

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2007-08 YEAR**

County	Per Pupil Headcount Enrollment
Barbour	8,266.98
Berkeley	8,676.41
Boone	10,011.19
Braxton	9,353.92
Brooke	9,001.37
Cabell	8,934.54
Calhoun	9,091.99
Clay	9,368.56
Doddridge	10,463.31
Fayette	9,284.10
Gilmer	10,555.51
Grant	8,220.04
Greenbrier	9,424.45
Hampshire	8,199.75
Hancock	9,000.99
Hardy	7,918.84
Harrison	9,070.38
Jackson	8,880.35
Jefferson	8,855.08
Kanawha	8,884.28
Lewis	9,274.34
Lincoln	9,877.53
Logan	8,667.14
Marion	9,631.84
Marshall	10,242.63
Mason	9,090.60
McDowell	10,245.79
Mercer	8,965.98
Mineral	9,233.89
Mingo	9,677.29
Monongalia	9,135.44
Monroe	9,308.33
Morgan	8,649.44
Nicholas	9,260.52
Ohio	9,424.16
Pendleton	9,575.24
Pleasants	10,794.53
Pocahontas	10,077.47
Preston	8,396.33
Putnam	8,660.60
Raleigh	8,769.71
Randolph	8,129.02
Ritchie	10,182.01
Roane	8,722.56
Summers	8,734.12
Taylor	8,497.52
Tucker	9,299.01
Tyler	10,429.67
Upshur	8,886.44
Wayne	8,494.50
Webster	8,562.45
Wetzel	9,751.41
Wirt	9,096.85
Wood	8,985.92
Wyoming	9,883.93
Total	9,054.11

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
01/20/09
Per Pupil Expenditures 2008

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2007-08 YEAR**

Ct.	County	Per Pupil Headcount Enrollment
1.	Pleasants	10,794.53
2.	Gilmer	10,555.51
3.	Doddridge	10,463.31
4.	Tyler	10,429.67
5.	McDowell	10,245.79
6.	Marshall	10,242.63
7.	Ritchie	10,182.01
8.	Pocahontas	10,077.47
9.	Boone	10,011.19
10.	Wyoming	9,883.93
11.	Lincoln	9,877.53
12.	Wetzel	9,751.41
13.	Mingo	9,677.29
14.	Marion	9,631.84
15.	Pendleton	9,575.24
16.	Greenbrier	9,424.45
17.	Ohio	9,424.16
18.	Clay	9,368.56
19.	Braxton	9,353.92
20.	Monroe	9,308.33
21.	Tucker	9,299.01
22.	Fayette	9,284.10
23.	Lewis	9,274.34
24.	Nicholas	9,260.52
25.	Mineral	9,233.89
26.	Monongalia	9,135.44
27.	Wirt	9,096.85
28.	Calhoun	9,091.99
29.	Mason	9,090.60
30.	Harrison	9,070.38
31.	Brooke	9,001.37
32.	Hancock	9,000.99
33.	Wood	8,985.92
34.	Mercer	8,965.98
35.	Cabell	8,934.54
36.	Upshur	8,886.44
37.	Kanawha	8,884.28
38.	Jackson	8,880.35
39.	Jefferson	8,855.08
40.	Raleigh	8,769.71
41.	Summers	8,734.12
42.	Roane	8,722.56
43.	Berkeley	8,676.41
44.	Logan	8,667.14
45.	Putnam	8,660.60
46.	Morgan	8,649.44
47.	Webster	8,562.45
48.	Taylor	8,497.52
49.	Wayne	8,494.50
50.	Preston	8,396.33
51.	Barbour	8,266.98
52.	Grant	8,220.04
53.	Hampshire	8,199.75
54.	Randolph	8,129.02
55.	Hardy	7,918.84
-	Total	9,054.11

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
01/20/09
Per Pupil Expenditures 2008