

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2009-10 YEAR**

County	Per Pupil Headcount Enrollment
Barbour	10,094.14
Berkeley	10,314.20
Boone	11,766.70
Braxton	11,461.63
Brooke	10,959.44
Cabell	10,623.49
Calhoun	11,024.44
Clay	10,105.25
Doddridge	13,358.56
Fayette	11,152.27
Gilmer	13,144.09
Grant	9,700.59
Greenbrier	11,155.02
Hampshire	9,850.88
Hancock	9,880.45
Hardy	9,434.66
Harrison	11,064.63
Jackson	10,567.59
Jefferson	11,194.59
Kanawha	10,316.65
Lewis	10,880.84
Lincoln	11,467.83
Logan	10,365.62
Marion	10,791.92
Marshall	12,325.05
Mason	11,075.17
McDowell	12,260.01
Mercer	10,503.82
Mineral	11,002.41
Mingo	11,807.05
Monongalia	10,526.10
Monroe	10,579.82
Morgan	10,617.73
Nicholas	9,925.80
Ohio	11,306.85
Pendleton	11,733.87
Pleasants	13,286.39
Pocahontas	11,666.46
Preston	10,216.13
Putnam	10,239.69
Raleigh	10,366.40
Randolph	10,402.78
Ritchie	11,454.87
Roane	10,155.92
Summers	10,207.36
Taylor	9,106.68
Tucker	10,427.53
Tyler	12,157.81
Upshur	10,737.46
Wayne	10,566.06
Webster	10,814.96
Wetzel	11,871.81
Wirt	10,909.77
Wood	10,212.16
Wyoming	10,699.61
Total	10,699.91

Notes: (a) The methodology used for calculating expenditures on a per pupil basis conforms with the methodology used by the National Center for Education Statistics (NCES). (b) The enrollments used are second month student (headcount) enrollments. (c) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education and transits/transfers. (d) Also, not included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (e) RESA expenditures are not included and expenditures of the seven MCVCS are allocated among the 20 county boards served by each MCVCS.

OSF
12/27/10
Per Pupil Expenditures 2010

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2009-10 YEAR**

Ct.	County	Per Pupil Headcount Enrollment
1.	Doddridge	13,358.56
2.	Pleasants	13,286.39
3.	Gilmer	13,144.09
4.	Marshall	12,325.05
5.	McDowell	12,260.01
6.	Tyler	12,157.81
7.	Wetzel	11,871.81
8.	Mingo	11,807.05
9.	Boone	11,766.70
10.	Pendleton	11,733.87
11.	Pocahontas	11,666.46
12.	Lincoln	11,467.83
13.	Braxton	11,461.63
14.	Ritchie	11,454.87
15.	Ohio	11,306.85
16.	Jefferson	11,194.59
17.	Greenbrier	11,155.02
18.	Fayette	11,152.27
19.	Mason	11,075.17
20.	Harrison	11,064.63
21.	Calhoun	11,024.44
22.	Mineral	11,002.41
23.	Brooke	10,959.44
24.	Wirt	10,909.77
25.	Lewis	10,880.84
26.	Webster	10,814.96
27.	Marion	10,791.92
28.	Upshur	10,737.46
29.	Wyoming	10,699.61
30.	Cabell	10,623.49
31.	Morgan	10,617.73
32.	Monroe	10,579.82
33.	Jackson	10,567.59
34.	Wayne	10,566.06
35.	Monongalia	10,526.10
36.	Mercer	10,503.82
37.	Tucker	10,427.53
38.	Randolph	10,402.78
39.	Raleigh	10,366.40
40.	Logan	10,365.62
41.	Kanawha	10,316.65
42.	Berkeley	10,314.20
43.	Putnam	10,239.69
44.	Preston	10,216.13
45.	Wood	10,212.16
46.	Summers	10,207.36
47.	Roane	10,155.92
48.	Clay	10,105.25
49.	Barbour	10,094.14
50.	Nicholas	9,925.80
51.	Hancock	9,880.45
52.	Hampshire	9,850.88
53.	Grant	9,700.59
54.	Hardy	9,434.66
55.	Taylor	9,106.68
-	Total	10,699.91

Notes: (a) The methodology used for calculating expenditures on a per pupil basis conforms with the methodology used by the National Center for Education Statistics (NCES). (b) The enrollments used are second month student (headcount) enrollments. (c) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education and transits/transfers. (d) Also, not included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (e) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCVC.

OSF
12/27/10
Per Pupil Expenditures 2010