

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2011-12 YEAR**

County	Per Pupil Expenditures
Barbour	10,501.29
Berkeley	10,599.52
Boone	13,465.50
Braxton	10,910.87
Brooke	11,330.99
Cabell	10,723.45
Calhoun	11,198.50
Clay	11,311.82
Doddridge	15,076.96
Fayette	11,470.22
Gilmer	13,137.12
Grant	10,662.07
Greenbrier	11,549.25
Hampshire	10,329.30
Hancock	11,060.19
Hardy	9,871.34
Harrison	10,926.54
Jackson	11,278.98
Jefferson	11,338.74
Kanawha	10,885.23
Lewis	11,087.53
Lincoln	12,207.29
Logan	10,987.46
Marion	10,841.31
Marshall	12,626.02
Mason	11,362.86
McDowell	14,493.96
Mercer	10,828.35
Mineral	11,654.03
Mingo	12,643.26
Monongalia	10,948.20
Monroe	11,485.04
Morgan	11,393.53
Nicholas	11,124.91
Ohio	11,848.23
Pendleton	13,332.25
Pleasants	13,800.54
Pocahontas	13,284.04
Preston	10,127.95
Putnam	10,640.63
Raleigh	10,858.75
Randolph	11,478.87
Ritchie	11,927.79
Roane	10,720.93
Summers	10,680.50
Taylor	11,001.40
Tucker	12,344.15
Tyler	12,821.42
Upshur	10,967.15
Wayne	10,382.62
Webster	11,439.44
Wetzel	12,343.16
Wirt	11,214.38
Wood	10,998.42
Wyoming	11,438.61
Total	11,198.98

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

OSF
02/13/13
Per Pupil Expenditures 2012

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2011-12 YEAR**

Ct.	County	Per Pupil Expenditures
1.	Doddridge	15,076.96
2.	McDowell	14,493.96
3.	Pleasants	13,800.54
4.	Boone	13,465.50
5.	Pendleton	13,332.25
6.	Pocahontas	13,284.04
7.	Gilmer	13,137.12
8.	Tyler	12,821.42
9.	Mingo	12,643.26
10.	Marshall	12,626.02
11.	Tucker	12,344.15
12.	Wetzel	12,343.16
13.	Lincoln	12,207.29
14.	Ritchie	11,927.79
15.	Ohio	11,848.23
16.	Mineral	11,654.03
17.	Greenbrier	11,549.25
18.	Monroe	11,485.04
19.	Randolph	11,478.87
20.	Fayette	11,470.22
21.	Webster	11,439.44
22.	Wyoming	11,438.61
23.	Morgan	11,393.53
24.	Mason	11,362.86
25.	Jefferson	11,338.74
26.	Brooke	11,330.99
27.	Clay	11,311.82
28.	Jackson	11,278.98
29.	Wirt	11,214.38
30.	Calhoun	11,198.50
31.	Nicholas	11,124.91
32.	Lewis	11,087.53
33.	Hancock	11,060.19
34.	Taylor	11,001.40
35.	Wood	10,998.42
36.	Logan	10,987.46
37.	Upshur	10,967.15
38.	Monongalia	10,948.20
39.	Harrison	10,926.54
40.	Braxton	10,910.87
41.	Kanawha	10,885.23
42.	Raleigh	10,858.75
43.	Marion	10,841.31
44.	Mercer	10,828.35
45.	Cabell	10,723.45
46.	Roane	10,720.93
47.	Summers	10,680.50
48.	Grant	10,662.07
49.	Putnam	10,640.63
50.	Berkeley	10,599.52
51.	Barbour	10,501.29
52.	Wayne	10,382.62
53.	Hampshire	10,329.30
54.	Preston	10,127.95
55.	Hardy	9,871.34
-	Total	11,198.98

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