

## School Finance Hot Topics 10.24.19

### Winter WVEIS Registration Information

The Winter WVEIS Conference will be held on December 10, 2019 at the Embassy Suites in Charleston, WV. An agenda will be provided at a later date, but the topics tentatively include Kim Harvey's Year-End instructions, FY21 Budget Instructions and the FY19 Medicaid Annual Cost Report Instructions. Lunch will be on your own.

The registration link is below. Please be sure to register by the cutoff date of December 3, 2019.

<https://wveis.k12.wv.us/wveis2004/winter19.cfm>

A block of rooms was reserved at the Embassy Suites for the December 10<sup>th</sup> meeting. Please see the instructions below provided by the Embassy Suites:

**eis** is the three-letter code for people to use when calling for reservations and they need to call in by November 25<sup>th</sup> midnight to receive the rate. After the cut-off date, the rooms and or the rate might not be available.

They will need to provide a credit card number to hold the room. 304-347-8700 or 1-800-embassy and ask for reservations.

It's very crucial that all guest make their reservations before the cut – off date.

\$139.00 Single / Double occupancy

\$149.00 Triple occupancy

\$159.00 Quad occupancy

NOTE: If anyone needing their reservation set up for direct billing to their county – Reach out to Ryan Wilkinson (Group rooms coordinator) 304-352-6440.

### Medicaid Update

#### MAC Quarterly Cost Report Preparation: Jul-Sep 18 and Apr-June 19

The MAC quarterly cost reports for the Jul-Sep 18 and Apr-Jun 19 quarters were opened on Thursday, October 17, 2019 for completion. Both quarterly cost reports will be due on **November 22, 2019**, as they must be completed prior to the opening of the annual Medicaid cost report for the 2018-19 school year in PCG's system.

Please note that the names on the Jul-Sep 18 quarterly cost report will be populated using the preceding Apr-Jun RMTS roster. As with the other Jul-Sep quarters that have been completed, county boards of

education will have the ability to include costs for individuals who replaced individuals included in April-June but who subsequently left employment. You cannot add new positions.

### **MAC Quarterly Cost Report Changes: Jan-Mar 18 and Apr-June 18**

The Jan-Mar 18 and Apr-Jun 18 quarterly cost reports still need to have the Medicaid billing contractor costs removed since those quarters were completed prior to the new guidance on billing contractors being issued by DHHR/PCG. It is anticipated that these quarters will be reopened in November 2019 for the adjustments to be made. PCG will reach out to counties individually to make these adjustments.

### **MAC Quarterly Cost Report Changes: Jan-Mar 19**

Beginning in January 2019, county boards of education started using the new guidance from DHHR/PCG for recording Medicaid billing services. However, for the Jan-Mar 19 quarter, it was discovered that even though county boards of education included the Medicaid billing specialists on their RMTS rosters as instructed, those individuals were not being included on the Salaried Staff listing on PCG's website. PCG instructed districts to complete the report to the best of their ability in order to meet the cost report submission deadline, which meant that county boards of education were unable to include the Medicaid billing costs in the original submission.

PCG is most likely going to handle the addition of the Medicaid billing contractor costs for the Jan-Mar 19 quarter through the desk review process that is expected to occur in January 2020. PCG will reach out to the counties during the desk review process to make those additions. There is a possibility this will be handled like the Jan-Mar 18 and Apr-Jun 18 quarters – a final decision has not been made at this time.

### **MAC Paybacks for April-June 16**

The Apr-Jun 16 quarter was the quarter that paid in June of 2018 before the revised guidance was given by PCG related to the RESA billing costs. Counties already made adjustments for these costs in February 2019 and it is anticipated that PCG will calculate a payback amount related to the Apr-Jun 16 quarter during the time frame that the adjustments will be made for Jan-Mar 18 and Apr-Jun 18 quarters. Counties will receive payback letters for the amount that they owe back related to the Apr-Jun 16 quarter. We will let you know more about the timing of any payback letters as we learn more.

**Medicaid Timeline Summary**

Below is a summarization of the anticipated timelines and due dates related to the quarterly cost reports:

	2019			2020	
	October	November	December	January	February
April-June 16			CPEs/Invoices		
January-March 18		Contractor Adj.	CPEs/Invoices		
April-June 18		Contractor Adj.	CPEs/Invoices		
July-September 18	Data Collection			Desk Reviews	
January-March 19				Desk Reviews	CPEs/Invoices
April-June 19	Data Collection			Desk Reviews	

See also the attached one-page summary of the MAC claims back to inception of the MAC program in July 2014.

**Annual Cost Report**

PCG will be conducting training related to the annual cost report at the Winter WVEIS training in December. The FY19 annual cost report will be opened December 2, 2019. However, county boards of education should NOT work on the Salaried Staff section of the annual cost report until after the December 10, 2019 training. Counties will be free to work on other sections of the annual cost report between December 2<sup>nd</sup> and December 10<sup>th</sup>, such as transportation, direct contracted services, etc.

**HB 206 Budget Revisions**

Several county boards of education have not yet submitted their required HB 206 budget revisions for approval. As a reminder, those budget revisions are due no later than October 31, 2019. If you need an extension due to the timing of your next board meeting or for any other reason, please contact the Office of School Finance so we can arrange a mutually agreeable alternate submission date.

See the attached memo with instructions on the completion of the HB 206 budget revisions.

**COUNTY BOARDS OF EDUCATION  
SUMMARY OF MAC CLAIMS TO DATE**

Jul-Sep 2014	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Oct-Dec 2014	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Jan-Mar 2015	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Apr-Jun 2015	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Jul-Sep 2015	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Oct-Dec 2015	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Jan-Mar 2016	<ul style="list-style-type: none"> <li>• Paid March 2019</li> </ul>
Apr-Jun 2016	<ul style="list-style-type: none"> <li>• Paid June 2018</li> <li>• PCG to calculate payback amounts (for some districts) due to RESA Medicaid billing costs</li> <li>• Payback letters will be issued</li> </ul>
Jul-Sep 2016	<ul style="list-style-type: none"> <li>• TBD</li> </ul>
Oct-Dec 2016	<ul style="list-style-type: none"> <li>• Paid December 2018</li> </ul>
Jan-Mar 2017	<ul style="list-style-type: none"> <li>• Paid December 2018</li> </ul>
Apr-Jun 2017	<ul style="list-style-type: none"> <li>• Paid June 2019</li> </ul>
Jul-Sep 2017	<ul style="list-style-type: none"> <li>• Paid September 2019</li> </ul>
Oct-Dec 2017	<ul style="list-style-type: none"> <li>• Paid September 2019</li> </ul>
Jan-Mar 2018	<ul style="list-style-type: none"> <li>• Quarter to be reopened in November 2019 for Medicaid billing contractor cost adjustments</li> </ul>
Apr-Jun 2018	<ul style="list-style-type: none"> <li>• Quarter to be reopened in November 2019 for Medicaid billing contractor cost adjustments</li> </ul>
Jul-Sep 2018	<ul style="list-style-type: none"> <li>• Quarter to be opened in October 2019 for costs to be entered</li> </ul>
Oct-Dec 2018	<ul style="list-style-type: none"> <li>• Cost Reports completed</li> <li>• MAC claim not yet paid</li> </ul>
Jan-Mar 2019	<ul style="list-style-type: none"> <li>• Medicaid billing contractor costs will most likely be added during the desk review process in January 2020, but there is a possibility of reopening in November 2019 for corection</li> </ul>
Apr-Jun 2019	<ul style="list-style-type: none"> <li>• Quarter to be opened in October 2019 for costs to be entered</li> </ul>
Jul-Sep 2019	<ul style="list-style-type: none"> <li>• Quarter to be opened in January 2020 for costs to be entered</li> </ul>
Oct-Dec 2019	<ul style="list-style-type: none"> <li>• Quarter to be opened in January 2020 for costs to be entered</li> </ul>



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wvde.us

**Date:** September 3, 2019  
**To:** Chief School Business Officials  
**From:** Amy Willard, CPA, MPA *ABW*  
WVDE Executive Director of School Finance  
**RE:** Required FY20 Budget Revisions Due to HB 206

As you are aware, the original FY20 budgets prepared by the county boards of education were based on the preliminary state aid calculations. Dr. Paine's approval letter for the proposed FY20 budgets contained the following language:

The approval of the proposed budgets for the 2019-20 year was based on preliminary state aid funding information. Changes to the approved budgets may be required as the result of the passage of House Bill 206 by the Legislature during the recent special session. Guidance on any required changes to adjust the budgets to the final state aid funding amounts will be provided in the near future after the Governor makes a final determination regarding the legislation.

### **HB 206 Overview**

HB 206 made several extensive changes to the Public School Support Plan (PSSP) that must now be incorporated into the 2019-20 budgets by each county board of education. A brief description of the PSSP changes that resulted in additional funding for county boards of education can be found below:

- Change in the local share percentage from 90% to 85%
- Increase in the Step 6a percentage from 70.25% to 71.25%
- Change in the Step 5 calculation to fund at a ratio of 5 positions per 1,000 students in net enrollment
- Change in the calculation of additional students for funding purposes for counties with enrollment of less than 1,400 students
- Increase in the faculty senate amount from \$200 to \$400

State aid funding for county boards of education for FY20 was also increased due to the annual across-the-board salary increases for professional (\$2,120) and service (\$1,150) employees and the three-step salary increases for eligible math and special education teachers.

Beyond the changes in HB 206 that provided additional funding, the legislation also contained a clause that requires that state aid be disbursed in the form of block grants and free from limitations included in

Article 9A of Chapter 18. Specifically, the following state aid funds were previously considered restricted and the language of the bill relieved districts from spending restrictions in these areas:

- Bus Replacement/Additional Bus Funding – previously had flexibility of up to \$200,000 for alternative purposes if certain safety standards were met
- Step 7a (Improvement of Instructional Programs)– previously up to 50% could be used for personnel and another 25% could be used for alternative purposes
- Step 7b (Improvement of Instructional Technology) – previously had flexibility to use up to 100% for TSS positions and up to 50% for alternative purposes
- Step 7c (Advanced Placement)
- Step 7d (Teacher and Leader Induction)
- Academic Classroom Curriculum Trips

The following restricted state aid items come from articles other than 9A and thus remain in place under the HB 206 language:

- Professional Staff Development Councils
- Service Staff Development Councils
- Faculty Senate Funding

#### **Required FY 20 Budget Revisions**

All county boards of education are required to make necessary budget revisions to incorporate the changes from HB 206 in their 2019-20 budgets. The budget revisions must be made and submitted to the WVDE through the normal budget revision process in WOW by no later than **October 15, 2019**. The Office of School Finance will be tracking the submission of the required entries and will follow-up with county boards of education that do not submit the required budget revision entries.

To assist county boards of education in making the required budget revisions related to HB 206, the WVDE Office of School Finance has prepared a variety of schedules comparing the preliminary state aid calculations to the final state aid calculations and also the final state aid calculations to the actual budgeted amounts from each county's originally approved budget.

The following schedules have been provided to assist with the additional transfers and budget supplements that are necessary due to the passage of HB206. These schedules were prepared using the amounts that were originally approved in each county's budget based on the preliminary state aid funding information. **If changes have been made to a county's budget since June 28, 2019 when the provisional approval letter was provided, the amounts in these provided schedules will not reflect those changes.**

**PBNSA 20 – Final Comps:** The normal PBNSA 20 schedule was updated using the final state aid funding amounts and updated to reflect the changes from the block grant funding language of HB 206.

**Schedule 1:** Schedule 1 details the total additional state aid funding by step of the formula for each county board of education due to the passage of HB 206.

**Schedule 2:** Schedule 2 shows the detail related to the additional unrestricted state aid each county will receive due to the passage of HB 206. The total on this schedule exceeds the grand total increase from HB206 due to the block grant provision of the legislation. Bus replacement funds and all parts of Step 7 were reflected as an increase in unrestricted state aid since they are now free from restriction.

**Schedule 3:** Schedule 3 provides the detail related to the additional restricted state aid due to the additional faculty senate amounts per HB 206. It does not include reductions in restricted state aid revenue due to the block grant language and only reflects the faculty senate increase.

**Schedule 4:** Schedule 4 compares the total amount of unrestricted state aid from the PBNSA 20 – Final Comps schedule to the amount of unrestricted state aid revenue (Revenue Source code 03111) budgeted by each county in their original proposed budget. The final column in this schedule is the additional amount that counties must budget as unrestricted state aid revenue. Schedule 6 will provide further breakout of this additional amount of unrestricted state aid revenue.

**Schedule 5:** Schedule 5 provides the detailed calculations related to the additional staff development amounts that counties must budget due to the passage of HB 206. The salary allowances under PSSP increased, so the corresponding staff development council amounts increased accordingly.

**Schedule 6:** Schedule 6 outlines the various budget revision entries that must be made to the FY20 budgets due to the passage of HB 206. Budget revision amounts are highlighted yellow in the schedule. Additional explanations of the entries from the schedule are included below. Specific instructions are provided for Doddridge County since they do not receive state aid funding and must budget differently than other county boards of education:

- **Curriculum Trips:** The block grant provision of HB 206 eliminated the requirement for county boards of education to set aside funds for Academic Classroom Curriculum Trips. In the original budgets, counties budgeted for the Academic Classroom Curriculum Trips in Project 0805X using one of two methods.
  - **Method One:** Some county boards of education (those in the first column on page 1) budgeted unrestricted state aid revenue (Revenue Source Code 03111) directly into the project in Fund 61. **County boards of education that utilized that method will do a budget revision to reverse the full amounts originally budgeted in Fund 61 and then budget the corresponding unrestricted state aid revenue directly into Fund 11.** There is no longer a requirement to spend the funds on curriculum trips, so the debit of the Fund 11 entry can be to any allowable expense account. No unrestricted project number was created in the Chart of Accounts for Academic Classroom Curriculum Trips for use in Fund 11.

- **Method Two:** Some county boards of education included the unrestricted state aid revenue (Revenue Source Code 03111) in Fund 11 in their original budget and then did a transfer from Fund 11 into Fund 61 (Revenue Source Code 05211) in Project 0805X. **County boards that utilized method two would need to reverse the full amount of transfer revenue and corresponding expenses in Fund 61. In Fund 11, the revenue amount already budgeted is correct, but the county will no longer be doing a transfer into Fund 61, so a budget revision would be needed to credit fund transfers out of Fund 11 (Object Code 911) and debit another appropriate expenditure account.**
- **Doddridge County:** Doddridge County should follow the instructions for Method Two.
- **Bus Replacement and Additional Buses:** Schedule 6 includes columns showing the restricted state aid revenue amounts budgeted to project 0803X for bus replacement and additional buses using revenue source code 03211. Because these funds are no longer considered restricted state aid, **the full amount budgeted to project 0803X should be reversed in Fund 61 and budgeted in Fund 11 using revenue source code 03111.** There was no unrestricted project number created in the Chart of Accounts for Bus Replacement for use in Fund 11. County boards of education could create a local project number in the 99XXX series if desired, but the simple use of object code 741 (Bus Replacement) could be used for tracking purposes moving forward in Fund 11.

Doddridge County originally budgeted bus replacement funds as a transfer out of Fund 11 into Fund 61. Doddridge County should reverse the full amount of the transfer revenue and corresponding expenses in Project 0803X in Fund 61. In Fund 11, the county will no longer be doing a transfer into Fund 61, so the county should credit fund transfers out (Object Code 911) and debit either Bus Replacement (Object Code 741) or another allowable expense code if the county does not plan to spend the funds for that purpose.

- **Staff Development Councils:** All county boards of education and MCVCS have already budgeted an amount for professional and service staff development councils based off the preliminary computations. Due to the passage of HB 206, the amounts required to be budgeted for Staff Development Councils increased. See Schedule 5 for more detail. County boards of education used two different methods to budget for the staff development councils in their initial budget.
  - **Method One:** Some county boards of education budgeted unrestricted state aid revenue (Revenue Source Code 03111) directly into the Projects 0801X and 0802X in Fund 61. **County boards of education that utilized that method will need to increase their budgets in Fund 61 by the indicated amounts from Schedule 6 by crediting Revenue Source Code 03111 and debiting the appropriate expenditure accounts.**
  - **Method Two:** Some county boards of education included the unrestricted state aid revenue (Revenue Source Code 03111) in Fund 11 in their original budget and then did a transfer from Fund 11 into Fund 61 (Revenue Source Code 05211) in Projects 0801X



and 0802X. **County boards that utilized method two would need to increase the amount of unrestricted state aid revenue budgeted in Fund 11 (credit Revenue Source Code 03111) and increase Fund Transfers Out (debit Object Code 911) by the amount indicated on Schedule 6. In Fund 61, the county would also need to credit Revenue Source Code 05211 and debit the appropriate expenditure account by the amounts indicated in the schedule.**

- **Doddridge County:** Doddridge County will need to increase the amount of Fund Transfer Out in Fund 11 (debit Object Code 911) by the amounts indicated on Schedule 6. There would be no additional revenue to the county in Fund 11, so the credit portion of the entry would either be to take funds out of a reserve for contingency account or reduce another expenditure. In Fund 61, the county would credit Revenue Source Code 05211 and debit the appropriate expenditure account by the amounts indicated in the schedule.
- **Step 7a (Improvement of Instructional Programs):** There are multiple changes to Step 7a due to HB 206. First, the statewide total amount for Step 7a in the final state aid calculations for FY20 was approximately \$1.98 million less than the preliminary amount since there was no growth in local share after the local share percentage was decreased. Second, the block grant provision of the legislation removed all restrictions from the Step 7a funds. Although the funds are no longer restricted, several districts inquired about continuing to use the same Project Number 01YXX for Step 7a funds moving forward so that there is continuity in tracking Step 7a expenditures. To accommodate that request, Project 01YXX was moved to the unrestricted project number section in the LEA Chart of Accounts for the 2019-20 school year.

**County boards of education will need to reverse the full amount originally budgeted under Revenue Source Code 03211 in Project 010XX in Fund 61 since the funds are no longer restricted. County boards of education will then need to budget their lower, revised amount of Step 7a funding from the schedule in Fund 11 using Revenue Source Code 03111.** County boards of education are permitted to utilize project 010XX as described above or can use project 00000 if more precise tracking is not desired in the general fund. WVDE recommends using project 010XX for tracking Step 7a expenditures even though such funds are no longer restricted.

Doddridge County originally budgeted Step 7a as a transfer out of Fund 11 into Fund 61. Doddridge County should reverse the full amount of the transfer revenue and corresponding expenses originally budgeted in Project 010XX in Fund 61. In Fund 11, the county will no longer be doing a transfer into Fund 61, so the county should credit fund transfers out (Object Code 911) for the amount originally budgeted for Step 7a. The debit side of that Fund 11 entry could be to a reserve for contingency account or another allowable expenditure line. If Doddridge County chooses to track Step 7a in Fund 11 using project 010XX, the county would do an intrafund transfer within Fund 11. Project 01YXX would have revenue from Revenue Source Code 05281 (Intrafund Transfer In) and Project 00000 would have an Intrafund Transfer Out (Object 911) in the lesser amount from the final computations.

- **Step 7b (Improvement of Instructional Technology):** There are multiple changes to Step 7b due to HB 206. First, the statewide total amount for Step 7b in the final state aid calculations for FY20 was approximately \$3.97 million less than the preliminary amount since there was no growth in local share after the local share percentage was decreased. Second, the block grant provision of the legislation removed all restrictions from the Step 7b funds. Because of the numbering series in the LEA Chart of Accounts, WVDE was unable to continue the use of the previous 08Y8X project number moving forward. County boards of education that wish to track Step 7b funds separately in Fund 11 will need to create a local project number in the 9XXXX series to track the funds separately. Separate tracking is not required.

**County boards of education will need to reverse the full amount originally budgeted under Revenue Source Code 03211 in Project 0808X in Fund 61 since the funds are no longer restricted. County boards of education will then need to budget their lower, revised amount of Step 7b funding from the schedule in Fund 11 using Revenue Source Code 03111 in project 00000. County boards that wish to track the funds separately in 9XXXX project should use the intrafund transfer process instead of budgeting the unrestricted state aid revenue directly into project 9XXXX. See Doddridge County instructions for more detail related to the intrafund transfer process.**

Doddridge County originally budgeted Step 7b as a transfer out of Fund 11 into Fund 61. Doddridge County should reverse the full amount of the transfer revenue and corresponding expenses originally budgeted in Project 0808X in Fund 61. In Fund 11, the county will no longer be doing a transfer into Fund 61, so the county should credit fund transfers out (Object Code 911) for the amount originally budgeted for Step 7b. The debit side of that Fund 11 entry could be to a reserve for contingency account or another allowable expenditure line. If Doddridge County chooses to track Step 7b in Fund 11 using project 9XXXX, the county would do an intrafund transfer within Fund 11. Project 9XXXX would have revenue from Revenue Source Code 05281 (Intrafund Transfer In) and Project 00000 would have an Intrafund Transfer Out (Object 911) in the lesser Step 7b amount from the final computations.

- **Step 7c (Advanced Placement):** HB 206 removed the restriction on Step 7c funds, but the amount funded did not change. **Because the funds are no longer restricted, the full amount budgeted to Project 0806X in Revenue Source Code 03211 must be fully reversed in Fund 61. The county must then budget the same amount in Fund 11 under Revenue Source Code 03111 in Project 00000. County boards that wish to track the Step 7c funds separately in a local 9XXXX project should use the intrafund transfer process instead of budgeting the unrestricted state aid revenue directly into project 9XXXX.**

Doddridge County originally budgeted Step 7c as a transfer out of Fund 11 into Fund 61. Doddridge County should reverse the full amount of the transfer revenue and corresponding expenses originally budgeted in Project 0806X in Fund 61. In Fund 11, the county will no longer be doing a transfer into Fund 61, so the county should credit fund transfers out (Object Code

911) for the amount originally budgeted for Step 7c and debit another allowable expenditure line.

- **Step 7d (Teacher & Leader Induction):** There are multiple changes to Step 7d due to HB 206. First, the statewide total amount for Step 7d in the final state aid calculations for FY20 was approximately \$3.97 million less than the preliminary amount since there was no growth in local share after the local share percentage was decreased. Second, the block grant provision of the legislation removed all restrictions from the Step 7d funds. County boards of education that wish to track Step 7d funds separately in Fund 11 will need to create a local project number in the 9XXXX series to track the funds separately and use the intrafund transfer process. Separate tracking is not required.

**County boards of education will need to reverse the full amount originally budgeted under Revenue Source Code 03211 in Project 0807X in Fund 61 since the funds are no longer restricted. County boards of education will then need to budget their lower, revised amount of Step 7d funding from the schedule in Fund 11 using Revenue Source Code 03111 in project 00000. County boards that wish to track the Step 7d funds separately in a local 9XXXX project should use the intrafund transfer process instead of budgeting the unrestricted state aid revenue directly into project 9XXXX.**

Doddridge County originally budgeted Step 7d as a transfer out of Fund 11 into Fund 61. Doddridge County should reverse the full amount of the transfer revenue and corresponding expenses originally budgeted in Project 0807X in Fund 61. In Fund 11, the county will no longer be doing a transfer into Fund 61, so the county should credit fund transfers out (Object Code 911) for the amount originally budgeted for Step 7d. The debit side of that Fund 11 entry could be to a reserve for contingency account or another allowable expenditure line. If Doddridge County chooses to track Step 7d in Fund 11 using a local project (9XXXX), the county would do an intrafund transfer within Fund 11.

**Schedule 7:** Schedule 7 reflects the additional unrestricted state aid that is to be budgeted by each county board of education or MCVVC via a supplement after consideration of the other budget revisions made from Schedule 6. This amount will be budgeted with a revenue source code of 03111 in Fund 11/Fund 13 to Project 00000. This amount was calculated as follows:

<i>Total</i>	<i>Additional Unrestricted State Aid (Per Schedule 2)</i>
<i>Less:</i>	<i>Amount of Additional Estimated State Aid Included in Original Budget</i>
	<i>Bus Replacement Amount Moved from Restricted State Aid Revenue</i>
	<i>Additional Professional Staff Development Council Amount</i>
	<i>Additional Service Staff Development Council Amount</i>
	<i>Step 7a Amount Moved from Restricted State Aid Revenue</i>
	<i>Step 7b Amount Moved from Restricted State Aid Revenue</i>
	<i>Step 7c Amount Moved from Restricted State Aid Revenue</i>
	<i>Step 7d Amount Moved from Restricted State Aid Revenue</i>

**After all the budget revisions from Schedules 6 and 7 have been made, each county board of education and MCVC should run budget reports in WVEIS to verify that the total amount budgeted to Revenue Source Code 03111 matches the amount from the PBNSA 20 – Final Comps Schedule.**

**Schedule 8:** Schedule 8 provides the detailed calculations related to the budget supplements that county boards of education and MCVCs must submit to increase the amounts for the Faculty Senate changes from HB 206. These additional faculty senate amounts are restricted state aid. The additional amounts must be budgeted in Fund 61, Revenue Source Code of 03211, and Project Code 08Y4X.

Doddridge County will need to increase the Fund Transfers Out in Fund 11 by the additional faculty senate amount and will also need to increase the corresponding amounts in Fund 61, Project 08Y4X, Revenue Source Code 05211.

If you have any questions regarding the budget revision requirements outlined in this memorandum, please contact the coordinator from the Office of School Finance that is assigned to your county at 304-558-6300 or via email:

- Uriah Cummings     [uriah.cummings@k12.wv.us](mailto:uriah.cummings@k12.wv.us)     Barbour – McDowell
- Josh Harner         [Joshua.harner@k12.wv.us](mailto:Joshua.harner@k12.wv.us)     Mercer – Wyoming

**As a final reminder, all budget revisions are due to the WVDE by no later than October 15, 2019.**

**COUNTY BOARDS OF EDUCATION  
NET STATE AID TO BE BUDGETED AS UNRESTRICTED  
REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Total State Aid Allowance (Step 10)	State Aid Allowance MCVCs	Distributed State Aid Allowance County Bds	Faculty Senate Allowance Total	Faculty Senate Allowance MCVCs	Faculty Senate Allowance County Bds
Barbour	12,173,541	-	12,173,541	64,456	-	64,456
Berkeley	96,939,279	1,605,200	95,334,079	571,120	8,800	562,320
Boone	19,678,235	-	19,678,235	113,376	-	113,376
Braxton	9,551,243	-	9,551,243	54,844	-	54,844
Brooke	12,392,066	-	12,392,066	81,000	-	81,000
Cabell	58,879,073	-	58,879,073	362,612	-	362,612
Calhoun	7,168,380	846,080	6,322,300	33,160	4,000	29,160
Clay	11,535,668	-	11,535,668	55,720	-	55,720
Doddridge	-	-	-	44,100	-	44,100
Fayette	32,424,719	-	32,424,719	177,892	-	177,892
Gilmer	6,047,500	-	6,047,500	28,200	-	28,200
Grant	5,586,102	718,112	4,867,990	46,800	3,400	43,400
Greenbrier	23,311,094	-	23,311,094	143,160	-	143,160
Hampshire	14,123,392	-	14,123,392	88,696	-	88,696
Hancock	19,058,534	-	19,058,534	116,000	-	116,000
Hardy	10,659,714	-	10,659,714	64,400	-	64,400
Harrison	46,724,103	1,255,557	45,468,546	330,640	6,200	324,440
Jackson	22,637,494	1,108,783	21,528,711	136,000	6,400	129,600
Jefferson	39,914,116	-	39,914,116	260,800	-	260,800
Kanawha	109,702,211	-	109,702,211	780,144	-	780,144
Lewis	11,517,370	-	11,517,370	75,280	-	75,280
Lincoln	20,293,418	-	20,293,418	101,996	-	101,996
Logan	28,796,675	-	28,796,675	159,000	-	159,000
Marion	35,954,830	-	35,954,830	235,080	-	235,080
Marshall	6,155,545	-	6,155,545	156,440	-	156,440
Mason	20,571,527	-	20,571,527	120,200	-	120,200
McDowell	15,862,407	-	15,862,407	86,600	-	86,600
Mercer	45,456,389	-	45,456,389	250,400	-	250,400
Mineral	22,091,082	-	22,091,082	120,916	-	120,916
Mingo	22,118,117	-	22,118,117	118,680	-	118,680
Monongalia	43,452,553	-	43,452,553	337,400	-	337,400
Monroe	9,563,361	-	9,563,361	50,332	-	50,332
Morgan	10,162,395	-	10,162,395	68,528	-	68,528
Nicholas	19,514,178	-	19,514,178	104,900	-	104,900
Ohio	20,865,396	-	20,865,396	157,400	-	157,400
Pendleton	6,927,909	-	6,927,909	34,828	-	34,828
Pleasants	5,586,011	827,364	4,758,647	40,200	4,800	35,400
Pocahontas	6,157,973	-	6,157,973	38,312	-	38,312
Preston	22,360,396	-	22,360,396	127,384	-	127,384
Putnam	43,607,788	-	43,607,788	281,740	-	281,740
Raleigh	56,609,266	-	56,609,266	337,200	-	337,200
Randolph	19,612,706	-	19,612,706	115,600	-	115,600
Ritchie	2,598,266	-	2,598,266	42,616	-	42,616
Roane	10,992,502	-	10,992,502	60,560	-	60,560
Summers	7,137,918	-	7,137,918	43,200	-	43,200
Taylor	10,817,767	-	10,817,767	69,272	-	69,272
Tucker	5,457,030	-	5,457,030	31,600	-	31,600
Tyler	1,219,916	-	1,219,916	41,104	-	41,104
Upshur	19,171,306	722,909	18,448,397	107,000	3,600	103,400
Wayne	36,984,711	-	36,984,711	198,000	-	198,000
Webster	7,962,279	-	7,962,279	39,320	-	39,320
Wetzel	3,911,892	-	3,911,892	97,600	-	97,600
Wirt	6,720,009	-	6,720,009	32,200	-	32,200
Wood	59,768,451	-	59,768,451	369,228	-	369,228
Wyoming	20,402,504	-	20,402,504	114,000	-	114,000
<b>State</b>	<b>1,244,888,307</b>	<b>7,084,005</b>	<b>1,237,804,302</b>	<b>7,917,236</b>	<b>37,200</b>	<b>7,880,036</b>

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**COUNTY BOARDS OF EDUCATION  
NET STATE AID TO BE BUDGETED AS UNRESTRICTED  
REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Net State Aid to Be Budgeted As <b>Unrestricted MCVCs</b>	Net State Aid to Be Budgeted As <b>Unrestricted County Bds</b>
Barbour	-	12,109,085
Berkeley	1,596,400	94,771,759
Boone	-	19,564,859
Braxton	-	9,496,399
Brooke	-	12,311,066
Cabell	-	58,516,461
Calhoun	842,080	6,293,140
Clay	-	11,479,948
Doddridge	-	-
Fayette	-	32,246,827
Gilmer	-	6,019,300
Grant	714,712	4,824,590
Greenbrier	-	23,167,934
Hampshire	-	14,034,696
Hancock	-	18,942,534
Hardy	-	10,595,314
Harrison	1,249,357	45,144,106
Jackson	1,102,383	21,399,111
Jefferson	-	39,653,316
Kanawha	-	108,922,067
Lewis	-	11,442,090
Lincoln	-	20,191,422
Logan	-	28,637,675
Marion	-	35,719,750
Marshall	-	5,999,105
Mason	-	20,451,327
McDowell	-	15,775,807
Mercer	-	45,205,989
Mineral	-	21,970,166
Mingo	-	21,999,437
Monongalia	-	43,115,153
Monroe	-	9,513,029
Morgan	-	10,093,867
Nicholas	-	19,409,278
Ohio	-	20,707,996
Pendleton	-	6,893,081
Pleasants	822,564	4,723,247
Pocahontas	-	6,119,661
Preston	-	22,233,012
Putnam	-	43,326,048
Raleigh	-	56,272,066
Randolph	-	19,497,106
Ritchie	-	2,555,650
Roane	-	10,931,942
Summers	-	7,094,718
Taylor	-	10,748,495
Tucker	-	5,425,430
Tyler	-	1,178,812
Upshur	719,309	18,344,997
Wayne	-	36,786,711
Webster	-	7,922,959
Wetzel	-	3,814,292
Wirt	-	6,687,809
Wood	-	59,399,223
Wyoming	-	20,288,504
<b>State</b>	<b>7,046,805</b>	<b>1,229,968,366</b>

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**COUNTY BOARDS OF EDUCATION  
AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Total Step 1 Allowance	Step 1 Allowance MCVCs	Step 1 Allowance County Bds	Amt For Prof Pers Staff Dev Councils <b>MCVCs</b>	Amt For Prof Pers Staff Dev Councils <b>County Bds</b>
Barbour	8,274,028	-	8,274,028	-	8,274
Berkeley	64,122,500	1,078,585	63,043,915	1,079	63,044
Boone	12,833,474	-	12,833,474	-	12,833
Braxton	7,011,293	-	7,011,293	-	7,011
Brooke	9,402,721	-	9,402,721	-	9,403
Cabell	42,024,087	-	42,024,087	-	42,024
Calhoun	4,441,253	604,325	3,836,928	604	3,837
Clay	6,699,225	-	6,699,225	-	6,699
Doddridge	4,491,028	-	4,491,028	-	4,491
Fayette	20,949,423	-	20,949,423	-	20,949
Gilmer	3,947,067	-	3,947,067	-	3,947
Grant	6,150,661	497,213	5,653,448	497	5,653
Greenbrier	16,747,968	-	16,747,968	-	16,748
Hampshire	10,803,954	-	10,803,954	-	10,804
Hancock	13,042,933	-	13,042,933	-	13,043
Hardy	8,093,530	-	8,093,530	-	8,094
Harrison	36,653,265	790,330	35,862,935	790	35,863
Jackson	16,114,027	773,965	15,340,062	774	15,340
Jefferson	29,745,388	-	29,745,388	-	29,745
Kanawha	86,087,805	-	86,087,805	-	86,088
Lewis	8,673,299	-	8,673,299	-	8,673
Lincoln	12,056,405	-	12,056,405	-	12,056
Logan	18,639,708	-	18,639,708	-	18,640
Marion	26,203,542	-	26,203,542	-	26,204
Marshall	14,994,982	-	14,994,982	-	14,995
Mason	13,741,842	-	13,741,842	-	13,742
McDowell	10,408,884	-	10,408,884	-	10,409
Mercer	29,965,104	-	29,965,104	-	29,965
Mineral	14,342,638	-	14,342,638	-	14,343
Mingo	14,143,041	-	14,143,041	-	14,143
Monongalia	38,596,964	-	38,596,964	-	38,597
Monroe	6,129,501	-	6,129,501	-	6,130
Morgan	7,645,017	-	7,645,017	-	7,645
Nicholas	12,752,189	-	12,752,189	-	12,752
Ohio	17,440,409	-	17,440,409	-	17,440
Pendleton	4,770,971	-	4,770,971	-	4,771
Pleasants	4,591,860	587,230	4,004,630	587	4,005
Pocahontas	4,987,814	-	4,987,814	-	4,988
Preston	15,599,668	-	15,599,668	-	15,600
Putnam	31,681,449	-	31,681,449	-	31,681
Raleigh	38,703,029	-	38,703,029	-	38,703
Randolph	14,299,834	-	14,299,834	-	14,300
Ritchie	4,788,039	-	4,788,039	-	4,788
Roane	7,071,195	-	7,071,195	-	7,071
Summers	5,091,900	-	5,091,900	-	5,092
Taylor	8,186,523	-	8,186,523	-	8,187
Tucker	4,635,511	-	4,635,511	-	4,636
Tyler	4,657,178	-	4,657,178	-	4,657
Upshur	13,615,252	507,204	13,108,048	507	13,108
Wayne	22,842,700	-	22,842,700	-	22,843
Webster	4,970,168	-	4,970,168	-	4,970
Wetzel	8,321,905	-	8,321,905	-	8,322
Wirt	3,989,764	-	3,989,764	-	3,990
Wood	41,595,238	-	41,595,238	-	41,595
Wyoming	13,262,367	-	13,262,367	-	13,262
<b>State</b>	<b>911,031,520</b>	<b>4,838,852</b>	<b>906,192,668</b>	<b>4,838</b>	<b>906,193</b>

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**COUNTY BOARDS OF EDUCATION  
AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Total Step 2 Allowance	Step 2 Allowance MCVCs	Step 2 Allowance County Bds	Amt For Service Pers Staff Dev Councils MCVCs	Amt For Service Pers Staff Dev Councils County Bds
Barbour	2,740,511	-	2,740,511	-	2,741
Berkeley	21,859,825	238,184	21,621,641	238	21,622
Boone	4,362,220	-	4,362,220	-	4,362
Braxton	2,354,700	-	2,354,700	-	2,355
Brooke	3,253,245	-	3,253,245	-	3,253
Cabell	14,037,790	-	14,037,790	-	14,038
Calhoun	1,470,133	105,089	1,365,044	105	1,365
Clay	2,186,513	-	2,186,513	-	2,187
Doddridge	1,448,341	-	1,448,341	-	1,448
Fayette	6,953,089	-	6,953,089	-	6,953
Gilmer	1,380,672	-	1,380,672	-	1,381
Grant	2,065,277	92,956	1,972,321	93	1,972
Greenbrier	5,610,462	-	5,610,462	-	5,610
Hampshire	3,634,149	-	3,634,149	-	3,634
Hancock	4,301,574	-	4,301,574	-	4,302
Hardy	2,768,391	-	2,768,391	-	2,768
Harrison	12,042,013	230,059	11,811,954	230	11,812
Jackson	5,475,666	147,678	5,327,988	148	5,328
Jefferson	10,193,681	-	10,193,681	-	10,194
Kanawha	29,083,681	-	29,083,681	-	29,084
Lewis	2,937,387	-	2,937,387	-	2,937
Lincoln	3,894,459	-	3,894,459	-	3,894
Logan	6,391,236	-	6,391,236	-	6,391
Marion	8,434,974	-	8,434,974	-	8,435
Marshall	4,980,977	-	4,980,977	-	4,981
Mason	4,696,502	-	4,696,502	-	4,697
McDowell	3,467,217	-	3,467,217	-	3,467
Mercer	9,694,217	-	9,694,217	-	9,694
Mineral	4,891,786	-	4,891,786	-	4,892
Mingo	4,774,440	-	4,774,440	-	4,774
Monongalia	12,989,067	-	12,989,067	-	12,989
Monroe	2,091,111	-	2,091,111	-	2,091
Morgan	2,637,965	-	2,637,965	-	2,638
Nicholas	4,251,389	-	4,251,389	-	4,251
Ohio	5,869,873	-	5,869,873	-	5,870
Pendleton	1,715,944	-	1,715,944	-	1,716
Pleasants	1,496,589	100,172	1,396,417	100	1,396
Pocahontas	1,715,626	-	1,715,626	-	1,716
Preston	5,163,771	-	5,163,771	-	5,164
Putnam	10,490,084	-	10,490,084	-	10,490
Raleigh	13,094,905	-	13,094,905	-	13,095
Randolph	4,685,268	-	4,685,268	-	4,685
Ritchie	1,645,322	-	1,645,322	-	1,645
Roane	2,391,540	-	2,391,540	-	2,392
Summers	1,734,987	-	1,734,987	-	1,735
Taylor	2,771,120	-	2,771,120	-	2,771
Tucker	1,546,674	-	1,546,674	-	1,547
Tyler	1,529,661	-	1,529,661	-	1,530
Upshur	4,457,828	84,196	4,373,632	84	4,374
Wayne	7,633,887	-	7,633,887	-	7,634
Webster	1,676,975	-	1,676,975	-	1,677
Wetzel	2,876,182	-	2,876,182	-	2,876
Wirt	1,339,387	-	1,339,387	-	1,339
Wood	14,210,963	-	14,210,963	-	14,211
Wyoming	4,580,570	-	4,580,570	-	4,581
<b>State</b>	<b>305,981,816</b>	<b>998,334</b>	<b>304,983,482</b>	<b>998</b>	<b>304,984</b>

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**COUNTY BOARDS OF EDUCATION  
AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Total Amt For Staff Dev Councils	Total Amt For Staff Dev Councils <b>MVCs</b>	Total Amt For Staff Dev Councils <b>County Bds</b>
Barbour	11,015	-	11,015
Berkeley	85,983	1,317	84,666
Boone	17,195	-	17,195
Braxton	9,366	-	9,366
Brooke	12,656	-	12,656
Cabell	56,062	-	56,062
Calhoun	5,911	709	5,202
Clay	8,886	-	8,886
Doddridge	5,939	-	5,939
Fayette	27,902	-	27,902
Gilmer	5,328	-	5,328
Grant	8,215	590	7,625
Greenbrier	22,358	-	22,358
Hampshire	14,438	-	14,438
Hancock	17,345	-	17,345
Hardy	10,862	-	10,862
Harrison	48,695	1,020	47,675
Jackson	21,590	922	20,668
Jefferson	39,939	-	39,939
Kanawha	115,172	-	115,172
Lewis	11,610	-	11,610
Lincoln	15,950	-	15,950
Logan	25,031	-	25,031
Marion	34,639	-	34,639
Marshall	19,976	-	19,976
Mason	18,439	-	18,439
McDowell	13,876	-	13,876
Mercer	39,659	-	39,659
Mineral	19,235	-	19,235
Mingo	18,917	-	18,917
Monongalia	51,586	-	51,586
Monroe	8,221	-	8,221
Morgan	10,283	-	10,283
Nicholas	17,003	-	17,003
Ohio	23,310	-	23,310
Pendleton	6,487	-	6,487
Pleasants	6,088	687	5,401
Pocahontas	6,704	-	6,704
Preston	20,764	-	20,764
Putnam	42,171	-	42,171
Raleigh	51,798	-	51,798
Randolph	18,985	-	18,985
Ritchie	6,433	-	6,433
Roane	9,463	-	9,463
Summers	6,827	-	6,827
Taylor	10,958	-	10,958
Tucker	6,183	-	6,183
Tyler	6,187	-	6,187
Upshur	18,073	591	17,482
Wayne	30,477	-	30,477
Webster	6,647	-	6,647
Wetzel	11,198	-	11,198
Wirt	5,329	-	5,329
Wood	55,806	-	55,806
Wyoming	17,843	-	17,843
<b>State</b>	<b>1,217,013</b>	<b>5,836</b>	<b>1,211,177</b>

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**COUNTY BOARDS OF EDUCATION  
AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Amt For Prof Pers Staff Dev Councils Co. Bds	Amt For Service Pers Staff Dev Councils Co. Bds	Total Amt For Staff Dev Councils Co. Bds
Barbour	8,274	2,741	11,015
Berkeley	63,044	21,622	84,666
Boone	12,833	4,362	17,195
Braxton	7,011	2,355	9,366
Brooke	9,403	3,253	12,656
Cabell	42,024	14,038	56,062
Calhoun	3,837	1,365	5,202
Clay	6,699	2,187	8,886
Doddridge	4,491	1,448	5,939
Fayette	20,949	6,953	27,902
Gilmer	3,947	1,381	5,328
Grant	5,653	1,972	7,625
Greenbrier	16,748	5,610	22,358
Hampshire	10,804	3,634	14,438
Hancock	13,043	4,302	17,345
Hardy	8,094	2,768	10,862
Harrison	35,863	11,812	47,675
Jackson	15,340	5,328	20,668
Jefferson	29,745	10,194	39,939
Kanawha	86,088	29,084	115,172
Lewis	8,673	2,937	11,610
Lincoln	12,056	3,894	15,950
Logan	18,640	6,391	25,031
Marion	26,204	8,435	34,639
Marshall	14,995	4,981	19,976
Mason	13,742	4,697	18,439
McDowell	10,409	3,467	13,876
Mercer	29,965	9,694	39,659
Mineral	14,343	4,892	19,235
Mingo	14,143	4,774	18,917
Monongalia	38,597	12,989	51,586
Monroe	6,130	2,091	8,221
Morgan	7,645	2,638	10,283
Nicholas	12,752	4,251	17,003
Ohio	17,440	5,870	23,310
Pendleton	4,771	1,716	6,487
Pleasants	4,005	1,396	5,401
Pocahontas	4,988	1,716	6,704
Preston	15,600	5,164	20,764
Putnam	31,681	10,490	42,171
Raleigh	38,703	13,095	51,798
Randolph	14,300	4,685	18,985
Ritchie	4,788	1,645	6,433
Roane	7,071	2,392	9,463
Summers	5,092	1,735	6,827
Taylor	8,187	2,771	10,958
Tucker	4,636	1,547	6,183
Tyler	4,657	1,530	6,187
Upshur	13,108	4,374	17,482
Wayne	22,843	7,634	30,477
Webster	4,970	1,677	6,647
Wetzel	8,322	2,876	11,198
Wirt	3,990	1,339	5,329
Wood	41,595	14,211	55,806
Wyoming	13,262	4,581	17,843
<b>State</b>	<b>906,193</b>	<b>304,984</b>	<b>1,211,177</b>

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**MULTI-COUNTY VOCATIONAL CENTERS  
NET STATE AID TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

Center	Total State Aid Allowance MCVCs	Faculty Senate MCVCs	Net State Aid To Be Budgeted As Unrestricted
James Rumsey	1,605,200	8,800	1,596,400
Calhoun-Gilmer	846,080	4,000	842,080
South Branch	718,112	3,400	714,712
United	1,255,557	6,200	1,249,357
Roane-Jackson	1,108,783	6,400	1,102,383
Mid-Ohio Valley	827,364	4,800	822,564
Fred W. Eberle	722,909	3,600	719,309
<b>Total</b>	<b>7,084,005</b>	<b>37,200</b>	<b>7,046,805</b>

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**MULTI-COUNTY VOCATIONAL CENTERS  
TOTAL AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

Center	Amt For Prof Pers Staff Dev Councils MCVCs	Amt For Service Pers Staff Dev Councils MCVCs	Total Amt For Staff Dev Councils MCVCs
James Rumsey	1,079	238	1,317
Calhoun-Gilmer	604	105	709
South Branch	497	93	590
United	790	230	1,020
Roane-Jackson	774	148	922
Mid-Ohio Valley	587	100	687
Fred W. Eberle	507	84	591
<b>TOTAL</b>	<b>4,838</b>	<b>998</b>	<b>5,836</b>

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**COUNTY BOARDS OF EDUCATION  
 DETAIL SCHEDULE BY STEP  
 TOTAL ADDITIONAL STATE AID  
 DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Step 1 Increase	Step 2 Increase	Step 3 Increase	Step 4 Increase	Step 5 Increase	Step 6 Increase	Step 7 Decrease	Step 9 Increase	Total Additional State Aid Per HB206
Barbour	400,087	119,757	65,825	-	253,665	62,099	(91,252)	203,677	1,013,858
Berkeley	3,473,511	987,091	552,397	-	2,030,545	541,375	(915,570)	1,543,646	8,212,995
Boone	694,434	199,110	115,198	-	460,136	108,433	(193,495)	286,990	1,670,806
Braxton	346,089	103,684	55,529	-	202,733	53,450	(74,895)	217,354	903,944
Brooke	496,450	143,051	84,096	-	348,695	77,995	(95,846)	358,794	1,413,235
Cabell	2,189,468	627,018	358,802	-	1,399,753	346,495	(395,678)	1,146,625	5,672,483
Calhoun	578,749	189,832	72,859	-	87,584	94,063	(24,281)	66,252	1,065,058
Clay	315,095	96,417	53,040	-	211,763	52,670	(59,416)	75,445	745,014
Doddridge	633,231	195,530	84,587	-	165,212	107,470	(32,565)	(1,153,465)	-
Fayette	1,085,822	318,606	163,242	-	513,808	166,897	(255,875)	444,862	2,437,362
Gilmer	551,382	183,095	74,231	-	137,799	89,732	(27,297)	92,790	1,101,732
Grant	302,477	87,811	50,036	-	197,676	46,070	(50,522)	368,229	1,001,777
Greenbrier	856,558	252,580	114,504	-	236,391	128,400	(166,114)	494,796	1,917,115
Hampshire	553,917	157,177	77,844	-	203,639	81,211	(120,825)	379,304	1,332,267
Hancock	752,499	201,731	123,698	-	499,331	111,843	(136,414)	347,384	1,900,072
Hardy	392,814	121,467	65,945	-	260,638	63,183	(111,815)	287,018	1,079,250
Harrison	1,977,143	543,819	313,600	-	1,164,107	306,328	(350,375)	1,295,234	5,249,856
Jackson	831,900	239,186	121,451	-	356,071	125,580	(153,826)	464,794	1,985,156
Jefferson	1,563,209	453,185	258,283	-	1,018,659	249,827	(362,362)	991,360	4,172,161
Kanawha	4,580,225	1,298,351	539,862	-	465,275	672,087	(935,627)	3,080,378	9,700,551
Lewis	449,403	131,148	68,981	-	230,028	70,145	(93,457)	300,713	1,156,961
Lincoln	596,010	175,442	105,477	-	467,998	98,057	(131,136)	143,107	1,454,955
Logan	970,006	285,084	161,577	-	643,584	154,248	(232,117)	423,444	2,405,826
Marion	1,413,543	396,336	218,493	-	757,598	219,691	(295,556)	787,186	3,497,291
Marshall	826,592	235,416	106,544	-	189,977	131,807	(153,862)	1,373,137	2,709,611
Mason	728,759	210,873	137,270	-	673,412	119,219	(138,756)	337,344	2,068,121
McDowell	648,743	154,090	75,902	-	89,084	77,099	(137,936)	247,311	1,154,293
Mercer	1,506,626	446,515	246,143	-	939,260	241,414	(286,308)	588,485	3,682,135
Mineral	732,591	209,899	102,049	-	256,669	109,750	(156,613)	307,447	1,561,792
Mingo	941,422	211,351	136,176	-	447,410	113,615	(149,509)	283,727	1,984,192
Monongalia	1,884,198	581,977	311,165	-	1,190,290	320,444	(428,261)	1,767,422	5,627,235
Monroe	312,487	91,146	47,942	-	159,727	47,421	(69,988)	130,642	719,377
Morgan	430,727	117,425	67,872	-	249,404	64,711	(78,595)	275,379	1,126,923
Nicholas	644,310	191,040	97,421	-	309,442	99,150	(123,060)	285,554	1,503,857
Ohio	914,051	264,053	141,113	-	480,104	145,924	(176,810)	714,228	2,482,663
Pendleton	548,582	184,015	83,130	-	244,249	90,185	(35,093)	147,964	1,263,032
Pleasants	605,597	192,023	78,014	-	119,111	101,466	(24,608)	149,690	1,221,293
Pocahontas	252,484	73,544	43,887	-	189,688	37,943	(42,484)	207,986	763,048
Preston	797,774	228,327	134,091	-	549,583	123,028	(202,141)	419,728	2,050,390
Putnam	1,717,757	482,040	268,145	-	951,141	265,530	(278,402)	934,608	4,340,819
Raleigh	2,038,779	594,362	300,842	-	902,016	313,530	(493,325)	980,655	4,636,859
Randolph	690,994	206,985	92,579	-	189,897	104,167	(125,558)	412,312	1,571,376
Ritchie	365,455	111,148	57,575	-	199,952	59,588	(51,324)	412,162	1,154,556
Roane	352,592	107,612	57,417	-	214,500	57,278	(81,440)	153,751	861,710
Summers	261,972	78,062	34,378	-	63,939	38,900	(77,112)	165,042	565,181
Taylor	424,309	122,424	64,145	-	207,029	65,197	(84,443)	288,255	1,086,916
Tucker	637,279	202,681	85,498	-	164,718	100,343	(49,427)	199,739	1,340,831
Tyler	612,642	190,590	84,905	-	194,476	102,342	(43,396)	78,357	1,219,916
Upshur	663,867	193,882	100,815	-	326,909	101,741	(112,366)	356,190	1,631,038
Wayne	1,210,755	343,880	195,658	-	744,512	189,146	(269,656)	396,687	2,810,982
Webster	400,570	129,406	55,886	-	126,739	65,086	(41,722)	91,796	827,761
Wetzel	471,761	127,708	71,910	-	245,537	80,715	(89,648)	754,119	1,662,102
Wirt	551,504	179,842	73,702	-	134,719	94,216	(38,488)	58,866	1,054,361
Wood	2,182,298	624,542	306,953	-	800,129	335,413	(406,171)	1,035,174	4,878,338
Wyoming	708,849	201,858	127,832	-	591,433	113,091	(160,824)	287,709	1,869,948
<b>State</b>	<b>\$51,070,348</b>	<b>\$14,795,224</b>	<b>\$7,686,516</b>	<b>\$ -</b>	<b>\$24,457,744</b>	<b>\$7,936,808</b>	<b>\$(9,913,642)</b>	<b>\$26,487,383</b>	<b>\$122,520,381</b>

OSF  
 Additional State Aid By Step (HB206)  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 DETAIL SCHEDULE BY STEP  
 ADDITIONAL UNRESTRICTED STATE AID  
 DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Step 1 Increase	Step 2 Increase	Step 3 Increase	Step 4 Increase (1)	Step 5 Increase	Step 6 Increase (2)	Step 7 Increase (3)	Step 9 Increase	Total Additional Unrestricted State Aid Per HB206
Barbour	400,087	119,757	65,825	210,820	253,665	29,871	698,473	203,677	1,982,175
Berkeley	3,473,511	987,091	552,397	1,800,973	2,030,545	255,815	4,690,237	1,543,646	15,334,215
Boone	694,434	199,110	115,198	359,959	460,136	51,745	1,072,312	286,990	3,239,884
Braxton	346,089	103,684	55,529	188,087	202,733	26,028	629,763	217,354	1,769,267
Brooke	496,450	143,051	84,096	290,821	348,695	37,495	848,372	358,794	2,607,774
Cabell	2,189,468	627,018	358,802	843,715	1,399,753	165,189	3,045,360	1,146,625	9,775,930
Calhoun	578,749	189,832	72,859	105,627	87,584	77,483	438,644	66,252	1,617,030
Clay	315,095	96,417	53,040	249,157	211,763	24,810	623,142	75,445	1,648,869
Doddridge	633,231	195,530	84,587	163,628	165,212	85,420	463,183	(1,153,465)	-
Fayette	1,085,822	318,606	163,242	645,322	513,808	77,951	1,646,688	444,862	4,896,301
Gilmer	551,382	183,095	74,231	104,801	137,799	75,632	416,480	92,790	1,636,210
Grant	302,477	87,811	50,036	178,414	197,676	22,670	563,069	368,229	1,770,382
Greenbrier	856,558	252,580	114,504	489,730	236,391	56,820	1,304,963	494,796	3,806,342
Hampshire	553,917	157,177	77,844	359,126	203,639	36,863	861,892	379,304	2,629,762
Hancock	752,499	201,731	123,698	298,694	499,331	53,843	1,124,123	347,384	3,401,303
Hardy	392,814	121,467	65,945	207,934	260,638	30,983	716,399	287,018	2,083,198
Harrison	1,977,143	543,819	313,600	688,158	1,164,107	141,008	2,677,708	1,295,234	8,800,777
Jackson	831,900	239,186	121,451	408,836	356,071	57,580	1,255,676	464,794	3,735,494
Jefferson	1,563,209	453,185	258,283	711,083	1,018,659	119,427	2,310,774	991,360	7,425,980
Kanawha	4,580,225	1,298,351	539,862	1,654,382	465,275	282,015	6,230,655	3,080,378	18,131,143
Lewis	449,403	131,148	68,981	254,998	230,028	32,505	775,469	300,713	2,243,245
Lincoln	596,010	175,442	105,477	399,083	467,998	47,059	955,411	143,107	2,889,587
Logan	970,006	285,084	161,577	507,105	643,584	74,748	1,460,303	423,444	4,525,851
Marion	1,413,543	396,336	218,493	635,334	757,598	102,151	2,037,109	787,186	6,347,750
Marshall	826,592	235,416	106,544	474,782	189,977	53,587	1,255,600	1,373,137	4,515,635
Mason	728,759	210,873	137,270	404,485	673,412	59,119	1,141,002	337,344	3,692,264
McDowell	648,743	154,090	75,902	330,288	89,084	33,799	868,318	247,311	2,447,535
Mercer	1,506,626	446,515	246,143	661,593	939,260	116,214	2,241,997	588,485	6,746,833
Mineral	732,591	209,899	102,049	388,455	256,669	49,292	1,141,052	307,447	3,187,454
Mingo	941,422	211,351	136,176	378,207	447,410	54,275	1,141,790	283,727	3,594,358
Monongalia	1,884,198	581,977	311,165	792,062	1,190,290	151,744	2,880,425	1,767,422	9,559,283
Monroe	312,487	91,146	47,942	230,573	159,727	22,255	586,323	130,642	1,581,095
Morgan	430,727	117,425	67,872	210,281	249,404	30,447	725,812	275,379	2,107,347
Nicholas	644,310	191,040	97,421	346,351	309,442	46,700	1,045,354	285,554	2,966,172
Ohio	914,051	264,053	141,113	340,271	480,104	67,224	1,408,868	714,228	4,329,912
Pendleton	548,582	184,015	83,130	110,204	244,249	72,771	454,198	147,964	1,845,113
Pleasants	605,597	192,023	78,014	118,134	119,111	81,366	459,133	149,690	1,803,068
Pocahontas	252,484	73,544	43,887	134,160	189,688	18,787	463,567	207,986	1,384,103
Preston	797,774	228,327	134,091	427,508	549,583	59,336	1,219,667	419,728	3,836,014
Putnam	1,717,757	482,040	268,145	677,922	951,141	124,660	2,396,033	934,608	7,552,306
Raleigh	2,038,779	594,362	300,842	1,071,499	902,016	144,930	2,911,028	980,655	8,944,111
Randolph	690,994	206,985	92,579	305,963	189,897	46,367	1,116,538	412,312	3,061,635
Ritchie	365,455	111,148	57,575	148,151	199,952	38,280	512,255	412,162	1,844,978
Roane	352,592	107,612	57,417	290,918	214,500	26,998	673,722	153,751	1,877,510
Summers	261,972	78,062	34,378	173,653	63,939	17,300	528,539	165,042	1,322,885
Taylor	424,309	122,424	64,145	208,503	207,029	30,561	730,820	288,255	2,076,046
Tucker	637,279	202,681	85,498	113,188	164,718	84,543	451,198	199,739	1,938,844
Tyler	612,642	190,590	84,905	186,592	194,476	81,790	495,109	78,357	1,178,812
Upshur	663,867	193,882	100,815	297,634	326,909	48,241	1,052,927	356,190	3,040,465
Wayne	1,210,755	343,880	195,658	645,030	744,512	90,146	1,765,181	396,687	5,391,849
Webster	400,570	129,406	55,886	150,382	126,739	45,426	509,133	91,796	1,509,338
Wetzel	471,761	127,708	71,910	308,407	245,537	31,915	766,957	754,119	2,778,314
Wirt	551,504	179,842	73,702	145,318	134,719	78,116	440,992	58,866	1,663,059
Wood	2,182,298	624,542	306,953	616,957	800,129	150,799	3,075,411	1,035,174	8,792,263
Wyoming	708,849	201,858	127,832	379,596	591,433	56,091	1,086,997	287,709	3,440,365
<b>State</b>	<b>\$51,070,348</b>	<b>\$ 14,795,224</b>	<b>\$ 7,686,516</b>	<b>\$ 22,822,854</b>	<b>\$ 24,457,744</b>	<b>\$ 3,978,190</b>	<b>\$ 72,392,151</b>	<b>\$ 26,487,383</b>	<b>\$ 222,307,435</b>

NOTES: (1) The Step 4 increase is because bus replacement funds were previously restricted. (2) Step 6 increase does not include the faculty senate increase. (3) The Step 7 increase is because all Step 7 funds were previously considered restricted.

OSF  
 Additional Unrestricted State Aid By Step (HB206)  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 DETAIL SCHEDULE BY STEP  
 ADDITIONAL RESTRICTED STATE AID  
 DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Step 6d Faculty Senate Preliminary	Step 6d Faculty Senate Final	Total Step 6d Increase	Total Additional Restricted State Aid Per HB206
Barbour	32,228	64,456	32,228	32,228
Berkeley	285,560	571,120	285,560	285,560
Boone	56,688	113,376	56,688	56,688
Braxton	27,422	54,844	27,422	27,422
Brooke	40,500	81,000	40,500	40,500
Cabell	181,306	362,612	181,306	181,306
Calhoun	16,580	33,160	16,580	16,580
Clay	27,860	55,720	27,860	27,860
Doddridge	22,050	44,100	22,050	22,050
Fayette	88,946	177,892	88,946	88,946
Gilmer	14,100	28,200	14,100	14,100
Grant	23,400	46,800	23,400	23,400
Greenbrier	71,580	143,160	71,580	71,580
Hampshire	44,348	88,696	44,348	44,348
Hancock	58,000	116,000	58,000	58,000
Hardy	32,200	64,400	32,200	32,200
Harrison	165,320	330,640	165,320	165,320
Jackson	68,000	136,000	68,000	68,000
Jefferson	130,400	260,800	130,400	130,400
Kanawha	390,072	780,144	390,072	390,072
Lewis	37,640	75,280	37,640	37,640
Lincoln	50,998	101,996	50,998	50,998
Logan	79,500	159,000	79,500	79,500
Marion	117,540	235,080	117,540	117,540
Marshall	78,220	156,440	78,220	78,220
Mason	60,100	120,200	60,100	60,100
McDowell	43,300	86,600	43,300	43,300
Mercer	125,200	250,400	125,200	125,200
Mineral	60,458	120,916	60,458	60,458
Mingo	59,340	118,680	59,340	59,340
Monongalia	168,700	337,400	168,700	168,700
Monroe	25,166	50,332	25,166	25,166
Morgan	34,264	68,528	34,264	34,264
Nicholas	52,450	104,900	52,450	52,450
Ohio	78,700	157,400	78,700	78,700
Pendleton	17,414	34,828	17,414	17,414
Pleasants	20,100	40,200	20,100	20,100
Pocahontas	19,156	38,312	19,156	19,156
Preston	63,692	127,384	63,692	63,692
Putnam	140,870	281,740	140,870	140,870
Raleigh	168,600	337,200	168,600	168,600
Randolph	57,800	115,600	57,800	57,800
Ritchie	21,308	42,616	21,308	21,308
Roane	30,280	60,560	30,280	30,280
Summers	21,600	43,200	21,600	21,600
Taylor	34,636	69,272	34,636	34,636
Tucker	15,800	31,600	15,800	15,800
Tyler	20,552	41,104	20,552	20,552
Upshur	53,500	107,000	53,500	53,500
Wayne	99,000	198,000	99,000	99,000
Webster	19,660	39,320	19,660	19,660
Wetzel	48,800	97,600	48,800	48,800
Wirt	16,100	32,200	16,100	16,100
Wood	184,614	369,228	184,614	184,614
Wyoming	57,000	114,000	57,000	57,000
<b>State</b>	<b>\$3,958,618</b>	<b>\$ 7,917,236</b>	<b>\$ 3,958,618</b>	<b>\$ 3,958,618</b>

OSF  
 Additional Restricted State Aid (HB206)  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL NET STATE AID DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Net State Aid Per HB206 to Be Budgeted As Unrestricted County Bds Fund 11	Net State Aid Currently Budgeted As Unrestricted County Boards			Additional Net State Aid Due to Passage of HB206 to Be Budgeted As Unrestricted County Bds Fund 11	
		Fund 11	Fund 61 Project 0801X	Fund 61 Project 0802X		Fund 61 Project 0805X
Barbour	12,109,085	10,126,910	-	-	1,982,175	
Berkeley	94,771,759	84,064,099	-	-	10,707,660	
Boone	19,564,859	17,225,744	-	-	2,339,115	
Braxton	9,496,399	8,182,337	6,665	2,251	1,302,638	
Brooke	12,311,066	10,362,099	-	-	1,948,967	
Cabell	58,516,461	51,626,245	-	-	6,890,216	
Calhoun	6,293,140	4,975,572	3,863	1,280	1,310,674	
Clay	11,479,948	10,255,116	6,384	2,090	1,212,123	
Doddridge	-	-	-	-	-	
Fayette	32,246,827	28,802,218	-	-	3,444,609	
Gilmer	6,019,300	4,627,176	3,396	1,198	1,385,986	
Grant	4,824,590	3,074,635	5,374	1,888	1,740,302	
Greenbrier	23,167,934	20,512,230	-	-	2,655,704	
Hampshire	14,034,696	12,117,689	-	-	1,917,007	
Hancock	18,942,534	16,468,183	-	-	2,474,351	
Hardy	10,595,314	8,512,116	-	-	2,083,198	
Harrison	45,144,106	38,903,680	-	-	6,240,426	
Jackson	21,399,111	17,714,531	-	-	3,684,580	
Jefferson	39,653,316	34,307,767	-	-	5,345,549	
Kanawha	108,922,067	96,893,108	-	-	12,028,959	
Lewis	11,442,090	9,776,403	8,224	2,806	1,650,887	
Lincoln	20,191,422	18,092,381	-	-	2,099,041	
Logan	28,637,675	24,111,824	-	-	4,525,851	
Marion	35,719,750	29,372,000	-	-	6,347,750	
Marshall	5,999,105	1,483,470	-	-	4,515,635	
Mason	20,451,327	16,759,063	-	-	3,692,264	
McDowell	15,775,807	14,025,562	9,760	3,313	1,737,172	
Mercer	45,205,989	40,517,120	-	-	4,688,869	
Mineral	21,970,166	19,752,386	-	-	2,217,780	
Mingo	21,999,437	19,362,670	-	-	2,636,767	
Monongalia	43,115,153	36,173,760	36,713	12,407	6,877,455	
Monroe	9,513,029	7,931,934	-	-	1,581,095	
Morgan	10,093,867	8,501,494	7,214	2,521	1,579,085	
Nicholas	19,409,278	17,313,664	-	-	2,095,614	
Ohio	20,707,996	16,378,084	-	-	4,329,912	
Pendleton	6,893,081	5,039,446	4,222	1,532	1,845,113	
Pleasants	4,723,247	2,959,152	-	-	1,764,095	
Pocahontas	6,119,661	5,057,290	4,730	1,640	1,053,841	
Preston	22,233,012	19,403,386	14,802	4,935	2,803,026	
Putnam	43,326,048	35,773,742	-	-	7,552,306	
Raleigh	56,272,066	50,062,526	-	-	6,209,540	
Randolph	19,497,106	17,378,823	-	-	2,118,283	
Ritchie	2,555,650	1,009,544	4,423	1,534	1,537,985	
Roane	10,931,942	9,519,365	7,042	2,392	1,399,485	
Summers	7,094,718	6,128,010	-	-	966,708	
Taylor	10,748,495	9,233,990	-	-	1,514,505	
Tucker	5,425,430	3,757,255	3,998	1,344	1,660,901	
Tyler	1,178,812	-	-	-	1,178,812	
Upshur	18,344,997	16,201,230	-	-	2,143,767	
Wayne	36,786,711	32,963,641	-	-	3,823,070	
Webster	7,922,959	6,725,733	4,570	1,548	1,188,656	
Wetzel	3,814,292	1,020,575	7,850	2,748	2,778,314	
Wirt	6,687,809	5,286,828	-	-	1,400,981	
Wood	59,399,223	53,445,703	39,413	13,586	5,889,034	
Wyoming	20,288,504	17,730,940	12,560	4,380	2,534,794	
<b>State</b>	<b>\$1,229,968,366</b>	<b>\$1,057,000,449</b>	<b>\$191,203</b>	<b>\$ 65,393</b>	<b>\$ 78,689</b>	<b>\$ 172,632,632</b>

OSF  
 Additional Net State Aid (HB206)  
 8/27/2019



**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL NET STATE AID DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Net State Aid Per HB206 to Be Budgeted As Unrestricted MCVCs Fund 13	Net State Aid Currently Budgeted As Unrestricted MCVCs			Additional Net State Aid Due to Passage of HB206 to Be Budgeted As Unrestricted MCVC's Fund 13
		Fund 13	Fund 63 Project 0801X	Fund 63 Project 0802X	
Barbour	-	-	-	-	-
Berkeley	1,596,400	1,529,413	-	-	66,987
Boone	-	-	-	-	-
Braxton	-	-	-	-	-
Brooke	-	-	-	-	-
Cabell	-	-	-	-	-
Calhoun	842,080	807,653	578	101	33,748
Clay	-	-	-	-	-
Doddridge	-	-	-	-	-
Fayette	-	-	-	-	-
Gilmer	-	-	-	-	-
Grant	714,712	684,068	475	89	30,080
Greenbrier	-	-	-	-	-
Hampshire	-	-	-	-	-
Hancock	-	-	-	-	-
Hardy	-	-	-	-	-
Harrison	1,249,357	1,197,152	-	-	52,205
Jackson	1,102,383	1,051,469	-	-	50,914
Jefferson	-	-	-	-	-
Kanawha	-	-	-	-	-
Lewis	-	-	-	-	-
Lincoln	-	-	-	-	-
Logan	-	-	-	-	-
Marion	-	-	-	-	-
Marshall	-	-	-	-	-
Mason	-	-	-	-	-
McDowell	-	-	-	-	-
Mercer	-	-	-	-	-
Mineral	-	-	-	-	-
Mingo	-	-	-	-	-
Monongalia	-	-	-	-	-
Monroe	-	-	-	-	-
Morgan	-	-	-	-	-
Nicholas	-	-	-	-	-
Ohio	-	-	-	-	-
Pendleton	-	-	-	-	-
Pleasants	822,564	783,591	-	-	38,973
Pocahontas	-	-	-	-	-
Preston	-	-	-	-	-
Putnam	-	-	-	-	-
Raleigh	-	-	-	-	-
Randolph	-	-	-	-	-
Ritchie	-	-	-	-	-
Roane	-	-	-	-	-
Summers	-	-	-	-	-
Taylor	-	-	-	-	-
Tucker	-	-	-	-	-
Tyler	-	-	-	-	-
Upshur	719,309	718,230	-	-	1,079
Wayne	-	-	-	-	-
Webster	-	-	-	-	-
Wetzel	-	-	-	-	-
Wirt	-	-	-	-	-
Wood	-	-	-	-	-
Wyoming	-	-	-	-	-
<b>State</b>	<b>\$ 7,046,805</b>	<b>\$ 6,771,576</b>	<b>\$ 1,053</b>	<b>\$ 190</b>	<b>\$ 273,986</b>

OSF  
 Additional Ne  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL NET STATE AID DUE TO PASSAGE OF HB206  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Total Additional Net State Aid Due to Passage of HB206 to Be Budgeted As Unrestricted
Barbour	1,982,175
Berkeley	10,774,647
Boone	2,339,115
Braxton	1,302,638
Brooke	1,948,967
Cabell	6,890,216
Calhoun	1,344,422
Clay	1,212,123
Doddridge	-
Fayette	3,444,609
Gilmer	1,385,986
Grant	1,770,382
Greenbrier	2,655,704
Hampshire	1,917,007
Hancock	2,474,351
Hardy	2,083,198
Harrison	6,292,631
Jackson	3,735,494
Jefferson	5,345,549
Kanawha	12,028,959
Lewis	1,650,887
Lincoln	2,099,041
Logan	4,525,851
Marion	6,347,750
Marshall	4,515,635
Mason	3,692,264
McDowell	1,737,172
Mercer	4,688,869
Mineral	2,217,780
Mingo	2,636,767
Monongalia	6,877,455
Monroe	1,581,095
Morgan	1,579,085
Nicholas	2,095,614
Ohio	4,329,912
Pendleton	1,845,113
Pleasants	1,803,068
Pocahontas	1,053,841
Preston	2,803,026
Putnam	7,552,306
Raleigh	6,209,540
Randolph	2,118,283
Ritchie	1,537,985
Roane	1,399,485
Summers	966,708
Taylor	1,514,505
Tucker	1,660,901
Tyler	1,178,812
Upshur	2,144,846
Wayne	3,823,070
Webster	1,188,656
Wetzel	2,778,314
Wirt	1,400,981
Wood	5,889,034
Wyoming	2,534,794
<b>State</b>	<b>\$ 172,906,618</b>

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 Additional Ne  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL STAFF DEVELOPMENT TO BE BUDGETED OR TRANSFERRED AS UNRESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Amount To be Budgeted for Prof Personnel Staff Development County Boards (HB206)	Amount Currently Budgeted for Prof Personnel Staff Development as Unrestricted in Fund 61 County Boards	Additional Amount to be Budgeted/Transferred into Fund 61 for Prof Personnel Staff Development County Boards
Barbour	8,274	7,874	400
Berkeley	63,044	59,619	3,425
Boone	12,833	12,139	694
Braxton	7,011	6,665	346
Brooke	9,403	8,907	496
Cabell	42,024	39,835	2,189
Calhoun	3,837	3,863	(26)
Clay	6,699	6,384	315
Doddridge	4,491	3,858	633
Fayette	20,949	19,864	1,085
Gilmer	3,947	3,396	551
Grant	5,653	5,374	279
Greenbrier	16,748	15,890	858
Hampshire	10,804	10,250	554
Hancock	13,043	12,290	753
Hardy	8,094	7,701	393
Harrison	35,863	33,921	1,942
Jackson	15,340	14,547	793
Jefferson	29,745	28,180	1,565
Kanawha	86,088	85,443	645
Lewis	8,673	8,224	449
Lincoln	12,056	11,460	596
Logan	18,640	17,670	970
Marion	26,204	24,790	1,414
Marshall	14,995	14,170	825
Mason	13,742	13,013	729
McDowell	10,409	9,760	649
Mercer	29,965	28,458	1,507
Mineral	14,343	13,610	733
Mingo	14,143	13,210	933
Monongalia	38,597	36,713	1,884
Monroe	6,130	5,817	313
Morgan	7,645	7,214	431
Nicholas	12,752	12,108	644
Ohio	17,440	16,526	914
Pendleton	4,771	4,222	549
Pleasants	4,005	3,429	576
Pocahontas	4,988	4,730	258
Preston	15,600	14,802	798
Putnam	31,681	29,964	1,717
Raleigh	38,703	36,684	2,019
Randolph	14,300	13,609	691
Ritchie	4,788	4,423	365
Roane	7,071	7,042	29
Summers	5,092	4,830	262
Taylor	8,187	7,762	425
Tucker	4,636	3,998	638
Tyler	4,657	4,045	612
Upshur	13,108	12,468	640
Wayne	22,843	22,701	142
Webster	4,970	4,570	400
Wetzel	8,322	7,850	472
Wirt	3,990	3,438	552
Wood	41,595	39,413	2,182
Wyoming	13,262	12,560	702
<b>State</b>	<b>\$ 906,193</b>	<b>\$ 861,283</b>	<b>\$ 44,910</b>

OSF  
 Additional Staff Development (HB206)  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL STAFF DEVELOPMENT TO BE BUDGETED OR TRANSFERRED AS UNRESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Amount To be Budgeted for Service Personnel Staff Development County Boards (HB206)	Amount Currently Budgeted for Service Pers Staff Development as Unrestricted in Fund 61 County Boards	Additional Amount to be Budgeted/Transferred into Fund 61 for Serv Personnel Staff Development County Boards
Barbour	2,741	2,621	120
Berkeley	21,622	20,645	977
Boone	4,362	4,163	199
Braxton	2,355	2,251	104
Brooke	3,253	3,110	143
Cabell	14,038	13,411	627
Calhoun	1,365	1,280	85
Clay	2,187	2,090	97
Doddridge	1,448	1,253	195
Fayette	6,953	6,634	319
Gilmer	1,381	1,198	183
Grant	1,972	1,888	84
Greenbrier	5,610	5,360	250
Hampshire	3,634	3,477	157
Hancock	4,302	4,100	202
Hardy	2,768	2,647	121
Harrison	11,812	11,278	534
Jackson	5,328	5,095	233
Jefferson	10,194	9,740	454
Kanawha	29,084	29,084	-
Lewis	2,937	2,806	131
Lincoln	3,894	3,720	174
Logan	6,391	6,106	285
Marion	8,435	8,039	396
Marshall	4,981	4,750	231
Mason	4,697	4,486	211
McDowell	3,467	3,313	154
Mercer	9,694	9,248	446
Mineral	4,892	4,682	210
Mingo	4,774	4,570	204
Monongalia	12,989	12,407	582
Monroe	2,091	2,000	91
Morgan	2,638	2,521	117
Nicholas	4,251	4,060	191
Ohio	5,870	5,606	264
Pendleton	1,716	1,532	184
Pleasants	1,396	1,209	187
Pocahontas	1,716	1,640	76
Preston	5,164	4,935	229
Putnam	10,490	10,008	482
Raleigh	13,095	12,501	594
Randolph	4,685	4,478	207
Ritchie	1,645	1,534	111
Roane	2,392	2,392	-
Summers	1,735	2,634	(899)
Taylor	2,771	2,649	122
Tucker	1,547	1,344	203
Tyler	1,530	1,339	191
Upshur	4,374	4,184	190
Wayne	7,634	7,634	-
Webster	1,677	1,548	129
Wetzel	2,876	2,748	128
Wirt	1,339	1,160	179
Wood	14,211	13,586	625
Wyoming	4,581	4,380	201
<b>State</b>	<b>\$ 304,984</b>	<b>\$ 293,074</b>	<b>\$ 11,910</b>

OSF  
 Additional Sta  
 8/27/2019

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL STAFF DEVELOPMENT TO BE BUDGETED OR TRANSFERRED AS UNRESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Net State Aid Per HB206 to be Budgeted for Prof Pers Staff Development MCVC	Amount Currently Budgeted for Prof Pers Staff Development as Unrestricted in Fund 63 MCVC	Additional Amount to be Budgeted/Transferred into Fund 63 for Prof Personnel Staff Development MCVC
Barbour	-	-	-
Berkeley	1,079	1,030	49
Boone	-	-	-
Braxton	-	-	-
Brooke	-	-	-
Cabell	-	-	-
Calhoun	604	578	26
Clay	-	-	-
Doddridge	-	-	-
Fayette	-	-	-
Gilmer	-	-	-
Grant	497	475	22
Greenbrier	-	-	-
Hampshire	-	-	-
Hancock	-	-	-
Hardy	-	-	-
Harrison	790	755	35
Jackson	774	735	39
Jefferson	-	-	-
Kanawha	-	-	-
Lewis	-	-	-
Lincoln	-	-	-
Logan	-	-	-
Marion	-	-	-
Marshall	-	-	-
Mason	-	-	-
McDowell	-	-	-
Mercer	-	-	-
Mineral	-	-	-
Mingo	-	-	-
Monongalia	-	-	-
Monroe	-	-	-
Morgan	-	-	-
Nicholas	-	-	-
Ohio	-	-	-
Pendleton	-	-	-
Pleasants	587	557	30
Pocahontas	-	-	-
Preston	-	-	-
Putnam	-	-	-
Raleigh	-	-	-
Randolph	-	-	-
Ritchie	-	-	-
Roane	-	-	-
Summers	-	-	-
Taylor	-	-	-
Tucker	-	-	-
Tyler	-	-	-
Upshur	507	484	23
Wayne	-	-	-
Webster	-	-	-
Wetzel	-	-	-
Wirt	-	-	-
Wood	-	-	-
Wyoming	-	-	-
<b>State</b>	<b>\$ 4,838</b>	<b>\$ 4,614</b>	<b>\$ 224</b>

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**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL STAFF DEVELOPMENT TO BE BUDGETED OR TRANSFERRED AS UNRESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Net State Aid Per HB206 to be Budgeted for Service Pers Staff Development MCVC	Amount Currently Budgeted for Service Pers Staff Development as Unrestricted in Fund 63 MCVC	Additional Amount to be Budgeted/Transferred into Fund 63 for Serv Personnel Staff Development MCVC
Barbour	-	-	-
Berkeley	238	228	10
Boone	-	-	-
Braxton	-	-	-
Brooke	-	-	-
Cabell	-	-	-
Calhoun	105	101	4
Clay	-	-	-
Doddridge	-	-	-
Fayette	-	-	-
Gilmer	-	-	-
Grant	93	89	4
Greenbrier	-	-	-
Hampshire	-	-	-
Hancock	-	-	-
Hardy	-	-	-
Harrison	230	220	10
Jackson	148	141	7
Jefferson	-	-	-
Kanawha	-	-	-
Lewis	-	-	-
Lincoln	-	-	-
Logan	-	-	-
Marion	-	-	-
Marshall	-	-	-
Mason	-	-	-
McDowell	-	-	-
Mercer	-	-	-
Mineral	-	-	-
Mingo	-	-	-
Monongalia	-	-	-
Monroe	-	-	-
Morgan	-	-	-
Nicholas	-	-	-
Ohio	-	-	-
Pendleton	-	-	-
Pleasants	100	96	4
Pocahontas	-	-	-
Preston	-	-	-
Putnam	-	-	-
Raleigh	-	-	-
Randolph	-	-	-
Ritchie	-	-	-
Roane	-	-	-
Summers	-	-	-
Taylor	-	-	-
Tucker	-	-	-
Tyler	-	-	-
Upshur	84	80	4
Wayne	-	-	-
Webster	-	-	-
Wetzel	-	-	-
Wirt	-	-	-
Wood	-	-	-
Wyoming	-	-	-
<b>State</b>	<b>\$ 998</b>	<b>\$ 955</b>	<b>\$ 43</b>

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**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL STAFF DEVELOPMENT TO BE BUDGETED OR TRANSFERRED AS UNRESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Total Net State Aid Per HB206 to be Budgeted for Staff Development County Boards	Total Net State Aid Per HB206 to be Budgeted for Staff Development MCVCs
Barbour	11,015	-
Berkeley	84,666	1,317
Boone	17,195	-
Braxton	9,366	-
Brooke	12,656	-
Cabell	56,062	-
Calhoun	5,202	709
Clay	8,886	-
Doddridge	5,939	-
Fayette	27,902	-
Gilmer	5,328	-
Grant	7,625	590
Greenbrier	22,358	-
Hampshire	14,438	-
Hancock	17,345	-
Hardy	10,862	-
Harrison	47,675	1,020
Jackson	20,668	922
Jefferson	39,939	-
Kanawha	115,172	-
Lewis	11,610	-
Lincoln	15,950	-
Logan	25,031	-
Marion	34,639	-
Marshall	19,976	-
Mason	18,439	-
McDowell	13,876	-
Mercer	39,659	-
Mineral	19,235	-
Mingo	18,917	-
Monongalia	51,586	-
Monroe	8,221	-
Morgan	10,283	-
Nicholas	17,003	-
Ohio	23,310	-
Pendleton	6,487	-
Pleasants	5,401	687
Pocahontas	6,704	-
Preston	20,764	-
Putnam	42,171	-
Raleigh	51,798	-
Randolph	18,985	-
Ritchie	6,433	-
Roane	9,463	-
Summers	6,827	-
Taylor	10,958	-
Tucker	6,183	-
Tyler	6,187	-
Upshur	17,482	591
Wayne	30,477	-
Webster	6,647	-
Wetzel	11,198	-
Wirt	5,329	-
Wood	55,806	-
Wyoming	17,843	-
<b>State</b>	<b>\$ 1,211,177</b>	<b>\$ 5,836</b>

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 8/27/2019

**COUNTY BOARDS OF EDUCATION  
UNRESTRICTED STATE AID ADDITIONAL BUDGET ENTRIES  
DUE TO THE PASSAGE OF HB206  
TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	Curriculum Trips Currently Budgeted in Fund 61 with Rev Src 03111 <b>Reverse Full Amount and Budget in Fund 11 in an Unrestricted Project</b>	Curriculum Trips Currently Budgeted in Fund 61 with Rev Src 05211 <b>Reverse Full Amount in Fund 61</b>	Bus Replacement Amount Budgeted In Fund 61 <b>Reverse Full Amount and Budget in Fund 11 in an Unrestricted Project</b>	Additional Bus Amount Budgeted In Fund 61 <b>Reverse Full Amount and Budget in Fund 11 in an Unrestricted Project</b>
Barbour	-	3,327	210,820	-
Berkeley	-	32,662	1,648,900	152,073
Boone	-	5,743	359,959	-
Braxton	2,508	-	188,087	-
Brooke	-	5,021	290,821	-
Cabell	-	13,561	843,715	-
Calhoun	1,751	-	105,627	-
Clay	4,235	-	249,157	-
Doddridge	-	3,344	163,628	-
Fayette	-	11,330	645,322	-
Gilmer	1,544	-	104,801	-
Grant	2,391	-	178,414	-
Greenbrier	-	6,990	489,730	-
Hampshire	-	5,141	359,126	-
Hancock	-	15,631	298,694	-
Hardy	-	3,671	207,934	-
Harrison	-	11,552	688,158	-
Jackson	-	6,417	408,836	-
Jefferson	-	11,250	711,083	-
Kanawha	-	25,623	1,654,382	-
Lewis	3,770	-	254,998	-
Lincoln	-	6,740	399,083	-
Logan	-	100,000	507,105	-
Marion	-	10,917	635,334	-
Marshall	-	6,650	474,782	-
Mason	-	6,062	404,485	-
McDowell	-	6,699	330,288	-
Mercer	-	9,432	661,593	-
Mineral	-	6,696	388,455	-
Mingo	-	7,140	378,207	-
Monongalia	14,818	-	792,062	-
Monroe	-	3,066	230,573	-
Morgan	3,553	-	210,281	-
Nicholas	-	7,230	346,351	-
Ohio	-	4,978	340,271	-
Pendleton	2,768	-	110,204	-
Pleasants	-	1,930	118,134	-
Pocahontas	2,160	-	134,160	-
Preston	6,863	-	427,508	-
Putnam	-	10,522	677,922	-
Raleigh	-	15,246	1,071,499	-
Randolph	-	4,856	305,963	-
Ritchie	2,164	-	148,151	-
Roane	3,658	-	290,918	-
Summers	-	1,657	173,653	-
Taylor	-	3,577	208,503	-
Tucker	1,932	-	113,188	-
Tyler	-	2,879	186,592	-
Upshur	-	4,339	297,634	-
Wayne	-	13,558	645,030	-
Webster	2,452	-	150,382	-
Wetzel	4,805	-	308,407	-
Wirt	-	1,804	145,318	-
Wood	11,487	-	616,957	-
Wyoming	5,830	-	379,596	-
<b>State</b>	<b>\$ 78,689</b>	<b>\$ 397,241</b>	<b>\$22,670,781</b>	<b>\$ 152,073</b>

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HB206 Additional Budget Entries  
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**COUNTY BOARDS OF EDUCATION**  
**UNRESTRICTED STATE AID ADDITIONAL BUDGET ENTRIES**  
**DUE TO THE PASSAGE OF HB206**  
**TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES**  
**(BASED ON THE FINAL COMPUTATIONS)**  
**FOR THE 2019-20 YEAR**

County	Additional Amount To be Budgeted into Fund 61 Rev Src 03111 Prof Personnel Staff Development County Boards	Additional Amount To be Budgeted in Fund 11 and Transferred to Fund 61 Rev Src 05211 Prof Personnel Staff Development County Boards	Additional Amount To be Budgeted into Fund 61 Rev Src 03111 Serv Personnel Staff Development County Boards	Additional Amount To be Budgeted in Fund 11 and Transferred to Fund 61 Rev Src 05211 Serv Personnel Staff Development County Boards
Barbour	-	400	-	120
Berkeley	-	3,425	-	977
Boone	-	694	-	199
Braxton	346	-	104	-
Brooke	-	496	-	143
Cabell	-	2,189	-	627
Calhoun	(26)	-	85	-
Clay	315	-	97	-
Doddridge	-	633	-	195
Fayette	-	1,085	-	319
Gilmer	551	-	183	-
Grant	279	-	84	-
Greenbrier	-	858	-	250
Hampshire	-	554	-	157
Hancock	-	753	-	202
Hardy	-	393	-	121
Harrison	-	1,942	-	534
Jackson	-	793	-	233
Jefferson	-	1,565	-	454
Kanawha	-	645	-	-
Lewis	449	-	131	-
Lincoln	-	596	-	174
Logan	-	970	-	285
Marion	-	1,414	-	396
Marshall	-	825	-	231
Mason	-	729	-	211
McDowell	649	-	154	-
Mercer	-	1,507	-	446
Mineral	-	733	-	210
Mingo	-	933	-	204
Monongalia	1,884	-	582	-
Monroe	-	313	-	91
Morgan	431	-	117	-
Nicholas	-	644	-	191
Ohio	-	914	-	264
Pendleton	549	-	184	-
Pleasants	-	576	-	187
Pocahontas	258	-	76	-
Preston	798	-	229	-
Putnam	-	1,717	-	482
Raleigh	-	2,019	-	594
Randolph	-	691	-	207
Ritchie	365	-	111	-
Roane	29	-	-	-
Summers	-	262	-	(899)
Taylor	-	425	-	122
Tucker	638	-	203	-
Tyler	-	612	-	191
Upshur	-	640	-	190
Wayne	-	142	-	-
Webster	400	-	129	-
Wetzel	472	-	128	-
Wirt	-	552	-	179
Wood	2,182	-	625	-
Wyoming	702	-	201	-
State	\$ 11,271	\$ 33,639	\$ 3,423	\$ 8,487

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HB206 Addi  
8/27/2019

See Schedule 5 for details related to the Staff Development additional budget amounts

**COUNTY BOARDS OF EDUCATION**  
**UNRESTRICTED STATE AID ADDITIONAL BUDGET ENTRIES**  
**DUE TO THE PASSAGE OF HB206**  
**TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES**  
**(BASED ON THE FINAL COMPUTATIONS)**  
**FOR THE 2019-20 YEAR**

County	Additional Amount To be Budgeted into Fund 63 Rev Src 03111 Prof Personnel Staff Development MCVC	Additional Amount To be Budgeted in Fund 13 and Transferred to Fund 63 Rev Src 05211 Prof Personnel Staff Development MCVC	Additional Amount To be Budgeted into Fund 63 Rev Src 03111 Serv Personnel Staff Development MCVC	Additional Amount To be Budgeted in Fund 13 and Transferred to Fund 63 Rev Src 05211 Serv Personnel Staff Development MCVC
Barbour	-	-	-	-
Berkeley	-	49	-	10
Boone	-	-	-	-
Braxton	-	-	-	-
Brooke	-	-	-	-
Cabell	-	-	-	-
Calhoun	26	-	4	-
Clay	-	-	-	-
Doddridge	-	-	-	-
Fayette	-	-	-	-
Gilmer	-	-	-	-
Grant	22	-	4	-
Greenbrier	-	-	-	-
Hampshire	-	-	-	-
Hancock	-	-	-	-
Hardy	-	-	-	-
Harrison	-	35	-	10
Jackson	39	-	7	-
Jefferson	-	-	-	-
Kanawha	-	-	-	-
Lewis	-	-	-	-
Lincoln	-	-	-	-
Logan	-	-	-	-
Marion	-	-	-	-
Marshall	-	-	-	-
Mason	-	-	-	-
McDowell	-	-	-	-
Mercer	-	-	-	-
Mineral	-	-	-	-
Mingo	-	-	-	-
Monongalia	-	-	-	-
Monroe	-	-	-	-
Morgan	-	-	-	-
Nicholas	-	-	-	-
Ohio	-	-	-	-
Pendleton	-	-	-	-
Pleasants	-	30	-	4
Pocahontas	-	-	-	-
Preston	-	-	-	-
Putnam	-	-	-	-
Raleigh	-	-	-	-
Randolph	-	-	-	-
Ritchie	-	-	-	-
Roane	-	-	-	-
Summers	-	-	-	-
Taylor	-	-	-	-
Tucker	-	-	-	-
Tyler	-	-	-	-
Upshur	-	23	-	4
Wayne	-	-	-	-
Webster	-	-	-	-
Wetzel	-	-	-	-
Wirt	-	-	-	-
Wood	-	-	-	-
Wyoming	-	-	-	-
State	\$ 87	\$ 137	\$ 15	\$ 28

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See Schedule 5 for details related to the Staff Development additional budget amounts

**COUNTY BOARDS OF EDUCATION  
UNRESTRICTED STATE AID ADDITIONAL BUDGET ENTRIES  
DUE TO THE PASSAGE OF HB206  
TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	7a Originally Budgeted as Restricted in Fund 61 Reverse Full Amount	7a Unrestricted Amount per HB206 Budget in Fund 11 (Can use Project Code 010XX)	7b Originally Budgeted as Restricted in Fund 61 Reverse Full Amount	7b Unrestricted Amount per HB206 Budget in Fund 11 in an Unrestricted Project Code (00000)
Barbour	511,110	493,920	229,420	196,020
Berkeley	3,281,794	3,132,715	1,759,507	1,469,842
Boone	763,676	734,464	368,897	312,137
Braxton	462,479	447,605	202,564	173,662
Brooke	615,334	593,183	286,977	243,937
Cabell	2,133,288	2,038,879	1,125,254	941,816
Calhoun	320,193	320,859	123,987	112,479
Clay	455,971	441,406	198,970	170,670
Doddridge	336,228	336,957	132,842	120,250
Fayette	1,166,486	1,118,100	591,346	497,330
Gilmer	303,899	305,147	114,989	104,894
Grant	416,222	403,550	177,019	152,396
Greenbrier	934,780	897,427	463,390	390,805
Hampshire	627,547	604,815	293,721	249,552
Hancock	806,841	775,574	392,735	331,983
Hardy	523,461	505,684	236,241	201,699
Harrison	1,887,942	1,805,213	989,764	829,019
Jackson	894,170	858,746	440,962	372,132
Jefferson	1,627,011	1,556,702	845,660	709,056
Kanawha	4,344,412	4,144,750	2,346,329	1,958,381
Lewis	565,191	545,427	259,286	220,884
Lincoln	693,530	667,654	330,160	279,887
Logan	1,036,113	993,932	519,348	437,390
Marion	1,441,439	1,379,964	743,186	623,739
Marshall	898,130	862,509	443,150	373,949
Mason	814,204	782,587	396,801	335,368
McDowell	628,567	605,786	294,285	250,021
Mercer	1,587,700	1,519,262	823,958	690,982
Mineral	819,242	787,384	399,583	337,684
Mingo	814,900	783,241	397,180	335,684
Monongalia	2,009,829	1,921,298	1,057,075	885,056
Monroe	431,829	418,414	185,638	159,571
Morgan	527,795	509,811	238,634	203,691
Nicholas	750,227	721,655	361,470	305,954
Ohio	1,004,461	963,787	501,869	422,838
Pendleton	332,640	331,437	130,861	117,585
Pleasants	333,891	334,237	131,552	118,936
Pocahontas	347,700	338,286	139,180	120,891
Preston	869,551	835,299	427,366	360,813
Putnam	1,685,400	1,612,312	877,912	735,900
Raleigh	2,047,214	1,956,903	1,077,721	902,244
Randolph	801,461	770,450	389,764	329,509
Ritchie	378,311	370,169	156,083	136,282
Roane	494,808	478,395	220,417	188,525
Summers	390,744	379,284	162,949	140,682
Taylor	531,994	513,810	240,953	205,622
Tucker	328,642	329,579	128,654	116,688
Tyler	358,419	357,439	145,098	130,137
Upshur	758,769	729,790	366,188	309,882
Wayne	1,243,842	1,191,773	634,065	532,894
Webster	371,366	364,725	152,247	133,654
Wetzel	554,243	535,000	253,240	215,851
Wirt	321,501	322,168	124,710	113,110
Wood	2,161,541	2,065,788	1,140,857	954,806
Wyoming	779,400	749,432	377,580	319,362
<b>State</b>	<b>\$ 51,527,438</b>	<b>\$ 49,544,683</b>	<b>\$ 25,549,594</b>	<b>\$ 21,584,131</b>

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**COUNTY BOARDS OF EDUCATION  
UNRESTRICTED STATE AID ADDITIONAL BUDGET ENTRIES  
DUE TO THE PASSAGE OF HB206  
TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
(BASED ON THE FINAL COMPUTATIONS)  
FOR THE 2019-20 YEAR**

County	7c Originally Budgeted as Restricted in Fund 61 <b>Reverse Full Amount and Budget in Fund 11 in an Unrestricted Project Code (00000)</b>	7d Originally Budgeted as Restricted <b>Reverse Full Amount</b>	7d Unrestricted Amount per HB206 <b>Budget in Fund 11 in an Unrestricted Project Code (00000)</b>
Barbour	3,765	45,430	4,768
Berkeley	38,325	526,181	49,355
Boone	14,383	118,851	11,328
Braxton	3,384	36,231	5,112
Brooke	5,922	35,985	5,330
Cabell	38,791	143,705	25,874
Calhoun	1,650	17,095	3,656
Clay	3,934	23,683	7,132
Doddridge	3,511	23,167	2,465
Fayette	13,833	130,898	17,425
Gilmer	2,073	22,816	4,366
Grant	3,130	17,220	3,993
Greenbrier	8,249	64,653	8,482
Hampshire	2,961	58,488	4,564
Hancock	8,122	-	8,444
Hardy	5,372	63,140	3,644
Harrison	26,100	124,277	17,376
Jackson	15,017	59,353	9,781
Jefferson	24,873	175,585	20,143
Kanawha	67,937	407,604	59,587
Lewis	5,119	39,330	4,039
Lincoln	3,849	59,013	4,021
Logan	11,464	125,495	17,517
Marion	19,839	128,201	13,567
Marshall	11,168	57,029	7,974
Mason	10,745	58,008	12,302
McDowell	4,061	79,341	8,450
Mercer	12,479	104,168	19,274
Mineral	8,968	69,872	7,016
Mingo	9,814	69,414	13,051
Monongalia	48,055	193,727	26,016
Monroe	5,034	33,810	3,304
Morgan	6,091	31,887	6,219
Nicholas	5,161	51,556	12,584
Ohio	14,044	65,304	8,199
Pendleton	2,411	23,379	2,765
Pleasants	1,988	16,310	3,972
Pocahontas	1,777	17,401	2,613
Preston	10,152	114,739	13,403
Putnam	34,645	76,478	13,176
Raleigh	29,019	250,399	22,862
Randolph	8,926	41,945	7,653
Ritchie	2,665	26,520	3,139
Roane	1,904	38,033	4,898
Summers	2,411	49,547	6,162
Taylor	3,511	38,805	7,877
Tucker	3,046	40,283	1,885
Tyler	3,553	31,435	3,980
Upshur	4,611	35,725	8,644
Wayne	16,921	140,009	23,593
Webster	5,711	21,531	5,043
Wetzel	5,542	43,580	10,564
Wirt	1,734	31,535	3,980
Wood	30,584	148,600	24,233
Wyoming	5,753	85,097	12,450
<b>State</b>	<b>\$ 644,087</b>	<b>\$ 4,531,868</b>	<b>\$ 619,250</b>

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**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL UNRESTRICTED STATE AID SUPPLEMENTAL BUDGET ENTRIES  
 DUE TO THE PASSAGE OF HB206  
 TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Total Additional Unrestricted State Aid County Bds	Total Additional Unrestricted State Aid MCVCs	LESS: Amount of Additional Estimated State Aid Included in Original Budget County Bds	LESS: Amount of Additional Estimated State Aid Included in Original Budget MCVC	Total Additional Net State Aid Per Schedule 4
Barbour	1,982,175	-	-	-	1,982,175
Berkeley	15,267,228	66,987	4,559,568	-	10,774,647
Boone	3,239,884	-	900,769	-	2,339,115
Braxton	1,769,267	-	466,629	-	1,302,638
Brooke	2,607,774	-	658,807	-	1,948,967
Cabell	9,775,930	-	2,885,714	-	6,890,216
Calhoun	1,583,282	33,748	272,608	-	1,344,422
Clay	1,648,869	-	436,746	-	1,212,123
Doddridge	-	-	-	-	-
Fayette	4,896,301	-	1,451,692	-	3,444,609
Gilmer	1,636,210	-	250,224	-	1,385,986
Grant	1,740,302	30,080	-	-	1,770,382
Greenbrier	3,806,342	-	1,150,638	-	2,655,704
Hampshire	2,629,762	-	712,755	-	1,917,007
Hancock	3,401,303	-	926,952	-	2,474,351
Hardy	2,083,198	-	-	-	2,083,198
Harrison	8,748,572	52,205	2,508,146	-	6,292,631
Jackson	3,684,580	50,914	-	-	3,735,494
Jefferson	7,425,980	-	2,080,431	-	5,345,549
Kanawha	18,131,143	-	6,102,184	-	12,028,959
Lewis	2,243,245	-	592,358	-	1,650,887
Lincoln	2,889,587	-	790,546	-	2,099,041
Logan	4,525,851	-	-	-	4,525,851
Marion	6,347,750	-	-	-	6,347,750
Marshall	4,515,635	-	-	-	4,515,635
Mason	3,692,264	-	-	-	3,692,264
McDowell	2,447,535	-	710,363	-	1,737,172
Mercer	6,746,833	-	2,057,964	-	4,688,869
Mineral	3,187,454	-	969,674	-	2,217,780
Mingo	3,594,358	-	957,591	-	2,636,767
Monongalia	9,559,283	-	2,681,828	-	6,877,455
Monroe	1,581,095	-	-	-	1,581,095
Morgan	2,107,347	-	528,262	-	1,579,085
Nicholas	2,966,172	-	870,558	-	2,095,614
Ohio	4,329,912	-	-	-	4,329,912
Pendleton	1,845,113	-	-	-	1,845,113
Pleasants	1,764,095	38,973	-	-	1,803,068
Pocahontas	1,384,103	-	330,262	-	1,053,841
Preston	3,836,014	-	1,032,988	-	2,803,026
Putnam	7,552,306	-	-	-	7,552,306
Raleigh	8,944,111	-	2,734,571	-	6,209,540
Randolph	3,061,635	-	943,352	-	2,118,283
Ritchie	1,844,978	-	306,993	-	1,537,985
Roane	1,877,510	-	478,025	-	1,399,485
Summers	1,322,885	-	356,177	-	966,708
Taylor	2,076,046	-	561,541	-	1,514,505
Tucker	1,938,844	-	277,943	-	1,660,901
Tyler	1,178,812	-	-	-	1,178,812
Upshur	3,009,286	31,179	865,519	30,100	2,144,846
Wayne	5,391,849	-	1,568,779	-	3,823,070
Webster	1,509,338	-	320,682	-	1,188,656
Wetzel	2,778,314	-	-	-	2,778,314
Wirt	1,663,059	-	262,078	-	1,400,981
Wood	8,792,263	-	2,903,229	-	5,889,034
Wyoming	3,440,365	-	905,571	-	2,534,794
<b>State</b>	<b>\$ 222,003,349</b>	<b>\$ 304,086</b>	<b>\$ 49,370,717</b>	<b>\$ 30,100</b>	<b>\$ 172,906,618</b>

OSF Schedule 2  
 HB206 Additional Budget Entries  
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**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL UNRESTRICTED STATE AID SUPPLEMENTAL BUDGET ENTRIES  
 DUE TO THE PASSAGE OF HB206  
 TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	LESS: Bus Replacement Replacement Amount Budgeted in Fund 11 in an Unrestricted Project	LESS: Additional Prof Pers Staff Development County Bds	LESS: Additional Serv Pers Staff Development County Bds	LESS: Additional Prof Pers Staff Development MCVCs	LESS: Additional Serv Pers Staff Development MCVCs
Barbour	210,820	400	120	-	-
Berkeley	1,800,973	3,425	977	49	10
Boone	359,959	694	199	-	-
Braxton	188,087	346	104	-	-
Brooke	290,821	496	143	-	-
Cabell	843,715	2,189	627	-	-
Calhoun	105,627	(26)	85	26	4
Clay	249,157	315	97	-	-
Doddridge	163,628	633	195	-	-
Fayette	645,322	1,085	319	-	-
Gilmer	104,801	551	183	-	-
Grant	178,414	279	84	22	4
Greenbrier	489,730	858	250	-	-
Hampshire	359,126	554	157	-	-
Hancock	298,694	753	202	-	-
Hardy	207,934	393	121	-	-
Harrison	688,158	1,942	534	35	10
Jackson	408,836	793	233	39	7
Jefferson	711,083	1,565	454	-	-
Kanawha	1,654,382	645	0	-	-
Lewis	254,998	449	131	-	-
Lincoln	399,083	596	174	-	-
Logan	507,105	970	285	-	-
Marion	635,334	1,414	396	-	-
Marshall	474,782	825	231	-	-
Mason	404,485	729	211	-	-
McDowell	330,288	649	154	-	-
Mercer	661,593	1,507	446	-	-
Mineral	388,455	733	210	-	-
Mingo	378,207	933	204	-	-
Monongalia	792,062	1,884	582	-	-
Monroe	230,573	313	91	-	-
Morgan	210,281	431	117	-	-
Nicholas	346,351	644	191	-	-
Ohio	340,271	914	264	-	-
Pendleton	110,204	549	184	-	-
Pleasants	118,134	576	187	30	4
Pocahontas	134,160	258	76	-	-
Preston	427,508	798	229	-	-
Putnam	677,922	1,717	482	-	-
Raleigh	1,071,499	2,019	594	-	-
Randolph	305,963	691	207	-	-
Ritchie	148,151	365	111	-	-
Roane	290,918	29	0	-	-
Summers	173,653	262	(899)	-	-
Taylor	208,503	425	122	-	-
Tucker	113,188	638	203	-	-
Tyler	186,592	612	191	-	-
Upshur	297,634	640	190	23	4
Wayne	645,030	142	0	-	-
Webster	150,382	400	129	-	-
Wetzel	308,407	472	128	-	-
Wirt	145,318	552	179	-	-
Wood	616,957	2,182	625	-	-
Wyoming	379,596	702	201	-	-
State	\$22,822,854	\$ 44,910	\$ 11,910	\$ 224	\$ 43

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Schedule 6

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL UNRESTRICTED STATE AID SUPPLEMENTAL BUDGET ENTRIES  
 DUE TO THE PASSAGE OF HB206  
 TO BE BUDGETED AS UNRESTRICTED REVENUES AND EXPENDITURES  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	LESS: 7a Unrestricted Budgeted in Fund 11	LESS: 7b Unrestricted Budgeted in Fund 11	LESS: 7c Unrestricted Budgeted in Fund 11	LESS: 7d Unrestricted Budgeted in Fund 11	Additional Unrestricted State Aid Budget as a Supplement County Bds	Additional Unrestricted State Aid Budget as a Supplement MCVCs
Barbour	493,920	196,020	3,765	4,768	1,072,362	-
Berkeley	3,132,715	1,469,842	38,325	49,355	4,212,048	66,928
Boone	734,464	312,137	14,383	11,328	905,951	-
Braxton	447,605	173,662	3,384	5,112	484,338	-
Brooke	593,183	243,937	5,922	5,330	809,135	-
Cabell	2,038,879	941,816	38,791	25,874	2,998,325	-
Calhoun	320,859	112,479	1,650	3,656	766,344	33,718
Clay	441,406	170,670	3,934	7,132	339,412	-
Doddridge	336,957	120,250	3,511	2,465	-	-
Fayette	1,118,100	497,330	13,833	17,425	1,151,195	-
Gilmer	305,147	104,894	2,073	4,366	863,971	-
Grant	403,550	152,396	3,130	3,993	998,456	30,054
Greenbrier	897,427	390,805	8,249	8,482	859,903	-
Hampshire	604,815	249,552	2,961	4,564	695,278	-
Hancock	775,574	331,983	8,122	8,444	1,050,579	-
Hardy	505,684	201,699	5,372	3,644	1,158,351	-
Harrison	1,805,213	829,019	26,100	17,376	2,872,084	52,160
Jackson	858,746	372,132	15,017	9,781	2,019,042	50,868
Jefferson	1,556,702	709,056	24,873	20,143	2,321,673	-
Kanawha	4,144,750	1,958,381	67,937	59,587	4,143,277	-
Lewis	545,427	220,884	5,119	4,039	619,840	-
Lincoln	667,654	279,887	3,849	4,021	743,777	-
Logan	993,932	437,390	11,464	17,517	2,557,188	-
Marion	1,379,964	623,739	19,839	13,567	3,673,497	-
Marshall	862,509	373,949	11,168	7,974	2,784,197	-
Mason	782,587	335,368	10,745	12,302	2,145,837	-
McDowell	605,786	250,021	4,061	8,450	537,763	-
Mercer	1,519,262	690,982	12,479	19,274	1,783,326	-
Mineral	787,384	337,684	8,968	7,016	687,330	-
Mingo	783,241	335,684	9,814	13,051	1,115,633	-
Monongalia	1,921,298	885,056	48,055	26,016	3,202,502	-
Monroe	418,414	159,571	5,034	3,304	763,795	-
Morgan	509,811	203,691	6,091	6,219	642,444	-
Nicholas	721,655	305,954	5,161	12,584	703,074	-
Ohio	963,787	422,838	14,044	8,199	2,579,595	-
Pendleton	331,437	117,585	2,411	2,765	1,279,978	-
Pleasants	334,237	118,936	1,988	3,972	1,186,065	38,939
Pocahontas	338,286	120,891	1,777	2,613	455,780	-
Preston	835,299	360,813	10,152	13,403	1,154,824	-
Putnam	1,612,312	735,900	34,645	13,176	4,476,152	-
Raleigh	1,956,903	902,244	29,019	22,862	2,224,400	-
Randolph	770,450	329,509	8,926	7,653	694,884	-
Ritchie	370,169	136,282	2,665	3,139	877,103	-
Roane	478,395	188,525	1,904	4,898	434,816	-
Summers	379,284	140,682	2,411	6,162	265,153	-
Taylor	513,810	205,622	3,511	7,877	574,635	-
Tucker	329,579	116,688	3,046	1,885	1,095,674	-
Tyler	357,439	130,137	3,553	3,980	496,308	-
Upshur	729,790	309,882	4,611	8,644	792,376	1,052
Wayne	1,191,773	532,894	16,921	23,593	1,412,717	-
Webster	364,725	133,654	5,711	5,043	528,612	-
Wetzel	535,000	215,851	5,542	10,564	1,702,350	-
Wirt	322,168	113,110	1,734	3,980	813,940	-
Wood	2,065,788	954,806	30,584	24,233	2,193,859	-
Wyoming	749,432	319,362	5,753	12,450	1,067,298	-
<b>State</b>	<b>\$ 49,544,683</b>	<b>\$ 21,584,131</b>	<b>\$ 644,087</b>	<b>\$ 619,250</b>	<b>\$ 77,988,446</b>	<b>\$ 273,719</b>

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 HB206 Addi  
 8/27/2019

Schedule 6

**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL FACULTY SENATE TO BE BUDGETED AS RESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Restricted State Aid Per HB206 to be Budgeted for Faculty Senate MCVC	Restricted State Aid Currently Budgeted for Faculty Senate MCVC	Additional Restricted State Aid Due to Passage of HB206 to be Budgeted for Faculty Senate MCVC
Barbour	-	-	-
Berkeley	8,800	4,400	4,400
Boone	-	-	-
Braxton	-	-	-
Brooke	-	-	-
Cabell	-	-	-
Calhoun	4,000	2,000	2,000
Clay	-	-	-
Doddridge	-	-	-
Fayette	-	-	-
Gilmer	-	-	-
Grant	3,400	1,700	1,700
Greenbrier	-	-	-
Hampshire	-	-	-
Hancock	-	-	-
Hardy	-	-	-
Harrison	6,200	3,100	3,100
Jackson	6,400	3,200	3,200
Jefferson	-	-	-
Kanawha	-	-	-
Lewis	-	-	-
Lincoln	-	-	-
Logan	-	-	-
Marion	-	-	-
Marshall	-	-	-
Mason	-	-	-
McDowell	-	-	-
Mercer	-	-	-
Mineral	-	-	-
Mingo	-	-	-
Monongalia	-	-	-
Monroe	-	-	-
Morgan	-	-	-
Nicholas	-	-	-
Ohio	-	-	-
Pendleton	-	-	-
Pleasants	4,800	2,400	2,400
Pocahontas	-	-	-
Preston	-	-	-
Putnam	-	-	-
Raleigh	-	-	-
Randolph	-	-	-
Ritchie	-	-	-
Roane	-	-	-
Summers	-	-	-
Taylor	-	-	-
Tucker	-	-	-
Tyler	-	-	-
Upshur	3,600	1,800	1,800
Wayne	-	-	-
Webster	-	-	-
Wetzel	-	-	-
Wirt	-	-	-
Wood	-	-	-
Wyoming	-	-	-
<b>State</b>	<b>37,200</b>	<b>18,600</b>	<b>18,600</b>

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 Additional Faculty Senate (HB206)  
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**COUNTY BOARDS OF EDUCATION  
 ADDITIONAL FACULTY SENATE TO BE BUDGETED AS RESTRICTED  
 REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2019-20 YEAR**

County	Final Restricted State Aid Per HB206 to be Budgeted for Faculty Senate County Boards	Restricted State Aid Currently Budgeted for Faculty Senate County Boards	Additional Restricted State Aid Due to Passage of HB206 to be Budgeted for Faculty Senate County Boards
Barbour	64,456	32,228	32,228
Berkeley	562,320	281,160	281,160
Boone	113,376	56,688	56,688
Braxton	54,844	27,422	27,422
Brooke	81,000	40,500	40,500
Cabell	362,612	181,306	181,306
Calhoun	29,160	14,580	14,580
Clay	55,720	27,860	27,860
Doddridge	44,100	22,050	22,050
Fayette	177,892	88,946	88,946
Gilmer	28,200	14,100	14,100
Grant	43,400	21,700	21,700
Greenbrier	143,160	71,580	71,580
Hampshire	88,696	44,348	44,348
Hancock	116,000	58,000	58,000
Hardy	64,400	32,200	32,200
Harrison	324,440	162,220	162,220
Jackson	129,600	64,800	64,800
Jefferson	260,800	130,400	130,400
Kanawha	780,144	390,072	390,072
Lewis	75,280	37,640	37,640
Lincoln	101,996	51,000	50,996
Logan	159,000	79,500	79,500
Marion	235,080	117,540	117,540
Marshall	156,440	78,220	78,220
Mason	120,200	60,100	60,100
McDowell	86,600	43,300	43,300
Mercer	250,400	125,200	125,200
Mineral	120,916	60,458	60,458
Mingo	118,680	59,340	59,340
Monongalia	337,400	168,700	168,700
Monroe	50,332	25,166	25,166
Morgan	68,528	34,264	34,264
Nicholas	104,900	52,450	52,450
Ohio	157,400	78,700	78,700
Pendleton	34,828	17,414	17,414
Pleasants	35,400	17,700	17,700
Pocahontas	38,312	19,160	19,152
Preston	127,384	63,692	63,692
Putnam	281,740	140,870	140,870
Raleigh	337,200	168,600	168,600
Randolph	115,600	57,800	57,800
Ritchie	42,616	21,308	21,308
Roane	60,560	30,280	30,280
Summers	43,200	21,600	21,600
Taylor	69,272	34,636	34,636
Tucker	31,600	15,800	15,800
Tyler	41,104	20,552	20,552
Upshur	103,400	51,700	51,700
Wayne	198,000	99,000	99,000
Webster	39,320	19,660	19,660
Wetzel	97,600	48,800	48,800
Wirt	32,200	16,100	16,100
Wood	369,228	184,614	184,614
Wyoming	114,000	57,000	57,000
<b>State</b>	<b>7,880,036</b>	<b>3,940,024</b>	<b>3,940,012</b>

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