

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
PRELIMINARY 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
PRELIMINARY 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 (Prel Comps)
Barbour	124.29	103.81	(20.48)	\$ 16,424,326	\$ (5,544,394)	\$ -	\$ 10,879,932
Berkeley	1,266.72	1,067.13	(199.59)	164,975,991	(38,932,336)	(1,518,456)	124,525,199
Boone	206.39	159.92	(46.47)	24,392,746	(5,304,510)	-	19,088,236
Braxton	100.82	83.86	(16.96)	13,432,302	(4,963,803)	-	8,468,499
Brooke	176.55	116.16	(60.39)	18,915,958	(9,324,314)	-	9,591,644
Cabell	632.30	589.41	(42.89)	89,338,207	(22,960,165)	-	66,378,042
Calhoun	64.30	60.43	(3.87)	9,449,493	(2,922,109)	-	6,527,384
Clay	83.65	76.92	(6.73)	12,123,907	(1,418,859)	-	10,705,048
Doddridge	107.90	76.08	(31.82)	11,765,144	(8,411,557)	-	3,353,587
Fayette	332.01	277.37	(54.64)	43,706,569	(9,535,258)	(38,821)	34,132,490
Gilmer	55.25	59.45	4.21	9,028,922	(2,161,803)	-	6,867,119
Grant	95.62	88.98	(6.64)	14,106,957	(7,114,466)	(47,017)	6,945,474
Greenbrier	325.90	233.35	(92.55)	35,246,296	(10,419,241)	-	24,827,055
Hampshire	164.71	146.98	(17.73)	23,371,370	(7,419,931)	-	15,951,439
Hancock	222.40	176.32	(46.08)	27,045,621	(6,869,163)	-	20,176,458
Hardy	126.72	118.03	(8.69)	18,237,700	(5,818,415)	-	12,419,285
Harrison	578.63	479.99	(98.64)	73,947,343	(24,847,250)	-	49,100,093
Jackson	265.74	216.71	(49.03)	33,054,976	(10,278,340)	-	22,776,636
Jefferson	516.77	438.15	(78.62)	67,888,656	(24,895,840)	-	42,992,816
Kanawha	1,429.46	1,200.92	(228.54)	177,511,649	(55,249,254)	-	122,262,395
Lewis	148.59	116.25	(32.34)	17,950,433	(7,698,499)	-	10,251,934
Lincoln	211.77	143.74	(68.03)	22,377,742	(2,304,846)	-	20,072,896
Logan	344.06	238.71	(105.35)	36,601,379	(8,008,472)	-	28,592,907
Marion	480.56	371.28	(109.28)	57,115,005	(14,098,200)	-	43,016,805
Marshall	330.51	216.13	(114.38)	32,675,203	(32,675,203)	-	-
Mason	253.34	189.89	(63.45)	28,844,860	(6,994,804)	-	21,850,056
McDowell	159.07	116.14	(42.93)	18,518,033	(3,919,258)	-	14,598,775
Mercer	516.89	431.83	(85.06)	64,595,290	(12,658,948)	-	51,936,342
Mineral	238.54	211.45	(27.09)	32,738,277	(6,015,300)	-	26,722,977
Mingo	228.96	179.17	(49.79)	27,696,945	(4,829,208)	-	22,867,737
Monongalia	631.52	596.04	(35.48)	93,614,438	(33,625,802)	-	59,988,636
Monroe	98.59	85.90	(12.69)	13,408,109	(3,620,728)	-	9,787,381
Morgan	136.77	111.97	(24.80)	17,291,187	(5,936,264)	-	11,354,923
Nicholas	199.70	165.99	(33.71)	25,612,360	(6,725,266)	-	18,887,094
Ohio	310.47	244.86	(65.61)	37,189,522	(14,412,068)	-	22,777,454
Pendleton	70.81	75.79	4.97	11,673,078	(3,385,978)	-	8,287,100
Pleasants	87.50	66.25	(21.25)	10,093,037	(3,555,804)	(772,380)	5,764,853
Pocahontas	84.42	76.87	(7.55)	12,109,377	(5,130,668)	-	6,978,709
Preston	201.44	194.36	(7.07)	30,834,674	(8,701,912)	-	22,132,762
Putnam	511.88	450.11	(61.77)	67,708,545	(19,880,481)	(7,145)	47,820,919
Raleigh	631.37	549.77	(81.60)	84,446,232	(18,371,689)	(16,572)	66,057,971
Randolph	212.65	185.80	(26.85)	28,701,854	(8,273,103)	-	20,428,751
Ritchie	96.65	72.54	(24.11)	11,100,930	(5,685,826)	-	5,415,104
Roane	101.80	83.70	(18.09)	13,134,142	(3,340,105)	-	9,794,037
Summers	80.00	70.19	(9.81)	11,293,243	(4,052,780)	-	7,240,463
Taylor	151.32	108.13	(43.18)	17,037,629	(5,837,030)	-	11,200,599
Tucker	64.13	67.18	3.06	10,371,712	(5,313,889)	-	5,057,823
Tyler	105.23	75.50	(29.73)	11,574,531	(11,574,531)	-	-
Upshur	215.75	180.16	(35.59)	27,685,672	(6,300,154)	-	21,385,518
Wayne	384.70	306.69	(78.01)	47,206,358	(7,934,314)	-	39,272,044
Webster	83.01	72.18	(10.83)	11,201,005	(2,976,553)	-	8,224,452
Wetzel	218.89	107.60	(111.29)	17,338,134	(17,207,910)	(130,224)	-
Wirt	67.27	59.17	(8.10)	8,929,305	(1,461,260)	-	7,468,045
Wood	687.59	579.13	(108.46)	87,929,900	(21,900,925)	(275,233)	65,753,742
Wyoming	207.38	172.86	(34.52)	26,599,209	(5,718,702)	-	20,880,507
State	15,429.21	12,743.29	(2,685.92)	\$ 1,957,161,483	\$ (594,517,488)	\$ (2,805,848)	\$ 1,359,838,147

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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SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
PRELIMINARY COMPUTATIONS
FOR THE 2026-27 YEAR**

County	Charter School Allowance	Adjusted Basic State Aid Allowance for County Boards (WVC 18-9A-12)
Barbour	\$ (360,562)	\$ 10,519,370
Berkeley	(4,539,365)	119,985,834
Boone	(294,907)	18,793,329
Braxton	(384,600)	8,083,899
Brooke	(315,453)	9,276,191
Cabell	(1,068,514)	65,309,528
Calhoun	(61,159)	6,466,225
Clay	(120,027)	10,585,021
Doddridge	(33,634)	3,319,953
Fayette	(724,466)	33,408,024
Gilmer	(128,595)	6,738,524
Grant	(87,636)	6,857,838
Greenbrier	(263,567)	24,563,488
Hampshire	(637,211)	15,314,228
Hancock	(441,855)	19,734,603
Hardy	(134,080)	12,285,205
Harrison	(2,186,386)	46,913,707
Jackson	(265,262)	22,511,374
Jefferson	(2,179,563)	40,813,253
Kanawha	(2,245,747)	120,016,648
Lewis	(181,818)	10,070,116
Lincoln	(226,203)	19,846,693
Logan	(346,791)	28,246,116
Marion	(1,588,393)	41,428,412
Marshall	(377,858)	(377,858)
Mason	(334,661)	21,515,395
McDowell	(352,297)	14,246,478
Mercer	(896,747)	51,039,595
Mineral	(288,971)	26,434,006
Mingo	(291,045)	22,576,692
Monongalia	(3,252,331)	56,736,305
Monroe	(186,037)	9,601,344
Morgan	(295,540)	11,059,383
Nicholas	(367,627)	18,519,467
Ohio	(471,082)	22,306,372
Pendleton	(75,253)	8,211,847
Pleasants	(93,803)	5,671,050
Pocahontas	(128,446)	6,850,263
Preston	(904,006)	21,228,756
Putnam	(846,297)	46,974,622
Raleigh	(1,349,800)	64,708,171
Randolph	(679,357)	19,749,394
Ritchie	(146,946)	5,268,158
Roane	(199,792)	9,594,245
Summers	(292,696)	6,947,767
Taylor	(289,896)	10,910,703
Tucker	(166,898)	4,890,925
Tyler	(188,272)	(188,272)
Upshur	(282,674)	21,102,844
Wayne	(418,603)	38,853,441
Webster	(184,473)	8,039,979
Wetzel	(342,164)	(342,164)
Wirt	(106,496)	7,361,549
Wood	(1,423,597)	64,330,145
Wyoming	(330,460)	20,550,047
State	\$ (34,379,919)	\$ 1,325,458,228

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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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 (Prel Comps)
1	Kanawha	1,614.18	111.63	1,200.92	\$ 177,511,649	\$ (55,249,254)	\$ -	\$ 122,262,395
2	Berkeley	1,438.35	99.14	1,067.13	164,975,991	(38,932,336)	(1,518,456)	124,525,199
3	Monongalia	801.15	55.40	596.04	93,614,438	(33,625,802)	-	59,988,636
4	Cabell	792.24	54.79	589.41	89,338,207	(22,960,165)	-	66,378,042
5	Wood	778.42	53.83	579.13	87,929,900	(21,900,925)	(275,233)	65,753,742
6	Raleigh	732.86	50.58	549.77	84,446,232	(18,371,689)	(16,572)	66,057,971
7	Harrison	646.28	44.50	479.99	73,947,343	(24,847,250)	-	49,100,093
8	Jefferson	585.95	40.77	438.15	67,888,656	(24,895,840)	-	42,992,816
9	Putnam	605.01	41.84	450.11	67,708,545	(19,880,481)	(7,145)	47,820,919
10	Mercer	575.64	39.73	431.83	64,595,290	(12,658,948)	-	51,936,342
11	Marion	499.04	34.51	371.28	57,115,005	(14,098,200)	-	43,016,805
12	Wayne	408.82	28.21	306.69	47,206,358	(7,934,314)	-	39,272,044
13	Fayette	366.66	25.25	277.37	43,706,569	(9,535,258)	(38,821)	34,132,490
14	Ohio	329.12	22.76	244.86	37,189,522	(14,412,068)	-	22,777,454
15	Logan	315.55	21.73	238.71	36,601,379	(8,008,472)	-	28,592,907
16	Greenbrier	305.88	21.02	233.35	35,246,296	(10,419,241)	-	24,827,055
17	Jackson	289.42	19.58	216.71	33,054,976	(10,278,340)	-	22,776,636
18	Mineral	281.87	19.45	211.45	32,738,277	(6,015,300)	-	26,722,977
19	Marshall	288.11	19.88	216.13	32,675,203	(32,675,203)	-	-
20	Preston	256.93	17.69	194.36	30,834,674	(8,701,912)	-	22,132,762
21	Mason	251.01	17.29	189.89	28,844,860	(6,994,804)	-	21,850,056
22	Randolph	243.55	16.74	185.80	28,701,854	(8,273,103)	-	20,428,751
23	Mingo	236.85	16.31	179.17	27,696,945	(4,829,208)	-	22,867,737
24	Upshur	238.50	16.31	180.16	27,685,672	(6,300,154)	-	21,385,518
25	Hancock	236.99	16.39	176.32	27,045,621	(6,869,163)	-	20,176,458
26	Wyoming	228.51	15.74	172.86	26,599,209	(5,718,702)	-	20,880,507
27	Nicholas	217.58	14.95	165.99	25,612,360	(6,725,266)	-	18,887,094
28	Boone	211.40	14.56	159.92	24,392,746	(5,304,510)	-	19,088,236
29	Hampshire	192.66	13.24	146.98	23,371,370	(7,419,931)	-	15,951,439
30	Lincoln	190.02	13.09	143.74	22,377,742	(2,304,846)	-	20,072,896
31	Brooke	156.13	10.80	116.16	18,915,958	(9,324,314)	-	9,591,644
32	McDowell	152.23	10.46	116.14	18,518,033	(3,919,258)	-	14,598,775
33	Hardy	151.94	10.69	118.03	18,237,700	(5,818,415)	-	12,419,285
34	Lewis	152.00	10.64	116.25	17,950,433	(7,698,499)	-	10,251,934
35	Wetzel	141.43	9.83	107.60	17,338,134	(17,207,910)	(130,224)	-
36	Morgan	146.96	10.21	111.97	17,291,187	(5,936,264)	-	11,354,923
37	Taylor	143.54	10.01	108.13	17,037,629	(5,837,030)	-	11,200,599
38	Barbour	136.35	9.48	103.81	16,424,326	(5,544,394)	-	10,879,932
39	Grant	118.73	7.92	88.98	14,106,957	(7,114,466)	(47,017)	6,945,474
40	Braxton	109.92	7.55	83.86	13,432,302	(4,963,803)	-	8,468,499
41	Monroe	112.60	7.74	85.90	13,408,109	(3,620,728)	-	9,787,381
42	Roane	106.75	7.69	83.70	13,134,142	(3,340,105)	-	9,794,037
43	Clay	100.83	6.93	76.92	12,123,907	(1,418,859)	-	10,705,048
44	Pocahontas	100.68	6.93	76.87	12,109,377	(5,130,668)	-	6,978,709
45	Doddridge	99.16	6.91	76.08	11,765,144	(8,411,557)	-	3,353,587
46	Pendleton	98.52	6.87	75.79	11,673,078	(3,385,978)	-	8,287,100
47	Tyler	97.11	6.88	75.50	11,574,531	(11,574,531)	-	-
48	Summers	92.01	6.32	70.19	11,293,243	(4,052,780)	-	7,240,463
49	Webster	93.67	6.50	72.18	11,201,005	(2,976,553)	-	8,224,452
50	Ritchie	92.74	6.64	72.54	11,100,930	(5,685,826)	-	5,415,104
51	Tucker	87.84	6.05	67.18	10,371,712	(5,313,889)	-	5,057,823
52	Pleasants	92.57	5.80	66.25	10,093,037	(3,555,804)	(772,380)	5,764,853
53	Calhoun	81.69	5.32	60.43	9,449,493	(2,922,109)	-	6,527,384
54	Gilmer	75.45	5.48	59.45	9,028,922	(2,161,803)	-	6,867,119
55	Wirt	77.56	5.33	59.17	8,929,305	(1,461,260)	-	7,468,045
-	State	16,976.96	1,171.89	12,743.29	\$ 1,957,161,483	\$ (594,517,488)	\$ (2,805,848)	\$ 1,359,838,147

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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