

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
FINAL COMPUTATIONS
FOR THE 2026-27 YEAR**

County	Adjusted Net Enr. On Which Funding Based 2025-26	No. Prof. Ed. Employed SA Eligible 2025-26	Prof. Educ. Funded (Net Charters) 2026-27	No. Prof. Ed. Employed in Excess of Funded	No. Prof. Support Pers. Employed SA Eligible 2025-26	Prof. Support Pers. Funded (Net Charters) 2026-27	No. Prof. Pers. Employed in Excess of Funded
Barbour	1,939.15	148.19	136.35	(11.84)	5.85	9.48	3.63
Berkeley	20,364.67	1,516.30	1,438.35	(77.95)	117.90	99.14	(18.76)
Boone	2,947.90	266.85	211.40	(55.45)	14.00	14.56	0.56
Braxton	1,555.93	119.67	109.92	(9.75)	6.00	7.55	1.55
Brooke	2,196.50	198.10	156.13	(41.97)	12.00	10.80	(1.20)
Cabell	11,091.67	908.43	792.24	(116.19)	54.75	54.79	0.04
Calhoun	1,070.73	87.13	81.69	(5.44)	4.00	5.32	1.32
Clay	1,400.00	99.00	100.83	1.83	5.00	6.93	1.93
Doddridge	1,385.19	121.00	99.16	(21.84)	7.00	6.91	(0.09)
Fayette	5,136.45	380.82	366.66	(14.16)	24.00	25.25	1.25
Gilmer	1,112.15	80.11	75.45	(4.66)	5.74	5.48	(0.26)
Grant	1,593.63	129.80	118.73	(11.07)	6.00	7.92	1.92
Greenbrier	4,236.50	337.25	305.88	(31.37)	21.90	21.02	(0.88)
Hampshire	2,723.31	204.25	192.66	(11.59)	12.30	13.24	0.94
Hancock	3,332.85	308.25	236.99	(71.26)	18.00	16.39	(1.61)
Hardy	2,154.57	154.13	151.94	(2.19)	8.00	10.69	2.69
Harrison	9,174.48	810.50	646.28	(164.22)	45.00	44.50	(0.50)
Jackson	3,947.73	307.10	289.42	(17.68)	22.60	19.58	(3.02)
Jefferson	8,449.16	636.80	585.95	(50.85)	44.50	40.77	(3.73)
Kanawha	22,615.13	1,682.01	1,614.18	(67.83)	127.66	111.63	(16.03)
Lewis	2,150.28	161.80	152.00	(9.80)	18.00	10.64	(7.36)
Lincoln	2,644.34	220.90	190.02	(30.88)	12.60	13.09	0.49
Logan	4,388.48	368.70	315.55	(53.15)	21.00	21.73	0.73
Marion	7,101.83	535.19	499.04	(36.15)	35.00	34.51	(0.49)
Marshall	4,023.67	397.70	288.11	(109.59)	27.00	19.88	(7.12)
Mason	3,498.51	262.50	251.01	(11.49)	17.00	17.29	0.29
McDowell	2,133.56	167.50	152.23	(15.27)	9.00	10.46	1.46
Mercer	8,058.32	593.90	575.64	(18.26)	42.34	39.73	(2.61)
Mineral	3,925.59	322.00	281.87	(40.13)	23.22	19.45	(3.77)
Mingo	3,297.43	267.45	236.85	(30.60)	14.65	16.31	1.66
Monongalia	11,483.87	856.54	801.15	(55.39)	57.40	55.40	(2.00)
Monroe	1,569.73	114.96	112.60	(2.36)	8.10	7.74	(0.36)
Morgan	2,085.19	170.30	146.96	(23.34)	12.00	10.21	(1.79)
Nicholas	3,034.80	245.78	217.58	(28.20)	12.00	14.95	2.95
Ohio	4,611.18	407.50	329.12	(78.38)	21.50	22.76	1.26
Pendleton	1,382.10	88.70	98.52	9.82	7.00	6.87	(0.13)
Pleasants	1,171.74	103.50	92.57	(10.93)	6.00	5.80	(0.20)
Pocahontas	1,400.00	94.86	100.68	5.82	5.63	6.93	1.30
Preston	3,646.93	280.99	256.93	(24.06)	16.00	17.69	1.69
Putnam	8,475.00	660.34	605.01	(55.33)	45.40	41.84	(3.56)
Raleigh	10,281.44	813.28	732.86	(80.42)	50.50	50.58	0.08
Randolph	3,429.74	262.91	243.55	(19.36)	19.00	16.74	(2.26)
Ritchie	1,346.19	106.54	92.74	(13.80)	6.00	6.64	0.64
Roane	1,561.96	112.30	106.75	(5.55)	5.00	7.69	2.69
Summers	1,298.72	98.56	92.01	(6.55)	6.00	6.32	0.32
Taylor	2,036.43	173.87	143.54	(30.33)	12.00	10.01	(1.99)
Tucker	1,230.45	88.55	87.84	(0.71)	5.00	6.05	1.05
Tyler	1,399.85	111.89	97.11	(14.78)	9.00	6.88	(2.12)
Upshur	3,296.73	239.30	238.50	(0.80)	17.00	16.31	(0.69)
Wayne	5,693.82	471.50	408.82	(62.68)	32.00	28.21	(3.79)
Webster	1,322.46	87.23	93.67	6.44	5.20	6.50	1.30
Wetzel	2,006.61	226.75	141.43	(85.32)	21.45	9.83	(11.62)
Wirt	1,079.10	84.95	77.56	(7.39)	4.00	5.33	1.33
Wood	10,945.55	836.00	778.42	(57.58)	44.50	53.83	9.33
Wyoming	3,187.46	266.18	228.51	(37.67)	13.50	15.74	2.24
State	238,626.74	18,796.61	16,976.96	(1,819.65)	1,223.19	1,171.89	(51.30)

Note: The total basic program allowance includes steps 1-7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
FINAL COMPUTATIONS
FOR THE 2026-27 YEAR**

County	No. SP Employed SA Eligible 2025-26	Service Pers. Funded (Net Charters) 2026-27	No. SP Employed in Excess of Funded	Total Basic Program Allowance	Local Share	Other Adjustments	Basic State Aid Allowance (Final Comps)
Barbour	124.29	103.81	(20.48)	\$ 16,775,439	\$ (6,031,545)	\$ -	\$ 10,743,894
Berkeley	1,266.72	1,067.13	(199.59)	168,668,093	(38,386,295)	(1,518,456)	128,763,342
Boone	206.39	159.92	(46.47)	24,932,452	(4,909,650)	-	20,022,802
Braxton	100.82	83.86	(16.96)	13,718,394	(4,762,823)	-	8,955,571
Brooke	176.55	116.16	(60.39)	19,315,263	(7,848,651)	-	11,466,612
Cabell	632.30	589.41	(42.89)	91,356,732	(23,178,142)	-	68,178,590
Calhoun	64.30	60.43	(3.87)	9,655,342	(2,873,372)	-	6,781,970
Clay	83.65	76.92	(6.73)	12,381,535	(1,581,619)	-	10,799,916
Doddridge	107.90	76.08	(31.82)	12,017,355	(8,351,928)	-	3,665,427
Fayette	332.01	277.37	(54.64)	44,643,875	(9,381,295)	(38,821)	35,223,759
Gilmer	55.25	59.45	4.21	9,226,136	(2,181,601)	-	7,044,535
Grant	95.62	88.98	(6.64)	14,407,422	(7,010,778)	(47,017)	7,349,627
Greenbrier	325.90	233.35	(92.55)	36,027,436	(10,363,534)	-	25,663,902
Hampshire	164.71	146.98	(17.73)	23,866,573	(7,540,155)	-	16,326,418
Hancock	222.40	176.32	(46.08)	27,649,501	(6,633,429)	-	21,016,072
Hardy	126.72	118.03	(8.69)	18,627,487	(5,664,562)	-	12,962,925
Harrison	578.63	479.99	(98.64)	75,624,444	(24,345,681)	-	51,278,763
Jackson	265.74	216.71	(49.03)	33,792,919	(9,990,568)	-	23,802,351
Jefferson	516.77	438.15	(78.62)	69,403,157	(25,328,137)	-	44,075,020
Kanawha	1,429.46	1,200.92	(228.54)	181,624,304	(53,718,152)	-	127,906,152
Lewis	148.59	116.25	(32.34)	18,337,780	(7,609,750)	-	10,728,030
Lincoln	211.77	143.74	(68.03)	22,859,320	(2,387,366)	-	20,471,954
Logan	344.06	238.71	(105.35)	37,403,612	(7,879,155)	-	29,524,457
Marion	480.56	371.28	(109.28)	58,404,748	(14,758,317)	-	43,646,431
Marshall	330.51	216.13	(114.38)	33,411,584	(33,411,584)	-	-
Mason	253.34	189.89	(63.45)	29,487,558	(7,125,058)	-	22,362,500
McDowell	159.07	116.14	(42.93)	18,908,462	(3,878,327)	-	15,030,135
Mercer	516.89	431.83	(85.06)	66,066,811	(12,786,574)	-	53,280,237
Mineral	238.54	211.45	(27.09)	33,454,545	(5,944,420)	-	27,510,125
Mingo	228.96	179.17	(49.79)	28,300,040	(4,766,083)	-	23,533,957
Monongalia	631.52	596.04	(35.48)	95,694,046	(33,306,225)	-	62,387,821
Monroe	98.59	85.90	(12.69)	13,698,019	(3,721,105)	-	9,976,914
Morgan	136.77	111.97	(24.80)	17,667,690	(6,070,057)	-	11,597,633
Nicholas	199.70	165.99	(33.71)	26,172,151	(6,639,313)	-	19,532,838
Ohio	310.47	244.86	(65.61)	38,029,032	(15,326,692)	-	22,702,340
Pendleton	70.81	75.79	4.97	11,924,618	(3,379,016)	-	8,545,602
Pleasants	87.50	66.25	(21.25)	10,326,112	(3,319,661)	(772,380)	6,234,071
Pocahontas	84.42	76.87	(7.55)	12,364,971	(5,128,800)	-	7,236,171
Preston	201.44	194.36	(7.07)	31,499,997	(8,605,528)	-	22,894,469
Putnam	511.88	450.11	(61.77)	69,254,243	(19,284,983)	(7,145)	49,962,115
Raleigh	631.37	549.77	(81.60)	86,309,753	(18,757,071)	(16,572)	67,536,110
Randolph	212.65	185.80	(26.85)	29,335,803	(8,117,501)	-	21,218,302
Ritchie	96.65	72.54	(24.11)	11,338,951	(5,962,187)	-	5,376,764
Roane	101.80	83.70	(18.09)	13,410,944	(3,448,932)	-	9,962,012
Summers	80.00	70.19	(9.81)	11,529,286	(4,105,842)	-	7,423,444
Taylor	151.32	108.13	(43.18)	17,403,264	(5,784,861)	-	11,618,403
Tucker	64.13	67.18	3.06	10,598,954	(5,255,230)	-	5,343,724
Tyler	105.23	75.50	(29.73)	11,827,030	(11,827,030)	-	-
Upshur	215.75	180.16	(35.59)	28,291,201	(6,082,250)	-	22,208,951
Wayne	384.70	306.69	(78.01)	48,243,032	(7,959,600)	-	40,283,432
Webster	83.01	72.18	(10.83)	11,441,483	(2,809,885)	-	8,631,598
Wetzel	218.89	107.60	(111.29)	17,699,089	(17,568,865)	(130,224)	-
Wirt	67.27	59.17	(8.10)	9,128,303	(1,448,923)	-	7,679,380
Wood	687.59	579.13	(108.46)	89,922,872	(22,047,037)	(275,233)	67,600,602
Wyoming	207.38	172.86	(34.52)	27,181,295	(5,719,536)	-	21,461,759
State	15,429.21	12,743.29	(2,685.92)	\$ 2,000,640,458	\$ (592,304,681)	\$ (2,805,848)	\$ 1,405,529,929

Note: The total basic program allowance includes steps 1-7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
FINAL COMPUTATIONS
FOR THE 2026-27 YEAR**

County	Charter School Allowance	Adjusted Basic State Aid Allowance for County Boards (WVC 18-9A-12)
Barbour	\$ (368,270)	\$ 10,375,624
Berkeley	(4,640,954)	124,122,388
Boone	(301,433)	19,721,369
Braxton	(392,792)	8,562,779
Brooke	(322,112)	11,144,500
Cabell	(1,092,657)	67,085,933
Calhoun	(62,492)	6,719,478
Clay	(122,577)	10,677,339
Doddridge	(34,355)	3,631,072
Fayette	(740,002)	34,483,757
Gilmer	(131,405)	6,913,130
Grant	(89,502)	7,260,125
Greenbrier	(269,409)	25,394,493
Hampshire	(650,712)	15,675,706
Hancock	(451,720)	20,564,352
Hardy	(136,946)	12,825,979
Harrison	(2,235,971)	49,042,792
Jackson	(271,183)	23,531,168
Jefferson	(2,228,187)	41,846,833
Kanawha	(3,490,396)	124,415,756
Lewis	(185,742)	10,542,288
Lincoln	(231,071)	20,240,883
Logan	(354,392)	29,170,065
Marion	(1,624,261)	42,022,170
Marshall	(386,373)	(386,373)
Mason	(342,118)	22,020,382
McDowell	(359,725)	14,670,410
Mercer	(917,175)	52,363,062
Mineral	(295,293)	27,214,832
Mingo	(297,382)	23,236,575
Monongalia	(3,324,582)	59,063,239
Monroe	(190,060)	9,786,854
Morgan	(301,975)	11,295,658
Nicholas	(375,662)	19,157,176
Ohio	(481,716)	22,220,624
Pendleton	(76,874)	8,468,728
Pleasants	(95,970)	6,138,101
Pocahontas	(131,157)	7,105,014
Preston	(923,511)	21,970,958
Putnam	(865,617)	49,096,498
Raleigh	(1,379,586)	66,156,524
Randolph	(694,362)	20,523,940
Ritchie	(150,098)	5,226,666
Roane	(204,003)	9,758,009
Summers	(298,814)	7,124,630
Taylor	(296,118)	11,322,285
Tucker	(170,555)	5,173,169
Tyler	(192,378)	(192,378)
Upshur	(288,856)	21,920,095
Wayne	(427,795)	39,855,637
Webster	(188,434)	8,443,164
Wetzel	(349,287)	(349,287)
Wirt	(108,870)	7,570,510
Wood	(1,455,864)	66,144,738
Wyoming	(337,692)	21,124,067
State	\$ (36,336,443)	\$ 1,369,193,486

Note: The total basic program allowance includes steps 1-7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
BASED ON THE PRELIMINARY STATE AID COMPUTATIONS
SORTED BY TOTAL PROGRAM ALLOWANCE
FOR THE 2025-26 YEAR**

Ct.	County	Prof. Educ. Funded (Net Charters)	Prof. Support Pers. Funded (Net Charters)	Service Pers. Funded (Net Charters)	Total Basic Program Allowance	Local Share	Other Adjustments	Basic State Aid Allowance (Final Comps)
1	Kanawha	1,614.18	111.63	1,200.92	\$ 181,624,304	\$ (53,718,152)	\$ -	\$ 127,906,152
2	Berkeley	1,438.35	99.14	1,067.13	168,668,093	(38,386,295)	(1,518,456)	128,763,342
3	Monongalia	801.15	55.40	596.04	95,694,046	(33,306,225)	-	62,387,821
4	Cabell	792.24	54.79	589.41	91,356,732	(23,178,142)	-	68,178,590
5	Wood	778.42	53.83	579.13	89,922,872	(22,047,037)	(275,233)	67,600,602
6	Raleigh	732.86	50.58	549.77	86,309,753	(18,757,071)	(16,572)	67,536,110
7	Harrison	646.28	44.50	479.99	75,624,444	(24,345,681)	-	51,278,763
8	Jefferson	585.95	40.77	438.15	69,403,157	(25,328,137)	-	44,075,020
9	Putnam	605.01	41.84	450.11	69,254,243	(19,284,983)	(7,145)	49,962,115
10	Mercer	575.64	39.73	431.83	66,066,811	(12,786,574)	-	53,280,237
11	Marion	499.04	34.51	371.28	58,404,748	(14,758,317)	-	43,646,431
12	Wayne	408.82	28.21	306.69	48,243,032	(7,959,600)	-	40,283,432
13	Fayette	366.66	25.25	277.37	44,643,875	(9,381,295)	(38,821)	35,223,759
14	Ohio	329.12	22.76	244.86	38,029,032	(15,326,692)	-	22,702,340
15	Logan	315.55	21.73	238.71	37,403,612	(7,879,155)	-	29,524,457
16	Greenbrier	305.88	21.02	233.35	36,027,436	(10,363,534)	-	25,663,902
17	Jackson	289.42	19.58	216.71	33,792,919	(9,990,568)	-	23,802,351
18	Mineral	281.87	19.45	211.45	33,454,545	(5,944,420)	-	27,510,125
19	Marshall	288.11	19.88	216.13	33,411,584	(33,411,584)	-	-
20	Preston	256.93	17.69	194.36	31,499,997	(8,605,528)	-	22,894,469
21	Mason	251.01	17.29	189.89	29,487,558	(7,125,058)	-	22,362,500
22	Randolph	243.55	16.74	185.80	29,335,803	(8,117,501)	-	21,218,302
23	Mingo	236.85	16.31	179.17	28,300,040	(4,766,083)	-	23,533,957
24	Upshur	238.50	16.31	180.16	28,291,201	(6,082,250)	-	22,208,951
25	Hancock	236.99	16.39	176.32	27,649,501	(6,633,429)	-	21,016,072
26	Wyoming	228.51	15.74	172.86	27,181,295	(5,719,536)	-	21,461,759
27	Nicholas	217.58	14.95	165.99	26,172,151	(6,639,313)	-	19,532,838
28	Boone	211.40	14.56	159.92	24,932,452	(4,909,650)	-	20,022,802
29	Hampshire	192.66	13.24	146.98	23,866,573	(7,540,155)	-	16,326,418
30	Lincoln	190.02	13.09	143.74	22,859,320	(2,387,366)	-	20,471,954
31	Brooke	156.13	10.80	116.16	19,315,263	(7,848,651)	-	11,466,612
32	McDowell	152.23	10.46	116.14	18,908,462	(3,878,327)	-	15,030,135
33	Hardy	151.94	10.69	118.03	18,627,487	(5,664,562)	-	12,962,925
34	Lewis	152.00	10.64	116.25	18,337,780	(7,609,750)	-	10,728,030
35	Wetzel	141.43	9.83	107.60	17,699,089	(17,568,865)	(130,224)	-
36	Morgan	146.96	10.21	111.97	17,667,690	(6,070,057)	-	11,597,633
37	Taylor	143.54	10.01	108.13	17,403,264	(5,784,861)	-	11,618,403
38	Barbour	136.35	9.48	103.81	16,775,439	(6,031,545)	-	10,743,894
39	Grant	118.73	7.92	88.98	14,407,422	(7,010,778)	(47,017)	7,349,627
40	Braxton	109.92	7.55	83.86	13,718,394	(4,762,823)	-	8,955,571
41	Monroe	112.60	7.74	85.90	13,698,019	(3,721,105)	-	9,976,914
42	Roane	106.75	7.69	83.70	13,410,944	(3,448,932)	-	9,962,012
43	Clay	100.83	6.93	76.92	12,381,535	(1,581,619)	-	10,799,916
44	Pocahontas	100.68	6.93	76.87	12,364,971	(5,128,800)	-	7,236,171
45	Doddridge	99.16	6.91	76.08	12,017,355	(8,351,928)	-	3,665,427
46	Pendleton	98.52	6.87	75.79	11,924,618	(3,379,016)	-	8,545,602
47	Tyler	97.11	6.88	75.50	11,827,030	(11,827,030)	-	-
48	Summers	92.01	6.32	70.19	11,529,286	(4,105,842)	-	7,423,444
49	Webster	93.67	6.50	72.18	11,441,483	(2,809,885)	-	8,631,598
50	Ritchie	92.74	6.64	72.54	11,338,951	(5,962,187)	-	5,376,764
51	Tucker	87.84	6.05	67.18	10,598,954	(5,255,230)	-	5,343,724
52	Pleasants	92.57	5.80	66.25	10,326,112	(3,319,661)	(772,380)	6,234,071
53	Calhoun	81.69	5.32	60.43	9,655,342	(2,873,372)	-	6,781,970
54	Gilmer	75.45	5.48	59.45	9,226,136	(2,181,601)	-	7,044,535
55	Wirt	77.56	5.33	59.17	9,128,303	(1,448,923)	-	7,679,380
-	State	16,976.96	1,171.89	12,743.29	\$ 2,000,640,458	\$ (592,304,681)	\$ (2,805,848)	\$ 1,405,529,929

Note: The total basic program allowance includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

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