

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2010-11 YEAR**

County	Per Pupil Expenditures
Barbour	10,170.93
Berkeley	10,342.69
Boone	13,404.83
Braxton	11,048.80
Brooke	11,233.08
Cabell	10,820.21
Calhoun	11,340.33
Clay	11,165.81
Doddridge	14,066.32
Fayette	11,213.02
Gilmer	12,525.24
Grant	10,182.19
Greenbrier	11,657.05
Hampshire	10,287.07
Hancock	11,055.95
Hardy	9,784.59
Harrison	11,450.34
Jackson	10,687.10
Jefferson	10,952.05
Kanawha	10,770.53
Lewis	11,483.26
Lincoln	11,892.91
Logan	10,728.40
Marion	11,070.73
Marshall	12,652.64
Mason	11,086.52
McDowell	13,195.14
Mercer	10,578.75
Mineral	11,516.89
Mingo	12,292.35
Monongalia	10,882.55
Monroe	11,607.54
Morgan	11,083.73
Nicholas	10,710.39
Ohio	12,025.24
Pendleton	12,531.86
Pleasants	13,633.44
Pocahontas	12,581.14
Preston	10,737.42
Putnam	10,364.71
Raleigh	10,879.21
Randolph	10,917.42
Ritchie	11,822.55
Roane	10,453.30
Summers	10,636.13
Taylor	10,537.10
Tucker	12,373.86
Tyler	12,927.52
Upshur	10,756.15
Wayne	10,476.47
Webster	11,730.16
Wetzel	12,165.11
Wirt	10,988.47
Wood	10,768.76
Wyoming	11,943.27
Total	11,088.28

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, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (d) Beginning with FY10, 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
09/26/12
Per Pupil Expenditures 2011

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2010-11 YEAR**

Ct.	County	Per Pupil Expenditures
1.	Doddridge	14,066.32
2.	Pleasants	13,633.44
3.	Boone	13,404.83
4.	McDowell	13,195.14
5.	Tyler	12,927.52
6.	Marshall	12,652.64
7.	Pocahontas	12,581.14
8.	Pendleton	12,531.86
9.	Gilmer	12,525.24
10.	Tucker	12,373.86
11.	Mingo	12,292.35
12.	Wetzel	12,165.11
13.	Ohio	12,025.24
14.	Wyoming	11,943.27
15.	Lincoln	11,892.91
16.	Ritchie	11,822.55
17.	Webster	11,730.16
18.	Greenbrier	11,657.05
19.	Monroe	11,607.54
20.	Mineral	11,516.89
21.	Lewis	11,483.26
22.	Harrison	11,450.34
23.	Calhoun	11,340.33
24.	Brooke	11,233.08
25.	Fayette	11,213.02
26.	Clay	11,165.81
27.	Mason	11,086.52
28.	Morgan	11,083.73
29.	Marion	11,070.73
30.	Hancock	11,055.95
31.	Braxton	11,048.80
32.	Wirt	10,988.47
33.	Jefferson	10,952.05
34.	Randolph	10,917.42
35.	Monongalia	10,882.55
36.	Raleigh	10,879.21
37.	Cabell	10,820.21
38.	Kanawha	10,770.53
39.	Wood	10,768.76
40.	Upshur	10,756.15
41.	Preston	10,737.42
42.	Logan	10,728.40
43.	Nicholas	10,710.39
44.	Jackson	10,687.10
45.	Summers	10,636.13
46.	Mercer	10,578.75
47.	Taylor	10,537.10
48.	Wayne	10,476.47
49.	Roane	10,453.30
50.	Putnam	10,364.71
51.	Berkeley	10,342.69
52.	Hampshire	10,287.07
53.	Grant	10,182.19
54.	Barbour	10,170.93
55.	Hardy	9,784.59
-	Total	11,088.28

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, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (d) Beginning with FY10, 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.

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09/26/12

Per Pupil Expenditures 2011

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
COMPARISON TO PREVIOUS YEAR
2009-10 AND 2010-11**

County	Revised 2009-10	2010-11	Difference	Pct. Change
Barbour	10,065.36	10,170.93	105.57	1.05%
Berkeley	10,066.94	10,342.69	275.75	2.74%
Boone	11,819.60	13,404.83	1,585.23	13.41%
Braxton	11,290.87	11,048.80	-242.06	-2.14%
Brooke	10,944.39	11,233.08	288.70	2.64%
Cabell	10,597.03	10,820.21	223.19	2.11%
Calhoun	10,800.58	11,340.33	539.75	5.00%
Clay	10,939.42	11,165.81	226.39	2.07%
Doddridge	13,107.37	14,066.32	958.95	7.32%
Fayette	11,019.40	11,213.02	193.62	1.76%
Gilmer	13,092.04	12,525.24	-566.80	-4.33%
Grant	9,644.68	10,182.19	537.51	5.57%
Greenbrier	10,961.19	11,657.05	695.86	6.35%
Hampshire	9,786.40	10,287.07	500.66	5.12%
Hancock	10,847.19	11,055.95	208.76	1.92%
Hardy	9,441.40	9,784.59	343.19	3.63%
Harrison	11,034.47	11,450.34	415.86	3.77%
Jackson	10,487.71	10,687.10	199.39	1.90%
Jefferson	10,955.27	10,952.05	-3.22	-0.03%
Kanawha	10,283.14	10,770.53	487.39	4.74%
Lewis	10,803.99	11,483.26	679.27	6.29%
Lincoln	11,455.94	11,892.91	436.97	3.81%
Logan	10,374.32	10,728.40	354.08	3.41%
Marion	10,704.08	11,070.73	366.65	3.43%
Marshall	12,083.99	12,652.64	568.65	4.71%
Mason	10,964.12	11,086.52	122.40	1.12%
McDowell	12,381.68	13,195.14	813.46	6.57%
Mercer	10,483.85	10,578.75	94.90	0.91%
Mineral	11,020.97	11,516.89	495.92	4.50%
Mingo	11,683.25	12,292.35	609.10	5.21%
Monongalia	10,443.26	10,882.55	439.29	4.21%
Monroe	10,266.67	11,607.54	1,340.87	13.06%
Morgan	10,409.36	11,083.73	674.37	6.48%
Nicholas	10,889.78	10,710.39	-179.39	-1.65%
Ohio	11,464.71	12,025.24	560.53	4.89%
Pendleton	11,677.16	12,531.86	854.70	7.32%
Pleasants	13,225.77	13,633.44	407.67	3.08%
Pocahontas	11,589.16	12,581.14	991.98	8.56%
Preston	10,163.10	10,737.42	574.32	5.65%
Putnam	10,195.62	10,364.71	169.09	1.66%
Raleigh	10,526.91	10,879.21	352.30	3.35%
Randolph	10,482.96	10,917.42	434.46	4.14%
Ritchie	11,309.70	11,822.55	512.85	4.53%
Roane	10,096.25	10,453.30	357.05	3.54%
Summers	10,152.25	10,636.13	483.87	4.77%
Taylor	10,093.70	10,537.10	443.41	4.39%
Tucker	11,433.68	12,373.86	940.18	8.22%
Tyler	12,177.59	12,927.52	749.94	6.16%
Upshur	10,677.61	10,756.15	78.54	0.74%
Wayne	10,462.51	10,476.47	13.96	0.13%
Webster	10,760.28	11,730.16	969.88	9.01%
Wetzel	11,956.29	12,165.11	208.82	1.75%
Wirt	10,673.57	10,988.47	314.90	2.95%
Wood	10,209.29	10,768.76	559.47	5.48%
Wyoming	11,755.53	11,943.27	187.74	1.60%
Total	10,707.32	11,088.28	380.96	3.56%

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