

# School Finance Hot Topics – October 30, 2025

## Save the Dates

Winter WVEIS – Thursday, December 18, 2025 – Will be held via Microsoft Teams. CPE approval will be requested from the WV Board of Accountancy for those in attendance. Additional information will be forthcoming.

## Financial Efficiency Standards County Scorecard 26

School Finance has worked with internal stake holders including the WVDE Office of Accountability to develop revised financial efficiency indicators effective for the 2026 review process which will be completed and presented to the WVBE during the October 2026 State Board meeting. Please note an emphasis was placed on increasing the number of financial areas impacting the financial efficiency standards in order to have a more complete picture of where county boards of education may have a need for assistance. Revisions to the indicators are highlighted yellow in **Attachment 1**.

## One Big Beautiful Bill Overtime Provisions

All school districts:

The “One Big Beautiful Bill” passed by the Trump administration has been touted as including a provision in which there are “no taxes on overtime.” However, looking into the actual details of the legislation, the provision is far more complex than this blanket statement. Some key aspects of the legislation are as follows:

- There is not an actual “no tax” provision. Applicable taxpayers are able to deduct up to \$12,500 (\$25,000 for joint filers) from AGI.
- The deduction covers only the “extra” portion of overtime pay above the regular rate (for example, if an employee’s regular rate of pay is \$30/hour and compensation for overtime earned using the blended rate is \$45/hour, the \$15 difference per overtime hour is deductible).
- Individuals earning more than \$150,000 annually are still eligible, but their deductions are reduced.
- This deduction applies only to federal income taxes, not to payroll taxes such as Social Security or Medicare.
- We can only assume that changes will be made to the W-2 in some way; however, no guidance has been issued at this time. WVDE’s understanding is that the tax year 2025 W-2 **will not** be revised for the purposes of the OBBBA. Changes will not come until tax year 2026 reporting. Consequently, employers must provide a summary of overtime compensation earned in an alternative method. **WVDE has prepared a template memorandum that can be issued to applicable employees for tax year 2025. Attachment 2**

- School districts should advise that impacted employees consult with their tax advisor on changes to be made through the W-4 if they would like to see the benefits of the provision now rather than through the return process.
- The legislation is back dated to impact compensation earned beginning January 1, 2025.

County boards of education:

The fact that the deduction covers only the “extra” portion of overtime pay is the most difficult issue to navigate. Early indications were that a separate box was to be created on the W-2 in which the applicable compensation will be reported. However, as previously mentioned, this change will not occur until tax year 2026. The most amicable approach to resolve this issue is to mandate that a new job code be utilized within payroll to account for only the portion of compensation pertaining to the “extra” portion of overtime. WVDE has established that OTW2 will be utilized for this purpose. Please work with applicable staff to implement this process immediately. Further, due to the implementation date of the legislation, school districts are required to review prior overtime compensation for all employees and separate out the “extra” portion of overtime wages. Unfortunately, a retroactive application of any sort of job coding is not possible; therefore, a manual process will need to be established to accrue these amounts for each applicable employee.

As a part of this research through conversations with some CSBOs, WVDE has determined that there are varying ways of reporting overtime wages from a GL object code perspective that are being conducted statewide. For example, County A only includes the “extra” portion of overtime compensation under object 123, 143, or 193 while County B includes the total payment made above regular compensation within these object codes. However, the definition of object code 123 is as follows:

Overtime. Compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of work in excess of the normal work period for which the employee is compensated under regular salaries above. The terms of such payment for overtime are a matter of State and Federal regulations and local interpretation.

Based on this definition, please ensure that only the half-time portion of wages paid to an individual above their regular contract, and including supplemental and stipend compensation, are included under object codes 123, 143, or 193. Do not list the full compensation earned by employees who have a supplemental contract with the district or who are receiving stipend pay under the overtime object code even if the hours worked under these contracts push an individual beyond a 40-hour work week. Object codes exist within the chart of accounts for these specific compensation instances.

Another issue that exists, pursuant to W. Va. Code 18A-4-8A (h) and (i):

- (h) Any service person required to work on any legal school holiday is paid at a rate one and one-half times the person’s usual hourly rate.
- (i) Any full-time service personnel required to work in excess of their normal working day during any week which contains a school holiday for which they are paid is paid for the additional hours or fraction of the additional hours at a rate of one and one-half times their usual hourly rate and paid entirely from county board funds.

According to the FLSA, an employer can offset overtime premium pay requirements against the premium pay paid as a result of state statutes, a bargaining agreement, or other reasons (clock pattern premium pay, as long as it equals or exceeds 1/2 of the employee's regular rate). The holiday hours are not included in the overtime hour calculation for his regular duties performed, because they are not hours actually worked. However, under the OBBBA, overtime paid under state law or collective bargaining agreements that does not meet the FLSA definition is not to be included in an employee's deductible overtime compensation earned. There are, however, situations where an employee has earned time-and-a-half under the provisions of W. Va. Code 18A-4-8A(i) that also meet the FLSA's definition of overtime earned but exceeds the blended rate methodology typically used by employers. In these rare situations, county boards of education must use a job code OTWSO so that the amount of overtime compensation reported for the employee is not overstated.

## **Collaborative Approach to Finance and Personnel**

WVDE is attempting to set the standard on is a collaborative approach to finance and personnel. These two functions of a school district have to be looked at in conjunction with one another due to the fact that on average, 80-85% of the school district's budget is comprised of compensation and corresponding benefits for personnel. This overall concept is considered with enough urgency statewide among county board members, superintendents, and other local administration. And, if consideration is being given, it's only being looked at in the here-and-now and not the big picture focus. WV is continually losing population in public education due to three large factors: publicly funding school choice options; a lack of an economic footprint to be competitive with other states for population; and natural attrition due to decreasing birth rates. County boards of education have to consider these factors and begin to prepare more advanced, research based, plans in identifying cost saving measures while still prioritizing student learning and achievement. County boards of education should never be in a position to sacrifice learning opportunities and resources that are critical to the advancement of a student in order to maintain wasteful services or overemployment. Under that same line of thinking, county boards of education should also not be willing to sacrifice learning opportunities that would benefit the entire student population of the school district at the direct benefit a smaller section of the population.

One step each school district can take in achieving this outlook is relying on the cohesive group in identifying consolidation efforts. Consolidation isn't necessarily a term that should be tied specifically to buildings operated, but rather to all services including personnel. Again, in order to operate a collaborative approach in these situations we must identify the key players and their roles:

- CSBO – The most critical, central, role in this process. Without a competent individual who is able to identify available financial resources, make decision makers knowledgeable on the current and future status of the fiscal function, and help “steer the ship”, the district is already at a disadvantage. I know of several school districts across this state who never have a single conversation with finance as decisions are made during personnel season or during consolidation meetings. To use another analogy, that is like signing up to take a cross-country flight without checking the fuel tank on the plane before takeoff. The CSBO should be able to produce revenue

and expenditure reports both historically and futuristically based on trend data to aid in meaningful conversations on difficult topics.

- Superintendent – The head of the fiscal function, and all functions of the school district. No matter what, the Superintendent makes the decision as to what will be the plan presented to the local board members for their final decision on whether or not to execute the plan. The Superintendent has to be knowledgeable enough to make an informed presentation while leaning on content experts to formulate that knowledge base. I've found that Superintendents who take the time to understand finance are often the most successful. That understanding builds the foundation of then being able to understand all other functions because every single function is driven by funding.
- Board Members – The most influential piece of the puzzle. Board members have to be able to separate the politics from what really matters in all of this which is providing a thorough and efficient education to every student in their district, a constitutional right afforded to each of those students. They have to be willing to be receptive of the plan brought forth by the Superintendent while engaging in conversation about the "why" changes are necessary and not worrying about what the voters who put them in their position think. The experts in public education should be able to work synonymously with those dedicated public servants who took on the critical role of serving our students as a board member in order to make every attempt possible to ensure those students succeed.
- Other local administrators – This is one key area that often gets overlooked or lost in the decision-making process. Once financial resources have been considered and a plan has been formulated to move forward, these local administrators both at the central office level and school principal level have to be leaned on to identify specific areas that must be kept due to federal/state requirements. These individuals also are hired to their positions to aid in supporting these difficult decisions, especially as it pertains to consolidation. They are able to understand where the district can afford to cut an English position at their respective high school without damaging student achievement efforts. They can also provide guidance on areas that may appear to be expendable that are actually extremely impactful on student learning.

Again, this is the team, and there should be more conversations about the makeup of this team and how the team succeeds.

## **Mid-year Transfer Invoicing Procedures and Examples**

As a reminder, HB 3084 was passed during the 2023 Legislative Session establishing WV Code §18-5G-5 (a)(3), and states that when a student in grades kindergarten through 12 transfers on a full-time basis after the beginning of the school year from a school district to a public charter school, or vice versa, or to another public charter school, the receiving school district may invoice on a pro rata basis for students included in the second month of net enrollment of another school district. The statute goes on further to state that invoices are statutorily required to be paid within 30 days of receipt. This includes invoicing of both state aid and aid provided for exceptional students (state special education funds). This code section is similar to the state aid transfer fee invoicing process provided through WV Code §18-5-16 which pertains to transfers among county boards of education. WV Code §18-5-16 has been in existence for years and has always allowed county boards the opportunity to recoup specific state funding from districts once a mid-year transfer occurs beyond the certified enrollment date.

WV Code §18-5G-5 (a)(3) is less specific than the provisions outlined in WV Code §18-5-16 as it pertains to the timing and amount in which the pro rata basis should occur; however, WVDE legal counsel has determined that the statutes should be read and construed with reference to each other regarding this process because they pertain to the same subject matter. Therefore, the invoicing of all mid-year transfer situations shall occur in the following fiscal year (fiscal year 2026) at the rate in which the invoicing district would have received funding for that student (FY26 state aid per pupil). In all instances, invoices must be paid within 30-days of receipt of the invoice. Attached is the State Aid Per Pupil 26 (**Attachment 3**) schedule as well as the Charter School Comps 26 schedule (**Attachment 4**) which show the amount of state aid each school district received on a per pupil basis. Also attached is the State Aid for Special Education 26 schedule (**Attachment 5**). These schedules may be useful in preparing invoices or in reconciling the invoice received from another school district to determine its accuracy.

Please note that because WV Code §18-5G-5(a)(3) and WV Code §18-5-16 use the word “may” in connection with the invoicing process, it leaves it to the discretion of the school district as to whether to engage in that process. Public school districts should consider whether there is a cost benefit in doing so. In addition, if a public school district decides to invoice, it is advised that public school districts adopt a uniform process for all invoicing.

Some further FAQs that have been addressed in the past are as follows:

- WVDE has created revenue source code 0313X as a newly created code to book the revenue received via the mid-year transfer invoicing process. This will allow us to easily remove the revenue for federal reporting processing so that total state revenue is not artificially inflated due to duplicating this revenue stream. 03131 will be established to account for general state aid while 03132 will be established to account for the exceptionality piece.
- For county boards of education, the amount that can be invoiced to other districts for the state aid portion of the statute is the FY26 state aid per pupil amount for the district who is invoicing. For example, Berkeley County has the option to invoice all districts at \$6,097.62 which is then prorated based on the number of days the student was enrolled in Berkeley County in comparison to the 180-day school term. Please note that districts who do not receive state aid (Marshall, Tyler, and Wetzel for FY26) cannot invoice for mid-year transfer state aid based on how the statute is written but can invoice for the exceptionality piece.
- For public charter schools, the amount used to prepare invoices for state aid is the 99% of the total allowance per pupil. This will fluctuate based on the school district being invoiced in accordance with the second column on page 1 of the attached schedule. Public charter schools will invoice other public charter schools based on the statewide average, \$7,972.76. Again, this amount is prorated at the number of days enrolled in comparison to the 180-term.
- For the exceptionality piece, the attached schedule titled ‘FY26 State Aid for Special Education Table 4’ is to be used to compute the amount to be invoiced. Again, each school district is invoicing on the per pupil amount generated for their district. This per pupil rate is computed by taking column (5) of the schedule divided by column (2) of the schedule plus column (10) of the schedule divided by column (7) of the schedule. I’ll go back to the Berkeley County example to demonstrate:  $(\$292,052/3,540) + (\$65,264/397) = \$246.82$  per pupil to be invoiced on a pro rata basis.

- Only the school-age per pupil amount will be included for students K-12 referenced in the grade level column of each district's invoicing schedule; consequently, only Pre-K students (-1) referenced in the grade level column will be invoiced the per pupil share of the pre-k special needs allocation.
- When coding the payment for invoices received, please use account code streams 11.00000.11111.596 and 11.00000.11111.591 for payments made to public charters and county boards of education, respectively.

## **FY25 Unaudited Fund Balance**

There continues to be a considerable amount of interest in county boards of education unrestricted fund balance. As we all know, a majority of county boards of education were able to leverage ESSER funds to build general fund unrestricted fund balances as seen in the attached FY25 Unaudited Unrestricted Fund Balance Schedule. **Attachment 6**

In conversations with interested parties, WVDE has continued to message the leverage utilized by the federal government's disbursement of ESSER funds as well as the GFOA's recommendation that school district fund balances be maintained at 16.67% operating level in proportion to general revenue collections. This baseline helps school districts maintain financial resilience and flexibility against unexpected revenue shortfalls or unanticipated expenses.

- Oil and gas counties (Doddridge, Marshall, Ritchie, Tyler and Wetzel with Brooke, Harrison and Ohio contributing in some degree) make up over \$115 million of the \$159 million statewide year-over year fund balance growth.
- 20 of 55 county boards of education experienced year-over-year decline in unrestricted fund balance totaling \$48.6 million in aggregate.
- ESSER funds were able to be liquidated through the first half of FY25; therefore, these funds were still potentially offsetting expenditures that were typically charged to the general fund. This concept would skew the data of impacted school districts and make up a portion of the \$159 million.

## **HOPE Scholarship Update**

The West Virginia State Treasurer's Office is still working through the process for county boards of education to invoice the Hope Scholarship Program for the account balance of any 2024-2025 participating students who returned to public school after October 1, 2024. One final reconciliation needs to be performed with the West Virginia Department of Education to confirm the list of students and the account balances for the students. Once that final reconciliation has been completed, the West Virginia State Treasurer's Office will schedule a webinar for all county board of education CSBOs/Treasurers to go through the invoicing process and will provide each county with their list of students and corresponding Hope account balances. The goal is to have that webinar in early to mid-December (potentially in conjunction with Winter WVEIS). The webinar will also include a refresher on the Hope Scholarship online portal since many county boards of education have never claimed their accounts to be able to charge Hope students who are taking public school courses or participating in extracurricular activities.

## HOPE Scholarship Impact Per Pupil

As you are aware, in late-July the West Virginia Center on Budget and Policy (WVCBP) issued a FOIA request to all county boards of education regarding the financial impact of the disenrollment of a student due to the HOPE scholarship. Upon learning of the request, WVDE determined that we would take on the responsibility of responding to the request at the state level due to the various intricacies existing within the data that, in order to provide an informative response, should be considered. Further, WVDE wanted to ensure that a consistent methodology was utilized in calculating the data requested. This has been an important task for the WVDE to conduct due to the Legislature's interest in understanding the impact of the HOPE scholarship on county board budgets as well.

Attached is the data that was provided to the WVCBP's request (**Attachment 7**). Within the data file, various notations have been inserted to help guide the WVCBP in the usability of the data as well as describing skews in the data for certain county boards of education. Further, WVDE has continued to advise that the data should really be analyzed as the impact of disenrollment on a county board's per pupil revenue total regardless of the reason for disenrollment. The data fluctuates based on a child's transfer to another state, to a private school, to home school, or to another school district, including charter schools. An understanding of these various outcomes has been important to express. Also, please consider the fact that the data was looked at "in a vacuum" as the impact of the disenrollment of a single student on that school district even though the impact may result in a domino effect impacting other county board revenues one way or another depending on the situation.

School districts have been encouraged to review the information with applicable stakeholders to ensure a complete understanding of the information including how some of the per pupil revenues (local revenues specifically) have a net positive effect on the county board's budget rather than the negative impact seen by other revenue sources. However, in aggregate, the majority of county boards of education are negatively affected by disenrollment.

## Agreement Addendum

It has been the direction of School Finance that if a county board of education has interest in entering into a contract with a vendor who has provided their own terms and conditions of the agreement, the agreement addendum found in Appendix C of WVBE Policy 8200 must be signed by both parties. Additionally, county boards are urged to execute it for all contracts, agreements, or leases where equipment with maintenance is included. The agreement addendum is designed to protect LEAs from contract terms and conditions that violate state code. In the event that the original contract and the addendum conflict, the addendum controls the particular item. The agreement addendum is attached.

### **Attachment 7**

Please note that while the agreement addendum was based on the WV-96 agreement addendum established in the WV State Purchasing Manual, there are some differences between the two documents. The agreement addendum found in WVBE Policy 8200 should be executed by county boards rather than the WV-96 due to alterations that are specific to a local government rather than the State functioning as a governing body.

WVDE has been approached on numerous occasions by school districts who have vendors attempting to revise the agreement addendum prior to executing the agreement/contract. WVDE has advised that in order for the district to maintain reasonable levels of risk in the agreement/contract, amendments should be considered with the advisement of local legal counsel to ensure the district's risk is not materially impacted. Please advise vendors requesting to amend the addendum that a majority of the provisions are based on W. Va. Code 5A-3-62. While the code section is specific to contracts entered into by the state, county boards of education are subordinate entities of the West Virginia Board of Education which is a subsidiary of the State.

### **WVEIS Finance Replacement Update**

WVDE has issued the RFP and will be opening bids in mid-December. The Office of School Finance will continue to keep school districts apprised of the status of the project's progress.



# Finance

## Contact Information

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## Determination Method

The Office of School Finance (OSF) of the West Virginia Department of Education (WVDE) has the responsibility for ensuring schools and counties comply with certain financial requirements. Financial and compliance data from each school and county are collected throughout each fiscal year during the budgeting process, the financial statement process, and the various financial training opportunities offered by OSF.

Using the financial and compliance data collected throughout the fiscal year, OSF has developed financial efficiency standards that will be used to make an annual determination of whether a county board of education needs technical assistance in finance.

In making each county's annual determination, OSF will consider sixteen factors. The sixteen factors considered, and their respective possible points are below. For all these factors, OSF will use the most recent year of data available at the time of the annual determination.

1. Timely submission of annual proposed budget by the May 30th deadline **(10 points)**.
2. Annual proposed budget submission requires 3 or fewer changes to be recommended to the State Superintendent for approval **(15 points)**. Partial points will be awarded as follows:
  - a. 4 – 5 changes – 7.5 points
  - b. 6 or more changes – 0 points
3. Timely submission of the unaudited financial statements, including all required components as outlined in the WVDE OSF published Financial Statement Instructions, by the September 28<sup>th</sup> statutory deadline **(15 points)**. Partial points will be awarded for timely submission of the government-wide and district-level basic financial statements (5 points).
4. The financial statement audit report contains no findings categorized as material weaknesses of internal control **(10 points)**.
5. The financial statement audit report contains no repeat findings from the prior year **(10 points)**.
6. The financial statement audit report contains an unmodified opinion **(10 points)**.
7. The treasurer/CSBO attends a minimum of 15-hours of WVDE-sponsored or approved training sessions to remain current on the latest rules and regulations **(10 points)**.
8. Timely submission of miscellaneous data collections throughout the fiscal year **(5 points)**.
9. The general current expense fund unrestricted fund balance meets or exceeds 3% of the approved revenue budget for the fund **(10 points)**. Districts can earn 10 extra points if the general current expense fund unrestricted fund balance meets or exceeds the Government Finance Officers Association (GFOA) and WVDE recommended balance of 16.67% **(10 points)**.
10. The general current expense fund unrestricted fund balance, in comparison to the revenue budget, has not experienced a year-over-year decline of 5% or greater. **(15 points)**
11. The general current expense fund unrestricted fund balance, in comparison to the revenue

- budget, has not experienced a three-year trend decline of 10% or greater. **(15 points)**
12. The total cost of employing personnel over formula and locally funded positions, exclusive of grant funded employees, shall not exceed a proportional share of total revenues in the following manner: 3.5% for county boards without an excess levy with a dedicated line to personnel and 7.5% for county boards with an excess levy with a dedicated line to personnel. **(15 points)**
  13. The difference of per pupil expenditures per school shall not exceed 75% when comparing the highest and lowest PPE schools in the district (alternative and vocational schools excluded). **(15 points)**
  14. Drawdown of federal grant award revenues completed at least quarterly **(5 points)**.
  15. Carryover budget journal entries completed and submitted for approval by October 31<sup>st</sup> **(10 points)**.
  16. Bank reconciliations are up to date for a given fiscal year by September 1<sup>st</sup> of the succeeding fiscal year **(15 points)**.
  17. Service personnel overtime is less than 5% of regular compensation county-wide **(5 points)**.
  18. Financial data month-end-close completed by the 8<sup>th</sup> of the succeeding month in accordance with WVDE guidelines for at least eight of twelve months **(5 points)**.
  19. The treasurer/CSBO's years of experience in the position is greater than three. **(10 points)**

**If at any point in time during the review period a school district requires a state aid cash advance, enters into a deficit fund balance, has an adverse or disclaimed opinion issued on the annual financial audit, or has an unsatisfactory financial report issued as a part of a special circumstance review, a reduction of 30 points will be issued for each instance listed.**

Any county board of education not receiving a minimum of 105 points out of the maximum of 150 possible base points (70%) will be identified as **Needs Assistance**. The nature of the technical assistance provided to the county will depend on the specific areas of deficiency identified during the review process.

## Employee Statement: Qualified Overtime Pay for Tax Year 2025

Dear [Employee Name],

For the tax year **2025**, the total amount of qualified overtime compensation you received, as defined under the Fair Labor Standards Act (FLSA) and eligible for the "No Tax on Overtime" deduction, is:

**[\$[Total Qualified Overtime Pay]**

This amount represents the premium portion of your overtime pay (the "half" portion of time-and-a-half pay) for hours worked in excess of 40 per week under FLSA. Overtime paid under state law or collective bargaining agreements that does not meet the FLSA definition is not included.

Please use this information when preparing your 2025 federal income tax return. Individuals may deduct up to \$12,500 (maximum) for single filers or \$25,000 for married filing jointly, subject to phase-out limits based on modified adjusted gross income (\$150,000 for single filers, \$300,000 for joint filers).

If you have questions about how this amount applies to your federal tax return, please consult your tax advisor.

Sincerely,

[School District]

[Payroll/HR Department Representative]

This format complies with IRS guidance for 868<sup>1</sup> reporting under the One Big Beautiful Bill (OBBB) Act and serves as a transition statement until Form W-8 Box 78 code fTTf is applicable in 868<sup>2</sup>.

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-26 YEAR**

County	Net. Enroll. Adj. for State Aid Funding 2024-25	Total Allowance Per Pupil 2025-26	Local Share & Adjustments Per Pupil 2025-26	State Aid Per Pupil 2025-26
Barbour	2,001.70	\$ 8,401.14	\$ (2,724.52)	\$ 5,676.62
Berkeley	20,408.14	7,938.97	(1,841.35)	6,097.62
Boone	3,107.97	8,110.79	(1,765.06)	6,345.73
Braxton	1,604.50	8,463.32	(2,511.50)	5,951.82
Brooke	2,233.00	8,444.99	(3,471.63)	4,973.36
Cabell	11,301.81	7,893.07	(1,949.74)	5,943.33
Calhoun	1,093.82	8,723.48	(2,668.59)	6,054.89
Clay	1,426.50	8,563.62	(1,006.84)	7,556.77
Doddridge	1,375.83	8,243.67	(6,764.13)	1,479.54
Fayette	5,308.54	8,293.96	(1,686.11)	6,607.85
Gilmer	1,132.98	8,005.50	(1,868.86)	6,136.64
Grant	1,630.84	8,716.34	(4,431.50)	4,284.84
Greenbrier	4,418.00	8,244.14	(2,064.13)	6,180.00
Hampshire	2,694.00	8,424.55	(2,657.31)	5,767.24
Hancock	3,355.98	7,926.45	(2,001.01)	5,925.45
Hardy	2,189.37	8,399.83	(2,512.38)	5,887.45
Harrison	9,492.63	7,916.15	(2,435.56)	5,480.59
Jackson	4,022.56	8,289.50	(2,366.62)	5,922.88
Jefferson	8,566.70	7,877.30	(2,752.13)	5,125.17
Kanawha	23,391.64	7,711.29	(2,280.96)	5,430.33
Lewis	2,220.12	8,215.43	(2,916.18)	5,299.26
Lincoln	2,718.51	8,332.00	(867.95)	7,464.05
Logan	4,686.99	8,074.85	(1,693.30)	6,381.55
Marion	7,248.54	7,929.45	(1,943.77)	5,985.68
Marshall	4,105.43	8,023.80	(8,023.80)	-
Mason	3,545.70	8,178.76	(1,888.75)	6,290.02
McDowell	2,303.00	8,494.94	(1,734.04)	6,760.90
Mercer	8,448.11	7,872.32	(1,420.07)	6,452.25
Mineral	3,895.25	8,237.92	(1,503.67)	6,734.25
Mingo	3,392.13	8,347.62	(1,433.78)	6,913.84
Monongalia	11,541.21	7,944.44	(2,826.27)	5,118.17
Monroe	1,611.75	8,406.41	(1,648.60)	6,757.82
Morgan	2,130.18	8,063.50	(2,675.27)	5,388.22
Nicholas	3,191.65	8,478.05	(1,683.84)	6,794.21
Ohio	4,738.80	7,962.39	(2,992.95)	4,969.43
Pendleton	1,400.00	8,296.11	(2,340.83)	5,955.28
Pleasants	1,201.42	8,462.74	(3,489.19)	4,973.55
Pocahontas	1,400.00	8,469.64	(3,510.51)	4,959.13
Preston	3,848.42	8,283.75	(2,164.88)	6,118.87
Putnam	8,589.81	7,857.88	(2,176.44)	5,681.44
Raleigh	10,503.64	8,017.74	(1,676.66)	6,341.08
Randolph	3,532.49	8,246.35	(2,247.22)	5,999.13
Ritchie	1,361.61	8,087.51	(3,941.65)	4,145.87
Roane	1,633.00	8,183.86	(1,987.39)	6,196.48
Summers	1,355.05	8,596.79	(2,436.73)	6,160.05
Taylor	2,130.36	8,172.81	(2,674.14)	5,498.67
Tucker	1,247.02	8,348.73	(4,102.70)	4,246.03
Tyler	1,355.67	8,214.79	(8,214.79)	-
Upshur	3,471.03	8,282.31	(1,733.38)	6,548.93
Wayne	5,908.68	8,097.79	(1,305.49)	6,792.31
Webster	1,352.88	8,393.63	(1,173.51)	7,220.12
Wetzel	2,148.87	8,338.78	(8,338.78)	-
Wirt	1,112.78	8,069.71	(1,283.82)	6,785.90
Wood	11,176.42	7,884.77	(1,862.83)	6,021.94
Wyoming	3,303.74	8,127.00	(1,761.03)	6,365.97
State	244,566.70	\$ 8,053.29	\$ (2,331.57)	\$ 5,721.71

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

04/18/25

State Aid Per Pupil 26 - Based on Adjusted Net Enrollment FINAL

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY TOTAL ALLOWANCE  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-26 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2024-25	Total Allow. Per Pupil 2025-26	Local Share Per Pupil 2025-26	State Aid Per Pupil 2025-26
1	Calhoun	1,093.82	\$ 8,723.48	\$ (2,668.59)	\$ 6,054.89
2	Grant	1,630.84	8,716.34	(4,431.50)	4,284.84
3	Summers	1,355.05	8,596.79	(2,436.73)	6,160.05
4	Clay	1,426.50	8,563.62	(1,006.84)	7,556.77
5	McDowell	2,303.00	8,494.94	(1,734.04)	6,760.90
6	Nicholas	3,191.65	8,478.05	(1,683.84)	6,794.21
7	Pocahontas	1,400.00	8,469.64	(3,510.51)	4,959.13
8	Braxton	1,604.50	8,463.32	(2,511.50)	5,951.82
9	Pleasants	1,201.42	8,462.74	(3,489.19)	4,973.55
10	Brooke	2,233.00	8,444.99	(3,471.63)	4,973.36
11	Hampshire	2,694.00	8,424.55	(2,657.31)	5,767.24
12	Monroe	1,611.75	8,406.41	(1,648.60)	6,757.82
13	Barbour	2,001.70	8,401.14	(2,724.52)	5,676.62
14	Hardy	2,189.37	8,399.83	(2,512.38)	5,887.45
15	Webster	1,352.88	8,393.63	(1,173.51)	7,220.12
16	Tucker	1,247.02	8,348.73	(4,102.70)	4,246.03
17	Mingo	3,392.13	8,347.62	(1,433.78)	6,913.84
18	Wetzel	2,148.87	8,338.78	(8,338.78)	-
19	Lincoln	2,718.51	8,332.00	(867.95)	7,464.05
20	Pendleton	1,400.00	8,296.11	(2,340.83)	5,955.28
21	Fayette	5,308.54	8,293.96	(1,686.11)	6,607.85
22	Jackson	4,022.56	8,289.50	(2,366.62)	5,922.88
23	Preston	3,848.42	8,283.75	(2,164.88)	6,118.87
24	Upshur	3,471.03	8,282.31	(1,733.38)	6,548.93
25	Randolph	3,532.49	8,246.35	(2,247.22)	5,999.13
26	Greenbrier	4,418.00	8,244.14	(2,064.13)	6,180.00
27	Doddridge	1,375.83	8,243.67	(6,764.13)	1,479.54
28	Mineral	3,895.25	8,237.92	(1,503.67)	6,734.25
29	Lewis	2,220.12	8,215.43	(2,916.18)	5,299.26
30	Tyler	1,355.67	8,214.79	(8,214.79)	-
31	Roane	1,633.00	8,183.86	(1,987.39)	6,196.48
32	Mason	3,545.70	8,178.76	(1,888.75)	6,290.02
33	Taylor	2,130.36	8,172.81	(2,674.14)	5,498.67
34	Wyoming	3,303.74	8,127.00	(1,761.03)	6,365.97
35	Boone	3,107.97	8,110.79	(1,765.06)	6,345.73
36	Wayne	5,908.68	8,097.79	(1,305.49)	6,792.31
37	Ritchie	1,361.61	8,087.51	(3,941.65)	4,145.87
38	Logan	4,686.99	8,074.85	(1,693.30)	6,381.55
39	Wirt	1,112.78	8,069.71	(1,283.82)	6,785.90
40	Morgan	2,130.18	8,063.50	(2,675.27)	5,388.22
41	Marshall	4,105.43	8,023.80	(8,023.80)	-
42	Raleigh	10,503.64	8,017.74	(1,676.66)	6,341.08
43	Gilmer	1,132.98	8,005.50	(1,868.86)	6,136.64
44	Ohio	4,738.80	7,962.39	(2,992.95)	4,969.43
45	Monongalia	11,541.21	7,944.44	(2,826.27)	5,118.17
46	Berkeley	20,408.14	7,938.97	(1,841.35)	6,097.62
47	Marion	7,248.54	7,929.45	(1,943.77)	5,985.68
48	Hancock	3,355.98	7,926.45	(2,001.01)	5,925.45
49	Harrison	9,492.63	7,916.15	(2,435.56)	5,480.59
50	Cabell	11,301.81	7,893.07	(1,949.74)	5,943.33
51	Wood	11,176.42	7,884.77	(1,862.83)	6,021.94
52	Jefferson	8,566.70	7,877.30	(2,752.13)	5,125.17
53	Mercer	8,448.11	7,872.32	(1,420.07)	6,452.25
54	Putnam	8,589.81	7,857.88	(2,176.44)	5,681.44
55	Kanawha	23,391.64	7,711.29	(2,280.96)	5,430.33
-	State	244,566.70	\$ 8,053.29	\$ (2,331.57)	\$ 5,721.71

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

04/18/25

State Aid Per Pupil 26 - Based on Adjusted Net Enrollment FINAL

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY LOCAL SHARE  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-26 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2024-25	Total Allow. Per Pupil 2025-26	Local Share Per Pupil 2025-26	State Aid Per Pupil 2025-26
1	Lincoln	2,718.51	\$ 8,332.00	\$ (867.95)	\$ 7,464.05
2	Clay	1,426.50	8,563.62	(1,006.84)	7,556.77
3	Webster	1,352.88	8,393.63	(1,173.51)	7,220.12
4	Wirt	1,112.78	8,069.71	(1,283.82)	6,785.90
5	Wayne	5,908.68	8,097.79	(1,305.49)	6,792.31
6	Mercer	8,448.11	7,872.32	(1,420.07)	6,452.25
7	Mingo	3,392.13	8,347.62	(1,433.78)	6,913.84
8	Mineral	3,895.25	8,237.92	(1,503.67)	6,734.25
9	Monroe	1,611.75	8,406.41	(1,648.60)	6,757.82
10	Raleigh	10,503.64	8,017.74	(1,676.66)	6,341.08
11	Nicholas	3,191.65	8,478.05	(1,683.84)	6,794.21
12	Fayette	5,308.54	8,293.96	(1,686.11)	6,607.85
13	Logan	4,686.99	8,074.85	(1,693.30)	6,381.55
14	Upshur	3,471.03	8,282.31	(1,733.38)	6,548.93
15	McDowell	2,303.00	8,494.94	(1,734.04)	6,760.90
16	Wyoming	3,303.74	8,127.00	(1,761.03)	6,365.97
17	Boone	3,107.97	8,110.79	(1,765.06)	6,345.73
18	Berkeley	20,408.14	7,938.97	(1,841.35)	6,097.62
19	Wood	11,176.42	7,884.77	(1,862.83)	6,021.94
20	Gilmer	1,132.98	8,005.50	(1,868.86)	6,136.64
21	Mason	3,545.70	8,178.76	(1,888.75)	6,290.02
22	Marion	7,248.54	7,929.45	(1,943.77)	5,985.68
23	Cabell	11,301.81	7,893.07	(1,949.74)	5,943.33
24	Roane	1,633.00	8,183.86	(1,987.39)	6,196.48
25	Hancock	3,355.98	7,926.45	(2,001.01)	5,925.45
26	Greenbrier	4,418.00	8,244.14	(2,064.13)	6,180.00
27	Preston	3,848.42	8,283.75	(2,164.88)	6,118.87
28	Putnam	8,589.81	7,857.88	(2,176.44)	5,681.44
29	Randolph	3,532.49	8,246.35	(2,247.22)	5,999.13
30	Kanawha	23,391.64	7,711.29	(2,280.96)	5,430.33
31	Pendleton	1,400.00	8,296.11	(2,340.83)	5,955.28
32	Jackson	4,022.56	8,289.50	(2,366.62)	5,922.88
33	Harrison	9,492.63	7,916.15	(2,435.56)	5,480.59
34	Summers	1,355.05	8,596.79	(2,436.73)	6,160.05
35	Braxton	1,604.50	8,463.32	(2,511.50)	5,951.82
36	Hardy	2,189.37	8,399.83	(2,512.38)	5,887.45
37	Hampshire	2,694.00	8,424.55	(2,657.31)	5,767.24
38	Calhoun	1,093.82	8,723.48	(2,668.59)	6,054.89
39	Taylor	2,130.36	8,172.81	(2,674.14)	5,498.67
40	Morgan	2,130.18	8,063.50	(2,675.27)	5,388.22
1	Barbour	2,001.70	8,401.14	(2,724.52)	5,676.62
42	Jefferson	8,566.70	7,877.30	(2,752.13)	5,125.17
43	Monongalia	11,541.21	7,944.44	(2,826.27)	5,118.17
44	Lewis	2,220.12	8,215.43	(2,916.18)	5,299.26
45	Ohio	4,738.80	7,962.39	(2,992.95)	4,969.43
46	Brooke	2,233.00	8,444.99	(3,471.63)	4,973.36
47	Pleasants	1,201.42	8,462.74	(3,489.19)	4,973.55
48	Pocahontas	1,400.00	8,469.64	(3,510.51)	4,959.13
49	Ritchie	1,361.61	8,087.51	(3,941.65)	4,145.87
50	Tucker	1,247.02	8,348.73	(4,102.70)	4,246.03
51	Grant	1,630.84	8,716.34	(4,431.50)	4,284.84
52	Doddridge	1,375.83	8,243.67	(6,764.13)	1,479.54
53	Marshall	4,105.43	8,023.80	(8,023.80)	-
54	Tyler	1,355.67	8,214.79	(8,214.79)	-
55	Wetzel	2,148.87	8,338.78	(8,338.78)	-
-	State	244,566.70	\$ 8,053.29	\$ (2,331.57)	\$ 5,721.71

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

04/18/25

State Aid Per Pupil 26 - Based on Adjusted Net Enrollment FINAL

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY BASIC STATE AID  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-26 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2024-25	Total Allow. Per Pupil 2025-26	Local Share Per Pupil 2025-26	State Aid Per Pupil 2025-26
1	Clay	1,426.50	\$ 8,563.62	\$ (1,006.84)	\$ 7,556.77
2	Lincoln	2,718.51	8,332.00	(867.95)	7,464.05
3	Webster	1,352.88	8,393.63	(1,173.51)	7,220.12
4	Mingo	3,392.13	8,347.62	(1,433.78)	6,913.84
5	Nicholas	3,191.65	8,478.05	(1,683.84)	6,794.21
6	Wayne	5,908.68	8,097.79	(1,305.49)	6,792.31
7	Wirt	1,112.78	8,069.71	(1,283.82)	6,785.90
8	McDowell	2,303.00	8,494.94	(1,734.04)	6,760.90
9	Monroe	1,611.75	8,406.41	(1,648.60)	6,757.82
10	Mineral	3,895.25	8,237.92	(1,503.67)	6,734.25
11	Fayette	5,308.54	8,293.96	(1,686.11)	6,607.85
12	Upshur	3,471.03	8,282.31	(1,733.38)	6,548.93
13	Mercer	8,448.11	7,872.32	(1,420.07)	6,452.25
14	Logan	4,686.99	8,074.85	(1,693.30)	6,381.55
15	Wyoming	3,303.74	8,127.00	(1,761.03)	6,365.97
16	Boone	3,107.97	8,110.79	(1,765.06)	6,345.73
17	Raleigh	10,503.64	8,017.74	(1,676.66)	6,341.08
18	Mason	3,545.70	8,178.76	(1,888.75)	6,290.02
19	Roane	1,633.00	8,183.86	(1,987.39)	6,196.48
20	Greenbrier	4,418.00	8,244.14	(2,064.13)	6,180.00
21	Summers	1,355.05	8,596.79	(2,436.73)	6,160.05
22	Gilmer	1,132.98	8,005.50	(1,868.86)	6,136.64
23	Preston	3,848.42	8,283.75	(2,164.88)	6,118.87
24	Berkeley	20,408.14	7,938.97	(1,841.35)	6,097.62
25	Calhoun	1,093.82	8,723.48	(2,668.59)	6,054.89
26	Wood	11,176.42	7,884.77	(1,862.83)	6,021.94
27	Randolph	3,532.49	8,246.35	(2,247.22)	5,999.13
28	Marion	7,248.54	7,929.45	(1,943.77)	5,985.68
29	Pendleton	1,400.00	8,296.11	(2,340.83)	5,955.28
30	Braxton	1,604.50	8,463.32	(2,511.50)	5,951.82
31	Cabell	11,301.81	7,893.07	(1,949.74)	5,943.33
32	Hancock	3,355.98	7,926.45	(2,001.01)	5,925.45
33	Jackson	4,022.56	8,289.50	(2,366.62)	5,922.88
34	Hardy	2,189.37	8,399.83	(2,512.38)	5,887.45
35	Hampshire	2,694.00	8,424.55	(2,657.31)	5,767.24
36	Putnam	8,589.81	7,857.88	(2,176.44)	5,681.44
37	Barbour	2,001.70	8,401.14	(2,724.52)	5,676.62
38	Taylor	2,130.36	8,172.81	(2,674.14)	5,498.67
39	Harrison	9,492.63	7,916.15	(2,435.56)	5,480.59
40	Kanawha	23,391.64	7,711.29	(2,280.96)	5,430.33
41	Morgan	2,130.18	8,063.50	(2,675.27)	5,388.22
42	Lewis	2,220.12	8,215.43	(2,916.18)	5,299.26
43	Jefferson	8,566.70	7,877.30	(2,752.13)	5,125.17
44	Monongalia	11,541.21	7,944.44	(2,826.27)	5,118.17
45	Pleasants	1,201.42	8,462.74	(3,489.19)	4,973.55
46	Brooke	2,233.00	8,444.99	(3,471.63)	4,973.36
47	Ohio	4,738.80	7,962.39	(2,992.95)	4,969.43
48	Pocahontas	1,400.00	8,469.64	(3,510.51)	4,959.13
49	Grant	1,630.84	8,716.34	(4,431.50)	4,284.84
50	Tucker	1,247.02	8,348.73	(4,102.70)	4,246.03
51	Ritchie	1,361.61	8,087.51	(3,941.65)	4,145.87
52	Doddridge	1,375.83	8,243.67	(6,764.13)	1,479.54
53	Marshall	4,105.43	8,023.80	(8,023.80)	-
53	Tyler	1,355.67	8,214.79	(8,214.79)	-
53	Wetzel	2,148.87	8,338.78	(8,338.78)	-
-	State	244,566.70	\$ 8,053.29	\$ (2,331.57)	\$ 5,721.71

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

04/18/25

State Aid Per Pupil 26 - Based on Adjusted Net Enrollment FINAL

**PUBLIC SCHOOL SUPPORT PROGRAM  
TOTAL ALLOWANCE ON A PER PUPIL BASIS  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-26 YEAR**

County	Net. Enroll. Adj. for State Aid Funding 2025-26	Step 8 Program Allowance	Total Allowance Per Pupil 2025-26
Barbour	2,001.70	16,816,565	\$ 8,401.14
Berkeley	20,408.14	162,019,621	7,938.97
Boone	3,107.97	25,208,060	8,110.79
Braxton	1,604.50	13,579,403	8,463.32
Brooke	2,233.00	18,857,671	8,444.99
Cabell	11,301.81	89,205,960	7,893.07
Calhoun	1,093.82	9,541,870	8,723.48
Clay	1,426.50	12,216,000	8,563.62
Doddridge	1,375.83	11,341,890	8,243.67
Fayette	5,308.54	44,028,853	8,293.96
Gilmer	1,132.98	9,070,101	8,005.50
Grant	1,630.84	14,214,960	8,716.34
Greenbrier	4,418.00	36,422,591	8,244.14
Hampshire	2,694.00	22,695,706	8,424.55
Hancock	3,355.98	26,600,993	7,926.45
Hardy	2,189.37	18,390,337	8,399.83
Harrison	9,492.63	75,145,102	7,916.15
Jackson	4,022.56	33,344,967	8,289.50
Jefferson	8,566.70	67,482,440	7,877.30
Kanawha	23,391.64	180,379,738	7,711.29
Lewis	2,220.12	18,239,208	8,215.43
Lincoln	2,718.51	22,650,613	8,332.00
Logan	4,686.99	37,846,743	8,074.85
Marion	7,248.54	57,476,902	7,929.45
Marshall	4,105.43	32,941,089	8,023.80
Mason	3,545.70	28,999,441	8,178.76
McDowell	2,303.00	19,563,850	8,494.94
Mercer	8,448.11	66,506,193	7,872.32
Mineral	3,895.25	32,088,739	8,237.92
Mingo	3,392.13	28,316,230	8,347.62
Monongalia	11,541.21	91,688,423	7,944.44
Monroe	1,611.75	13,549,037	8,406.41
Morgan	2,130.18	17,176,694	8,063.50
Nicholas	3,191.65	27,058,934	8,478.05
Ohio	4,738.80	37,732,154	7,962.39
Pendleton	1,400.00	11,614,509	8,296.11
Pleasants	1,201.42	10,167,308	8,462.74
Pocahontas	1,400.00	11,857,501	8,469.64
Preston	3,848.42	31,879,331	8,283.75
Putnam	8,589.81	67,497,620	7,857.88
Raleigh	10,503.64	84,215,416	8,017.74
Randolph	3,532.49	29,130,118	8,246.35
Ritchie	1,361.61	11,012,041	8,087.51
Roane	1,633.00	13,364,206	8,183.86
Summers	1,355.05	11,649,076	8,596.79
Taylor	2,130.36	17,411,018	8,172.81
Tucker	1,247.02	10,411,032	8,348.73
Tyler	1,355.67	11,136,548	8,214.79
Upshur	3,471.03	28,748,122	8,282.31
Wayne	5,908.68	47,847,264	8,097.79
Webster	1,352.88	11,355,568	8,393.63
Wetzel	2,148.87	17,918,957	8,338.78
Wirt	1,112.78	8,979,815	8,069.71
Wood	11,176.42	88,123,468	7,884.77
Wyoming	3,303.74	26,849,460	8,127.00
<b>State</b>	<b>244,566.70</b>	<b>1,969,565,456</b>	<b>\$ 8,053.29</b>

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

04/18/25

State Aid Per Pupil 26 - Based on Adjusted Net Enrollment FINAL



**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
2025-26**

County	Total Allowance Per Pupil 2025-26	Total Allowance Per Pupil 2025-26 99%	Clarksburg Classical Academy	Eastern Panhandle Prepatory Academy	Virtual Prepatory Academy	West Virginia Academy	West Virginia Virtual Academy
Barbour	\$ 8,401.14	\$ 8,317.13	\$ -	\$ -	\$ 149,708	\$ -	\$ 182,977
Berkeley	7,938.97	7,859.58	-	872,413	1,233,954	-	1,226,095
Boone	8,110.79	8,029.68	-	-	48,178	-	88,327
Braxton	8,463.32	8,378.69	-	-	8,379	-	318,390
Brooke	8,444.99	8,360.54	-	-	66,884	-	158,850
Cabell	7,893.07	7,814.14	-	-	507,919	-	500,105
Calhoun	8,723.48	8,636.25	-	-	-	-	34,545
Clay	8,563.62	8,477.98	-	-	25,434	-	101,736
Doddridge	8,243.67	8,161.23	-	-	8,161	-	32,645
Fayette	8,293.96	8,211.02	-	-	147,798	-	353,074
Gilmer	8,005.50	7,925.45	-	-	7,925	-	47,553
Grant	8,716.34	8,629.18	-	-	-	-	94,921
Greenbrier	8,244.14	8,161.70	-	-	40,808	-	269,336
Hampshire	8,424.55	8,340.30	-	8,340	175,146	-	275,230
Hancock	7,926.45	7,847.19	-	-	86,319	-	219,721
Hardy	8,399.83	8,315.83	-	-	24,947	-	124,737
Harrison	7,916.15	7,836.99	415,360	-	391,849	15,674	509,404
Jackson	8,289.50	8,206.61	-	-	114,892	-	237,992
Jefferson	7,877.30	7,798.53	-	889,032	335,337	-	577,091
Kanawha	7,711.29	7,634.18	-	-	542,027	-	771,052
Lewis	8,215.43	8,133.28	-	-	65,066	-	130,132
Lincoln	8,332.00	8,248.68	-	-	24,746	-	115,482
Logan	8,074.85	7,994.10	-	-	23,982	-	135,900
Marion	7,929.45	7,850.16	7,850	-	337,557	62,801	643,713
Marshall	8,023.80	7,943.56	-	-	55,605	-	127,097
Mason	8,178.76	8,096.97	-	-	56,679	-	56,679
McDowell	8,494.94	8,409.99	-	-	100,920	-	227,070
Mercer	7,872.32	7,793.60	-	-	1,059,929	-	420,854
Mineral	8,237.92	8,155.54	-	-	97,866	-	73,400
Mingo	8,347.62	8,264.14	-	-	33,057	-	140,490
Monongalia	7,944.44	7,865.00	-	-	644,930	1,596,594	582,010
Monroe	8,406.41	8,322.35	-	-	33,289	-	108,190
Morgan	8,063.50	7,982.87	-	23,949	63,863	-	159,657
Nicholas	8,478.05	8,393.27	-	-	100,719	-	134,292
Ohio	7,962.39	7,882.77	-	-	134,007	-	228,600
Pendleton	8,296.11	8,213.15	-	-	24,639	-	8,213
Pleasants	8,462.74	8,378.11	-	-	25,134	-	50,269
Pocahontas	8,469.64	8,384.94	-	-	41,925	-	75,464
Preston	8,283.75	8,200.91	-	-	196,822	262,429	278,831
Putnam	7,857.88	7,779.30	-	-	233,379	-	272,276
Raleigh	8,017.74	7,937.56	-	-	619,130	-	833,444
Randolph	8,246.35	8,163.89	-	-	114,294	-	171,442
Ritchie	8,087.51	8,006.63	-	-	24,020	-	144,119
Roane	8,183.86	8,102.02	-	-	56,714	-	56,714
Summers	8,596.79	8,510.82	-	-	68,087	-	161,706
Taylor	8,172.81	8,091.08	-	-	105,184	-	56,638
Tucker	8,348.73	8,265.24	-	-	33,061	-	66,122
Tyler	8,214.79	8,132.64	-	-	16,265	-	56,928
Upshur	8,282.31	8,199.49	-	-	49,197	-	122,992
Wayne	8,097.79	8,016.81	-	-	104,219	-	304,639
Webster	8,393.63	8,309.69	-	-	33,239	-	83,097
Wetzel	8,338.78	8,255.39	-	-	66,043	-	181,619
Wirt	8,069.71	7,989.01	-	-	55,923	-	95,868
Wood	7,884.77	7,805.92	15,612	-	382,490	-	679,115
Wyoming	8,127.00	8,045.73	-	-	104,594	-	112,640
State	8,053.29	7,972.76	\$ 438,822	\$ 1,793,734	\$ 9,102,239	\$ 1,937,498	\$ 13,219,483

OSF

4/23/2025

Charter School FINAL Comps 26 with Estimated Enrollment for Wisdom Academy

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
2025-26**

County	WIN Academy	Wisdom Academy	Total
Barbour	\$ -	\$ -	\$ 332,685
Berkeley	-	-	3,332,462
Boone	-	-	136,505
Braxton	-	-	326,769
Brooke	-	-	225,734
Cabell	-	-	1,008,024
Calhoun	-	-	34,545
Clay	-	-	127,170
Doddridge	-	-	40,806
Fayette	-	-	500,872
Gilmer	-	-	55,478
Grant	-	-	94,921
Greenbrier	-	-	310,144
Hampshire	-	-	458,716
Hancock	-	-	306,040
Hardy	-	-	149,684
Harrison	-	-	1,332,287
Jackson	8,207	-	361,091
Jefferson	-	-	1,801,460
Kanawha	167,952	-	1,481,031
Lewis	-	-	195,198
Lincoln	8,249	-	148,477
Logan	-	-	159,882
Marion	-	-	1,051,921
Marshall	-	-	182,702
Mason	-	-	113,358
McDowell	-	-	327,990
Mercer	-	-	1,480,783
Mineral	-	-	171,266
Mingo	-	-	173,547
Monongalia	-	511,225	3,334,759
Monroe	-	-	141,479
Morgan	-	-	247,469
Nicholas	-	-	235,011
Ohio	-	-	362,607
Pendleton	-	-	32,852
Pleasants	-	-	75,403
Pocahontas	-	-	117,389
Preston	-	-	738,082
Putnam	62,234	-	567,889
Raleigh	-	-	1,452,574
Randolph	-	-	285,736
Ritchie	-	-	168,139
Roane	16,204	-	129,632
Summers	-	-	229,793
Taylor	-	-	161,822
Tucker	-	-	99,183
Tyler	-	-	73,193
Upshur	-	-	172,189
Wayne	-	-	408,858
Webster	-	-	116,336
Wetzel	-	-	247,662
Wirt	-	-	151,791
Wood	-	-	1,077,217
Wyoming	-	-	217,234
State	\$ 262,846	\$ 511,225	\$ 27,265,847

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
STUDENTS NOT IN PUBLIC SCHOOL (NEW ONLY)  
2025-26**

County	Local Share & Adjustments Per Pupil 2025-26	Local Share & Adjustments Per Pupil 2025-26 99%	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy	WIN Academy
Barbour	\$ 2,724.52	\$ 2,697.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Berkeley	1,841.35	1,822.94	-	-	-	-	-	-
Boone	1,765.06	1,747.41	-	-	-	-	-	-
Braxton	2,511.50	2,486.39	-	-	-	-	-	-
Brooke	3,471.63	3,436.91	-	-	-	-	-	-
Cabell	1,949.74	1,930.24	-	-	-	-	-	-
Calhoun	2,668.59	2,641.90	-	-	-	-	-	-
Clay	1,006.84	996.77	-	-	-	-	-	-
Doddridge	6,764.13	6,696.49	-	-	-	-	-	-
Fayette	1,686.11	1,669.25	-	-	-	-	-	-
Gilmer	1,868.86	1,850.17	-	-	-	-	-	-
Grant	4,431.50	4,387.19	-	-	-	-	-	-
Greenbrier	2,064.13	2,043.49	-	-	-	-	-	-
Hampshire	2,657.31	2,630.74	-	-	-	-	-	-
Hancock	2,001.01	1,981.00	-	-	-	-	-	-
Hardy	2,512.38	2,487.26	-	-	-	-	-	-
Harrison	2,435.56	2,411.20	-	-	-	-	-	-
Jackson	2,366.62	2,342.95	-	-	-	-	-	-
Jefferson	2,752.13	2,724.61	-	-	-	-	-	-
Kanawha	2,280.96	2,258.15	-	-	-	-	-	-
Lewis	2,916.18	2,887.02	-	-	-	-	-	-
Lincoln	867.95	859.27	-	-	-	-	-	-
Logan	1,693.30	1,676.37	-	-	-	-	-	-
Marion	1,943.77	1,924.33	-	-	-	-	-	-
Marshall	8,023.80	7,943.56	-	-	-	-	-	-
Mason	1,888.75	1,869.86	-	-	-	-	-	-
McDowell	1,734.04	1,716.70	-	-	-	-	-	-
Mercer	1,420.07	1,405.87	-	-	-	-	-	-
Mineral	1,503.67	1,488.63	-	-	-	-	-	-
Mingo	1,433.78	1,419.44	-	-	-	-	-	-
Monongalia	2,826.27	2,798.01	-	-	-	-	-	-
Monroe	1,648.60	1,632.11	-	-	-	-	-	-
Morgan	2,675.27	2,648.52	-	-	-	-	-	-
Nicholas	1,683.84	1,667.00	-	-	-	-	-	-
Ohio	2,992.95	2,963.02	-	-	-	-	-	-
Pendleton	2,340.83	2,317.42	-	-	-	-	-	-
Pleasants	3,489.19	3,454.30	-	-	-	-	-	-
Pocahontas	3,510.51	3,475.40	-	-	-	-	-	-
Preston	2,164.88	2,143.23	-	-	-	-	-	-
Putnam	2,176.44	2,154.68	-	-	-	-	-	-
Raleigh	1,676.66	1,659.89	-	-	-	-	-	-
Randolph	2,247.22	2,224.75	-	-	-	-	-	-
Ritchie	3,941.65	3,902.23	-	-	-	-	-	-
Roane	1,987.39	1,967.52	-	-	-	-	-	-
Summers	2,436.73	2,412.36	-	-	-	-	-	-
Taylor	2,674.14	2,647.40	-	-	-	-	-	-
Tucker	4,102.70	4,061.67	-	-	-	-	-	-
Tyler	8,214.79	8,132.64	-	-	-	-	-	-
Upshur	1,733.38	1,716.05	-	-	-	-	-	-
Wayne	1,305.49	1,292.44	-	-	-	-	-	-
Webster	1,173.51	1,161.77	-	-	-	-	-	-
Wetzel	8,338.78	8,255.39	-	-	-	-	-	-
Wirt	1,283.82	1,270.98	-	-	-	-	-	-
Wood	1,862.83	1,844.20	-	-	-	-	-	-
Wyoming	1,761.03	1,743.42	-	-	-	-	-	-
State	\$ 2,331.57	\$ 2,308.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
STUDENTS NOT IN PUBLIC SCHOOL (NEW ONLY)  
2025-26

County	Wisdom Academy	Total
Barbour	\$ -	\$ -
Berkeley	-	-
Boone	-	-
Braxton	-	-
Brooke	-	-
Cabell	-	-
Calhoun	-	-
Clay	-	-
Doddridge	-	-
Fayette	-	-
Gilmer	-	-
Grant	-	-
Greenbrier	-	-
Hampshire	-	-
Hancock	-	-
Hardy	-	-
Harrison	-	-
Jackson	-	-
Jefferson	-	-
Kanawha	-	-
Lewis	-	-
Lincoln	-	-
Logan	-	-
Marion	-	-
Marshall	-	-
Mason	-	-
McDowell	-	-
Mercer	-	-
Mineral	-	-
Mingo	-	-
Monongalia	-	-
Monroe	-	-
Morgan	-	-
Nicholas	-	-
Ohio	-	-
Pendleton	-	-
Pleasants	-	-
Pocahontas	-	-
Preston	-	-
Putnam	-	-
Raleigh	-	-
Randolph	-	-
Ritchie	-	-
Roane	-	-
Summers	-	-
Taylor	-	-
Tucker	-	-
Tyler	-	-
Upshur	-	-
Wayne	-	-
Webster	-	-
Wetzel	-	-
Wirt	-	-
Wood	-	-
Wyoming	-	-
State	\$ -	\$ -

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION FROM WVDE  
2025-26**

County	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virgina Academy	West Virginia Virtual Academy	WIN Academy
Barbour	\$ -	\$ -	\$ 149,708	\$ -	\$ 182,977	\$ -
Berkeley	-	872,413	1,233,954	-	1,226,095	-
Boone	-	-	48,178	-	88,327	-
Braxton	-	-	8,379	-	318,390	-
Brooke	-	-	66,884	-	158,850	-
Cabell	-	-	507,919	-	500,105	-
Calhoun	-	-	-	-	34,545	-
Clay	-	-	25,434	-	101,736	-
Doddridge	-	-	8,161	-	32,645	-
Fayette	-	-	147,798	-	353,074	-
Gilmer	-	-	7,925	-	47,553	-
Grant	-	-	-	-	94,921	-
Greenbrier	-	-	40,808	-	269,336	-
Hampshire	-	8,340	175,146	-	275,230	-
Hancock	-	-	86,319	-	219,721	-
Hardy	-	-	24,947	-	124,737	-
Harrison	415,360	-	391,849	15,674	509,404	-
Jackson	-	-	114,892	-	237,992	8,207
Jefferson	-	889,032	335,337	-	577,091	-
Kanawha	-	-	542,027	-	771,052	167,952
Lewis	-	-	65,066	-	130,132	-
Lincoln	-	-	24,746	-	115,482	8,249
Logan	-	-	23,982	-	135,900	-
Marion	7,850	-	337,557	62,801	643,713	-
Marshall	-	-	-	-	-	-
Mason	-	-	56,679	-	56,679	-
McDowell	-	-	100,920	-	227,070	-
Mercer	-	-	1,059,929	-	420,854	-
Mineral	-	-	97,866	-	73,400	-
Mingo	-	-	33,057	-	140,490	-
Monongalia	-	-	644,930	1,596,594	582,010	-
Monroe	-	-	33,289	-	108,190	-
Morgan	-	23,949	63,863	-	159,657	-
Nicholas	-	-	100,719	-	134,292	-
Ohio	-	-	134,007	-	228,600	-
Pendleton	-	-	24,639	-	8,213	-
Pleasants	-	-	25,134	-	50,269	-
Pocahontas	-	-	41,925	-	75,464	-
Preston	-	-	196,822	262,429	278,831	-
Putnam	-	-	233,379	-	272,276	62,234
Raleigh	-	-	619,130	-	833,444	-
Randolph	-	-	114,294	-	171,442	-
Ritchie	-	-	24,020	-	144,119	-
Roane	-	-	56,714	-	56,714	16,204
Summers	-	-	68,087	-	161,706	-
Taylor	-	-	105,184	-	56,638	-
Tucker	-	-	33,061	-	66,122	-
Tyler	-	-	-	-	-	-
Upshur	-	-	49,197	-	122,992	-
Wayne	-	-	104,219	-	304,639	-
Webster	-	-	33,239	-	83,097	-
Wetzel	-	-	-	-	-	-
Wirt	-	-	55,923	-	95,868	-
Wood	15,612	-	382,490	-	679,115	-
Wyoming	-	-	104,594	-	112,640	-
State	\$ 438,822	\$ 1,793,734	\$ 8,964,326	\$ 1,937,498	\$ 12,853,839	262,846

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION FROM WVDE  
2025-26**

County	Wisdom Academy	Grand Total
Barbour	\$ -	\$ 332,685
Berkeley	-	3,332,462
Boone	-	136,505
Braxton	-	326,769
Brooke	-	225,734
Cabell	-	1,008,024
Calhoun	-	34,545
Clay	-	127,170
Doddridge	-	40,806
Fayette	-	500,872
Gilmer	-	55,478
Grant	-	94,921
Greenbrier	-	310,144
Hampshire	-	458,716
Hancock	-	306,040
Hardy	-	149,684
Harrison	-	1,332,287
Jackson	-	361,091
Jefferson	-	1,801,460
Kanawha	-	1,481,031
Lewis	-	195,198
Lincoln	-	148,477
Logan	-	159,882
Marion	-	1,051,921
Marshall	-	-
Mason	-	113,358
McDowell	-	327,990
Mercer	-	1,480,783
Mineral	-	171,266
Mingo	-	173,547
Monongalia	511,225	3,334,759
Monroe	-	141,479
Morgan	-	247,469
Nicholas	-	235,011
Ohio	-	362,607
Pendleton	-	32,852
Pleasants	-	75,403
Pocahontas	-	117,389
Preston	-	738,082
Putnam	-	567,889
Raleigh	-	1,452,574
Randolph	-	285,736
Ritchie	-	168,139
Roane	-	129,632
Summers	-	229,793
Taylor	-	161,822
Tucker	-	99,183
Tyler	-	-
Upshur	-	172,189
Wayne	-	408,858
Webster	-	116,336
Wetzel	-	-
Wirt	-	151,791
Wood	-	1,077,217
Wyoming	-	217,234
State	511,225	\$ 26,762,290

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION TO BE RECEIVED BY COUNTY BOARD  
2025-26**

County	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy
Barbour	\$ -	\$ -	\$ -	\$ -	\$ -
Berkeley	-	-	-	-	-
Boone	-	-	-	-	-
Braxton	-	-	-	-	-
Brooke	-	-	-	-	-
Cabell	-	-	-	-	-
Calhoun	-	-	-	-	-
Clay	-	-	-	-	-
Doddridge	-	-	-	-	-
Fayette	-	-	-	-	-
Gilmer	-	-	-	-	-
Grant	-	-	-	-	-
Greenbrier	-	-	-	-	-
Hampshire	-	-	-	-	-
Hancock	-	-	-	-	-
Hardy	-	-	-	-	-
Harrison	-	-	-	-	-
Jackson	-	-	-	-	-
Jefferson	-	-	-	-	-
Kanawha	-	-	-	-	-
Lewis	-	-	-	-	-
Lincoln	-	-	-	-	-
Logan	-	-	-	-	-
Marion	-	-	-	-	-
Marshall	-	-	55,605	-	127,097
Mason	-	-	-	-	-
McDowell	-	-	-	-	-
Mercer	-	-	-	-	-
Mineral	-	-	-	-	-
Mingo	-	-	-	-	-
Monongalia	-	-	-	-	-
Monroe	-	-	-	-	-
Morgan	-	-	-	-	-
Nicholas	-	-	-	-	-
Ohio	-	-	-	-	-
Pendleton	-	-	-	-	-
Pleasants	-	-	-	-	-
Pocahontas	-	-	-	-	-
Preston	-	-	-	-	-
Putnam	-	-	-	-	-
Raleigh	-	-	-	-	-
Randolph	-	-	-	-	-
Ritchie	-	-	-	-	-
Roane	-	-	-	-	-
Summers	-	-	-	-	-
Taylor	-	-	-	-	-
Tucker	-	-	-	-	-
Tyler	-	-	16,265	-	56,928
Upshur	-	-	-	-	-
Wayne	-	-	-	-	-
Webster	-	-	-	-	-
Wetzel	-	-	66,043	-	181,619
Wirt	-	-	-	-	-
Wood	-	-	-	-	-
Wyoming	-	-	-	-	-
State	\$ -	\$ -	\$ 137,913	\$ -	\$ 365,644

**WV PUBLIC CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION TO BE RECEIVED BY COUNTY BOARD  
2025-26**

County	WIN Academy	Grand Total
Barbour	\$ -	\$ -
Berkeley	-	-
Boone	-	-
Braxton	-	-
Brooke	-	-
Cabell	-	-
Calhoun	-	-
Clay	-	-
Doddridge	-	-
Fayette	-	-
Gilmer	-	-
Grant	-	-
Greenbrier	-	-
Hampshire	-	-
Hancock	-	-
Hardy	-	-
Harrison	-	-
Jackson	-	-
Jefferson	-	-
Kanawha	-	-
Lewis	-	-
Lincoln	-	-
Logan	-	-
Marion	-	-
Marshall	-	182,702
Mason	-	-
McDowell	-	-
Mercer	-	-
Mineral	-	-
Mingo	-	-
Monongalia	-	-
Monroe	-	-
Morgan	-	-
Nicholas	-	-
Ohio	-	-
Pendleton	-	-
Pleasants	-	-
Pocahontas	-	-
Preston	-	-
Putnam	-	-
Raleigh	-	-
Randolph	-	-
Ritchie	-	-
Roane	-	-
Summers	-	-
Taylor	-	-
Tucker	-	-
Tyler	-	73,193
Upshur	-	-
Wayne	-	-
Webster	-	-
Wetzel	-	247,662
Wirt	-	-
Wood	-	-
Wyoming	-	-
<b>State</b>	<b>\$ -</b>	<b>\$ 503,557</b>



**TABLE 4**  
**COUNTY BOARDS OF EDUCATION**  
**SPECIAL EDUCATION - STATE ALLOCATIONS**  
**0314-159 SCHOOL AGE AND PRE SCHOOL**  
**FOR THE 2025-2026 SCHOOL YEAR**

LEA	FUND	(1) SCHOOL AGE BASE	(2) EXCEPT. STUDENTS	(3) PER STUDENT BASE	(4) PER STUDENT	(5) SCHOOL AGE SUB-TOTAL	(6) PRE- SCHOOL BASE	(7) PRE-SCHOOL EXCEPT. STUDENTS	(8) PER STUDENT BASE	(9) PER STUDENT	(10) PRE- SCHOOL SUBTOTAL	(11) TOTAL ALLOCATION	OOS TUITION COST	NET ALLOCATION* (after OOS cost)
BARBOUR	0314 159	29,466	450	74,1769	33,380	62,846	10,000.00	40	139,2032	5,568	15,568	78,414	153,888	(75,474.00)
BERKELEY	0314 159	29,466	3,540	74,1769	262,566	292,052	10,000.00	397	139,2032	55,264	65,264	357,316	395,712	(39,396.00)
BOONE	0314 159	29,466	715	74,1769	53,036	82,502	10,000.00	41	139,2032	5,707	15,707	98,209	21,984	(76,225.00)
BRAXTON	0314 159	29,466	309	74,1769	22,921	52,387	10,000.00	35	139,2032	4,872	14,872	67,259	21,984	(45,275.00)
BROOKE	0314 159	29,466	519	74,1769	38,498	67,964	10,000.00	55	139,2032	7,856	17,856	85,620	87,936	(2,316.00)
CABELL	0314 159	29,466	2,615	74,1769	193,973	223,439	10,000.00	238	139,2032	33,130	43,130	266,569	285,792	(19,223.00)
CALHOUN	0314 159	29,466	149	74,1769	11,052	40,518	10,000.00	14	139,2032	1,949	11,949	52,487	21,984	(30,483.00)
CLAY	0314 159	29,466	317	74,1769	23,514	52,980	10,000.00	26	139,2032	3,619	13,619	66,599	21,984	(44,615.00)
DODDRIDGE	0314 159	29,466	221	74,1769	16,393	45,859	10,000.00	30	139,2032	4,176	60,035	14,176	60,035	21,984
FAYETTE	0314 159	29,466	1,139	74,1769	84,438	113,954	10,000.00	106	139,2032	14,756	24,756	138,710	109,920	28,790.00
GILMER	0314 159	29,466	170	74,1769	12,610	42,076	10,000.00	17	139,2032	2,366	12,366	54,442	-	54,442.00
GRANT	0314 159	29,466	225	74,1769	16,890	46,156	10,000.00	25	139,2032	3,480	13,480	59,636	-	59,636.00
GREENBRIER	0314 159	29,466	970	74,1769	71,952	101,418	10,000.00	90	139,2032	12,528	22,528	123,946	65,952	57,994.00
HAMPSHIRE	0314 159	29,466	506	74,1769	37,534	67,000	10,000.00	34	139,2032	4,733	14,733	81,733	43,968	37,765.00
HANCOCK	0314 159	29,466	755	74,1769	56,004	85,470	10,000.00	67	139,2032	9,327	19,327	104,797	131,904	(27,107.00)
HARDY	0314 159	29,466	433	74,1769	32,119	61,595	10,000.00	32	139,2032	4,455	14,455	76,040	43,968	32,072.00
HARRISON	0314 159	29,466	2,163	74,1769	160,445	189,911	10,000.00	144	139,2032	20,045	30,045	219,956	505,632	(285,676.00)
JACKSON	0314 159	29,466	572	74,1769	42,429	71,895	10,000.00	70	139,2032	9,744	19,744	91,639	21,984	69,655.00
JEFFERSON	0314 159	29,466	1,288	74,1769	95,540	125,006	10,000.00	92	139,2032	12,807	22,807	147,813	153,888	(6,075.00)
KANAWHA	0314 159	29,466	4,352	74,1769	367,323	396,789	10,000.00	272	139,2032	37,863	47,863	444,652	87,936	(39,996.00)
LEWIS	0314 159	29,466	430	74,1769	31,896	61,362	10,000.00	44	139,2032	6,125	16,125	77,487	87,936	(10,449.00)
LINCOLN	0314 159	29,466	692	74,1769	51,330	80,796	10,000.00	31	139,2032	4,315	14,315	95,111	153,888	(58,777.00)
LOGAN	0314 159	29,466	1,096	74,1769	81,298	110,764	10,000.00	54	139,2032	7,517	17,517	128,281	-	128,281.00
MARION	0314 159	29,466	1,289	74,1769	95,614	125,080	10,000.00	97	139,2032	13,503	23,503	148,583	-	148,583.00
MARSHALL	0314 159	29,466	806	74,1769	59,787	89,253	10,000.00	68	139,2032	7,378	17,378	106,631	87,936	18,695.00
MASON	0314 159	29,466	675	74,1769	50,069	79,535	10,000.00	53	139,2032	9,466	19,466	99,001	21,984	77,017.00
MERCER	0314 159	29,466	1,632	74,1769	121,057	150,523	10,000.00	155	139,2032	21,576	31,576	182,099	65,952	39,707.00
MINERAL	0314 159	29,466	761	74,1769	56,449	85,915	10,000.00	70	139,2032	9,744	19,744	105,659	197,856	64,587.00
MINGO	0314 159	29,466	463	74,1769	34,344	63,810	10,000.00	162	139,2032	22,551	32,551	262,443	66,110.00	66,110.00
MONONGALIA	0314 159	29,466	2,702	74,1769	200,426	229,892	10,000.00	162	139,2032	22,551	32,551	262,443	87,936	(15,660.00)
MONROE	0314 159	29,466	286	74,1769	21,215	50,681	10,000.00	39	139,2032	5,429	15,429	66,110	-	66,110.00
MORGAN	0314 159	29,466	356	74,1769	26,407	55,873	10,000.00	46	139,2032	6,403	16,403	72,276	87,936	(15,660.00)
MCDOWELL	0314 159	29,466	562	74,1769	40,946	70,412	10,000.00	12	139,2032	1,670	16,264	82,082	21,984	60,098.00
NICHOLAS	0314 159	29,466	630	74,1769	46,731	76,197	10,000.00	45	139,2032	6,264	16,264	92,461	43,968	48,493.00
OHIO	0314 159	29,466	815	74,1769	60,454	89,920	10,000.00	105	139,2032	14,616	24,616	114,536	219,840	(105,304.00)
PENDLETON	0314 159	29,466	145	74,1769	10,756	40,222	10,000.00	9	139,2032	1,253	11,253	51,475	-	51,475.00
PLEASANTS	0314 159	29,466	187	74,1769	13,871	42,337	10,000.00	20	139,2032	2,784	12,784	56,121	-	56,121.00
POCAHONTAS	0314 159	29,466	174	74,1769	12,907	42,373	10,000.00	7	139,2032	975	10,975	53,348	-	53,348.00
PRESTON	0314 159	29,466	762	74,1769	56,523	85,989	10,000.00	32	139,2032	4,455	14,455	100,444	65,952	34,492.00
PUTNAM	0314 159	29,466	1,679	74,1769	124,543	154,009	10,000.00	115	139,2032	16,008	26,008	180,017	87,936	92,081.00
RALEIGH	0314 159	29,466	2,210	74,1769	163,931	193,397	10,000.00	177	139,2032	24,639	34,639	228,036	197,856	30,180.00
RANDOLPH	0314 159	29,466	762	74,1769	56,523	85,989	10,000.00	36	139,2032	5,011	15,011	101,000	43,968	57,032.00
RITCHIE	0314 159	29,466	235	74,1769	17,432	46,898	10,000.00	39	139,2032	5,429	15,429	62,327	21,984	40,343.00
ROANE	0314 159	29,466	312	74,1769	23,143	52,609	10,000.00	17	139,2032	2,366	12,366	64,975	-	64,975.00
SUMMERS	0314 159	29,466	266	74,1769	19,731	49,197	10,000.00	20	139,2032	2,784	12,784	61,981	21,984	39,997.00
TAYLOR	0314 159	29,466	412	74,1769	30,561	60,027	10,000.00	43	139,2032	5,966	15,966	76,013	21,984	54,029.00
TUCKER	0314 159	29,466	134	74,1769	9,940	39,406	10,000.00	5	139,2032	696	10,696	50,102	-	50,102.00
TYLER	0314 159	29,466	237	74,1769	17,580	47,046	10,000.00	13	139,2032	1,810	11,810	58,856	21,984	36,872.00
UPSHUR	0314 159	29,466	547	74,1769	40,575	70,041	10,000.00	56	139,2032	7,795	17,795	87,836	21,984	65,852.00
WAYNE	0314 159	29,466	1,457	74,1769	108,076	137,542	10,000.00	106	139,2032	14,756	24,756	162,298	43,968	118,330.00
WEBSTER	0314 159	29,466	202	74,1769	14,984	44,450	10,000.00	18	139,2032	2,506	12,506	56,956	43,968	12,988.00
WEITZEL	0314 159	29,466	472	74,1769	35,012	64,478	10,000.00	43	139,2032	5,966	15,966	80,464	21,984	58,480.00
WIRT	0314 159	29,466	208	74,1769	15,429	44,895	10,000.00	25	139,2032	3,480	13,480	58,375	-	58,375.00
WOOD	0314 159	29,466	2,739	74,1769	203,171	232,637	10,000.00	216	139,2032	30,068	40,068	272,705	197,856	74,849.00
WYOMING	0314 159	29,466	701	74,1769	51,998	81,464	10,000.00	100	139,2032	13,920	23,920	105,384	21,984	83,400.00
WV ACADEMY	0314 159	29,466	26	74,1769	1,929	31,395	0.00	0	139,2032	-	-	31,395	-	31,395.00
EP PREP ACADEMY	0314 159	29,466	37	74,1769	2,745	32,211	0.00	0	139,2032	-	-	32,211	-	32,211.00
VRT PREP ACADEMY	0314 159	29,466	159	74,1769	11,794	41,260	0.00	0	139,2032	-	-	41,260	-	41,260.00
WV VRT ACADEMY	0314 159	29,466	233	74,1769	17,283	46,749	0.00	0	139,2032	-	-	46,749	-	46,749.00
WIN ACADEMY	0314 159	29,466	2	74,1769	148	29,614	0.00	0	139,2032	-	-	29,614	-	29,614.00
CLARKSBURG CLASSICAL ACADEMY	0314 159	29,466	11	74,1769	816	30,282	0.00	0	139,2032	-	-	30,282	-	30,282.00
TOTAL		1,797,426	49,502	74	3,671,911	5,469,337	550,000	3,933	139	547,485	1,097,485	6,566,822	4,506,720	2,060,102

\*Counties with a negative balance remit that difference to the WVDE

Add back negative balance  
Net County Allocation

683,453  
2,743,555

**COUNTY BOARDS OF EDUCATION  
UNRESTRICTED FUND BALANCES WITH ADJUSTMENTS - UNAUDITED  
GENERAL CURRENT EXPENSE FUND  
AS OF JUNE 30, 2025**

County	Approved Levy Estimate	Unrestricted Fund Balance	Unrestricted Encumbrances (Subtracted)	Net Unrestricted Fund Balances Adjusted For Encumbrances	Pct. Net Unrestricted Fund Balance to Approved Levy Estimate	GFOA Recommended Fund Balance (16.67%)	Excess/ Deficit from GFOA Difference
Barbour	25,184,074	7,151,956	448,747	<b>6,703,209</b>	26.6%	4,197,346	2,505,863
Berkeley	272,892,631	43,384,570	3,410,122	<b>39,974,448</b>	14.7%	45,482,106	(5,507,658)
Boone	-	-	-	-	- *	-	-
Braxton	19,308,719	4,925,346	237,169	<b>4,688,177</b>	24.3%	3,218,120	1,470,057
Brooke	48,896,800	15,522,168	-	<b>15,522,168</b>	31.7%	8,149,467	7,372,701
Cabell	167,091,722	42,656,384	3,708,048	<b>38,948,336</b>	23.3%	27,848,621	11,099,715
Calhoun	12,546,111	6,285,397	1,037,374	<b>5,248,023</b>	41.8%	2,091,019	3,157,004
Clay	18,487,629	5,722,454	556,320	<b>5,166,134</b>	27.9%	3,081,272	2,084,862
Doddridge	53,945,322	33,549,998	900,763	<b>32,649,235</b>	60.5%	8,990,887	23,658,348
Fayette	81,213,113	9,394,478	338,131	<b>9,056,347</b>	11.2%	13,535,519	(4,479,172)
Gilmer	12,511,935	4,362,347	403,723	<b>3,958,624</b>	31.6%	2,085,323	1,873,301
Grant	19,328,211	1,634,608	3,308	<b>1,631,300</b>	8.4%	3,221,369	(1,590,069)
Greenbrier	56,537,213	3,046,304	488,296	<b>2,558,008</b>	4.5%	9,422,869	(6,864,861)
Hampshire	32,558,573	2,858,061	12,238	<b>2,845,823</b>	8.7%	5,426,429	(2,580,606)
Hancock	-	-	-	-	- *	-	-
Hardy	24,985,731	2,985,868	-	<b>2,985,868</b>	12.0%	4,164,289	(1,178,421)
Harrison	112,201,658	24,970,193	1,806,604	<b>23,163,589</b>	20.6%	18,700,277	4,463,312
Jackson	57,429,628	20,100,278	2,220,925	<b>17,879,353</b>	31.1%	9,571,605	8,307,748
Jefferson	122,082,920	18,493,234	3,220,125	<b>15,273,109</b>	12.5%	20,347,154	(5,074,045)
Kanawha	340,662,996	72,914,564	8,733,548	<b>64,181,016</b>	18.8%	56,777,167	7,403,849
Lewis	26,810,959	2,168,976	17,022	<b>2,151,954</b>	8.0%	4,468,493	(2,316,539)
Lincoln	36,667,183	6,908,636	646,177	<b>6,262,459</b>	17.1%	6,111,197	151,262
Logan	64,672,857	25,854,392	892,390	<b>24,962,002</b>	38.6%	10,778,810	14,183,192
Marion	108,342,938	31,076,547	2,416,998	<b>28,659,549</b>	26.5%	18,057,157	10,602,392
Marshall	155,624,779	123,692,745	1,610,855	<b>122,081,890</b>	78.5%	25,937,464	96,144,426
Mason	52,187,702	20,828,620	2,263,808	<b>18,564,812</b>	35.6%	8,697,951	9,866,861
McDowell	35,342,529	21,910,643	2,485,438	<b>19,425,205</b>	55.0%	5,890,422	13,534,783
Mercer	93,716,152	32,626,288	1,831,496	<b>30,794,792</b>	32.9%	15,619,359	15,175,433
Mineral	52,678,690	10,354,649	603,341	<b>9,751,308</b>	18.5%	8,779,782	971,526
Mingo	45,561,626	15,978,894	1,330,732	<b>14,648,162</b>	32.2%	7,593,604	7,054,558
Monongalia	177,536,501	36,023,728	6,847,762	<b>29,175,966</b>	16.4%	29,589,417	(413,451)
Monroe	22,475,118	5,153,653	422,580	<b>4,731,073</b>	21.1%	3,745,853	985,220
Morgan	29,892,881	10,885,861	470,255	<b>10,415,606</b>	34.8%	4,982,147	5,433,459
Nicholas	44,498,602	26,546,448	979,778	<b>25,566,670</b>	57.5%	7,416,434	18,150,236
Ohio	83,548,961	26,509,561	2,167,259	<b>24,342,302</b>	29.1%	13,924,827	10,417,475
Pendleton	14,725,304	1,767,428	7,451	<b>1,759,977</b>	12.0%	2,454,217	(694,240)
Pleasants	19,890,096	11,701,038	95,923	<b>11,605,115</b>	58.4%	3,315,016	8,290,099
Pocahontas	16,805,271	6,798,173	173,156	<b>6,625,017</b>	39.4%	2,800,879	3,824,139
Preston	45,504,718	14,589,610	621,577	<b>13,968,033</b>	30.7%	7,584,120	6,383,913
Putnam	128,520,439	45,438,927	3,282,733	<b>42,156,194</b>	32.8%	21,420,074	20,736,120
Raleigh	155,607,147	42,040,633	5,225,268	<b>36,815,365</b>	23.7%	25,934,525	10,880,840
Randolph	41,296,200	6,150,675	826,234	<b>5,324,441</b>	12.9%	6,882,700	(1,558,259)
Ritchie	28,802,440	19,655,491	929,600	<b>18,725,891</b>	65.0%	4,800,407	13,925,484
Roane	19,259,496	(1,309,281)	58,181	<b>(1,367,462)</b>	-7.1%	3,209,916	(4,577,378)
Summers	17,062,046	3,101,016	87,314	<b>3,013,702</b>	17.7%	2,843,674	170,028
Taylor	31,977,951	713,037	91,135	<b>621,902</b>	1.9%	5,329,659	(4,707,757)
Tucker	14,308,699	8,407,120	31,458	<b>8,375,662</b>	58.5%	2,384,783	5,990,879
Tyler	128,067,588	57,466,863	18,690,776	<b>38,776,087</b>	30.3%	21,344,598	17,431,489
Upshur	40,771,015	7,722,975	943,858	<b>6,779,117</b>	16.6%	6,795,169	(16,053)
Wayne	77,011,112	1,803,363	175,301	<b>1,628,062</b>	2.1%	12,835,186	(11,207,124)
Webster	15,435,139	5,990,340	237,047	<b>5,753,293</b>	37.3%	2,572,523	3,180,770
Wetzel	92,485,261	24,001,634	4,319,001	<b>19,682,633</b>	21.3%	15,414,210	4,268,423
Wirt	14,037,160	5,163,040	347,726	<b>4,815,314</b>	34.3%	2,339,527	2,475,787
Wood	-	-	-	-	- *	-	-
Wyoming	46,793,957	6,230,444	234,143	<b>5,996,301</b>	12.8%	7,798,993	(1,802,692)
State	3,455,783,502	983,910,376	88,889,214	<b>895,021,162</b>	25.9%	575,963,929	319,057,233

(1) The amounts presented above are from unaudited financial statements and are subject to change. (2) Fund balances presented in red are deficit balances; those presented in bold and with an asterisk are deficit balances that exceed the definition of a casual deficit, per WVC §11-8-26 and §18-1-1, which define a casual deficit as a deficit of not more than 3% of the approved levy estimate or that is nonrecurring. (3) The Government Finance Officers' Association (GFOA) recommends a balance of at least 2 months of operating revenues or expenditures, which equates to approximately 16.7% of total projected revenues. (4) The General Accounting Standards Board (GASB) changed the fund balance classifications, beginning with FYE 6-30-11, to the following: nonspendable, restricted, committed, assigned and unassigned; the amounts presented as unrestricted include committed, assigned and unassigned balances. (4) The amounts presented above are unrestricted fund balances with the encumbrances associated with the unrestricted fund balance subtracted, since these amounts were obligated as of year-end. (6) The previous adjustment to unrestricted fund balance for Other Post-Employment Benefits (OPEB) is no longer required due to the adoption of GASB Statement No. 75 during the fiscal year. (7) Boone, Hancock, and Wood County's unaudited financial statements were unavailable at the time this schedule was prepared. (8) School districts with large tax collections due to oil and gas skew the data represented above.

**COUNTY BOARDS OF EDUCATION  
LOCAL REVENUE IMPACT OF THE LOSS OF ONE STUDENT  
ON A HEADCOUNT PER PUPIL BASIS  
FOR THE 2023-24 YEAR**

County	Headcount Enrollment 2023-24	Regular Levy Per Pupil	Excess Levy Per Pupil	Misc Local Per Pupil	Total Revenues Per Pupil
Barbour	2,079	\$ 408.98	\$ -	\$ 926.07	\$ 1,335.05
Berkeley	19,871	415.24	2,283.16	1,640.30	4,338.70
Boone	3,100	252.58	2,036.74	1,677.00	3,966.32
Braxton	1,656	544.84	-	945.42	1,490.26
Brooke	2,336	713.19	5,159.41	943.76	6,816.36
Cabell	11,436	408.44	2,626.10	1,615.03	4,649.57
Calhoun	829	195.72	43.65	3,948.93	4,188.30
Clay	1,510	175.80	64.92	605.46	846.18
Doddridge	1,156	2,043.63	16,102.35	1,243.43	19,389.41
Fayette	5,371	269.25	2,172.46	1,299.68	3,741.39
Gilmer	761	443.71	1,210.11	1,027.47	2,681.29
Grant	1,633	692.74	1,543.93	1,104.56	3,341.23
Greenbrier	4,555	470.81	1,718.55	720.27	2,909.63
Hampshire	2,744	631.35	-	1,193.26	1,824.61
Hancock	3,374	438.07	2,696.52	1,231.57	4,366.16
Hardy	2,167	546.99	-	724.54	1,271.53
Harrison	9,635	410.81	3,121.31	1,369.70	4,901.82
Jackson	4,020	389.70	3,134.75	1,357.78	4,882.23
Jefferson	8,239	492.00	3,449.38	1,732.63	5,674.01
Kanawha	23,437	360.12	3,250.37	1,390.38	5,000.87
Lewis	2,339	374.75	1,369.07	641.56	2,385.38
Lincoln	2,852	140.47	1,133.97	1,128.54	2,402.98
Logan	4,804	255.12	2,004.69	1,349.27	3,609.08
Marion	7,274	333.91	2,734.32	1,119.57	4,187.80
Marshall	4,124	1,595.39	11,191.67	1,955.40	14,742.46
Mason	3,624	274.04	2,122.58	1,137.04	3,533.66
McDowell	2,353	327.08	2,449.85	979.45	3,756.38
Mercer	8,415	211.36	1,704.70	1,346.88	3,262.94
Mineral	3,913	275.52	2,215.98	418.18	2,909.68
Mingo	3,404	211.12	1,700.74	881.54	2,793.40
Monongalia	11,201	556.24	3,266.26	822.48	4,644.98
Monroe	1,614	315.44	1,844.15	855.30	3,014.89
Morgan	2,144	416.09	2,347.07	1,131.55	3,894.71
Nicholas	3,342	244.22	1,301.10	1,377.39	2,922.71
Ohio	4,903	641.00	4,582.38	1,837.96	7,061.34
Pendleton	846	603.29	-	866.68	1,469.97
Pleasants	1,051	743.96	3,651.57	3,594.22	7,989.75
Pocahontas	918	741.99	-	1,445.41	2,187.40
Preston	3,951	471.79	985.77	1,458.04	2,915.60
Putnam	8,806	413.47	2,775.37	1,523.74	4,712.58
Raleigh	10,537	270.26	2,269.08	1,456.14	3,995.48
Randolph	3,532	332.86	-	976.14	1,309.00
Ritchie	1,157	1,197.39	6,232.56	1,577.50	9,007.45
Roane	1,688	436.24	-	725.54	1,161.78
Summers	1,210	444.68	-	1,282.37	1,727.05
Taylor	2,161	425.18	1,727.51	1,339.84	3,492.53
Tucker	942	751.35	-	1,031.49	1,782.84
Tyler	1,191	4,222.11	33,011.41	2,715.15	39,948.67
Upshur	3,601	308.81	1,058.08	601.96	1,968.85
Wayne	6,082	253.32	1,154.00	1,501.45	2,908.77
Webster	1,116	289.04	-	1,384.89	1,673.93
Wetzel	2,178	1,316.70	10,530.30	1,471.61	13,318.61
Wirt	899	265.96	1,889.22	1,490.53	3,645.71
Wood	11,330	351.23	1,979.94	1,173.44	3,504.61
Wyoming	3,366	242.56	1,914.45	1,294.99	3,452.00
<b>Total</b>	<b>242,777</b>	<b>\$ 442.89</b>	<b>\$ 2,711.50</b>	<b>\$ 1,326.07</b>	<b>\$ 4,480.46</b>

Note: County boards of education put forth approximately 85% of the regular levy towards funding the basic total allowance as calculated in accordance with WVC 18-9A. The impact of this factor is netted out in the figures above. 100% of the funds generated through excess levy and other misc revenue remain with the school district.

OSF  
9/7/2025  
Rev Classified by Source 24

**COUNTY BOARDS OF EDUCATION**  
**IMPACT ON STATE FUNDING SOURCES BASED ON THE LOSS OF A STUDENT**  
**ON A PER PUPIL BASIS**  
**FISCAL YEAR 2024**

County	Headcount Enrollment 2023-24	State Aid Per Pupil	Other Unrestricted Per Pupil	Restricted State Grants WVDE Per Pupil	Retirement On-Behalf Normal Per Pupil	PEIA On-Behalf Per Pupil	Misc State Rev Per Pupil	Total State Rev Per Pupil
Barbour	2,079	\$ (5,519.92)	\$ 6.77	\$ (380.37)	\$ (466.53)	\$ (1,126.00)	\$ 37.89	\$ (7,448.15)
Berkeley	19,871	(5,455.43)	24.65	(352.15)	(412.85)	(1,046.67)	14.83	(7,227.62)
Boone	3,100	(6,018.00)	16.73	(555.48)	(453.32)	(980.72)	2.91	(7,987.88)
Braxton	1,656	(5,275.16)	0.65	(645.23)	(428.63)	(1,116.40)	-	(7,464.77)
Brooke	2,336	(4,076.00)	7.18	(335.86)	(455.39)	(1,096.52)	-	(5,956.59)
Cabell	11,436	(5,388.83)	10.46	(310.94)	(438.64)	(1,111.29)	149.74	(7,089.50)
Calhoun	829	(7,754.20)	9.80	(924.01)	(606.37)	(1,649.02)	62.96	(10,860.83)
Clay	1,510	(7,373.10)	17.75	(614.15)	(454.88)	(1,226.80)	-	(9,651.18)
Doddridge	1,156	-	2.54	(476.75)	(508.59)	(1,331.02)	0.47	(2,313.35)
Fayette	5,371	(6,186.75)	4.91	(378.53)	(448.65)	(1,163.36)	203.86	(7,968.52)
Gilmer	761	(8,504.41)	2.85	(717.85)	(623.20)	(1,158.15)	56.51	(10,944.26)
Grant	1,633	(3,836.99)	21.17	(770.97)	(471.05)	(1,109.11)	-	(6,166.95)
Greenbrier	4,555	(5,627.83)	0.36	(1,516.70)	(440.74)	(1,219.87)	-	(8,804.78)
Hampshire	2,744	(5,313.98)	5.92	(492.09)	(440.78)	(1,149.89)	15.49	(7,375.32)
Hancock	3,374	(5,457.26)	13.83	(482.09)	(446.40)	(1,016.38)	71.31	(7,317.00)
Hardy	2,167	(5,332.24)	6.99	(479.01)	(435.66)	(1,012.08)	12.01	(7,239.99)
Harrison	9,635	(4,953.82)	17.89	(296.76)	(442.74)	(1,162.28)	23.92	(6,813.78)
Jackson	4,020	(5,325.14)	1.30	(458.25)	(451.76)	(1,137.77)	-	(7,371.63)
Jefferson	8,239	(4,520.23)	7.42	(276.05)	(419.18)	(907.38)	5.61	(6,109.81)
Kanawha	23,437	(4,954.04)	34.16	(290.66)	(436.27)	(1,078.17)	30.54	(6,694.44)
Lewis	2,339	(5,336.02)	8.49	(572.48)	(441.77)	(1,090.87)	36.13	(7,396.52)
Lincoln	2,852	(6,881.19)	0.95	(502.07)	(447.49)	(1,189.78)	-	(9,019.58)
Logan	4,804	(6,289.26)	9.58	(305.04)	(459.89)	(1,171.34)	5.42	(8,210.53)
Marion	7,274	(4,844.46)	1.42	(213.98)	(436.05)	(1,107.92)	44.67	(6,556.32)
Marshall	4,124	-	17.33	(210.46)	(442.63)	(1,155.22)	-	(1,790.98)
Mason	3,624	(5,938.72)	70.97	(402.94)	(447.09)	(1,183.46)	-	(7,901.24)
McDowell	2,353	(6,244.20)	15.32	(505.31)	(487.79)	(1,008.14)	7.51	(8,222.61)
Mercer	8,415	(5,894.05)	0.75	(423.21)	(427.74)	(854.22)	192.40	(7,406.08)
Mineral	3,913	(6,102.02)	8.99	(412.19)	(443.57)	(1,072.59)	-	(8,021.37)
Mingo	3,404	(6,544.67)	11.11	(349.45)	(463.07)	(1,050.31)	-	(8,396.40)
Monongalia	11,201	(4,355.41)	7.68	(304.34)	(437.09)	(1,026.84)	89.70	(6,026.30)
Monroe	1,614	(6,268.31)	24.25	(635.92)	(438.23)	(1,169.90)	13.16	(8,474.95)
Morgan	2,144	(5,052.37)	0.51	(463.69)	(435.70)	(1,159.05)	51.58	(7,058.72)
Nicholas	3,342	(6,060.62)	7.24	(864.78)	(431.38)	(1,241.04)	1,098.11	(7,492.47)
Ohio	4,903	(4,062.44)	14.26	(349.67)	(449.83)	(1,033.37)	3.77	(5,877.28)
Pendleton	846	(8,668.21)	38.25	(944.07)	(707.97)	(1,856.79)	-	(12,138.79)
Pleasants	1,051	(4,875.99)	6.18	(998.67)	(544.79)	(1,496.35)	-	(7,909.63)
Pocahontas	918	(7,141.10)	7.67	(715.40)	(561.48)	(1,537.78)	180.26	(9,767.83)
Preston	3,951	(5,742.16)	0.45	(377.00)	(420.94)	(1,131.08)	38.83	(7,631.90)
Putnam	8,806	(5,334.52)	5.56	(286.53)	(443.14)	(1,210.19)	1.60	(7,267.21)
Raleigh	10,537	(5,825.67)	44.04	(416.26)	(438.37)	(1,233.17)	43.08	(7,826.35)
Randolph	3,532	(5,645.68)	-	(530.37)	(461.28)	(1,011.82)	7.37	(7,641.78)
Ritchie	1,157	(1,248.28)	11.70	(655.22)	(511.93)	(1,333.02)	0.52	(3,736.22)
Roane	1,688	(5,880.59)	1.54	(521.06)	(424.82)	(1,169.78)	-	(7,994.71)
Summers	1,210	(6,333.93)	139.60	(439.17)	(377.58)	(1,121.17)	-	(8,132.25)
Taylor	2,161	(4,984.98)	5.51	(385.09)	(427.59)	(1,048.01)	-	(6,840.16)
Tucker	942	(5,841.91)	68.72	(411.14)	(571.16)	(1,496.37)	1.30	(8,250.55)
Tyler	1,191	-	0.91	(376.93)	(486.56)	(1,314.39)	14.67	(2,162.30)
Upshur	3,601	(6,154.48)	6.19	(696.76)	(437.95)	(1,109.83)	11.32	(8,381.52)
Wayne	6,082	(6,258.66)	6.85	(197.93)	(429.31)	(1,015.22)	-	(7,894.27)
Webster	1,116	(7,943.06)	4.21	(434.42)	(479.03)	(1,087.11)	3.28	(9,936.12)
Wetzel	2,178	(115.67)	8.70	(674.00)	(432.94)	(1,191.47)	2.22	(2,403.16)
Wirt	899	(7,710.22)	7.42	(514.06)	(530.31)	(1,337.05)	5.87	(10,078.35)
Wood	11,330	(5,497.83)	10.35	(224.08)	(424.38)	(1,115.70)	-	(7,251.64)
Wyoming	3,366	(6,094.78)	3.30	(421.28)	(497.40)	(1,192.73)	193.61	(8,009.29)
Total	242,777	\$ (5,265.93)	\$ 15.03	\$ (404.16)	\$ (438.58)	\$ (1,098.60)	\$ 50.64	\$ (7,141.60)

Note: The majority of state funding sources are tied to enrollment in some capacity. Even those state grants that may not decrease in total statewide would be reallocated to other school districts if a student were to disenroll from the district. There are some state grants such as SBA funds and other misc state revenues that would still be received without consideration to enrollment counts. SBA funds were removed from the data to not skew the data.

**COUNTY BOARDS OF EDUCATION**  
**IMPACT ON FEDERAL FUNDING SOURCES BASED ON THE LOSS OF A STUDENT**  
**ON A PER PUPIL BASIS**  
**FISCAL YEAR 2024**

County	Headcount Enrollment 2023-24	Child Nutrition Per Pupil	Carl Perkins Per Pupil	Title Per Pupil	IDEA Per Pupil	Headstart Per Pupil	Total Federal Per Pupil
Barbour	2,079	\$ (879.79)	\$ (18.23)	\$ (645.67)	\$ 319.74	\$ -	\$ (1,223.95)
Berkeley	19,871	(553.53)	(23.94)	(286.57)	253.60	-	(610.44)
Boone	3,100	(975.49)	(23.65)	(550.91)	359.46	-	(1,190.59)
Braxton	1,656	(812.65)	(25.78)	(613.54)	381.65	631.90	(438.42)
Brooke	2,336	(540.06)	(8.65)	(383.69)	358.01	-	(574.39)
Cabell	11,436	(963.54)	(26.07)	(588.94)	325.06	-	(1,253.49)
Calhoun	829	(1,501.27)	(17.92)	(684.38)	393.89	-	(1,809.68)
Clay	1,510	(984.96)	(3.31)	(712.46)	346.15	-	(1,354.58)
Doddridge	1,156	(641.52)	(7.80)	(337.15)	298.35	-	(688.12)
Fayette	5,371	(785.33)	(33.33)	(669.44)	337.48	-	(1,150.62)
Gilmer	761	(832.91)	(10.10)	(476.10)	367.10	-	(952.01)
Grant	1,633	(900.15)	(93.88)	(389.60)	309.83	-	(1,073.80)
Greenbrier	4,555	(694.35)	(16.14)	(514.38)	335.92	324.07	(564.89)
Hampshire	2,744	(758.63)	(20.08)	(611.93)	316.75	-	(1,073.89)
Hancock	3,374	(568.99)	(6.84)	(366.27)	330.90	-	(611.20)
Hardy	2,167	(952.54)	(11.89)	(375.98)	303.98	-	(1,036.43)
Harrison	9,635	(653.76)	(31.11)	(428.13)	323.22	-	(789.78)
Jackson	4,020	(672.60)	(31.19)	(437.31)	318.13	-	(822.97)
Jefferson	8,239	(416.59)	(7.86)	(194.92)	275.32	-	(344.05)
Kanawha	23,437	(787.13)	(25.14)	(591.53)	324.26	168.06	(911.48)
Lewis	2,339	(902.91)	-	(503.86)	330.66	-	(1,076.11)
Lincoln	2,852	(969.93)	(37.05)	(654.52)	370.63	-	(1,290.87)
Logan	4,804	(813.72)	(27.48)	(628.04)	335.73	-	(1,133.51)
Marion	7,274	(531.28)	(16.93)	(430.61)	293.25	-	(685.57)
Marshall	4,124	(773.73)	(21.75)	(370.80)	340.76	-	(825.52)
Mason	3,624	(714.84)	(5.17)	(553.04)	347.36	-	(925.69)
McDowell	2,353	(896.20)	(17.02)	(1,275.04)	463.54	-	(1,724.72)
Mercer	8,415	(891.34)	(26.50)	(652.74)	315.80	-	(1,254.78)
Mineral	3,913	(722.01)	(23.19)	(416.67)	305.42	311.62	(544.83)
Mingo	3,404	(1,023.80)	(27.83)	(844.29)	382.99	-	(1,512.93)
Monongalia	11,201	(424.68)	(15.57)	(268.19)	278.67	282.64	(147.13)
Monroe	1,614	(809.67)	(15.05)	(500.51)	331.72	462.77	(530.74)
Morgan	2,144	(743.03)	(4.41)	(310.62)	276.85	-	(781.21)
Nicholas	3,342	(805.41)	(21.99)	(576.05)	342.03	-	(1,061.42)
Ohio	4,903	(646.42)	(29.13)	(534.51)	360.49	-	(849.57)
Pendleton	846	(819.14)	(9.39)	(408.50)	341.77	-	(895.26)
Pleasants	1,051	(763.43)	(60.51)	(274.12)	347.04	-	(751.02)
Pocahontas	918	(824.14)	(7.97)	(553.89)	354.46	-	(1,031.54)
Preston	3,951	(613.94)	(7.43)	(421.88)	328.57	-	(714.68)
Putnam	8,806	(510.42)	(21.55)	(237.95)	298.17	-	(471.75)
Raleigh	10,537	(765.92)	(29.96)	(553.37)	324.44	-	(1,024.81)
Randolph	3,532	(803.19)	(16.92)	(561.74)	338.87	-	(1,042.98)
Ritchie	1,157	(848.91)	(6.00)	(634.41)	379.49	-	(1,109.83)
Roane	1,688	(1,202.97)	-	(786.72)	387.21	-	(1,602.48)
Summers	1,210	(823.06)	(24.91)	(898.59)	388.24	-	(1,358.32)
Taylor	2,161	(581.36)	(6.49)	(405.23)	305.41	-	(687.67)
Tucker	942	(679.69)	(36.59)	(293.57)	294.85	-	(715.00)
Tyler	1,191	(924.50)	(9.07)	(400.03)	341.07	-	(992.53)
Upshur	3,601	(803.45)	(29.43)	(458.94)	307.99	-	(983.83)
Wayne	6,082	(674.37)	(17.95)	(481.19)	326.59	-	(846.92)
Webster	1,116	(573.61)	(24.07)	(881.44)	386.38	-	(1,092.74)
Wetzel	2,178	(997.69)	(31.66)	(471.64)	370.41	-	(1,130.58)
Wirt	899	(1,436.94)	(22.51)	(591.00)	333.49	-	(1,716.96)
Wood	11,330	(683.17)	(18.66)	(458.73)	311.22	-	(849.34)
Wyoming	3,366	(987.24)	(23.22)	(540.31)	345.52	-	(1,205.25)
Total	242,777	\$ (727.03)	\$ (21.86)	\$ (485.34)	\$ 319.75	\$ 47.75	\$ (866.73)

Note: The majority of federal funding sources are tied to statewide population and poverty counts. Consequently, a student's disenrollment does not automatically contribute to a loss in federal dollars. Specifically, IDEA funds include a base amount tied to enrollment counts from 1999 which hold per pupil allotments fairly stagnant. The largest impact of student disenrollment falls within the child nutrition program. The funds are based upon meals served on which a direct negative correlation to declining enrollment will be seen. Federal ESSER funding was excluded from the data to not skew results. Although the formula for Carl Perkins funding may not decrease in total statewide would be reallocated to other school districts if a student were to disenroll from the district. This was shown as a negative impact in this example. Finally, the impact on Title funding is dependent on the situation in which the student is disenrolling. Students disenrolling and leaving the state will show a direct negative correlation to funding received by a school district. Students disenrolling and attending another school district will result in a reallocation of funds to that school district. Students disenrolling and attending private school in the county of residence will result in no impact to the district, however, equitable services must be offered to the private school student.

**COUNTY BOARDS OF EDUCATION  
AGGREGATE REVENUE IMPACT OF THE LOSS OF ONE STUDENT  
ON A HEADCOUNT PER PUPIL BASIS  
FOR THE 2023-24 YEAR**

County	Total Local Per Pupil	Total State Per Pupil	Total Federal Per Pupil	Total Revenues Per Pupil
Barbour	\$ 1,335.05	\$ (7,448.15)	\$ (1,223.95)	\$ (7,337.05)
Berkeley	4,338.70	(7,227.62)	(610.44)	(3,499.36)
Boone	3,966.32	(7,987.88)	(1,190.59)	(5,212.15)
Braxton	1,490.26	(7,464.77)	(438.42)	(6,412.94)
Brooke	6,816.36	(5,956.59)	(574.39)	285.38
Cabell	4,649.57	(7,089.50)	(1,253.49)	(3,693.42)
Calhoun	4,188.30	(10,860.83)	(1,809.68)	(8,482.21)
Clay	846.18	(9,651.18)	(1,354.58)	(10,159.58)
Doddridge	19,389.41	(2,313.35)	(688.12)	16,387.94
Fayette	3,741.39	(7,968.52)	(1,150.62)	(5,377.75)
Gilmer	2,681.29	(10,944.26)	(952.01)	(9,214.98)
Grant	3,341.23	(6,166.95)	(1,073.80)	(3,899.51)
Greenbrier	2,909.63	(8,804.78)	(564.89)	(6,460.04)
Hampshire	1,824.61	(7,375.32)	(1,073.89)	(6,624.61)
Hancock	4,366.16	(7,317.00)	(611.20)	(3,562.04)
Hardy	1,271.53	(7,239.99)	(1,036.43)	(7,004.89)
Harrison	4,901.82	(6,813.78)	(789.78)	(2,701.75)
Jackson	4,882.23	(7,371.63)	(822.97)	(3,312.36)
Jefferson	5,674.01	(6,109.81)	(344.05)	(779.85)
Kanawha	5,000.87	(6,694.44)	(911.48)	(2,605.04)
Lewis	2,385.38	(7,396.52)	(1,076.11)	(6,087.26)
Lincoln	2,402.98	(9,019.58)	(1,290.87)	(7,907.48)
Logan	3,609.08	(8,210.53)	(1,133.51)	(5,734.96)
Marion	4,187.80	(6,556.32)	(685.57)	(3,054.09)
Marshall	14,742.46	(1,790.98)	(825.52)	12,125.97
Mason	3,533.66	(7,901.24)	(925.69)	(5,293.26)
McDowell	3,756.38	(8,222.61)	(1,724.72)	(6,190.95)
Mercer	3,262.94	(7,406.08)	(1,254.78)	(5,397.92)
Mineral	2,909.68	(8,021.37)	(544.83)	(5,656.52)
Mingo	2,793.40	(8,396.40)	(1,512.93)	(7,115.93)
Monongalia	4,644.98	(6,026.30)	(147.13)	(1,528.45)
Monroe	3,014.89	(8,474.95)	(530.74)	(5,990.79)
Morgan	3,894.71	(7,058.72)	(781.21)	(3,945.23)
Nicholas	2,922.71	(7,492.47)	(1,061.42)	(5,631.18)
Ohio	7,061.34	(5,877.28)	(849.57)	334.49
Pendleton	1,469.97	(12,138.79)	(895.26)	(11,564.08)
Pleasants	7,989.75	(7,909.63)	(751.02)	(670.90)
Pocahontas	2,187.40	(9,767.83)	(1,031.54)	(8,611.97)
Preston	2,915.60	(7,631.90)	(714.68)	(5,430.98)
Putnam	4,712.58	(7,267.21)	(471.75)	(3,026.39)
Raleigh	3,995.48	(7,826.35)	(1,024.81)	(4,855.69)
Randolph	1,309.00	(7,641.78)	(1,042.98)	(7,375.76)
Ritchie	9,007.45	(3,736.22)	(1,109.83)	4,161.40
Roane	1,161.78	(7,994.71)	(1,602.48)	(8,435.41)
Summers	1,727.05	(8,132.25)	(1,358.32)	(7,763.52)
Taylor	3,492.53	(6,840.16)	(687.67)	(4,035.30)
Tucker	1,782.84	(8,250.55)	(715.00)	(7,182.71)
Tyler	39,948.67	(2,162.30)	(992.53)	36,793.84
Upshur	1,968.85	(8,381.52)	(983.83)	(7,396.50)
Wayne	2,908.77	(7,894.27)	(846.92)	(5,832.41)
Webster	1,673.93	(9,936.12)	(1,092.74)	(9,354.93)
Wetzel	13,318.61	(2,403.16)	(1,130.58)	9,784.87
Wirt	3,645.71	(10,078.35)	(1,716.96)	(8,149.60)
Wood	3,504.61	(7,251.64)	(849.34)	(4,596.37)
Wyoming	3,452.00	(8,009.29)	(1,205.25)	(5,762.54)
<b>Total</b>	<b>\$ 4,480.46</b>	<b>\$ (7,141.60)</b>	<b>\$ (866.73)</b>	<b>\$ (3,527.87)</b>

Note: County boards of education put forth approximately 85% of the regular levy towards funding the basic total allowance as calculated in accordance with WVC 18-9A. The impact of this factor is netted out in the figures above. 100% of the funds generated through excess levy and other misc revenue remain with the school district. County boards of education with large oil and gas property bases skew the results due to tax collections per pupil received. The majority of state funding sources are tied to enrollment in some capacity. Even those state grants that may not decrease in total statewide would be reallocated to other school districts if a student were to disenroll from the district. There are some state grants such as SBA funds and other misc state revenues that would still be received without consideration to enrollment counts. SBA funds were removed from the data to not skew the data. Note: The majority of federal funding sources are tied to statewide population and poverty counts. Consequently, a student's disenrollment does not automatically contribute to a loss in federal dollars. Specifically, IDEA funds include a base amount tied to enrollment counts from 1999 which hold per pupil allotments fairly stagnant. The largest impact of student disenrollment falls within the child nutrition program. The funds are based upon meals served on which a direct negative correlation to declining enrollment will be seen. Federal ESSER funding was excluded from the data to not skew results. Although the formula for Carl Perkins funding may not decrease in total statewide would be reallocated to other school districts if a student were to disenroll from the district. This was shown as a negative impact in this example. Finally, the impact on Title funding is dependent on the situation in which the student is disenrolling. Students disenrolling and leaving the state will show a direct negative correlation to funding received by a school district. Students disenrolling and attending another school district will result in a reallocation of funds to that school district. Students disenrolling and attending private school in the county of residence will result in no impact to the district, however, equitable services must be offered to the private school student.