

**EXECUTIVE SUMMARY  
PROPOSED BUDGETS OF COUNTY BOARDS OF EDUCATION,  
REGIONAL EDUCATION SERVICE AGENCIES, AND  
MULTI-COUNTY VOCATIONAL CENTERS  
FOR THE 2009-10 YEAR**

The attached schedules reflect the taxable assessed valuations, levy rates, projected regular levy gross tax collections, and summaries of the proposed budgets submitted by the fifty-five county boards of education, eight regional education service agencies, and seven multi-county vocational centers for the 2009-10 year.

**Taxable Assessed Valuations:**

The total statewide aggregate taxable assessed valuation for the 2009-10 year increased by \$3.3 billion over the previous year, an overall increase of 4.6%. Total taxable assessed valuations increased in all counties except Clay, Jefferson, Mason, and Webster. The total assessed valuations for each county are presented in Attachment 1.

The total taxable assessed valuations for the State for the 2008-09 and the previous year are:

	<u>2008-09</u>	<u>2009-10</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 63,572,891,113	\$ 66,540,256,820	\$ 2,967,365,707	4.67%
Public utility property	<u>7,451,019,700</u>	<u>7,751,793,200</u>	<u>300,773,500</u>	<u>4.04%</u>
Total	<u>\$ 71,023,910,813</u>	<u>\$ 74,292,050,020</u>	<u>\$ 3,268,139,207</u>	<u>4.60%</u>

**Levy Rates:**

The rates for the regular school levy for the 2009-10 year are the same as for the previous year, which are: 19.40¢ / \$100 of assessed valuation for Class I property; 38.80 ¢ / \$100 of assessed valuation for Class II property; and 77.60¢ / \$100 of assessed valuation for Classes III and IV property.

One of the changes made to West Virginia Code §11-8-6f during the 2007 legislative session by SB 541 was to increase the percent that total projected gross tax collections can increase each year over the previous year's collections from 1% to 2%, exclusive of new property or improvements to existing property, without the Legislature either holding a public hearing or reducing the levy rates.

Consequently, the levy rates for the 2009-10 year did not need to be reduced for projected tax collections to remain within the 2% limit, and in fact, according to a report by the state tax commissioner, dated March 11, 2009, the levy rates could have been increased to 19.80¢/\$100 of assessed valuation for Class I property and still remained within the prescribed limit.

The county boards set the levy rates for all other purposes. The Class I levy rates set by each county board for the 2009-10 year for each purpose (general current expense, excess, permanent improvement, and bond) are reflected in Attachment 2. Pursuant to the State Constitution, the levy rates for Class II property are twice the rates for Class I and the rates for Classes III and IV are four times the Class I rates.

**Summary of Projected Gross Tax Collections:**

	<u>2008-09</u>	<u>2009-10</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 437,168,512	\$ 457,680,153	\$ 20,511,641	4.69%
Excess Levy	408,530,201	427,942,172	19,411,971	4.75%
Bond Levy	41,627,812	39,058,178	-2,569,634	-6.17%
Permanent Improvement Levy	<u>2,573,784</u>	<u>2,744,218</u>	<u>170,434</u>	<u>6.62%</u>
Total	<u>\$ 843,609,459</u>	<u>\$ 927,424,721</u>	<u>\$ 37,524,412</u>	<u>4.45%</u>

### **Projected Regular Levy Gross Tax Collections:**

The total projected regular levy gross tax collections statewide for the 2009-10 year is \$457.6 million, an increase of \$20.5 million or 4.69% over the previous year's amount. Four county boards, however, realized a decrease in projected regular levy gross tax collections over the previous year, and they are the same four that realized a decrease in total taxable assessed valuation: Clay, Jefferson, Mason, and Webster. Under the Public School Support Program, an increase in the regular levy projected gross tax collections causes a decrease in state aid appropriated for the public schools and visa versa. The total projected gross tax collections by purpose for each county board are presented in Attachment 3 and a summary of the local share calculations are presented in Attachment 4.

### **Excess Levies:**

Forty-three county boards of education will have excess levies in effect during the 2009-10 year, which is one less than the number as the previous year; Tucker County schools had a two year excess levy in place the previous two years that it did not intend to renew when it was originally passed. The excess levies of twenty-one (21) county boards of education were scheduled to expire at June 30, 2009, but with the exception of Tucker, all of the remaining county boards were able to renew their levies into the upcoming years. The twenty county boards were: Brooke, Doddridge, Fayette, Greenbrier, Hancock, Jackson, Kanawha, Lincoln, Logan, Marion, Mason, McDowell, Mingo, Morgan, Pleasants, Raleigh, Upshur, Wayne, Wood, and Wyoming.

The total collections from the Calhoun County Schools excess levy, however, are dedicated completely to support the Calhoun County Public Library and the collections from the excess levy of Preston County Schools are dedicated totally for the maintenance of facilities.

The total projected excess levy gross tax collections for the year is \$427.9 million, an increase of \$19.4 million or 4.75% over the previous year's amount. As mentioned in the preceding section, the projected gross tax collections by purpose are presented in Attachment 3.

The excess levy rates for the year range from 100% of the maximum rates authorized by statute (22.95¢ for Class I property) to a low of 2.3% (0.53¢ for Calhoun County Schools). Twenty-one county boards set their excess levy rates at 100% of the maximum allowed by statute, two more than the previous year. Hancock and Marion County schools were able to increase their rates to the maximum. As discussed in a preceding section, the levy rates for Class I property for all fifty-five county boards are reflected in Attachment 2.

If all fifty-five county boards were able to pass an excess levy at the maximum rates allowed, the potential excess levy gross tax collections would be \$544.7 million, which leaves an unused excess levy tax capacity among the fifty-five school districts of \$116.7 million.

### **Bond Levies:**

Eighteen county boards will have bond levies in effect during the 2009-10 year, three less than the previous year. Barbour, Hampshire, and Raleigh were able to retire their bond issues during the current year, or have sufficient funds on deposit with the Municipal Bond Commission to do so without levying taxes for this purpose in the 2009-10 year. The total projected gross tax collections for bond purposes for the year is \$39.1 million, a decrease of \$2.6 million from the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

### **Permanent Improvement Levies:**

Four county boards of education have established a Permanent Improvement Fund and allocate a portion of their gross tax collections from the regular levy for this purpose, pursuant to the provisions of West Virginia Code §18-9B-14. In addition, nine other county boards have established the fund, but rather than dedicate a portion of their tax collections for capital improvements, they periodically transfer available funds from the

General Current Expense Fund to the Permanent Improvement Fund. The total projected permanent improvement gross tax collections for the 2009-10 year for the four county boards that have dedicated a portion of their regular tax collections for this purpose is \$2.7 million, an increase of \$170,434 over the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

**Designation of Levies for Public Libraries and Park Board:**

Through special acts of the Legislature, a portion of the tax levies of eleven county boards of education are designated for public libraries. These dedicated funds are from regular levy proceeds in nine of the counties and from excess levy proceeds in two (Cabell and Lincoln). The eleven boards are: Berkeley, Cabell, Hardy, Harrison, Kanawha, Lincoln, Ohio, Raleigh, Tyler, Upshur, and Wood. A total of \$7.1 million is dedicated to public libraries through these special acts, \$5.6 million from regular levy collections and \$1.5 million from excess levy collections. In addition, \$421,608 of Cabell County Schools' excess levy proceeds is dedicated for support of the Huntington Park Board.

**Proposed Budgets of County Boards of Education:**

The total aggregate revenues, expenditures, and beginning fund balances budgeted by the fifty-five county boards of education for the 2009-10 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
Current Expense	\$ 2,302,395,895	\$ 56,312,119	\$ 2,358,708,014
Special Revenue	433,385,155	585,527	433,970,682
Debt Service	36,974,090	8,672,731	45,646,821
Bond Construction	254,800	46,542,800	46,797,600
Permanent Improvement	21,403,397	9,971,974	31,375,371
Capital Projects Fund	<u>32,039,790</u>	<u>5,724,592</u>	<u>37,764,382</u>
Total	\$ <u>2,826,453,127</u>	\$ <u>127,809,744</u>	\$ <u>2,954,262,870</u>

County boards are required to include major federal programs in their proposed budgets using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known. The proposed budgets of all fifty-five county boards are summarized in attachments 5 and 6.

**Projected Deficits as of June 30, 2009:**

Hardy County Schools is the only school system that is projecting a deficit in its General Current Expense Fund at the end of the current fiscal year. The projected amount of \$350,000 is less than the actual deficit of (\$636,752) incurred at June 30, 2008, which indicates that the school system is making strides in correcting the situation. However, since this will be the third year for a deficit, it cannot be considered a casual (occasional or infrequent) deficit, even though the projected deficit is less than 3% of its budget.

**Proposed Budgets of Regional Education Service Agencies:**

Total aggregate revenues, expenditures, and beginning fund balances budgeted by the eight regional education service agencies (RESAs) for the 2009-10 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,857,899	\$1,197,180	\$ 12,055,079
Special Revenue Fund	<u>19,488,459</u>	<u>          -</u>	<u>19,488,459</u>
Total	\$ <u>30,346,358</u>	\$ <u>1,197,180</u>	\$ <u>31,543,538</u>

Like boards of education, RESAs are required to include all major federal, state and local projects in their proposed budgets, using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known. The proposed budgets submitted by the RESAs are summarized in Attachment 7.

**Projected Deficits as of June 30, 2009:**

None of the eight RESAs are projecting a deficit at June 30, 2009. RESA III incurred a casual deficit at June 30, 2008, but this deficit has apparently been corrected during the current fiscal year.

**Proposed Budgets of Multi-County Vocational Centers:**

Total aggregate revenues, expenditures and beginning fund balances budgeted by the seven multi-county vocational centers (MCVCs) for the 2009-10 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,270,808	\$ 148,000	\$10,418,808
Special Revenue Fund	<u>1,989,738</u>	<u>          -</u>	<u>1,989,738</u>
Total	\$ <u>12,260,546</u>	\$ <u>148,000</u>	\$ <u>12,408,546</u>

Like boards of education, MCVCs are required to include major federal projects in their proposed budgets, using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known. The proposed budgets submitted by the MCVCs are summarized in Attachment 8.

**Recommendation for Approval:**

It is recommended that the proposed budgets submitted by all fifty-five county boards of education, eight regional education service agencies, and seven multi-county vocational centers for the upcoming 2009-10 year be approved as summarized in the attachments.

**COUNTY BOARDS OF EDUCATION  
TAXABLE ASSESSED VALUATIONS  
FOR THE 2009-10 FISCAL YEAR**

County	Class I Assessed Valuations	Class II Assessed Valuations	Class III Assessed Valuations	Class IV Assessed Valuations	Total Assessed Valuations
Barbour	-	141,803,202	198,435,549	46,615,808	386,854,559
Berkeley	-	3,380,515,434	1,509,926,451	493,293,342	5,383,735,227
Boone	-	186,685,819	1,293,063,871	62,906,929	1,542,656,619
Braxton	-	156,516,596	280,505,727	38,852,463	475,874,786
Brooke	-	260,672,282	95,108,865	425,470,630	781,251,777
Cabell	-	1,278,394,620	747,607,412	1,049,495,999	3,075,498,031
Calhoun	-	70,185,971	145,904,990	9,312,806	225,403,767
Clay	-	62,823,861	228,314,351	12,764,841	303,903,053
Doddridge	-	113,617,214	291,341,671	8,762,418	413,721,303
Fayette	-	401,653,900	568,968,134	211,406,917	1,182,028,951
Gilmer	-	74,335,867	225,215,992	23,743,258	323,295,117
Grant	-	231,941,186	515,393,477	45,822,429	793,157,092
Greenbrier	-	685,683,153	656,741,937	207,456,770	1,549,881,860
Hampshire	-	831,034,992	510,047,890	56,361,717	1,397,444,599
Hancock	-	354,673,830	343,616,585	253,532,707	951,823,122
Hardy	-	433,673,420	317,096,304	104,313,978	855,083,702
Harrison	-	1,037,596,590	1,133,973,731	768,988,952	2,940,559,273
Jackson	-	402,985,608	611,096,113	126,939,456	1,141,021,177
Jefferson	-	2,520,735,550	963,739,417	438,125,221	3,922,600,188
Kanawha	-	3,098,168,674	2,394,145,042	2,812,007,015	8,304,320,731
Lewis	-	224,261,952	610,200,456	58,373,396	892,835,804
Lincoln	-	126,384,982	342,931,264	17,313,711	486,629,957
Logan	-	225,588,340	1,039,301,564	109,515,633	1,374,405,537
Marion	-	863,517,230	710,294,806	494,180,413	2,067,992,449
Marshall	-	355,670,763	1,036,080,878	210,659,399	1,602,411,040
Mason	-	342,549,508	626,790,706	89,173,565	1,058,513,779
McDowell	-	45,997,994	809,192,759	89,809,562	945,000,315
Mercer	-	620,469,502	575,533,719	312,067,586	1,508,070,807
Mineral	-	513,009,477	337,664,173	86,972,451	937,646,101
Mingo	-	138,024,175	817,008,533	92,817,772	1,047,850,480
Monongalia	-	1,498,834,029	1,551,377,165	773,415,520	3,823,626,714
Monroe	-	185,287,361	141,216,788	13,494,611	339,998,760
Morgan	-	731,896,171	303,109,694	41,891,984	1,076,897,849
Nicholas	-	297,366,250	457,500,921	110,677,560	865,544,731
Ohio	-	746,909,689	275,004,211	605,945,199	1,627,859,099
Pendleton	-	242,550,302	122,070,450	15,667,683	380,288,435
Pleasants	-	104,686,310	442,975,291	34,875,743	582,537,344
Pocahontas	-	213,941,176	456,153,501	29,490,237	699,584,914
Preston	-	513,180,116	507,272,431	105,706,160	1,126,158,707
Putnam	-	1,262,149,765	1,222,671,569	165,680,161	2,650,501,495
Raleigh	-	929,338,804	1,280,453,532	452,281,897	2,662,074,233
Randolph	-	380,067,776	434,155,054	145,813,684	960,036,514
Ritchie	-	170,299,495	257,694,139	44,893,747	472,887,381
Roane	-	174,872,765	183,848,080	40,240,438	398,961,283
Summers	-	153,961,381	161,023,955	41,490,602	356,475,938
Taylor	-	255,719,900	217,590,989	62,106,790	535,417,679
Tucker	-	148,246,462	292,037,802	60,021,771	500,306,035
Tyler	-	120,176,420	214,013,789	31,393,750	365,583,959
Upshur	-	348,320,765	424,800,102	104,954,517	878,075,384
Wayne	-	365,648,554	575,913,523	126,930,274	1,068,492,351
Webster	-	29,783,490	214,086,537	19,641,195	263,511,222
Wetzel	-	185,018,314	286,293,716	145,199,690	616,511,720
Wirt	-	68,116,548	47,626,144	10,193,692	125,936,384
Wood	-	1,540,403,870	774,281,854	781,382,112	3,096,067,836
Wyoming	-	72,077,886	825,155,684	50,009,280	947,242,850
<b>Total</b>	-	<b>29,918,025,291</b>	<b>31,603,569,288</b>	<b>12,770,455,441</b>	<b>74,292,050,020</b>

Source: Levy Order and Rate Sheet submitted by each county board for the 2009-10 fiscal year.

OSF

06/01/09

PBS Attachments 10

**COUNTY BOARDS OF EDUCATION  
LEVY RATES - CLASS I PROPERTY  
FOR THE 2009-10 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Percent of Maximum (22.95)	Bond Purposes	Total Levy Rates
Barbour	19.40	-	-	-	-	19.40
Berkeley	19.40	-	22.50	98.0%	2.61	44.51
Boone	19.40	-	22.95	100.0%	-	42.35
Braxton	19.40	-	-	-	8.36	27.76
Brooke	19.40	-	22.95	100.0%	5.48	47.83
Cabell	17.90	1.50	22.95	100.0%	6.30	48.65
Calhoun	19.40	-	0.53	2.3%	4.58	24.51
Clay	19.40	-	6.50	28.3%	-	25.90
Doddridge	19.40	-	22.95	100.0%	5.95	48.30
Fayette	19.40	-	22.95	100.0%	-	42.35
Gilmer	19.40	-	8.65	37.7%	-	28.05
Grant	19.40	-	-	-	-	19.40
Greenbrier	19.40	-	11.475	50.0%	10.89	41.77
Hampshire	19.40	-	-	-	-	19.40
Hancock	19.40	-	22.95	100.0%	-	42.35
Hardy	19.40	-	-	-	-	19.40
Harrison	19.40	-	20.33	88.6%	-	39.73
Jackson	19.40	-	22.95	100.0%	-	42.35
Jefferson	19.40	-	22.95	100.0%	1.72	44.07
Kanawha	19.40	-	17.77	77.4%	1.10	38.27
Lewis	19.40	-	12.62	55.0%	-	32.02
Lincoln	19.40	-	22.95	100.0%	-	42.35
Logan	19.40	-	22.95	100.0%	-	42.35
Marion	19.40	-	22.95	100.0%	-	42.35
Marshall	19.40	-	22.49	98.0%	5.18	47.07
Mason	19.40	-	20.48	89.2%	4.01	43.89
McDowell	19.40	-	22.95	100.0%	-	42.35
Mercer	19.40	-	22.95	100.0%	-	42.35
Mineral	19.40	-	22.95	100.0%	-	42.35
Mingo	17.90	1.50	22.95	100.0%	-	42.35
Monongalia	19.40	-	17.21	75.0%	3.04	39.65
Monroe	17.90	1.50	17.21	75.0%	2.04	38.65
Morgan	19.40	-	19.16	83.5%	-	38.56
Nicholas	19.40	-	13.31	58.0%	-	32.71
Ohio	19.40	-	21.92	95.5%	2.43	43.75
Pendleton	19.40	-	-	-	-	19.40
Pleasants	19.40	-	19.06	83.1%	-	38.46
Pocahontas	19.40	-	-	-	-	19.40
Preston	19.40	-	4.63	20.2%	-	24.03
Putnam	19.40	-	22.95	100.0%	-	42.35
Raleigh	19.40	-	22.95	100.0%	-	42.35
Randolph	19.40	-	-	-	-	19.40
Ritchie	19.40	-	14.92	65.0%	-	34.32
Roane	19.40	-	-	-	2.37	21.77
Summers	19.40	-	-	-	-	19.40
Taylor	19.40	-	11.475	50.0%	6.02	36.90
Tucker	19.40	-	-	-	-	19.40
Tyler	19.40	-	22.95	100.0%	-	42.35
Upshur	19.40	-	9.83	42.8%	-	29.23
Wayne	19.40	-	22.95	100.0%	-	42.35
Webster	19.40	-	-	-	-	19.40
Wetzel	19.40	-	22.95	100.0%	-	42.35
Wirt	19.40	-	20.66	90.0%	-	40.06
Wood	19.40	-	18.36	80.0%	3.73	41.49
Wyoming	17.90	1.50	22.95	100.0%	2.15	44.50
<b>State</b>	<b>55</b>	<b>4</b>	<b>43</b>	<b>43</b>	<b>18</b>	<b>55</b>

OSF

06/01/09

PBS Attachments 10

**COUNTY BOARDS OF EDUCATION  
SUMMARY OF PROJECTED GROSS TAX COLLECTIONS  
FOR THE 2009-10 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Bond Purposes	Total
Barbour	2,451,795	-	-	-	2,451,795
Berkeley	28,661,385	-	33,241,297	3,855,990	65,758,672
Boone	11,246,675	-	13,304,700	-	24,551,375
Braxton	3,085,503	-	-	1,329,630	4,415,133
Brooke	5,051,105	-	5,975,405	1,426,808	12,453,318
Cabell	17,443,913	1,461,780	22,365,240	6,134,605	47,405,538
Calhoun	1,476,812	-	40,346	348,649	1,865,807
Clay	2,114,531	-	708,477	-	2,823,008
Doddridge	2,769,642	-	3,276,459	849,452	6,895,553
Fayette	7,614,128	-	9,007,433	-	16,621,561
Gilmer	2,220,347	-	990,000	-	3,210,347
Grant	5,254,967	-	-	-	5,254,967
Greenbrier	9,366,633	-	5,540,315	5,257,868	20,164,816
Hampshire	7,619,755	-	-	-	7,619,755
Hancock	6,010,013	-	7,109,783	-	13,119,796
Hardy	4,952,796	-	-	-	4,952,796
Harrison	18,792,865	-	19,693,760	-	38,486,625
Jackson	7,290,740	-	8,624,870	-	15,915,610
Jefferson	20,658,924	-	24,439,294	1,831,616	46,929,834
Kanawha	52,420,634	-	48,016,220	2,958,794	103,395,648
Lewis	6,058,270	-	3,940,998	-	9,999,268
Lincoln	3,285,875	-	3,887,156	-	7,173,031
Logan	9,790,104	-	11,581,592	-	21,371,696
Marion	12,697,175	-	15,020,626	-	27,717,801
Marshall	11,054,708	-	12,815,483	2,951,721	26,821,912
Mason	6,884,975	-	7,268,262	1,423,131	15,576,368
McDowell	7,154,730	-	8,463,973	-	15,618,703
Mercer	9,295,208	-	10,996,135	-	20,291,343
Mineral	5,285,657	-	6,252,877	-	11,538,534
Mingo	7,008,483	587,303	8,985,736	-	16,581,522
Monongalia	23,855,867	-	21,162,859	3,738,239	48,756,965
Monroe	1,771,062	148,413	1,702,792	201,842	3,824,109
Morgan	5,516,970	-	5,448,719	-	10,965,689
Nicholas	5,562,846	-	3,816,571	-	9,379,417
Ohio	9,734,178	-	10,998,617	1,219,281	21,952,076
Pendleton	2,009,943	-	-	-	2,009,943
Pleasants	4,114,307	-	4,042,201	-	8,156,508
Pocahontas	4,598,687	-	-	-	4,598,687
Preston	6,747,853	-	1,610,442	-	8,358,295
Putnam	15,670,750	-	18,538,336	-	34,209,086
Raleigh	17,051,862	-	20,172,176	-	37,224,038
Randolph	5,975,220	-	-	-	5,975,220
Ritchie	3,008,844	-	2,314,019	-	5,322,863
Roane	2,417,433	-	-	295,326	2,712,759
Summers	2,168,883	-	-	-	2,168,883
Taylor	3,162,648	-	1,870,690	981,399	6,014,737
Tucker	3,307,178	-	-	-	3,307,178
Tyler	2,370,648	-	2,804,452	-	5,175,100
Upshur	5,462,381	-	2,767,794	-	8,230,175
Wayne	6,872,784	-	8,130,433	-	15,003,217
Webster	1,929,288	-	-	-	1,929,288
Wetzel	4,066,260	-	4,810,343	-	8,876,603
Wirt	712,974	-	759,281	-	1,472,255
Wood	18,048,719	-	17,081,159	3,470,192	38,600,070
Wyoming	6,524,220	546,722	8,364,851	783,635	16,219,428
<b>Total</b>	<b>457,680,153</b>	<b>2,744,218</b>	<b>427,942,172</b>	<b>39,058,178</b>	<b>927,424,721</b>

OSF  
06/01/09

**COUNTY BOARDS OF EDUCATION  
SUMMARY OF LOCAL SHARE CALCULATIONS  
AT 90% AND CLASS I LEVY RATE OF 19.40c  
FOR THE 2009-10 FISCAL YEAR**

County	Total Assessed Valuations Less TIFs	Projected Gross Taxes At 90% of Levy Rates	Allow. For Uncollectibles & Discounts (5% of Gross)	Allow. For Assessors' Valuation Fund	Allow. For Growth Counties School Facilities Act	Local Share Calculations 2008-09
Barbour	386,854,559	2,206,616	122,590	46,584	-	2,037,442
Berkeley	5,373,577,931	25,724,309	1,429,128	543,069	745,701	23,006,411
Boone	1,542,656,619	10,122,008	562,334	213,687	-	9,345,987
Braxton	475,874,786	2,776,953	154,275	58,625	-	2,564,053
Brooke	779,047,739	4,530,602	251,700	83,690	-	4,195,212
Cabell	3,053,746,754	16,863,214	936,845	356,001	251,520	15,318,848
Calhoun	225,403,767	1,329,131	73,841	28,059	-	1,227,231
Clay	303,903,053	1,903,078	105,727	40,176	-	1,757,175
Doddridge	413,721,303	2,492,678	138,482	52,623	-	2,301,573
Fayette	1,182,028,951	6,852,715	380,706	144,668	-	6,327,341
Gilmer	323,295,117	1,998,312	111,017	42,187	-	1,845,108
Grant	793,157,092	4,729,470	262,748	99,844	-	4,366,878
Greenbrier	1,285,903,119	7,151,218	397,290	150,970	-	6,602,958
Hampshire	1,397,444,599	6,857,780	380,988	144,775	-	6,332,017
Hancock	951,823,122	5,409,012	300,501	114,190	-	4,994,321
Hardy	855,083,702	4,457,516	247,640	94,103	-	4,115,773
Harrison	2,898,656,477	16,642,708	924,595	351,346	-	15,366,767
Jackson	1,141,021,177	6,561,666	364,537	138,524	-	6,058,605
Jefferson	3,922,600,188	18,593,032	1,032,946	166,821	435,803	16,957,462
Kanawha	8,304,320,731	47,178,571	2,621,032	995,992	-	43,561,547
Lewis	892,835,804	5,452,443	302,914	115,107	-	5,034,422
Lincoln	486,629,957	2,957,288	164,294	62,432	-	2,730,562
Logan	1,374,405,537	8,811,094	489,505	186,012	412,754	7,722,823
Marion	2,067,992,449	11,427,458	634,859	241,246	-	10,551,353
Marshall	1,602,259,660	9,948,180	552,677	210,017	-	9,185,486
Mason	1,058,513,779	6,196,478	344,249	130,815	-	5,721,414
McDowell	945,000,315	6,439,257	357,737	135,940	-	5,945,580
Mercer	1,508,070,807	8,365,687	464,760	154,533	-	7,746,394
Mineral	825,430,675	4,227,444	234,858	89,246	-	3,903,340
Mingo	1,047,850,480	6,836,207	379,789	144,320	-	6,312,098
Monongalia	3,743,980,656	20,949,584	1,163,866	442,269	1,031,981	18,311,468
Monroe	339,998,760	1,727,528	95,974	36,470	-	1,595,084
Morgan	1,076,897,849	4,965,273	275,849	104,822	-	4,584,602
Nicholas	865,544,731	5,006,561	278,142	105,694	-	4,622,725
Ohio	1,435,106,994	7,417,864	412,104	156,599	-	6,849,161
Pendleton	380,288,435	1,808,949	100,497	38,189	-	1,670,263
Pleasants	582,537,344	3,702,876	205,715	50,812	-	3,446,349
Pocahontas	699,584,914	4,138,818	229,934	87,375	-	3,821,509
Preston	1,126,158,707	6,073,068	337,393	128,209	-	5,607,466
Putnam	2,530,620,655	13,615,254	756,403	287,433	762,070	11,809,348
Raleigh	2,538,344,163	14,700,664	816,704	310,347	740,057	12,833,556
Randolph	960,036,514	5,377,698	298,761	113,529	-	4,965,408
Ritchie	472,887,381	2,707,960	150,442	57,168	-	2,500,350
Roane	398,961,283	2,175,690	120,872	45,931	-	2,008,887
Summers	356,475,918	1,951,995	108,444	41,209	-	1,802,342
Taylor	535,417,679	2,846,383	158,132	60,090	-	2,628,161
Tucker	500,306,035	2,976,460	165,359	62,836	-	2,748,265
Tyler	365,583,959	2,133,583	118,532	45,042	-	1,970,009
Upshur	878,075,384	4,916,143	273,119	103,785	-	4,539,239
Wayne	1,068,492,351	6,185,506	343,639	130,583	162,411	5,548,873
Webster	263,511,222	1,736,359	96,464	36,656	-	1,603,239
Wetzel	616,511,720	3,659,634	203,313	77,259	-	3,379,062
Wirt	125,936,384	641,677	35,649	13,547	-	592,481
Wood	3,095,852,796	16,243,097	902,394	342,910	-	14,997,793
Wyoming	947,242,850	6,363,848	353,547	134,348	-	5,875,953
<b>Total</b>	<b>73,323,464,933</b>	<b>409,064,597</b>	<b>22,725,812</b>	<b>8,348,714</b>	<b>4,542,297</b>	<b>373,447,774</b>



**COUNTY BOARDS OF EDUCATION  
SUMMARY OF PROPOSED BUDGETS  
FOR THE 2009-10 FISCAL YEAR**

County	Current Expense Fund	Special Revenue Fund	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Total All Funds
Barbour	17,786,337	4,209,311	1,008,000	-	-	-	23,003,648
Berkeley	147,324,388	20,173,240	4,204,684	-	-	-	171,702,312
Boone	43,440,315	7,575,321	-	-	-	-	51,015,636
Braxton	17,388,930	4,923,522	1,209,313	-	-	-	23,521,765
Brooke	29,363,137	4,368,129	1,435,200	400,000	1,357,392	-	36,923,858
Cabell	104,388,290	20,370,602	5,628,963	-	1,373,792	-	131,761,647
Calhoun	7,599,580	2,117,830	348,500	-	-	-	10,065,910
Clay	13,876,485	3,899,500	-	-	-	-	17,775,985
Doddridge	12,342,467	2,132,680	1,132,740	-	-	-	15,607,887
Fayette	61,832,042	11,157,620	-	-	-	-	72,989,662
Gilmer	8,061,730	1,793,080	-	-	-	-	9,854,810
Grant	13,357,194	2,925,770	-	-	-	-	16,282,964
Greenbrier	42,912,540	9,133,130	4,874,820	36,132,600	-	12,129,950	105,183,040
Hampshire	24,993,988	5,577,779	192,170	-	-	-	30,763,937
Hancock	37,459,882	5,372,544	-	-	-	-	42,832,426
Hardy	15,128,380	3,465,340	-	-	-	-	18,593,720
Harrison	101,773,103	16,265,956	-	-	-	-	118,039,059
Jackson	41,247,189	6,185,585	-	-	-	-	47,432,774
Jefferson	79,584,597	10,011,625	3,397,111	-	-	-	92,993,333
Kanawha	231,006,600	44,571,531	3,994,305	75,000	15,000,000	-	294,647,436
Lewis	22,995,743	4,516,362	-	-	-	-	27,512,105
Lincoln	31,909,860	7,681,520	-	-	150,000	-	39,741,380
Logan	58,521,957	10,632,401	-	-	2,765,200	-	71,919,558
Marion	67,576,057	11,128,877	-	-	-	-	78,704,934
Marshall	45,234,001	7,637,938	2,681,175	10,190,000	-	-	65,743,114
Mason	36,290,448	6,442,111	2,049,166	-	-	2,902,722	47,684,447
Mercer	34,287,030	9,396,290	-	-	300,000	-	43,983,320
Mineral	74,018,770	16,227,180	-	-	-	3,490,000	93,735,950
Mingo	37,143,008	7,761,696	-	-	600,000	-	45,504,704
Monongalia	44,050,959	8,667,564	-	-	1,837,342	14,221,230	68,777,095
Monroe	90,474,160	13,361,930	3,401,550	-	4,500,000	-	111,737,640
Morgan	14,362,413	3,313,182	201,898	-	135,351	-	18,012,844
McDowell	22,647,068	3,593,957	-	-	-	405,000	26,646,025
Nicholas	33,341,390	6,264,599	650,000	-	-	-	40,255,989
Ohio	47,205,875	7,641,544	2,921,692	-	1,078,974	-	58,848,085
Pendleton	9,250,973	1,808,677	-	-	-	-	11,059,650
Pleasants	14,212,607	1,951,094	-	-	-	-	16,163,701
Pocahontas	10,425,687	2,207,337	-	-	-	-	12,633,024
Preston	33,831,750	7,114,437	-	-	-	-	40,946,187
Putnam	82,271,363	11,438,907	-	-	-	1,598,950	95,309,220
Raleigh	100,642,309	20,157,691	-	-	1,500,000	700,000	123,000,000
Randolph	32,346,974	7,066,022	-	-	-	-	39,412,996
Ritchie	14,035,555	2,863,585	-	-	-	-	16,899,140
Roane	17,683,584	4,427,271	295,325	-	-	-	22,406,180
Summers	10,851,010	3,596,389	-	-	-	1,360,170	15,807,569
Taylor	18,939,972	3,790,438	934,299	-	-	-	23,664,709
Tucker	9,157,300	1,817,081	-	-	-	-	10,974,381
Tyler	14,044,135	2,559,697	-	-	-	-	16,603,832
Upshur	29,465,211	5,595,422	-	-	-	-	35,060,633
Wayne	59,734,321	11,570,202	-	-	-	-	71,304,523
Webster	10,803,795	3,204,195	-	-	-	-	14,007,990
Wetzel	25,009,587	4,154,362	-	-	-	-	29,163,949
Wirt	7,275,588	1,707,780	-	-	-	232,570	9,215,938
Wood	108,427,410	18,811,870	3,652,450	-	-	723,790	131,615,520
Wyoming	39,372,970	7,630,980	1,433,460	-	777,320	-	49,214,730
<b>Total</b>	<b>2,358,708,014</b>	<b>433,970,682</b>	<b>45,646,821</b>	<b>46,797,600</b>	<b>31,375,371</b>	<b>37,764,382</b>	<b>2,954,262,870</b>

OSF  
06/01/09  
PBS Attachments 10

**SUMMARY OF PROPOSED BUDGETS  
COUNTY BOARDS OF EDUCATION  
FOR THE 2009-10 YEAR**

County	General Current Expense Fund			Special Revenue Fund		
	Revenues	Beginning Balance	Expenditures	Revenues	Beginning Balance	Expenditures
Barbour	17,686,337	100,000	17,786,337	4,138,703	70,607	4,209,311
Berkeley	144,324,388	3,000,000	147,324,388	20,173,240	--	20,173,240
Boone	42,440,315	1,000,000	43,440,315	7,575,321	--	7,575,321
Braxton	16,084,626	1,304,304	17,388,930	4,923,522	--	4,923,522
Brooke	29,213,137	150,000	29,363,137	4,368,129	--	4,368,129
Cabell	102,251,620	2,136,670	104,388,290	20,370,602	--	20,370,602
Calhoun	7,447,330	152,250	7,599,580	2,117,830	--	2,117,830
Clay	13,726,485	150,000	13,876,485	3,899,500	--	3,899,500
Doddridge	11,842,467	500,000	12,342,467	2,132,680	--	2,132,680
Fayette	58,890,040	2,942,002	61,832,042	10,972,700	184,920	11,157,620
Gilmer	7,620,720	441,010	8,061,730	1,793,080	--	1,793,080
Grant	13,356,194	<b>1,000</b>	13,357,194	2,925,770	--	2,925,770
Greenbrier	42,262,540	650,000	42,912,540	9,133,130	--	9,133,130
Hampshire	24,743,988	250,000	24,993,988	5,577,779	--	5,577,779
Hancock	36,610,413	849,469	37,459,882	5,342,544	30,000	5,372,544
Hardy	15,478,380	<b>(350,000)</b>	15,128,380	3,465,340	--	3,465,340
Harrison	94,573,103	7,200,000	101,773,103	16,265,956	--	16,265,956
Jackson	40,533,852	713,337	41,247,189	6,185,585	--	6,185,585
Jefferson	76,584,597	3,000,000	79,584,597	10,011,625	--	10,011,625
Kanawha	229,506,597	1,500,003	231,006,600	44,571,531	--	44,571,531
Lewis	22,173,638	822,105	22,995,743	4,516,362	--	4,516,362
Lincoln	30,819,830	1,090,030	31,909,860	7,681,520	--	7,681,520
Logan	53,521,957	5,000,000	58,521,957	10,632,401	--	10,632,401
Marion	67,476,057	100,000	67,576,057	11,128,877	--	11,128,877
Marshall	45,134,001	100,000	45,234,001	7,637,938	--	7,637,938
Mason	35,990,448	300,000	36,290,448	6,442,111	--	6,442,111
McDowell	33,787,030	500,000	34,287,030	9,396,290	--	9,396,290
Mercer	72,218,770	1,800,000	74,018,770	16,227,180	--	16,227,180
Mineral	37,003,338	139,670	37,143,008	7,561,696	200,000	7,761,696
Mingo	38,800,959	5,250,000	44,050,959	8,667,564	--	8,667,564
Monongalia	90,124,160	350,000	90,474,160	13,361,930	--	13,361,930
Monroe	14,029,104	333,309	14,362,413	3,313,182	--	3,313,182
Morgan	21,943,981	703,087	22,647,068	3,593,957	--	3,593,957
Nicholas	32,341,390	1,000,000	33,341,390	6,264,599	--	6,264,599
Ohio	46,474,460	731,415	47,205,875	7,641,544	--	7,641,544
Pendleton	9,100,973	<b>150,000</b>	9,250,973	1,808,677	--	1,808,677
Pleasants	13,537,607	675,000	14,212,607	1,951,094	--	1,951,094
Pocahontas	10,098,195	327,492	10,425,687	2,207,337	--	2,207,337
Preston	33,354,632	477,118	33,831,750	7,114,437	--	7,114,437
Putnam	79,686,558	2,584,805	82,271,363	11,438,907	--	11,438,907
Raleigh	98,642,309	2,000,000	100,642,309	20,157,691	--	20,157,691
Randolph	32,156,974	190,000	32,346,974	7,066,022	--	7,066,022
Ritchie	13,084,157	951,398	14,035,555	2,863,585	--	2,863,585
Roane	17,398,584	285,000	17,683,584	4,427,271	--	4,427,271
Summers	10,640,800	210,210	10,851,010	3,596,389	--	3,596,389
Taylor	18,889,972	50,000	18,939,972	3,790,438	--	3,790,438
Tucker	9,092,627	64,673	9,157,300	1,817,081	--	1,817,081
Tyler	13,116,418	927,717	14,044,135	2,559,697	--	2,559,697
Upshur	29,165,211	300,000	29,465,211	5,595,422	--	5,595,422
Wayne	58,234,321	1,500,000	59,734,321	11,570,202	--	11,570,202
Webster	10,753,795	50,000	10,803,795	3,204,195	--	3,204,195
Wetzel	24,764,232	245,355	25,009,587	4,154,362	--	4,154,362
Wirt	6,836,898	438,690	7,275,588	1,707,780	--	1,707,780
Wood	108,402,410	25,000	108,427,410	18,711,870	100,000	18,811,870
Wyoming	38,422,970	950,000	39,372,970	7,630,980	--	7,630,980
<b>Total</b>	<b>2,302,395,895</b>	<b>56,312,119</b>	<b>2,358,708,014</b>	<b>433,385,155</b>	<b>585,527</b>	<b>433,970,682</b>

**SUMMARY OF PROPOSED BUDGETS  
COUNTY BOARDS OF EDUCATION  
FOR THE 2009-10 YEAR**

County	Debt Service Fund			Bond Construction Fund		
	Revenues	Beginning Balance	Expenditures	Revenues	Beginning Balance	Expenditures
Barbour	--	1,008,000	1,008,000	--	--	--
Berkeley	3,626,920	577,764	4,204,684	--	--	--
Boone	--	--	--	--	--	--
Braxton	1,209,313	--	1,209,313	--	--	--
Brooke	1,425,200	10,000	1,435,200	--	400,000	400,000
Cabell	5,578,963	50,000	5,628,963	--	--	--
Calhoun	348,500	--	348,500	--	--	--
Clay	--	--	--	--	--	--
Doddridge	772,740	360,000	1,132,740	--	--	--
Fayette	--	--	--	--	--	--
Gilmer	--	--	--	--	--	--
Grant	--	--	--	--	--	--
Greenbrier	4,874,820	--	4,874,820	179,800	35,952,800	36,132,600
Hampshire	--	192,170	192,170	--	--	--
Hancock	--	--	--	--	--	--
Hardy	--	--	--	--	--	--
Harrison	--	--	--	--	--	--
Jackson	--	--	--	--	--	--
Jefferson	1,662,748	1,734,363	3,397,111	--	--	--
Kanawha	2,687,869	1,306,436	3,994,305	75,000	--	75,000
Lewis	--	--	--	--	--	--
Lincoln	--	--	--	--	--	--
Logan	--	--	--	--	--	--
Marion	--	--	--	--	--	--
Marshall	2,681,175	--	2,681,175	--	10,190,000	10,190,000
Mason	2,049,166	--	2,049,166	--	--	--
McDowell	--	--	--	--	--	--
Mercer	--	--	--	--	--	--
Mineral	--	--	--	--	--	--
Mingo	--	--	--	--	--	--
Monongalia	3,401,550	--	3,401,550	--	--	--
Monroe	201,898	--	201,898	--	--	--
Morgan	--	--	--	--	--	--
Nicholas	--	650,000	650,000	--	--	--
Ohio	1,237,694	1,683,998	2,921,692	--	--	--
Pendleton	--	--	--	--	--	--
Pleasants	--	--	--	--	--	--
Pocahontas	--	--	--	--	--	--
Preston	--	--	--	--	--	--
Putnam	--	--	--	--	--	--
Raleigh	--	--	--	--	--	--
Randolph	--	--	--	--	--	--
Ritchie	--	--	--	--	--	--
Roane	295,325	--	295,325	--	--	--
Summers	--	--	--	--	--	--
Taylor	934,299	--	934,299	--	--	--
Tucker	--	--	--	--	--	--
Tyler	--	--	--	--	--	--
Upshur	--	--	--	--	--	--
Wayne	--	--	--	--	--	--
Webster	--	--	--	--	--	--
Wetzel	--	--	--	--	--	--
Wirt	--	--	--	--	--	--
Wood	3,152,450	500,000	3,652,450	--	--	--
Wyoming	833,460	600,000	1,433,460	--	--	--
<b>Total</b>	<b>36,974,090</b>	<b>8,672,731</b>	<b>45,646,821</b>	<b>254,800</b>	<b>46,542,800</b>	<b>46,797,600</b>

OSF  
06/01/09  
PBS Attachments

**SUMMARY OF PROPOSED BUDGETS  
COUNTY BOARDS OF EDUCATION  
FOR THE 2009-10 YEAR**

County	Permanent Improvement Fund			Capital Projects Fund		
	Revenues	Beginning Balance	Expenditures	Revenues	Beginning Balance	Expenditures
Barbour	--	--	--	--	--	--
Berkeley	--	--	--	--	--	--
Boone	--	--	--	--	--	--
Braxton	--	--	--	--	--	--
Brooke	1,307,392	50,000	1,357,392	--	--	--
Cabell	1,323,792	50,000	1,373,792	--	--	--
Calhoun	--	--	--	--	--	--
Clay	--	--	--	--	--	--
Doddridge	--	--	--	--	--	--
Fayette	--	--	--	--	--	--
Gilmer	--	--	--	--	--	--
Grant	--	--	--	--	--	--
Greenbrier	--	--	--	12,129,950	--	12,129,950
Hampshire	--	--	--	--	--	--
Hancock	--	--	--	--	--	--
Hardy	--	--	--	--	--	--
Harrison	--	--	--	--	--	--
Jackson	--	--	--	--	--	--
Jefferson	--	--	--	--	--	--
Kanawha	15,000,000	--	15,000,000	--	--	--
Lewis	--	--	--	--	--	--
Lincoln	150,000	--	150,000	--	--	--
Logan	7,200	2,758,000	2,765,200	--	--	--
Marion	--	--	--	--	--	--
Marshall	--	--	--	--	--	--
Mason	--	--	--	2,814,490	88,232	2,902,722
McDowell	300,000	--	300,000	--	--	--
Mercer	--	--	--	--	3,490,000	3,490,000
Mineral	--	600,000	600,000	--	--	--
Mingo	537,342	1,300,000	1,837,342	13,021,230	1,200,000	14,221,230
Monongalia	2,000,000	2,500,000	4,500,000	--	--	--
Monroe	135,351	--	135,351	--	--	--
Morgan	--	--	--	--	405,000	405,000
Nicholas	--	--	--	--	--	--
Ohio	15,000	1,063,974	1,078,974	--	--	--
Pendleton	--	--	--	--	--	--
Pleasants	--	--	--	--	--	--
Pocahontas	--	--	--	--	--	--
Preston	--	--	--	--	--	--
Putnam	--	--	--	1,598,950	--	1,598,950
Raleigh	--	1,500,000	1,500,000	500,000	200,000	700,000
Randolph	--	--	--	--	--	--
Ritchie	--	--	--	--	--	--
Roane	--	--	--	--	--	--
Summers	--	--	--	1,360,170	--	1,360,170
Taylor	--	--	--	--	--	--
Tucker	--	--	--	--	--	--
Tyler	--	--	--	--	--	--
Upshur	--	--	--	--	--	--
Wayne	--	--	--	--	--	--
Webster	--	--	--	--	--	--
Wetzel	--	--	--	--	--	--
Wirt	--	--	--	--	232,570	232,570
Wood	--	--	--	615,000	108,790	723,790
Wyoming	627,320	150,000	777,320	--	--	--
<b>Total</b>	<b>21,403,397</b>	<b>9,971,974</b>	<b>31,375,371</b>	<b>32,039,790</b>	<b>5,724,592</b>	<b>37,764,382</b>

OSF  
06/01/09  
PBS Attachments

**SUMMARY OF PROPOSED BUDGETS  
COUNTY BOARDS OF EDUCATION  
FOR THE 2009-10 YEAR**

County	Total - All Funds		
	Revenues	Beginning Balance	Expenditures
Barbour	-- 21,825,040	-- 1,178,607	-- 23,003,648
Berkeley	-- 168,124,548	-- 3,577,764	-- 171,702,312
Boone	-- 50,015,636	-- 1,000,000	-- 51,015,636
Braxton	-- 22,217,461	-- 1,304,304	-- 23,521,765
Brooke	-- 36,313,858	-- 610,000	-- 36,923,858
Cabell	-- 129,524,977	-- 2,236,670	-- 131,761,647
Calhoun	-- 9,913,660	-- 152,250	-- 10,065,910
Clay	-- 17,625,985	-- 150,000	-- 17,775,985
Doddridge	-- 14,747,887	-- 860,000	-- 15,607,887
Fayette	-- 69,862,740	-- 3,126,922	-- 72,989,662
Gilmer	-- 9,413,800	-- 441,010	-- 9,854,810
Grant	-- 16,281,964	-- 1,000	-- 16,282,964
Greenbrier	-- 68,580,240	-- 36,602,800	-- 105,183,040
Hampshire	-- 30,321,767	-- 442,170	-- 30,763,937
Hancock	-- 41,952,957	-- 879,469	-- 42,832,426
Hardy	-- 18,943,720	-- (350,000)	-- 18,593,720
Harrison	-- 110,839,059	-- 7,200,000	-- 118,039,059
Jackson	-- 46,719,437	-- 713,337	-- 47,432,774
Jefferson	-- 88,258,970	-- 4,734,363	-- 92,993,333
Kanawha	-- 291,840,997	-- 2,806,439	-- 294,647,436
Lewis	-- 26,690,000	-- 822,105	-- 27,512,105
Lincoln	-- 38,651,350	-- 1,090,030	-- 39,741,380
Logan	-- 64,161,558	-- 7,758,000	-- 71,919,558
Marion	-- 78,604,934	-- 100,000	-- 78,704,934
Marshall	-- 55,453,114	-- 10,290,000	-- 65,743,114
Mason	-- 47,296,215	-- 388,232	-- 47,684,447
McDowell	-- 43,483,320	-- 500,000	-- 43,983,320
Mercer	-- 88,445,950	-- 5,290,000	-- 93,735,950
Mineral	-- 44,565,034	-- 939,670	-- 45,504,704
Mingo	-- 61,027,095	-- 7,750,000	-- 68,777,095
Monongalia	-- 108,887,640	-- 2,850,000	-- 111,737,640
Monroe	-- 17,679,535	-- 333,309	-- 18,012,844
Morgan	-- 25,537,938	-- 1,108,087	-- 26,646,025
Nicholas	-- 38,605,989	-- 1,650,000	-- 40,255,989
Ohio	-- 55,368,698	-- 3,479,387	-- 58,848,085
Pendleton	-- 10,909,650	-- 150,000	-- 11,059,650
Pleasants	-- 15,488,701	-- 675,000	-- 16,163,701
Pocahontas	-- 12,305,532	-- 327,492	-- 12,633,024
Preston	-- 40,469,069	-- 477,118	-- 40,946,187
Putnam	-- 92,724,415	-- 2,584,805	-- 95,309,220
Raleigh	-- 119,300,000	-- 3,700,000	-- 123,000,000
Randolph	-- 39,222,996	-- 190,000	-- 39,412,996
Ritchie	-- 15,947,742	-- 951,398	-- 16,899,140
Roane	-- 22,121,180	-- 285,000	-- 22,406,180
Summers	-- 15,597,359	-- 210,210	-- 15,807,569
Taylor	-- 23,614,709	-- 50,000	-- 23,664,709
Tucker	-- 10,909,708	-- 64,673	-- 10,974,381
Tyler	-- 15,676,115	-- 927,717	-- 16,603,832
Upshur	-- 34,760,633	-- 300,000	-- 35,060,633
Wayne	-- 69,804,523	-- 1,500,000	-- 71,304,523
Webster	-- 13,957,990	-- 50,000	-- 14,007,990
Wetzel	-- 28,918,594	-- 245,355	-- 29,163,949
Wirt	-- 8,544,678	-- 671,260	-- 9,215,938
Wood	-- 130,881,730	-- 733,790	-- 131,615,520
Wyoming	-- 47,514,730	-- 1,700,000	-- 49,214,730
<b>Total</b>	<b>2,826,453,127</b>	<b>127,809,744</b>	<b>2,954,262,870</b>

OSF  
06/01/09  
PBS Attachments

**SUMMARY OF PROPOSED BUDGETS  
REGIONAL EDUCATION SERVICE AGENCIES  
FOR THE 2009-10 FISCAL YEAR**

Agency	Fiscal Agent	General Current Expense Fund			Special Revenue Fund		
		Revenues	Beginning Balance	Expenditures	Revenues	Beginning Balance	Expenditures
RESA I	Raleigh	1,583,100	146,730	1,729,830	2,666,000	-	2,666,000
RESA II	Cabell	579,265	29,450	608,715	683,316	-	683,316
RESA III	Kanawha	2,242,252	-	2,242,252	4,941,685	-	4,941,685
RESA IV	Nicholas	481,169	40,000	521,169	83,366	-	83,366
RESA V	Wood	3,294,170	-	3,294,170	1,375,280	-	1,375,280
RESA VI	Ohio	640,050	551,000	1,191,050	3,835,512	-	3,835,512
RESA VII	Harrison	1,361,663	400,000	1,761,663	3,654,760	-	3,654,760
RESA VIII	Berkeley	676,230	30,000	706,230	2,248,540	-	2,248,540
<b>Total - RESAs</b>		<b>10,857,899</b>	<b>1,197,180</b>	<b>12,055,079</b>	<b>19,488,459</b>	<b>-</b>	<b>19,488,459</b>

OSF  
06/01/09  
PBS Attachments 10

**SUMMARY OF PROPOSED BUDGETS  
MULTI-COUNTY VOCATIONAL CENTERS  
FOR THE 2009-10 FISCAL YEAR**

Agency	Fiscal Agent	General Current Expense Fund			Special Revenue Fund		
		Revenues	Beginning Balance	Expenditures	Revenues	Beginning Balance	Expenditures
Calhoun-Gilmer	Calhoun	1,036,560	25,000	1,061,560	24,970	-	24,970
Fred W. Eberle	Upshur	869,392	-	869,392	2,326	-	2,326
James Rumsey	Berkeley	2,557,900	25,000	2,582,900	1,695,682	-	1,695,682
Mid-Ohio Valley	Pleasants	1,086,703	-	1,086,703	2,237	-	2,237
Roane-Jackson	Jackson	1,645,368	-	1,645,368	4,084	-	4,084
South Branch	Grant	993,301	98,000	1,091,301	255,984	-	255,984
United Technical	Harrison	2,081,584	-	2,081,584	4,455	-	4,455
<b>Total - MCVCs</b>		<b>10,270,808</b>	<b>148,000</b>	<b>10,418,808</b>	<b>1,989,738</b>	<b>-</b>	<b>1,989,738</b>

OSF  
06/01/09  
PBS Attachments 10