

MIP Calculation Details

WVC §18-9D-15(i) states the following regarding qualifying for a Major Improvement Project (MIP) from the WV School Building Authority (SBA):

§18-9D-15(i) Local matching funds may not be required under the provisions of this section. However, this article does not negate the responsibilities of the county boards to maintain school facilities. To be eligible to receive an allocation of school major improvement funds from the authority, a county board must have expended in the previous fiscal year an amount of county moneys equal to or exceeding the lowest average amount of money included in the county board's maintenance budget over any three of the previous five years and must have budgeted an amount equal to or greater than the average in the current fiscal year: *Provided*, That the state board shall promulgate rules relating to county boards' maintenance budgets, including items which shall be included in the budgets.

When performing the eligibility calculations for MIP, the WVDE Office of School Finance (OSF) uses the following parameters on the WVEIS expenditure data:

Funds: All funds except 13, 14, 16, 63, 64, 73, 74

The calculation includes all county board of education funds exclusive of agency funds, RESA funds, and MCVF funds.

Program/Function Code: X26XX (Support Service O&M Plant)

As mentioned at Fall ASBO 2014, because not all counties utilize the more detailed program function codes under the X26XX category, OSF is unable to utilize only those line items associated with maintenance only. Assuming that counties corrected their FY15 coding as requested, the earliest WVDE would be able to re-evaluate the calculation criteria would be during FY20. That is the earliest point where five years of comparable county-level data would be available (FY15, 16, 17, 18 and 19).

Projects: All projects except 16XXX and 25XXX

The change to exclude projects 16XXX 25XXX was made a few years ago to not penalize county boards of education that received an SBA or other grant for a particular project. Such grants were increasing the average of the budgeted amounts over the five year period, which increased the levels at which county boards were required to budget and expend in order to qualify for an MIP project.

New for FY16: Now that Object Code 235 (Unfunded Retirement Liability) will no longer be budgeted, that object code will need to be excluded from the calculation in order to have comparable data. OSF will exclude object code 235 in the prior year budgeted data to calculate the average of the lowest three of the last five years. Object 235 will also be excluded from the amount expended during FY15 and from the amount budgeted in FY16 for evaluation of whether a county meets the eligibility criteria.

Note: Subsequent to Fall ASBO, it was determined that Object Code 235 will be budgeted for county boards of education and therefore will be included in the MIP calculation.

COUNTY BOARDS OF EDUCATION
AMOUNTS EXPENDED FOR OPERATION AND MAINTENANCE COMPARED TO
AMOUNTS BUDGETED (LOWEST THREE OF LAST FIVE YEARS AND FOR FY 2014) - FINAL
2013-14 YEAR

	Average Amt	Amount	Amount	County	County Boards Not Eligible	
	Budgeted				Amount	Reason
	Lowest 3 of	Expended	Budgeted	Boards	Not Eligible	Not Eligible
	Last 5 Yrs	FY-2014	FY-2015	Eligible		
Barbour	2,279,158	2,417,681	1,979,845	--	(299,313)	Amt. Budgeted
Berkeley	15,504,195	16,597,395	15,548,523	Yes	--	--
Boone	6,458,828	6,156,569	5,745,574	--	(302,258)	Amt. Expended
Braxton	1,882,329	1,903,356	1,893,895	Yes	--	--
Brooke	3,995,230	4,662,617	3,835,014	--	(160,216)	Amt. Budgeted
Cabell	15,668,762	16,329,779	17,162,148	Yes	--	--
Callhoun	983,457	1,050,325	927,683	--	(55,774)	Amt. Budgeted
Clay	1,957,145	1,857,319	1,563,993	--	(99,826)	Amt. Expended
Doddridge	1,505,337	1,724,356	1,985,551	Yes	--	--
Fayette	7,117,516	7,119,169	7,121,417	Yes	--	--
Gilmer	1,142,001	1,144,414	1,282,779	Yes	--	--
Grant	1,548,568	1,629,593	1,555,560	Yes	--	--
Greenbrier	5,735,409	5,807,104	5,736,010	Yes	--	--
Hampshire	3,505,610	3,329,775	3,113,480	--	(175,834)	Amt. Expended
Hancock	5,135,221	5,497,765	5,108,661	--	(26,560)	Amt. Budgeted
Hardy	1,856,382	1,875,610	1,802,137	--	(54,246)	Amt. Budgeted
Harrison	13,863,527	13,558,908	15,214,250	--	(304,618)	Amt. Expended
Jackson	6,345,903	6,133,709	6,275,332	--	(212,194)	Amt. Expended
Jefferson	9,503,549	9,994,918	9,864,688	Yes	--	--
Kanawha	31,835,735	36,380,217	33,189,331	Yes	--	--
Lewis	3,558,097	3,036,866	3,376,403	--	(521,231)	Amt. Expended
Lincoln	3,555,581	3,557,697	3,655,696	Yes	--	--
Logan	7,574,605	7,706,121	7,591,513	Yes	--	--
Marion	9,058,131	10,624,146	9,665,229	Yes	--	--
Marshall	5,879,359	6,401,428	6,861,789	Yes	--	--
Mason	4,113,467	4,913,963	5,189,047	Yes	--	--
McDowell	7,134,023	5,391,758	6,581,143	--	(1,742,265)	Amt. Expended
Mercer	12,325,983	10,541,497	10,659,344	--	(1,784,486)	Amt. Expended
Mineral	5,828,575	5,587,064	5,649,556	--	(241,512)	Amt. Expended
Mingo	5,661,869	5,528,255	5,807,784	--	(133,614)	Amt. Expended
Monongalia	13,640,205	15,466,283	13,072,480	--	(567,725)	Amt. Budgeted
Monroe	1,538,436	1,449,502	1,513,881	--	(88,935)	Amt. Expended
Morgan	3,162,464	3,165,194	3,162,464	Yes	--	--
Nicholas	4,076,127	4,467,223	4,806,322	Yes	--	--
Ohio	7,162,970	9,404,560	7,763,176	Yes	--	--
Pendleton	1,008,255	1,106,712	984,600	--	(23,655)	Amt. Budgeted
Pleasants	1,876,128	1,862,967	1,864,210	--	(13,161)	Amt. Expended
Pocahontas	1,698,105	1,698,332	1,718,881	Yes	--	--
Preston	3,566,358	3,338,708	3,282,200	--	(227,650)	Amt. Expended
Putnam	9,879,488	10,410,717	10,435,037	Yes	--	--
Raleigh	15,022,443	14,061,866	15,345,956	--	(960,576)	Amt. Expended
Randolph	3,805,427	4,550,499	4,399,227	Yes	--	--
Ritchie	1,604,172	2,001,411	1,382,606	--	(221,566)	Amt. Budgeted
Roane	1,892,400	2,140,088	1,894,240	Yes	--	--
Summers	1,290,898	1,324,395	1,397,051	Yes	--	--
Taylor	2,435,229	2,541,484	2,669,749	Yes	--	--
Tucker	1,353,088	1,189,271	1,153,667	--	(163,817)	Amt. Expended
Tyler	1,831,887	1,967,263	2,099,514	Yes	--	--
Upshur	4,191,475	4,794,481	4,300,009	Yes	--	--
Wayne	8,459,966	8,305,662	8,737,034	--	(154,304)	Amt. Expended
Webster	1,463,796	1,521,200	1,411,940	--	(51,857)	Amt. Budgeted
Wetzel	3,768,626	4,890,374	5,159,169	Yes	--	--
Wirt	1,036,265	1,104,886	1,060,867	Yes	--	--
Wood	14,393,525	15,353,464	13,962,314	--	(431,212)	Amt. Budgeted
Wyoming	7,528,670	6,507,411	6,224,529	--	(1,021,260)	Amt. Expended
State	320,199,955	333,083,326	325,744,496	28	27	27

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MIP 15 (All co. funds and projects) (Final)

**COUNTY BOARDS OF EDUCATION
AMOUNTS BUDGETED FOR MAINTENANCE
2009-10 THROUGH 2013-14**

County	FY - 2010	FY - 2011	FY - 2012	FY - 2013	FY - 2014	Minimum	Median	Between	AVERAGE LOWEST THREE YRS
Barbour	2,264,422	2,458,277	2,689,792	2,152,925	2,420,126	2,152,925	2,420,126	2,264,422	2,279,158
Berkeley	16,774,086	15,142,784	15,544,007	15,825,794	16,787,241	15,142,784	15,825,794	15,544,007	15,504,195
Boone	6,406,553	6,453,234	8,229,350	7,529,461	6,516,695	6,406,553	6,516,695	6,453,234	6,458,828
Braxton	1,945,864	1,955,001	1,932,404	1,768,719	2,100,569	1,768,719	1,945,864	1,932,404	1,882,329
Brooke	3,919,261	4,002,218	4,064,211	4,233,312	4,547,218	3,919,261	4,064,211	4,002,218	3,995,230
Cabell	15,493,945	16,673,271	15,990,828	15,521,512	17,014,705	15,493,945	15,990,828	15,521,512	15,668,762
Calhoun	1,327,882	1,261,570	1,111,793	891,424	947,155	891,424	1,111,793	947,155	983,457
Clay	1,885,621	1,980,094	3,447,916	2,121,984	2,005,720	1,885,621	2,005,720	1,980,094	1,957,145
Doddridge	1,448,990	1,517,092	1,549,928	1,765,862	1,875,551	1,448,990	1,549,928	1,517,092	1,505,337
Fayette	7,128,788	6,908,634	7,315,127	7,854,424	8,075,181	6,908,634	7,315,127	7,128,788	7,117,516
Gilmer	1,576,172	1,173,987	1,191,714	1,060,302	1,239,087	1,060,302	1,191,714	1,173,987	1,142,001
Grant	1,777,107	1,562,701	1,672,815	1,583,121	1,499,882	1,499,882	1,583,121	1,562,701	1,548,568
Greenbrier	5,727,246	5,734,371	5,744,609	6,333,433	5,933,299	5,727,246	5,744,609	5,734,371	5,735,409
Hampshire	3,506,728	3,824,974	3,787,995	3,533,954	3,476,146	3,476,146	3,533,954	3,506,728	3,505,610
Hancock	5,675,398	5,315,013	5,001,875	5,088,776	5,562,674	5,001,875	5,315,013	5,088,776	5,135,221
Hardy	2,002,520	1,737,512	1,908,706	1,922,928	1,965,516	1,737,512	1,922,928	1,908,706	1,856,382
Harrison	13,836,165	13,925,603	13,828,812	14,466,971	14,550,009	13,828,812	13,925,603	13,836,165	13,863,527
Jackson	6,085,267	6,304,011	7,248,336	6,951,272	6,648,432	6,085,267	6,648,432	6,304,011	6,345,903
Jefferson	9,374,011	9,110,268	10,026,366	10,040,149	10,814,996	9,110,268	10,026,366	9,374,011	9,503,549
Kanawha	31,164,961	31,840,097	33,166,057	32,502,147	32,587,191	31,164,961	32,502,147	31,840,097	31,835,735
Lewis	3,704,892	3,564,385	3,651,540	3,458,365	3,903,986	3,458,365	3,651,540	3,564,385	3,558,097
Lincoln	3,330,692	3,672,635	3,663,417	3,769,049	3,851,766	3,330,692	3,672,635	3,663,417	3,555,581
Logan	7,776,108	7,563,035	7,696,053	7,867,736	7,464,728	7,464,728	7,696,053	7,563,035	7,574,605
Marion	8,426,500	8,691,269	10,056,624	10,118,767	11,008,365	8,426,500	10,056,624	8,691,269	9,058,131
Marshall	5,614,266	5,801,571	6,222,241	6,740,779	7,109,594	5,614,266	6,222,241	5,801,571	5,879,359
Mason	4,193,716	3,906,103	4,240,582	4,860,096	5,040,282	3,906,103	4,240,582	4,193,716	4,113,467
McDowell	8,390,584	7,277,598	7,525,262	7,003,877	7,120,595	7,003,877	7,277,598	7,120,595	7,134,023
Mercer	11,455,922	12,120,684	14,240,170	13,529,201	13,401,343	11,455,922	13,401,343	12,120,684	12,325,983
Mineral	6,224,705	5,805,908	6,077,663	5,852,626	5,827,191	5,805,908	5,852,626	5,827,191	5,828,575
Mingo	5,651,148	5,441,790	5,892,671	5,961,572	5,937,900	5,441,790	5,892,671	5,651,148	5,661,869
Monongalia	12,610,887	13,654,787	14,654,942	15,509,134	17,345,145	12,610,887	14,654,942	13,654,787	13,640,205
Monroe	1,758,874	1,425,996	1,845,217	1,615,976	1,573,337	1,425,996	1,615,976	1,573,337	1,538,436
Morgan	3,115,115	3,117,349	3,749,395	3,254,928	3,503,512	3,115,115	3,254,928	3,117,349	3,162,464
Nicholas	4,468,610	4,137,778	3,814,898	4,275,703	4,672,709	3,814,898	4,275,703	4,137,778	4,076,127
Ohio	6,704,111	7,340,615	8,264,773	7,444,185	8,525,243	6,704,111	7,444,185	7,340,615	7,162,970
Pendleton	994,105	1,032,662	997,997	1,036,475	1,099,477	994,105	1,032,662	997,997	1,008,255
Pleasants	1,922,160	1,757,546	2,003,313	2,100,875	1,948,678	1,757,546	1,948,678	1,922,160	1,876,128
Pocahontas	1,613,223	1,840,744	1,943,913	1,804,496	1,676,597	1,613,223	1,804,496	1,676,597	1,698,105
Preston	3,114,851	4,163,841	3,818,732	4,167,738	3,765,491	3,114,851	3,818,732	3,765,491	3,566,358
Putnam	9,648,828	9,517,988	10,471,648	10,709,638	11,176,011	9,517,988	10,471,648	9,648,828	9,879,488
Raleigh	14,508,311	15,568,249	16,131,986	15,908,463	14,990,767	14,508,311	15,568,249	14,990,767	15,022,443
Randolph	3,708,006	3,491,047	4,480,886	4,217,228	4,365,081	3,491,047	4,217,228	3,708,006	3,805,427
Ritchie	1,753,446	1,529,909	1,605,662	1,676,947	1,798,642	1,529,909	1,676,947	1,605,662	1,604,172
Roane	1,891,410	1,916,901	1,898,127	1,887,663	2,057,917	1,887,663	1,898,127	1,891,410	1,892,400
Summers	1,246,240	1,270,184	1,396,190	1,415,999	1,356,269	1,246,240	1,356,269	1,270,184	1,290,898
Taylor	2,255,774	2,479,385	2,598,928	3,108,139	2,570,528	2,255,774	2,570,528	2,479,385	2,435,229
Tucker	1,555,778	1,829,233	1,755,146	1,309,724	1,193,762	1,193,762	1,555,778	1,309,724	1,353,088
Tyler	1,704,298	1,816,275	1,975,089	2,067,090	2,101,729	1,704,298	1,975,089	1,816,275	1,831,887
Upshur	4,293,320	4,166,803	5,035,195	4,114,300	4,655,224	4,114,300	4,293,320	4,166,803	4,191,475
Wayne	9,090,141	8,056,900	8,731,109	8,845,971	8,591,889	8,056,900	8,731,109	8,591,889	8,459,966
Webster	1,518,212	1,415,793	1,576,628	1,587,914	1,457,384	1,415,793	1,518,212	1,457,384	1,463,796
Wetzel	3,689,083	3,843,571	3,773,224	4,425,577	5,811,599	3,689,083	3,843,571	3,773,224	3,768,626
Wirt	950,749	1,119,724	1,097,650	1,060,396	1,138,226	950,749	1,097,650	1,060,396	1,036,265
Wood	14,231,506	14,446,520	18,164,213	17,349,234	14,502,550	14,231,506	14,502,550	14,446,520	14,393,525
Wyoming	7,201,868	7,715,309	8,341,104	7,668,834	8,033,323	7,201,868	7,715,309	7,668,834	7,528,670
Total	319,638,425	321,380,799	344,844,825	340,873,166	347,144,233	308,765,202	331,945,771	319,888,891	320,199,955

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