

**COUNTY BOARDS OF EDUCATION
MAINTENANCE OF EFFORT ON A PER PUPIL BASIS
FOR THE 2009-10 YEAR**

County	Amount Per Student Enrollment
Barbour	8,017.76
Berkeley	8,889.91
Boone	9,965.13
Braxton	8,827.21
Brooke	9,411.72
Cabell	8,626.18
Calhoun	8,688.64
Clay	7,600.79
Doddridge	11,010.78
Fayette	9,052.97
Gilmer	10,797.73
Grant	7,906.61
Greenbrier	9,105.18
Hampshire	7,940.05
Hancock	8,778.08
Hardy	7,665.62
Harrison	9,160.04
Jackson	9,058.45
Jefferson	9,823.54
Kanawha	8,557.67
Lewis	9,134.37
Lincoln	9,079.00
Logan	8,425.81
Marion	9,215.01
Marshall	10,383.33
Mason	9,128.99
McDowell	8,900.90
Mercer	8,412.18
Mineral	9,094.32
Mingo	9,599.78
Monongalia	8,849.41
Monroe	8,505.62
Morgan	9,156.33
Nicholas	7,960.23
Ohio	9,503.82
Pendleton	10,036.97
Pleasants	11,477.98
Pocahontas	9,806.40
Preston	8,417.40
Putnam	8,894.92
Raleigh	8,563.59
Randolph	8,256.66
Ritchie	9,554.86
Roane	8,120.35
Summers	8,174.50
Taylor	7,504.68
Tucker	8,553.16
Tyler	10,094.80
Upshur	8,935.01
Wayne	8,632.64
Webster	8,079.72
Wetzel	10,075.21
Wirt	8,638.59
Wood	8,658.21
Wyoming	8,690.33
Total	8,873.75

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.

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Maintenance of Effort 2010

**COUNTY BOARDS OF EDUCATION
MAINTENANCE OF EFFORT ON A PER PUPIL BASIS
ARRANGED IN DESCENDING ORDER
FOR THE 2009-10 YEAR**

Ct.	County	Amount Per Student Enrollment
1.	Pleasants	11,477.98
2.	Doddridge	11,010.78
3.	Gilmer	10,797.73
4.	Marshall	10,383.33
5.	Tyler	10,094.80
6.	Wetzel	10,075.21
7.	Pendleton	10,036.97
8.	Boone	9,965.13
9.	Jefferson	9,823.54
10.	Pocahontas	9,806.40
11.	Mingo	9,599.78
12.	Ritchie	9,554.86
13.	Ohio	9,503.82
14.	Brooke	9,411.72
15.	Marion	9,215.01
16.	Harrison	9,160.04
17.	Morgan	9,156.33
18.	Lewis	9,134.37
19.	Mason	9,128.99
20.	Greenbrier	9,105.18
21.	Mineral	9,094.32
22.	Lincoln	9,079.00
23.	Jackson	9,058.45
24.	Fayette	9,052.97
25.	Upshur	8,935.01
26.	McDowell	8,900.90
27.	Putnam	8,894.92
28.	Berkeley	8,889.91
29.	Monongalia	8,849.41
30.	Braxton	8,827.21
31.	Hancock	8,778.08
32.	Wyoming	8,690.33
33.	Calhoun	8,688.64
34.	Wood	8,658.21
35.	Wirt	8,638.59
36.	Wayne	8,632.64
37.	Cabell	8,626.18
38.	Raleigh	8,563.59
39.	Kanawha	8,557.67
40.	Tucker	8,553.16
41.	Monroe	8,505.62
42.	Logan	8,425.81
43.	Preston	8,417.40
44.	Mercer	8,412.18
45.	Randolph	8,256.66
46.	Summers	8,174.50
47.	Roane	8,120.35
48.	Webster	8,079.72
49.	Barbour	8,017.76
50.	Nicholas	7,960.23
51.	Hampshire	7,940.05
52.	Grant	7,906.61
53.	Hardy	7,665.62
54.	Clay	7,600.79
55.	Taylor	7,504.68
-	Total	8,873.75

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.

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**COUNTY BOARDS OF EDUCATION
MAINTENANCE OF EFFORT ON A PER PUPIL BASIS
COMPARISON TO PREVIOUS YEAR
2008-09 AND 2009-10**

County	2008-09	2009-10	Difference	Pct. Change
Barbour	7,849.95	8,017.76	167.81	2.14%
Berkeley	8,472.15	8,889.91	417.76	4.93%
Boone	9,339.75	9,965.13	625.38	6.70%
Braxton	7,863.51	8,827.21	963.71	12.26%
Brooke	8,983.59	9,411.72	428.12	4.77%
Cabell	8,145.86	8,626.18	480.32	5.90%
Calhoun	7,980.89	8,688.64	707.74	8.87%
Clay	7,776.11	7,600.79	-175.32	-2.25%
Doddridge	9,640.41	11,010.78	1,370.37	14.21%
Fayette	8,387.20	9,052.97	665.76	7.94%
Gilmer	9,995.99	10,797.73	801.74	8.02%
Grant	7,644.68	7,906.61	261.94	3.43%
Greenbrier	8,570.23	9,105.18	534.95	6.24%
Hampshire	7,430.24	7,940.05	509.81	6.86%
Hancock	8,495.33	8,778.08	282.75	3.33%
Hardy	7,051.25	7,665.62	614.36	8.71%
Harrison	8,697.86	9,160.04	462.17	5.31%
Jackson	8,549.34	9,058.45	509.11	5.95%
Jefferson	9,221.66	9,823.54	601.89	6.53%
Kanawha	8,031.60	8,557.67	526.07	6.55%
Lewis	9,045.80	9,134.37	88.57	0.98%
Lincoln	8,383.81	9,079.00	695.19	8.29%
Logan	7,851.13	8,425.81	574.68	7.32%
Marion	8,715.68	9,215.01	499.34	5.73%
Marshall	9,854.11	10,383.33	529.22	5.37%
Mason	8,995.91	9,128.99	133.08	1.48%
McDowell	8,441.91	8,900.90	458.99	5.44%
Mercer	8,102.14	8,412.18	310.04	3.83%
Mineral	8,478.92	9,094.32	615.40	7.26%
Mingo	8,619.28	9,599.78	980.49	11.38%
Monongalia	8,567.88	8,849.41	281.53	3.29%
Monroe	8,485.85	8,505.62	19.76	0.23%
Morgan	8,590.08	9,156.33	566.26	6.59%
Nicholas	8,467.51	7,960.23	-507.27	-5.99%
Ohio	9,233.42	9,503.82	270.40	2.93%
Pendleton	9,392.46	10,036.97	644.51	6.86%
Pleasants	10,704.33	11,477.98	773.65	7.23%
Pocahontas	9,090.66	9,806.40	715.73	7.87%
Preston	8,120.97	8,417.40	296.43	3.65%
Putnam	8,483.50	8,894.92	411.42	4.85%
Raleigh	7,903.69	8,563.59	659.90	8.35%
Randolph	7,602.91	8,256.66	653.75	8.60%
Ritchie	9,008.16	9,554.86	546.70	6.07%
Roane	7,637.77	8,120.35	482.57	6.32%
Summers	7,907.77	8,174.50	266.73	3.37%
Taylor	8,061.51	7,504.68	-556.83	-6.91%
Tucker	8,630.58	8,553.16	-77.43	-0.90%
Tyler	9,693.14	10,094.80	401.66	4.14%
Upshur	8,144.42	8,935.01	790.59	9.71%
Wayne	7,808.29	8,632.64	824.35	10.56%
Webster	7,817.98	8,079.72	261.74	3.35%
Wetzel	9,319.24	10,075.21	755.97	8.11%
Wirt	8,068.69	8,638.59	569.90	7.06%
Wood	8,383.31	8,658.21	274.90	3.28%
Wyoming	8,917.18	8,690.33	-226.86	-2.54%
Total	8,417.64	8,873.75	456.11	5.42%

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.

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