## COUNTY BOARDS OF EDUCATION PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS FOR THE 2013-14 YEAR

| County              | Per Pupil<br>Expenditures |  |
|---------------------|---------------------------|--|
| Barbour             | 10,284.51                 |  |
| Berkeley            | 11,123.60                 |  |
| Boone               | 12,685.66                 |  |
| Braxton             | 10,497.75                 |  |
| Brooke              | 11,800.74                 |  |
| Cabell              | 10,892.42                 |  |
| Calhoun             | 12,187.97                 |  |
| Clay                | 10,658.12                 |  |
| Doddridge           | 15,086.64                 |  |
| Fayette             | 11,199.24                 |  |
| Gilmer              | 13,013.72                 |  |
| Grant               | 10,481.76                 |  |
| Greenbrier          | 11,281.94                 |  |
| Hampshire           | 10,689.76                 |  |
| Hancock             | 11,324.88                 |  |
| Hardy               | 10,117.41                 |  |
| Harrison            | 11,368.55                 |  |
| Jackson             | 11,474.77                 |  |
| Jefferson           | 11,215.21                 |  |
| Kanawha             | 10,682.14                 |  |
| Lewis               | 10,971.87                 |  |
| Lincoln             | 11,627.49                 |  |
| Logan               | 11,321.32                 |  |
| Marion              | 11,405.72                 |  |
| Marshall            | 12,879.23                 |  |
| Mason               | 11,255.55                 |  |
| McDowell            | 13,770.94                 |  |
| Mercer              | 10,642.04                 |  |
| Mineral             | 11,828.25                 |  |
| Mingo               | 11,646.97                 |  |
| Monongalia          | 11,359.58                 |  |
| Monroe              | 11,084.08                 |  |
| Morgan              | 11,109.82                 |  |
| Nicholas            | 11,131.75                 |  |
| Ohio                | 11,935.01                 |  |
| Pendleton           | 13,742.33                 |  |
| Pleasants           | 13,157.32                 |  |
| Pocahontas          | 13,579.14                 |  |
| Preston             | 9,388.53                  |  |
| Putnam              | 10,771.09                 |  |
| Raleigh             | 11,429.30                 |  |
| Randolph<br>Bitchio | 11,154.75<br>11,506.18    |  |
| Ritchie<br>Roane    | 10,403.54                 |  |
| Summers             | 10,477.96                 |  |
| Taylor              | 10,566.65                 |  |
| Tucker              | 12,164.28                 |  |
| Tyler               | 12,989.50                 |  |
| Upshur              | 11,075.79                 |  |
| Wayne               | 10,536.05                 |  |
| Webster             | 11,266.00                 |  |
| Wetzel              | 13,544.03                 |  |
| Wirt                | 11,418.83                 |  |
| Wood                | 10,883.55                 |  |
| Wyoming             | 11,820.40                 |  |
| Total               | 11,239.67                 |  |

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (paygo) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCVC.

OSF 01/13/15 Per Pupil Expenditures 2014

## COUNTY BOARDS OF EDUCATION PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS ARRANGED IN DESCENDING ORDER FOR THE 2013-14 YEAR

|          |                      | Per Pupil              |  |
|----------|----------------------|------------------------|--|
| Ct.      | County               | Expenditures           |  |
| 1        | Doddridge            | 15,086.64              |  |
| 2        | McDowell             | 13,770.94              |  |
| 3        | Pendleton            | 13,742.33              |  |
| 4        | Pocahontas           | 13,579.14              |  |
| 5        | Wetzel               | 13,544.03              |  |
| 6<br>7   | Pleasants<br>Gilmer  | 13,157.32<br>13,013,73 |  |
| 8        | Tyler                | 13,013.72              |  |
| 9        | Marshall             | 12,989.50<br>12,879.23 |  |
| 10       | Boone                | 12,685.66              |  |
| 11       | Calhoun              | 12,187.97              |  |
| 12       | Tucker               | 12,164.28              |  |
| 13       | Ohio                 | 11,935.01              |  |
| 14       | Mineral              | 11,828.25              |  |
| 15       | Wyoming              | 11,820.40              |  |
| 16       | Brooke               | 11,800.74              |  |
| 17       | Mingo                | 11,646.97              |  |
| 18       | Lincoln              | 11,627.49              |  |
| 19       | Ritchie              | 11,506.18              |  |
| 20       | Jackson              | 11,474.77              |  |
| 21       | Raleigh              | 11,429.30              |  |
| 22       | Wirt                 | 11,418.83              |  |
| 23       | Marion               | 11,405.72              |  |
| 24       | Harrison             | 11,368.55              |  |
| 25       | Monongalia           | 11,359.58              |  |
| 26       | Hancock              | 11,324.88              |  |
| 27<br>28 | Logan<br>Greenbrier  | 11,321.32<br>11,281.94 |  |
| 29       | Webster              | 11,266.00              |  |
| 30       | Mason                | 11,255.55              |  |
| 31       | Jefferson            | 11,215.21              |  |
| 32       | Fayette              | 11,199.24              |  |
| 33       | Randolph             | 11,154.75              |  |
| 34       | Nicholas             | 11,131.75              |  |
| 35       | Berkeley             | 11,123.60              |  |
| 36       | Morgan               | 11,109.82              |  |
| 37       | Monroe               | 11,084.08              |  |
| 38       | Upshur               | 11,075.79              |  |
| 39       | Lewis                | 10,971.87              |  |
| 40       | Cabell               | 10,892.42              |  |
| 41       | Wood                 | 10,883.55              |  |
| 42       | Putnam               | 10,771.09              |  |
| 43<br>44 | Hampshire<br>Kanawha | 10,689.76<br>10,682.14 |  |
| 45       | Clay                 | 10,658.12              |  |
| 46       | Mercer               | 10,642.04              |  |
| 47       | Taylor               | 10,566.65              |  |
| 48       | Wayne                | 10,536.05              |  |
| 49       | Braxton              | 10,497.75              |  |
| 50       | Grant                | 10,481.76              |  |
| 51       | Summers              | 10,477.96              |  |
| 52       | Roane                | 10,403.54              |  |
| 53       | Barbour              | 10,284.51              |  |
| 54       | Hardy                | 10,117.41              |  |
| 55       | Preston              | 9,388.53               |  |
| _        | Total                | 11,239.67              |  |

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCVC.

OSF 01/13/15 Per Pupil Expenditures 2014

## COUNTY BOARDS OF EDUCATION PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS COMPARISON TO PREVIOUS YEAR 2012-13 AND 2013-14

| County     | 2012-13   | 2013-14   | Difference | Pct.<br>Change |
|------------|-----------|-----------|------------|----------------|
| Barbour    | 10,480.73 | 10,284.51 | -196.22    | -1.87%         |
| Berkeley   | 10,602.83 | 11,123.60 | 520.77     | 4.91%          |
| Boone      | 13,083.26 | 12,685.66 | -397.60    | -3.04%         |
| Braxton    | 10,545.40 | 10,497.75 | -47.65     | -0.45%         |
| Brooke     | 11,612.94 | 11,800.74 | 187.80     | 1.62%          |
| Cabell     | 10,625.50 | 10,892.42 | 266.92     | 2.51%          |
| Calhoun    | 12,208.29 | 12,187.97 | -20.32     | -0.17%         |
| Clay       | 11,120.02 | 10,658.12 | -461.90    | -4.15%         |
| Doddridge  | 14,450.63 | 15,086.64 | 636.01     | 4.40%          |
| Fayette    | 11,244.02 | 11,199.24 | -44.78     | -0.40%         |
| Gilmer     | 12,151.43 | 13,013.72 | 862.29     | 7.10%          |
| Grant      | 10,834.00 | 10,481.76 | -352.24    | -3.25%         |
| Greenbrier | 11,595.13 | 11,281.94 | -313.19    | -2.70%         |
| Hampshire  | 10,448.06 | 10,689.76 | 241.70     | 2.31%          |
| Hancock    | 11,281.66 | 11,324.88 | 43.22      | 0.38%          |
| Hardy      | 9,791.71  | 10,117.41 | 325.70     | 3.33%          |
| Harrison   | 11,566.80 | 11,368.55 | -198.25    | -1.71%         |
| Jackson    | 11,249.97 | 11,474.77 | 224.80     | 2.00%          |
| Jefferson  | 11,232.35 | 11,215.21 | -17.14     | -0.15%         |
| Kanawha    | 10,532.50 | 10,682.14 | 149.64     | 1.42%          |
|            |           |           |            |                |
| Lewis      | 11,025.49 | 10,971.87 | -53.62     | -0.49%         |
| Lincoln    | 11,834.71 | 11,627.49 | -207.22    | -1.75%         |
| Logan      | 10,773.17 | 11,321.32 | 548.15     | 5.09%          |
| Marion     | 11,089.26 | 11,405.72 | 316.46     | 2.85%          |
| Marshall   | 12,614.78 | 12,879.23 | 264.45     | 2.10%          |
| Mason      | 11,137.35 | 11,255.55 | 118.20     | 1.06%          |
| McDowell   | 14,521.88 | 13,770.94 | -750.94    | -5.17%         |
| Mercer     | 10,856.27 | 10,642.04 | -214.23    | -1.97%         |
| Mineral    | 11,628.00 | 11,828.25 | 200.25     | 1.72%          |
| Mingo      | 12,343.84 | 11,646.97 | -696.87    | -5.65%         |
| Monongalia | 11,189.43 | 11,359.58 | 170.15     | 1.52%          |
| Monroe     | 10,909.36 | 11,084.08 | 174.72     | 1.60%          |
| Morgan     | 11,269.30 | 11,109.82 | -159.48    | -1.42%         |
| Nicholas   | 10,943.24 | 11,131.75 | 188.51     | 1.72%          |
| Ohio       | 11,520.60 | 11,935.01 | 414.41     | 3.60%          |
| Pendleton  | 13,668.18 | 13,742.33 | 74.15      | 0.54%          |
| Pleasants  | 13,305.42 | 13,157.32 | -148.10    | -1.11%         |
| Pocahontas | 12,952.94 | 13,579.14 | 626.20     | 4.83%          |
| Preston    | 9,946.74  | 9,388.53  | -558.21    | -5.61%         |
| Putnam     | 10,981.15 | 10,771.09 | -210.06    | -1.91%         |
| Raleigh    | 10,624.21 | 11,429.30 | 805.09     | 7.58%          |
| Randolph   | 11,250.99 | 11,154.75 | -96.24     | -0.86%         |
| Ritchie    | 11,637.60 | 11,506.18 | -131.42    | -1.13%         |
| Roane      | 10,610.68 | 10,403.54 | -207.14    | -1.95%         |
| Summers    | 10,768.47 | 10,477.96 | -290.51    | -2.70%         |
| Taylor     | 10,575.07 | 10,566.65 | -8.42      | -0.08%         |
| Tucker     | 12,434.94 | 12,164.28 | -270.66    | -2.18%         |
| Tyler      | 12,872.87 | 12,989.50 | 116.63     | 0.91%          |
| Upshur     | 10,779.62 | 11,075.79 | 296.17     | 2.75%          |
| Wayne      | 10,549.28 | 10,536.05 | -13.23     | -0.13%         |
| Webster    | 11,029.30 | 11,266.00 | 236.70     | 2.15%          |
| Wetzel     | 12,293.88 | 13,544.03 | 1,250.15   | 10.17%         |
| Wirt       | 10,903.35 | 11,418.83 | 515.48     | 4.73%          |
| Wood       | 10,823.80 | 10,883.55 | 59.75      | 0.55%          |
| Wyoming    | 11,552.96 | 11,820.40 | 267.44     | 2.31%          |
| Total      | 11,133.16 | 11,239.67 | 106.51     | 0.96%          |

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OSF 01/13/15 Per Pupil Expenditures 2014