,346	3.6%	24,107,860	66.3%
Hancock	28,651,517	58.2%	1,847,799	3.8%	1,071,200	2.2%	31,570,516	64.1%
Hardy	12,290,322	53.1%	1,419,538	6.1%	1,102,683	4.8%	14,812,542	64.0%
Harrison	73,881,070	58.2%	6,034,479	4.8%	4,328,993	3.4%	84,244,542	66.4%
Jackson	31,377,732	56.2%	3,207,678	5.7%	1,657,835	3.0%	36,243,245	64.9%
Jefferson	59,424,774	56.9%	5,740,384	5.5%	3,649,696	3.5%	68,814,853	65.9%
Kanawha	187,458,293	56.4%	16,454,158	5.0%	22,346,751	6.7%	226,259,202	68.1%
Lewis	16,577,803	55.5%	1,114,725	3.7%	957,123	3.2%	18,649,651	62.4%
Lincoln	23,021,080	53.7%	2,394,314	5.6%	1,714,324	4.0%	27,129,717	63.3%
Logan	41,604,614	55.7%	2,115,531	2.8%	3,515,826	4.7%	47,235,971	63.3%
Marion	54,590,574	55.4%	2,944,417	3.0%	4,919,743	5.0%	62,454,733	63.4%
Marshall	35,919,924	58.1%	2,262,517	3.7%	1,177,850	1.9%	39,360,291	63.7%
Mason	27,484,295	56.0%	2,088,834	4.3%	2,011,924	4.1%	31,585,053	64.4%
McDowell	23,702,377	50.3%	2,165,652	4.6%	3,803,848	8.1%	29,671,878	62.9%
Mercer	62,007,270	57.2%	4,666,609	4.3%	3,434,155	3.2%	70,108,034	64.6%
Mineral	26,274,562	53.1%	2,776,451	5.6%	1,498,962	3.0%	30,549,975	61.7%
Mingo	29,001,826	55.8%	2,675,045	5.2%	2,038,250	3.9%	33,715,121	64.9%
Monongalia	76,509,771	56.5%	7,170,034	5.3%	3,917,919	2.9%	87,597,723	64.7%
Monroe	11,376,276	55.4%	1,024,419	5.0%	832,549	4.1%	13,233,244	64.5%
Morgan	14,979,105	52.4%	1,595,669	5.6%	1,524,215	5.3%	18,098,989	63.3%
Nicholas	25,746,019	58.2%	1,702,011	3.9%	1,907,075	4.3%	29,355,105	66.3%
Ohio	38,656,223	57.8%	3,719,571	5.6%	1,503,483	2.3%	43,879,277	65.6%
Pendleton	7,059,609	52.6%	681,263	5.1%	682,156	5.1%	8,423,029	62.7%
Pleasants	8,220,937	48.5%	1,029,669	6.1%	628,659	3.7%	9,879,265	58.2%
Pocahontas	8,264,356	54.1%	775,499	5.1%	502,778	3.3%	9,542,632	62.4%
Preston	26,523,297	61.0%	2,036,172	4.7%	941,024	2.2%	29,500,493	67.8%
Putnam	66,444,554	59.5%	5,186,091	4.6%	3,340,620	3.0%	74,971,265	67.1%
Raleigh	77,465,575	54.4%	7,750,920	5.4%	4,492,074	3.2%	89,708,570	63.0%
Randolph	26,951,047	58.0%	2,416,641	5.2%	1,791,119	3.9%	31,158,806	67.0%
Ritchie	10,409,337	58.7%	544,919	3.1%	350,163	2.0%	11,304,418	63.7%
Roane	13,185,109	54.8%	1,204,029	5.0%	901,526	3.8%	15,290,664	63.6%
Summers	9,415,579	54.4%	758,406	4.4%	525,861	3.0%	10,699,846	61.8%
Taylor	13,833,668	54.7%	1,314,737	5.2%	974,115	3.9%	16,122,520	63.8%
Tucker	7,601,080	61.0%	416,405	3.3%	295,075	2.4%	8,312,559	66.7%
Tyler	9,174,634	51.4%	806,945	4.5%	486,281	2.7%	10,467,861	58.6%
Upshur	24,206,054	56.3%	2,262,868	5.3%	1,256,795	2.9%	27,725,717	64.5%
Wayne	46,335,581	58.3%	2,722,279	3.4%	3,131,790	3.9%	52,189,650	65.7%
Webster	9,205,570	57.7%	784,379	4.9%	447,628	2.8%	10,437,578	65.4%
Wetzel	21,867,217	54.3%	2,265,515	5.6%	1,575,062	3.9%	25,707,794	63.8%
Wirt	6,295,955	53.9%	616,979	5.3%	426,309	3.7%	7,339,243	62.9%
Wood	84,075,608	58.6%	9,563,271	6.7%	7,067,173	4.9%	100,706,052	70.2%
Wyoming	29,025,980	55.6%	1,905,248	3.7%	2,021,213	3.9%	32,952,442	63.1%
Total	\$ 1,832,173,541	56.5%	\$155,918,131	4.8%	\$ 130,064,451	4.0%	\$ 2,118,156,123	65.3%

OSF
02/29/16
Current Exp by Function 15 Final

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2014-15 YEAR**

County	Other Support Services							
	General Administration		School Administration		Central Services		Oper. & Maint. of Facilities	
	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.
Barbour	\$ 594,461	2.4%	\$ 1,407,189	5.8%	\$ 536,562	2.2%	\$ 2,054,984	8.4%
Berkeley	1,820,513	0.9%	11,732,499	5.8%	3,958,586	2.0%	15,800,428	7.8%
Boone	1,811,154	3.0%	3,798,286	6.2%	2,399,624	3.9%	6,189,267	10.2%
Braxton	755,019	3.4%	1,272,373	5.6%	526,802	2.3%	1,843,530	8.2%
Brooke	640,696	1.7%	2,359,284	6.1%	446,752	1.2%	5,130,909	13.3%
Cabell	1,326,388	0.9%	7,018,881	4.7%	1,744,799	1.2%	16,364,533	11.0%
Calhoun	356,756	3.1%	735,479	6.3%	260,143	2.2%	1,101,400	9.5%
Clay	404,165	1.9%	1,079,338	5.0%	517,901	2.4%	1,976,274	9.2%
Doddridge	796,426	4.5%	964,881	5.4%	737,510	4.1%	1,967,084	11.0%
Fayette	1,299,797	1.7%	4,414,666	5.7%	2,791,467	3.6%	8,020,898	10.3%
Gilmer	458,235	4.0%	821,556	7.1%	327,351	2.8%	1,270,888	11.0%
Grant	411,149	2.3%	1,000,916	5.6%	321,789	1.8%	1,494,595	8.4%
Greenbrier	1,409,493	2.3%	3,368,163	5.6%	695,546	1.2%	6,052,919	10.0%
Hampshire	334,102	0.9%	1,786,240	4.9%	717,120	2.0%	3,267,669	9.0%
Hancock	2,501,970	5.1%	2,614,023	5.3%	1,029,582	2.1%	5,192,022	10.5%
Hardy	654,992	2.8%	1,224,611	5.3%	377,711	1.6%	1,942,493	8.4%
Harrison	894,413	0.7%	6,419,090	5.1%	3,603,119	2.8%	15,038,488	11.9%
Jackson	1,282,184	2.3%	3,226,130	5.8%	586,127	1.1%	6,585,297	11.8%
Jefferson	1,446,327	1.4%	5,384,013	5.2%	3,364,602	3.2%	9,801,848	9.4%
Kanawha	2,778,305	0.8%	17,161,550	5.2%	13,741,762	4.1%	34,946,124	10.5%
Lewis	455,502	1.5%	1,412,184	4.7%	652,123	2.2%	3,884,261	13.0%
Lincoln	1,178,973	2.8%	2,137,218	5.0%	559,388	1.3%	3,930,265	9.2%
Logan	899,401	1.2%	3,725,299	5.0%	1,293,100	1.7%	10,331,597	13.8%
Marion	1,907,772	1.9%	5,018,667	5.1%	2,109,334	2.1%	14,744,761	15.0%
Marshall	1,467,639	2.4%	3,851,004	6.2%	1,198,355	1.9%	6,754,569	10.9%
Mason	558,583	1.1%	2,958,501	6.0%	538,093	1.1%	5,544,611	11.3%
McDowell	750,316	1.6%	2,215,877	4.7%	901,239	1.9%	5,476,838	11.6%
Mercer	989,244	0.9%	6,228,607	5.7%	1,699,940	1.6%	13,659,443	12.6%
Mineral	1,023,571	2.1%	2,910,291	5.9%	1,334,727	2.7%	5,323,275	10.8%
Mingo	1,220,176	2.4%	3,097,118	6.0%	363,629	0.7%	5,411,773	10.4%
Monongalia	2,709,598	2.0%	6,675,935	4.9%	2,915,810	2.2%	16,060,864	11.9%
Monroe	475,417	2.3%	984,926	4.8%	293,587	1.4%	2,035,485	9.9%
Morgan	519,619	1.8%	1,702,327	6.0%	504,764	1.8%	3,116,757	10.9%
Nicholas	541,057	1.2%	1,844,004	4.2%	576,185	1.3%	4,557,387	10.3%
Ohio	1,119,988	1.7%	3,460,359	5.2%	955,180	1.4%	8,663,277	13.0%
Pendleton	385,383	2.9%	662,795	4.9%	467,783	3.5%	1,245,554	9.3%
Pleasants	637,250	3.8%	1,061,129	6.3%	480,156	2.8%	2,161,741	12.7%
Pocahontas	527,533	3.5%	711,776	4.7%	133,659	0.9%	1,695,515	11.1%
Preston	790,071	1.8%	1,943,627	4.5%	762,529	1.8%	3,824,177	8.8%
Putnam	1,506,299	1.4%	6,666,040	6.0%	2,894,525	2.6%	11,256,201	10.1%
Raleigh	2,953,360	2.1%	6,819,024	4.8%	3,992,328	2.8%	15,444,306	10.8%
Randolph	718,659	1.6%	2,756,468	5.9%	800,412	1.7%	4,575,137	9.8%
Ritchie	755,139	4.3%	972,530	5.5%	213,868	1.2%	1,692,465	9.5%
Roane	336,116	1.4%	1,057,504	4.4%	592,561	2.5%	1,986,416	8.3%
Summers	602,276	3.5%	1,036,099	6.0%	399,991	2.3%	1,400,323	8.1%
Taylor	532,453	2.1%	1,262,842	5.0%	845,385	3.3%	2,455,128	9.7%
Tucker	353,381	2.8%	572,730	4.6%	280,647	2.3%	1,232,184	9.9%
Tyler	862,160	4.8%	788,786	4.4%	287,294	1.6%	2,144,957	12.0%
Upshur	867,555	2.0%	2,200,259	5.1%	555,385	1.3%	5,220,371	12.2%
Wayne	677,107	0.9%	3,707,700	4.7%	1,196,035	1.5%	8,849,975	11.1%
Webster	282,722	1.8%	776,810	4.9%	377,653	2.4%	1,539,463	9.6%
Wetzel	799,677	2.0%	1,820,175	4.5%	347,952	0.9%	6,078,959	15.1%
Wirt	355,065	3.0%	606,271	5.2%	278,687	2.4%	1,200,888	10.3%
Wood	1,342,766	0.9%	7,499,955	5.2%	2,382,723	1.7%	14,283,102	10.0%
Wyoming	1,036,683	2.0%	2,844,637	5.4%	956,961	1.8%	6,244,043	12.0%
Total	\$ 54,115,056	1.7%	\$ 171,778,645	5.3%	\$ 72,826,843	2.2%	\$ 350,067,716	10.8%

OSF
02/29/16
Current Exp by

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2014-15 YEAR**

County	Other Support Services						Total Expendures Current Operations
	Student Transportation		Food Service Operations		Community Service Operations		
	Amount	Pct.	Amount	Pct.	Amount	Pct.	
Barbour	\$ 2,156,899	8.8%	\$ 1,442,522	5.9%	\$ 18,285	0.1%	\$ 24,399,723
Berkeley	19,872,466	9.8%	13,939,462	6.9%	844,000	0.4%	202,251,233
Boone	4,890,714	8.0%	3,681,490	6.0%	20,639	0.0%	60,992,203
Braxton	1,587,906	7.0%	1,706,379	7.6%	28,797	0.1%	22,553,454
Brooke	2,853,347	7.4%	1,734,389	4.5%	110,561	0.3%	38,637,808
Cabell	9,385,146	6.3%	10,471,580	7.0%	2,410,159	1.6%	148,941,057
Calhoun	1,378,185	11.8%	849,232	7.3%	77,606	0.7%	11,642,391
Clay	2,778,350	12.9%	1,696,899	7.9%	18,474	0.1%	21,539,797
Doddridge	1,711,842	9.6%	988,627	5.5%	97,378	0.6%	17,863,174
Fayette	7,382,333	9.5%	5,074,069	6.5%	152,239	0.2%	77,992,167
Gilmer	1,075,901	9.3%	727,514	6.3%	25,000	0.2%	11,558,777
Grant	1,543,199	8.7%	1,499,264	8.4%	2,000	0.0%	17,819,490
Greenbrier	5,137,377	8.5%	3,690,159	6.1%	57,206	0.1%	60,554,815
Hampshire	3,939,706	10.8%	2,196,389	6.0%	-	0.0%	36,349,086
Hancock	4,055,916	8.2%	2,243,735	4.6%	40,000	0.1%	49,247,764
Hardy	2,114,504	9.1%	1,853,324	8.0%	171,663	0.7%	23,151,840
Harrison	9,516,403	7.5%	6,926,875	5.5%	249,247	0.2%	126,892,178
Jackson	4,798,711	8.6%	3,055,516	5.5%	80,950	0.1%	55,858,160
Jefferson	9,498,852	9.1%	5,994,968	5.7%	90,000	0.1%	104,395,463
Kanawha	14,523,509	4.4%	21,073,057	6.3%	1,866,010	0.6%	332,349,518
Lewis	2,691,112	9.0%	2,030,011	6.8%	118,018	0.4%	29,892,861
Lincoln	4,639,502	10.8%	2,824,361	6.6%	454,796	1.1%	42,854,221
Logan	6,696,447	9.0%	4,266,129	5.7%	196,643	0.3%	74,644,588
Marion	6,958,514	7.1%	5,259,245	5.3%	94,625	0.1%	98,547,652
Marshall	5,701,919	9.2%	3,425,264	5.5%	70,987	0.1%	61,830,028
Mason	4,469,413	9.1%	3,370,003	6.9%	60,000	0.1%	49,084,257
McDowell	4,751,205	10.1%	3,267,215	6.9%	119,015	0.3%	47,153,582
Mercer	6,747,102	6.2%	8,860,298	8.2%	195,564	0.2%	108,488,232
Mineral	4,960,429	10.0%	3,343,921	6.8%	61,693	0.1%	49,507,881
Mingo	4,692,528	9.0%	3,293,693	6.3%	142,000	0.3%	51,936,039
Monongalia	10,853,485	8.0%	7,378,848	5.5%	1,232,926	0.9%	135,425,189
Monroe	2,021,422	9.9%	1,276,229	6.2%	205,859	1.0%	20,526,170
Morgan	2,784,702	9.7%	1,881,728	6.6%	3,838	0.0%	28,612,723
Nicholas	4,303,686	9.7%	2,993,996	6.8%	79,000	0.2%	44,250,419
Ohio	4,023,398	6.0%	4,143,057	6.2%	631,199	0.9%	66,875,736
Pendleton	1,389,382	10.4%	839,191	6.3%	15,800	0.1%	13,428,917
Pleasants	1,629,172	9.6%	1,077,680	6.4%	41,396	0.2%	16,967,789
Pocahontas	1,744,700	11.4%	871,150	5.7%	62,918	0.4%	15,289,883
Preston	4,333,432	10.0%	2,334,691	5.4%	11,271	0.0%	43,500,292
Putnam	8,046,316	7.2%	6,310,414	5.7%	100,886	0.1%	111,751,946
Raleigh	13,031,269	9.2%	9,928,017	7.0%	614,310	0.4%	142,491,184
Randolph	3,001,239	6.5%	3,354,699	7.2%	130,000	0.3%	46,495,421
Ritchie	1,575,013	8.9%	1,204,025	6.8%	18,475	0.1%	17,735,932
Roane	2,865,513	11.9%	1,897,976	7.9%	32,883	0.1%	24,059,633
Summers	1,820,047	10.5%	1,256,404	7.3%	89,282	0.5%	17,304,269
Taylor	2,310,917	9.1%	1,679,774	6.6%	73,056	0.3%	25,282,075
Tucker	896,587	7.2%	810,217	6.5%	-	0.0%	12,458,305
Tyler	2,137,425	12.0%	1,119,457	6.3%	58,555	0.3%	17,866,494
Upshur	3,789,810	8.8%	2,473,658	5.8%	128,700	0.3%	42,961,454
Wayne	7,881,675	9.9%	4,903,689	6.2%	58,981	0.1%	79,464,812
Webster	1,593,324	10.0%	940,184	5.9%	17,000	0.1%	15,964,733
Wetzel	3,415,960	8.5%	2,074,084	5.2%	29,160	0.1%	40,273,760
Wirt	1,050,956	9.0%	844,683	7.2%	1,524	0.0%	11,677,316
Wood	8,400,414	5.9%	8,436,767	5.9%	506,968	0.4%	143,558,748
Wyoming	4,324,105	8.3%	3,714,760	7.1%	169,818	0.3%	52,243,449
Total	\$ 261,733,381	8.1%	\$ 204,530,967	6.3%	\$ 12,187,358	0.4%	\$ 3,245,396,088

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**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell
Salaries:						
Professional personnel	9,456,173	82,276,081	22,731,642	8,632,941	15,056,533	55,745,735
Service personnel	2,997,437	26,370,910	7,283,429	2,812,565	5,079,223	17,953,644
Professional substitutes	494,993	2,308,821	2,049,094	548,822	555,566	2,063,275
Service substitutes	180,340	1,695,839	677,822	112,509	291,160	761,089
Temporary part time professional	-	503,530	-	-	-	333,253
Temporary part time service	-	11,674	-	-	7,933	513,975
Board members	30,080	20,000	38,560	25,120	38,560	40,000
Students	-	5,346	1,550	-	-	13,009
Total salaries	13,159,023	113,192,201	32,782,097	12,131,957	21,028,975	77,423,980
Employee benefits:						
Group insurance	2,378,515	17,927,097	5,806,298	2,102,694	3,558,820	12,748,197
Social security	962,100	8,353,406	2,485,663	887,617	1,544,118	5,739,307
Retirement	3,491,397	26,739,074	8,478,086	3,270,891	5,666,766	19,507,641
Tuition reimbursement	15,734	26,815	57,919	9,438	9,279	45,278
Unemployment compensation	5,639	16,668	13,289	7,293	2,203	5,777
Workers' compensation	154,316	482,707	438,457	83,068	230,622	725,048
Other employee benefits	-	38,416	-	-	-	-
Total employee benefits	7,007,701	53,584,183	17,279,712	6,361,001	11,011,808	38,771,248
Total salaries and employee benefits	20,166,724	166,776,384	50,061,809	18,492,958	32,040,783	116,195,228
Purchased professional & technical services:						
Administration	-	196,881	900	-	2,797	-
Professional educators	56,020	1,471,515	162,296	-	215,000	4,421,676
Employee training and development	174,668	647,405	470,709	76,385	68,776	890,466
Other professional	331,222	1,849,985	925,331	228,871	643,898	1,850,966
Technical	2,928	168,530	13,602	-	-	-
Total purchased prof. & technical serv.	564,838	4,334,316	1,572,838	305,256	930,471	7,163,108
Purchased services-other:						
Utilities	56,070	468,439	176,929	69,775	127,393	526,345
Cleaning	82,500	220,886	87,380	54,394	35,303	158,671
Repair & maintenance	211,795	1,836,841	208,646	152,951	270,031	974,793
Rentals	20,054	575,989	153,777	36,217	-	47,510
Construction services	1,400	7,458	114,549	23,153	301,865	34,675
Student transportation services	4,266	1,314,508	222,674	10,769	26,249	96,951
Insurance	129,142	660,229	396,749	135,746	225,673	448,664
Communications	(38,215)	758,982	432,384	220,189	328,664	746,582
Advertising	3,287	10,661	5,022	6,443	8,412	47,947
Printing/binding	1,131	2,269	1,100	3,930	-	1,729
Tuition	35,586	914,660	-	4,788	-	71,268
Food services management	12,090	16,963	-	-	1,515	123,105
Travel	82,890	438,328	170,810	153,260	47,800	666,882
Interagency purchased services	212,929	747,500	306,174	10,040	32,313	90,624
Total purchased services-other	814,925	7,973,713	2,276,194	881,655	1,405,218	4,035,746
Supplies:						
General	437,598	3,749,356	1,521,228	446,179	1,276,533	5,557,767
Energy	678,940	4,701,959	1,109,529	466,399	883,912	2,930,586
Food	699,354	5,945,309	1,683,115	790,553	654,407	5,347,967
Books, periodicals and software	82,180	977,475	361,164	69,531	127,211	2,171,366
Technology supplies	369,017	1,488,188	1,102,414	457,674	293,753	2,518,014
Vehicle supplies	260,659	2,479,173	811,394	228,896	652,802	1,500,433
Control Level Equipment	-	1,471,250	-	-	3,377	5,259
Total supplies	2,527,748	20,812,710	6,588,844	2,459,232	3,891,995	20,031,392
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	191,564
Equipment	43,422	529,005	84,834	74,948	100,000	404,342
Bus replacement	184,676	1,744,639	344,567	189,122	266,113	826,216
Total plant and equipment	228,098	2,273,644	429,401	264,070	366,113	1,422,122
Other:						
Dues and fees	13,800	50,052	28,776	15,251	3,228	93,461
Judgements	-	30,000	2,500	-	-	-
Debt related	80,390	-	-	135,032	-	-
Student Assistance	-	414	-	-	-	-
Miscellaneous	3,200	-	31,841	-	-	-
Transfers Out	-	-	-	-	-	-
Total other	97,390	80,466	63,117	150,283	3,228	93,461
Total expenditures	24,399,723	202,251,233	60,992,203	22,553,454	38,637,808	148,941,057

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	4,254,840	8,139,421	6,660,489	28,065,136	4,261,270	6,920,257
Service personnel	1,585,682	2,664,556	2,231,431	9,471,413	1,419,030	2,186,282
Professional substitutes	134,298	296,148	297,244	2,210,775	182,641	506,657
Service substitutes	68,981	148,065	160,113	615,523	59,323	144,903
Temporary part time professional	6,813	26,400	19,922	67,194	6,969	-
Temporary part time service	2,683	5,200	-	35,577	27,269	44,101
Board members	19,680	18,240	30,080	23,680	17,440	19,520
Students	-	1,745	-	-	-	3,061
Total salaries	6,072,977	11,299,775	9,399,279	40,489,298	5,973,942	9,824,781
Employee benefits:						
Group insurance	1,108,989	1,877,138	1,436,836	7,125,773	874,121	1,493,639
Social security	440,245	831,124	692,095	2,978,405	446,979	717,617
Retirement	1,573,467	3,161,699	2,188,262	10,892,846	1,595,756	2,433,896
Tuition reimbursement	6,673	12,731	35,056	22,227	5,513	-
Unemployment compensation	3,323	19,324	4,267	54,579	7,816	10,745
Workers' compensation	66,107	(22,717)	87,320	513,237	40,962	80,858
Other employee benefits	-	-	(2,931)	-	-	-
Total employee benefits	3,198,804	5,879,299	4,440,905	21,587,067	2,971,147	4,736,755
Total salaries and employee benefits	9,271,781	17,179,074	13,840,184	62,076,365	8,945,089	14,561,536
Purchased professional & technical services:						
Administration	-	-	-	3,000	164	-
Professional educators	5,784	14,000	84,206	60,593	-	228,825
Employee training and development	59,488	-	46,607	589,934	500	58,673
Other professional	197,746	167,454	260,292	1,033,745	169,065	203,056
Technical	13,869	146,768	-	540	-	1,407
Total purchased prof. & technical serv.	276,887	328,222	391,105	1,687,812	169,729	491,961
Purchased services-other:						
Utilities	38,198	49,105	43,845	207,257	25,064	35,479
Cleaning	63,922	39,392	73,695	141,917	67,064	59,986
Repair & maintenance	81,846	-	242,921	517,121	131,594	31,394
Rentals	3,976	2,330	43,699	170,891	42,855	70,620
Construction services	-	-	292,032	941,218	-	-
Student transportation services	8,066	240,802	3,381	15,289	4,686	3,299
Insurance	81,296	105,732	75,818	370,301	51,669	94,652
Communications	66,486	115,512	102,624	495,447	139,573	128,669
Advertising	2,596	-	8,139	21,008	8,942	3,716
Printing/binding	288	416	8,296	38,759	-	-
Tuition	-	-	-	22,563	62,920	-
Food services management	593	-	-	154,867	-	-
Travel	50,755	83,954	79,965	237,517	68,627	54,602
Interagency purchased services	216,230	-	242,652	323,670	173,167	118,240
Total purchased services-other	614,252	637,243	1,217,067	3,657,825	776,161	600,657
Supplies:						
General	143,761	546,349	592,720	1,332,271	364,804	319,708
Energy	350,714	423,475	325,027	1,031,188	338,012	415,354
Food	479,853	922,305	350,352	2,662,257	390,194	764,090
Books, periodicals and software	8,819	99,428	91,030	848,850	23,001	91,813
Technology supplies	215,491	138,234	313,872	1,446,029	216,509	130,423
Vehicle supplies	180,180	380,349	272,114	1,290,342	174,974	202,621
Control Level Equipment	45,402	-	12,846	40,302	9,900	-
Total supplies	1,424,220	2,510,140	1,957,961	8,651,239	1,517,394	1,924,009
Plant and equipment:						
Land	-	-	27,120	-	-	-
Buildings	-	9,882	-	98,182	-	-
Equipment	43,784	59,835	29,485	212,980	-	-
Bus replacement	-	573,570	179,980	573,221	102,363	205,909
Total plant and equipment	43,784	643,287	236,585	884,383	102,363	205,909
Other:						
Dues and fees	7,367	10,140	3,731	16,164	2,331	33,218
Judgements	-	-	-	-	-	-
Debt related	-	223,450	216,359	917,805	45,710	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	4,100	-	182	100,574	-	2,200
Transfers Out	-	8,241	-	-	-	-
Total other	11,467	241,831	220,272	1,034,543	48,041	35,418
Total expenditures	11,642,391	21,539,797	17,863,174	77,992,167	11,558,777	17,819,490

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	21,877,749	13,904,008	19,481,154	8,745,756	49,962,533	21,883,741
Service personnel	8,230,118	4,763,967	5,861,011	2,932,731	16,865,665	7,123,581
Professional substitutes	1,324,747	510,466	582,865	485,997	1,281,466	908,589
Service substitutes	664,068	267,299	369,471	188,738	676,168	477,592
Temporary part time professional	63,104	136,680	89,949	60,122	57,460	12,366
Temporary part time service	-	31,100	-	-	1,858	81,137
Board members	33,600	25,120	39,680	28,960	36,000	24,320
Students	31,207	-	-	-	-	74,386
Total salaries	32,224,593	19,638,640	26,424,130	12,442,304	68,881,150	30,585,712
Employee benefits:						
Group insurance	5,830,946	3,319,067	4,114,807	1,904,566	10,824,472	4,920,631
Social security	2,361,256	1,431,509	1,953,377	909,594	5,063,466	2,261,455
Retirement	8,570,799	4,890,934	6,925,881	3,189,490	17,342,332	7,592,302
Tuition reimbursement	26,410	4,285	14,807	4,409	2,992	29,779
Unemployment compensation	20,282	17,303	8,718	12,651	6,456	20,278
Workers' compensation	205,934	230,948	216,361	128,301	581,548	384,910
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,015,627	9,894,046	13,233,951	6,149,011	33,821,266	15,209,355
Total salaries and employee benefits	49,240,220	29,532,686	39,658,081	18,591,315	102,702,416	45,795,067
Purchased professional & technical services:						
Administration	6,500	-	-	-	-	27,173
Professional educators	13,650	417,791	228,007	255,654	251,856	80,981
Employee training and development	5,334	1,705	5,000	36,217	131,854	67,745
Other professional	1,076,679	131,843	757,395	615,698	537,416	229,019
Technical	568,063	23,097	-	18,282	377,495	413,058
Total purchased prof. & technical serv.	1,670,226	574,436	990,402	925,851	1,298,621	817,976
Purchased services-other:						
Utilities	157,784	121,245	87,853	45,555	279,329	73,527
Cleaning	56,396	82,804	51,143	79,712	560,309	215,379
Repair & maintenance	171,576	309,423	235,239	266,801	537,141	965,305
Rentals	36,970	2,962	181,228	5,000	50,790	60,029
Construction services	(80,648)	-	426,452	-	1,376,867	390,200
Student transportation services	18,005	18,199	34,110	9,878	6,048	19,885
Insurance	298,588	171,344	200,252	121,765	396,912	221,825
Communications	235,992	242,822	376,300	112,386	1,089,690	112,679
Advertising	9,136	3,471	19,679	1,566	9,537	17,155
Printing/binding	5,793	-	4,808	-	184,877	3,572
Tuition	26,764	104,557	152,904	8,921	454,788	8,921
Food services management	3,982	-	-	26,366	153,514	2,277
Travel	176,285	148,157	225,729	55,817	384,451	171,191
Interagency purchased services	17,437	61,134	340,591	186,225	971,214	385,056
Total purchased services-other	1,134,060	1,266,118	2,336,288	919,992	6,455,467	2,647,001
Supplies:						
General	2,052,683	1,227,756	1,253,413	295,799	3,264,812	1,048,018
Energy	1,492,764	911,689	1,116,927	612,187	2,387,646	919,010
Food	1,838,789	1,125,310	972,755	817,940	3,336,262	1,450,604
Books, periodicals and software	197,682	66,017	60,272	72,368	759,521	549,610
Technology supplies	95,861	187,490	1,075,498	76,694	1,926,947	331,422
Vehicle supplies	812,494	549,571	640,010	287,470	974,335	679,275
Control Level Equipment	559,732	286,407	-	271,249	1,337,442	842,664
Total supplies	7,050,005	4,354,240	5,118,875	2,433,707	13,986,965	5,820,603
Plant and equipment:						
Land	-	391	20,000	46,333	53,500	-
Buildings	-	-	-	-	-	-
Equipment	703,572	40,207	503,114	30,461	863,852	129,067
Bus replacement	472,021	408,948	387,616	194,294	730,195	468,744
Total plant and equipment	1,175,593	449,546	910,730	271,088	1,647,547	597,811
Other:						
Dues and fees	44,541	9,602	50,420	9,851	83,311	5,487
Judgements	-	-	8,955	-	-	-
Debt related	-	161,958	42,442	-	612,845	169,715
Student Assistance	-	-	131,571	-	-	-
Miscellaneous	350	500	-	36	105,006	4,500
Transfers Out	239,820	-	-	-	-	-
Total other	284,711	172,060	233,388	9,887	801,162	179,702
Total expenditures	60,554,815	36,349,086	49,247,764	23,151,840	126,892,178	55,858,160

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	39,993,691	125,852,362	10,525,677	15,348,212	26,816,406	35,481,943
Service personnel	13,915,150	38,408,065	4,179,506	5,063,386	9,628,077	13,039,796
Professional substitutes	2,038,750	3,891,451	765,681	778,870	816,086	1,960,726
Service substitutes	1,064,210	2,871,782	227,858	402,504	428,003	784,760
Temporary part time professional	-	1,532,251	-	75,254	82,593	-
Temporary part time service	66,486	1,670,724	10,460	24,888	16,555	-
Board members	40,000	36,320	39,840	29,120	29,760	26,560
Students	154	7,017	-	4,536	-	-
Total salaries	57,118,441	174,269,972	15,749,022	21,726,770	37,817,480	51,293,785
Employee benefits:						
Group insurance	8,440,585	28,024,250	2,599,222	3,868,571	6,380,658	8,043,689
Social security	4,222,479	12,943,283	1,164,349	1,595,318	2,791,655	3,770,085
Retirement	13,888,734	42,575,098	3,890,643	5,871,801	9,793,868	13,189,632
Tuition reimbursement	36,448	80,140	3,807	43,879	26,981	20,359
Unemployment compensation	9,744	93,590	2,096	22,054	30,661	4,501
Workers' compensation	369,092	868,806	169,315	368,024	645,607	360,286
Other employee benefits	-	-	(12)	129,547	-	-
Total employee benefits	26,967,082	84,585,167	7,829,420	11,899,194	19,669,430	25,388,552
Total salaries and employee benefits	84,085,523	258,855,139	23,578,442	33,625,964	57,486,910	76,682,337
Purchased professional & technical services:						
Administration	-	336,224	85,414	-	-	-
Professional educators	1,150,055	2,764,359	26,836	-	621,976	614,624
Employee training and development	59,166	281,506	63,868	51,121	214,502	332,569
Other professional	2,341,826	2,583,941	407,551	754,909	908,819	1,367,954
Technical	48,342	206,741	2,880	89,453	7,284	-
Total purchased prof.& technical serv.	3,599,389	6,172,771	586,549	895,483	1,752,581	2,315,147
Purchased services-other:						
Utilities	198,508	1,113,961	99,723	63,134	227,431	191,722
Cleaning	395,473	981,091	86,114	77,373	135,843	213,441
Repair & maintenance	1,426,024	2,869,141	228,643	458,041	385,721	1,735,479
Rentals	119,444	775,532	13,247	114,708	257,016	146,952
Construction services	451,817	75,857	-	35,759	755,124	3,755,504
Student transportation services	172,402	482,041	2,846	22,151	15,672	43,000
Insurance	337,106	1,746,931	296,274	251,682	406,061	365,976
Communications	617,009	982,075	228,459	301,601	466,950	642,481
Advertising	3,910	128,304	4,826	13,060	15,119	7,346
Printing/binding	10,350	16,336	16,896	7,450	-	36,019
Tuition	1,392,062	448,778	9,650	26,764	26,764	-
Food services management	-	16,276	-	3,308	-	9,839
Travel	209,208	659,018	118,379	192,723	285,887	197,455
Interagency purchased services	311,001	83,153	19,230	252,753	-	450,207
Total purchased services-other	5,644,314	10,378,494	1,124,287	1,820,507	2,977,588	7,795,421
Supplies:						
General	1,970,460	5,790,122	783,863	1,487,237	1,768,920	2,364,234
Energy	2,614,568	6,221,786	604,223	724,893	1,825,176	1,784,767
Food	2,335,748	9,693,065	1,025,209	1,463,007	2,022,113	2,340,631
Books, periodicals and software	314,665	2,136,276	111,253	200,267	1,174,715	367,633
Technology supplies	1,319,798	22,815,746	834,038	103,358	373,415	2,150,217
Vehicle supplies	1,128,029	2,171,299	435,552	823,006	1,164,216	1,551,570
Control Level Equipment	79,839	-	-	797,925	1,024,975	-
Total supplies	9,763,107	48,828,294	3,794,138	5,599,693	9,353,530	10,559,052
Plant and equipment:						
Land	-	-	262,317	117,421	-	-
Buildings	-	-	172,339	-	78,068	63,434
Equipment	49,520	970,754	54,593	129,267	2,421,484	228,247
Bus replacement	1,018,245	1,569,984	308,148	457,550	485,195	574,044
Total plant and equipment	1,067,765	2,540,738	797,397	704,238	2,984,747	865,725
Other:						
Dues and fees	62,656	143,675	12,048	33,347	18,374	49,509
Judgements	-	-	-	40,000	-	-
Debt related	150	5,243,880	-	119,989	70,858	280,461
Student Assistance	4,721	400	-	-	-	-
Miscellaneous	167,838	186,127	-	15,000	-	-
Transfers Out	-	-	-	-	-	-
Total other	235,365	5,574,082	12,048	208,336	89,232	329,970
Total expenditures	104,395,463	332,349,518	29,892,861	42,854,221	74,644,588	98,547,652

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	22,483,265	17,643,710	15,239,527	40,382,568	18,661,624	19,699,906
Service personnel	8,435,359	6,485,797	5,893,232	12,944,209	6,383,333	6,429,595
Professional substitutes	1,009,218	1,359,074	1,311,605	2,645,758	621,228	957,420
Service substitutes	660,503	490,721	394,755	1,141,312	403,291	787,186
Temporary part time professional	-	203,725	42,510	68,602	1,350	70,925
Temporary part time service	-	4,834	24,820	-	128,480	81,813
Board members	37,120	24,640	22,560	24,940	31,360	23,360
Students	-	-	-	-	2,861	-
Total salaries	32,625,465	26,212,501	22,929,009	57,207,389	26,233,527	28,050,205
Employee benefits:						
Group insurance	5,535,764	4,407,029	3,217,459	9,722,808	4,286,926	4,630,078
Social security	2,466,818	1,927,951	1,725,372	4,231,476	1,933,890	2,105,624
Retirement	8,920,419	6,740,070	6,253,802	15,275,661	7,225,120	7,030,208
Tuition reimbursement	4,288	31,364	77,562	307,270	100,386	10,476
Unemployment compensation	30,818	6,515	29,177	21,005	1,091	33,816
Workers' compensation	285,705	169,285	300,594	635,248	168,399	628,960
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,243,812	13,282,214	11,603,966	30,193,468	13,715,812	14,439,162
Total salaries and employee benefits	49,869,277	39,494,715	34,532,975	87,400,857	39,949,339	42,489,367
Purchased professional & technical services:						
Administration	-	-	-	320	9,387	-
Professional educators	297,600	513,400	606,696	658,883	354,343	4,808
Employee training and development	159,833	5,575	165,415	55,299	7,538	207,573
Other professional	1,271,261	459,161	1,250,074	1,547,668	506,702	502,581
Technical	42,019	26,561	8,272	-	665	-
Total purchased prof.& technical serv.	1,770,713	1,004,697	2,030,457	2,262,170	878,635	714,962
Purchased services-other:						
Utilities	138,543	105,239	162,018	339,356	149,902	214,990
Cleaning	149,380	22,410	103,618	248,757	74,442	103,380
Repair & maintenance	558,942	173,895	299,613	1,751,141	779,373	525,212
Rentals	18,997	253,669	130,961	471,394	67,742	62,367
Construction services	225,108	38,850	544,854	2,250,638	87,028	-
Student transportation services	15,938	26,254	2,591	24,929	21,133	5,145
Insurance	284,120	247,185	351,628	481,565	205,182	258,849
Communications	343,992	301,214	430,595	257,003	327,134	363,708
Advertising	24,517	4,045	12,050	30,705	8,232	10,368
Printing/binding	-	200	15,266	10,727	24,187	4,000
Tuition	830	37,240	18,442	44,606	87,311	1,738
Food services management	-	44,300	15,980	133,449	11,747	29,664
Travel	314,884	113,587	283,784	284,260	237,350	265,006
Interagency purchased services	551,912	4,817	848,585	388,096	15,504	476,725
Total purchased services-other	2,627,163	1,372,905	3,219,985	6,716,626	2,096,267	2,321,152
Supplies:						
General	1,626,274	1,081,323	1,746,173	1,919,241	1,089,606	804,565
Energy	1,145,740	926,916	1,023,167	2,365,429	1,251,991	1,177,401
Food	1,652,404	2,138,659	1,659,752	3,831,351	1,532,984	1,763,793
Books, periodicals and software	746,145	292,983	406,502	791,774	128,704	267,659
Technology supplies	365,011	925,628	951,321	284,030	278,017	831,559
Vehicle supplies	737,950	672,337	774,091	1,104,557	788,597	1,060,912
Control Level Equipment	297,221	90	-	1,264,016	304,791	90,200
Total supplies	6,570,745	6,037,936	6,561,006	11,560,398	5,374,690	5,996,089
Plant and equipment:						
Land	65,020	-	-	-	-	-
Buildings	8,230	649,016	-	-	10,576	-
Equipment	354,442	142,200	148,364	355,333	253,460	41,006
Bus replacement	536,372	395,676	356,460	43,500	456,668	364,620
Total plant and equipment	964,064	1,186,892	504,824	398,833	720,704	405,626
Other:						
Dues and fees	28,066	(22,388)	9,552	82,681	24,930	1,777
Judgements	-	9,500	84	-	1,370	-
Debt related	-	-	234,913	66,667	459,946	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	59,786	-	-	7,066
Transfers Out	-	-	-	-	2,000	-
Total other	28,066	(12,888)	304,335	149,348	488,246	8,843
Total expenditures	61,830,028	49,084,257	47,153,582	108,488,232	49,507,881	51,936,039

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	51,106,087	7,470,338	10,794,789	15,943,970	24,713,028	5,026,193
Service personnel	17,049,377	2,528,018	3,423,874	5,551,351	8,086,296	1,770,917
Professional substitutes	2,724,664	480,339	418,565	883,527	1,136,222	147,175
Service substitutes	1,040,743	159,889	253,563	349,908	550,739	95,133
Temporary part time professional	23,893	172,650	56,318	309,983	9,090	12,375
Temporary part time service	150,159	1,763	96,295	37,204	27,037	6,216
Board members	25,120	27,680	19,360	33,380	32,960	19,040
Students	-	-	2,549	4,529	-	-
Total salaries	72,120,043	10,840,677	15,065,313	23,113,852	34,555,372	7,077,049
Employee benefits:						
Group insurance	11,151,936	1,928,439	2,453,794	4,388,917	5,969,602	1,262,404
Social security	5,291,841	796,316	1,109,625	1,680,857	2,553,599	513,606
Retirement	18,419,388	2,776,978	3,718,295	6,110,954	8,630,070	1,947,161
Tuition reimbursement	3,000	50,529	3,480	-	14,451	8,068
Unemployment compensation	26,427	6,584	32,410	15,100	9,060	-
Workers' compensation	599,856	87,869	126,918	230,480	502,702	49,532
Other employee benefits	59,415	-	7,048	-	-	-
Total employee benefits	35,551,863	5,646,715	7,451,570	12,426,308	17,679,484	3,780,771
Total salaries and employee benefits	107,671,906	16,487,392	22,516,883	35,540,160	52,234,856	10,857,820
Purchased professional & technical services:						
Administration	5,233	2,433	2,938	-	551	-
Professional educators	125,767	91,726	223,550	259,257	327,620	-
Employee training and development	144,048	61,214	31,242	126,778	4,407	14,372
Other professional	3,889,196	476,323	362,014	479,493	2,249,954	191,042
Technical	31,647	28,977	7,379	52,846	-	-
Total purchased prof.& technical serv.	4,195,891	660,673	627,123	918,374	2,582,532	205,414
Purchased services-other:						
Utilities	238,252	94,296	77,123	122,001	145,694	32,495
Cleaning	403,361	80,226	120,554	48,647	101,843	33,285
Repair & maintenance	105,067	136,910	468,180	290,364	1,366,448	93,661
Rentals	913,414	8,790	13,885	46,423	23,078	6,950
Construction services	6,941	-	10,490	67,873	211,999	92,534
Student transportation services	356,411	2,870	138,840	149,728	84,772	52,536
Insurance	714,373	110,095	140,004	202,394	451,945	70,018
Communications	751,084	88,518	313,068	95,937	462,531	159,361
Advertising	38,294	2,331	13,579	6,665	46,736	2,404
Printing/binding	29,173	-	6,989	3,587	-	510
Tuition	113,527	8,921	158,795	19,872	31,207	1,000
Food services management	4,625	-	2,905	3,021	1,794	-
Travel	454,394	140,074	84,015	249,093	154,671	76,290
Interagency purchased services	618,637	22,286	216,125	87,151	616,199	50,319
Total purchased services-other	4,747,553	695,317	1,764,552	1,392,756	3,698,917	671,363
Supplies:						
General	5,205,588	688,046	564,342	1,118,218	1,385,214	258,839
Energy	2,868,132	389,227	792,232	861,339	1,247,371	312,630
Food	3,475,943	561,352	983,218	1,540,289	2,324,955	372,174
Books, periodicals and software	620,388	80,838	86,475	328,419	1,059,956	50,602
Technology supplies	84,372	262,687	403,813	861,469	199,995	63,808
Vehicle supplies	1,771,378	289,255	303,897	669,720	594,697	278,273
Control Level Equipment	589,517	24,744	-	9,239	70,764	81,239
Total supplies	14,615,318	2,296,149	3,133,977	5,388,693	6,882,952	1,417,565
Plant and equipment:						
Land	357,568	1,800	-	-	-	-
Buildings	62,804	-	-	-	-	-
Equipment	1,693,030	206,608	134,266	355,160	706,730	-
Bus replacement	843,437	-	272,145	490,675	528,858	-
Total plant and equipment	2,956,839	208,408	406,411	845,835	1,235,588	-
Other:						
Dues and fees	105,828	26,299	5,627	34,896	84,758	6,100
Judgements	13,975	-	-	1,802	-	-
Debt related	1,041,124	220	158,150	127,136	130,155	204,394
Student Assistance	-	774	-	-	-	-
Miscellaneous	76,755	150,938	-	767	25,978	66,261
Transfers Out	-	-	-	-	-	-
Total other	1,237,682	178,231	163,777	164,601	240,891	276,755
Total expenditures	135,425,189	20,526,170	28,612,723	44,250,419	66,875,736	13,428,917

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph
Salaries:						
Professional personnel	6,041,674	5,763,656	17,568,355	44,843,877	52,934,238	18,327,782
Service personnel	2,402,358	2,025,596	5,331,634	13,863,697	17,353,777	5,187,506
Professional substitutes	223,105	229,790	893,766	2,560,055	3,710,401	782,789
Service substitutes	171,143	134,013	264,732	945,309	1,624,681	326,039
Temporary part time professional	-	35,338	5,732	228,645	337,376	4,674
Temporary part time service	-	-	60,108	-	78,776	-
Board members	21,440	27,200	19,680	20,000	38,400	36,800
Students	-	-	1,586	-	-	-
Total salaries	8,859,720	8,215,593	24,145,593	62,461,583	76,077,649	24,665,590
Employee benefits:						
Group insurance	1,526,471	1,318,473	3,718,004	9,947,751	12,423,733	3,839,105
Social security	648,913	603,897	1,772,109	4,585,914	5,640,432	1,804,745
Retirement	2,205,020	2,113,494	6,120,991	14,810,396	19,249,426	7,012,078
Tuition reimbursement	-	1,644	19,236	48,789	44,595	17,474
Unemployment compensation	183	4,292	10,563	10,753	12,552	9,432
Workers' compensation	88,338	57,112	141,674	310,885	879,420	248,465
Other employee benefits	-	-	-	654,954	-	500
Total employee benefits	4,468,925	4,098,912	11,782,577	30,369,442	38,250,158	12,931,799
Total salaries and employee benefits	13,328,645	12,314,505	35,928,170	92,831,025	114,327,807	37,597,389
Purchased professional & technical services:						
Administration	-	-	7,279	62,899	15,395	-
Professional educators	4,489	166,749	237,336	1,043,424	387,877	311,147
Employee training and development	34,214	997	81,479	70,076	236,684	32,307
Other professional	282,399	272,848	321,768	683,804	759,660	259,332
Technical	-	20,323	2,318	50,656	226,304	64,298
Total purchased prof.& technical serv.	321,102	460,917	650,180	1,910,859	1,625,920	667,084
Purchased services-other:						
Utilities	67,475	39,958	97,636	449,787	319,029	124,895
Cleaning	16,960	25,335	143,584	146,105	189,696	83,177
Repair & maintenance	244,519	16,929	74,739	437,358	1,876,477	97,294
Rentals	4,450	7,648	71,519	157,975	258,415	12,060
Construction services	-	42,519	234,666	1,172,960	1,489,662	1,064,915
Student transportation services	27	8,452	12,172	58,298	131,807	3,529
Insurance	86,411	114,125	231,881	516,415	775,173	200,712
Communications	154,336	122,318	165,232	515,756	653,858	132,810
Advertising	11,072	4,311	7,431	34,074	20,502	4,919
Printing/binding	187	493	-	32,094	15,244	9,341
Tuition	3,690	1,358	2,000	26,764	124,997	8,921
Food services management	1,458	11,361	1,082	26,219	65,752	-
Travel	58,815	121,768	121,167	328,131	392,980	238,106
Interagency purchased services	164,149	3,913	118,274	161,567	1,466,349	195,803
Total purchased services-other	813,549	520,488	1,281,383	4,063,503	7,779,941	2,176,482
Supplies:						
General	364,816	442,166	862,662	2,260,785	3,285,133	829,197
Energy	458,208	441,909	1,140,873	1,967,344	3,099,390	1,128,119
Food	440,474	356,960	1,165,318	3,214,420	4,603,228	1,524,870
Books, periodicals and software	78,266	68,440	68,272	1,751,754	519,893	131,905
Technology supplies	223,686	87,104	733,972	382,318	1,279,646	1,001,119
Vehicle supplies	187,777	307,426	887,263	884,358	2,038,357	462,518
Control Level Equipment	-	58,474	276,285	860,068	695,789	305,590
Total supplies	1,753,227	1,762,479	5,134,645	11,321,047	15,521,436	5,383,318
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	253,414	49,344	31,804	292,964	725,620	141,940
Bus replacement	185,026	178,075	-	864,993	1,029,550	87,739
Total plant and equipment	438,440	227,419	31,804	1,157,957	1,755,170	229,679
Other:						
Dues and fees	21,526	3,532	27,080	19,863	8,847	17,764
Judgements	-	-	-	-	-	6,571
Debt related	272,100	-	434,281	417,001	1,465,640	366,524
Student Assistance	-	-	-	29,874	-	-
Miscellaneous	-	543	12,749	817	6,423	50,610
Transfers Out	19,200	-	-	-	-	-
Total other	312,826	4,075	474,110	467,555	1,480,910	441,469
Total expenditures	16,967,789	15,289,883	43,500,292	111,751,946	142,491,184	46,495,421

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,606,735	8,968,091	6,767,740	9,865,283	4,809,110	6,513,819
Service personnel	2,237,152	3,098,912	2,096,191	2,987,922	1,534,875	2,062,923
Professional substitutes	323,161	724,511	298,012	406,839	223,487	253,786
Service substitutes	158,328	220,166	135,524	180,551	113,723	218,489
Temporary part time professional	75,016	-	21,007	27,712	214	-
Temporary part time service	-	20,085	-	27,665	-	-
Board members	25,120	20,800	31,360	36,960	19,360	27,240
Students	40,053	2,104	7,082	-	-	-
Total salaries	9,465,565	13,054,669	9,356,916	13,532,932	6,700,769	9,076,257
Employee benefits:						
Group insurance	1,549,500	2,239,916	1,508,095	2,454,650	1,161,858	1,643,028
Social security	693,909	959,465	684,133	992,333	493,832	662,894
Retirement	2,285,865	3,452,110	2,509,382	3,489,432	1,668,842	2,330,040
Tuition reimbursement	9,438	24,557	11,172	27,351	2,049	14,742
Unemployment compensation	14,178	11,061	1,157	6,654	-	3,991
Workers' compensation	60,276	75,501	108,590	83,065	41,276	88,554
Other employee benefits	115,359	-	-	-	1,401	-
Total employee benefits	4,728,525	6,762,610	4,822,529	7,053,485	3,369,258	4,743,249
Total salaries and employee benefits	14,194,090	19,817,279	14,179,445	20,586,417	10,070,027	13,819,506
Purchased professional & technical services:						
Administration	1,908	-	-	-	-	-
Professional educators	58,069	39,994	23,319	166,750	-	61,452
Employee training and development	13,040	5	30,513	21,556	12,848	3,237
Other professional	407,882	414,438	118,605	295,204	179,309	249,483
Technical	77,469	-	-	7,142	-	106,677
Total purchased prof.& technical serv.	558,368	454,437	172,437	490,652	192,157	420,849
Purchased services-other:						
Utilities	40,079	61,686	58,144	57,971	57,131	68,264
Cleaning	33,249	79,235	35,609	41,220	46,569	40,179
Repair & maintenance	53,590	40,231	61,692	411,173	153,910	465,104
Rentals	16,812	5,179	14,374	9,124	-	22,397
Construction services	-	-	-	15,480	20,061	60,624
Student transportation services	30,584	64,705	3,951	425	157	11,000
Insurance	111,872	112,287	85,844	117,917	59,065	111,364
Communications	117,218	67,151	124,871	187,857	137,900	85,728
Advertising	8,412	4,160	2,643	4,886	2,199	1,932
Printing/binding	-	936	3,768	13,169	-	-
Tuition	92,673	8,921	-	33,755	-	57,902
Food services management	342	-	-	15,388	-	-
Travel	78,320	70,920	44,111	77,342	60,466	101,808
Interagency purchased services	20,000	107,538	97,073	53,923	-	14,605
Total purchased services-other	603,151	622,949	532,080	1,039,630	537,458	1,040,907
Supplies:						
General	410,712	414,875	215,027	407,715	354,327	633,779
Energy	380,124	449,976	322,501	562,981	393,208	372,860
Food	667,455	795,044	737,878	741,452	451,551	593,565
Books, periodicals and software	221,680	57,755	91,106	143,336	36,243	126,748
Technology supplies	264,946	272,261	104,642	533,872	93,730	202,107
Vehicle supplies	210,688	402,309	349,884	300,436	157,533	309,759
Control Level Equipment	-	195,915	102,420	132,557	24,247	-
Total supplies	2,155,605	2,588,135	1,923,458	2,822,349	1,510,839	2,238,818
Plant and equipment:						
Land	-	-	6,000	-	-	31,501
Buildings	9,200	-	4,004	-	-	7,000
Equipment	22,299	52,194	90,924	106,222	46,081	73,573
Bus replacement	184,640	272,015	179,110	196,655	99,877	208,564
Total plant and equipment	216,139	324,209	280,038	302,877	145,958	320,638
Other:						
Dues and fees	5,426	73,507	12,403	9,851	1,866	2,013
Judgements	-	-	-	-	-	-
Debt related	-	170,021	162,056	28,721	-	-
Student Assistance	-	-	500	-	-	-
Miscellaneous	3,153	9,096	41,852	1,578	-	-
Transfers Out	-	-	-	-	-	23,763
Total other	8,579	252,624	216,811	40,150	1,866	25,776
Total expenditures	17,735,932	24,059,633	17,304,269	25,282,075	12,458,305	17,866,494

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	15,755,159	29,130,605	6,085,226	13,468,114	4,523,821	55,361,321
Service personnel	5,099,579	10,201,059	1,960,134	4,599,833	1,437,953	17,941,121
Professional substitutes	918,000	901,672	151,398	847,131	181,769	3,199,396
Service substitutes	290,992	1,045,844	79,293	354,479	82,491	1,446,750
Temporary part time professional	-	10,971	-	-	26,775	2,038,637
Temporary part time service	-	37,966	39,507	-	-	834,021
Board members	23,520	39,840	23,520	25,600	20,320	30,720
Students	-	-	-	-	225	59,131
Total salaries	22,087,250	41,367,957	8,339,078	19,295,157	6,273,354	80,911,097
Employee benefits:						
Group insurance	4,154,631	7,010,712	1,367,164	3,257,205	1,052,596	12,468,961
Social security	1,617,569	3,044,480	611,335	1,428,144	461,909	6,047,076
Retirement	5,829,471	10,836,576	2,354,833	4,519,822	1,592,233	21,003,428
Tuition reimbursement	33,855	65,355	-	10,307	6,088	86,322
Unemployment compensation	584	1,527	5,742	6,593	424	12,733
Workers' compensation	223,569	853,533	78,000	316,538	41,581	638,335
Other employee benefits	-	-	-	-	-	217,403
Total employee benefits	11,859,679	21,812,183	4,417,074	9,538,609	3,154,831	40,474,258
Total salaries and employee benefits	33,946,929	63,180,140	12,756,152	28,833,766	9,428,185	121,385,355
Purchased professional & technical services:						
Administration	-	-	-	50	-	-
Professional educators	104,810	2,942,923	34,006	15,279	-	872,868
Employee training and development	173,522	37,899	62,947	121,224	12,883	89,354
Other professional	1,096,108	216,045	370,048	755,995	148,445	1,557,856
Technical	-	5,923	-	2,922	-	65,836
Total purchased prof. & technical serv.	1,374,440	3,202,790	467,001	895,470	161,328	2,585,914
Purchased services-other:						
Utilities	161,902	256,463	48,125	90,349	41,292	287,012
Cleaning	204,257	151,966	20,139	68,516	14,197	278,238
Repair & maintenance	144,911	864,184	125	1,211,126	49,679	1,443,893
Rentals	17,352	37,770	3,978	99,332	11,352	53,685
Construction services	288,978	4,000	-	427,707	-	22,277
Student transportation services	2,984	28,622	60,875	13,881	11,280	110,984
Insurance	264,635	443,504	99,672	273,788	52,400	642,551
Communications	160,999	330,022	137,275	339,687	91,664	373,121
Advertising	3,790	7,885	5,727	4,971	2,404	10,809
Printing/binding	2,551	-	-	2,557	-	27,718
Tuition	509,937	17,842	21,732	17,842	3,270	20,700
Food services management	-	16,327	-	7,030	-	26,640
Travel	189,548	306,438	69,434	213,144	56,619	340,708
Interagency purchased services	402,865	37,403	21,065	577,294	128,337	771,596
Total purchased services-other	2,354,709	2,502,426	488,147	3,347,224	462,494	4,409,932
Supplies:						
General	1,608,208	2,088,708	471,274	2,066,937	355,539	3,297,586
Energy	765,647	1,727,345	463,905	698,939	247,207	2,676,435
Food	1,161,167	2,650,783	539,934	956,212	471,534	3,599,649
Books, periodicals and software	161,618	612,404	11,087	409,848	27,038	683,527
Technology supplies	554,499	398,653	307,571	1,337,577	85,857	1,511,161
Vehicle supplies	442,890	1,770,104	254,799	597,891	153,323	1,373,740
Control Level Equipment	-	417,911	10,993	-	184,862	231,780
Total supplies	4,694,029	9,665,908	2,059,563	6,067,404	1,525,360	13,373,878
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	114,400	118,519	60,766	501,890	5,210	436,837
Bus replacement	320,182	768,736	92,835	618,065	92,421	634,001
Total plant and equipment	434,582	887,255	153,601	1,119,955	97,631	1,070,838
Other:						
Dues and fees	36,283	15,641	12,732	7,066	2,318	116,908
Judgements	-	-	-	-	-	-
Debt related	74,247	-	26,537	-	-	615,923
Student Assistance	22,116	-	-	-	-	-
Miscellaneous	1,440	10,652	1,000	2,875	-	-
Transfers Out	22,679	-	-	-	-	-
Total other	156,765	26,293	40,269	9,941	2,318	732,831
Total expenditures	42,961,454	79,464,812	15,964,733	40,273,760	11,677,316	143,558,748

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Wyoming	State Total	
		Amount	Percent
Salaries:			
Professional personnel	18,212,273	1,222,785,634	37.68%
Service personnel	6,089,805	404,560,040	12.47%
Professional substitutes	1,309,794	58,827,685	1.81%
Service substitutes	441,772	27,900,182	0.86%
Temporary part time professional	86,032	6,943,410	0.21%
Temporary part time service	-	4,208,369	0.13%
Board members	28,320	1,547,960	0.05%
Students	-	262,131	0.01%
Total salaries	26,167,996	1,727,035,411	53.22%
Employee benefits:			
Group insurance	5,244,308	283,550,898	8.74%
Social security	1,964,800	127,601,366	3.93%
Retirement	7,322,483	440,475,343	13.57%
Tuition reimbursement	51,455	1,626,262	0.05%
Unemployment compensation	9,176	732,855	0.02%
Workers' compensation	295,621	15,824,998	0.49%
Other employee benefits	-	1,221,100	0.04%
Total employee benefits	14,887,843	871,032,822	26.84%
Total salaries and employee benefits	41,055,839	2,598,068,233	80.06%
Purchased professional & technical services:			
Administration	-	767,446	0.02%
Professional educators	15,447	23,095,293	0.71%
Employee training and development	289,940	6,642,217	0.20%
Other professional	714,509	41,863,888	1.29%
Technical	133,726	3,064,299	0.09%
Total purchased prof.& technical serv.	1,153,622	75,433,143	2.32%
Purchased services-other:			
Utilities	147,762	8,778,540	0.27%
Cleaning	160,708	7,289,030	0.22%
Repair & maintenance	957,836	29,402,043	0.91%
Rentals	-	5,752,888	0.18%
Construction services	-	17,283,446	0.53%
Student transportation services	4,007	4,234,064	0.13%
Insurance	278,687	15,686,048	0.48%
Communications	131,545	16,828,834	0.52%
Advertising	17,039	718,374	0.02%
Printing/binding	-	546,716	0.02%
Tuition	-	5,248,451	0.16%
Food services management	4,489	948,268	0.03%
Travel	150,875	10,637,798	0.33%
Interagency purchased services	18,317	13,807,967	0.43%
Total purchased services-other	1,871,265	137,162,467	4.23%
Supplies:			
General	1,072,881	78,525,347	2.42%
Energy	967,582	67,496,859	2.08%
Food	1,736,701	97,356,258	3.00%
Books, periodicals and software	683,254	21,706,766	0.67%
Technology supplies	277,978	55,144,511	1.70%
Vehicle supplies	808,236	40,595,719	1.25%
Control Level Equipment	472,217	13,489,498	0.42%
Total supplies	6,018,849	374,314,958	11.53%
Plant and equipment:			
Land	102,000	1,090,971	0.03%
Buildings	-	1,364,299	0.04%
Equipment	1,144,810	16,366,183	0.50%
Bus replacement	407,418	22,973,673	0.71%
Total plant and equipment	1,654,228	41,795,126	1.29%
Other:			
Dues and fees	5,223	1,588,315	0.05%
Judgements	-	114,757	0.00%
Debt related	484,423	15,261,223	0.47%
Student Assistance	-	190,370	0.01%
Miscellaneous	-	1,151,793	0.04%
Transfers Out	-	315,703	0.01%
Total other	489,646	18,622,161	0.57%
Total expenditures	52,243,449	3,245,396,088	100.00%

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR PROFESSIONAL PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2014-15 YEAR**

County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
Barbour	9,456,172	494,993	5.23%
Berkeley	82,276,080	2,308,821	2.81%
Boone	22,731,641	2,049,094	9.01%
Braxton	8,632,940	548,822	6.36%
Brooke	15,056,533	555,566	3.69%
Cabell	55,745,735	2,063,275	3.70%
Calhoun	4,254,841	134,298	3.16%
Clay	8,139,424	296,148	3.64%
Doddridge	6,660,491	297,244	4.46%
Fayette	28,065,133	2,210,775	7.88%
Gilmer	4,261,268	182,641	4.29%
Grant	6,920,257	506,657	7.32%
Greenbrier	21,877,748	1,324,747	6.06%
Hampshire	13,904,007	510,466	3.67%
Hancock	19,481,156	582,865	2.99%
Hardy	8,745,754	485,997	5.56%
Harrison	49,962,532	1,281,466	2.56%
Jackson	21,883,740	908,589	4.15%
Jefferson	39,993,693	2,038,750	5.10%
Kanawha	125,852,363	3,891,451	3.09%
Lewis	10,525,676	765,681	7.27%
Lincoln	15,348,210	778,870	5.07%
Logan	26,816,408	816,086	3.04%
Marion	35,481,941	1,960,726	5.53%
Marshall	22,483,263	1,009,218	4.49%
Mason	17,643,711	1,359,243	7.70%
McDowell	15,239,527	1,311,605	8.61%
Mercer	40,382,569	2,645,758	6.55%
Mineral	18,661,626	621,228	3.33%
Mingo	19,699,908	957,420	4.86%
Monongalia	51,106,086	2,724,664	5.33%
Monroe	7,470,339	480,339	6.43%
Morgan	10,794,788	418,565	3.88%
Nicholas	15,943,971	883,527	5.54%
Ohio	24,713,031	1,136,222	4.60%
Pendleton	5,026,192	147,175	2.93%
Pleasants	6,041,674	223,105	3.69%
Pocahontas	5,763,654	229,790	3.99%
Preston	17,569,005	893,766	5.09%
Putnam	44,843,875	2,560,055	5.71%
Raleigh	52,934,235	3,710,401	7.01%
Randolph	18,327,783	782,789	4.27%
Ritchie	6,606,736	323,161	4.89%
Roane	8,968,092	724,511	8.08%
Summers	6,767,744	298,012	4.40%
Taylor	9,865,282	406,839	4.12%
Tucker	4,809,111	223,487	4.65%
Tyler	6,513,820	253,786	3.90%
Upshur	15,755,162	918,000	5.83%
Wayne	29,130,607	901,672	3.10%
Webster	6,085,227	151,398	2.49%
Wetzel	13,468,116	847,131	6.29%
Wirt	4,523,822	181,769	4.02%
Wood	55,361,321	3,199,396	5.78%
Wyoming	18,212,272	1,309,794	7.19%
Total	1,222,786,290	58,827,857	4.81%

Note: Does not include RESA or MCVS expenditures.

OSF

03/14/16

Salary and Sub Expenditures 15 - SB

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR PROFESSIONAL PERSONNEL SALARY EXPENDITURES - ALL FUNDS
ARRANGED IN ASCENDING ORDER BY PERCENT
FOR THE 2014-15 YEAR**

Ct.	County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
1	Webster	6,085,227	151,398	2.49%
2	Harrison	49,962,532	1,281,466	2.56%
3	Berkeley	82,276,080	2,308,821	2.81%
4	Pendleton	5,026,192	147,175	2.93%
5	Hancock	19,481,156	582,865	2.99%
6	Logan	26,816,408	816,086	3.04%
7	Kanawha	125,852,363	3,891,451	3.09%
8	Wayne	29,130,607	901,672	3.10%
9	Calhoun	4,254,841	134,298	3.16%
10	Mineral	18,661,626	621,228	3.33%
11	Clay	8,139,424	296,148	3.64%
12	Hampshire	13,904,007	510,466	3.67%
13	Brooke	15,056,533	555,566	3.69%
13	Pleasants	6,041,674	223,105	3.69%
15	Cabell	55,745,735	2,063,275	3.70%
16	Morgan	10,794,788	418,565	3.88%
17	Tyler	6,513,820	253,786	3.90%
18	Pocahontas	5,763,654	229,790	3.99%
19	Wirt	4,523,822	181,769	4.02%
20	Taylor	9,865,282	406,839	4.12%
21	Jackson	21,883,740	908,589	4.15%
22	Randolph	18,327,783	782,789	4.27%
23	Gilmer	4,261,268	182,641	4.29%
24	Summers	6,767,744	298,012	4.40%
25	Doddridge	6,660,491	297,244	4.46%
26	Marshall	22,483,263	1,009,218	4.49%
27	Ohio	24,713,031	1,136,222	4.60%
28	Tucker	4,809,111	223,487	4.65%
29	Mingo	19,699,908	957,420	4.86%
30	Ritchie	6,606,736	323,161	4.89%
31	Lincoln	15,348,210	778,870	5.07%
32	Preston	17,569,005	893,766	5.09%
33	Jefferson	39,993,693	2,038,750	5.10%
34	Barbour	9,456,172	494,993	5.23%
35	Monongalia	51,106,086	2,724,664	5.33%
36	Marion	35,481,941	1,960,726	5.53%
37	Nicholas	15,943,971	883,527	5.54%
38	Hardy	8,745,754	485,997	5.56%
39	Putnam	44,843,875	2,560,055	5.71%
40	Wood	55,361,321	3,199,396	5.78%
41	Upshur	15,755,162	918,000	5.83%
42	Greenbrier	21,877,748	1,324,747	6.06%
43	Wetzel	13,468,116	847,131	6.29%
44	Braxton	8,632,940	548,822	6.36%
45	Monroe	7,470,339	480,339	6.43%
46	Mercer	40,382,569	2,645,758	6.55%
47	Raleigh	52,934,235	3,710,401	7.01%
48	Wyoming	18,212,272	1,309,794	7.19%
49	Lewis	10,525,676	765,681	7.27%
50	Grant	6,920,257	506,657	7.32%
51	Mason	17,643,711	1,359,243	7.70%
52	Fayette	28,065,133	2,210,775	7.88%
53	Roane	8,968,092	724,511	8.08%
54	McDowell	15,239,527	1,311,605	8.61%
55	Boone	22,731,641	2,049,094	9.01%
-	Total	1,222,786,290	58,827,857	4.81%

Note: Does not include RESA or MCVV expenditures.

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR SERVICE PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2014-15 YEAR**

County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
Barbour	2,997,437	180,340	6.02%
Berkeley	26,370,910	1,695,839	6.43%
Boone	7,283,429	677,822	9.31%
Braxton	2,812,565	112,509	4.00%
Brooke	5,079,223	291,160	5.73%
Cabell	17,953,644	761,089	4.24%
Calhoun	1,585,682	68,981	4.35%
Clay	2,664,556	148,065	5.56%
Doddridge	2,231,431	160,113	7.18%
Fayette	9,471,413	615,523	6.50%
Gilmer	1,419,030	59,323	4.18%
Grant	2,186,282	144,903	6.63%
Greenbrier	8,230,118	664,068	8.07%
Hampshire	4,763,967	267,299	5.61%
Hancock	5,861,011	369,471	6.30%
Hardy	2,932,731	188,738	6.44%
Harrison	16,865,665	676,168	4.01%
Jackson	7,123,581	477,592	6.70%
Jefferson	13,915,150	1,064,210	7.65%
Kanawha	38,408,065	2,871,782	7.48%
Lewis	4,179,506	227,858	5.45%
Lincoln	5,063,386	402,504	7.95%
Logan	9,628,077	428,003	4.45%
Marion	13,040,100	784,760	6.02%
Marshall	8,435,359	660,503	7.83%
Mason	6,485,797	490,721	7.57%
McDowell	5,893,232	394,755	6.70%
Mercer	12,944,209	1,141,312	8.82%
Mineral	6,383,333	403,291	6.32%
Mingo	6,429,595	787,186	12.24%
Monongalia	17,049,377	1,040,743	6.10%
Monroe	2,528,018	159,889	6.32%
Morgan	3,423,874	253,563	7.41%
Nicholas	5,551,351	349,908	6.30%
Ohio	8,086,296	550,739	6.81%
Pendleton	1,770,917	95,133	5.37%
Pleasants	2,402,358	171,143	7.12%
Pocahontas	2,025,596	134,013	6.62%
Preston	5,331,634	264,732	4.97%
Putnam	13,863,697	945,309	6.82%
Raleigh	17,353,777	1,624,681	9.36%
Randolph	5,187,506	326,039	6.29%
Ritchie	2,237,152	158,328	7.08%
Roane	3,098,912	220,166	7.10%
Summers	2,096,468	135,524	6.46%
Taylor	2,987,922	180,551	6.04%
Tucker	1,534,875	113,723	7.41%
Tyler	2,062,923	218,489	10.59%
Upshur	5,099,579	290,992	5.71%
Wayne	10,201,059	1,045,844	10.25%
Webster	1,960,134	79,293	4.05%
Wetzel	4,599,833	354,479	7.71%
Wirt	1,437,953	82,491	5.74%
Wood	17,941,121	1,446,750	8.06%
Wyoming	6,089,805	441,772	7.25%
Total	404,560,618	27,900,183	6.90%

Note: Does not include RESA or MCVC expenditures.

OSF

03/14/16

Salary and Sub Expenditures 15 - SB

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR SERVICE PERSONNEL SALARY EXPENDITURES - ALL FUNDS
ARRANGED IN ASCENDING ORDER BY PERCENT
FOR THE 2014-15 YEAR**

Ct.	County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
1	Braxton	2,812,565	112,509	4.00%
2	Harrison	16,865,665	676,168	4.01%
3	Webster	1,960,134	79,293	4.05%
4	Gilmer	1,419,030	59,323	4.18%
5	Cabell	17,953,644	761,089	4.24%
6	Calhoun	1,585,682	68,981	4.35%
7	Logan	9,628,077	428,003	4.45%
8	Preston	5,331,634	264,732	4.97%
9	Pendleton	1,770,917	95,133	5.37%
10	Lewis	4,179,506	227,858	5.45%
11	Clay	2,664,556	148,065	5.56%
12	Hampshire	4,763,967	267,299	5.61%
13	Upshur	5,099,579	290,992	5.71%
14	Brooke	5,079,223	291,160	5.73%
15	Wirt	1,437,953	82,491	5.74%
16	Barbour	2,997,437	180,340	6.02%
16	Marion	13,040,100	784,760	6.02%
18	Taylor	2,987,922	180,551	6.04%
19	Monongalia	17,049,377	1,040,743	6.10%
20	Randolph	5,187,506	326,039	6.29%
21	Hancock	5,861,011	369,471	6.30%
21	Nicholas	5,551,351	349,908	6.30%
23	Mineral	6,383,333	403,291	6.32%
23	Monroe	2,528,018	159,889	6.32%
25	Berkeley	26,370,910	1,695,839	6.43%
26	Hardy	2,932,731	188,738	6.44%
27	Summers	2,096,468	135,524	6.46%
28	Fayette	9,471,413	615,523	6.50%
29	Pocahontas	2,025,596	134,013	6.62%
30	Grant	2,186,282	144,903	6.63%
31	Jackson	7,123,581	477,592	6.70%
31	McDowell	5,893,232	394,755	6.70%
33	Ohio	8,086,296	550,739	6.81%
34	Putnam	13,863,697	945,309	6.82%
35	Ritchie	2,237,152	158,328	7.08%
36	Roane	3,098,912	220,166	7.10%
37	Pleasants	2,402,358	171,143	7.12%
38	Doddridge	2,231,431	160,113	7.18%
39	Wyoming	6,089,805	441,772	7.25%
40	Morgan	3,423,874	253,563	7.41%
40	Tucker	1,534,875	113,723	7.41%
42	Kanawha	38,408,065	2,871,782	7.48%
43	Mason	6,485,797	490,721	7.57%
44	Jefferson	13,915,150	1,064,210	7.65%
45	Wetzel	4,599,833	354,479	7.71%
46	Marshall	8,435,359	660,503	7.83%
47	Lincoln	5,063,386	402,504	7.95%
48	Wood	17,941,121	1,446,750	8.06%
49	Greenbrier	8,230,118	664,068	8.07%
50	Mercer	12,944,209	1,141,312	8.82%
51	Boone	7,283,429	677,822	9.31%
52	Raleigh	17,353,777	1,624,681	9.36%
53	Wayne	10,201,059	1,045,844	10.25%
54	Tyler	2,062,923	218,489	10.59%
55	Mingo	6,429,595	787,186	12.24%
-	Total	404,560,618	27,900,183	6.90%

Note: Does not include RESA or MCVI expenditures.

OSF

03/14/16

Salary and Sub Expenditures 15 - SB

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

County	Salaries	Employee Benefits	Maintenance	Insurance	Utilities	Vehicle Supplies
Barbour	\$ 928,455	\$ 611,570	\$ 37,677	\$ 103,126	\$ 23,813	\$ 261,013
Berkeley	8,378,525	4,815,781	36,314	530,643	36,027	2,670,517
Boone	2,101,777	1,220,868	62,769	148,881	15,324	763,252
Braxton	646,752	378,754	5,319	80,000	8,581	244,238
Brooke	1,095,338	701,072	70,110	88,284	23,088	483,889
Cabell	4,266,921	2,502,562	22,482	130,035	33,230	1,399,633
Calhoun	656,414	449,242	-	47,339	13,983	183,679
Clay	964,354	607,612	-	69,573	425	380,349
Doddridge	676,095	399,377	40,328	23,384	17,725	307,735
Fayette	2,975,609	2,056,714	82,081	242,565	22,585	1,295,740
Gilmer	474,427	295,349	-	13,270	8,631	174,974
Grant	643,144	377,691	-	70,980	12,716	207,772
Greenbrier	2,160,048	1,383,949	3,850	183,935	18,029	831,061
Hampshire	1,609,048	1,130,768	13,914	127,618	12,425	573,476
Hancock	1,713,512	998,719	102,430	91,870	27,090	647,593
Hardy	824,293	534,151	97,464	68,408	-	344,945
Harrison	4,176,761	2,819,477	57,333	373,906	62,451	982,559
Jackson	2,098,913	1,274,066	106,039	125,550	24,273	645,111
Jefferson	4,328,562	2,416,725	119,317	164,961	25,677	1,157,452
Kanawha	6,597,641	2,617,669	90,610	818,000	115,171	2,012,036
Lewis	1,284,122	827,644	348	83,668	25	454,269
Lincoln	1,694,321	1,152,786	126,640	176,000	6,485	866,623
Logan	2,730,481	1,781,984	112,625	195,186	74,728	1,138,385
Marion	2,776,803	1,830,127	-	174,749	45,031	1,467,505
Marshall	2,501,472	1,590,520	24,077	1,411	25,713	841,018
Mason	1,857,220	1,256,656	20,451	178,918	14,117	683,021
McDowell	1,808,880	1,060,791	-	198,888	25,303	786,895
Mercer	3,197,721	1,925,545	184,842	193,141	-	1,104,626
Mineral	2,001,974	1,262,536	19,639	160,689	25,242	917,818
Mingo	2,037,633	1,153,442	(613)	74,044	464	1,056,107
Monongalia	4,893,643	2,656,122	16,993	148,860	53,292	1,790,421
Monroe	839,847	620,920	918	80,916	-	281,270
Morgan	1,200,039	718,682	5,809	99,595	16,409	307,477
Nicholas	1,565,867	962,540	59,037	79,915	14,773	692,077
Ohio	1,675,863	955,753	2,151	66,767	-	616,008
Pendleton	588,359	398,816	2,270	52,695	13,920	263,811
Pleasants	717,813	440,615	27,529	34,533	21,513	187,230
Pocahontas	704,462	417,778	-	50,537	10,691	330,746
Preston	1,954,421	1,190,235	4,467	54,275	9,917	1,056,267
Putnam	3,593,019	1,997,418	127,766	400,924	-	900,380
Raleigh	5,913,194	3,447,996	163,749	173,033	73,663	1,980,797
Randolph	1,333,317	825,301	394	148,989	14,892	477,041
Ritchie	663,912	356,802	-	63,741	21,508	210,816
Roane	1,126,470	863,958	4,887	64,094	15,503	397,544
Summers	787,436	482,140	9,383	11,181	12,861	301,202
Taylor	1,023,531	616,429	28,998	90,247	8,726	303,785
Tucker	368,924	171,023	20,665	58,328	8,989	161,862
Tyler	913,051	532,189	15,383	53,922	11,719	337,989
Upshur	1,637,988	1,072,852	3,086	134,885	11,821	478,873
Wayne	2,932,338	1,916,409	(3,521)	343,736	21,518	1,800,850
Webster	642,790	440,287	-	73,075	19,464	245,783
Wetzel	1,322,326	669,501	3,270	61,916	11,415	603,459
Wirt	442,139	283,301	5,226	49,692	6,327	155,514
Wood	3,550,198	2,032,234	17,094	422,593	53,979	1,559,515
Wyoming	1,705,451	1,103,339	-	46,248	-	825,079
Total	\$ 111,303,614	\$ 66,606,787	\$ 1,951,600	\$ 7,803,719	\$ 1,151,252	\$ 41,149,087

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

County	Bus Replacement	Equipment	Contract Transportation	Other Purchased Services	Other	Total
Barbour	\$ 184,676	\$ -	\$ 141	\$ 5,129	\$ 1,299	2,156,899
Berkeley	1,744,639	-	1,307,476	343,161	9,384	19,872,466
Boone	344,567	-	212,175	11,757	9,344	4,890,714
Braxton	189,122	-	10,769	20,295	4,077	1,587,906
Brooke	266,113	66,735	26,249	29,547	2,922	2,853,347
Cabell	826,216	-	94,404	94,817	14,846	9,385,146
Calhoun	-	-	8,066	14,395	5,068	1,378,185
Clay	573,570	-	173,987	7,830	650	2,778,350
Doddridge	179,980	6,435	3,381	52,763	4,639	1,711,842
Fayette	573,221	73,608	5,065	50,884	4,261	7,382,333
Gilmer	102,363	-	1,927	2,521	2,439	1,075,901
Grant	205,909	-	1,159	21,538	2,290	1,543,199
Greenbrier	472,021	4,954	18,005	48,082	13,443	5,137,377
Hampshire	408,948	-	18,199	41,067	4,242	3,939,706
Hancock	387,616	-	32,095	48,192	6,799	4,055,916
Hardy	194,294	19,388	9,878	21,218	465	2,114,504
Harrison	730,195	213,126	5,610	90,579	4,405	9,516,403
Jackson	468,744	9,450	19,885	21,955	4,725	4,798,711
Jefferson	1,018,245	-	169,882	87,552	10,478	9,498,852
Kanawha	1,569,984	74,347	457,851	70,994	99,207	14,523,509
Lewis	-	-	2,846	30,187	8,003	2,691,112
Lincoln	457,550	61,706	17,844	76,900	2,647	4,639,502
Logan	485,195	11,700	15,672	123,975	26,516	6,696,447
Marion	574,044	-	43,000	44,270	2,985	6,958,514
Marshall	536,372	70,598	9,721	94,408	6,609	5,701,919
Mason	395,676	23,200	452	27,482	12,219	4,469,413
McDowell	356,460	37,285	2,591	468,736	5,376	4,751,205
Mercer	43,500	-	24,929	63,745	9,052	6,747,102
Mineral	456,668	37,108	15,725	54,896	8,134	4,960,429
Mingo	364,620	-	5,145	(2,686)	4,372	4,692,528
Monongalia	843,437	66,408	310,866	65,210	8,234	10,853,485
Monroe	-	170,350	2,870	13,456	10,874	2,021,422
Morgan	272,145	9,890	134,000	14,609	6,047	2,784,702
Nicholas	490,675	28,654	140,873	253,544	15,731	4,303,686
Ohio	528,858	29,528	70,670	63,046	14,754	4,023,398
Pendleton	-	-	52,536	13,963	3,011	1,389,382
Pleasants	185,026	-	27	12,768	2,119	1,629,172
Pocahontas	178,075	29,494	8,452	9,037	5,428	1,744,700
Preston	-	-	4,408	46,942	12,500	4,333,432
Putnam	864,993	37,573	58,298	60,558	5,387	8,046,316
Raleigh	1,029,550	46,228	131,807	55,382	15,870	13,031,269
Randolph	87,739	-	3,529	56,496	53,541	3,001,239
Ritchie	184,640	13,681	29,664	24,083	6,165	1,575,013
Roane	272,015	-	64,705	51,647	4,690	2,865,513
Summers	179,110	10,332	2,086	24,061	255	1,820,047
Taylor	196,655	17,200	345	22,527	2,474	2,310,917
Tucker	99,877	-	157	6,551	211	896,587
Tyler	208,564	-	11,000	46,880	6,728	2,137,425
Upshur	320,182	80,000	2,984	41,747	5,391	3,789,810
Wayne	768,736	5,969	28,622	60,967	6,050	7,881,675
Webster	92,835	-	60,055	17,286	1,749	1,593,324
Wetzel	618,065	52,154	13,881	57,097	2,876	3,415,960
Wirt	92,421	-	11,280	2,384	2,672	1,050,956
Wood	634,001	13,000	32,250	60,384	25,166	8,400,414
Wyoming	407,418	200,154	4,007	30,673	1,736	4,324,105
Total	\$ 22,665,525	\$ 1,520,255	\$ 3,893,501	\$ 3,177,487	\$ 510,555	261,733,381

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES FOR PROFESSIONAL DEVELOPMENT FROM
ALL FUNDING SOURCES (EXCLUSIVE OF RESA EXPENDITURES)
DURING THE 2014-15 YEAR**

County	Contracted Services Prof. & Serv. Pers.	Other Professional Development Expenditures - PROFESSIONAL PERS.					Total Other Service Pers.	Total Professional Development Expenditures
		Salaries and Benefits	Travel & Other Services	Supplies	Other	Total Other for Prof. Pers.		
Barbour	230,688	158,174	61,075	4,072	594	223,915	4,352	458,955
Berkeley	681,391	629,033	128,184	682,484	7,256	1,446,957	138,281	2,266,629
Boone	551,034	331,980	45,051	18,358	3,086	398,475	3,479	952,988
Braxton	76,385	267,456	92,503	98,550	1,052	459,561	9,857	545,803
Brooke	89,328	180,935	11,407	4,116	-	196,458	-	285,786
Cabell	1,491,342	1,167,952	456,306	96,939	23,543	1,744,740	25,474	3,261,556
Calhoun	63,998	112,966	17,245	1,848	-	132,059	-	196,057
Clay	6,400	449,469	10,887	4,452	2,200	467,008	-	473,408
Doddridge	46,607	165,431	23,667	2,701	-	191,799	34,976	273,382
Fayette	593,984	652,312	63,402	27,260	13,699	756,673	890	1,351,547
Gilmer	1,384	59,414	36,595	34,590	-	130,599	5,969	137,952
Grant	97,080	104,007	26,076	4,176	887	135,146	54	232,280
Greenbrier	65,589	194,830	59,336	29,414	6,115	289,695	-	355,284
Hampshire	135,741	138,268	47,211	14,576	-	200,055	654	336,450
Hancock	55,731	363,508	120,485	28,012	-	512,005	-	567,736
Hardy	72,857	147,400	16,329	7,508	346	171,583	3,391	247,831
Harrison	178,826	675,739	56,944	157,076	495	890,254	91,358	1,160,438
Jackson	67,745	128,922	32,838	24,474	2,661	188,895	3,316	259,956
Jefferson	324,915	282,403	23,022	43,350	11,742	360,517	301,628	987,060
Kanawha	553,741	415,808	78,327	108,141	16,050	618,326	272,581	1,444,648
Lewis	66,325	58,354	49,105	16,153	976	124,588	14,465	205,378
Lincoln	188,102	384,984	103,689	27,837	1,100	517,610	6,972	712,684
Logan	487,685	640,065	110,969	57,728	60,613	869,375	17,889	1,374,949
Marion	515,607	2,268,647	52,292	258,157	15,424	2,594,520	1,051,434	4,161,561
Marshall	159,833	269,512	74,519	88,031	18,647	450,709	1,298	611,840
Mason	200,880	154,139	25,195	8,801	4,103	192,238	1,764	394,882
McDowell	707,558	1,378,405	361,376	88,819	-	1,828,600	7,478	2,543,636
Mercer	174,904	589,610	70,070	83,470	17,635	760,785	-	935,689
Mineral	17,994	217,051	50,834	8,428	-	276,313	32,288	326,595
Mingo	268,501	103,937	176,168	2,695	-	282,800	-	551,301
Monongalia	228,260	635,820	66,002	61,535	1,173	764,530	53,044	1,045,834
Monroe	112,816	146,768	20,194	21,989	9	188,960	7,474	309,250
Morgan	31,242	73,905	20,495	25,817	-	120,217	230	151,689
Nicholas	151,701	414,638	91,608	9,606	18,259	534,111	4,058	689,870
Ohio	74,295	170,341	35,303	15,741	-	221,385	34,500	330,180
Pendleton	14,372	42,969	52,107	4,417	-	99,493	4,000	117,865
Pleasants	37,917	97,784	25,625	1,503	-	124,912	3,679	166,508
Pocahontas	29,297	26,772	45,493	1,583	-	73,848	-	103,145
Preston	89,889	176,587	63,205	33,515	160	273,467	3,278	366,634
Putnam	107,946	472,435	47,868	53,746	-	574,049	573	682,568
Raleigh	261,477	976,327	167,723	120,997	49,863	1,314,910	20,022	1,596,409
Randolph	67,402	163,658	61,283	34,337	1,689	260,967	575	328,944
Ritchie	45,039	126,632	12,947	18,438	-	158,017	1,465	204,521
Roane	35,045	229,757	34,999	11,952	-	276,708	4,655	316,408
Summers	50,308	79,654	19,882	5,229	2,085	106,850	4,046	161,204
Taylor	226,794	260,357	31,553	16,371	209	308,490	2,859	538,143
Tucker	13,023	52,473	11,540	4,822	13,500	82,335	-	95,358
Tyler	3,237	66,577	19,729	-	-	86,306	-	89,543
Upshur	234,875	406,336	115,701	21,532	20,653	564,222	13,218	812,315
Wayne	99,135	348,180	92,612	42,814	775	484,381	-	583,516
Webster	63,122	75,104	40,824	47,980	2,990	166,898	1,063	231,083
Wetzel	138,270	378,700	81,730	6,374	-	466,804	2,344	607,418
Wirt	13,333	76,845	30,882	3,709	-	111,436	545	125,314
Wood	266,095	1,181,072	175,337	221,830	37,535	1,615,774	7,500	1,889,369
Wyoming	290,580	597,874	13,758	6,287	-	617,919	-	908,499
Total	10,857,625	19,968,276	3,859,507	2,824,340	357,124	27,009,247	2,198,976	40,065,848

OSF

02/12/16

Professional Development Expenditures 15

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR INSTRUCTIONAL SUPPLIES
2014-15 YEAR**

County	General Supplies	Textbooks, Books and Periodicals	Technology-Related Supplies	Miscellaneous Supplies	Total
Barbour	187,178	72,563	354,468	-	614,210
Berkeley	2,194,517	485,804	1,425,705	32,741	4,138,767
Boone	642,474	356,927	761,548	2,110	1,763,060
Braxton	240,820	42,808	438,451	-	722,079
Brooke	650,280	109,189	278,188	-	1,037,657
Cabell	2,643,592	2,057,790	2,502,577	-	7,203,959
Calhoun	130,323	11,151	204,933	514	346,921
Clay	319,189	94,976	126,896	-	541,061
Doddridge	296,388	80,407	257,852	-	634,647
Fayette	776,735	813,560	826,931	1,118	2,418,343
Gilmer	231,649	23,001	182,711	-	437,361
Grant	274,070	92,143	150,333	-	516,545
Greenbrier	1,065,609	177,276	52,403	24,265	1,319,554
Hampshire	696,703	66,017	187,490	4,596	954,806
Hancock	800,408	51,121	949,240	-	1,800,769
Hardy	166,614	71,058	74,205	-	311,876
Harrison	1,994,779	701,435	1,733,367	-	4,429,582
Jackson	548,764	542,870	155,627	2,629	1,249,889
Jefferson	1,153,786	314,665	389,088	5,137	1,862,676
Kanawha	3,412,444	2,071,193	7,725,209	13,715	13,222,560
Lewis	410,026	84,377	770,986	2,848	1,268,236
Lincoln	772,287	167,027	97,193	-	1,036,507
Logan	995,510	1,123,228	341,321	119,105	2,579,164
Marion	1,903,391	367,633	2,044,280	-	4,315,303
Marshall	851,880	681,390	220,033	104	1,753,408
Mason	630,067	282,839	706,259	-	1,619,165
McDowell	957,923	374,923	838,471	-	2,171,317
Mercer	1,138,225	742,978	257,192	-	2,138,394
Mineral	445,928	127,966	257,232	4,010	835,136
Mingo	480,296	243,987	651,589	3,066	1,378,938
Monongalia	1,493,780	475,941	62,795	346	2,032,861
Monroe	387,829	77,592	119,483	16,091	600,994
Morgan	232,628	84,433	230,398	-	547,459
Nicholas	708,343	290,701	588,999	1,341	1,589,384
Ohio	680,172	1,057,678	178,823	-	1,916,672
Pendleton	113,313	47,971	59,772	125	221,181
Pleasants	291,734	91,903	222,923	2,007	608,566
Pocahontas	233,253	68,440	87,104	106	388,903
Preston	544,958	60,717	545,724	-	1,151,399
Putnam	1,241,599	1,669,897	380,464	-	3,291,960
Raleigh	1,875,070	518,118	854,277	3,872	3,251,336
Randolph	550,907	124,707	458,625	-	1,134,239
Ritchie	243,562	221,203	255,212	-	719,977
Roane	209,497	56,826	259,180	7,027	532,530
Summers	111,198	84,992	97,278	441	293,909
Taylor	180,870	125,960	498,680	1,087	806,598
Tucker	238,089	31,569	93,730	-	363,388
Tyler	280,266	122,687	176,970	-	579,922
Upshur	675,994	160,351	528,589	35,789	1,400,722
Wayne	1,008,646	610,924	377,355	10,443	2,007,368
Webster	300,772	11,087	304,856	-	616,714
Wetzel	1,030,938	383,964	1,292,670	1,309	2,708,881
Wirt	182,985	22,915	83,407	-	289,306
Wood	1,781,263	523,264	1,356,660	3,865	3,665,052
Wyoming	693,580	634,066	273,836	-	1,601,482
Total	42,303,098	19,990,206	34,349,584	299,805	96,942,693

Note: RESA expenditures are not included.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

County	Per Pupil Expenditures
Barbour	10,129.04
Berkeley	10,751.45
Boone	13,392.67
Braxton	10,536.03
Brooke	12,025.36
Cabell	10,919.77
Calhoun	11,498.79
Clay	10,828.26
Doddridge	15,207.38
Fayette	11,291.23
Gilmer	13,273.90
Grant	10,182.91
Greenbrier	11,550.93
Hampshire	10,485.63
Hancock	11,489.08
Hardy	9,792.70
Harrison	11,482.96
Jackson	11,506.02
Jefferson	11,428.19
Kanawha	11,531.21
Lewis	11,278.37
Lincoln	11,290.48
Logan	11,618.83
Marion	11,355.50
Marshall	13,029.29
Mason	11,297.16
McDowell	13,583.87
Mercer	10,931.21
Mineral	11,574.92
Mingo	11,849.80
Monongalia	11,575.44
Monroe	10,883.86
Morgan	11,319.97
Nicholas	10,986.49
Ohio	11,930.10
Pendleton	14,131.62
Pleasants	14,312.54
Pocahontas	14,165.09
Preston	9,351.50
Putnam	11,120.80
Raleigh	11,151.51
Randolph	11,249.93
Ritchie	11,815.42
Roane	10,178.32
Summers	10,334.48
Taylor	10,410.34
Tucker	12,064.74
Tyler	13,598.21
Upshur	11,168.18
Wayne	10,672.11
Webster	11,041.68
Wetzel	14,718.10
Wirt	11,270.03
Wood	10,659.29
Wyoming	12,436.41
Total	11,369.44

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVs are allocated among the 20 county boards served by each MCV.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2014-15 YEAR**

Ct.	County	Per Pupil Expenditures
1	Doddridge	15,207.38
2	Wetzel	14,718.10
3	Pleasants	14,312.54
4	Pocahontas	14,165.09
5	Pendleton	14,131.62
6	Tyler	13,598.21
7	McDowell	13,583.87
8	Boone	13,392.67
9	Gilmer	13,273.90
10	Marshall	13,029.29
11	Wyoming	12,436.41
12	Tucker	12,064.74
13	Brooke	12,025.36
14	Ohio	11,930.10
15	Mingo	11,849.80
16	Ritchie	11,815.42
17	Logan	11,618.83
18	Monongalia	11,575.44
19	Mineral	11,574.92
20	Greenbrier	11,550.93
21	Kanawha	11,531.21
22	Jackson	11,506.02
23	Calhoun	11,498.79
24	Hancock	11,489.08
25	Harrison	11,482.96
26	Jefferson	11,428.19
27	Marion	11,355.50
28	Morgan	11,319.97
29	Mason	11,297.16
30	Fayette	11,291.23
31	Lincoln	11,290.48
32	Lewis	11,278.37
33	Wirt	11,270.03
34	Randolph	11,249.93
35	Upshur	11,168.18
36	Raleigh	11,151.51
37	Putnam	11,120.80
38	Webster	11,041.68
39	Nicholas	10,986.49
40	Mercer	10,931.21
41	Cabell	10,919.77
42	Monroe	10,883.86
43	Clay	10,828.26
44	Berkeley	10,751.45
45	Wayne	10,672.11
46	Wood	10,659.29
47	Braxton	10,536.03
48	Hampshire	10,485.63
49	Taylor	10,410.34
50	Summers	10,334.48
51	Grant	10,182.91
52	Roane	10,178.32
53	Barbour	10,129.04
54	Hardy	9,792.70
55	Preston	9,351.50
-	Total	11,369.44

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCVC.

OSF

03/14/16

Per Pupil Expenditures 2015

STUDENT ENROLLMENT DATA

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
2014-15 YEAR**

County	Headcount Enrollment
Barbour	2,449
Berkeley	18,668
Boone	4,449
Braxton	2,127
Brooke	3,131
Cabell	13,204
Calhoun	1,066
Clay	1,978
Doddridge	1,160
Fayette	6,788
Gilmer	904
Grant	1,800
Greenbrier	5,159
Hampshire	3,418
Hancock	4,170
Hardy	2,352
Harrison	10,947
Jackson	4,902
Jefferson	9,066
Kanawha	27,936
Lewis	2,576
Lincoln	3,711
Logan	6,156
Marion	8,168
Marshall	4,691
Mason	4,251
McDowell	3,417
Mercer	9,461
Mineral	4,192
Mingo	4,351
Monongalia	11,296
Monroe	1,839
Morgan	2,505
Nicholas	3,953
Ohio	5,453
Pendleton	946
Pleasants	1,212
Pocahontas	1,074
Preston	4,583
Putnam	9,792
Raleigh	12,428
Randolph	4,073
Ritchie	1,500
Roane	2,378
Summers	1,635
Taylor	2,406
Tucker	1,023
Tyler	1,304
Upshur	3,832
Wayne	7,412
Webster	1,438
Wetzel	2,729
Wirt	1,039
Wood	13,259
Wyoming	4,142
Total	279,899

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12/04/14
Headcount Enroll 2nd Mo 15

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
ARRANGED IN DESCENDING ORDER
2014-15 YEAR**

Ct.	County	Headcount Enrollment
1	Kanawha	27,936
2	Berkeley	18,668
3	Wood	13,259
4	Cabell	13,204
5	Raleigh	12,428
6	Monongalia	11,296
7	Harrison	10,947
8	Putnam	9,792
9	Mercer	9,461
10	Jefferson	9,066
11	Marion	8,168
12	Wayne	7,412
13	Fayette	6,788
14	Logan	6,156
15	Ohio	5,453
16	Greenbrier	5,159
17	Jackson	4,902
18	Marshall	4,691
19	Preston	4,583
20	Boone	4,449
21	Mingo	4,351
22	Mason	4,251
23	Mineral	4,192
24	Hancock	4,170
25	Wyoming	4,142
26	Randolph	4,073
27	Nicholas	3,953
28	Upshur	3,832
29	Lincoln	3,711
30	Hampshire	3,418
31	McDowell	3,417
32	Brooke	3,131
33	Wetzel	2,729
34	Lewis	2,576
35	Morgan	2,505
36	Barbour	2,449
37	Taylor	2,406
38	Roane	2,378
39	Hardy	2,352
40	Braxton	2,127
41	Clay	1,978
42	Monroe	1,839
43	Grant	1,800
44	Summers	1,635
45	Ritchie	1,500
46	Webster	1,438
47	Tyler	1,304
48	Pleasants	1,212
49	Doddridge	1,160
50	Pocahontas	1,074
51	Calhoun	1,066
52	Wirt	1,039
53	Tucker	1,023
54	Pendleton	946
55	Gilmer	904
-	Total	279,899

OSF

12/04/14

Headcount Enroll 2nd Mo 15

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2ND MONTH
2014-15 YEAR**

County	Early Childhood	Kinder- garten	First	Second	Third	Fourth	Fifth
Barbour	136	177	187	195	179	190	180
Berkeley	805	1,359	1,471	1,468	1,389	1,407	1,391
Boone	247	339	306	339	308	328	333
Braxton	130	176	162	161	155	146	145
Brooke	119	211	225	234	223	237	223
Cabell	793	1,045	1,024	986	989	931	963
Calhoun	59	94	77	81	72	90	62
Clay	148	163	136	156	139	131	144
Doddridge	70	85	86	82	80	89	79
Fayette	353	493	502	515	479	480	469
Gilmer	65	56	67	64	73	61	68
Grant	117	118	123	124	125	117	135
Greenbrier	248	379	357	388	352	352	383
Hampshire	182	245	218	247	223	249	219
Hancock	226	325	346	253	290	317	317
Hardy	156	176	175	192	163	158	167
Harrison	628	840	849	790	795	847	770
Jackson	270	342	390	354	355	362	352
Jefferson	367	657	684	724	633	676	691
Kanawha	1,316	2,023	2,182	2,030	1,975	1,994	2,095
Lewis	139	183	209	181	184	173	155
Lincoln	239	304	325	276	292	281	282
Logan	339	404	435	429	402	440	441
Marion	496	633	608	582	602	548	591
Marshall	278	341	363	320	349	341	320
Mason	270	293	354	289	294	316	323
McDowell	209	264	254	274	235	235	239
Mercer	565	765	750	724	634	629	658
Mineral	269	299	304	290	267	299	310
Mingo	287	327	351	334	320	319	307
Monongalia	637	843	848	863	832	820	826
Monroe	117	140	134	138	130	135	119
Morgan	121	181	168	161	154	188	156
Nicholas	233	295	297	325	304	274	276
Ohio	279	456	390	412	385	428	387
Pendleton	68	71	64	61	56	67	68
Pleasants	75	84	88	95	64	84	80
Pocahontas	63	93	70	88	72	63	82
Preston	264	352	366	338	348	330	346
Putnam	403	712	677	678	737	682	762
Raleigh	759	980	922	978	889	925	873
Randolph	205	292	314	343	284	330	310
Ritchie	100	94	105	100	104	114	122
Roane	112	172	185	170	165	167	193
Summers	125	115	151	138	109	140	117
Taylor	125	203	190	176	182	176	192
Tucker	70	81	60	52	69	66	86
Tyler	77	90	84	92	85	93	90
Upshur	202	282	266	318	321	284	280
Wayne	377	557	550	566	482	497	535
Webster	103	122	115	102	96	95	103
Wetzel	171	175	180	191	220	170	207
Wirt	71	74	72	80	82	72	71
Wood	695	975	982	920	957	979	993
Wyoming	278	319	322	280	278	287	290
Total	15,256	20,874	21,120	20,747	19,981	20,209	20,376

OSF
12/04/14
Headcount Enroll 2nd Mo 15

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2ND MONTH
2014-15 YEAR**

County	Sixth	Seventh	Eight	Ninth	Tenth	Eleventh	Twelfth	Total
Barbour	167	183	170	166	185	166	168	2,449
Berkeley	1,392	1,417	1,418	1,494	1,419	1,151	1,087	18,668
Boone	343	313	349	358	326	278	282	4,449
Braxton	146	164	132	159	159	165	127	2,127
Brooke	230	208	233	275	246	249	218	3,131
Cabell	947	929	985	952	937	878	845	13,204
Calhoun	70	86	81	80	72	76	66	1,066
Clay	159	128	135	136	137	140	126	1,978
Doddridge	65	87	91	91	86	81	88	1,160
Fayette	511	481	515	501	496	509	484	6,788
Gilmer	50	60	64	70	70	69	67	904
Grant	135	119	126	153	131	140	137	1,800
Greenbrier	348	392	417	452	371	360	360	5,159
Hampshire	264	249	248	301	260	240	273	3,418
Hancock	301	317	328	334	301	276	239	4,170
Hardy	180	167	180	164	168	146	160	2,352
Harrison	781	758	785	883	782	764	675	10,947
Jackson	355	373	357	397	362	320	313	4,902
Jefferson	652	719	717	748	671	611	516	9,066
Kanawha	2,065	2,153	2,050	2,425	1,986	1,838	1,804	27,936
Lewis	207	187	198	200	211	184	165	2,576
Lincoln	294	269	231	272	216	228	202	3,711
Logan	442	459	453	506	509	459	438	6,156
Marion	607	594	589	657	591	557	513	8,168
Marshall	317	353	345	353	326	355	330	4,691
Mason	269	302	317	337	296	294	297	4,251
McDowell	239	266	249	263	254	217	219	3,417
Mercer	673	722	662	784	644	642	609	9,461
Mineral	287	305	310	316	341	283	312	4,192
Mingo	330	333	309	363	291	242	238	4,351
Monongalia	808	779	809	868	842	780	741	11,296
Monroe	120	147	137	155	143	112	112	1,839
Morgan	185	178	191	230	194	190	208	2,505
Nicholas	275	270	272	304	283	272	273	3,953
Ohio	390	394	383	380	401	403	365	5,453
Pendleton	87	61	60	66	82	73	62	946
Pleasants	77	88	86	121	93	95	82	1,212
Pocahontas	68	87	73	91	84	72	68	1,074
Preston	330	326	318	366	294	302	303	4,583
Putnam	746	745	740	800	759	701	650	9,792
Raleigh	892	933	863	978	822	836	778	12,428
Randolph	310	277	312	300	262	273	261	4,073
Ritchie	121	113	106	116	97	113	95	1,500
Roane	178	168	159	230	182	137	160	2,378
Summers	109	112	116	108	101	104	90	1,635
Taylor	187	167	154	164	186	144	160	2,406
Tucker	82	65	68	89	86	86	63	1,023
Tyler	78	109	93	117	110	99	87	1,304
Upshur	268	303	302	319	257	227	203	3,832
Wayne	540	570	557	663	578	468	472	7,412
Webster	89	100	115	101	92	95	110	1,438
Wetzel	187	205	180	189	217	225	212	2,729
Wirt	70	85	47	86	78	80	71	1,039
Wood	927	968	993	1,052	1,023	921	874	13,259
Wyoming	302	291	288	325	295	282	305	4,142
Total	20,252	20,634	20,466	22,408	20,405	19,008	18,163	279,899

OSF
12/04/14
Headcount Enroll

**COUNTY BOARDS OF EDUCATION
ADVANCED PLACEMENT, DUAL CREDIT, AND
INTERNATIONAL BACCALAUREATE ENROLLMENTS
2014-15 YEAR**

County	Unduplicated Enrollment
Barbour	71
Berkeley	509
Boone	170
Braxton	123
Brooke	122
Cabell	653
Calhoun	44
Clay	54
Doddridge	68
Fayette	256
Gilmer	34
Grant	64
Greenbrier	141
Hampshire	127
Hancock	94
Hardy	84
Harrison	483
Jackson	297
Jefferson	503
Kanawha	1,255
Lewis	105
Lincoln	83
Logan	270
Marion	500
Marshall	220
Mason	304
McDowell	120
Mercer	231
Mineral	188
Mingo	153
Monongalia	889
Monroe	234
Morgan	98
Nicholas	163
Ohio	261
Pendleton	37
Pleasants	52
Pocahontas	41
Preston	178
Putnam	508
Raleigh	487
Randolph	144
Ritchie	102
Roane	63
Summers	40
Taylor	101
Tucker	37
Tyler	63
Upshur	106
Wayne	195
Webster	110
Wetzel	171
Wirt	32
Wood	862
Wyoming	174
Total	12,474

**COUNTY BOARDS OF EDUCATION
TOTAL SPECIAL EDUCATION ENROLLMENT - 2ND MONTH
(INCLUDING GIFTED AND EXCEPTIONALLY GIFTED)
FOR THE 2014-15 YEAR**

County	Spec Ed. Net of Gifted & Except. Gifted	Gifted Grades 1-8	Exceptionally Gifted Grades 9-12	Total Special Education
Barbour	426	22	-	448
Berkeley	2,975	311	-	3,286
Boone	761	78	2	841
Braxton	404	63	-	467
Brooke	713	8	-	721
Cabell	1,997	239	5	2,241
Calhoun	142	18	-	160
Clay	293	22	-	315
Doddridge	200	16	2	218
Fayette	963	103	27	1,093
Gilmer	153	4	-	157
Grant	312	8	3	323
Greenbrier	887	59	-	946
Hampshire	617	52	1	670
Hancock	849	20	-	869
Hardy	350	36	-	386
Harrison	1,890	344	2	2,236
Jackson	883	61	1	945
Jefferson	1,276	78	1	1,355
Kanawha	3,781	637	20	4,438
Lewis	404	35	3	442
Lincoln	781	27	1	809
Logan	784	82	-	866
Marion	1,042	158	8	1,208
Marshall	669	138	4	811
Mason	644	26	9	679
McDowell	626	26	4	656
Mercer	1,371	54	2	1,427
Mineral	755	134	-	889
Mingo	546	30	15	591
Monongalia	1,462	753	25	2,240
Monroe	287	28	2	317
Morgan	349	15	3	367
Nicholas	678	49	-	727
Ohio	855	78	-	933
Pendleton	130	53	-	183
Pleasants	217	24	-	241
Pocahontas	152	20	1	173
Preston	878	69	1	948
Putnam	1,579	223	8	1,810
Raleigh	1,532	222	3	1,757
Randolph	629	114	-	743
Ritchie	254	29	-	283
Roane	342	8	-	350
Summers	225	4	-	229
Taylor	395	16	1	412
Tucker	143	35	8	186
Tyler	234	20	-	254
Upshur	680	71	-	751
Wayne	1,392	63	2	1,457
Webster	184	8	10	202
Wetzel	510	10	1	521
Wirt	150	3	-	153
Wood	2,002	541	28	2,571
Wyoming	838	36	5	879
Total	43,591	5,381	208	49,180

**COUNTY BOARDS OF EDUCATION
AVERAGE DAILY ATTENDANCE
2014-15 SCHOOL YEAR**

County	Avg. Daily Attendance (Pre K - 12)
Barbour	2,250.97
Berkeley	17,268.40
Boone	4,054.36
Braxton	1,919.32
Brooke	2,907.56
Cabell	12,067.96
Calhoun	986.66
Clay	1,912.82
Doddridge	1,084.47
Fayette	6,250.50
Gilmer	838.64
Grant	1,703.39
Greenbrier	4,712.41
Hampshire	3,148.89
Hancock	3,912.96
Hardy	2,177.17
Harrison	10,166.02
Jackson	4,519.40
Jefferson	8,450.24
Kanawha	25,877.71
Lewis	2,354.13
Lincoln	3,332.52
Logan	5,633.95
Marion	7,741.44
Marshall	4,348.85
Mason	3,956.29
McDowell	3,076.58
Mercer	8,708.17
Mineral	3,950.74
Mingo	4,021.03
Monongalia	10,694.12
Monroe	1,660.61
Morgan	2,359.00
Nicholas	3,655.77
Ohio	5,135.86
Pendleton	890.88
Pleasants	1,127.18
Pocahontas	988.97
Preston	4,203.46
Putnam	9,265.86
Raleigh	11,381.95
Randolph	3,818.86
Ritchie	1,404.55
Roane	2,191.80
Summers	1,478.81
Taylor	2,269.38
Tucker	950.98
Tyler	1,226.90
Upshur	3,517.61
Wayne	6,830.63
Webster	1,323.39
Wetzel	2,532.57
Wirt	942.06
Wood	12,280.26
Wyoming	3,742.33
State	259,207.34

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
2014-15 SCHOOL YEAR**

County	Avg. Daily Attendance (Pre K - 12)	FTE Enrollment	Number Difference	Percent Difference
Barbour	2,250.97	2,444.08	(193.11)	-8.58%
Berkeley	17,268.40	18,607.06	(1,338.66)	-7.75%
Boone	4,054.36	4,409.00	(354.64)	-8.75%
Braxton	1,919.32	2,116.99	(197.67)	-10.30%
Brooke	2,907.56	3,129.62	(222.06)	-7.64%
Cabell	12,067.96	13,147.64	(1,079.68)	-8.95%
Calhoun	986.66	1,065.04	(78.38)	-7.94%
Clay	1,912.82	1,978.00	(65.18)	-3.41%
Doddridge	1,084.47	1,157.50	(73.03)	-6.73%
Fayette	6,250.50	6,787.13	(536.63)	-8.59%
Gilmer	838.64	903.00	(64.36)	-7.67%
Grant	1,703.39	1,793.22	(89.83)	-5.27%
Greenbrier	4,712.41	5,154.04	(441.63)	-9.37%
Hampshire	3,148.89	3,412.92	(264.03)	-8.38%
Hancock	3,912.96	4,163.60	(250.64)	-6.41%
Hardy	2,177.17	2,341.80	(164.63)	-7.56%
Harrison	10,166.02	10,929.37	(763.35)	-7.51%
Jackson	4,519.40	4,894.80	(375.40)	-8.31%
Jefferson	8,450.24	8,966.06	(515.82)	-6.10%
Kanawha	25,877.71	27,932.03	(2,054.32)	-7.94%
Lewis	2,354.13	2,575.50	(221.37)	-9.40%
Lincoln	3,332.52	3,698.56	(366.04)	-10.98%
Logan	5,633.95	6,155.50	(521.55)	-9.26%
Marion	7,741.44	8,166.20	(424.76)	-5.49%
Marshall	4,348.85	4,680.51	(331.66)	-7.63%
Mason	3,956.29	4,250.20	(293.91)	-7.43%
McDowell	3,076.58	3,417.00	(340.42)	-11.06%
Mercer	8,708.17	9,385.10	(676.93)	-7.77%
Mineral	3,950.74	4,182.68	(231.94)	-5.87%
Mingo	4,021.03	4,350.00	(328.97)	-8.18%
Monongalia	10,694.12	11,275.99	(581.87)	-5.44%
Monroe	1,660.61	1,837.38	(176.77)	-10.64%
Morgan	2,359.00	2,453.92	(94.92)	-4.02%
Nicholas	3,655.77	3,934.90	(279.13)	-7.64%
Ohio	5,135.86	5,433.10	(297.24)	-5.79%
Pendleton	890.88	945.50	(54.62)	-6.13%
Pleasants	1,127.18	1,212.00	(84.82)	-7.52%
Pocahontas	988.97	1,074.00	(85.03)	-8.60%
Preston	4,203.46	4,566.63	(363.17)	-8.64%
Putnam	9,265.86	9,791.10	(525.24)	-5.67%
Raleigh	11,381.95	12,408.70	(1,026.75)	-9.02%
Randolph	3,818.86	4,066.18	(247.32)	-6.48%
Ritchie	1,404.55	1,493.10	(88.55)	-6.30%
Roane	2,191.80	2,378.00	(186.20)	-8.50%
Summers	1,478.81	1,634.00	(155.19)	-10.49%
Taylor	2,269.38	2,397.70	(128.32)	-5.65%
Tucker	950.98	1,023.00	(72.02)	-7.57%
Tyler	1,226.90	1,302.50	(75.60)	-6.16%
Upshur	3,517.61	3,811.21	(293.60)	-8.35%
Wayne	6,830.63	7,388.30	(557.67)	-8.16%
Webster	1,323.39	1,437.00	(113.61)	-8.58%
Wetzel	2,532.57	2,710.13	(177.56)	-7.01%
Wirt	942.06	1,038.00	(95.94)	-10.18%
Wood	12,280.26	13,193.23	(912.97)	-7.43%
Wyoming	3,742.33	4,142.00	(399.67)	-10.68%
State	259,207.34	279,141.72	(19,934.38)	-7.69%

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
SORTED IN DESCENDING ORDER BY PERCENTAGE DIFFERENCE
2014-15 SCHOOL YEAR**

Ct.	County	Avg. Daily Attendance (Pre K - 12)	FTE Enrollment	Number Difference	Percent Difference
1	Clay	1,912.82	1,978.00	(65.18)	-3.41%
2	Morgan	2,359.00	2,453.92	(94.92)	-4.02%
3	Grant	1,703.39	1,793.22	(89.83)	-5.27%
4	Monongalia	10,694.12	11,275.99	(581.87)	-5.44%
5	Marion	7,741.44	8,166.20	(424.76)	-5.49%
6	Taylor	2,269.38	2,397.70	(128.32)	-5.65%
7	Putnam	9,265.86	9,791.10	(525.24)	-5.67%
8	Ohio	5,135.86	5,433.10	(297.24)	-5.79%
9	Mineral	3,950.74	4,182.68	(231.94)	-5.87%
10	Jefferson	8,450.24	8,966.06	(515.82)	-6.10%
11	Pendleton	890.88	945.50	(54.62)	-6.13%
12	Tyler	1,226.90	1,302.50	(75.60)	-6.16%
13	Ritchie	1,404.55	1,493.10	(88.55)	-6.30%
14	Hancock	3,912.96	4,163.60	(250.64)	-6.41%
15	Randolph	3,818.86	4,066.18	(247.32)	-6.48%
16	Doddridge	1,084.47	1,157.50	(73.03)	-6.73%
17	Wetzel	2,532.57	2,710.13	(177.56)	-7.01%
18	Mason	3,956.29	4,250.20	(293.91)	-7.43%
18	Wood	12,280.26	13,193.23	(912.97)	-7.43%
20	Harrison	10,166.02	10,929.37	(763.35)	-7.51%
21	Pleasants	1,127.18	1,212.00	(84.82)	-7.52%
22	Hardy	2,177.17	2,341.80	(164.63)	-7.56%
23	Tucker	950.98	1,023.00	(72.02)	-7.57%
24	Marshall	4,348.85	4,680.51	(331.66)	-7.63%
25	Brooke	2,907.56	3,129.62	(222.06)	-7.64%
25	Nicholas	3,655.77	3,934.90	(279.13)	-7.64%
27	Gilmer	838.64	903.00	(64.36)	-7.67%
28	Berkeley	17,268.40	18,607.06	(1,338.66)	-7.75%
29	Mercer	8,708.17	9,385.10	(676.93)	-7.77%
30	Calhoun	986.66	1,065.04	(78.38)	-7.94%
30	Kanawha	25,877.71	27,932.03	(2,054.32)	-7.94%
32	Wayne	6,830.63	7,388.30	(557.67)	-8.16%
33	Mingo	4,021.03	4,350.00	(328.97)	-8.18%
34	Jackson	4,519.40	4,894.80	(375.40)	-8.31%
35	Upshur	3,517.61	3,811.21	(293.60)	-8.35%
36	Hampshire	3,148.89	3,412.92	(264.03)	-8.38%
37	Roane	2,191.80	2,378.00	(186.20)	-8.50%
38	Barbour	2,250.97	2,444.08	(193.11)	-8.58%
38	Webster	1,323.39	1,437.00	(113.61)	-8.58%
40	Fayette	6,250.50	6,787.13	(536.63)	-8.59%
41	Pocahontas	988.97	1,074.00	(85.03)	-8.60%
42	Preston	4,203.46	4,566.63	(363.17)	-8.64%
43	Boone	4,054.36	4,409.00	(354.64)	-8.75%
44	Cabell	12,067.96	13,147.64	(1,079.68)	-8.95%
45	Raleigh	11,381.95	12,408.70	(1,026.75)	-9.02%
46	Logan	5,633.95	6,155.50	(521.55)	-9.26%
47	Greenbrier	4,712.41	5,154.04	(441.63)	-9.37%
48	Lewis	2,354.13	2,575.50	(221.37)	-9.40%
49	Wirt	942.06	1,038.00	(95.94)	-10.18%
50	Braxton	1,919.32	2,116.99	(197.67)	-10.30%
51	Summers	1,478.81	1,634.00	(155.19)	-10.49%
52	Monroe	1,660.61	1,837.38	(176.77)	-10.64%
53	Wyoming	3,742.33	4,142.00	(399.67)	-10.68%
54	Lincoln	3,332.52	3,698.56	(366.04)	-10.98%
55	McDowell	3,076.58	3,417.00	(340.42)	-11.06%
-	State	259,207.34	279,141.72	(19,934.38)	-7.69%

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**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Early Childhood Headcount			Early Childhood FTE		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	155	136	(19)	150.00	131.08	(18.92)
Berkeley	823	805	(18)	764.99	752.35	(12.64)
Boone	288	247	(41)	247.00	207.00	(40.00)
Braxton	133	130	(3)	125.00	119.99	(5.01)
Brooke	137	119	(18)	131.00	117.62	(13.38)
Cabell	840	793	(47)	803.48	753.60	(49.88)
Calhoun	74	59	(15)	74.00	58.04	(15.96)
Clay	160	148	(12)	160.00	148.00	(12.00)
Doddridge	69	70	1	65.20	67.50	2.30
Fayette	333	353	20	333.00	353.00	20.00
Gilmer	57	65	8	55.24	64.00	8.76
Grant	105	117	12	100.00	110.22	10.22
Greenbrier	253	248	(5)	247.04	243.04	(4.00)
Hampshire	175	182	7	174.00	177.42	3.42
Hancock	232	226	(6)	224.40	219.60	(4.80)
Hardy	149	156	7	142.25	145.80	3.55
Harrison	668	628	(40)	655.90	618.80	(37.10)
Jackson	258	270	12	258.00	262.80	4.80
Jefferson	370	367	(3)	279.00	274.20	(4.80)
Kanawha	1,446	1,316	(130)	1,142.50	1,316.00	173.50
Lewis	144	139	(5)	139.50	138.50	(1.00)
Lincoln	235	239	4	224.00	226.56	2.56
Logan	313	339	26	312.00	338.50	26.50
Marion	452	496	44	449.90	495.00	45.10
Marshall	280	278	(2)	269.40	274.70	5.30
Mason	257	270	13	205.60	270.00	64.40
McDowell	205	209	4	205.00	209.00	4.00
Mercer	564	565	1	491.00	489.10	(1.90)
Mineral	256	269	13	249.14	260.93	11.79
Mingo	245	287	42	243.20	287.00	43.80
Monongalia	652	637	(15)	633.15	623.10	(10.05)
Monroe	102	117	15	94.00	116.13	22.13
Morgan	133	121	(12)	95.00	71.50	(23.50)
Nicholas	193	233	40	187.10	214.90	27.80
Ohio	333	279	(54)	291.90	259.10	(32.80)
Pendleton	78	68	(10)	78.00	68.00	(10.00)
Pleasants	74	75	1	74.00	75.00	1.00
Pocahontas	74	63	(11)	74.00	63.00	(11.00)
Preston	242	264	22	232.08	248.43	16.35
Putnam	442	403	(39)	433.00	403.00	(30.00)
Raleigh	826	759	(67)	775.60	739.70	(35.90)
Randolph	218	205	(13)	214.14	198.18	(15.96)
Ritchie	88	100	12	83.20	93.10	9.90
Roane	115	112	(3)	114.05	112.00	(2.05)
Summers	100	125	25	98.00	124.00	26.00
Taylor	135	125	(10)	132.80	116.70	(16.10)
Tucker	68	70	2	67.08	70.00	2.92
Tyler	74	77	3	68.00	75.50	7.50
Upshur	177	202	25	177.00	184.26	7.26
Wayne	412	377	(35)	403.00	356.00	(47.00)
Webster	103	103	-	102.00	102.00	-
Wetzel	142	171	29	138.00	153.00	15.00
Wirt	58	71	13	58.00	70.00	12.00
Wood	660	695	35	643.50	655.23	11.73
Wyoming	282	278	(4)	282.00	278.00	(4.00)
Total	15,457	15,256	(201)	14,469.34	14,599.18	129.84

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Enrollment Factor Comparisons 15

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Kindergarten (5 Year Olds) Headcount			Kindergarten (5 Year Olds) FTE		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	186	177	(9)	186.00	177.00	(9.00)
Berkeley	1,448	1,359	(89)	1,448.00	1,359.00	(89.00)
Boone	344	339	(5)	344.00	339.00	(5.00)
Braxton	180	176	(4)	180.00	176.00	(4.00)
Brooke	238	211	(27)	238.00	211.00	(27.00)
Cabell	1,037	1,045	8	1,036.10	1,045.00	8.90
Calhoun	80	94	14	80.00	94.00	14.00
Clay	152	163	11	152.00	163.00	11.00
Doddridge	82	85	3	82.00	85.00	3.00
Fayette	521	493	(28)	521.00	493.00	(28.00)
Gilmer	60	56	(4)	60.00	56.00	(4.00)
Grant	122	118	(4)	122.00	118.00	(4.00)
Greenbrier	368	379	11	368.00	379.00	11.00
Hampshire	231	245	14	231.00	245.00	14.00
Hancock	352	325	(27)	352.00	325.00	(27.00)
Hardy	173	176	3	173.00	176.00	3.00
Harrison	849	840	(9)	849.00	839.10	(9.90)
Jackson	390	342	(48)	390.00	342.00	(48.00)
Jefferson	688	657	(31)	688.00	657.00	(31.00)
Kanawha	2,144	2,023	(121)	2,144.00	2,023.00	(121.00)
Lewis	222	183	(39)	222.00	183.00	(39.00)
Lincoln	336	304	(32)	336.00	304.00	(32.00)
Logan	443	404	(39)	443.00	404.00	(39.00)
Marion	630	633	3	630.00	632.20	2.20
Marshall	377	341	(36)	377.00	341.00	(36.00)
Mason	342	293	(49)	342.00	293.00	(49.00)
McDowell	252	264	12	252.00	264.00	12.00
Mercer	788	765	(23)	788.00	765.00	(23.00)
Mineral	322	299	(23)	322.00	299.00	(23.00)
Mingo	366	327	(39)	366.00	327.00	(39.00)
Monongalia	838	843	5	838.00	843.00	5.00
Monroe	149	140	(9)	149.00	140.00	(9.00)
Morgan	174	181	7	174.00	181.00	7.00
Nicholas	308	295	(13)	308.00	295.00	(13.00)
Ohio	392	456	64	392.00	456.00	64.00
Pendleton	65	71	6	65.00	71.00	6.00
Pleasants	80	84	4	80.00	84.00	4.00
Pocahontas	68	93	25	68.00	93.00	25.00
Preston	374	352	(22)	374.00	352.00	(22.00)
Putnam	713	712	(1)	713.00	712.00	(1.00)
Raleigh	949	980	31	949.00	980.00	31.00
Randolph	338	292	(46)	338.00	292.00	(46.00)
Ritchie	112	94	(18)	112.00	94.00	(18.00)
Roane	201	172	(29)	201.00	172.00	(29.00)
Summers	135	115	(20)	135.00	115.00	(20.00)
Taylor	190	203	13	190.00	203.00	13.00
Tucker	68	81	13	68.00	81.00	13.00
Tyler	92	90	(2)	92.00	90.00	(2.00)
Upshur	270	282	12	270.00	282.00	12.00
Wayne	583	557	(26)	583.00	557.00	(26.00)
Webster	118	122	4	118.00	122.00	4.00
Wetzel	188	175	(13)	188.00	175.00	(13.00)
Wirt	67	74	7	67.00	74.00	7.00
Wood	979	975	(4)	979.00	975.00	(4.00)
Wyoming	356	319	(37)	356.00	319.00	(37.00)
Total	21,530	20,874	(656)	21,529.10	20,872.30	(656.80)

OSF
01/30/15
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Grades 1 - 8 Headcount			Grades 1 -8 FTE		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	1,409	1,451	42	1,409.00	1,451.00	42.00
Berkeley	11,084	11,353	269	11,079.02	11,352.14	273.12
Boone	2,675	2,619	(56)	2,675.00	2,619.00	(56.00)
Braxton	1,211	1,211	-	1,211.00	1,211.00	-
Brooke	1,875	1,813	(62)	1,875.00	1,813.00	(62.00)
Cabell	7,684	7,754	70	7,676.32	7,745.42	69.10
Calhoun	624	619	(5)	624.00	619.00	(5.00)
Clay	1,130	1,128	(2)	1,130.00	1,128.00	(2.00)
Doddridge	657	659	2	657.00	659.00	2.00
Fayette	3,944	3,952	8	3,944.00	3,951.13	7.13
Gilmer	511	507	(4)	511.00	507.00	(4.00)
Grant	1,035	1,004	(31)	1,035.00	1,004.00	(31.00)
Greenbrier	3,089	2,989	(100)	3,088.50	2,989.00	(99.50)
Hampshire	1,960	1,917	(43)	1,960.00	1,916.50	(43.50)
Hancock	2,436	2,469	33	2,436.00	2,469.00	33.00
Hardy	1,364	1,382	18	1,364.00	1,382.00	18.00
Harrison	6,346	6,375	29	6,346.00	6,369.78	23.78
Jackson	2,866	2,898	32	2,866.00	2,898.00	32.00
Jefferson	5,507	5,496	(11)	5,507.00	5,491.72	(15.28)
Kanawha	16,781	16,544	(237)	16,781.00	16,544.00	(237.00)
Lewis	1,500	1,494	(6)	1,500.00	1,494.00	(6.00)
Lincoln	2,243	2,250	7	2,243.00	2,250.00	7.00
Logan	3,590	3,501	(89)	3,590.00	3,501.00	(89.00)
Marion	4,702	4,721	19	4,702.00	4,721.00	19.00
Marshall	2,722	2,708	(14)	2,715.77	2,701.70	(14.07)
Mason	2,484	2,464	(20)	2,484.00	2,463.20	(20.80)
McDowell	2,003	1,991	(12)	2,003.00	1,991.00	(12.00)
Mercer	5,581	5,452	(129)	5,581.00	5,452.00	(129.00)
Mineral	2,376	2,372	(4)	2,375.50	2,372.00	(3.50)
Mingo	2,667	2,603	(64)	2,667.00	2,603.00	(64.00)
Monongalia	6,511	6,585	74	6,504.88	6,583.38	78.51
Monroe	1,056	1,060	4	1,056.00	1,060.00	4.00
Morgan	1,437	1,381	(56)	1,436.21	1,381.00	(55.21)
Nicholas	2,333	2,293	(40)	2,333.00	2,293.00	(40.00)
Ohio	3,089	3,169	80	3,089.00	3,169.00	80.00
Pendleton	542	524	(18)	542.00	523.50	(18.50)
Pleasants	677	662	(15)	677.00	662.00	(15.00)
Pocahontas	630	603	(27)	630.00	603.00	(27.00)
Preston	2,656	2,702	46	2,656.00	2,702.00	46.00
Putnam	5,871	5,767	(104)	5,871.00	5,766.10	(104.90)
Raleigh	7,391	7,275	(116)	7,391.00	7,275.00	(116.00)
Randolph	2,552	2,480	(72)	2,551.56	2,480.00	(71.56)
Ritchie	889	885	(4)	889.00	885.00	(4.00)
Roane	1,404	1,385	(19)	1,404.00	1,385.00	(19.00)
Summers	957	992	35	957.00	992.00	35.00
Taylor	1,441	1,424	(17)	1,441.00	1,424.00	(17.00)
Tucker	574	548	(26)	574.00	548.00	(26.00)
Tyler	767	724	(43)	767.00	724.00	(43.00)
Upshur	2,332	2,342	10	2,332.00	2,341.15	9.15
Wayne	4,314	4,297	(17)	4,314.00	4,297.00	(17.00)
Webster	819	815	(4)	819.00	815.00	(4.00)
Wetzel	1,558	1,540	(18)	1,558.00	1,540.00	(18.00)
Wirt	585	579	(6)	585.00	579.00	(6.00)
Wood	7,741	7,719	(22)	7,735.90	7,713.16	(22.74)
Wyoming	2,392	2,338	(54)	2,392.00	2,338.00	(54.00)
Total	164,574	163,785	(789)	164,541.66	163,747.88	(793.78)

OSF
01/30/15
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Grades 9 - 12 Headcount			Grades 9 -12 FTE		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	704	685	(19)	703.50	685.00	(18.50)
Berkeley	4,866	5,151	285	4,861.81	5,143.57	281.76
Boone	1,234	1,244	10	1,234.00	1,244.00	10.00
Braxton	604	610	6	604.00	610.00	6.00
Brooke	996	988	(8)	996.00	988.00	(8.00)
Cabell	3,524	3,612	88	3,518.53	3,603.62	85.09
Calhoun	291	294	3	291.00	294.00	3.00
Clay	533	539	6	533.00	539.00	6.00
Doddridge	351	346	(5)	351.00	346.00	(5.00)
Fayette	2,012	1,990	(22)	2,012.00	1,990.00	(22.00)
Gilmer	275	276	1	275.00	276.00	1.00
Grant	557	561	4	557.00	561.00	4.00
Greenbrier	1,481	1,543	62	1,480.50	1,543.00	62.50
Hampshire	1,056	1,074	18	1,056.00	1,074.00	18.00
Hancock	1,161	1,150	(11)	1,161.00	1,150.00	(11.00)
Hardy	635	638	3	635.00	638.00	3.00
Harrison	3,050	3,104	54	3,048.50	3,101.69	53.19
Jackson	1,400	1,392	(8)	1,400.00	1,392.00	(8.00)
Jefferson	2,496	2,546	50	2,495.00	2,543.14	48.14
Kanawha	8,007	8,053	46	8,005.20	8,049.03	43.83
Lewis	758	760	2	758.00	760.00	2.00
Lincoln	877	918	41	877.00	918.00	41.00
Logan	1,925	1,912	(13)	1,925.00	1,912.00	(13.00)
Marion	2,252	2,318	66	2,251.60	2,318.00	66.40
Marshall	1,329	1,364	35	1,328.11	1,363.11	35.00
Mason	1,229	1,224	(5)	1,229.00	1,224.00	(5.00)
McDowell	977	953	(24)	976.50	953.00	(23.50)
Mercer	2,652	2,679	27	2,652.00	2,679.00	27.00
Mineral	1,233	1,252	19	1,231.25	1,250.75	19.50
Mingo	1,125	1,134	9	1,122.45	1,133.00	10.55
Monongalia	3,191	3,231	40	3,188.00	3,226.51	38.51
Monroe	513	522	9	513.00	521.25	8.25
Morgan	836	822	(14)	836.00	820.42	(15.58)
Nicholas	1,122	1,132	10	1,122.00	1,132.00	10.00
Ohio	1,614	1,549	(65)	1,614.00	1,549.00	(65.00)
Pendleton	316	283	(33)	316.00	283.00	(33.00)
Pleasants	401	391	(10)	401.00	391.00	(10.00)
Pocahontas	340	315	(25)	340.00	315.00	(25.00)
Preston	1,311	1,265	(46)	1,310.60	1,264.20	(46.40)
Putnam	2,881	2,910	29	2,881.00	2,910.00	29.00
Raleigh	3,402	3,414	12	3,402.00	3,414.00	12.00
Randolph	1,117	1,096	(21)	1,116.25	1,096.00	(20.25)
Ritchie	427	421	(6)	427.00	421.00	(6.00)
Roane	723	709	(14)	723.00	709.00	(14.00)
Summers	404	403	(1)	404.00	403.00	(1.00)
Taylor	657	654	(3)	657.00	654.00	(3.00)
Tucker	319	324	5	319.00	324.00	5.00
Tyler	415	413	(2)	415.00	413.00	(2.00)
Upshur	1,043	1,006	(37)	1,043.00	1,003.80	(39.20)
Wayne	2,137	2,181	44	2,137.00	2,178.30	41.30
Webster	406	398	(8)	406.00	398.00	(8.00)
Wetzel	869	843	(26)	868.50	842.13	(26.37)
Wirt	312	315	3	312.00	315.00	3.00
Wood	3,880	3,870	(10)	3,879.13	3,849.84	(29.28)
Wyoming	1,226	1,207	(19)	1,226.00	1,207.00	(19.00)
Total	79,452	79,984	532	79,425.42	79,922.36	496.94

OSF
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Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Grades PK - 12 Headcount			Grades PK -12 Net Enrollment (W/O Certified Adults)		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	2,454	2,449	(5)	2,448.50	2,444.08	(4.42)
Berkeley	18,221	18,668	447	18,153.82	18,607.06	453.24
Boone	4,541	4,449	(92)	4,500.00	4,409.00	(91.00)
Braxton	2,128	2,127	(1)	2,120.00	2,116.99	(3.01)
Brooke	3,246	3,131	(115)	3,240.00	3,129.62	(110.38)
Cabell	13,085	13,204	119	13,034.43	13,147.64	113.21
Calhoun	1,069	1,066	(3)	1,069.00	1,065.04	(3.96)
Clay	1,975	1,978	3	1,975.00	1,978.00	3.00
Doddridge	1,159	1,160	1	1,155.20	1,157.50	2.30
Fayette	6,810	6,788	(22)	6,810.00	6,787.13	(22.87)
Gilmer	903	904	1	901.24	903.00	1.76
Grant	1,819	1,800	(19)	1,814.00	1,793.22	(20.78)
Greenbrier	5,191	5,159	(32)	5,184.04	5,154.04	(30.00)
Hampshire	3,422	3,418	(4)	3,421.00	3,412.92	(8.08)
Hancock	4,181	4,170	(11)	4,173.40	4,163.60	(9.80)
Hardy	2,321	2,352	31	2,314.25	2,341.80	27.55
Harrison	10,913	10,947	34	10,899.40	10,929.37	29.97
Jackson	4,914	4,902	(12)	4,914.00	4,894.80	(19.20)
Jefferson	9,061	9,066	5	8,969.00	8,966.06	(2.94)
Kanawha	28,378	27,936	(442)	28,072.70	27,932.03	(140.67)
Lewis	2,624	2,576	(48)	2,619.50	2,575.50	(44.00)
Lincoln	3,691	3,711	20	3,680.00	3,698.56	18.56
Logan	6,271	6,156	(115)	6,270.00	6,155.50	(114.50)
Marion	8,036	8,168	132	8,033.50	8,166.20	132.70
Marshall	4,708	4,691	(17)	4,690.28	4,680.51	(9.77)
Mason	4,312	4,251	(61)	4,260.60	4,250.20	(10.40)
McDowell	3,437	3,417	(20)	3,436.50	3,417.00	(19.50)
Mercer	9,585	9,461	(124)	9,512.00	9,385.10	(126.90)
Mineral	4,187	4,192	5	4,177.89	4,182.68	4.79
Mingo	4,403	4,351	(52)	4,398.65	4,350.00	(48.65)
Monongalia	11,192	11,296	104	11,164.03	11,275.99	111.97
Monroe	1,820	1,839	19	1,812.00	1,837.38	25.38
Morgan	2,580	2,505	(75)	2,541.21	2,453.92	(87.29)
Nicholas	3,956	3,953	(3)	3,950.10	3,934.90	(15.20)
Ohio	5,428	5,453	25	5,386.90	5,433.10	46.20
Pendleton	1,001	946	(55)	1,001.00	945.50	(55.50)
Pleasants	1,232	1,212	(20)	1,232.00	1,212.00	(20.00)
Pocahontas	1,112	1,074	(38)	1,112.00	1,074.00	(38.00)
Preston	4,583	4,583	-	4,572.68	4,566.63	(6.05)
Putnam	9,907	9,792	(115)	9,898.00	9,791.10	(106.90)
Raleigh	12,568	12,428	(140)	12,517.60	12,408.70	(108.90)
Randolph	4,225	4,073	(152)	4,219.95	4,066.18	(153.77)
Ritchie	1,516	1,500	(16)	1,511.20	1,493.10	(18.10)
Roane	2,443	2,378	(65)	2,442.05	2,378.00	(64.05)
Summers	1,596	1,635	39	1,594.00	1,634.00	40.00
Taylor	2,423	2,406	(17)	2,420.80	2,397.70	(23.10)
Tucker	1,029	1,023	(6)	1,028.08	1,023.00	(5.08)
Tyler	1,348	1,304	(44)	1,342.00	1,302.50	(39.50)
Upshur	3,822	3,832	10	3,822.00	3,811.21	(10.79)
Wayne	7,446	7,412	(34)	7,437.00	7,388.30	(48.70)
Webster	1,446	1,438	(8)	1,445.00	1,437.00	(8.00)
Wetzel	2,757	2,729	(28)	2,752.50	2,710.13	(42.37)
Wirt	1,022	1,039	17	1,022.00	1,038.00	16.00
Wood	13,260	13,259	(1)	13,237.53	13,193.23	(44.30)
Wyoming	4,256	4,142	(114)	4,256.00	4,142.00	(114.00)
Total	281,013	279,899	(1,114)	279,965.52	279,141.72	(823.79)

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Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Certified Adult Students			Net Enrollment (With Certified Adults)		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	0.50	-	(0.50)	2,449.00	2,444.08	(4.92)
Berkeley	3.75	1.25	(2.50)	18,157.57	18,608.31	450.74
Boone	-	-	-	4,500.00	4,409.00	(91.00)
Braxton	-	-	-	2,120.00	2,116.99	(3.01)
Brooke	-	-	-	3,240.00	3,129.62	(110.38)
Cabell	2.00	1.00	(1.00)	13,036.43	13,148.64	112.21
Calhoun	13.25	6.25	(7.00)	1,082.25	1,071.29	(10.96)
Clay	-	-	-	1,975.00	1,978.00	3.00
Doddridge	-	-	-	1,155.20	1,157.50	2.30
Fayette	2.00	14.50	12.50	6,812.00	6,801.63	(10.37)
Gilmer	-	-	-	901.24	903.00	1.76
Grant	3.00	5.37	2.37	1,817.00	1,798.59	(18.41)
Greenbrier	8.93	-	(8.93)	5,192.97	5,154.04	(38.93)
Hampshire	-	-	-	3,421.00	3,412.92	(8.08)
Hancock	1.25	0.25	(1.00)	4,174.65	4,163.85	(10.80)
Hardy	-	-	-	2,314.25	2,341.80	27.55
Harrison	46.40	23.16	(23.24)	10,945.80	10,952.53	6.73
Jackson	4.00	2.50	(1.50)	4,918.00	4,897.30	(20.70)
Jefferson	0.75	-	(0.75)	8,969.75	8,966.06	(3.69)
Kanawha	-	37.40	37.40	28,072.70	27,969.43	(103.27)
Lewis	-	-	-	2,619.50	2,575.50	(44.00)
Lincoln	-	0.25	0.25	3,680.00	3,698.81	18.81
Logan	1.74	-	(1.74)	6,271.74	6,155.50	(116.24)
Marion	15.94	12.06	(3.88)	8,049.44	8,178.26	128.82
Marshall	-	-	-	4,690.28	4,680.51	(9.77)
Mason	5.63	0.62	(5.01)	4,266.23	4,250.82	(15.41)
McDowell	0.25	2.31	2.06	3,436.75	3,419.31	(17.44)
Mercer	4.25	9.00	4.75	9,516.25	9,394.10	(122.15)
Mineral	0.88	1.00	0.13	4,178.77	4,183.68	4.91
Mingo	-	-	-	4,398.65	4,350.00	(48.65)
Monongalia	18.30	12.97	(5.33)	11,182.32	11,288.96	106.64
Monroe	-	-	-	1,812.00	1,837.38	25.38
Morgan	-	-	-	2,541.21	2,453.92	(87.29)
Nicholas	0.25	-	(0.25)	3,950.35	3,934.90	(15.45)
Ohio	-	-	-	5,386.90	5,433.10	46.20
Pendleton	-	-	-	1,001.00	945.50	(55.50)
Pleasants	4.00	2.00	(2.00)	1,236.00	1,214.00	(22.00)
Pocahontas	-	-	-	1,112.00	1,074.00	(38.00)
Preston	0.54	1.15	0.61	4,573.22	4,567.78	(5.44)
Putnam	88.25	48.77	(39.48)	9,986.25	9,839.87	(146.38)
Raleigh	25.63	23.63	(2.00)	12,543.23	12,432.33	(110.90)
Randolph	-	-	-	4,219.95	4,066.18	(153.77)
Ritchie	-	-	-	1,511.20	1,493.10	(18.10)
Roane	-	0.50	0.50	2,442.05	2,378.50	(63.55)
Summers	-	-	-	1,594.00	1,634.00	40.00
Taylor	-	0.74	0.74	2,420.80	2,398.44	(22.36)
Tucker	-	-	-	1,028.08	1,023.00	(5.08)
Tyler	-	-	-	1,342.00	1,302.50	(39.50)
Upshur	37.56	3.00	(34.56)	3,859.56	3,814.21	(45.35)
Wayne	-	-	-	7,437.00	7,388.30	(48.70)
Webster	-	-	-	1,445.00	1,437.00	(8.00)
Wetzel	-	-	-	2,752.50	2,710.13	(42.37)
Wirt	-	-	-	1,022.00	1,038.00	16.00
Wood	-	-	-	13,237.53	13,193.23	(44.29)
Wyoming	38.00	22.00	(16.00)	4,294.00	4,164.00	(130.00)
Total	327.03	231.68	(95.35)	280,292.55	279,373.40	(919.15)

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**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Additional Adjustments Below 1,400			Net Enrollment (With All Adjustments)		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	-	-	-	2,449.00	2,444.08	(4.92)
Berkeley	-	-	-	18,157.57	18,608.31	450.74
Boone	-	-	-	4,500.00	4,409.00	(91.00)
Braxton	-	-	-	2,120.00	2,116.99	(3.01)
Brooke	-	-	-	3,240.00	3,129.62	(110.38)
Cabell	-	-	-	13,036.43	13,148.64	112.21
Calhoun	97.22	98.12	0.90	1,179.47	1,169.41	(10.06)
Clay	-	-	-	1,975.00	1,978.00	3.00
Doddridge	80.23	76.61	(3.62)	1,235.43	1,234.11	(1.32)
Fayette	-	-	-	6,812.00	6,801.63	(10.37)
Gilmer	222.02	213.26	(8.76)	1,123.26	1,116.26	(7.00)
Grant	-	-	-	1,817.00	1,798.59	(18.41)
Greenbrier	-	-	-	5,192.97	5,154.04	(38.93)
Hampshire	-	-	-	3,421.00	3,412.92	(8.08)
Hancock	-	-	-	4,174.65	4,163.85	(10.80)
Hardy	-	-	-	2,314.25	2,341.80	27.55
Harrison	-	-	-	10,945.80	10,952.53	6.73
Jackson	-	-	-	4,918.00	4,897.30	(20.70)
Jefferson	-	-	-	8,969.75	8,966.06	(3.69)
Kanawha	-	-	-	28,072.70	27,969.43	(103.27)
Lewis	-	-	-	2,619.50	2,575.50	(44.00)
Lincoln	-	-	-	3,680.00	3,698.81	18.81
Logan	-	-	-	6,271.74	6,155.50	(116.24)
Marion	-	-	-	8,049.44	8,178.26	128.82
Marshall	-	-	-	4,690.28	4,680.51	(9.77)
Mason	-	-	-	4,266.23	4,250.82	(15.41)
McDowell	-	-	-	3,436.75	3,419.31	(17.44)
Mercer	-	-	-	9,516.25	9,394.10	(122.15)
Mineral	-	-	-	4,178.77	4,183.68	4.91
Mingo	-	-	-	4,398.65	4,350.00	(48.65)
Monongalia	-	-	-	11,182.32	11,288.96	106.64
Monroe	-	-	-	1,812.00	1,837.38	25.38
Morgan	-	-	-	2,541.21	2,453.92	(87.29)
Nicholas	-	-	-	3,950.35	3,934.90	(15.45)
Ohio	-	-	-	5,386.90	5,433.10	46.20
Pendleton	328.62	382.78	54.16	1,329.62	1,328.28	(1.34)
Pleasants	21.09	23.53	2.44	1,257.09	1,237.53	(19.56)
Pocahontas	288.00	326.00	38.00	1,400.00	1,400.00	-
Preston	-	-	-	4,573.22	4,567.78	(5.44)
Putnam	-	-	-	9,986.25	9,839.87	(146.38)
Raleigh	-	-	-	12,543.23	12,432.33	(110.90)
Randolph	-	-	-	4,219.95	4,066.18	(153.77)
Ritchie	-	-	-	1,511.20	1,493.10	(18.10)
Roane	-	-	-	2,442.05	2,378.50	(63.55)
Summers	-	-	-	1,594.00	1,634.00	40.00
Taylor	-	-	-	2,420.80	2,398.44	(22.36)
Tucker	179.86	176.96	(2.90)	1,207.94	1,199.96	(7.98)
Tyler	13.31	22.26	8.95	1,355.31	1,324.76	(30.55)
Upshur	-	-	-	3,859.56	3,814.21	(45.35)
Wayne	-	-	-	7,437.00	7,388.30	(48.70)
Webster	-	-	-	1,445.00	1,437.00	(8.00)
Wetzel	-	-	-	2,752.50	2,710.13	(42.37)
Wirt	102.69	93.50	(9.19)	1,124.69	1,131.50	6.81
Wood	-	-	-	13,237.53	13,193.23	(44.29)
Wyoming	-	-	-	4,294.00	4,164.00	(130.00)
Total	1,333.04	1,413.02	79.98	281,625.59	280,786.42	(839.17)

OSF
01/30/15
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2013-14 AND 2014-15**

County	Special Education Enrollment (Unduplicated)			Advanced Placement, Dual Credit, & Int'l Baccalaureate		
	2013-14	2014-15	Increase/ Decrease	2013-14	2014-15	Increase/ Decrease
Barbour	440	448	8	54	71	17
Berkeley	3,260	3,286	26	510	509	(1)
Boone	832	841	9	132	170	38
Braxton	459	467	8	81	123	42
Brooke	806	721	(85)	99	122	23
Cabell	2,142	2,241	99	553	653	100
Calhoun	160	160	0	49	44	(5)
Clay	286	315	29	55	54	(1)
Doddridge	231	218	(13)	60	68	8
Fayette	1,091	1,093	2	303	256	(47)
Gilmer	162	157	(5)	26	34	8
Grant	333	323	(10)	72	64	(8)
Greenbrier	942	946	4	148	141	(7)
Hampshire	635	670	35	82	127	45
Hancock	868	869	1	108	94	(14)
Hardy	343	386	43	96	84	(12)
Harrison	2,241	2,236	(5)	441	483	42
Jackson	911	945	34	263	297	34
Jefferson	1,312	1,355	43	416	503	87
Kanawha	4,431	4,438	7	1,217	1,255	38
Lewis	455	442	(13)	85	105	20
Lincoln	819	809	(10)	75	83	8
Logan	834	866	32	217	270	53
Marion	1,199	1,208	9	453	500	47
Marshall	812	811	(1)	263	220	(43)
Mason	700	679	(21)	229	304	75
McDowell	688	656	(32)	85	120	35
Mercer	1,429	1,427	(2)	249	231	(18)
Mineral	825	889	64	181	188	7
Mingo	658	591	(67)	148	153	5
Monongalia	2,205	2,240	35	876	889	13
Monroe	303	317	14	284	234	(50)
Morgan	361	367	6	93	98	5
Nicholas	731	727	(4)	124	163	39
Ohio	937	933	(4)	309	261	(48)
Pendleton	183	183	0	55	37	(18)
Pleasants	245	241	(4)	39	52	13
Pocahontas	184	173	(11)	38	41	3
Preston	927	948	21	200	178	(22)
Putnam	1,872	1,810	(62)	533	508	(25)
Raleigh	1,809	1,757	(52)	421	487	66
Randolph	768	743	(25)	148	144	(4)
Ritchie	259	283	24	80	102	22
Roane	369	350	(19)	69	63	(6)
Summers	235	229	(6)	42	40	(2)
Taylor	387	412	25	94	101	7
Tucker	194	186	(8)	74	37	(37)
Tyler	273	254	(19)	52	63	11
Upshur	730	751	21	89	106	17
Wayne	1,428	1,457	29	194	195	1
Webster	203	202	(1)	105	110	5
Wetzel	518	521	3	130	171	41
Wirt	155	153	(2)	47	32	(15)
Wood	2,449	2,571	122	751	862	111
Wyoming	855	879	24	221	174	(47)
Total	48,884	49,180	296	11,818	12,474	656

OSF
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Enrollment Factor C

PERSONNEL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

Professional Personnel:

Administrators:

Central Office Administrators:

	FTE
Superintendent (*)	55.00
Deputy Associate, or Assistant Superintendent (*)	57.40
Administrative Assistant	20.00
Director/Manager (Instructional) (*)	195.93
Director/Manager Supportive Services	223.76
Chief School Business Official	54.50
Director of Child Nutrition	29.72
	636.31

School Administrators:

Principals:

Elementary (*)	402.90
Middle/Junior High (*)	129.25
High School (*)	131.25
Combined (*)	22.50
	685.90

Assistant Principals:

Elementary (*)	77.70
Middle/Junior High (*)	118.60
High School (*)	209.20
Combined (*)	18.00
	423.50

Total School Administrators

1,109.40

Total Administrators

1,745.71

Classroom Teachers (K - 12):

Head Teacher (#)	17.50
Teacher Pre-K (#)	424.27
Kindergarten (#)	1,074.50
Elementary (#)	6,328.01
Middle/Junior High (#)	3,432.57
High School (#)	4,130.88
Special Education (#)	3,266.18
Homebound (#)	18.90
Vocational (K-12) (#)	920.30
JROTC Instructor (#)	66.00
Permanent Substitutes (#)	7.00
	19,686.11

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AllPer15 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

<u>Professional Student Support Personnel:</u>	FTE
Counselor (@)	729.12
School Nurse (AB) (@)	285.72
Total Professional Student Support Personnel	1,014.84
<u>Other Instructional Staff:</u>	
Curriculum Specialist (*)	135.43
Librarian (#)	299.74
Psychologist (#)	123.63
Speech Language Pathologist (#)	457.80
Speech Assistant (#)	23.40
Remedial Specialist (#)	376.22
Academic Coach (#)	113.96
Activities Director (*)	7.00
Attendance Director (#)	70.40
Curriculum Enrichment Instructor	7.00
Technology Integration Specialist (#)	133.84
Total Other Instructional Staff	1,748.42
<u>Other Support Staff:</u>	
School Nurse (Below AB)	4.50
Registered Nurse	2.00
Attendance Officer (*)	11.25
Social Worker	43.20
Dental Hygienist	1.50
Professional Educational Interpreter	2.00
Physical Therapist	23.25
Occupational Therapist	42.05
Athletic Trainer	7.00
Audiologist	3.00
Psychometrist	2.00
Professional Accountant	37.00
Technology Systems Specialist	90.00
Total Other Support Staff	268.75
Total Pre-K - 12 Grade Professional Personnel	24,463.83
<u>Adult Teachers:</u>	
Vocational (Post Secondary)	83.28
Vocational (Adult)	67.25
Community Education	9.00
Total Adult Teachers	159.53
Total Professional Educators - PK-12	23,871.35
Total Professional Personnel	24,623.36

OSF
01/07/15
AllPer15 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

Service Personnel:

	<u>FTE</u>
Aides	1,924.890
ECCAT Temporary Authorization	498.380
ECCAT Permanent Authorization	262.950
ECCAT Paraprofessional Certificate	119.750
Licensed Practical Nurse	123.750
Paraprofessional	303.130
Educational Sign Language Interpreter	27.800
Sign Support Specialist	22.700
Autism Mentor	408.300
Director/Coordinator of Services	104.183
Accountant	135.143
Auditor	18.032
Buyer	6.840
Braille Specialist	18.200
Clerk	77.300
Secretary	1,446.518
Switchboard Operator	4.570
Computer Operator	30.253
Programmer	25.200
Draftsman	2.000
Graphic Artist	1.000
Inventory Supervisor	11.230
Printing Operator	0.340
Printing Supervisor	-
Accounts Payable Supervisor	24.553
Payroll Supervisor	22.833
Supervisor of Maintenance	31.040
Audiovisual Technician	1.000
Cabinet Maker	17.750
Carpenter	65.458
Chief Mechanic	35.950
Crew Leader	17.130
Electrician	109.922
Electronic Technician	39.433
Foreman	38.290
General Maintenance	53.082
Glazier	2.833
Handyman	5.430
Heating & Air Conditioning Mechanic	66.107
Locksmith	15.078
Lubrication Man	1.500
Machinist	-
Mason	28.065
Mechanic Assistant	5.033
Mechanic	199.850
Office Equipment Repairman	5.800
Painter	31.335

OSF
01/07/15
AllPer15 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

Service Personnel (Continued):

	FTE
Plumber	85.766
Roofing Sheet Metal Mechanic	14.600
Welder	8.200
Supervisor of Transportation	32.500
School Bus Supervisor	12.750
Bus Operator	2,901.505
Heavy Equipment Operator	13.325
Truck Driver	49.802
Food Services Supervisor	3.200
Cafeteria Manager	426.730
Cooks	1,784.790
Custodian	2,223.400
Groundsman	4.050
Watchman	2.000
Sanitation Plant Operator	15.350
Total Service Personnel	13,967.90
TOTAL ALL PERSONNEL	38,591.260

Legend - Professional Personnel:

- (*) Denotes positions defined in WVC §18-9A-2 as professional educators that are eligible for funding under the PSSP.
- (#) Denotes positions defined as professional educators that are further considered professional instructional personnel.
- (@) Denotes positions defined as professional educators that are further considered prof. student support personnel.

OSF
01/07/15
AllPer15 FTE

**CLASSIFICATION OF PROFESSIONAL PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

Position Assignment	State Aid Eligible	Other State Funds	Federal Funds	County Funds	Donations	Other Sources	Total
Superintendent	55.00	-	-	-	-	-	55.00
Deputy, Assoc. or Asst. Supt.	52.55	0.50	2.35	2.00	-	-	57.40
Administrative Assistant	-	-	0.14	19.86	-	-	20.00
Director/Manager (Instructional)	136.86	4.09	53.94	1.04	-	-	195.93
Director/Manager (Supportive Serv)	-	3.75	10.84	209.17	-	-	223.76
Treasurer/Chief School Business Off.	-	-	-	54.50	-	-	54.50
Child Nutrition Director	1.00	-	0.50	28.22	-	-	29.72
Principal, Elementary	402.40	-	0.50	-	-	-	402.90
Principal, Middle/Junior High	128.25	-	1.00	-	-	-	129.25
Principal, High School	127.75	0.50	3.00	-	-	-	131.25
Principal, Combined	22.00	0.50	-	-	-	-	22.50
Asst. Principal, Elementary	70.20	-	7.50	-	-	-	77.70
Asst. Principal, Middle/Jr High	117.59	-	1.02	-	-	-	118.60
Asst. Principal, High School	207.70	1.00	0.50	-	-	-	209.20
Asst. Principal, Combined	16.50	1.00	0.50	-	-	-	18.00
Head Teacher	15.50	2.00	-	-	-	-	17.50
Academic Coach	28.61	1.39	82.96	1.00	-	-	113.96
Curriculum Specialist	53.79	4.00	77.64	-	-	-	135.43
Technology Integration Specialist	70.39	-	60.45	3.00	-	-	133.84
Librarian	299.24	-	0.50	-	-	-	299.74
Remedial Specialist	18.45	1.00	356.77	-	-	-	376.22
Counselor, Elementary	249.97	2.00	11.00	-	-	-	262.97
Counselor, Middle/Junior High	152.35	1.16	1.00	1.00	-	-	155.51
Counselor, High	270.74	5.34	4.21	0.50	-	-	280.79
Counselor, Combined	27.75	-	2.10	-	-	-	29.85
Teacher, Pre-Kindergarten	385.11	-	39.16	-	-	-	424.27
Teacher, Kindergarten	1,071.50	-	3.00	-	-	-	1,074.50
Teacher, Elementary	5,922.35	8.62	394.04	2.00	-	1.00	6,328.01
Teacher, Middle/Junior High	3,389.39	11.15	31.03	1.00	-	-	3,432.57
Teacher, High School	4,080.93	36.56	8.39	5.00	-	-	4,130.88
Teacher, Special Education	2,991.29	9.19	257.20	8.50	-	-	3,266.18
Teacher, Homebound	17.90	-	1.00	-	-	-	18.90
Teacher, Vocational (K-12)	890.52	13.92	6.86	9.00	-	-	920.30
Teacher, Vocational (PS)	-	83.28	-	-	-	-	83.28
Teacher, Vocational (Adult)	-	12.32	7.43	47.50	-	-	67.25
Teacher, Community Education	-	4.00	3.00	2.00	-	-	9.00
JROTC Instructor, Middle/Jr High	-	-	-	-	-	-	-
JROTC Instructor, High	43.20	-	12.80	10.00	-	-	66.00
Permanent Substitute, Elementary	1.00	-	-	-	-	-	1.00
Permanent Substitute, Middle/Jr.	5.00	-	-	-	-	-	5.00
Permanent Substitute, High	1.00	-	-	-	-	-	1.00
Speech Language Pathologist	429.12	-	28.68	-	-	-	457.80
Speech Assistant - PE	17.50	1.14	4.76	-	-	-	23.40
Curriculum Enrichment Instructor	-	1.00	-	-	6.00	-	7.00
Professional Accountant	-	-	-	37.00	-	-	37.00
Activities Director	7.00	-	-	-	-	-	7.00
Technology Systems Specialist	11.27	21.79	-	56.95	-	-	90.00
Psychologist	107.23	4.00	11.40	1.00	-	-	123.63
Registered Nurse	-	-	-	2.00	-	-	2.00
School Nurse (Below AB)	-	-	-	4.50	-	-	4.50
School Nurse (AB)	274.97	5.60	3.77	1.00	-	0.38	285.72
Attendance Director	62.95	1.00	3.95	2.50	-	-	70.40
Attendance Officer	10.25	-	1.00	-	-	-	11.25
Social Worker	-	1.50	25.20	16.50	-	-	43.20
Professional Educational Interpreter	-	-	-	2.00	-	-	2.00
Physical Therapist	-	-	5.75	17.50	-	-	23.25
Occupational Therapist	-	-	19.55	22.50	-	-	42.05
Athletic Trainer	-	-	-	7.00	-	-	7.00
Dental Hygienist	-	-	-	1.50	-	-	1.50
Audiologist	-	-	1.00	2.00	-	-	3.00
Psychometrist	-	-	-	2.00	-	-	2.00
Total	22,244.06	243.30	1,547.38	581.24	6.00	1.38	24,623.36

**CLASSIFICATION OF SERVICE PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)*
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

Position Assignment	State Aid Eligible	Other State Funds	Federal Funds	County Funds	Donations	Other Sources	Total
Aide	1,527.99	9.00	384.90	-	2.25	0.75	1,924.89
Early Childhood Classroom Asst. Teacher	776.63	-	85.45	18.00	1.00	-	881.08
Licensed Practical Nurse	106.85	-	16.90	-	-	-	123.75
Paraprofessional	236.90	2.88	62.85	0.50	-	-	303.13
Educational Sign Language Interpreter	21.80	-	6.00	-	-	-	27.80
Sign Support Specialist	13.95	-	8.75	-	-	-	22.70
Autism Mentor	267.63	1.00	139.67	-	-	-	408.30
Director or Coordinator of Services	100.43	-	3.75	-	-	-	104.18
Accountant	129.88	0.50	4.76	-	-	-	135.14
Auditor	17.53	-	0.50	-	-	-	18.03
Buyer	6.84	-	-	-	-	-	6.84
Braille Specialist	14.45	-	3.75	-	-	-	18.20
Clerk	74.01	-	3.29	-	-	-	77.30
Secretary	1,371.23	13.33	60.38	-	-	1.58	1,446.52
Switchboard Operator/Receptionist	4.52	-	0.05	-	-	-	4.57
Computer Operator	30.25	-	-	-	-	-	30.25
Programmer	25.20	-	-	-	-	-	25.20
Draftsman	2.00	-	-	-	-	-	2.00
Graphic Artist	1.00	-	-	-	-	-	1.00
Inventory Supervisor	11.23	-	-	-	-	-	11.23
Printing Operator	0.34	-	-	-	-	-	0.34
Printing Supervisor	-	-	-	-	-	-	-
Accounts Payable Supervisor	24.55	-	-	-	-	-	24.55
Payroll Supervisor	22.83	-	-	-	-	-	22.83
Supervisor of Maintenance	31.04	-	-	-	-	-	31.04
Audiovisual Technician	1.00	-	-	-	-	-	1.00
Cabinet Maker	17.75	-	-	-	-	-	17.75
Carpenter	64.46	1.00	-	-	-	-	65.46
Chief Mechanic	35.95	-	-	-	-	-	35.95
Crew Leader	17.13	-	-	-	-	-	17.13
Electrician	108.92	1.00	-	-	-	-	109.92
Electronic Technician	38.43	1.00	-	-	-	-	39.43
Foreman	38.29	-	-	-	-	-	38.29
General Maintenance	53.08	-	-	-	-	-	53.08
Glazier	2.83	-	-	-	-	-	2.83
Handyman	5.43	-	-	-	-	-	5.43
Heating & Air Conditioning Mechanic	66.11	-	-	-	-	-	66.11
Locksmith	15.08	-	-	-	-	-	15.08
Lubrication Man	1.50	-	-	-	-	-	1.50
Machinist	-	-	-	-	-	-	-
Mason	28.07	-	-	-	-	-	28.07
Mechanic Assistant	5.03	-	-	-	-	-	5.03
Mechanic	199.85	-	-	-	-	-	199.85
Office Equipment Repairman	5.80	-	-	-	-	-	5.80
Painter	31.34	-	-	-	-	-	31.34
Plumber	85.77	-	-	-	-	-	85.77
Roofing/Sheet Metal Mechanic	14.60	-	-	-	-	-	14.60
Welder	8.20	-	-	-	-	-	8.20
Supervisor of Transportation	32.50	-	-	-	-	-	32.50
School Bus Supervisor	12.75	-	-	-	-	-	12.75
Bus Operator	2,893.51	-	8.00	-	-	-	2,901.51
Heavy Equipment Operator	13.33	-	-	-	-	-	13.33
Truck Driver	49.80	-	-	-	-	-	49.80
Food Services Supervisor	3.20	-	-	-	-	-	3.20
Cafeteria Manager	426.73	-	-	-	-	-	426.73
Cook	1,784.79	-	-	-	-	-	1,784.79
Custodian	2,220.49	0.16	1.75	1.00	-	-	2,223.40
Groundsman	4.05	-	-	-	-	-	4.05
Watchman	2.00	-	-	-	-	-	2.00
Sanitation Plant Operator	15.35	-	-	-	-	-	15.35
Total	13,122.20	29.87	790.75	19.50	3.25	2.33	13,967.90

Note: Service personnel are presented on a regular FTE basis with full-time personnel employed beyond 200 days counted as 1.00, as opposed to an extended FTE basis where the FTE is determined by dividing each employee's number of days employed by 200 days.

OSF

01/07/15

Classification Report 15

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND SALARY CLASSIFICATION - ALL FUNDING SOURCES
FOR THE 2014-15 YEAR**

Yrs Exp.	3rd Class	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	Total
0	16.00	867.00	37.50	225.00	40.50	43.00	34.25	8.00	1,271.25
1	6.00	683.00	53.28	207.00	50.50	41.00	27.00	2.00	1,069.78
2	3.00	557.01	100.00	200.00	79.50	48.00	38.00	2.00	1,027.51
3	3.00	424.35	161.00	209.50	99.00	68.50	56.00	4.00	1,025.35
4	2.00	355.40	193.50	187.99	113.00	72.00	66.00	3.50	993.40
5		276.50	167.00	182.70	135.00	92.00	84.50	3.00	940.70
6	1.00	271.00	209.50	158.00	135.00	116.50	102.25	4.00	997.25
7	2.00	242.30	187.50	160.50	168.00	105.50	92.00	3.00	960.80
8	2.00	203.50	210.00	172.00	149.00	122.00	134.50	4.00	997.00
9	1.00	156.00	232.00	150.00	131.00	105.50	141.00	4.00	920.50
10	2.00	137.00	192.50	129.00	126.00	139.50	138.00	2.00	866.00
11		122.50	162.50	99.00	116.00	112.00	161.75	2.50	776.25
12	2.00	77.50	161.20	103.50	120.10	97.50	138.00	8.00	707.80
13	1.00	67.75	183.00	79.00	90.00	113.00	128.00	5.00	666.75
14	3.00	64.00	156.72	55.00	92.00	95.00	124.00	3.00	592.72
15		66.00	174.40	69.50	83.60	110.00	160.00	4.00	667.50
16	1.00	47.00	137.50	57.00	89.50	118.50	163.50	5.00	619.00
17	1.00	44.00	167.30	44.00	60.00	94.00	161.00	2.00	573.30
18	2.00	27.00	139.30	43.00	79.00	93.00	155.00	6.00	544.30
19	1.00	22.00	105.00	33.50	52.00	85.00	128.50	7.00	434.00
20		25.50	103.00	27.50	58.00	81.00	156.50	5.00	456.50
21	1.00	21.00	106.50	24.00	48.50	66.00	149.30	7.00	423.30
22	2.00	14.00	94.00	13.00	47.50	58.50	164.00	5.00	398.00
23		16.00	106.50	22.00	29.00	54.00	126.00	6.00	359.50
24		14.00	113.50	23.00	38.00	66.50	177.50	3.00	435.50
25		25.50	129.00	28.00	39.50	84.00	197.00	2.00	505.00
26		16.00	136.50	19.00	31.00	58.00	204.50	6.00	471.00
27		13.00	124.00	20.00	48.00	67.00	180.50	2.00	454.50
28		13.00	137.00	18.00	42.00	66.50	212.00	4.00	492.50
29	1.00	17.00	128.00	27.00	35.00	66.00	211.50	5.00	490.50
30		13.00	107.00	15.00	36.00	75.00	223.50	10.00	479.50
31		9.00	117.00	17.00	32.00	54.00	207.00	7.00	443.00
32		7.75	79.00	12.00	23.80	68.00	181.50	7.00	379.05
33	1.00	8.50	64.00	14.50	23.60	35.00	186.00	6.00	338.60
34		12.00	68.50	12.00	14.00	37.00	173.40	6.00	322.90
35	1.00	5.00	68.50	16.00	12.00	48.00	183.60	3.00	337.10
36		2.00	47.00	11.00	18.00	33.00	140.00	3.00	254.00
37		3.50	33.00	8.00	12.00	32.00	155.00	5.00	248.50
38		5.00	25.00	8.00	9.50	22.00	113.00	4.00	186.50
39		2.00	30.00	6.50	4.50	21.00	102.50	2.00	168.50
40		3.00	22.00	8.00	6.00	15.00	70.75	2.00	126.75
41		1.00	8.50	1.00	4.00	12.00	39.00	1.50	67.00
42			8.00	2.00	3.00	8.00	34.00	1.00	56.00
43			5.00	1.00		1.00	22.00	2.00	31.00
44		0.50	1.00			6.00	10.00	2.00	19.50
45			3.00	1.00		1.00	10.50		15.50
46			1.00				1.00		2.00
47						1.00	2.00		3.00
48			1.00						1.00
49						1.00	1.00		2.00
50						1.00			1.00
51							1.50		1.50
57								1.00	1.00
58					1.00				1.00
Total	55.00	4,958.06	4,997.20	2,919.69	2,624.60	3,010.00	5,869.30	189.50	24,623.36

Note: Excludes RESA personnel.

OSF

03/29/16

Pers. Distributriton Reports - 15 (All Funding Sources)

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND PAY GRADE - ALL FUNDING SOURCES
FOR THE 2014-15 YEAR**

Yrs. Exp	A	B	C	D	E	F	G	H	Total
0	52.500	68.000	140.500	133.500	72.000	56.000	31.000	2.000	555.500
1	64.500	60.000	141.000	226.000	84.750	82.750	45.990	3.000	707.990
2	57.500	74.500	157.000	230.500	96.000	75.000	44.753	4.000	739.253
3	57.500	82.000	159.500	262.000	80.000	79.500	45.000	4.000	769.500
4	38.500	70.000	119.500	211.005	86.000	98.500	48.000	11.500	683.005
5	26.500	64.000	124.500	191.750	94.500	100.000	63.750	13.000	678.000
6	14.500	67.500	126.000	201.500	63.500	97.500	63.000	8.000	641.500
7	14.000	74.000	119.000	217.000	62.500	117.500	75.000	34.500	713.500
8	15.000	73.500	105.500	193.500	60.500	110.000	74.500	16.000	648.500
9	6.000	76.500	106.500	207.500	46.500	88.500	60.500	18.000	610.000
10	9.500	44.000	111.000	181.500	39.500	89.000	78.700	14.800	568.000
11	7.500	39.500	91.000	155.500	34.000	91.000	65.000	18.500	502.000
12	1.000	38.500	94.000	162.000	30.000	82.500	66.500	17.000	491.500
13	4.000	51.500	80.500	157.000	35.900	78.500	60.500	18.000	485.900
14	5.500	45.000	90.500	142.500	33.500	82.750	63.503	14.000	477.253
15	4.000	43.000	75.000	133.500	41.000	68.000	55.500	12.000	432.000
16	0.500	35.000	73.000	133.000	32.500	69.500	54.270	17.230	415.000
17		29.000	55.000	128.500	37.000	77.500	61.500	14.000	402.500
18	4.000	19.500	57.000	109.700	32.500	57.000	53.300	10.000	343.000
19	2.000	23.000	52.000	111.000	27.000	47.000	45.000	15.000	322.000
20	2.000	16.000	55.500	102.500	23.000	49.000	34.000	20.000	302.000
21	2.000	11.000	41.100	86.667	18.000	31.333	39.900	9.000	239.000
22		15.000	28.500	65.500	16.400	28.500	29.600	5.000	188.500
23	1.000	9.500	29.500	47.000	13.500	23.000	22.000	7.000	152.500
24	2.000	9.500	24.000	81.000	11.500	31.000	24.000	5.000	188.000
25	2.500	6.500	27.500	77.000	16.000	41.000	29.500	13.500	213.500
26	2.000	10.500	27.500	80.000	12.500	34.000	30.500	6.000	203.000
27	3.000	1.500	28.500	64.500	19.000	29.500	34.500	5.500	186.000
28		4.500	23.000	50.750	11.000	14.000	30.250	11.000	144.500
29	1.000	5.500	20.000	49.500	15.500	22.000	17.000	10.000	140.500
30	1.000		19.000	39.000	13.000	18.000	18.000	3.000	111.000
31	2.000	1.000	13.000	38.700	10.000	14.000	17.300	6.000	102.000
32	2.000	2.000	8.000	28.000	7.000	15.000	6.000	9.000	77.000
33	1.000	2.000	6.500	20.500	8.000	15.000	17.000	9.000	79.000
34	1.000		9.000	43.000	10.000	14.000	24.000	10.000	111.000
35			10.000	27.000	8.000	14.500	17.000	7.500	84.000
36		2.500	7.000	18.000	4.000	6.500	13.000	9.000	60.000
37	1.000	1.000	5.000	11.000	3.000	6.000	12.000	5.000	44.000
38			1.000	11.000	2.000	6.000	10.000	2.000	32.000
39			4.000	10.000	4.000	2.000	9.000	3.000	32.000
40			4.000	10.000	5.000	9.000	14.000	5.000	47.000
41			0.333	1.500	0.667	5.000	1.000	3.000	11.500
42					3.000	3.000	1.000	2.000	9.000
43				3.000	2.000	4.000	2.000	1.000	12.000
44					1.000	1.000	2.000		4.000
45				1.000		1.000	2.000	1.000	5.000
46						2.000			2.000
51						1.000	1.000		2.000
Total	408.000	1,176.000	2,469.933	4,454.572	1,326.217	2,088.333	1,612.815	432.030	13,967.900

Note: (1) Excludes RESA personnel. (2) The FTE utilized for service personnel is the regular FTE, not the extended FTE utilized for state aid funding purposes. Employees working in excess of 200 days are treated as a 1.0 FTE.

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

County	Total Professional Personnel	Total Service Personnel	Total Personnel
Barbour	207.00	116.50	323.50
Berkeley	1,588.80	911.90	2,500.70
Boone	458.00	238.00	696.00
Braxton	184.00	107.50	291.50
Brooke	302.25	170.50	472.75
Cabell	1,110.60	588.50	1,699.10
Calhoun	106.50	60.00	166.50
Clay	165.50	101.50	267.00
Doddridge	129.00	77.00	206.00
Fayette	592.50	315.00	907.50
Gilmer	90.50	53.00	143.50
Grant	160.00	84.00	244.00
Greenbrier	458.00	305.00	763.00
Hampshire	292.35	184.50	476.85
Hancock	374.00	210.00	584.00
Hardy	184.50	111.50	296.00
Harrison	976.50	513.50	1,490.00
Jackson	444.50	241.50	686.00
Jefferson	728.50	456.51	1,185.01
Kanawha	2,512.50	1,360.50	3,873.00
Lewis	224.00	148.50	372.50
Lincoln	317.00	192.50	509.50
Logan	535.00	331.50	866.50
Marion	699.50	425.50	1,125.00
Marshall	414.00	279.50	693.50
Mason	367.75	228.50	596.25
McDowell	326.50	203.50	530.00
Mercer	839.50	458.50	1,298.00
Mineral	367.20	221.00	588.20
Mingo	393.50	226.50	620.00
Monongalia	978.70	527.00	1,505.70
Monroe	163.51	97.00	260.51
Morgan	218.40	118.50	336.90
Nicholas	346.00	206.50	552.50
Ohio	468.50	253.50	722.00
Pendleton	106.70	64.00	170.70
Pleasants	128.00	76.00	204.00
Pocahontas	119.50	74.50	194.00
Preston	381.79	210.00	591.79
Putnam	829.50	447.00	1,276.50
Raleigh	1,091.80	585.00	1,676.80
Randolph	375.00	201.00	576.00
Ritchie	130.50	78.50	209.00
Roane	203.00	119.50	322.50
Summers	147.01	80.50	227.51
Taylor	203.00	109.00	312.00
Tucker	100.50	59.00	159.50
Tyler	128.00	74.00	202.00
Upshur	343.00	191.50	534.50
Wayne	626.50	375.50	1,002.00
Webster	125.50	73.50	199.00
Wetzel	269.00	158.50	427.50
Wirt	95.00	54.00	149.00
Wood	1,125.50	594.00	1,719.50
Wyoming	370.00	218.50	588.50
Total	24,623.36	13,967.90	38,591.26

Note: All personnel, including service, are presented on a regular FTE basis with full-time personnel employed beyond 200 days counted as 1.00, as opposed to service personnel being reported on an extended FTE basis for funding purposes where the FTE is determined by dividing each employee's number of days employed by 200 days.

OSF
1/13/15
Total Personnel 15

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
(ARRANGED IN DESCENDING ORDER)
2014-15 YEAR**

Ct.	County	Total Professional Personnel	Total Service Personnel	Total Personnel
1	Kanawha	2,512.50	1,360.500	3,873.00
2	Berkeley	1,588.80	911.900	2,500.70
3	Wood	1,125.50	594.000	1,719.50
4	Cabell	1,110.60	588.500	1,699.10
5	Raleigh	1,091.80	585.000	1,676.80
6	Monongalia	978.70	527.000	1,505.70
7	Harrison	976.50	513.500	1,490.00
8	Mercer	839.50	458.500	1,298.00
9	Putnam	829.50	447.000	1,276.50
10	Jefferson	728.50	456.505	1,185.01
11	Marion	699.50	425.500	1,125.00
12	Wayne	626.50	375.500	1,002.00
13	Fayette	592.50	315.000	907.50
14	Logan	535.00	331.500	866.50
15	Greenbrier	458.00	305.000	763.00
16	Ohio	468.50	253.500	722.00
17	Boone	458.00	237.995	696.00
18	Marshall	414.00	279.500	693.50
19	Jackson	444.50	241.500	686.00
20	Mingo	393.50	226.500	620.00
21	Mason	367.75	228.500	596.25
22	Preston	381.79	210.000	591.79
23	Wyoming	370.00	218.500	588.50
24	Mineral	367.20	221.000	588.20
25	Hancock	374.00	210.000	584.00
26	Randolph	375.00	201.000	576.00
27	Nicholas	346.00	206.500	552.50
28	Upshur	343.00	191.500	534.50
29	McDowell	326.50	203.500	530.00
30	Lincoln	317.00	192.500	509.50
31	Hampshire	292.35	184.500	476.85
32	Brooke	302.25	170.500	472.75
33	Wetzel	269.00	158.500	427.50
34	Lewis	224.00	148.500	372.50
35	Morgan	218.40	118.500	336.90
36	Barbour	207.00	116.500	323.50
37	Roane	203.00	119.500	322.50
38	Taylor	203.00	109.000	312.00
39	Hardy	184.50	111.500	296.00
40	Braxton	184.00	107.500	291.50
41	Clay	165.50	101.500	267.00
42	Monroe	163.51	97.000	260.51
43	Grant	160.00	84.000	244.00
44	Summers	147.01	80.500	227.51
45	Ritchie	130.50	78.500	209.00
46	Doddridge	129.00	77.000	206.00
47	Pleasants	128.00	76.000	204.00
48	Tyler	128.00	74.000	202.00
49	Webster	125.50	73.500	199.00
50	Pocahontas	119.50	74.500	194.00
51	Pendleton	106.70	64.000	170.70
52	Calhoun	106.50	60.000	166.50
53	Tucker	100.50	59.000	159.50
54	Wirt	95.00	54.000	149.00
55	Gilmer	90.50	53.000	143.50
-	Total	24,623.36	13,967.900	38,591.26

Note: All personnel, including service, are presented on a regular FTE basis with full-time personnel employed beyond 200 days counted as 1.00, as opposed to service personnel being reported on an extended FTE basis for funding purposes where the FTE is determined by dividing each employee's number of days employed by 200 days.

OSF
1/13/15
Total Personnel 15

**COUNTY BOARDS OF EDUCATION
PUPIL TO CLASSROOM TEACHER RATIO
2014-15 YEAR**

County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
Barbour	2,449	170.70	14.35
Berkeley	18,668	1,297.50	14.39
Boone	4,449	377.50	11.79
Braxton	2,127	149.00	14.28
Brooke	3,131	238.25	13.14
Cabell	13,204	897.30	14.72
Calhoun	1,066	87.00	12.25
Clay	1,978	140.80	14.05
Doddridge	1,160	90.75	12.78
Fayette	6,788	479.00	14.17
Gilmer	904	64.50	14.02
Grant	1,800	120.90	14.89
Greenbrier	5,159	357.40	14.43
Hampshire	3,418	229.35	14.90
Hancock	4,170	290.00	14.38
Hardy	2,352	147.00	16.00
Harrison	10,947	756.00	14.48
Jackson	4,902	342.50	14.31
Jefferson	9,066	602.50	15.05
Kanawha	27,936	1,989.00	14.05
Lewis	2,576	177.00	14.55
Lincoln	3,711	257.00	14.44
Logan	6,156	439.50	14.01
Marion	8,168	578.50	14.12
Marshall	4,691	330.50	14.19
Mason	4,251	297.75	14.28
McDowell	3,417	256.50	13.32
Mercer	9,461	665.73	14.21
Mineral	4,192	293.20	14.30
Mingo	4,351	290.50	14.98
Monongalia	11,296	748.50	15.09
Monroe	1,839	135.01	13.62
Morgan	2,505	163.05	15.36
Nicholas	3,953	291.50	13.56
Ohio	5,453	368.00	14.82
Pendleton	946	87.85	10.77
Pleasants	1,212	96.00	12.63
Pocahontas	1,074	92.50	11.61
Preston	4,583	305.49	15.00
Putnam	9,792	680.50	14.39
Raleigh	12,428	872.00	14.25
Randolph	4,073	305.00	13.35
Ritchie	1,500	102.50	14.63
Roane	2,378	170.00	13.99
Summers	1,635	109.28	14.96
Taylor	2,406	155.50	15.47
Tucker	1,023	81.00	12.63
Tyler	1,304	98.00	13.31
Upshur	3,832	284.00	13.49
Wayne	7,412	517.00	14.34
Webster	1,438	98.80	14.55
Wetzel	2,729	222.00	12.29
Wirt	1,039	76.00	13.67
Wood	13,259	896.50	14.79
Wyoming	4,142	317.00	13.07
Total	279,899	19,686.11	14.22

Note: Teachers used in calculation are classroom teachers on a full-time equivalency (FTE) basis. See attached schedule for listing of positions considered to be classroom teachers.

**COUNTY BOARDS OF EDUCATION
PUPIL TO CLASSROOM TEACHER RATIO
SORTED IN DESCENDING ORDER
2014-15 YEAR**

Ct.	County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
1	Hardy	2,352	147.00	16.00
2	Taylor	2,406	155.50	15.47
3	Morgan	2,505	163.05	15.36
4	Monongalia	11,296	748.50	15.09
5	Jefferson	9,066	602.50	15.05
6	Preston	4,583	305.49	15.00
7	Mingo	4,351	290.50	14.98
8	Summers	1,635	109.28	14.96
9	Hampshire	3,418	229.35	14.90
10	Grant	1,800	120.90	14.89
11	Ohio	5,453	368.00	14.82
12	Wood	13,259	896.50	14.79
13	Cabell	13,204	897.30	14.72
14	Ritchie	1,500	102.50	14.63
15	Lewis	2,576	177.00	14.55
15	Webster	1,438	98.80	14.55
17	Harrison	10,947	756.00	14.48
18	Lincoln	3,711	257.00	14.44
19	Greenbrier	5,159	357.40	14.43
20	Berkeley	18,668	1,297.50	14.39
20	Putnam	9,792	680.50	14.39
22	Hancock	4,170	290.00	14.38
23	Barbour	2,449	170.70	14.35
24	Wayne	7,412	517.00	14.34
25	Jackson	4,902	342.50	14.31
26	Mineral	4,192	293.20	14.30
27	Braxton	2,127	149.00	14.28
27	Mason	4,251	297.75	14.28
29	Raleigh	12,428	872.00	14.25
30	Mercer	9,461	665.73	14.21
31	Marshall	4,691	330.50	14.19
32	Fayette	6,788	479.00	14.17
33	Marion	8,168	578.50	14.12
34	Clay	1,978	140.80	14.05
34	Kanawha	27,936	1,989.00	14.05
36	Gilmer	904	64.50	14.02
37	Logan	6,156	439.50	14.01
38	Roane	2,378	170.00	13.99
39	Wirt	1,039	76.00	13.67
40	Monroe	1,839	135.01	13.62
41	Nicholas	3,953	291.50	13.56
42	Upshur	3,832	284.00	13.49
43	Randolph	4,073	305.00	13.35
44	McDowell	3,417	256.50	13.32
45	Tyler	1,304	98.00	13.31
46	Brooke	3,131	238.25	13.14
47	Wyoming	4,142	317.00	13.07
48	Doddridge	1,160	90.75	12.78
49	Pleasants	1,212	96.00	12.63
49	Tucker	1,023	81.00	12.63
51	Wetzel	2,729	222.00	12.29
52	Calhoun	1,066	87.00	12.25
53	Boone	4,449	377.50	11.79
54	Pocahontas	1,074	92.50	11.61
55	Pendleton	946	87.85	10.77
-	Total	279,899	19,686.11	14.22

Note: Teachers used in calculation are classroom teachers on a full-time equivalency (FTE) basis. See attached schedule for listing of positions considered to be classroom teachers.

OSF

01/13/15

Pupil Teacher Ratio 15

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO
2014-15 YEAR**

County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
		Number	Ratio	Number	Ratio	Personnel	Ratio
Barbour	2,449	6.70	365.52	9.30	263.33	16.00	153.06
Berkeley	18,668	38.00	491.26	70.00	266.69	108.00	172.85
Boone	4,449	16.00	278.06	25.00	177.96	41.00	108.51
Braxton	2,127	5.96	356.88	9.50	223.89	15.46	137.58
Brooke	3,131	11.50	272.26	15.00	208.73	26.50	118.15
Cabell	13,204	26.00	507.85	37.50	352.11	63.50	207.94
Calhoun	1,066	6.00	177.67	7.00	152.29	13.00	82.00
Clay	1,978	7.50	263.73	3.70	534.59	11.20	176.61
Doddridge	1,160	6.75	171.85	6.00	193.33	12.75	90.98
Fayette	6,788	12.00	565.67	30.00	226.27	42.00	161.62
Gilmer	904	4.50	200.89	6.00	150.67	10.50	86.10
Grant	1,800	7.50	240.00	8.00	225.00	15.50	116.13
Greenbrier	5,159	14.00	368.50	21.60	238.84	35.60	144.92
Hampshire	3,418	8.50	402.12	13.00	262.92	21.50	158.98
Hancock	4,170	9.00	463.33	18.00	231.67	27.00	154.44
Hardy	2,352	5.00	470.40	10.00	235.20	15.00	156.80
Harrison	10,947	12.00	912.25	41.50	263.78	53.50	204.62
Jackson	4,902	9.25	529.95	21.00	233.43	30.25	162.05
Jefferson	9,066	26.00	348.69	30.00	302.20	56.00	161.89
Kanawha	27,936	37.00	755.03	123.00	227.12	160.00	174.60
Lewis	2,576	7.00	368.00	10.00	257.60	17.00	151.53
Lincoln	3,711	8.00	463.88	15.00	247.40	23.00	161.35
Logan	6,156	15.00	410.40	24.50	251.27	39.50	155.85
Marion	8,168	8.00	1,021.00	32.00	255.25	40.00	204.20
Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
Mason	4,251	17.00	250.06	16.00	265.69	33.00	128.82
McDowell	3,417	11.50	297.13	11.00	310.64	22.50	151.87
Mercer	9,461	12.00	788.42	41.00	230.76	53.00	178.51
Mineral	4,192	13.00	322.46	19.00	220.63	32.00	131.00
Mingo	4,351	13.00	334.69	24.50	177.59	37.50	116.03
Monongalia	11,296	21.50	525.40	38.50	293.40	60.00	188.27
Monroe	1,839	7.50	245.20	6.00	306.50	13.50	136.22
Morgan	2,505	8.00	313.13	11.70	214.10	19.70	127.16
Nicholas	3,953	8.00	494.13	14.50	272.62	22.50	175.69
Ohio	5,453	9.00	605.89	20.00	272.65	29.00	188.03
Pendleton	946	5.00	189.20	4.60	205.65	9.60	98.54
Pleasants	1,212	5.50	220.36	8.00	151.50	13.50	89.78
Pocahontas	1,074	5.15	208.54	6.00	179.00	11.15	96.32
Preston	4,583	11.80	388.39	14.00	327.36	25.80	177.64
Putnam	9,792	22.50	435.20	30.50	321.05	53.00	184.75
Raleigh	12,428	23.50	528.85	45.50	273.14	69.00	180.12
Randolph	4,073	9.00	452.56	19.00	214.37	28.00	145.46
Ritchie	1,500	4.00	375.00	7.00	214.29	11.00	136.36
Roane	2,378	6.00	396.33	10.00	237.80	16.00	148.63
Summers	1,635	4.50	363.33	9.00	181.67	13.50	121.11
Taylor	2,406	8.00	300.75	9.00	267.33	17.00	141.53
Tucker	1,023	4.50	227.33	5.00	204.60	9.50	107.68
Tyler	1,304	6.50	200.62	5.00	260.80	11.50	113.39
Upshur	3,832	7.00	547.43	15.00	255.47	22.00	174.18
Wayne	7,412	20.50	361.56	26.50	279.70	47.00	157.70
Webster	1,438	4.70	305.96	5.50	261.45	10.20	140.98
Wetzel	2,729	8.00	341.13	12.00	227.42	20.00	136.45
Wirt	1,039	3.50	296.86	5.00	207.80	8.50	122.24
Wood	13,259	24.00	552.46	48.00	276.23	72.00	184.15
Wyoming	4,142	12.00	345.17	19.00	218.00	31.00	133.61
Total	279,899	636.31	439.88	1,109.40	252.30	1,745.71	160.34

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

OSF

03/30/16

Pupil Administrator Ratio 15

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY CENTRAL OFFICE ADMINISTRATORS
2014-15 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Marion	8,168	8.00	1,021.00	32.00	255.25	40.00	204.20
2	Harrison	10,947	12.00	912.25	41.50	263.78	53.50	204.62
3	Mercer	9,461	12.00	788.42	41.00	230.76	53.00	178.51
4	Kanawha	27,936	37.00	755.03	123.00	227.12	160.00	174.60
5	Ohio	5,453	9.00	605.89	20.00	272.65	29.00	188.03
6	Fayette	6,788	12.00	565.67	30.00	226.27	42.00	161.62
7	Wood	13,259	24.00	552.46	48.00	276.23	72.00	184.15
8	Upshur	3,832	7.00	547.43	15.00	255.47	22.00	174.18
9	Jackson	4,902	9.25	529.95	21.00	233.43	30.25	162.05
10	Raleigh	12,428	23.50	528.85	45.50	273.14	69.00	180.12
11	Monongalia	11,296	21.50	525.40	38.50	293.40	60.00	188.27
12	Cabell	13,204	26.00	507.85	37.50	352.11	63.50	207.94
13	Nicholas	3,953	8.00	494.13	14.50	272.62	22.50	175.69
14	Berkeley	18,668	38.00	491.26	70.00	266.69	108.00	172.85
15	Hardy	2,352	5.00	470.40	10.00	235.20	15.00	156.80
16	Lincoln	3,711	8.00	463.88	15.00	247.40	23.00	161.35
17	Hancock	4,170	9.00	463.33	18.00	231.67	27.00	154.44
18	Randolph	4,073	9.00	452.56	19.00	214.37	28.00	145.46
19	Putnam	9,792	22.50	435.20	30.50	321.05	53.00	184.75
20	Logan	6,156	15.00	410.40	24.50	251.27	39.50	155.85
21	Hampshire	3,418	8.50	402.12	13.00	262.92	21.50	158.98
22	Roane	2,378	6.00	396.33	10.00	237.80	16.00	148.63
23	Preston	4,583	11.80	388.39	14.00	327.36	25.80	177.64
24	Ritchie	1,500	4.00	375.00	7.00	214.29	11.00	136.36
25	Greenbrier	5,159	14.00	368.50	21.60	238.84	35.60	144.92
26	Lewis	2,576	7.00	368.00	10.00	257.60	17.00	151.53
27	Barbour	2,449	6.70	365.52	9.30	263.33	16.00	153.06
28	Summers	1,635	4.50	363.33	9.00	181.67	13.50	121.11
29	Wayne	7,412	20.50	361.56	26.50	279.70	47.00	157.70
30	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
31	Braxton	2,127	5.96	356.88	9.50	223.89	15.46	137.58
32	Jefferson	9,066	26.00	348.69	30.00	302.20	56.00	161.89
33	Wyoming	4,142	12.00	345.17	19.00	218.00	31.00	133.61
34	Wetzel	2,729	8.00	341.13	12.00	227.42	20.00	136.45
35	Mingo	4,351	13.00	334.69	24.50	177.59	37.50	116.03
36	Mineral	4,192	13.00	322.46	19.00	220.63	32.00	131.00
37	Morgan	2,505	8.00	313.13	11.70	214.10	19.70	127.16
38	Webster	1,438	4.70	305.96	5.50	261.45	10.20	140.98
39	Taylor	2,406	8.00	300.75	9.00	267.33	17.00	141.53
40	McDowell	3,417	11.50	297.13	11.00	310.64	22.50	151.87
41	Wirt	1,039	3.50	296.86	5.00	207.80	8.50	122.24
42	Boone	4,449	16.00	278.06	25.00	177.96	41.00	108.51
43	Brooke	3,131	11.50	272.26	15.00	208.73	26.50	118.15
44	Clay	1,978	7.50	263.73	3.70	534.59	11.20	176.61
45	Mason	4,251	17.00	250.06	16.00	265.69	33.00	128.82
46	Monroe	1,839	7.50	245.20	6.00	306.50	13.50	136.22
47	Grant	1,800	7.50	240.00	8.00	225.00	15.50	116.13
48	Tucker	1,023	4.50	227.33	5.00	204.60	9.50	107.68
49	Pleasants	1,212	5.50	220.36	8.00	151.50	13.50	89.78
50	Pocahontas	1,074	5.15	208.54	6.00	179.00	11.15	96.32
51	Gilmer	904	4.50	200.89	6.00	150.67	10.50	86.10
52	Tyler	1,304	6.50	200.62	5.00	260.80	11.50	113.39
53	Pendleton	946	5.00	189.20	4.60	205.65	9.60	98.54
54	Calhoun	1,066	6.00	177.67	7.00	152.29	13.00	82.00
55	Doddridge	1,160	6.75	171.85	6.00	193.33	12.75	90.98
-	Total	279,899	636.31	439.88	1,109.40	252.30	1,745.71	160.34

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY SCHOOL ADMINISTRATORS
2014-15 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Clay	1,978	7.50	263.73	3.70	534.59	11.20	176.61
2	Cabell	13,204	26.00	507.85	37.50	352.11	63.50	207.94
3	Preston	4,583	11.80	388.39	14.00	327.36	25.80	177.64
4	Putnam	9,792	22.50	435.20	30.50	321.05	53.00	184.75
5	McDowell	3,417	11.50	297.13	11.00	310.64	22.50	151.87
6	Monroe	1,839	7.50	245.20	6.00	306.50	13.50	136.22
7	Jefferson	9,066	26.00	348.69	30.00	302.20	56.00	161.89
8	Monongalia	11,296	21.50	525.40	38.50	293.40	60.00	188.27
9	Wayne	7,412	20.50	361.56	26.50	279.70	47.00	157.70
10	Wood	13,259	24.00	552.46	48.00	276.23	72.00	184.15
11	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
12	Raleigh	12,428	23.50	528.85	45.50	273.14	69.00	180.12
13	Ohio	5,453	9.00	605.89	20.00	272.65	29.00	188.03
14	Nicholas	3,953	8.00	494.13	14.50	272.62	22.50	175.69
15	Taylor	2,406	8.00	300.75	9.00	267.33	17.00	141.53
16	Berkeley	18,668	38.00	491.26	70.00	266.69	108.00	172.85
17	Mason	4,251	17.00	250.06	16.00	265.69	33.00	128.82
18	Harrison	10,947	12.00	912.25	41.50	263.78	53.50	204.62
19	Barbour	2,449	6.70	365.52	9.30	263.33	16.00	153.06
20	Hampshire	3,418	8.50	402.12	13.00	262.92	21.50	158.98
21	Webster	1,438	4.70	305.96	5.50	261.45	10.20	140.98
22	Tyler	1,304	6.50	200.62	5.00	260.80	11.50	113.39
23	Lewis	2,576	7.00	368.00	10.00	257.60	17.00	151.53
24	Upshur	3,832	7.00	547.43	15.00	255.47	22.00	174.18
25	Marion	8,168	8.00	1,021.00	32.00	255.25	40.00	204.20
26	Logan	6,156	15.00	410.40	24.50	251.27	39.50	155.85
27	Lincoln	3,711	8.00	463.88	15.00	247.40	23.00	161.35
28	Greenbrier	5,159	14.00	368.50	21.60	238.84	35.60	144.92
29	Roane	2,378	6.00	396.33	10.00	237.80	16.00	148.63
30	Hardy	2,352	5.00	470.40	10.00	235.20	15.00	156.80
31	Jackson	4,902	9.25	529.95	21.00	233.43	30.25	162.05
32	Hancock	4,170	9.00	463.33	18.00	231.67	27.00	154.44
33	Mercer	9,461	12.00	788.42	41.00	230.76	53.00	178.51
34	Wetzel	2,729	8.00	341.13	12.00	227.42	20.00	136.45
35	Kanawha	27,936	37.00	755.03	123.00	227.12	160.00	174.60
36	Fayette	6,788	12.00	565.67	30.00	226.27	42.00	161.62
37	Grant	1,800	7.50	240.00	8.00	225.00	15.50	116.13
38	Braxton	2,127	5.96	356.88	9.50	223.89	15.46	137.58
39	Mineral	4,192	13.00	322.46	19.00	220.63	32.00	131.00
40	Wyoming	4,142	12.00	345.17	19.00	218.00	31.00	133.61
41	Randolph	4,073	9.00	452.56	19.00	214.37	28.00	145.46
42	Ritchie	1,500	4.00	375.00	7.00	214.29	11.00	136.36
43	Morgan	2,505	8.00	313.13	11.70	214.10	19.70	127.16
44	Brooke	3,131	11.50	272.26	15.00	208.73	26.50	118.15
45	Wirt	1,039	3.50	296.86	5.00	207.80	8.50	122.24
46	Pendleton	946	5.00	189.20	4.60	205.65	9.60	98.54
47	Tucker	1,023	4.50	227.33	5.00	204.60	9.50	107.68
48	Doddridge	1,160	6.75	171.85	6.00	193.33	12.75	90.98
49	Summers	1,635	4.50	363.33	9.00	181.67	13.50	121.11
50	Pocahontas	1,074	5.15	208.54	6.00	179.00	11.15	96.32
51	Boone	4,449	16.00	278.06	25.00	177.96	41.00	108.51
52	Mingo	4,351	13.00	334.69	24.50	177.59	37.50	116.03
53	Calhoun	1,066	6.00	177.67	7.00	152.29	13.00	82.00
54	Pleasants	1,212	5.50	220.36	8.00	151.50	13.50	89.78
55	Gilmer	904	4.50	200.89	6.00	150.67	10.50	86.10
-	Total	279,899	636.31	439.88	1,109.40	252.30	1,745.71	160.34

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY TOTAL ADMINISTRATORS
2014-15 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Cabell	13,204	26.00	507.85	37.50	352.11	63.50	207.94
2	Harrison	10,947	12.00	912.25	41.50	263.78	53.50	204.62
3	Marion	8,168	8.00	1,021.00	32.00	255.25	40.00	204.20
4	Monongalia	11,296	21.50	525.40	38.50	293.40	60.00	188.27
5	Ohio	5,453	9.00	605.89	20.00	272.65	29.00	188.03
6	Putnam	9,792	22.50	435.20	30.50	321.05	53.00	184.75
7	Wood	13,259	24.00	552.46	48.00	276.23	72.00	184.15
8	Raleigh	12,428	23.50	528.85	45.50	273.14	69.00	180.12
9	Mercer	9,461	12.00	788.42	41.00	230.76	53.00	178.51
10	Preston	4,583	11.80	388.39	14.00	327.36	25.80	177.64
11	Clay	1,978	7.50	263.73	3.70	534.59	11.20	176.61
12	Nicholas	3,953	8.00	494.13	14.50	272.62	22.50	175.69
13	Kanawha	27,936	37.00	755.03	123.00	227.12	160.00	174.60
14	Upshur	3,832	7.00	547.43	15.00	255.47	22.00	174.18
15	Berkeley	18,668	38.00	491.26	70.00	266.69	108.00	172.85
16	Jackson	4,902	9.25	529.95	21.00	233.43	30.25	162.05
17	Jefferson	9,066	26.00	348.69	30.00	302.20	56.00	161.89
18	Fayette	6,788	12.00	565.67	30.00	226.27	42.00	161.62
19	Lincoln	3,711	8.00	463.88	15.00	247.40	23.00	161.35
20	Hampshire	3,418	8.50	402.12	13.00	262.92	21.50	158.98
21	Wayne	7,412	20.50	361.56	26.50	279.70	47.00	157.70
22	Hardy	2,352	5.00	470.40	10.00	235.20	15.00	156.80
23	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
24	Logan	6,156	15.00	410.40	24.50	251.27	39.50	155.85
25	Hancock	4,170	9.00	463.33	18.00	231.67	27.00	154.44
26	Barbour	2,449	6.70	365.52	9.30	263.33	16.00	153.06
27	McDowell	3,417	11.50	297.13	11.00	310.64	22.50	151.87
28	Lewis	2,576	7.00	368.00	10.00	257.60	17.00	151.53
29	Roane	2,378	6.00	396.33	10.00	237.80	16.00	148.63
30	Randolph	4,073	9.00	452.56	19.00	214.37	28.00	145.46
31	Greenbrier	5,159	14.00	368.50	21.60	238.84	35.60	144.92
32	Taylor	2,406	8.00	300.75	9.00	267.33	17.00	141.53
33	Webster	1,438	4.70	305.96	5.50	261.45	10.20	140.98
34	Braxton	2,127	5.96	356.88	9.50	223.89	15.46	137.58
35	Wetzel	2,729	8.00	341.13	12.00	227.42	20.00	136.45
36	Ritchie	1,500	4.00	375.00	7.00	214.29	11.00	136.36
37	Monroe	1,839	7.50	245.20	6.00	306.50	13.50	136.22
38	Wyoming	4,142	12.00	345.17	19.00	218.00	31.00	133.61
39	Mineral	4,192	13.00	322.46	19.00	220.63	32.00	131.00
40	Mason	4,251	17.00	250.06	16.00	265.69	33.00	128.82
41	Morgan	2,505	8.00	313.13	11.70	214.10	19.70	127.16
42	Wirt	1,039	3.50	296.86	5.00	207.80	8.50	122.24
43	Summers	1,635	4.50	363.33	9.00	181.67	13.50	121.11
44	Brooke	3,131	11.50	272.26	15.00	208.73	26.50	118.15
45	Grant	1,800	7.50	240.00	8.00	225.00	15.50	116.13
46	Mingo	4,351	13.00	334.69	24.50	177.59	37.50	116.03
47	Tyler	1,304	6.50	200.62	5.00	260.80	11.50	113.39
48	Boone	4,449	16.00	278.06	25.00	177.96	41.00	108.51
49	Tucker	1,023	4.50	227.33	5.00	204.60	9.50	107.68
50	Pendleton	946	5.00	189.20	4.60	205.65	9.60	98.54
51	Pocahontas	1,074	5.15	208.54	6.00	179.00	11.15	96.32
52	Doddridge	1,160	6.75	171.85	6.00	193.33	12.75	90.98
53	Pleasants	1,212	5.50	220.36	8.00	151.50	13.50	89.78
54	Gilmer	904	4.50	200.89	6.00	150.67	10.50	86.10
55	Calhoun	1,066	6.00	177.67	7.00	152.29	13.00	82.00
-	Total	279,899	636.31	439.88	1,109.40	252.30	1,745.71	160.34

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

SALARY DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

Professional Personnel:

Administrators:

Central Office Administrators:	<u>FTE</u>	<u>Average Contracted Salaries</u>
Superintendent (*)	55.00	\$ 116,881.52
Deputy Associate, or Assistant Superintendent (*)	57.40	99,210.48
Administrative Assistant	20.00	88,037.66
Director/Manager (Instructional) (*)	195.93	80,938.79
Director/Manager Supportive Services	223.76	70,765.11
Chief School Business Official	54.50	83,593.35
Director of Child Nutrition	29.72	71,780.32
Total Central Office Administrators	<u>636.31</u>	<u>\$ 82,138.90</u>

School Administrators:

Principals:

Elementary (*)	402.90	\$ 71,842.76
Middle/Junior High (*)	129.25	75,897.62
High School (*)	131.25	81,900.49
Combined (*)	<u>22.50</u>	<u>72,365.14</u>
Total Principals	<u>685.90</u>	<u>\$ 74,548.58</u>

Assistant Principals:

Elementary (*)	77.70	\$ 61,986.16
Middle/Junior High (*)	118.60	63,406.44
High School (*)	209.20	66,421.43
Combined (*)	<u>18.00</u>	<u>58,857.75</u>
Total Assistant Principals	<u>423.50</u>	<u>\$ 64,441.87</u>

Total School Administrators

<u>1,109.40</u>	<u>\$ 70,690.46</u>
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Total Administrators

<u>1,745.71</u>	<u>\$ 74,863.41</u>
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Classroom Teachers (K - 12):

Head Teacher (#)	17.50	55,250.79
Teacher Pre-K (#)	424.27	44,082.03
Kindergarten (#)	1,074.50	46,906.91
Elementary (#)	6,328.01	45,575.21
Middle/Junior High (#)	3,432.57	45,276.45
High School (#)	4,130.88	45,906.92
Special Education (#)	3,266.18	45,671.69
Homebound (#)	18.90	54,556.52
Vocational (K-12) (#)	920.30	47,160.52
JROTC Instructor (#)	66.00	59,310.02
Permanent Substitutes (#)	<u>7.00</u>	<u>36,356.70</u>
Total Classroom Teachers	<u>19,686.11</u>	<u>\$ 45,783.34</u>

OSF
01/06/15
AllPer15

**NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

<u>Professional Student Support Personnel:</u>	FTE	Average Contracted Salaries
Counselor (@)	729.12	\$ 50,411.02
School Nurse (AB) (@)	285.72	48,138.55
Total Professional Student Support Personnel	1,014.84	\$ 49,771.22
<u>Other Instructional Staff:</u>		
Curriculum Specialist (*)	135.43	\$ 65,719.16
Librarian (#)	299.74	49,294.12
Psychologist (#)	123.63	55,997.44
Speech Language Pathologist (#)	457.80	52,915.03
Speech Assistant (#)	23.40	38,267.90
Remedial Specialist (#)	376.22	48,363.38
Academic Coach (#)	113.96	53,287.71
Activities Director (*)	7.00	60,585.52
Attendance Director (#)	70.40	63,487.82
Curriculum Enrichment Instructor	7.00	45,482.73
Technology Integration Specialist (#)	133.84	50,787.55
Total Other Instructional Staff	1,748.42	\$ 52,616.69
<u>Other Support Staff:</u>		
School Nurse (Below AB)	4.50	40,394.08
Registered Nurse	2.00	46,888.00
Attendance Officer (*)	11.25	50,324.14
Social Worker	43.20	49,288.89
Dental Hygienist	1.50	58,831.33
Professional Educational Interpreter	2.00	36,496.00
Physical Therapist	23.25	63,911.52
Occupational Therapist	42.05	55,992.12
Athletic Trainer	7.00	45,957.91
Audiologist	3.00	56,506.82
Psychometrist	2.00	62,107.75
Professional Accountant	37.00	54,477.71
Technology Systems Specialist	90.00	50,272.36
Total Other Support Staff	268.75	\$ 52,570.25
Total Pre-K - 12 Grade Professional Personnel	24,463.83	\$ 48,586.82
<u>Adult Teachers:</u>		
Vocational (Post Secondary)	83.28	\$ 54,079.59
Vocational (Adult)	67.25	52,181.20
Community Education	9.00	48,527.12
Total Adult Teachers	159.53	\$ 52,966.07
Total Professional Educators - PK-12	23,871.35	\$ 48,193.96
Total Professional Personnel	24,623.36	\$ 48,615.20

OSF
01/06/15
AllPer15

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

<u>Service Personnel:</u>	FTE	Average Contracted Salaries
Aides	1,924.890	\$ 25,679.54
ECCAT Temporary Authorization	498.380	25,892.86
ECCAT Permanent Authorization	262.950	26,799.33
ECCAT Paraprofessional Certificate	119.750	27,867.13
Licensed Practical Nurse	123.750	24,847.07
Paraprofessional	303.130	28,683.36
Educational Sign Language Interpreter	27.800	27,038.24
Sign Support Specialist	22.700	24,016.24
Autism Mentor	408.300	26,618.62
Director/Coordinator of Services	104.183	45,446.13
Accountant	135.143	32,818.27
Auditor	18.032	37,602.02
Buyer	6.840	43,484.83
Braille Specialist	18.200	25,533.15
Clerk	77.300	29,226.37
Secretary	1,446.518	31,280.01
Switchboard Operator	4.570	34,933.68
Computer Operator	30.253	31,112.24
Programmer	25.200	48,676.56
Draftsman	2.000	36,644.40
Graphic Artist	1.000	39,126.51
Inventory Supervisor	11.230	37,480.14
Printing Operator	0.340	34,634.71
Printing Supervisor	-	-
Accounts Payable Supervisor	24.553	38,726.22
Payroll Supervisor	22.833	39,379.37
Supervisor of Maintenance	31.040	45,727.75
Audiovisual Technician	1.000	41,890.51
Cabinet Maker	17.750	37,516.87
Carpenter	65.458	37,525.39
Chief Mechanic	35.950	37,148.49
Crew Leader	17.130	39,192.02
Electrician	109.922	35,044.41
Electronic Technician	39.433	34,316.67
Foreman	38.290	41,071.80
General Maintenance	53.082	34,387.74
Glazier	2.833	39,857.82
Handyman	5.430	35,146.32
Heating & Air Conditioning Mechanic	66.107	35,918.20
Locksmith	15.078	40,210.51
Lubrication Man	1.500	28,979.71
Machinist	-	-
Mason	28.065	36,853.86
Mechanic Assistant	5.033	29,519.28
Mechanic	199.850	33,988.76
Office Equipment Repairman	5.800	37,921.38
Painter	31.335	38,314.08

OSF
01/06/15
AllPer15

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2014-15 YEAR**

<u>Service Personnel (Continued):</u>	FTE	Average Contracted Salaries
Plumber	85.766	36,085.13
Roofing Sheet Metal Mechanic	14.600	33,732.35
Welder	8.200	35,565.55
Supervisor of Transportation	32.500	47,098.78
School Bus Supervisor	12.750	38,146.97
Bus Operator	2,901.505	24,853.83
Heavy Equipment Operator	13.325	36,809.49
Truck Driver	49.802	35,681.07
Food Services Supervisor	3.200	38,397.83
Cafeteria Manager	426.730	25,680.36
Cooks	1,784.790	23,708.53
Custodian	2,223.400	27,976.39
Groundsman	4.050	26,207.26
Watchman	2.000	23,620.45
Sanitation Plant Operator	15.350	35,604.96
Total Service Personnel	13,967.90	\$ 27,490.62
TOTAL ALL PERSONNEL	38,591.260	\$ 40,969.27

Legend - Professional Personnel:

- (*) Denotes positions defined in WVC §18-9A-2 as professional educators that are eligible for funding under the PSSP.
- (#) Denotes positions defined as professional educators that are further considered professional instructional personnel.
- (@) Denotes positions defined as professional educators that are further considered prof. student support personnel.

OSF
01/06/15
AllPer15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

County	FTE	Average Salary
Barbour	207.00	\$ 47,302.02
Berkeley	1,588.80	49,966.11
Boone	458.00	49,804.43
Braxton	184.00	47,284.96
Brooke	302.25	48,341.24
Cabell	1,110.60	49,240.61
Calhoun	106.50	44,585.43
Clay	165.50	48,190.92
Doddridge	129.00	47,347.18
Fayette	592.50	47,871.67
Gilmer	90.50	47,040.29
Grant	160.00	46,440.85
Greenbrier	458.00	47,172.50
Hampshire	292.35	46,648.15
Hancock	374.00	49,006.04
Hardy	184.50	46,909.26
Harrison	976.50	48,781.71
Jackson	444.50	51,111.01
Jefferson	728.50	48,805.01
Kanawha	2,512.50	49,443.09
Lewis	224.00	49,147.87
Lincoln	317.00	47,863.31
Logan	535.00	47,457.59
Marion	699.50	47,192.02
Marshall	414.00	50,261.26
Mason	367.75	48,281.82
McDowell	326.50	47,637.52
Mercer	839.50	48,445.02
Mineral	367.20	50,096.46
Mingo	393.50	48,241.31
Monongalia	978.70	51,216.64
Monroe	163.51	46,040.01
Morgan	218.40	47,394.06
Nicholas	346.00	46,471.94
Ohio	468.50	49,983.02
Pendleton	106.70	46,494.22
Pleasants	128.00	50,341.78
Pocahontas	119.50	47,323.43
Preston	381.79	45,731.04
Putnam	829.50	52,132.44
Raleigh	1,091.80	48,363.64
Randolph	375.00	47,913.21
Ritchie	130.50	48,594.30
Roane	203.00	44,982.40
Summers	147.01	45,294.49
Taylor	203.00	46,883.99
Tucker	100.50	46,970.83
Tyler	128.00	48,819.02
Upshur	343.00	47,073.54
Wayne	626.50	45,364.96
Webster	125.50	47,940.11
Wetzel	269.00	48,243.32
Wirt	95.00	45,710.83
Wood	1,125.50	48,812.70
Wyoming	370.00	47,555.92
Total	24,623.36	\$ 48,615.20

OSF
12/29/14
Avg Contracted Salary PE- All positions 15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2014-15 YEAR**

Ct.	County	FTE	Average Salary
1	Putnam	829.50	\$ 52,132.44
2	Monongalia	978.70	51,216.64
3	Jackson	444.50	51,111.01
4	Pleasants	128.00	50,341.78
5	Marshall	414.00	50,261.26
6	Mineral	367.20	50,096.46
7	Ohio	468.50	49,983.02
8	Berkeley	1,588.80	49,966.11
9	Boone	458.00	49,804.43
10	Kanawha	2,512.50	49,443.09
11	Cabell	1,110.60	49,240.61
12	Lewis	224.00	49,147.87
13	Hancock	374.00	49,006.04
14	Tyler	128.00	48,819.02
15	Wood	1,125.50	48,812.70
16	Jefferson	728.50	48,805.01
17	Harrison	976.50	48,781.71
18	Ritchie	130.50	48,594.30
19	Mercer	839.50	48,445.02
20	Raleigh	1,091.80	48,363.64
21	Brooke	302.25	48,341.24
22	Mason	367.75	48,281.82
23	Wetzel	269.00	48,243.32
24	Mingo	393.50	48,241.31
25	Clay	165.50	48,190.92
26	Webster	125.50	47,940.11
27	Randolph	375.00	47,913.21
28	Fayette	592.50	47,871.67
29	Lincoln	317.00	47,863.31
30	McDowell	326.50	47,637.52
31	Wyoming	370.00	47,555.92
32	Logan	535.00	47,457.59
33	Morgan	218.40	47,394.06
34	Doddridge	129.00	47,347.18
35	Pocahontas	119.50	47,323.43
36	Barbour	207.00	47,302.02
37	Braxton	184.00	47,284.96
38	Marion	699.50	47,192.02
39	Greenbrier	458.00	47,172.50
40	Upshur	343.00	47,073.54
41	Gilmer	90.50	47,040.29
42	Tucker	100.50	46,970.83
43	Hardy	184.50	46,909.26
44	Taylor	203.00	46,883.99
45	Hampshire	292.35	46,648.15
46	Pendleton	106.70	46,494.22
47	Nicholas	346.00	46,471.94
48	Grant	160.00	46,440.85
49	Monroe	163.51	46,040.01
50	Preston	381.79	45,731.04
51	Wirt	95.00	45,710.83
52	Wayne	626.50	45,364.96
53	Summers	147.01	45,294.49
54	Roane	203.00	44,982.40
55	Calhoun	106.50	44,585.43
-	Total	24,623.36	\$ 48,615.20

OSF

12/29/14

Avg Contracted Salary PE- All positions 15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - CLASSROOM TEACHERS
(EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

County	FTE	Average Salary
Barbour	170.70	\$ 45,125.31
Berkeley	1,297.50	46,612.44
Boone	377.50	46,854.29
Braxton	149.00	44,624.41
Brooke	238.25	44,778.98
Cabell	897.30	46,579.40
Calhoun	87.00	42,108.11
Clay	140.80	45,940.95
Doddridge	90.75	42,935.43
Fayette	479.00	44,891.18
Gilmer	64.50	43,085.92
Grant	120.90	43,270.05
Greenbrier	357.40	44,440.56
Hampshire	229.35	44,053.28
Hancock	290.00	45,487.30
Hardy	147.00	44,182.86
Harrison	756.00	45,936.82
Jackson	342.50	48,404.09
Jefferson	602.50	45,746.76
Kanawha	1,989.00	46,947.19
Lewis	177.00	46,370.60
Lincoln	257.00	45,490.05
Logan	439.50	44,967.96
Marion	578.50	44,546.54
Marshall	330.50	46,821.60
Mason	297.75	45,145.60
McDowell	256.50	44,205.36
Mercer	665.73	46,227.96
Mineral	293.20	47,148.33
Mingo	290.50	43,999.31
Monongalia	748.50	48,169.46
Monroe	135.01	43,787.39
Morgan	163.05	44,525.16
Nicholas	291.50	43,978.31
Ohio	368.00	47,146.53
Pendleton	87.85	43,125.69
Pleasants	96.00	45,654.66
Pocahontas	92.50	44,283.79
Preston	305.49	43,809.14
Putnam	680.50	49,181.65
Raleigh	872.00	45,368.00
Randolph	305.00	45,710.75
Ritchie	102.50	46,241.59
Roane	170.00	43,307.63
Summers	109.28	41,984.97
Taylor	155.50	44,623.96
Tucker	81.00	44,813.99
Tyler	98.00	45,439.76
Upshur	284.00	44,707.67
Wayne	517.00	43,063.28
Webster	98.80	45,353.74
Wetzel	222.00	45,623.38
Wirt	76.00	42,107.73
Wood	896.50	45,910.09
Wyoming	317.00	44,555.11
Total	19,686.11	\$ 45,783.34

OSF
12/29/14

Avg Contracted Salary-Teachers 15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - CLASSROOM TEACHERS
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2014-15 YEAR**

Ct.	County	FTE	Average Salary
1.	Putnam	680.50	\$ 49,181.65
2.	Jackson	342.50	48,404.09
3.	Monongalia	748.50	48,169.46
4.	Mineral	293.20	47,148.33
5.	Ohio	368.00	47,146.53
6.	Kanawha	1,989.00	46,947.19
7.	Boone	377.50	46,854.29
8.	Marshall	330.50	46,821.60
9.	Berkeley	1,297.50	46,612.44
10.	Cabell	897.30	46,579.40
11.	Lewis	177.00	46,370.60
12.	Ritchie	102.50	46,241.59
13.	Mercer	665.73	46,227.96
14.	Clay	140.80	45,940.95
15.	Harrison	756.00	45,936.82
16.	Wood	896.50	45,910.09
17.	Jefferson	602.50	45,746.76
18.	Randolph	305.00	45,710.75
19.	Pleasants	96.00	45,654.66
20.	Wetzel	222.00	45,623.38
21.	Lincoln	257.00	45,490.05
22.	Hancock	290.00	45,487.30
23.	Tyler	98.00	45,439.76
24.	Raleigh	872.00	45,368.00
25.	Webster	98.80	45,353.74
26.	Mason	297.75	45,145.60
27.	Barbour	170.70	45,125.31
28.	Logan	439.50	44,967.96
29.	Fayette	479.00	44,891.18
30.	Tucker	81.00	44,813.99
31.	Brooke	238.25	44,778.98
32.	Upshur	284.00	44,707.67
33.	Braxton	149.00	44,624.41
34.	Taylor	155.50	44,623.96
35.	Wyoming	317.00	44,555.11
36.	Marion	578.50	44,546.54
37.	Morgan	163.05	44,525.16
38.	Greenbrier	357.40	44,440.56
39.	Pocahontas	92.50	44,283.79
40.	McDowell	256.50	44,205.36
41.	Hardy	147.00	44,182.86
42.	Hampshire	229.35	44,053.28
43.	Mingo	290.50	43,999.31
44.	Nicholas	291.50	43,978.31
45.	Preston	305.49	43,809.14
46.	Monroe	135.01	43,787.39
47.	Roane	170.00	43,307.63
48.	Grant	120.90	43,270.05
49.	Pendleton	87.85	43,125.69
50.	Gilmer	64.50	43,085.92
51.	Wayne	517.00	43,063.28
52.	Doddridge	90.75	42,935.43
53.	Calhoun	87.00	42,108.11
54.	Wirt	76.00	42,107.73
55.	Summers	109.28	41,984.97
-	Total	19,686.11	\$ 45,783.34

OSF
12/29/14

Avg Contracted Salary-Teachers 15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL)
2014-15 YEAR**

County	FTE	Average Salary
Barbour	116.500	\$ 24,708.41
Berkeley	911.900	27,741.34
Boone	237.995	29,337.71
Braxton	107.500	25,680.05
Brooke	170.500	28,937.44
Cabell	588.500	29,017.30
Calhoun	60.000	27,010.19
Clay	101.500	25,330.75
Doddridge	77.000	24,829.89
Fayette	315.000	27,595.09
Gilmer	53.000	25,605.44
Grant	84.000	26,374.26
Greenbrier	305.000	26,082.13
Hampshire	184.500	25,056.01
Hancock	210.000	26,781.44
Hardy	111.500	25,528.29
Harrison	513.500	28,526.13
Jackson	241.500	29,748.89
Jefferson	456.505	27,370.47
Kanawha	1,360.500	28,032.64
Lewis	148.500	26,785.30
Lincoln	192.500	24,972.14
Logan	331.500	27,261.55
Marion	425.500	26,510.62
Marshall	279.500	27,469.82
Mason	228.500	27,628.61
McDowell	203.500	27,857.94
Mercer	458.500	27,273.05
Mineral	221.000	28,123.89
Mingo	226.500	27,205.95
Monongalia	527.000	29,898.06
Monroe	97.000	27,580.66
Morgan	118.500	27,631.36
Nicholas	206.500	25,004.21
Ohio	253.500	28,980.75
Pendleton	64.000	26,482.20
Pleasants	76.000	30,531.66
Pocahontas	74.500	26,086.88
Preston	210.000	24,807.09
Putnam	447.000	30,072.40
Raleigh	585.000	27,909.60
Randolph	201.000	25,295.57
Ritchie	78.500	26,943.89
Roane	119.500	24,989.12
Summers	80.500	25,486.19
Taylor	109.000	25,892.69
Tucker	59.000	25,468.27
Tyler	74.000	26,352.09
Upshur	191.500	25,494.22
Wayne	375.500	25,443.68
Webster	73.500	24,916.55
Wetzel	158.500	27,508.06
Wirt	54.000	24,674.42
Wood	594.000	29,297.03
Wyoming	218.500	25,178.25
Total	13,967.900	\$ 27,490.62

OSF

12/30/14

Avg Contracted Salary SP - All positions 15

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2014-15 YEAR**

Ct.	County	FTE	Average Salary
1	Pleasants	76.000	\$ 30,531.66
2	Putnam	447.000	30,072.40
3	Monongalia	527.000	29,898.06
4	Jackson	241.500	29,748.89
5	Boone	237.995	29,337.71
6	Wood	594.000	29,297.03
7	Cabell	588.500	29,017.30
8	Ohio	253.500	28,980.75
9	Brooke	170.500	28,937.44
10	Harrison	513.500	28,526.13
11	Mineral	221.000	28,123.89
12	Kanawha	1,360.500	28,032.64
13	Raleigh	585.000	27,909.60
14	McDowell	203.500	27,857.94
15	Berkeley	911.900	27,741.34
16	Morgan	118.500	27,631.36
17	Mason	228.500	27,628.61
18	Fayette	315.000	27,595.09
19	Monroe	97.000	27,580.66
20	Wetzel	158.500	27,508.06
21	Marshall	279.500	27,469.82
22	Jefferson	456.505	27,370.47
23	Mercer	458.500	27,273.05
24	Logan	331.500	27,261.55
25	Mingo	226.500	27,205.95
26	Calhoun	60.000	27,010.19
27	Ritchie	78.500	26,943.89
28	Lewis	148.500	26,785.30
29	Hancock	210.000	26,781.44
30	Marion	425.500	26,510.62
31	Pendleton	64.000	26,482.20
32	Grant	84.000	26,374.26
33	Tyler	74.000	26,352.09
34	Pocahontas	74.500	26,086.88
35	Greenbrier	305.000	26,082.13
36	Taylor	109.000	25,892.69
37	Braxton	107.500	25,680.05
38	Gilmer	53.000	25,605.44
39	Hardy	111.500	25,528.29
40	Upshur	191.500	25,494.22
41	Summers	80.500	25,486.19
42	Tucker	59.000	25,468.27
43	Wayne	375.500	25,443.68
44	Clay	101.500	25,330.75
45	Randolph	201.000	25,295.57
46	Wyoming	218.500	25,178.25
47	Hampshire	184.500	25,056.01
48	Nicholas	206.500	25,004.21
49	Roane	119.500	24,989.12
50	Lincoln	192.500	24,972.14
51	Webster	73.500	24,916.55
52	Doddridge	77.000	24,829.89
53	Preston	210.000	24,807.09
54	Barbour	116.500	24,708.41
55	Wirt	54.000	24,674.42
-	Total	13,967.900	\$ 27,490.62

OSF

12/30/14

Avg Contracted Salary SP - All positions 15

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
FOR THE 2014-15 YEAR**

County	Salary
Barbour	\$ 32,675
Berkeley	35,488
Boone	36,765
Braxton	32,675
Brooke	33,701
Cabell	35,028
Calhoun	32,675
Clay	32,675
Doddridge	32,675
Fayette	34,175
Gilmer	32,675
Grant	32,675
Greenbrier	33,175
Hampshire	32,675
Hancock	34,273
Hardy	32,675
Harrison	34,165
Jackson	34,885
Jefferson	34,260
Kanawha	34,406
Lewis	33,725
Lincoln	33,425
Logan	34,675
Marion	32,715
Marshall	34,928
Mason	33,800
Mercer	34,675
Mineral	33,350
Mingo	33,675
Monongalia	36,400
Monroe	32,675
Morgan	34,831
McDowell	34,325
Nicholas	32,675
Ohio	33,875
Pendleton	32,675
Pleasants	35,367
Pocahontas	32,675
Preston	32,675
Putnam	36,302
Raleigh	34,925
Randolph	32,675
Ritchie	33,375
Roane	32,675
Summers	32,675
Taylor	32,925
Tucker	32,675
Tyler	32,675
Upshur	32,675
Wayne	32,675
Webster	32,675
Wetzel	32,675
Wirt	32,675
Wood	34,435
Wyoming	32,675
State Average	\$ 33,617

OSF
10/24/14
Starting Salary Teachers 15

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
ARRANGED IN DESCENDING ORDER
FOR THE 2014-15 YEAR**

Ct.	County	Salary
1	Boone	\$ 36,765
2	Monongalia	36,400
3	Putnam	36,302
4	Berkeley	35,488
5	Pleasants	35,367
6	Cabell	35,028
7	Marshall	34,928
8	Raleigh	34,925
9	Jackson	34,885
10	Morgan	34,831
11	Logan	34,675
11	Mercer	34,675
13	Wood	34,435
14	Kanawha	34,406
15	McDowell	34,325
16	Hancock	34,273
17	Jefferson	34,260
18	Fayette	34,175
19	Harrison	34,165
20	Ohio	33,875
21	Mason	33,800
22	Lewis	33,725
23	Brooke	33,701
24	Mingo	33,675
25	Lincoln	33,425
26	Ritchie	33,375
27	Mineral	33,350
28	Greenbrier	33,175
29	Taylor	32,925
30	Marion	32,715
31	Barbour	32,675
31	Braxton	32,675
31	Calhoun	32,675
31	Clay	32,675
31	Doddridge	32,675
31	Gilmer	32,675
31	Grant	32,675
31	Hampshire	32,675
31	Hardy	32,675
31	Monroe	32,675
31	Nicholas	32,675
31	Pendleton	32,675
31	Pocahontas	32,675
31	Preston	32,675
31	Randolph	32,675
31	Roane	32,675
31	Summers	32,675
31	Tucker	32,675
31	Tyler	32,675
31	Upshur	32,675
31	Wayne	32,675
31	Webster	32,675
31	Wetzel	32,675
31	Wirt	32,675
31	Wyoming	32,675
-	State Average	\$ 33,617

OSF
10/24/14
Starting Salary Teachers 15

**COUNTY BOARDS OF EDUCATION
AVERAGE OF PROFESSIONAL PERSONNEL SALARY SCHEDULES
FOR THE 2014-15 YEAR**

County	Average Salary
Barbour	46,540.33
Berkeley	50,365.67
Boone	50,484.38
Braxton	46,540.33
Brooke	47,717.01
Cabell	49,192.16
Calhoun	46,540.33
Clay	46,540.33
Doddridge	46,540.33
Fayette	48,040.33
Gilmer	46,540.33
Grant	46,540.33
Greenbrier	47,040.33
Hampshire	46,540.33
Hancock	48,687.55
Hardy	46,540.33
Harrison	47,990.49
Jackson	48,740.37
Jefferson	49,001.86
Kanawha	48,864.73
Lewis	47,590.33
Lincoln	47,147.47
Logan	48,540.33
Marion	46,540.49
Marshall	50,266.00
Mason	47,808.19
McDowell	48,190.33
Mercer	48,540.33
Mineral	47,596.58
Mingo	48,140.33
Monongalia	50,316.92
Monroe	46,540.33
Morgan	49,073.77
Nicholas	46,540.33
Ohio	49,252.21
Pendleton	46,540.33
Pleasants	49,410.63
Pocahontas	46,540.33
Preston	46,540.33
Putnam	50,987.19
Raleigh	48,790.33
Randolph	46,540.33
Ritchie	47,240.33
Roane	46,540.33
Summers	46,540.33
Taylor	46,790.33
Tucker	46,540.33
Tyler	46,540.33
Upshur	46,540.33
Wayne	46,540.33
Webster	46,540.33
Wetzel	46,776.44
Wirt	46,540.33
Wood	48,405.67
Wyoming	46,540.33
State	47,645.40

Notes: (1) All years of experience included in WVC §18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC §18A-4-5. (2) All county boards are within equity as defined in WVC §18A-4-5.

OSF
7/3/15

Professional Salary Schedules by County 15

**COUNTY BOARDS OF EDUCATION
AVERAGE OF PROFESSIONAL PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2014-15 YEAR**

Ct.	County	Average Salary	Percentage Of Top Ten Average Salary	Average Salary Top Ten
1	Putnam	50,987.19	102.31%	
2	Boone	50,484.38	101.30%	
3	Berkeley	50,365.67	101.06%	
4	Monongalia	50,316.92	100.97%	
5	Marshall	50,266.00	100.86%	
6	Pleasants	49,410.63	99.15%	
7	Ohio	49,252.21	98.83%	
8	Cabell	49,192.16	98.71%	
9	Morgan	49,073.77	98.47%	
10	Jefferson	49,001.86	98.33%	\$ 49,835.08
11	Kanawha	48,864.73	98.05%	
12	Raleigh	48,790.33	97.90%	
13	Jackson	48,740.37	97.80%	
14	Hancock	48,687.55	97.70%	
15	Logan	48,540.33	97.40%	
15	Mercer	48,540.33	97.40%	
17	Wood	48,405.67	97.13%	
18	McDowell	48,190.33	96.70%	
19	Mingo	48,140.33	96.60%	
20	Fayette	48,040.33	96.40%	
21	Harrison	47,990.49	96.30%	
22	Mason	47,808.19	95.93%	
23	Brooke	47,717.01	95.75%	
24	Mineral	47,596.58	95.51%	
25	Lewis	47,590.33	95.50%	
26	Ritchie	47,240.33	94.79%	
27	Lincoln	47,147.47	94.61%	
28	Greenbrier	47,040.33	94.39%	
29	Taylor	46,790.33	93.89%	
30	Wetzel	46,776.44	93.86%	
31	Marion	46,540.49	93.39%	
32	Barbour	46,540.33	93.39%	
32	Braxton	46,540.33	93.39%	
32	Calhoun	46,540.33	93.39%	
32	Clay	46,540.33	93.39%	
32	Doddridge	46,540.33	93.39%	
32	Gilmer	46,540.33	93.39%	
32	Grant	46,540.33	93.39%	
32	Hampshire	46,540.33	93.39%	
32	Hardy	46,540.33	93.39%	
32	Monroe	46,540.33	93.39%	
32	Nicholas	46,540.33	93.39%	
32	Pendleton	46,540.33	93.39%	
32	Pocahontas	46,540.33	93.39%	
32	Preston	46,540.33	93.39%	
32	Randolph	46,540.33	93.39%	
32	Roane	46,540.33	93.39%	
32	Summers	46,540.33	93.39%	
32	Tucker	46,540.33	93.39%	
32	Tyler	46,540.33	93.39%	
32	Upshur	46,540.33	93.39%	
32	Wayne	46,540.33	93.39%	
32	Webster	46,540.33	93.39%	
32	Wirt	46,540.33	93.39%	
32	Wyoming	46,540.33	93.39%	
	State	47,645.40	-	44,851.57 (90% limit)

Notes: (1) All years of experience included in WVC §18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC §18A-4-5. (2) All county boards are within equity as defined in WVC §18A-4-5.

**COUNTY BOARDS OF EDUCATION
AVERAGE OF SERVICE PERSONNEL SALARY SCHEDULES
FOR THE 2014-15 YEAR**

County	Average Salary
Barbour	2,630.67
Berkeley	2,862.18
Boone	3,010.31
Braxton	2,630.67
Brooke	2,691.36
Cabell	2,853.67
Calhoun	2,630.67
Clay	2,630.67
Doddridge	2,630.67
Fayette	2,780.67
Gilmer	2,630.67
Grant	2,630.67
Greenbrier	2,668.17
Hampshire	2,630.67
Hancock	2,824.30
Hardy	2,630.67
Harrison	2,775.67
Jackson	2,850.67
Jefferson	2,797.09
Kanawha	2,787.36
Lewis	2,735.67
Lincoln	2,675.67
Logan	2,768.17
Marion	2,671.67
Marshall	3,072.86
Mason	2,743.17
McDowell	2,795.67
Mercer	2,825.67
Mineral	2,739.22
Mingo	2,800.67
Monongalia	3,001.47
Monroe	2,630.67
Morgan	2,768.97
Nicholas	2,630.67
Ohio	2,820.57
Pendleton	2,630.67
Pleasants	2,901.61
Pocahontas	2,630.67
Preston	2,630.67
Putnam	3,039.29
Raleigh	2,895.67
Randolph	2,630.67
Ritchie	2,680.67
Roane	2,630.67
Summers	2,630.67
Taylor	2,655.67
Tucker	2,630.67
Tyler	2,690.67
Upshur	2,630.67
Wayne	2,630.67
Webster	2,630.67
Wetzel	2,630.67
Wirt	2,630.67
Wood	2,806.67
Wyoming	2,630.67
State	2,729.59

Notes: (1) Several county boards use multiple level salary schedules; the above are the averages of level one only. (2) All years of experience included in WVC §18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC §18A-4-5. (3) Not all county boards are within equity as defined in WVC §18A-4-5.

OSF
7/3/2014
Serv Pers Salary Scheduled by County 15

**COUNTY BOARDS OF EDUCATION
AVERAGE OF SERVICE PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2014-15 YEAR**

Ct.	County	Average Salary	Percentage Of Top Ten Average Salary	Average Salary Top Ten
1	Marshall	3,072.86	104.83%	
2	Putnam	3,039.29	103.68%	
3	Boone	3,010.31	102.69%	
4	Monongalia	3,001.47	102.39%	
5	Pleasants	2,901.61	98.99%	
6	Raleigh	2,895.67	98.78%	
7	Berkeley	2,862.18	97.64%	
8	Cabell	2,853.67	97.35%	
9	Jackson	2,850.67	97.25%	
10	Mercer	2,825.67	96.40%	\$ 2,931.34
11	Hancock	2,824.30	96.35%	
12	Ohio	2,820.57	96.22%	
13	Wood	2,806.67	95.75%	
14	Mingo	2,800.67	95.54%	
15	Jefferson	2,797.09	95.42%	
16	McDowell	2,795.67	95.37%	
17	Kanawha	2,787.36	95.09%	
18	Fayette	2,780.67	94.86%	
19	Harrison	2,775.67	94.69%	
20	Morgan	2,768.97	94.46%	
21	Logan	2,768.17	94.43%	
22	Mason	2,743.17	93.58%	
23	Mineral	2,739.22	93.45%	
24	Lewis	2,735.67	93.32%	
25	Brooke	2,691.36	91.81%	
26	Tyler	2,690.67	91.79%	
27	Ritchie	2,680.67	91.45%	
28	Lincoln	2,675.67	91.28%	
29	Marion	2,671.67	91.14%	
30	Greenbrier	2,668.17	91.02%	
31	Taylor	2,655.67	90.60%	
32	Barbour	2,630.67	89.74%	
32	Braxton	2,630.67	89.74%	
32	Calhoun	2,630.67	89.74%	
32	Clay	2,630.67	89.74%	
32	Doddridge	2,630.67	89.74%	
32	Gilmer	2,630.67	89.74%	
32	Grant	2,630.67	89.74%	
32	Hampshire	2,630.67	89.74%	
32	Hardy	2,630.67	89.74%	
32	Monroe	2,630.67	89.74%	
32	Nicholas	2,630.67	89.74%	
32	Pendleton	2,630.67	89.74%	
32	Pocahontas	2,630.67	89.74%	
32	Preston	2,630.67	89.74%	
32	Randolph	2,630.67	89.74%	
32	Roane	2,630.67	89.74%	
32	Summers	2,630.67	89.74%	
32	Tucker	2,630.67	89.74%	
32	Upshur	2,630.67	89.74%	
32	Wayne	2,630.67	89.74%	
32	Webster	2,630.67	89.74%	
32	Wetzel	2,630.67	89.74%	
32	Wirt	2,630.67	89.74%	
32	Wyoming	2,630.67	89.74%	
State		2,729.59	-	\$ 2,638.21 (90% limit)

Notes: (1) Several county boards use multiple level salary schedules; the above are the averages of level one only. (2) All years of experience included in WVC §18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC §18A-4-5. (3) Not all county boards are within equity as defined in WVC §18A-4-5.

OSF

7/3/2014

Serv Pers Salary Scheduled by County 15

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE BASIC SALARY WITHOUT EQUITY
FOR THE 2014-15 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	27,917	28,606	28,872	30,315	31,076	32,843	33,604	34,365	35,126	36,161
1	28,245	28,934	29,200	30,833	31,594	33,362	34,123	34,883	35,644	36,679
2	28,574	29,262	29,528	31,352	32,113	33,880	34,641	35,402	36,163	37,198
3	28,902	29,590	29,856	31,871	32,631	34,399	35,160	35,920	36,681	37,716
4	29,474	30,162	30,428	32,633	33,394	35,162	35,923	36,683	37,444	38,479
5	29,802	30,490	30,756	33,152	33,913	35,680	36,441	37,202	37,963	38,998
6	30,130	30,818	31,084	33,670	34,431	36,199	36,960	37,720	38,481	39,516
7	30,458	31,147	31,412	34,189	34,950	36,717	37,478	38,239	39,000	40,035
8	30,786	31,475	31,741	34,707	35,468	37,236	37,997	38,757	39,518	40,553
9	31,114	31,803	32,069	35,226	35,987	37,754	38,515	39,276	40,037	41,072
10	31,443	32,131	32,397	35,746	36,506	38,274	39,035	39,796	40,556	41,591
11	31,771	32,459	32,725	36,264	37,025	38,793	39,553	40,314	41,075	42,110
12	32,099	32,787	33,053	36,783	37,543	39,311	40,072	40,833	41,593	42,628
13	32,427	33,115	33,381	37,301	38,062	39,830	40,590	41,351	42,112	43,147
14	32,755	33,443	33,709	37,820	38,580	40,348	41,109	41,870	42,630	43,665
15	33,083	33,771	34,037	38,338	39,099	40,867	41,627	42,388	43,149	44,184
16	33,411	34,099	34,365	38,857	39,617	41,385	42,146	42,907	43,667	44,702
17	33,739	34,428	34,693	39,375	40,136	41,904	42,665	43,425	44,186	45,221
18	34,067	34,756	35,022	39,894	40,655	42,422	43,183	43,944	44,705	45,740
19	34,395	35,084	35,350	40,412	41,173	42,941	43,702	44,462	45,223	46,258
20	34,723	35,412	35,678	40,931	41,692	43,459	44,220	44,981	45,742	46,777
21	35,052	35,740	36,006	41,449	42,210	43,978	44,739	45,499	46,260	47,295
22	35,380	36,068	36,334	41,968	42,729	44,496	45,257	46,018	46,779	47,814
23	35,708	36,396	36,662	42,487	43,247	45,015	45,776	46,536	47,297	48,332
24	36,036	36,724	36,990	43,005	43,766	45,534	46,294	47,055	47,816	48,851
25	36,364	37,052	37,318	43,524	44,284	46,052	46,813	47,574	48,334	49,369
26	36,692	37,380	37,646	44,042	44,803	46,571	47,331	48,092	48,853	49,888
27	37,020	37,708	37,974	44,561	45,321	47,089	47,850	48,611	49,371	50,406
28	37,348	38,037	38,302	45,079	45,840	47,608	48,368	49,129	49,890	50,925
29	37,676	38,365	38,631	45,598	46,358	48,126	48,887	49,648	50,408	51,443
30	38,004	38,693	38,959	46,116	46,877	48,645	49,405	50,166	50,927	51,962
31	38,333	39,021	39,287	46,635	47,396	49,163	49,924	50,685	51,445	52,480
32	38,661	39,349	39,615	47,153	47,914	49,682	50,443	51,203	51,964	52,999
33	38,989	39,677	39,943	47,672	48,433	50,200	50,961	51,722	52,483	53,518
34	39,317	40,005	40,271	48,190	48,951	50,719	51,480	52,240	53,001	54,036
35	39,645	40,333	40,599	48,709	49,470	51,237	51,998	52,759	53,520	54,555

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

OSF
03/20/14
State Salary Schedules 15

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE EQUITY SUPPLEMENT SCHEDULE
FOR THE 2014-15 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	1,781	1,796	1,877	2,360	2,452	2,644	2,740	2,836	2,836	2,927
1	1,819	1,863	1,946	2,429	2,521	2,713	2,809	2,905	2,905	2,996
2	1,857	1,930	2,015	2,498	2,590	2,782	2,878	2,974	2,974	3,065
3	1,895	1,997	2,084	2,567	2,659	2,851	2,947	3,043	3,043	3,134
4	1,933	2,064	2,153	2,636	2,728	2,920	3,016	3,112	3,112	3,203
5	1,971	2,131	2,222	2,705	2,797	2,989	3,085	3,181	3,181	3,272
6	2,009	2,198	2,291	2,774	2,866	3,058	3,154	3,250	3,250	3,341
7	2,047	2,265	2,360	2,843	2,935	3,127	3,223	3,319	3,319	3,410
8	2,085	2,332	2,429	2,912	3,004	3,196	3,292	3,388	3,388	3,479
9	2,123	2,399	2,498	2,981	3,073	3,265	3,361	3,457	3,457	3,548
10	2,161	2,466	2,567	3,050	3,142	3,334	3,430	3,526	3,526	3,617
11	2,199	2,533	2,636	3,119	3,211	3,403	3,499	3,595	3,595	3,686
12	2,237	2,600	2,705	3,188	3,280	3,472	3,568	3,664	3,664	3,755
13	2,275	2,667	2,774	3,257	3,349	3,541	3,637	3,733	3,733	3,824
14	2,313	2,734	2,843	3,326	3,418	3,610	3,706	3,802	3,802	3,893
15	2,351	2,801	2,912	3,395	3,487	3,679	3,775	3,871	3,871	3,962
16	2,389	2,868	2,981	3,464	3,556	3,748	3,844	3,940	3,940	4,031
17	2,427	2,935	3,050	3,533	3,625	3,817	3,913	4,009	4,009	4,100
18	2,465	3,002	3,119	3,602	3,694	3,886	3,982	4,078	4,078	4,169
19	2,503	3,069	3,188	3,671	3,763	3,955	4,051	4,147	4,147	4,238
20	2,541	3,136	3,257	3,740	3,832	4,024	4,120	4,216	4,216	4,307
21	2,579	3,203	3,326	3,809	3,901	4,093	4,189	4,285	4,285	4,376
22	2,617	3,270	3,395	3,878	3,970	4,162	4,258	4,354	4,354	4,445
23	2,655	3,337	3,464	3,947	4,039	4,231	4,327	4,423	4,423	4,514
24	2,693	3,404	3,533	4,016	4,108	4,300	4,396	4,492	4,492	4,583
25	2,731	3,471	3,602	4,085	4,177	4,369	4,465	4,561	4,561	4,652
26	2,769	3,538	3,671	4,154	4,246	4,438	4,534	4,630	4,630	4,721
27	2,807	3,605	3,740	4,223	4,315	4,507	4,603	4,699	4,699	4,790
28	2,845	3,672	3,809	4,292	4,384	4,576	4,672	4,768	4,768	4,859
29	2,883	3,739	3,878	4,361	4,453	4,645	4,741	4,837	4,837	4,928
30	2,921	3,806	3,947	4,430	4,522	4,714	4,810	4,906	4,906	4,997
31	2,959	3,873	4,016	4,499	4,591	4,783	4,879	4,975	4,975	5,066
32	2,997	3,940	4,085	4,568	4,660	4,852	4,948	5,044	5,044	5,135
33	3,035	4,007	4,154	4,637	4,729	4,921	5,017	5,113	5,113	5,204
34	3,073	4,074	4,223	4,706	4,798	4,990	5,086	5,182	5,182	5,273
35	3,111	4,141	4,292	4,775	4,867	5,059	5,155	5,251	5,251	5,342

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

OSF
03/20/14
State Salary Schedules 15

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE TOTAL SALARY (BASIC PLUS EQUITY)
FOR THE 2014-15 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	29,698	30,402	30,749	32,675	33,528	35,487	36,344	37,201	37,962	39,088
1	30,064	30,797	31,146	33,262	34,115	36,075	36,932	37,788	38,549	39,675
2	30,431	31,192	31,543	33,850	34,703	36,662	37,519	38,376	39,137	40,263
3	30,797	31,587	31,940	34,438	35,290	37,250	38,107	38,963	39,724	40,850
4	31,407	32,226	32,581	35,269	36,122	38,082	38,939	39,795	40,556	41,682
5	31,773	32,621	32,978	35,857	36,710	38,669	39,526	40,383	41,144	42,270
6	32,139	33,016	33,375	36,444	37,297	39,257	40,114	40,970	41,731	42,857
7	32,505	33,412	33,772	37,032	37,885	39,844	40,701	41,558	42,319	43,445
8	32,871	33,807	34,170	37,619	38,472	40,432	41,289	42,145	42,906	44,032
9	33,237	34,202	34,567	38,207	39,060	41,019	41,876	42,733	43,494	44,620
10	33,604	34,597	34,964	38,796	39,648	41,608	42,465	43,322	44,082	45,208
11	33,970	34,992	35,361	39,383	40,236	42,196	43,052	43,909	44,670	45,796
12	34,336	35,387	35,758	39,971	40,823	42,783	43,640	44,497	45,257	46,383
13	34,702	35,782	36,155	40,558	41,411	43,371	44,227	45,084	45,845	46,971
14	35,068	36,177	36,552	41,146	41,998	43,958	44,815	45,672	46,432	47,558
15	35,434	36,572	36,949	41,733	42,586	44,546	45,402	46,259	47,020	48,146
16	35,800	36,967	37,346	42,321	43,173	45,133	45,990	46,847	47,607	48,733
17	36,166	37,363	37,743	42,908	43,761	45,721	46,578	47,434	48,195	49,321
18	36,532	37,758	38,141	43,496	44,349	46,308	47,165	48,022	48,783	49,909
19	36,898	38,153	38,538	44,083	44,936	46,896	47,753	48,609	49,370	50,496
20	37,264	38,548	38,935	44,671	45,524	47,483	48,340	49,197	49,958	51,084
21	37,631	38,943	39,332	45,258	46,111	48,071	48,928	49,784	50,545	51,671
22	37,997	39,338	39,729	45,846	46,699	48,658	49,515	50,372	51,133	52,259
23	38,363	39,733	40,126	46,434	47,286	49,246	50,103	50,959	51,720	52,846
24	38,729	40,128	40,523	47,021	47,874	49,834	50,690	51,547	52,308	53,434
25	39,095	40,523	40,920	47,609	48,461	50,421	51,278	52,135	52,895	54,021
26	39,461	40,918	41,317	48,196	49,049	51,009	51,865	52,722	53,483	54,609
27	39,827	41,313	41,714	48,784	49,636	51,596	52,453	53,310	54,070	55,196
28	40,193	41,709	42,111	49,371	50,224	52,184	53,040	53,897	54,658	55,784
29	40,559	42,104	42,509	49,959	50,811	52,771	53,628	54,485	55,245	56,371
30	40,925	42,499	42,906	50,546	51,399	53,359	54,215	55,072	55,833	56,959
31	41,292	42,894	43,303	51,134	51,987	53,946	54,803	55,660	56,420	57,546
32	41,658	43,289	43,700	51,721	52,574	54,534	55,391	56,247	57,008	58,134
33	42,024	43,684	44,097	52,309	53,162	55,121	55,978	56,835	57,596	58,722
34	42,390	44,079	44,494	52,896	53,749	55,709	56,566	57,422	58,183	59,309
35	42,756	44,474	44,891	53,484	54,337	56,296	57,153	58,010	58,771	59,897

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

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State Salary Schedules 15

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE BASIC PAY SCALE WITHOUT EQUITY
FOR THE 2014-15 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	1,660	1,681	1,723	1,776	1,829	1,892	1,924	1,997
1	1,692	1,714	1,755	1,808	1,862	1,925	1,956	2,030
2	1,725	1,746	1,788	1,841	1,894	1,957	1,989	2,062
3	1,757	1,779	1,821	1,874	1,927	1,990	2,022	2,095
4	1,790	1,812	1,853	1,906	1,959	2,023	2,054	2,129
5	1,823	1,844	1,886	1,939	1,992	2,055	2,087	2,161
6	1,855	1,877	1,920	1,972	2,025	2,088	2,120	2,194
7	1,889	1,909	1,952	2,004	2,057	2,121	2,152	2,227
8	1,922	1,942	1,985	2,037	2,090	2,153	2,185	2,259
9	1,954	1,975	2,018	2,071	2,123	2,186	2,217	2,292
10	1,987	2,008	2,050	2,103	2,155	2,220	2,251	2,325
11	2,020	2,041	2,083	2,136	2,188	2,252	2,284	2,357
12	2,052	2,074	2,115	2,169	2,222	2,285	2,316	2,390
13	2,085	2,106	2,148	2,201	2,254	2,317	2,349	2,423
14	2,118	2,139	2,181	2,234	2,287	2,350	2,382	2,455
15	2,150	2,172	2,213	2,266	2,319	2,383	2,414	2,488
16	2,183	2,204	2,246	2,299	2,352	2,415	2,447	2,521
17	2,215	2,237	2,280	2,332	2,385	2,448	2,480	2,554
18	2,248	2,270	2,312	2,364	2,417	2,481	2,512	2,587
19	2,282	2,302	2,345	2,397	2,450	2,513	2,545	2,619
20	2,314	2,335	2,378	2,431	2,483	2,546	2,578	2,653
21	2,347	2,367	2,410	2,463	2,515	2,579	2,610	2,687
22	2,380	2,401	2,443	2,496	2,548	2,612	2,644	2,719
23	2,412	2,434	2,476	2,529	2,582	2,646	2,678	2,753
24	2,445	2,466	2,508	2,561	2,614	2,680	2,711	2,787
25	2,478	2,499	2,541	2,594	2,648	2,712	2,745	2,819
26	2,510	2,532	2,573	2,628	2,682	2,746	2,777	2,853
27	2,543	2,564	2,606	2,660	2,714	2,778	2,811	2,886
28	2,576	2,597	2,640	2,694	2,748	2,812	2,845	2,920
29	2,608	2,631	2,673	2,726	2,781	2,846	2,877	2,954
30	2,642	2,663	2,707	2,760	2,814	2,878	2,911	2,987
31	2,675	2,697	2,741	2,794	2,848	2,912	2,945	3,020
32	2,709	2,730	2,773	2,827	2,880	2,946	2,977	3,054
33	2,743	2,763	2,807	2,861	2,914	2,978	3,011	3,087
34	2,775	2,797	2,841	2,895	2,948	3,012	3,045	3,120
35	2,809	2,831	2,873	2,927	2,980	3,046	3,078	3,154
36	2,843	2,864	2,907	2,961	3,015	3,079	3,112	3,186
37	2,875	2,898	2,941	2,995	3,049	3,113	3,145	3,220
38	2,909	2,930	2,973	3,027	3,081	3,146	3,178	3,254
39	2,943	2,964	3,007	3,061	3,115	3,179	3,212	3,286
40	2,975	2,998	3,040	3,094	3,149	3,213	3,245	3,320

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE EQUITY SUPPLEMENT PAY SCALE
FOR THE 2014-15 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	164	164	164	164	164	164	164	164
1	164	164	164	164	164	164	164	164
2	164	164	164	164	164	164	164	164
3	164	164	164	164	164	164	164	164
4	164	164	164	164	164	164	164	164
5	164	164	164	164	164	164	164	164
6	164	164	164	164	164	164	164	164
7	164	164	164	164	164	164	164	164
8	164	164	164	164	164	164	164	164
9	164	164	164	164	164	164	164	164
10	164	164	164	164	164	164	164	164
11	164	164	164	164	164	164	164	164
12	164	164	164	164	164	164	164	164
13	164	164	164	164	164	164	164	164
14	164	164	164	164	164	164	164	164
15	164	164	164	164	164	164	164	164
16	164	164	164	164	164	164	164	164
17	164	164	164	164	164	164	164	164
18	164	164	164	164	164	164	164	164
19	164	164	164	164	164	164	164	164
20	164	164	164	164	164	164	164	164
21	164	164	164	164	164	164	164	164
22	164	164	164	164	164	164	164	164
23	164	164	164	164	164	164	164	164
24	164	164	164	164	164	164	164	164
25	164	164	164	164	164	164	164	164
26	164	164	164	164	164	164	164	164
27	164	164	164	164	164	164	164	164
28	164	164	164	164	164	164	164	164
29	164	164	164	164	164	164	164	164
30	164	164	164	164	164	164	164	164
31	164	164	164	164	164	164	164	164
32	164	164	164	164	164	164	164	164
33	164	164	164	164	164	164	164	164
34	164	164	164	164	164	164	164	164
35	164	164	164	164	164	164	164	164
36	164	164	164	164	164	164	164	164
37	164	164	164	164	164	164	164	164
38	164	164	164	164	164	164	164	164
39	164	164	164	164	164	164	164	164
40	164	164	164	164	164	164	164	164

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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State Salary Schedules 15

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
TOTAL MINIMUM REQUIRED PAY SCALE (BASIC PLUS EQUITY)
FOR THE 2014-15 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	1,824	1,845	1,887	1,940	1,993	2,056	2,088	2,161
1	1,856	1,878	1,919	1,972	2,026	2,089	2,120	2,194
2	1,889	1,910	1,952	2,005	2,058	2,121	2,153	2,226
3	1,921	1,943	1,985	2,038	2,091	2,154	2,186	2,259
4	1,954	1,976	2,017	2,070	2,123	2,187	2,218	2,293
5	1,987	2,008	2,050	2,103	2,156	2,219	2,251	2,325
6	2,019	2,041	2,084	2,136	2,189	2,252	2,284	2,358
7	2,053	2,073	2,116	2,168	2,221	2,285	2,316	2,391
8	2,086	2,106	2,149	2,201	2,254	2,317	2,349	2,423
9	2,118	2,139	2,182	2,235	2,287	2,350	2,381	2,456
10	2,151	2,172	2,214	2,267	2,319	2,384	2,415	2,489
11	2,184	2,205	2,247	2,300	2,352	2,416	2,448	2,521
12	2,216	2,238	2,279	2,333	2,386	2,449	2,480	2,554
13	2,249	2,270	2,312	2,365	2,418	2,481	2,513	2,587
14	2,282	2,303	2,345	2,398	2,451	2,514	2,546	2,619
15	2,314	2,336	2,377	2,430	2,483	2,547	2,578	2,652
16	2,347	2,368	2,410	2,463	2,516	2,579	2,611	2,685
17	2,379	2,401	2,444	2,496	2,549	2,612	2,644	2,718
18	2,412	2,434	2,476	2,528	2,581	2,645	2,676	2,751
19	2,446	2,466	2,509	2,561	2,614	2,677	2,709	2,783
20	2,478	2,499	2,542	2,595	2,647	2,710	2,742	2,817
21	2,511	2,531	2,574	2,627	2,679	2,743	2,774	2,851
22	2,544	2,565	2,607	2,660	2,712	2,776	2,808	2,883
23	2,576	2,598	2,640	2,693	2,746	2,810	2,842	2,917
24	2,609	2,630	2,672	2,725	2,778	2,844	2,875	2,951
25	2,642	2,663	2,705	2,758	2,812	2,876	2,909	2,983
26	2,674	2,696	2,737	2,792	2,846	2,910	2,941	3,017
27	2,707	2,728	2,770	2,824	2,878	2,942	2,975	3,050
28	2,740	2,761	2,804	2,858	2,912	2,976	3,009	3,084
29	2,772	2,795	2,837	2,890	2,945	3,010	3,041	3,118
30	2,806	2,827	2,871	2,924	2,978	3,042	3,075	3,151
31	2,839	2,861	2,905	2,958	3,012	3,076	3,109	3,184
32	2,873	2,894	2,937	2,991	3,044	3,110	3,141	3,218
33	2,907	2,927	2,971	3,025	3,078	3,142	3,175	3,251
34	2,939	2,961	3,005	3,059	3,112	3,176	3,209	3,284
35	2,973	2,995	3,037	3,091	3,144	3,210	3,242	3,318
36	3,007	3,028	3,071	3,125	3,179	3,243	3,276	3,350
37	3,039	3,062	3,105	3,159	3,213	3,277	3,309	3,384
38	3,073	3,094	3,137	3,191	3,245	3,310	3,342	3,418
39	3,107	3,128	3,171	3,225	3,279	3,343	3,376	3,450
40	3,139	3,162	3,204	3,258	3,313	3,377	3,409	3,484

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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**PRINCIPALS AND ASSISTANT PRINCIPALS
STATE MINIMUM SALARY INCREMENT SCHEDULE
FOR THE 2014-15 YEAR**

Degree Classification	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
State Basic Salary	30,315	31,076	32,843	33,604	34,365	35,126	36,161

PRINCIPALS SALARY INCREMENT SCHEDULE								
Number Teachers Supervised	Rate	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
1 - 7	11.00%	3,335	3,418	3,613	3,696	3,780	3,864	3,978
8 - 14	11.50%	3,486	3,574	3,777	3,864	3,952	4,039	4,159
15 - 24	12.00%	3,638	3,729	3,941	4,032	4,124	4,215	4,339
25 - 38	12.50%	3,789	3,885	4,105	4,201	4,296	4,391	4,520
39 - 57	13.00%	3,941	4,040	4,270	4,369	4,467	4,566	4,701
58 - Up	13.50%	4,093	4,195	4,434	4,537	4,639	4,742	4,882

ASSISTANT PRINCIPALS SALARY INCREMENT SCHEDULE								
Number Teachers Supervised	Rate	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
1 - 7	5.50%	1,667	1,709	1,806	1,848	1,890	1,932	1,989
8 - 14	5.75%	1,743	1,787	1,888	1,932	1,976	2,020	2,079
15 - 24	6.00%	1,819	1,865	1,971	2,016	2,062	2,108	2,170
25 - 38	6.25%	1,895	1,942	2,053	2,100	2,148	2,195	2,260
39 - 57	6.50%	1,970	2,020	2,135	2,184	2,234	2,283	2,350
58 - Up	6.75%	2,046	2,098	2,217	2,268	2,320	2,371	2,441

Notes: (1) Reference - West Virginia Code §18A-4-3.

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**SUMMARY OF INCREASES TO TEACHERS
STATE BASIC SALARY SCHEDULE
1975-76 THROUGH 2014-15**

	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45(d)	Doc- torate	Exp. Incr.
Basic salary 1975-76	7,655	7,959	8,263	8,565	8,869	-	9,172	146
Basic salary increases:								
1976-77	1,000	1,000	1,000	1,000	1,000	-	1,000	-
1977-78	-	86	172	260	346	-	433	59
1978-79	-	110	220	330	440	-	550	52
1979-80	150	250	350	450	550	-	650	64
1980-81	950	950	950	950	950	-	950	-
1981-82	1,900	1,900	1,900	1,900	1,900	-	1,900	-
1982-83	-	-	-	-	-	-	-	-
1983-84	-	-	-	-	-	-	-	-
1984-85 (a)	800	800	800	800	800	-	800	40
1985-86 (b)	200	300	400	500	600	-	700	20
1986-87	600	600	600	600	600	-	600	-
1987-88	-	-	-	-	-	-	-	-
1988-89	-	-	-	-	-	-	-	-
1989-90 (c)	663	698	733	768	803	-	838	19
1990-91	2,000	2,000	2,000	2,000	2,000	-	2,000	-
1991-92	1,000	1,000	1,000	1,000	1,000	-	1,000	-
1992-93	2,000	2,000	2,973	2,973	2,973	-	3,238	-
1993-94	-	-	-	-	-	-	-	-
1994-95 (d)	500	500	500	500	500	24,066	1,235	40
1995-96	-	-	-	-	-	-	-	-
1996-97	500	500	500	500	500	500	500	25
1997-98	-	-	-	-	-	-	-	-
1998-99	756	756	756	756	756	756	756	-
1999-2000	756	756	756	756	756	756	756	-
2000-01	756	756	756	756	756	756	756	-
2001-02 (e)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
2002-03 (f)	804	804	804	804	804	804	804	36
2003-04	-	-	-	-	-	-	-	-
2004-05	-	-	-	-	-	-	-	-
2005-06 (g)	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-
2006-07 (g)	-	-	-	-	-	-	-	-
2007-08 (g)(h)	887	913	972	998	1,024	1,050	1,085	18
2008-09 (g)	1,600	1,600	1,600	1,600	1,600	1,600	1,600	-
2009-10	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-
2011-12	1,488	1,488	1,488	1,488	1,488	1,488	1,488	-
2012-13	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-
2014-15	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Total increase	22,660	23,117	24,580	25,039	25,496	35,126	26,989	373
Basic salary 2014-15	30,315	31,076	32,843	33,604	34,365	35,126	36,161	519
Annual experience increment:								
Years 1 - 3	519	519	519	519	519	519	519 (h)	
Year 4	763	763	763	763	763	763	763	
Years 5 - 35	519	519	519	519	519	519	519	
Max. years for increase	35	35	35	35	35	35	35	
Max incremental increase	18,394	18,394	18,394	18,394	18,394	18,394	18,394	
Basic salary with max exper- ience increment 2014-15	48,709	49,470	51,237	51,998	52,759	53,520	54,555	

Notes:

- (a) Salary equity began in 1984-85 with experience increment increases of \$69/yr; salaries shown do not include salary equity.
- (b) Classroom teachers with 20 years of teaching experience provided an additional \$600 annually.
- (c) The 5% increase in basic salaries in 1989-90 was provided the second half of the year.
- (d) MA+45 salary classification created beginning with the 1994-95 year.
- (e) In addition to the \$1,000 increase in basic salaries, the \$534 experience increment (\$465 basic salaries plus \$69 equity) was extended to those with 31 - 35 years of experience; all increases were made effective the 2nd quarter.
- (f) In addition to the \$804 increase in basic salaries, the experience increment was increased from \$534 to \$570 (\$501 basic salaries plus \$69 equity), and the \$570 experience increment was extended to those with 29 and 30 years of experience.
- (g) In addition to the \$1,350 increase in basic salary, effective the first day of the second quarter, the experience increment of \$570 (\$501 basic salary plus \$69 equity) was extended one year for the 2005-06 year, three years for the 2006-07 year, three additional years for the 2007-08 year, and the salary schedule was completely filled in from 1 - 35 years for the 2008-09 year.
- (h) In addition to the increases discussed in the preceding note, basic salaries increased by 3.5% for the 2007-08 year, which also increased the experience increment by \$17.54 per year, making the total experience increment \$588 per year (\$519 in basic salaries plus \$69 equity), except between the 3rd and 4th year where the total increase is \$832 (\$763 in basic salaries plus \$69 equity).
- (i) Basic salaries increased by \$1,488 for the 2011-12 year.
- (j) Basic salaries increased by \$1,000 for the 2014-15 year.

Salary History

**SUMMARY OF INCREASES TO SERVICE PERSONNEL
MONTHLY STATE BASIC PAY SCALE
1975-76 THROUGH 2014-15**

	----- Pay Grade -----								Exp. Incr.
	A	B	C	D	E	F	G	H	
Basic salary - 1975-76	350	370	410	460	510	570	600	670	10
Basic salary increases:									
1976-77	100	100	100	100	100	100	100	100	-
1977-78 (a)	25	25	25	25	25	25	25	25	-
1978-79	35	35	35	35	35	35	35	35	-
1979-80	28	28	28	28	28	28	28	28	3
1980-81	80	80	80	80	80	80	80	80	-
1981-82 (b)	56	56	56	56	56	56	56	56	5
1982-83	-	-	-	-	-	-	-	-	-
1983-84	-	-	-	-	-	-	-	-	-
1984-85 (c)	44	44	44	44	44	44	44	44	2
1985-86 (d)	44	44	44	44	44	44	44	44	-
1986-87	60	60	60	60	60	60	60	60	-
1987-88	-	-	-	-	-	-	-	-	-
1988-89	-	-	-	-	-	-	-	-	-
1989-90 (e)	27	27	27	27	27	27	27	27	2
1990-91	84	84	84	84	84	84	84	84	-
1991-92	17	17	17	17	17	17	17	17	-
1992-93	-	-	-	-	-	-	-	-	-
1993-94	-	-	-	-	-	-	-	-	-
1994-95 (f)	60	60	60	60	60	60	60	60	3
1995-96	--	--	--	--	--	--	--	--	-
1996-97	30	30	30	30	30	30	30	30	1
1997-98	-	-	-	-	-	-	-	-	-
1998-99 (g)	60	60	60	60	60	60	60	60	1
1999-2000 (h)	60	60	60	60	60	60	60	60	1
2000-01 (i)	60	60	60	60	60	60	60	60	1
2001-02 (j)	75	75	75	75	75	75	75	75	1
2002-03 (k)	71	71	71	71	71	71	71	71	1
2003-04	-	-	-	-	-	-	-	-	-
2004-05	-	-	-	-	-	-	-	-	-
2005-06	90	90	90	90	90	90	90	90	-
2006-07	-	-	-	-	-	-	-	-	-
2007-08 (m)	51	52	53	55	57	59	60	62	1
2008-09	70	70	70	70	70	70	70	70	-
2009-10	-	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-	-
2011-12 (n)	50	50	50	50	50	50	50	50	-
2012-13	-	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-	-
2014-15 (o)	33	33	34	35	36	37	38	39	-
Total increases	1,310	1,311	1,313	1,316	1,319	1,322	1,324	1,327	22
Basic salary 2014-15	1,660	1,681	1,723	1,776	1,829	1,892	1,924	1,997	32
Average annual experience increment:									
Years 1 - 40	32.88	32.93	32.93	32.95	33.00	33.03	33.03	33.08	(m)
Maximum years for increase	40	40	40	40	40	40	40	40	
Maximum incremental increase	1,312	1,317	1,317	1,318	1,320	1,321	1,321	1,323	
Basic salary with maximum experience increment 2014-15	2,975	2,998	3,040	3,094	3,149	3,213	3,245	3,320	

Notes:

- (a) Experience increment increase extended from 10 years to 13 years.
- (b) Experience increment increase extended from 13 years to 16 years.
- (c) Salary equity began in 1984-85; salaries shown do not include salary equity. Exp. Incr. extended from 16 years to 20 years.
- (d) Experience increment increase extended from 20 years to 25 years.
- (e) Experience increment increase extended from 25 years to 30 years. Additional \$10/month provided for a high school diploma or equivalent; increase in salary was provided in second half of year.
- (f) Additional \$10/month provided for 12 college hours or comparable training in a trade or vocational school and add'l \$10/month provided for working between 6pm and 5am, or which only \$5/month is funded by the State.
- (g) Experience increment increase extended from 30 years to 36 years.
- (h) Additional \$10/month pay for college or comparable training extended to 24, 36, and 48 hours.
- (i) Exp. increment increase extended from 36 to 40 years & add'l \$10/mo. pay for college or comparable trn. extended to 60 and 72 hrs.
- (j) In addition to the \$75/mo. increase in basic salaries, the experience increment was increased by \$1/mo, HS bonus increased to \$12/mo, and the \$10 educational bonuses were extended to 84, 96, 104, and 120 college hours or comparable training and to those with BA and MA degrees; all increases were made effective the 2nd quarter.
- (k) In addition to the \$71/month increase in basic salaries, educational bonuses were extended to include BA+15, MA+15, MA+30, MA+45, MA+60, and associate and doctorate degrees; bonuses for a college degree were increased to \$40/mo. for each degree level, and remaining bonuses were increased to \$11/mo.
- (l) Increase in basic salary made effective the first day of second quarter.
- (m) Basic salaries increased by 3.5% for the 2007-08 year, which also increased the experience increment by \$1.09 per month.
- (n) Basic salaries increased by 2.0% or \$500 minimum for the 2011-12 year.
- (o) Basic salaries increased by 2.0% for the 2014-15 year.

Salary History

**SERVICE PERSONNEL JOB TITLES
BY POSITION CODE AND PAY GRADE
FOR THE 2014-15 YEAR**

Pay Grade A:

501 Aide I
675 Cook I
681 Custodian I

Pay Grade B:

502 Aide II
528 Clerk I
533 WVEIS Data Entry & Admin. Clerk
547 Key Punch Operator
557 Printing Operator
601 Handyman
676 Cook II
682 Custodian II
686 Groundsman
688 Watchman

Pay Grade C:

503 Aide III
529 Clerk II
531 Clerk - Maintenance
532 Clerk - Warehouse
574 Audiovisual Technician
597 General Maintenance
613 Lubrication Man
677 Cook III
683 Custodian III

Pay Grade D:

504 Aide IV
522 Accountant I
530 Clerk - Mail
535 Secretary I
541 Switchboard Operator/Recpt.
549 Draftsman
551 Graphic Artist
555 Inventory Supervisor
559 Printing Supervisor
599 Glazier
655 Bus Operator
659 Truck Driver
672 Cafeteria Manger
684 Custodian IV

Pay Grade E:

506 ECCAT – Temporary Authorization
507 ECCAT – Permanent Authorization
518 Sign Support Specialist
523 Accountant II
527 Braille Specialist
536 Secretary II
545 Computer Operator
578 Carpenter I

Pay Grade E (Continued):

605 Heating & Air Cond. Mechanic I
623 Mechanic Assistant
635 Painter
638 Plumber I
652 School Bus Supervisor
657 Heavy Equipment Operator

Pay Grade F:

508 ECCAT – Paraprofessional Certificate
511 Licensed Practical Nurse
515 Paraprofessional
516 Educational Sign Language Interpreter I
519 Autism Mentor
524 Accountant III
526 Buyer
537 Secretary III
579 Carpenter II
583 Crew Leader
587 Electrician I
591 Electronic Technician I
617 Machinist
625 Mechanic
631 Office Equipment Repairman I
641 Roofing/Sheet Metal Mechanic
644 Welder

Pay Grade G:

517 Educational Sign Language Interpreter II
525 Auditor
538 Executive Secretary
560 Accounts Payable Supervisor
561 Payroll Supervisor
576 Cabinet Maker
581 Chief Mechanic
588 Electrician II
592 Electronic Technician II
595 Foreman
606 Heating & Air Cond. Mechanic II
609 Locksmith
619 Mason
633 Office Equip. Repairman II
639 Plumber II
670 Food Services Supervisor
690 Sanitation Plant Operator

Pay Grade H:

521 Director/Coordinator of Services
546 Programmer
570 Supervisor of Maintenance
650 Supervisor of Transportation

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SCHOOL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PUBLIC SCHOOLS
2014-15 YEAR**

County	Elementary	Middle	High	Vocational	Alternative	Total
Barbour	5	3	1	-	-	9
Berkeley	22	6	4	1 (1)	-	33
Boone	10	2	3	1	-	16
Braxton	6	1	1	-	-	8
Brooke	7	2	1	-	-	10
Cabell	19	4	2	1	1	27
Calhoun	2	-	1	1 (1)	-	4
Clay	4	1	1	-	-	6
Doddridge	2	1	1	-	-	4
Fayette	10	2	5	1	-	18
Gilmer	4	-	1	-	-	5
Grant	2	-	2	1 (1)	-	5
Greenbrier	9	2	2	1	-	14
Hampshire	6	2	1	-	-	9
Hancock	3	2	2	1	-	8
Hardy	2	2	2	-	-	6
Harrison	13	5	5	1 (1)	2	26
Jackson	8	2	2	1 (1)	-	13
Jefferson	11	4	2	-	-	17
Kanawha	44	13	8	3	1	69
Lewis	4	1	1	-	-	6
Lincoln	3	4	1	-	-	8
Logan	11	3	3	1	-	18
Marion	10	7	3	1	-	21
Marshall	8	2	2	1	1	14
Mason	7	-	3	1	-	11
McDowell	6	2	2	1	-	11
Mercer	17	4	4	1	-	26
Mineral	8	2	2	1	1	14
Mingo	3	6	2	1	-	12
Monongalia	11	4	3	1	-	19
Monroe	1	2	1	1	-	5
Morgan	5	1	2	-	-	8
Nicholas	10	2	2	1	-	15
Ohio	8	4	1	-	-	13
Pendleton	3	-	1	-	-	4
Pleasants	2	1	1	1 (1)	-	5
Pocahontas	2	2	1	-	-	5
Preston	3	7	1	-	-	11
Putnam	14	4	4	1	-	23
Raleigh	19	5	4	1	-	29
Randolph	9	1	4	1	1	16
Ritchie	4	1	1	-	-	6
Roane	2	3	1	-	-	6
Summers	3	1	1	-	-	5
Taylor	3	1	1	-	-	5
Tucker	0	2	1	-	-	3
Tyler	2	1	1	-	-	4
Upshur	7	1	1	1 (1)	-	10
Wayne	11	6	3	-	-	20
Webster	1	2	1	-	-	4
Wetzel	2	3	4	-	-	9
Wirt	1	1	1	-	-	3
Wood	19	5	3	1	-	28
Wyoming	3	8	2	1	-	14
Total	411	153	116	31	7	718

Note: (1) The vocational schools indicated are the seven multi-county vocational centers (MVCVs) created by the State Board, but are reported in the districts that serve as the MVCVs' fiscal agents.

OSF
03/30/16
No. of Schools 15

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
2014-15 YEAR**

County	Headcount Enrollment		Primary		Total		Total	Average	Average	Average
	PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Primary & High Schools	Students/ Primary Schools	Students/ High Schools	Students/ All Schools
Barbour	1,764	685	5	3	8	1	9	220.50	685.00	272.11
Berkeley	13,517	5,151	22	6	28	4	32	482.75	1,287.75	583.38
Boone	3,205	1,244	10	2	12	3	15	267.08	414.67	296.60
Braxton	1,517	610	6	1	7	1	8	216.71	610.00	265.88
Brooke	2,143	988	7	2	9	1	10	238.11	988.00	313.10
Cabell	9,592	3,612	19	4	23	2	25	417.04	1,806.00	528.16
Calhoun	772	294	2	-	2	1	3	386.00	294.00	355.33
Clay	1,439	539	4	1	5	1	6	287.80	539.00	329.67
Doddridge	814	346	2	1	3	1	4	271.33	346.00	290.00
Fayette	4,798	1,990	10	2	12	5	17	399.83	398.00	399.29
Gilmer	628	276	4	-	4	1	5	157.00	276.00	180.80
Grant	1,239	561	2	-	2	2	4	619.50	280.50	450.00
Greenbrier	3,616	1,543	9	2	11	2	13	328.73	771.50	396.85
Hampshire	2,344	1,074	6	2	8	1	9	293.00	1,074.00	379.78
Hancock	3,020	1,150	3	2	5	2	7	604.00	575.00	595.71
Hardy	1,714	638	2	2	4	2	6	428.50	319.00	392.00
Harrison	7,843	3,104	13	5	18	5	23	435.72	620.80	475.96
Jackson	3,510	1,392	8	2	10	2	12	351.00	696.00	408.50
Jefferson	6,520	2,546	11	4	15	2	17	434.67	1,273.00	533.29
Kanawha	19,883	8,053	44	13	57	8	65	348.82	1,006.63	429.78
Lewis	1,816	760	4	1	5	1	6	363.20	760.00	429.33
Lincoln	2,793	918	3	4	7	1	8	399.00	918.00	463.88
Logan	4,244	1,912	11	3	14	3	17	303.14	637.33	362.12
Marion	5,850	2,318	10	7	17	3	20	344.12	772.67	408.40
Marshall	3,327	1,364	8	2	10	2	12	332.70	682.00	390.92
Mason	3,027	1,224	7	-	7	3	10	432.43	408.00	425.10
McDowell	2,464	953	6	2	8	2	10	308.00	476.50	341.70
Mercer	6,782	2,679	17	4	21	4	25	322.95	669.75	378.44
Mineral	2,940	1,252	8	2	10	2	12	294.00	626.00	349.33
Mingo	3,217	1,134	3	6	9	2	11	357.44	567.00	395.55
Monongalia	8,065	3,231	11	4	15	3	18	537.67	1,077.00	627.56
Monroe	1,317	522	1	2	3	1	4	439.00	522.00	459.75
Morgan	1,683	822	5	1	6	2	8	280.50	411.00	313.13
Nicholas	2,821	1,132	10	2	12	2	14	235.08	566.00	282.36
Ohio	3,904	1,549	8	4	12	1	13	325.33	1,549.00	419.46
Pendleton	663	283	3	-	3	1	4	221.00	283.00	236.50
Pleasants	821	391	2	1	3	1	4	273.67	391.00	303.00
Pocahontas	759	315	2	2	4	1	5	189.75	315.00	214.80
Preston	3,318	1,265	3	7	10	1	11	331.80	1,265.00	416.64
Putnam	6,882	2,910	14	4	18	4	22	382.33	727.50	445.09
Raleigh	9,014	3,414	19	5	24	4	28	375.58	853.50	443.86
Randolph	2,977	1,096	9	1	10	4	14	297.70	274.00	290.93
Ritchie	1,079	421	4	1	5	1	6	215.80	421.00	250.00
Roane	1,669	709	2	3	5	1	6	333.80	709.00	396.33
Summers	1,232	403	3	1	4	1	5	308.00	403.00	327.00
Taylor	1,752	654	3	1	4	1	5	438.00	654.00	481.20
Tucker	699	324	-	2	2	1	3	349.50	324.00	341.00
Tyler	891	413	2	1	3	1	4	297.00	413.00	326.00
Upshur	2,826	1,006	7	1	8	1	9	353.25	1,006.00	425.78
Wayne	5,231	2,181	11	6	17	3	20	307.71	727.00	370.60
Webster	1,040	398	1	2	3	1	4	346.67	398.00	359.50
Wetzel	1,886	843	2	3	5	4	9	377.20	210.75	303.22
Wirt	724	315	1	1	2	1	3	362.00	315.00	346.33
Wood	9,389	3,870	19	5	24	3	27	391.21	1,290.00	491.07
Wyoming	2,935	1,207	3	8	11	2	13	266.82	603.50	318.62
Total	199,915	79,984	411	153	564	116	680	354.46	689.52	411.62

Note: The number of schools reflected above excludes the 31 vocational schools and the 7 alternative schools.

OSF
03/30/16
Students per School 15

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/PRIMARY SCHOOL
2014-15 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total			Average Students/ Primary Schools	Average Students/ High Schools	Average Students/ All Schools
		Pre K - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools			
1	Grant	1,239	561	2	-	2	2	4	619.50	280.50	450.00
2	Hancock	3,020	1,150	3	2	5	2	7	604.00	575.00	595.71
3	Monongalia	8,065	3,231	11	4	15	3	18	537.67	1,077.00	627.56
4	Berkeley	13,517	5,151	22	6	28	4	32	482.75	1,287.75	583.38
5	Monroe	1,317	522	1	2	3	1	4	439.00	522.00	459.75
6	Taylor	1,752	654	3	1	4	1	5	438.00	654.00	481.20
7	Harrison	7,843	3,104	13	5	18	5	23	435.72	620.80	475.96
8	Jefferson	6,520	2,546	11	4	15	2	17	434.67	1,273.00	533.29
9	Mason	3,027	1,224	7	-	7	3	10	432.43	408.00	425.10
10	Hardy	1,714	638	2	2	4	2	6	428.50	319.00	392.00
11	Cabell	9,592	3,612	19	4	23	2	25	417.04	1,806.00	528.16
12	Fayette	4,798	1,990	10	2	12	5	17	399.83	398.00	399.29
13	Lincoln	2,793	918	3	4	7	1	8	399.00	918.00	463.88
14	Wood	9,389	3,870	19	5	24	3	27	391.21	1,290.00	491.07
15	Calhoun	772	294	2	-	2	1	3	386.00	294.00	355.33
16	Putnam	6,882	2,910	14	4	18	4	22	382.33	727.50	445.09
17	Wetzel	1,886	843	2	3	5	4	9	377.20	210.75	303.22
18	Raleigh	9,014	3,414	19	5	24	4	28	375.58	853.50	443.86
19	Lewis	1,816	760	4	1	5	1	6	363.20	760.00	429.33
20	Wirt	724	315	1	1	2	1	3	362.00	315.00	346.33
21	Mingo	3,217	1,134	3	6	9	2	11	357.44	567.00	395.55
22	Upshur	2,826	1,006	7	1	8	1	9	353.25	1,006.00	425.78
23	Jackson	3,510	1,392	8	2	10	2	12	351.00	696.00	408.50
24	Tucker	699	324	-	2	2	1	3	349.50	324.00	341.00
25	Kanawha	19,883	8,053	44	13	57	8	65	348.82	1,006.63	429.78
26	Webster	1,040	398	1	2	3	1	4	346.67	398.00	359.50
27	Marion	5,850	2,318	10	7	17	3	20	344.12	772.67	408.40
28	Roane	1,669	709	2	3	5	1	6	333.80	709.00	396.33
29	Marshall	3,327	1,364	8	2	10	2	12	332.70	682.00	390.92
30	Preston	3,318	1,265	3	7	10	1	11	331.80	1,265.00	416.64
31	Greenbrier	3,616	1,543	9	2	11	2	13	328.73	771.50	396.85
32	Ohio	3,904	1,549	8	4	12	1	13	325.33	1,549.00	419.46
33	Mercer	6,782	2,679	17	4	21	4	25	322.95	669.75	378.44
34	McDowell	2,464	953	6	2	8	2	10	308.00	476.50	341.70
35	Summers	1,232	403	3	1	4	1	5	308.00	403.00	327.00
36	Wayne	5,231	2,181	11	6	17	3	20	307.71	727.00	370.60
37	Logan	4,244	1,912	11	3	14	3	17	303.14	637.33	362.12
38	Randolph	2,977	1,096	9	1	10	4	14	297.70	274.00	290.93
39	Tyler	891	413	2	1	3	1	4	297.00	413.00	326.00
40	Mineral	2,940	1,252	8	2	10	2	12	294.00	626.00	349.33
41	Hampshire	2,344	1,074	6	2	8	1	9	293.00	1,074.00	379.78
42	Clay	1,439	539	4	1	5	1	6	287.80	539.00	329.67
43	Morgan	1,683	822	5	1	6	2	8	280.50	411.00	313.13
44	Pleasants	821	391	2	1	3	1	4	273.67	391.00	303.00
45	Doddridge	814	346	2	1	3	1	4	271.33	346.00	290.00
46	Boone	3,205	1,244	10	2	12	3	15	267.08	414.67	296.60
47	Wyoming	2,935	1,207	3	8	11	2	13	266.82	603.50	318.62
48	Brooke	2,143	988	7	2	9	1	10	238.11	988.00	313.10
49	Nicholas	2,821	1,132	10	2	12	2	14	235.08	566.00	282.36
50	Pendleton	663	283	3	-	3	1	4	221.00	283.00	236.50
51	Barbour	1,764	685	5	3	8	1	9	220.50	685.00	272.11
52	Braxton	1,517	610	6	1	7	1	8	216.71	610.00	265.88
53	Ritchie	1,079	421	4	1	5	1	6	215.80	421.00	250.00
54	Pocahontas	759	315	2	2	4	1	5	189.75	315.00	214.80
55	Gilmer	628	276	4	-	4	1	5	157.00	276.00	180.80
-	Total	199,915	79,984	411	153	564	116	680	354.46	689.52	411.62

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/HIGH SCHOOLS
2014-15 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total			Average	Average	Average
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools	Students/ Primary Schools	Students/ High Schools	Students/ All Schools
1	Cabell	9,592	3,612	19	4	23	2	25	417.04	1,806.00	528.16
2	Ohio	3,904	1,549	8	4	12	1	13	325.33	1,549.00	419.46
3	Wood	9,389	3,870	19	5	24	3	27	391.21	1,290.00	491.07
4	Berkeley	13,517	5,151	22	6	28	4	32	482.75	1,287.75	583.38
5	Jefferson	6,520	2,546	11	4	15	2	17	434.67	1,273.00	533.29
6	Preston	3,318	1,265	3	7	10	1	11	331.80	1,265.00	416.64
7	Monongalia	8,065	3,231	11	4	15	3	18	537.67	1,077.00	627.56
8	Hampshire	2,344	1,074	6	2	8	1	9	293.00	1,074.00	379.78
9	Kanawha	19,883	8,053	44	13	57	8	65	348.82	1,006.63	429.78
10	Upshur	2,826	1,006	7	1	8	1	9	353.25	1,006.00	425.78
11	Brooke	2,143	988	7	2	9	1	10	238.11	988.00	313.10
12	Lincoln	2,793	918	3	4	7	1	8	399.00	918.00	463.88
13	Raleigh	9,014	3,414	19	5	24	4	28	375.58	853.50	443.86
14	Marion	5,850	2,318	10	7	17	3	20	344.12	772.67	408.40
15	Greenbrier	3,616	1,543	9	2	11	2	13	328.73	771.50	396.85
16	Lewis	1,816	760	4	1	5	1	6	363.20	760.00	429.33
17	Putnam	6,882	2,910	14	4	18	4	22	382.33	727.50	445.09
18	Wayne	5,231	2,181	11	6	17	3	20	307.71	727.00	370.60
19	Roane	1,669	709	2	3	5	1	6	333.80	709.00	396.33
20	Jackson	3,510	1,392	8	2	10	2	12	351.00	696.00	408.50
21	Barbour	1,764	685	5	3	8	1	9	220.50	685.00	272.11
22	Marshall	3,327	1,364	8	2	10	2	12	332.70	682.00	390.92
23	Mercer	6,782	2,679	17	4	21	4	25	322.95	669.75	378.44
24	Taylor	1,752	654	3	1	4	1	5	438.00	654.00	481.20
25	Logan	4,244	1,912	11	3	14	3	17	303.14	637.33	362.12
26	Mineral	2,940	1,252	8	2	10	2	12	294.00	626.00	349.33
27	Harrison	7,843	3,104	13	5	18	5	23	435.72	620.80	475.96
28	Braxton	1,517	610	6	1	7	1	8	216.71	610.00	265.88
29	Wyoming	2,935	1,207	3	8	11	2	13	266.82	603.50	318.62
30	Hancock	3,020	1,150	3	2	5	2	7	604.00	575.00	595.71
31	Mingo	3,217	1,134	3	6	9	2	11	357.44	567.00	395.55
32	Nicholas	2,821	1,132	10	2	12	2	14	235.08	566.00	282.36
33	Clay	1,439	539	4	1	5	1	6	287.80	539.00	329.67
34	Monroe	1,317	522	1	2	3	1	4	439.00	522.00	459.75
35	McDowell	2,464	953	6	2	8	2	10	308.00	476.50	341.70
36	Ritchie	1,079	421	4	1	5	1	6	215.80	421.00	250.00
37	Boone	3,205	1,244	10	2	12	3	15	267.08	414.67	296.60
38	Tyler	891	413	2	1	3	1	4	297.00	413.00	326.00
39	Morgan	1,683	822	5	1	6	2	8	280.50	411.00	313.13
40	Mason	3,027	1,224	7	-	7	3	10	432.43	408.00	425.10
41	Summers	1,232	403	3	1	4	1	5	308.00	403.00	327.00
42	Fayette	4,798	1,990	10	2	12	5	17	399.83	398.00	399.29
43	Webster	1,040	398	1	2	3	1	4	346.67	398.00	359.50
44	Pleasants	821	391	2	1	3	1	4	273.67	391.00	303.00
45	Doddridge	814	346	2	1	3	1	4	271.33	346.00	290.00
46	Tucker	699	324	-	2	2	1	3	349.50	324.00	341.00
47	Hardy	1,714	638	2	2	4	2	6	428.50	319.00	392.00
48	Pocahontas	759	315	2	2	4	1	5	189.75	315.00	214.80
49	Wirt	724	315	1	1	2	1	3	362.00	315.00	346.33
50	Calhoun	772	294	2	-	2	1	3	386.00	294.00	355.33
51	Pendleton	663	283	3	-	3	1	4	221.00	283.00	236.50
52	Grant	1,239	561	2	-	2	2	4	619.50	280.50	450.00
53	Gilmer	628	276	4	-	4	1	5	157.00	276.00	180.80
54	Randolph	2,977	1,096	9	1	10	4	14	297.70	274.00	290.93
55	Wetzel	1,886	843	2	3	5	4	9	377.20	210.75	303.22
-	Total	199,915	79,984	411	153	564	116	680	354.46	689.52	411.62

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/ALL SCHOOLS
2014-15 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total			Average	Average	Average
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools	Students/ Primary Schools	Students/ High Schools	
1	Monongalia	8,065	3,231	11	4	15	3	18	537.67	1,077.00	627.56
2	Hancock	3,020	1,150	3	2	5	2	7	604.00	575.00	595.71
3	Berkeley	13,517	5,151	22	6	28	4	32	482.75	1,287.75	583.38
4	Jefferson	6,520	2,546	11	4	15	2	17	434.67	1,273.00	533.29
5	Cabell	9,592	3,612	19	4	23	2	25	417.04	1,806.00	528.16
6	Wood	9,389	3,870	19	5	24	3	27	391.21	1,290.00	491.07
7	Taylor	1,752	654	3	1	4	1	5	438.00	654.00	481.20
8	Harrison	7,843	3,104	13	5	18	5	23	435.72	620.80	475.96
9	Lincoln	2,793	918	3	4	7	1	8	399.00	918.00	463.88
10	Monroe	1,317	522	1	2	3	1	4	439.00	522.00	459.75
11	Grant	1,239	561	2	-	2	2	4	619.50	280.50	450.00
12	Putnam	6,882	2,910	14	4	18	4	22	382.33	727.50	445.09
13	Raleigh	9,014	3,414	19	5	24	4	28	375.58	853.50	443.86
14	Kanawha	19,883	8,053	44	13	57	8	65	348.82	1,006.63	429.78
15	Lewis	1,816	760	4	1	5	1	6	363.20	760.00	429.33
16	Upshur	2,826	1,006	7	1	8	1	9	353.25	1,006.00	425.78
17	Mason	3,027	1,224	7	-	7	3	10	432.43	408.00	425.10
18	Ohio	3,904	1,549	8	4	12	1	13	325.33	1,549.00	419.46
19	Preston	3,318	1,265	3	7	10	1	11	331.80	1,265.00	416.64
20	Jackson	3,510	1,392	8	2	10	2	12	351.00	696.00	408.50
21	Marion	5,850	2,318	10	7	17	3	20	344.12	772.67	408.40
22	Fayette	4,798	1,990	10	2	12	5	17	399.83	398.00	399.29
23	Greenbrier	3,616	1,543	9	2	11	2	13	328.73	771.50	396.85
24	Roane	1,669	709	2	3	5	1	6	333.80	709.00	396.33
25	Mingo	3,217	1,134	3	6	9	2	11	357.44	567.00	395.55
26	Hardy	1,714	638	2	2	4	2	6	428.50	319.00	392.00
27	Marshall	3,327	1,364	8	2	10	2	12	332.70	682.00	390.92
28	Hampshire	2,344	1,074	6	2	8	1	9	293.00	1,074.00	379.78
29	Mercer	6,782	2,679	17	4	21	4	25	322.95	669.75	378.44
30	Wayne	5,231	2,181	11	6	17	3	20	307.71	727.00	370.60
31	Logan	4,244	1,912	11	3	14	3	17	303.14	637.33	362.12
32	Webster	1,040	398	1	2	3	1	4	346.67	398.00	359.50
33	Calhoun	772	294	2	-	2	1	3	386.00	294.00	355.33
34	Mineral	2,940	1,252	8	2	10	2	12	294.00	626.00	349.33
35	Wirt	724	315	1	1	2	1	3	362.00	315.00	346.33
36	McDowell	2,464	953	6	2	8	2	10	308.00	476.50	341.70
37	Tucker	699	324	-	2	2	1	3	349.50	324.00	341.00
38	Clay	1,439	539	4	1	5	1	6	287.80	539.00	329.67
39	Summers	1,232	403	3	1	4	1	5	308.00	403.00	327.00
40	Tyler	891	413	2	1	3	1	4	297.00	413.00	326.00
41	Wyoming	2,935	1,207	3	8	11	2	13	266.82	603.50	318.62
42	Morgan	1,683	822	5	1	6	2	8	280.50	411.00	313.13
43	Brooke	2,143	988	7	2	9	1	10	238.11	988.00	313.10
44	Wetzel	1,886	843	2	3	5	4	9	377.20	210.75	303.22
45	Pleasants	821	391	2	1	3	1	4	273.67	391.00	303.00
46	Boone	3,205	1,244	10	2	12	3	15	267.08	414.67	296.60
47	Randolph	2,977	1,096	9	1	10	4	14	297.70	274.00	290.93
48	Doddridge	814	346	2	1	3	1	4	271.33	346.00	290.00
49	Nicholas	2,821	1,132	10	2	12	2	14	235.08	566.00	282.36
50	Barbour	1,764	685	5	3	8	1	9	220.50	685.00	272.11
51	Braxton	1,517	610	6	1	7	1	8	216.71	610.00	265.88
52	Ritchie	1,079	421	4	1	5	1	6	215.80	421.00	250.00
53	Pendleton	663	283	3	-	3	1	4	221.00	283.00	236.50
54	Pocahontas	759	315	2	2	4	1	5	189.75	315.00	214.80
55	Gilmer	628	276	4	-	4	1	5	157.00	276.00	180.80
-	Total	199,915	79,984	411	153	564	116	680	354.46	689.52	411.62

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**STUDENT
TRANSPORTATION
DATA**

**COUNTY BOARDS OF EDUCATION
COMPARISON OF PUPILS TRANSPORTED TO ENROLLMENT
FOR THE 2014-15 YEAR**

County	Headcount Enrollment 2014-15	No. of Pupils Transported 2014-15	Difference	Percent Transported
Barbour	2,449	1,812	(637)	73.99%
Berkeley	18,668	17,766	(902)	95.17%
Boone	4,449	3,894	(555)	87.53%
Braxton	2,127	1,577	(550)	74.14%
Brooke	3,131	2,072	(1,059)	66.18%
Cabell	13,204	10,546	(2,658)	79.87%
Calhoun	1,066	905	(161)	84.90%
Clay	1,978	1,953	(25)	98.74%
Doddridge	1,160	1,016	(144)	87.59%
Fayette	6,788	6,041	(747)	89.00%
Gilmer	904	777	(127)	85.95%
Grant	1,800	1,592	(208)	88.44%
Greenbrier	5,159	3,953	(1,206)	76.62%
Hampshire	3,418	3,052	(366)	89.29%
Hancock	4,170	4,016	(154)	96.31%
Hardy	2,352	1,749	(603)	74.36%
Harrison	10,947	7,024	(3,923)	64.16%
Jackson	4,902	3,463	(1,439)	70.64%
Jefferson	9,066	6,764	(2,302)	74.61%
Kanawha	27,936	23,305	(4,631)	83.42%
Lewis	2,576	2,205	(371)	85.60%
Lincoln	3,711	2,830	(881)	76.26%
Logan	6,156	4,428	(1,728)	71.93%
Marion	8,168	6,633	(1,535)	81.21%
Marshall	4,691	3,292	(1,399)	70.18%
Mason	4,251	3,490	(761)	82.10%
McDowell	3,417	2,420	(997)	70.82%
Mercer	9,461	6,361	(3,100)	67.23%
Mineral	4,192	3,696	(496)	88.17%
Mingo	4,351	3,452	(899)	79.34%
Monongalia	11,296	9,592	(1,704)	84.92%
Monroe	1,839	1,553	(286)	84.45%
Morgan	2,505	1,645	(860)	65.67%
Nicholas	3,953	2,804	(1,149)	70.93%
Ohio	5,453	3,700	(1,753)	67.85%
Pendleton	946	858	(88)	90.70%
Pleasants	1,212	1,073	(139)	88.53%
Pocahontas	1,074	910	(164)	84.73%
Preston	4,583	3,726	(857)	81.30%
Putnam	9,792	7,832	(1,960)	79.98%
Raleigh	12,428	9,212	(3,216)	74.12%
Randolph	4,073	2,505	(1,568)	61.50%
Ritchie	1,500	1,187	(313)	79.13%
Roane	2,378	1,929	(449)	81.12%
Summers	1,635	1,411	(224)	86.30%
Taylor	2,406	1,696	(710)	70.49%
Tucker	1,023	1,018	(5)	99.51%
Tyler	1,304	1,230	(74)	94.33%
Upshur	3,832	3,028	(804)	79.02%
Wayne	7,412	5,260	(2,152)	70.97%
Webster	1,438	1,225	(213)	85.19%
Wetzel	2,729	1,860	(869)	68.16%
Wirt	1,039	845	(194)	81.33%
Wood	13,259	9,885	(3,374)	74.55%
Wyoming	4,142	3,782	(360)	91.31%
State	279,899	221,850	(58,049)	79.26%

OSF
12/04/15
Students Transported 15

**COUNTY BOARDS OF EDUCATION
COMPARISON OF PUPILS TRANSPORTED TO ENROLLMENT
ARRANGED IN DESCENDING ORDER BY PERCENT DIFFERENCE
FOR THE 2014-15 YEAR**

Ct.	County	Headcount Enrollment 2014-15	No. of Pupils Transported 2014-15	Difference	Percent Transported
1	Tucker	1,023	1,018	(5)	99.51%
2	Clay	1,978	1,953	(25)	98.74%
3	Hancock	4,170	4,016	(154)	96.31%
4	Berkeley	18,668	17,766	(902)	95.17%
5	Tyler	1,304	1,230	(74)	94.33%
6	Wyoming	4,142	3,782	(360)	91.31%
7	Pendleton	946	858	(88)	90.70%
8	Hampshire	3,418	3,052	(366)	89.29%
9	Fayette	6,788	6,041	(747)	89.00%
10	Pleasants	1,212	1,073	(139)	88.53%
11	Grant	1,800	1,592	(208)	88.44%
12	Mineral	4,192	3,696	(496)	88.17%
13	Doddridge	1,160	1,016	(144)	87.59%
14	Boone	4,449	3,894	(555)	87.53%
15	Summers	1,635	1,411	(224)	86.30%
16	Gilmer	904	777	(127)	85.95%
17	Lewis	2,576	2,205	(371)	85.60%
18	Webster	1,438	1,225	(213)	85.19%
19	Monongalia	11,296	9,592	(1,704)	84.92%
20	Calhoun	1,066	905	(161)	84.90%
21	Pocahontas	1,074	910	(164)	84.73%
22	Monroe	1,839	1,553	(286)	84.45%
23	Kanawha	27,936	23,305	(4,631)	83.42%
24	Mason	4,251	3,490	(761)	82.10%
25	Wirt	1,039	845	(194)	81.33%
26	Preston	4,583	3,726	(857)	81.30%
27	Marion	8,168	6,633	(1,535)	81.21%
28	Roane	2,378	1,929	(449)	81.12%
29	Putnam	9,792	7,832	(1,960)	79.98%
30	Cabell	13,204	10,546	(2,658)	79.87%
31	Mingo	4,351	3,452	(899)	79.34%
32	Ritchie	1,500	1,187	(313)	79.13%
33	Upshur	3,832	3,028	(804)	79.02%
34	Greenbrier	5,159	3,953	(1,206)	76.62%
35	Lincoln	3,711	2,830	(881)	76.26%
36	Jefferson	9,066	6,764	(2,302)	74.61%
37	Wood	13,259	9,885	(3,374)	74.55%
38	Hardy	2,352	1,749	(603)	74.36%
39	Braxton	2,127	1,577	(550)	74.14%
40	Raleigh	12,428	9,212	(3,216)	74.12%
41	Barbour	2,449	1,812	(637)	73.99%
42	Logan	6,156	4,428	(1,728)	71.93%
43	Wayne	7,412	5,260	(2,152)	70.97%
44	Nicholas	3,953	2,804	(1,149)	70.93%
45	McDowell	3,417	2,420	(997)	70.82%
46	Jackson	4,902	3,463	(1,439)	70.64%
47	Taylor	2,406	1,696	(710)	70.49%
48	Marshall	4,691	3,292	(1,399)	70.18%
49	Wetzel	2,729	1,860	(869)	68.16%
50	Ohio	5,453	3,700	(1,753)	67.85%
51	Mercer	9,461	6,361	(3,100)	67.23%
52	Brooke	3,131	2,072	(1,059)	66.18%
53	Morgan	2,505	1,645	(860)	65.67%
54	Harrison	10,947	7,024	(3,923)	64.16%
55	Randolph	4,073	2,505	(1,568)	61.50%
-	State	279,899	221,850	(58,049)	79.26%

OSF

12/04/15

Students Transported 15

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOL BUSES OPERATED AND
PERCENT OF SPARE BUSES TO REGULAR BUSES
AS OF JUNE 30, 2015**

County	Conven. Regular	Conven. Spare	Conven. Spec Ed	Transit Regular	Transit Spare	Transit Spec Ed	Total Active Buses	Total Spares	Total Buses	Pct. Spares To Regular
Barbour	25	7	5	2	-	-	32	7	39	21.88%
Berkeley	156	50	48	-	-	-	204	50	254	24.51%
Boone	37	17	5	4	1	-	46	18	64	39.13%
Braxton	14	9	2	6	-	-	22	9	31	40.91%
Brooke	26	13	7	-	-	-	33	13	46	39.39%
Cabell	54	28	18	35	13	-	107	41	148	38.32%
Calhoun	17	7	2	-	-	-	19	7	26	36.84%
Clay	33	6	3	-	-	-	36	6	42	16.67%
Doddridge	18	8	2	-	1	-	20	9	29	45.00%
Fayette	65	27	8	-	-	-	73	27	100	36.99%
Gilmer	10	5	4	-	-	-	14	5	19	35.71%
Grant	13	12	2	4	3	-	19	15	34	78.95%
Greenbrier	66	26	5	-	-	-	71	26	97	36.62%
Hampshire	29	10	5	18	5	-	52	15	67	28.85%
Hancock	35	9	8	-	1	-	43	10	53	23.26%
Hardy	24	10	3	3	2	-	30	12	42	40.00%
Harrison	74	18	13	10	2	-	97	20	117	20.62%
Jackson	50	18	7	-	-	-	57	18	75	31.58%
Jefferson	66	31	18	10	2	-	94	33	127	35.11%
Kanawha	133	39	29	-	-	-	162	39	201	24.07%
Lewis	34	10	2	-	-	-	36	10	46	27.78%
Lincoln	36	15	5	6	3	-	47	18	65	38.30%
Logan	48	4	10	12	10	-	70	14	84	20.00%
Marion	39	9	11	26	14	1	77	23	100	29.87%
Marshall	56	29	9	1	-	-	66	29	95	43.94%
Mason	49	12	7	-	-	-	56	12	68	21.43%
McDowell	44	22	8	-	-	-	52	22	74	42.31%
Mercer	64	25	14	9	-	-	87	25	112	28.74%
Mineral	52	24	6	1	-	-	59	24	83	40.68%
Mingo	44	13	6	8	-	-	58	13	71	22.41%
Monongalia	82	22	15	-	-	-	97	22	119	22.68%
Monroe	26	11	1	-	-	-	27	11	38	40.74%
Morgan	30	14	3	-	-	-	33	14	47	42.42%
Nicholas	46	20	5	1	-	-	52	20	72	38.46%
Ohio	35	14	11	-	-	-	46	14	60	30.43%
Pendleton	19	9	-	1	-	-	20	9	29	45.00%
Pleasants	15	8	2	-	-	-	17	8	25	47.06%
Pocahontas	20	11	-	-	-	-	20	11	31	55.00%
Preston	60	9	4	3	1	-	67	10	77	14.93%
Putnam	60	22	13	13	9	2	88	31	119	35.23%
Raleigh	82	33	26	18	4	-	126	37	163	29.37%
Randolph	46	11	3	-	-	-	49	11	60	22.45%
Ritchie	18	8	1	-	-	-	19	8	27	42.11%
Roane	32	11	3	6	1	-	41	12	53	29.27%
Summers	21	6	5	-	-	-	26	6	32	23.08%
Taylor	24	13	5	2	-	-	31	13	44	41.94%
Tucker	12	4	2	-	-	-	14	4	18	28.57%
Tyler	23	8	2	-	-	-	25	8	33	32.00%
Upshur	36	11	6	5	2	-	47	13	60	27.66%
Wayne	33	14	14	39	12	2	88	26	114	29.55%
Webster	16	11	2	2	-	-	20	11	31	55.00%
Wetzel	25	11	3	1	2	-	29	13	42	44.83%
Wirt	6	4	2	5	2	-	13	6	19	46.15%
Wood	49	12	18	25	21	-	92	33	125	35.87%
Wyoming	23	7	5	16	5	-	44	12	56	27.27%
State	2,250	817	423	292	116	5	2,970	933	3,903	31.41%

OSF
12/14/15
Bus Fleet Report 15

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOL BUSES OPERATED AND
PERCENT OF SPARE BUSES TO REGULAR BUSES
ARRANGED IN ASCENDING ORDER
AS OF JUNE 30, 2015**

Ct.	County	Conven. Regular	Conven. Spare	Conven. Spec Ed	Transit Regular	Transit Spare	Transit Spec Ed	Total Active Buses	Total Spares	Total Buses	Pct. Spares To Regular
1	Preston	60	9	4	3	1	-	67	10	77	14.93%
2	Clay	33	6	3	-	-	-	36	6	42	16.67%
3	Logan	48	4	10	12	10	-	70	14	84	20.00%
4	Harrison	74	18	13	10	2	-	97	20	117	20.62%
5	Mason	49	12	7	-	-	-	56	12	68	21.43%
6	Barbour	25	7	5	2	-	-	32	7	39	21.88%
7	Mingo	44	13	6	8	-	-	58	13	71	22.41%
8	Randolph	46	11	3	-	-	-	49	11	60	22.45%
9	Monongalia	82	22	15	-	-	-	97	22	119	22.68%
10	Summers	21	6	5	-	-	-	26	6	32	23.08%
11	Hancock	35	9	8	-	1	-	43	10	53	23.26%
12	Kanawha	133	39	29	-	-	-	162	39	201	24.07%
13	Berkeley	156	50	48	-	-	-	204	50	254	24.51%
14	Wyoming	23	7	5	16	5	-	44	12	56	27.27%
15	Upshur	36	11	6	5	2	-	47	13	60	27.66%
16	Lewis	34	10	2	-	-	-	36	10	46	27.78%
17	Tucker	12	4	2	-	-	-	14	4	18	28.57%
18	Mercer	64	25	14	9	-	-	87	25	112	28.74%
19	Hampshire	29	10	5	18	5	-	52	15	67	28.85%
20	Roane	32	11	3	6	1	-	41	12	53	29.27%
21	Raleigh	82	33	26	18	4	-	126	37	163	29.37%
22	Wayne	33	14	14	39	12	2	88	26	114	29.55%
23	Marion	39	9	11	26	14	1	77	23	100	29.87%
24	Ohio	35	14	11	-	-	-	46	14	60	30.43%
25	Jackson	50	18	7	-	-	-	57	18	75	31.58%
26	Tyler	23	8	2	-	-	-	25	8	33	32.00%
27	Jefferson	66	31	18	10	2	-	94	33	127	35.11%
28	Putnam	60	22	13	13	9	2	88	31	119	35.23%
29	Gilmer	10	5	4	-	-	-	14	5	19	35.71%
30	Wood	49	12	18	25	21	-	92	33	125	35.87%
31	Greenbrier	66	26	5	-	-	-	71	26	97	36.62%
32	Calhoun	17	7	2	-	-	-	19	7	26	36.84%
33	Fayette	65	27	8	-	-	-	73	27	100	36.99%
34	Lincoln	36	15	5	6	3	-	47	18	65	38.30%
35	Cabell	54	28	18	35	13	-	107	41	148	38.32%
36	Nicholas	46	20	5	1	-	-	52	20	72	38.46%
37	Boone	37	17	5	4	1	-	46	18	64	39.13%
38	Brooke	26	13	7	-	-	-	33	13	46	39.39%
39	Hardy	24	10	3	3	2	-	30	12	42	40.00%
40	Mineral	52	24	6	1	-	-	59	24	83	40.68%
41	Monroe	26	11	1	-	-	-	27	11	38	40.74%
42	Braxton	14	9	2	6	-	-	22	9	31	40.91%
43	Taylor	24	13	5	2	-	-	31	13	44	41.94%
44	Ritchie	18	8	1	-	-	-	19	8	27	42.11%
45	McDowell	44	22	8	-	-	-	52	22	74	42.31%
46	Morgan	30	14	3	-	-	-	33	14	47	42.42%
47	Marshall	56	29	9	1	-	-	66	29	95	43.94%
48	Wetzel	25	11	3	1	2	-	29	13	42	44.83%
48	Doddridge	18	8	2	-	1	-	20	9	29	45.00%
50	Pendleton	19	9	-	1	-	-	20	9	29	45.00%
51	Wirt	6	4	2	5	2	-	13	6	19	46.15%
52	Pleasants	15	8	2	-	-	-	17	8	25	47.06%
52	Pocahontas	20	11	-	-	-	-	20	11	31	55.00%
54	Webster	16	11	2	2	-	-	20	11	31	55.00%
55	Grant	13	12	2	4	3	-	19	15	34	78.95%
-	State	2,250	817	423	292	116	5	2,970	933	3,903	31.41%

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Bus Fleet Report 15

**COUNTY BOARDS OF EDUCATION
SCHOOL BUS MILEAGE
FOR THE 2014-15 YEAR**

County	Regular	Co-Curricular	Extra-Curricular	Vocational	Other	Total
Barbour	397,619	7,492	7,802	11,424	1,657	425,994
Berkeley	2,817,580	24,492	66,027	38,207	152,510	3,098,816
Boone	783,656	50,993	46,127	48,375	9,165	938,316
Braxton	308,879	13,271	5,897	-	1,010	329,057
Brooke	474,157	5,170	37,763	-	-	517,090
Cabell	1,403,465	21,221	50,782	14,981	29,945	1,520,394
Calhoun	262,413	1,512	4,674	17,553	7,308	293,460
Clay	530,903	2,338	17,697	-	-	550,938
Doddridge	287,092	6,202	15,437	19,016	469	328,216
Fayette	1,242,341	388	104,671	141,841	53,232	1,542,473
Gilmer	170,309	801	20,449	10,795	828	203,182
Grant	211,052	12,863	22,178	20,467	7,924	274,484
Greenbrier	826,486	37,421	87,271	-	3,029	954,207
Hampshire	549,450	30,476	58,840	-	3,915	642,681
Hancock	621,264	9,259	58,649	23,160	1,861	714,193
Hardy	322,211	8,389	24,640	23,796	1,519	380,555
Harrison	973,000	73,182	98,285	37,439	9,238	1,191,144
Jackson	689,749	3,478	84,492	35,114	-	812,833
Jefferson	1,315,497	65,786	108,092	27,841	22,663	1,539,879
Kanawha	2,799,481	72,043	173,049	-	4,227	3,048,800
Lewis	432,042	3,252	37,197	28,285	10,131	510,907
Lincoln	788,688	29,738	39,468	-	412	858,306
Logan	909,408	22,047	45,596	50,172	32,018	1,059,241
Marion	932,861	27,129	71,254	37,055	13,141	1,081,440
Marshall	662,209	53,145	84,812	-	45,218	845,384
Mason	616,256	13,868	47,608	8,079	11,657	697,468
McDowell	785,589	714	22,836	28,940	72,898	910,977
Mercer	1,203,085	19,840	120,287	59,600	27,004	1,429,816
Mineral	725,397	30,365	37,170	50,235	-	843,167
Mingo	1,042,169	14,621	79,624	21,275	24,947	1,182,636
Monongalia	1,838,275	31,973	69,363	33,101	978	1,973,690
Monroe	290,080	17,260	26,953	-	11,911	346,204
Morgan	410,108	6,040	34,313	30,237	179	480,877
Nicholas	560,454	44,037	60,448	36,900	33,353	735,192
Ohio	768,352	24,029	55,748	-	-	848,129
Pendleton	298,133	4,606	11,830	11,945	11,112	337,626
Pleasants	212,009	8,405	28,760	4,170	1,419	254,763
Pocahontas	287,981	4,911	36,930	-	8,278	338,100
Preston	982,257	-	-	-	2,790	985,047
Putnam	1,068,171	42,160	90,846	53,818	9,705	1,264,700
Raleigh	1,901,910	45,554	84,302	51,841	-	2,083,607
Randolph	485,692	13,663	24,346	11,692	3,196	538,589
Ritchie	278,999	425	30,058	11,841	10,704	332,027
Roane	497,760	4,946	21,754	23,879	7,343	555,682
Summers	288,870	8,382	6,331	-	7,234	310,817
Taylor	359,378	1,442	20,488	16,060	-	397,368
Tucker	199,788	-	18,863	-	2,174	220,825
Tyler	280,342	10,128	29,961	17,666	7,739	345,836
Upshur	521,125	14,858	36,250	10,393	24,190	606,816
Wayne	1,337,356	-	-	-	-	1,337,356
Webster	291,540	5,593	24,584	9,116	21,111	351,944
Wetzel	373,246	26,211	62,740	28,808	12,362	503,367
Wirt	152,712	-	29,599	-	-	182,311
Wood	1,300,521	98,126	75,411	54,885	-	1,528,943
Wyoming	761,236	50,643	24,167	56,324	2,151	894,521
Total	40,830,603	1,124,888	2,582,719	1,216,326	725,855	46,480,391

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

County	Salaries	Employee Benefits	Maintenance	Insurance	Utilities	Vehicle Supplies
Barbour	\$ 928,455	\$ 611,570	\$ 37,677	\$ 103,126	\$ 23,813	\$ 261,013
Berkeley	8,378,525	4,815,781	36,314	530,643	36,027	2,670,517
Boone	2,101,777	1,220,868	62,769	148,881	15,324	763,252
Braxton	646,752	378,754	5,319	80,000	8,581	244,238
Brooke	1,095,338	701,072	70,110	88,284	23,088	483,889
Cabell	4,266,921	2,502,562	22,482	130,035	33,230	1,399,633
Calhoun	656,414	449,242	-	47,339	13,983	183,679
Clay	964,354	607,612	-	69,573	425	380,349
Doddridge	676,095	399,377	40,328	23,384	17,725	307,735
Fayette	2,975,609	2,056,714	82,081	242,565	22,585	1,295,740
Gilmer	474,427	295,349	-	13,270	8,631	174,974
Grant	643,144	377,691	-	70,980	12,716	207,772
Greenbrier	2,160,048	1,383,949	3,850	183,935	18,029	831,061
Hampshire	1,609,048	1,130,768	13,914	127,618	12,425	573,476
Hancock	1,713,512	998,719	102,430	91,870	27,090	647,593
Hardy	824,293	534,151	97,464	68,408	-	344,945
Harrison	4,176,761	2,819,477	57,333	373,906	62,451	982,559
Jackson	2,098,913	1,274,066	106,039	125,550	24,273	645,111
Jefferson	4,328,562	2,416,725	119,317	164,961	25,677	1,157,452
Kanawha	6,597,641	2,617,669	90,610	818,000	115,171	2,012,036
Lewis	1,284,122	827,644	348	83,668	25	454,269
Lincoln	1,694,321	1,152,786	126,640	176,000	6,485	866,623
Logan	2,730,481	1,781,984	112,625	195,186	74,728	1,138,385
Marion	2,776,803	1,830,127	-	174,749	45,031	1,467,505
Marshall	2,501,472	1,590,520	24,077	1,411	25,713	841,018
Mason	1,857,220	1,256,656	20,451	178,918	14,117	683,021
McDowell	1,808,880	1,060,791	-	198,888	25,303	786,895
Mercer	3,197,721	1,925,545	184,842	193,141	-	1,104,626
Mineral	2,001,974	1,262,536	19,639	160,689	25,242	917,818
Mingo	2,037,633	1,153,442	(613)	74,044	464	1,056,107
Monongalia	4,893,643	2,656,122	16,993	148,860	53,292	1,790,421
Monroe	839,847	620,920	918	80,916	-	281,270
Morgan	1,200,039	718,682	5,809	99,595	16,409	307,477
Nicholas	1,565,867	962,540	59,037	79,915	14,773	692,077
Ohio	1,675,863	955,753	2,151	66,767	-	616,008
Pendleton	588,359	398,816	2,270	52,695	13,920	263,811
Pleasants	717,813	440,615	27,529	34,533	21,513	187,230
Pocahontas	704,462	417,778	-	50,537	10,691	330,746
Preston	1,954,421	1,190,235	4,467	54,275	9,917	1,056,267
Putnam	3,593,019	1,997,418	127,766	400,924	-	900,380
Raleigh	5,913,194	3,447,996	163,749	173,033	73,663	1,980,797
Randolph	1,333,317	825,301	394	148,989	14,892	477,041
Ritchie	663,912	356,802	-	63,741	21,508	210,816
Roane	1,126,470	863,958	4,887	64,094	15,503	397,544
Summers	787,436	482,140	9,383	11,181	12,861	301,202
Taylor	1,023,531	616,429	28,998	90,247	8,726	303,785
Tucker	368,924	171,023	20,665	58,328	8,989	161,862
Tyler	913,051	532,189	15,383	53,922	11,719	337,989
Upshur	1,637,988	1,072,852	3,086	134,885	11,821	478,873
Wayne	2,932,338	1,916,409	(3,521)	343,736	21,518	1,800,850
Webster	642,790	440,287	-	73,075	19,464	245,783
Wetzel	1,322,326	669,501	3,270	61,916	11,415	603,459
Wirt	442,139	283,301	5,226	49,692	6,327	155,514
Wood	3,550,198	2,032,234	17,094	422,593	53,979	1,559,515
Wyoming	1,705,451	1,103,339	-	46,248	-	825,079
Total	\$ 111,303,614	\$ 66,606,787	\$ 1,951,600	\$ 7,803,719	\$ 1,151,252	\$ 41,149,087

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

County	Bus Replacement	Equipment	Contract Transportation	Other Purchased Services	Other	Total
Barbour	\$ 184,676	\$ -	\$ 141	\$ 5,129	\$ 1,299	2,156,899
Berkeley	1,744,639	-	1,307,476	343,161	9,384	19,872,466
Boone	344,567	-	212,175	11,757	9,344	4,890,714
Braxton	189,122	-	10,769	20,295	4,077	1,587,906
Brooke	266,113	66,735	26,249	29,547	2,922	2,853,347
Cabell	826,216	-	94,404	94,817	14,846	9,385,146
Calhoun	-	-	8,066	14,395	5,068	1,378,185
Clay	573,570	-	173,987	7,830	650	2,778,350
Doddridge	179,980	6,435	3,381	52,763	4,639	1,711,842
Fayette	573,221	73,608	5,065	50,884	4,261	7,382,333
Gilmer	102,363	-	1,927	2,521	2,439	1,075,901
Grant	205,909	-	1,159	21,538	2,290	1,543,199
Greenbrier	472,021	4,954	18,005	48,082	13,443	5,137,377
Hampshire	408,948	-	18,199	41,067	4,242	3,939,706
Hancock	387,616	-	32,095	48,192	6,799	4,055,916
Hardy	194,294	19,388	9,878	21,218	465	2,114,504
Harrison	730,195	213,126	5,610	90,579	4,405	9,516,403
Jackson	468,744	9,450	19,885	21,955	4,725	4,798,711
Jefferson	1,018,245	-	169,882	87,552	10,478	9,498,852
Kanawha	1,569,984	74,347	457,851	70,994	99,207	14,523,509
Lewis	-	-	2,846	30,187	8,003	2,691,112
Lincoln	457,550	61,706	17,844	76,900	2,647	4,639,502
Logan	485,195	11,700	15,672	123,975	26,516	6,696,447
Marion	574,044	-	43,000	44,270	2,985	6,958,514
Marshall	536,372	70,598	9,721	94,408	6,609	5,701,919
Mason	395,676	23,200	452	27,482	12,219	4,469,413
McDowell	356,460	37,285	2,591	468,736	5,376	4,751,205
Mercer	43,500	-	24,929	63,745	9,052	6,747,102
Mineral	456,668	37,108	15,725	54,896	8,134	4,960,429
Mingo	364,620	-	5,145	(2,686)	4,372	4,692,528
Monongalia	843,437	66,408	310,866	65,210	8,234	10,853,485
Monroe	-	170,350	2,870	13,456	10,874	2,021,422
Morgan	272,145	9,890	134,000	14,609	6,047	2,784,702
Nicholas	490,675	28,654	140,873	253,544	15,731	4,303,686
Ohio	528,858	29,528	70,670	63,046	14,754	4,023,398
Pendleton	-	-	52,536	13,963	3,011	1,389,382
Pleasants	185,026	-	27	12,768	2,119	1,629,172
Pocahontas	178,075	29,494	8,452	9,037	5,428	1,744,700
Preston	-	-	4,408	46,942	12,500	4,333,432
Putnam	864,993	37,573	58,298	60,558	5,387	8,046,316
Raleigh	1,029,550	46,228	131,807	55,382	15,870	13,031,269
Randolph	87,739	-	3,529	56,496	53,541	3,001,239
Ritchie	184,640	13,681	29,664	24,083	6,165	1,575,013
Roane	272,015	-	64,705	51,647	4,690	2,865,513
Summers	179,110	10,332	2,086	24,061	255	1,820,047
Taylor	196,655	17,200	345	22,527	2,474	2,310,917
Tucker	99,877	-	157	6,551	211	896,587
Tyler	208,564	-	11,000	46,880	6,728	2,137,425
Upshur	320,182	80,000	2,984	41,747	5,391	3,789,810
Wayne	768,736	5,969	28,622	60,967	6,050	7,881,675
Webster	92,835	-	60,055	17,286	1,749	1,593,324
Wetzel	618,065	52,154	13,881	57,097	2,876	3,415,960
Wirt	92,421	-	11,280	2,384	2,672	1,050,956
Wood	634,001	13,000	32,250	60,384	25,166	8,400,414
Wyoming	407,418	200,154	4,007	30,673	1,736	4,324,105
Total	\$ 22,665,525	\$ 1,520,255	\$ 3,893,501	\$ 3,177,487	\$ 510,555	261,733,381

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS
ON A PER MILE AND PER PUPIL BASIS
FOR THE 2014-15 YEAR**

County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
Barbour	\$ 2,156,899	425,994	\$ 5.06	1,812	\$ 1,190.34
Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
Boone	4,890,714	938,316	5.21	3,894	1,255.96
Braxton	1,587,906	329,057	4.83	1,577	1,006.92
Brooke	2,853,347	517,090	5.52	2,072	1,377.10
Cabell	9,385,146	1,520,394	6.17	10,546	889.92
Calhoun	1,378,185	293,460	4.70	905	1,522.86
Clay	2,778,350	550,938	5.04	1,953	1,422.61
Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
Gilmer	1,075,901	203,182	5.30	777	1,384.69
Grant	1,543,199	274,484	5.62	1,592	969.35
Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
Hancock	4,055,916	714,193	5.68	4,016	1,009.94
Hardy	2,114,504	380,555	5.56	1,749	1,208.98
Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
Jackson	4,798,711	812,833	5.90	3,463	1,385.71
Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
Kanawha	14,523,509	3,048,800	4.76	23,305	623.19
Lewis	2,691,112	510,907	5.27	2,205	1,220.46
Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
Marshall	5,701,919	845,384	6.74	3,292	1,732.05
Mason	4,469,413	697,468	6.41	3,490	1,280.63
McDowell	4,751,205	910,977	5.22	2,420	1,963.31
Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
Mineral	4,960,429	843,167	5.88	3,696	1,342.11
Mingo	4,692,528	1,182,636	3.97	3,452	1,359.37
Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
Monroe	2,021,422	346,204	5.84	1,553	1,301.62
Morgan	2,784,702	480,877	5.79	1,645	1,692.83
Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
Ohio	4,023,398	848,129	4.74	3,700	1,087.40
Pendleton	1,389,382	337,626	4.12	858	1,619.33
Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
Pocahontas	1,744,700	338,100	5.16	910	1,917.25
Preston	4,333,432	985,047	4.40	3,726	1,163.03
Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
Randolph	3,001,239	538,589	5.57	2,505	1,198.10
Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
Roane	2,865,513	555,682	5.16	1,929	1,485.49
Summers	1,820,047	310,817	5.86	1,411	1,289.90
Taylor	2,310,917	397,368	5.82	1,696	1,362.57
Tucker	896,587	220,825	4.06	1,018	880.73
Tyler	2,137,425	345,836	6.18	1,230	1,737.74
Upshur	3,789,810	606,816	6.25	3,028	1,251.59
Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
Webster	1,593,324	351,944	4.53	1,225	1,300.67
Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
Wirt	1,050,956	182,311	5.76	845	1,243.73
Wood	8,400,414	1,528,943	5.49	9,885	849.81
Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
Total	\$ 261,733,381	46,480,391	\$ 5.63	221,850	\$ 1,179.78

OSF

04/27/16

Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN
ASCENDING ORDER ON A COST PER MILE BASIS
FOR THE 2014-15 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Mingo	\$ 4,692,528	1,182,636	\$ 3.97	3,452	\$ 1,359.37
2	Tucker	896,587	220,825	4.06	1,018	880.73
3	Pendleton	1,389,382	337,626	4.12	858	1,619.33
4	Preston	4,333,432	985,047	4.40	3,726	1,163.03
5	Webster	1,593,324	351,944	4.53	1,225	1,300.67
6	Calhoun	1,378,185	293,460	4.70	905	1,522.86
7	Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
8	Ohio	4,023,398	848,129	4.74	3,700	1,087.40
8	Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
10	Kanawha	14,523,509	3,048,800	4.76	23,305	623.19
11	Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
12	Braxton	1,587,906	329,057	4.83	1,577	1,006.92
12	Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
14	Clay	2,778,350	550,938	5.04	1,953	1,422.61
15	Barbour	2,156,899	425,994	5.06	1,812	1,190.34
16	Pocahontas	1,744,700	338,100	5.16	910	1,917.25
16	Roane	2,865,513	555,682	5.16	1,929	1,485.49
18	Boone	4,890,714	938,316	5.21	3,894	1,255.96
19	Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
19	McDowell	4,751,205	910,977	5.22	2,420	1,963.31
21	Lewis	2,691,112	510,907	5.27	2,205	1,220.46
22	Gilmer	1,075,901	203,182	5.30	777	1,384.69
23	Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
24	Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
25	Wood	8,400,414	1,528,943	5.49	9,885	849.81
26	Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
27	Brooke	2,853,347	517,090	5.52	2,072	1,377.10
28	Hardy	2,114,504	380,555	5.56	1,749	1,208.98
29	Randolph	3,001,239	538,589	5.57	2,505	1,198.10
30	Grant	1,543,199	274,484	5.62	1,592	969.35
31	Hancock	4,055,916	714,193	5.68	4,016	1,009.94
32	Wirt	1,050,956	182,311	5.76	845	1,243.73
33	Morgan	2,784,702	480,877	5.79	1,645	1,692.83
34	Taylor	2,310,917	397,368	5.82	1,696	1,362.57
35	Monroe	2,021,422	346,204	5.84	1,553	1,301.62
36	Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
37	Summers	1,820,047	310,817	5.86	1,411	1,289.90
38	Mineral	4,960,429	843,167	5.88	3,696	1,342.11
39	Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
40	Jackson	4,798,711	812,833	5.90	3,463	1,385.71
41	Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
42	Cabell	9,385,146	1,520,394	6.17	10,546	889.92
42	Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
44	Tyler	2,137,425	345,836	6.18	1,230	1,737.74
45	Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
45	Upshur	3,789,810	606,816	6.25	3,028	1,251.59
47	Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
48	Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
49	Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
50	Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
50	Mason	4,469,413	697,468	6.41	3,490	1,280.63
52	Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
53	Marshall	5,701,919	845,384	6.74	3,292	1,732.05
54	Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
55	Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
-	Total	\$ 261,733,381	46,480,391	\$ 5.63	221,850	\$ 1,179.78

OSF
04/27/16
Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN
ASCENDING ORDER ON A COST PER PUPIL BASIS
FOR THE 2014-15 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Kanawha	\$ 14,523,509	3,048,800	\$ 4.76	23,305	\$ 623.19
2	Wood	8,400,414	1,528,943	5.49	9,885	849.81
3	Tucker	896,587	220,825	4.06	1,018	880.73
4	Cabell	9,385,146	1,520,394	6.17	10,546	889.92
5	Grant	1,543,199	274,484	5.62	1,592	969.35
6	Braxton	1,587,906	329,057	4.83	1,577	1,006.92
7	Hancock	4,055,916	714,193	5.68	4,016	1,009.94
8	Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
9	Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
10	Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
11	Ohio	4,023,398	848,129	4.74	3,700	1,087.40
12	Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
13	Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
14	Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
15	Preston	4,333,432	985,047	4.40	3,726	1,163.03
16	Barbour	2,156,899	425,994	5.06	1,812	1,190.34
17	Randolph	3,001,239	538,589	5.57	2,505	1,198.10
18	Hardy	2,114,504	380,555	5.56	1,749	1,208.98
19	Lewis	2,691,112	510,907	5.27	2,205	1,220.46
20	Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
21	Wirt	1,050,956	182,311	5.76	845	1,243.73
22	Upshur	3,789,810	606,816	6.25	3,028	1,251.59
23	Boone	4,890,714	938,316	5.21	3,894	1,255.96
24	Mason	4,469,413	697,468	6.41	3,490	1,280.63
25	Summers	1,820,047	310,817	5.86	1,411	1,289.90
26	Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
27	Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
28	Webster	1,593,324	351,944	4.53	1,225	1,300.67
29	Monroe	2,021,422	346,204	5.84	1,553	1,301.62
30	Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
31	Mineral	4,960,429	843,167	5.88	3,696	1,342.11
32	Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
33	Mingo	4,692,528	1,182,636	3.97	3,452	1,359.37
34	Taylor	2,310,917	397,368	5.82	1,696	1,362.57
35	Brooke	2,853,347	517,090	5.52	2,072	1,377.10
36	Gilmer	1,075,901	203,182	5.30	777	1,384.69
37	Jackson	4,798,711	812,833	5.90	3,463	1,385.71
38	Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
39	Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
40	Clay	2,778,350	550,938	5.04	1,953	1,422.61
41	Roane	2,865,513	555,682	5.16	1,929	1,485.49
42	Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
43	Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
44	Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
45	Calhoun	1,378,185	293,460	4.70	905	1,522.86
46	Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
47	Pendleton	1,389,382	337,626	4.12	858	1,619.33
48	Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
49	Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
50	Morgan	2,784,702	480,877	5.79	1,645	1,692.83
51	Marshall	5,701,919	845,384	6.74	3,292	1,732.05
52	Tyler	2,137,425	345,836	6.18	1,230	1,737.74
53	Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
54	Pocahontas	1,744,700	338,100	5.16	910	1,917.25
55	McDowell	4,751,205	910,977	5.22	2,420	1,963.31
-	Total	\$ 261,733,381	46,480,391	\$ 5.63	221,850	\$ 1,179.78

OSF

04/27/16

Trans Expenditures 15 - Final

CHILD NUTRITION DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENT MEALS SERVED
2014-15 SCHOOL YEAR**

County	Number of Breakfasts Served	Number of Lunches Served
Barbour	232,613	308,796
Berkeley	1,572,177	2,113,293
Boone	554,986	516,401
Braxton	245,537	256,576
Brooke	192,951	282,979
Cabell	1,331,304	1,439,943
Calhoun	120,572	149,300
Clay	264,518	286,155
Doddridge	54,236	130,406
Fayette	743,067	798,189
Gilmer	113,446	124,809
Grant	220,964	244,967
Greenbrier	294,646	548,581
Hampshire	306,967	401,580
Hancock	278,078	358,330
Hardy	203,506	309,037
Harrison	759,875	1,264,991
Jackson	415,080	552,089
Jefferson	525,281	955,679
Kanawha	2,211,503	3,454,469
Lewis	284,127	289,538
Lincoln	484,796	484,077
Logan	640,237	671,497
Marion	447,835	895,475
Marshall	455,514	608,368
Mason	638,036	495,895
McDowell	432,842	467,399
Mercer	1,351,649	1,209,740
Mineral	231,582	498,566
Mingo	522,613	543,403
Monongalia	631,927	1,149,209
Monroe	173,490	183,131
Morgan	200,978	329,888
Nicholas	274,672	429,397
Ohio	505,179	565,975
Pendleton	70,222	123,159
Pleasants	88,918	150,799
Pocahontas	112,735	124,991
Preston	369,059	383,599
Putnam	619,731	989,962
Raleigh	1,433,598	1,400,138
Randolph	493,907	528,118
Ritchie	133,836	193,403
Roane	251,232	246,598
Summers	202,850	225,576
Taylor	175,087	261,837
Tucker	111,473	116,800
Tyler	113,831	183,955
Upshur	375,355	437,942
Wayne	572,822	757,033
Webster	126,474	178,330
Wetzel	184,478	286,463
Wirt	112,881	134,257
Wood	689,318	1,241,413
Wyoming	493,587	564,136
Total	24,648,178	31,846,637

OSF
4/15/2016
Number of Meals Served 15

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES
2014-15 SCHOOL YEAR**

County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
Barbour	72.02%	51.85%	69.42%
Berkeley	53.71%	45.84%	61.66%
Boone	69.78%	65.95%	61.48%
Braxton	75.13%	61.28%	64.12%
Brooke	56.21%	31.50%	51.33%
Cabell	62.42%	53.49%	57.96%
Calhoun	73.30%	62.67%	78.59%
Clay	100.00%	73.03%	79.03%
Doddridge	50.73%	24.91%	60.33%
Fayette	75.83%	56.85%	61.51%
Gilmer	69.34%	62.45%	68.93%
Grant	58.57%	66.18%	73.80%
Greenbrier	58.01%	31.06%	58.48%
Hampshire	60.64%	49.14%	65.36%
Hancock	51.79%	36.37%	47.47%
Hardy	60.93%	46.25%	71.06%
Harrison	49.53%	36.67%	61.74%
Jackson	62.40%	47.03%	62.99%
Jefferson	42.77%	31.19%	57.15%
Kanawha	61.99%	42.15%	65.85%
Lewis	56.24%	62.33%	60.85%
Lincoln	82.32%	75.98%	75.65%
Logan	68.74%	59.98%	63.37%
Marion	55.13%	28.77%	58.10%
Marshall	65.88%	53.59%	72.12%
Mason	67.04%	82.20%	63.88%
McDowell	100.00%	70.48%	76.29%
Mercer	72.41%	76.44%	68.52%
Mineral	51.43%	29.09%	63.57%
Mingo	89.69%	62.60%	65.13%
Monongalia	35.41%	28.70%	53.17%
Monroe	56.39%	51.19%	54.51%
Morgan	67.77%	45.10%	74.17%
Nicholas	65.01%	37.71%	59.47%
Ohio	53.03%	49.94%	56.45%
Pendleton	64.53%	39.96%	70.71%
Pleasants	51.13%	37.94%	64.99%
Pocahontas	67.24%	56.63%	63.49%
Preston	57.17%	42.54%	48.07%
Putnam	39.57%	33.12%	53.52%
Raleigh	62.42%	62.57%	61.66%
Randolph	61.25%	65.70%	70.40%
Ritchie	60.54%	49.37%	72.27%
Roane	65.66%	60.96%	60.13%
Summers	78.36%	69.85%	77.79%
Taylor	56.97%	39.22%	59.30%
Tucker	55.70%	58.65%	61.96%
Tyler	59.85%	47.83%	77.69%
Upshur	60.56%	53.36%	63.15%
Wayne	69.49%	42.31%	55.94%
Webster	89.23%	47.76%	68.24%
Wetzel	51.45%	37.25%	57.38%
Wirt	73.82%	61.14%	73.04%
Wood	51.09%	28.99%	52.60%
Wyoming	75.62%	64.44%	74.28%
Total	60.03%	47.58%	61.85%

OSF
4/15/2016
Meal Participation Rates 15

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES - SORTED
BY BREAKFAST PARTICIPATION RATES
2014-15 SCHOOL YEAR**

Ct.	County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
1	Mason	67.04%	82.20%	63.88%
2	Mercer	72.41%	76.44%	68.52%
3	Lincoln	82.32%	75.98%	75.65%
4	Clay	100.00%	73.03%	79.03%
5	McDowell	100.00%	70.48%	76.29%
6	Summers	78.36%	69.85%	77.79%
7	Grant	58.57%	66.18%	73.80%
8	Boone	69.78%	65.95%	61.48%
9	Randolph	61.25%	65.70%	70.40%
10	Wyoming	75.62%	64.44%	74.28%
11	Calhoun	73.30%	62.67%	78.59%
12	Mingo	89.69%	62.60%	65.13%
13	Raleigh	62.42%	62.57%	61.66%
14	Gilmer	69.34%	62.45%	68.93%
15	Lewis	56.24%	62.33%	60.85%
16	Braxton	75.13%	61.28%	64.12%
17	Wirt	73.82%	61.14%	73.04%
18	Roane	65.66%	60.96%	60.13%
19	Logan	68.74%	59.98%	63.37%
20	Tucker	55.70%	58.65%	61.96%
21	Fayette	75.83%	56.85%	61.51%
22	Pocahontas	67.24%	56.63%	63.49%
23	Marshall	65.88%	53.59%	72.12%
24	Cabell	62.42%	53.49%	57.96%
25	Upshur	60.56%	53.36%	63.15%
26	Barbour	72.02%	51.85%	69.42%
27	Monroe	56.39%	51.19%	54.51%
28	Ohio	53.03%	49.94%	56.45%
29	Ritchie	60.54%	49.37%	72.27%
30	Hampshire	60.64%	49.14%	65.36%
31	Tyler	59.85%	47.83%	77.69%
32	Webster	89.23%	47.76%	68.24%
33	Jackson	62.40%	47.03%	62.99%
34	Hardy	60.93%	46.25%	71.06%
35	Berkeley	53.71%	45.84%	61.66%
36	Morgan	67.77%	45.10%	74.17%
37	Preston	57.17%	42.54%	48.07%
38	Wayne	69.49%	42.31%	55.94%
39	Kanawha	61.99%	42.15%	65.85%
40	Pendleton	64.53%	39.96%	70.71%
41	Taylor	56.97%	39.22%	59.30%
42	Pleasants	51.13%	37.94%	64.99%
43	Nicholas	65.01%	37.71%	59.47%
44	Wetzel	51.45%	37.25%	57.38%
45	Harrison	49.53%	36.67%	61.74%
46	Hancock	51.79%	36.37%	47.47%
47	Putnam	39.57%	33.12%	53.52%
48	Brooke	56.21%	31.50%	51.33%
49	Jefferson	42.77%	31.19%	57.15%
50	Greenbrier	58.01%	31.06%	58.48%
51	Mineral	51.43%	29.09%	63.57%
52	Wood	51.09%	28.99%	52.60%
53	Marion	55.13%	28.77%	58.10%
54	Monongalia	35.41%	28.70%	53.17%
55	Doddridge	50.73%	24.91%	60.33%
Total		60.03%	47.58%	61.85%

OSF
4/15/2016
Meal Participation Rates 15

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES - SORTED
BY LUNCH PARTICIPATION RATES
2014-15 SCHOOL YEAR**

Ct.	County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
1	Clay	100.00%	73.03%	79.03%
2	Calhoun	73.30%	62.67%	78.59%
3	Summers	78.36%	69.85%	77.79%
4	Tyler	59.85%	47.83%	77.69%
5	McDowell	100.00%	70.48%	76.29%
6	Lincoln	82.32%	75.98%	75.65%
7	Wyoming	75.62%	64.44%	74.28%
8	Morgan	67.77%	45.10%	74.17%
9	Grant	58.57%	66.18%	73.80%
10	Wirt	73.82%	61.14%	73.04%
11	Ritchie	60.54%	49.37%	72.27%
12	Marshall	65.88%	53.59%	72.12%
13	Hardy	60.93%	46.25%	71.06%
14	Pendleton	64.53%	39.96%	70.71%
15	Randolph	61.25%	65.70%	70.40%
16	Barbour	72.02%	51.85%	69.42%
17	Gilmer	69.34%	62.45%	68.93%
18	Mercer	72.41%	76.44%	68.52%
19	Webster	89.23%	47.76%	68.24%
20	Kanawha	61.99%	42.15%	65.85%
21	Hampshire	60.64%	49.14%	65.36%
22	Mingo	89.69%	62.60%	65.13%
23	Pleasants	51.13%	37.94%	64.99%
24	Braxton	75.13%	61.28%	64.12%
25	Mason	67.04%	82.20%	63.88%
26	Mineral	51.43%	29.09%	63.57%
27	Pocahontas	67.24%	56.63%	63.49%
28	Logan	68.74%	59.98%	63.37%
29	Upshur	60.56%	53.36%	63.15%
30	Jackson	62.40%	47.03%	62.99%
31	Tucker	55.70%	58.65%	61.96%
32	Harrison	49.53%	36.67%	61.74%
33	Berkeley	53.71%	45.84%	61.66%
34	Raleigh	62.42%	62.57%	61.66%
35	Fayette	75.83%	56.85%	61.51%
36	Boone	69.78%	65.95%	61.48%
37	Lewis	56.24%	62.33%	60.85%
38	Doddridge	50.73%	24.91%	60.33%
39	Roane	65.66%	60.96%	60.13%
40	Nicholas	65.01%	37.71%	59.47%
41	Taylor	56.97%	39.22%	59.30%
42	Greenbrier	58.01%	31.06%	58.48%
43	Marion	55.13%	28.77%	58.10%
44	Cabell	62.42%	53.49%	57.96%
45	Wetzel	51.45%	37.25%	57.38%
46	Jefferson	42.77%	31.19%	57.15%
47	Ohio	53.03%	49.94%	56.45%
48	Wayne	69.49%	42.31%	55.94%
49	Monroe	56.39%	51.19%	54.51%
50	Putnam	39.57%	33.12%	53.52%
51	Monongalia	35.41%	28.70%	53.17%
52	Wood	51.09%	28.99%	52.60%
53	Brooke	56.21%	31.50%	51.33%
54	Preston	57.17%	42.54%	48.07%
55	Hancock	51.79%	36.37%	47.47%
Total		60.03%	47.58%	61.85%

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4/15/2016
Meal Participation Rates 15

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED
2014 -15 SCHOOL YEAR**

County	Breakfast	Lunch	Snack
Barbour	2.71	3.61	0.90
Berkeley	2.95	3.93	0.98
Boone	2.84	3.78	-
Braxton	2.78	3.70	0.93
Brooke	2.96	3.94	-
Cabell	2.94	3.92	0.98
Calhoun	2.68	3.58	-
Clay	2.10	2.80	0.70
Doddridge	3.66	4.88	1.22
Fayette	2.85	3.80	0.95
Gilmer	2.49	3.32	-
Grant	2.48	3.30	0.83
Greenbrier	3.44	4.58	1.15
Hampshire	2.56	3.41	0.85
Hancock	2.95	3.94	-
Hardy	2.69	3.58	0.90
Harrison	2.70	3.60	-
Jackson	2.51	3.35	0.84
Jefferson	2.96	3.95	0.98
Kanawha	2.55	3.39	0.85
Lewis	2.75	3.66	0.91
Lincoln	2.49	3.32	-
Logan	2.91	3.88	0.96
Marion	2.99	3.98	1.00
Marshall	2.54	3.39	0.85
Mason	2.30	3.06	0.77
McDowell	2.59	3.46	0.86
Mercer	2.86	3.81	0.93
Mineral	3.49	4.65	-
Mingo	2.55	3.40	0.85
Monongalia	3.19	4.25	1.06
Monroe	2.85	3.80	0.95
Morgan	3.02	4.03	0.67
Nicholas	3.15	4.20	1.05
Ohio	2.88	3.84	0.96
Pendleton	3.25	4.33	1.06
Pleasants	3.26	4.35	1.08
Pocahontas	2.83	3.77	0.94
Preston	2.33	3.10	-
Putnam	2.88	3.84	-
Raleigh	2.76	3.69	0.92
Randolph	2.49	3.31	0.83
Ritchie	2.59	3.45	-
Roane	2.72	3.62	0.91
Summers	2.51	3.35	-
Taylor	2.62	3.50	0.87
Tucker	2.74	3.65	-
Tyler	2.73	3.63	0.91
Upshur	2.52	3.36	0.84
Wayne	2.89	3.85	-
Webster	2.13	2.84	0.71
Wetzel	2.98	3.97	0.99
Wirt	2.84	3.79	-
Wood	3.12	4.16	1.04
Wyoming	2.94	3.92	0.98
State	2.79	3.72	0.90

OSF
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Avg. Cost of Meals Served 15

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
BREAKFAST COST PER MEAL IN DESCENDING ORDER
2014 -15 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	3.66	4.88	1.22
2	Mineral	3.49	4.65	-
3	Greenbrier	3.44	4.58	1.15
4	Pleasants	3.26	4.35	1.08
5	Pendleton	3.25	4.33	1.06
6	Monongalia	3.19	4.25	1.06
7	Nicholas	3.15	4.20	1.05
8	Wood	3.12	4.16	1.04
9	Morgan	3.02	4.03	0.67
10	Marion	2.99	3.98	1.00
11	Wetzel	2.98	3.97	0.99
12	Brooke	2.96	3.94	-
12	Jefferson	2.96	3.95	0.98
14	Berkeley	2.95	3.93	0.98
14	Hancock	2.95	3.94	-
16	Cabell	2.94	3.92	0.98
16	Wyoming	2.94	3.92	0.98
18	Logan	2.91	3.88	0.96
19	Wayne	2.89	3.85	-
20	Ohio	2.88	3.84	0.96
20	Putnam	2.88	3.84	-
22	Mercer	2.86	3.81	0.93
23	Fayette	2.85	3.80	0.95
23	Monroe	2.85	3.80	0.95
25	Boone	2.84	3.78	-
25	Wirt	2.84	3.79	-
27	Pocahontas	2.83	3.77	0.94
28	Braxton	2.78	3.70	0.93
29	Raleigh	2.76	3.69	0.92
30	Lewis	2.75	3.66	0.91
31	Tucker	2.74	3.65	-
32	Tyler	2.73	3.63	0.91
33	Roane	2.72	3.62	0.91
34	Barbour	2.71	3.61	0.90
35	Harrison	2.70	3.60	-
36	Hardy	2.69	3.58	0.90
37	Calhoun	2.68	3.58	-
38	Taylor	2.62	3.50	0.87
39	McDowell	2.59	3.46	0.86
39	Ritchie	2.59	3.45	-
41	Hampshire	2.56	3.41	0.85
42	Kanawha	2.55	3.39	0.85
42	Mingo	2.55	3.40	0.85
44	Marshall	2.54	3.39	0.85
45	Upshur	2.52	3.36	0.84
46	Jackson	2.51	3.35	0.84
46	Summers	2.51	3.35	-
48	Gilmer	2.49	3.32	-
48	Lincoln	2.49	3.32	-
48	Randolph	2.49	3.31	0.83
51	Grant	2.48	3.30	0.83
52	Preston	2.33	3.10	-
53	Mason	2.30	3.06	0.77
54	Webster	2.13	2.84	0.71
55	Clay	2.10	2.80	0.70
-	State	2.79	3.72	0.90

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**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
LUNCH COST PER MEAL IN DESCENDING ORER
2014 -15 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	3.66	4.88	1.22
2	Mineral	3.49	4.65	-
3	Greenbrier	3.44	4.58	1.15
4	Pleasants	3.26	4.35	1.08
5	Pendleton	3.25	4.33	1.06
6	Monongalia	3.19	4.25	1.06
7	Nicholas	3.15	4.20	1.05
8	Wood	3.12	4.16	1.04
9	Morgan	3.02	4.03	0.67
10	Marion	2.99	3.98	1.00
11	Wetzel	2.98	3.97	0.99
12	Jefferson	2.96	3.95	0.98
13	Brooke	2.96	3.94	-
13	Hancock	2.95	3.94	-
15	Berkeley	2.95	3.93	0.98
16	Cabell	2.94	3.92	0.98
16	Wyoming	2.94	3.92	0.98
18	Logan	2.91	3.88	0.96
19	Wayne	2.89	3.85	-
20	Ohio	2.88	3.84	0.96
20	Putnam	2.88	3.84	-
22	Mercer	2.86	3.81	0.93
23	Fayette	2.85	3.80	0.95
23	Monroe	2.85	3.80	0.95
25	Wirt	2.84	3.79	-
26	Boone	2.84	3.78	-
27	Pocahontas	2.83	3.77	0.94
28	Braxton	2.78	3.70	0.93
29	Raleigh	2.76	3.69	0.92
30	Lewis	2.75	3.66	0.91
31	Tucker	2.74	3.65	-
32	Tyler	2.73	3.63	0.91
33	Roane	2.72	3.62	0.91
34	Barbour	2.71	3.61	0.90
35	Harrison	2.70	3.60	-
36	Calhoun	2.68	3.58	-
36	Hardy	2.69	3.58	0.90
38	Taylor	2.62	3.50	0.87
39	McDowell	2.59	3.46	0.86
40	Ritchie	2.59	3.45	-
41	Hampshire	2.56	3.41	0.85
42	Mingo	2.55	3.40	0.85
43	Kanawha	2.55	3.39	0.85
43	Marshall	2.54	3.39	0.85
45	Upshur	2.52	3.36	0.84
46	Jackson	2.51	3.35	0.84
46	Summers	2.51	3.35	-
48	Gilmer	2.49	3.32	-
48	Lincoln	2.49	3.32	-
50	Randolph	2.49	3.31	0.83
51	Grant	2.48	3.30	0.83
52	Preston	2.33	3.10	-
53	Mason	2.30	3.06	0.77
54	Webster	2.13	2.84	0.71
55	Clay	2.10	2.80	0.70
-	State	2.79	3.72	0.90

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Avg. Cost of Meals Served 15

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
SNACK COST PER MEAL IN DESCENDING ORDER
2014 -15 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	3.66	4.88	1.22
2	Greenbrier	3.44	4.58	1.15
3	Pleasants	3.26	4.35	1.08
4	Monongalia	3.19	4.25	1.06
5	Pendleton	3.25	4.33	1.06
6	Nicholas	3.15	4.20	1.05
7	Wood	3.12	4.16	1.04
8	Marion	2.99	3.98	1.00
9	Wetzel	2.98	3.97	0.99
10	Berkeley	2.95	3.93	0.98
11	Cabell	2.94	3.92	0.98
12	Jefferson	2.96	3.95	0.98
13	Wyoming	2.94	3.92	0.98
14	Logan	2.91	3.88	0.96
15	Ohio	2.88	3.84	0.96
16	Fayette	2.85	3.80	0.95
16	Monroe	2.85	3.80	0.95
18	Pocahontas	2.83	3.77	0.94
19	Braxton	2.78	3.70	0.93
20	Mercer	2.86	3.81	0.93
21	Raleigh	2.76	3.69	0.92
22	Lewis	2.75	3.66	0.91
23	Roane	2.72	3.62	0.91
24	Tyler	2.73	3.63	0.91
25	Barbour	2.71	3.61	0.90
26	Hardy	2.69	3.58	0.90
27	Taylor	2.62	3.50	0.87
28	McDowell	2.59	3.46	0.86
29	Hampshire	2.56	3.41	0.85
30	Kanawha	2.55	3.39	0.85
30	Marshall	2.54	3.39	0.85
32	Mingo	2.55	3.40	0.85
33	Jackson	2.51	3.35	0.84
34	Upshur	2.52	3.36	0.84
35	Grant	2.48	3.30	0.83
36	Randolph	2.49	3.31	0.83
37	Mason	2.30	3.06	0.77
38	Webster	2.13	2.84	0.71
39	Clay	2.10	2.80	0.70
40	Morgan	3.02	4.03	0.67
41	Boone	2.84	3.78	-
42	Brooke	2.96	3.94	-
43	Calhoun	2.68	3.58	-
44	Gilmer	2.49	3.32	-
45	Hancock	2.95	3.94	-
46	Harrison	2.70	3.60	-
47	Lincoln	2.49	3.32	-
48	Mineral	3.49	4.65	-
49	Preston	2.33	3.10	-
50	Putnam	2.88	3.84	-
51	Ritchie	2.59	3.45	-
52	Summers	2.51	3.35	-
53	Tucker	2.74	3.65	-
54	Wayne	2.89	3.85	-
55	Wirt	2.84	3.79	-
-	State	2.79	3.72	0.90

OSF
4/15/2016
Avg. Cost of Meals Served 15

**COUNTY BOARDS OF EDUCATION
NUMBER OF DISTRICTS AND SCHOOLS PARTICIPATING IN THE
CHILD NUTRITION COMMUNITY ELIGIBILITY PROGRAM
DURING THE 2014-15 SCHOOL YEAR**

County	Total Number of Schools (1)	Number of CEP Eligible Schools	Number of Participating Schools	No. of Eligible Schools Not Participating	No. Schools Served In Excess of Eligible (2)	No. Co. Bds. With Eligible Schools Participating
Barbour	9	5	8	-	3	1
Berkeley	31	10	7	3	-	1
Boone	14	13	14	-	1	1
Braxton	8	7	8	-	1	1
Brooke	10	5	6	-	1	1
Cabell	27	13	15	-	2	1
Calhoun	3	3	3	-	-	1
Clay	6	6	6	-	-	1
Doddridge	4	3	-	3	-	-
Fayette	17	13	17	-	4	1
Gilmer	5	3	4	-	1	1
Grant	4	1	1	-	-	1
Greenbrier	12	8	4	4	-	1
Hampshire	9	7	-	7	-	-
Hancock	7	3	-	3	-	-
Hardy	6	2	-	2	-	-
Harrison	24	10	3	7	-	1
Jackson	12	6	10	-	4	1
Jefferson	17	4	5	-	1	1
Kanawha	66	41	53	-	12	1
Lewis	7	4	2	2	-	1
Lincoln	8	8	8	-	-	1
Logan	17	12	17	-	5	1
Marion	19	9	3	6	-	1
Marshall	13	6	13	-	7	1
Mason	10	8	8	-	-	1
McDowell	10	10	10	-	-	1
Mercer	26	19	26	-	7	1
Mineral	12	4	-	4	-	-
Mingo	11	11	11	-	-	1
Monongalia	17	2	-	2	-	-
Monroe	4	2	-	2	-	-
Morgan	7	6	7	-	1	1
Nicholas	14	9	3	6	-	1
Ohio	13	5	7	-	2	1
Pendleton	4	2	-	2	-	-
Pleasants	3	1	-	1	-	-
Pocahontas	5	3	-	3	-	-
Preston	11	6	6	-	-	1
Putnam	22	5	-	5	-	-
Raleigh	28	18	19	-	1	1
Randolph	15	8	14	-	6	1
Ritchie	6	3	4	-	1	1
Roane	6	5	-	5	-	-
Summers	5	3	5	-	2	1
Taylor	5	2	2	-	-	1
Tucker (3)	3	-	-	-	-	-
Tyler	4	2	2	-	-	1
Upshur	9	5	3	2	-	1
Wayne	20	13	20	-	7	1
Webster	4	4	4	-	-	1
Wetzel	9	5	-	5	-	-
Wirt	3	2	3	-	1	1
Wood	27	16	-	16	-	-
Wyoming	13	11	13	-	2	1
Total	681	392	374	90	22	40

Notes: (1) Total number of schools excludes those that do not provide breakfast and lunch programs, such as vocational and alternative schools. (2) The reason that in some districts the number of schools participating in the program is greater than the number eligible is because of: (a) the grouping of schools, which is allowed under the Community Eligibility Program (CEP), to make more schools eligible than they would be on an individual school basis, and (b) the inclusion of schools by some county boards otherwise not eligible for CEP by using local funds. (3) Tucker County Schools is the only district that did not have any eligible schools for the 2014-15 year.

DFA
10/08/15
CEP Participation 15

ONE VOICE
ONE FOCUS
All Students Achieving



Michael J. Martirano, Ed.D.
State Superintendent of Schools