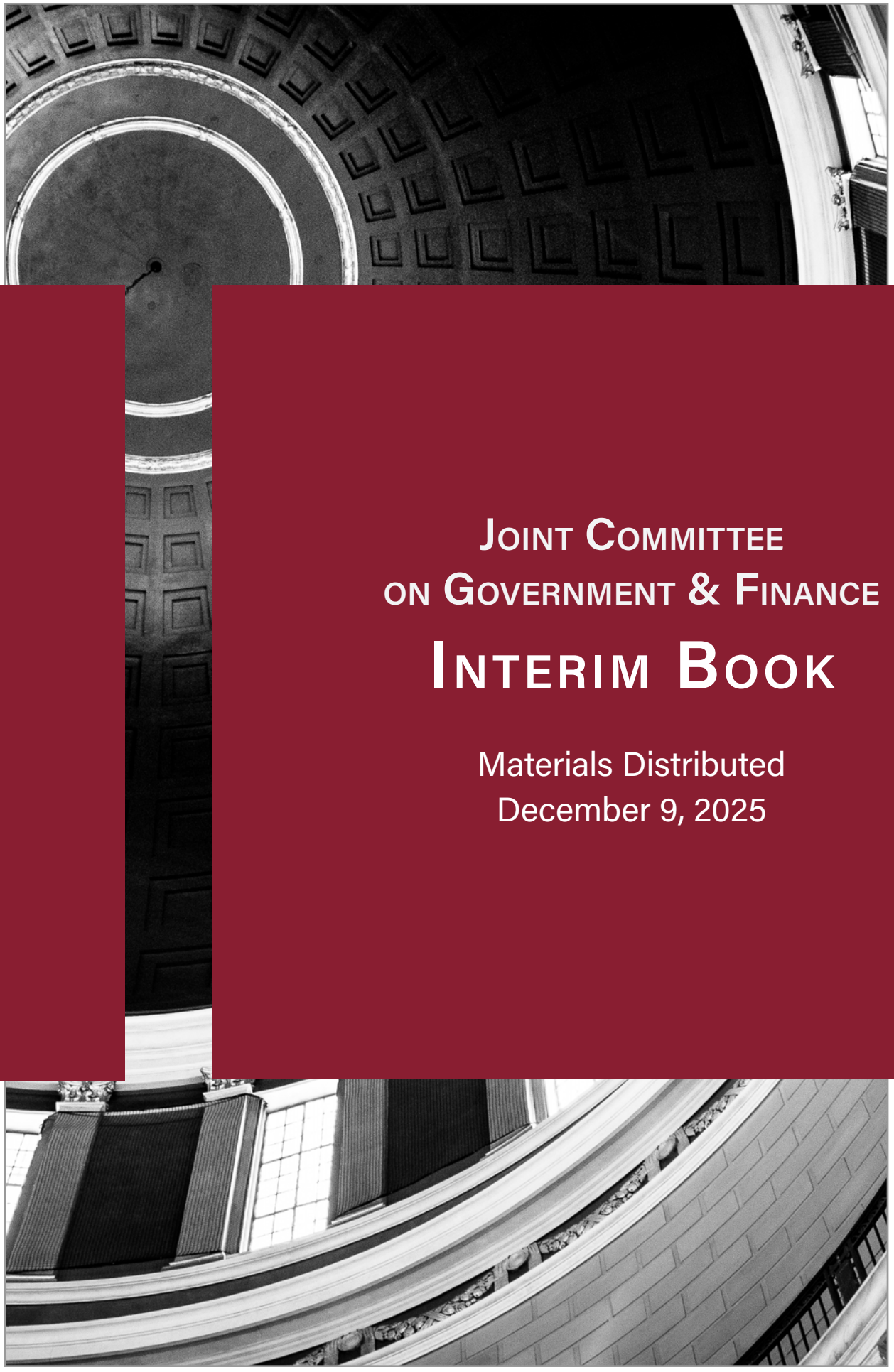

Joint Committee on Government & Finance

Interim Book

Materials Distributed
December 9, 2025

Joint Committee on Government & Finance Interim Book

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West Virginia Division of Economic Development
Office of Broadband
Report to the
Joint Committee on Government and Finance

Prepared by the
West Virginia Office of Broadband
December 2025

broadband.wv.gov

Introduction

The West Virginia Department of Commerce, Division of Economic Development, Office of Broadband (WVDED) and the West Virginia Broadband Enhancement Council (WVBEC) jointly submit this report to the West Virginia Legislature. The agencies work collaboratively with a shared mission: to expand and improve broadband connectivity in West Virginia.

Through continued collaboration with service providers and efforts of recent years, West Virginia is experiencing greater connectivity than ever before. Under direction of Governor Patrick Morrisey and the Legislature, WVDED continued efforts in 2025 to connect the remaining areas of the state.

The WVDED and WVBEC cement Council continue to work towards the following primary goals to develop a more connected West Virginia, including:

- Encouraging the development of broadband infrastructure in the state;
- Evaluating and mapping broadband infrastructure and service systems through an
- Interactive Mapping Program and other data collection methods;
- Eliminating barriers to broadband infrastructure development within the State;
- Engaging expertise, funding, and partners to facilitate the creation of reliable and
- affordable broadband service; and
- Expanding economic development and representing the State in matters related to
- broadband infrastructure development.

Quick Facts

- West Virginia leads the nation in internet growth since 2023
- West Virginia is a Top 6 state in internet growth since 2017
- Internet subscriptions have increased over 13 percent since 2017 compared to the national average of 9.7 percent
- Access to cable or fiber infrastructure has grown by 245 percent since 2019
- Download speeds have increased by 83 percent since 2022, while upload speeds have increased by 37 percent

This report outlines updates by funding source, provides statewide mapping, and details state and federal policy updates in 2025.

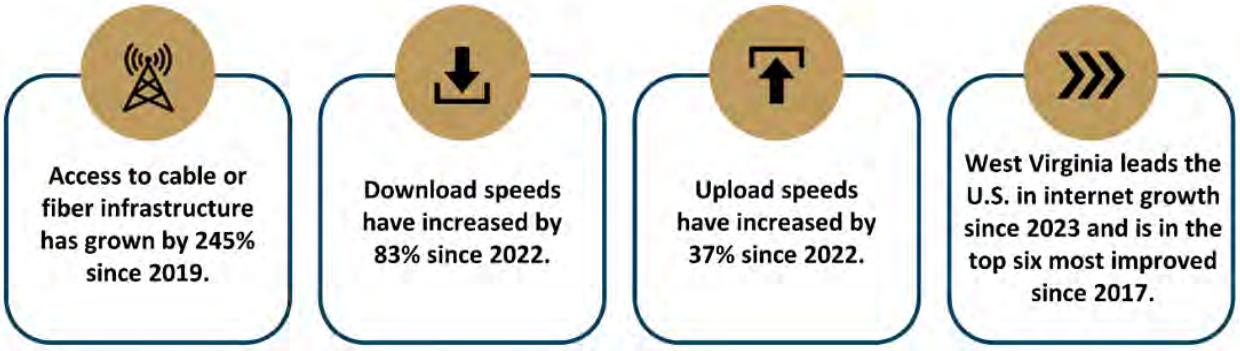
WV Leads Nation in Internet Growth, ACS

The American Community Survey (ACS), utilizing a random sample of addresses by the U.S. Census Bureau, surveys broadband adoption and connectivity, measures West Virginia's broadband expansion efforts compared to the national average and other states[1].

[1] In the ACS, respondents were considered to have a broadband Internet subscription if they responded "Yes" to one of more of the following types of subscriptions: broadband (high speed) such as cable, fiber optic or DSL; cellular data plan for a smartphone or other mobile device; satellite; or fixed wireless. See "Computer and Internet Use in the United States," Census. gov, fn. 2.

Though connectivity is still needed in many areas of the state, West Virginia leads the United States in internet growth since 2023, according to the ACS. As detailed in the September 2025 data release of ACS 1-year estimates:

- West Virginia increased connected households by nearly 2.6% in 2024, the highest improvement in the nation.
- Since 2017, West Virginians with internet subscriptions have increased by over 13%, with over 89% of West Virginians surveyed having access to broadband in 2024 compared to just 76% in 2017.
- This makes West Virginia one of the top six most improved states and territories in the last seven years, ahead of the national improvement average of 9.7%.



WV Upload and Download Speeds Increase

In addition to the ACS data, Speedtest® by Ookla® data for West Virginia also shows improvement. Key performance metrics for internet connectivity can be measured across different regions of the state and 249 unique providers in recorded speed tests. According to the data:

- Download speeds have increased 83% since 2022.
- Upload speeds have increased by 37% since 2022.

Comparing broadband services in 2022 to 2024 and 2025, users have access to increasingly faster speeds in the last three years.

American Rescue Plan Act (ARPA) Funding

The West Virginia Legislature's allocation of State Local Fiscal Recovery Funds (SLFRF) and General Revenue funding provided a historic $100 million investment for broadband development in West Virginia. This funding will complement West Virginia's allocation of funds through the Capital Projects Funds (CPF), also part of the American Rescue Plan Act (ARPA). West Virginia was among the first four states in the nation to receive approval from the U.S. Treasury for funding under the ARPA CPF program in June 2022. West Virginia received $136 million in ARPA CPF funding to support broadband development.

The ARPA SLFRF and CPF broadband funding allocations represent a major transition to state-led broadband development through which states will oversee the investment of broadband funding..

The West Virginia Broadband Investment Plan includes three separate programs. The programs were developed to align with ARPA rules and guidance and contain three well defined infrastructure grant initiatives. Following Treasury guidelines, ARPA programs focus on last mile connections to locations without access to reliable wireline service of 25/3 Mbps. Deployed networks will deliver a minimum of 100/20 Mbps and are scalable to symmetrical 100 Mbps.

ARPA Investment to Date

In 2025, the WVDED recommended the final set of awards for broadband deployment projects under the American Rescue Plan Act (ARPA), State and Local Fiscal Recovery Fund (SLFRF), and Capital Projects Fund (CPF) programs.

- To date, these projects represent a combined total allocation of more than $205 million.
- Total investment to date includes $124 million through the SLRF program and $80 million through the CPF program.
- Private investment has exceeded $67 million, for a total investment of approximately $274 million under West Virginia's ARPA initiative.
- Progress reports are collected from grantees and submitted to the U.S. Treasury on a quarterly basis. As of September 2025, more than 9,000 locations are now served by ARPA funded networks.
- As of the third quarter of 2025, more than $20 million in SLFRF funds and more than $15 million in CPF funds have been disbursed to grantees.

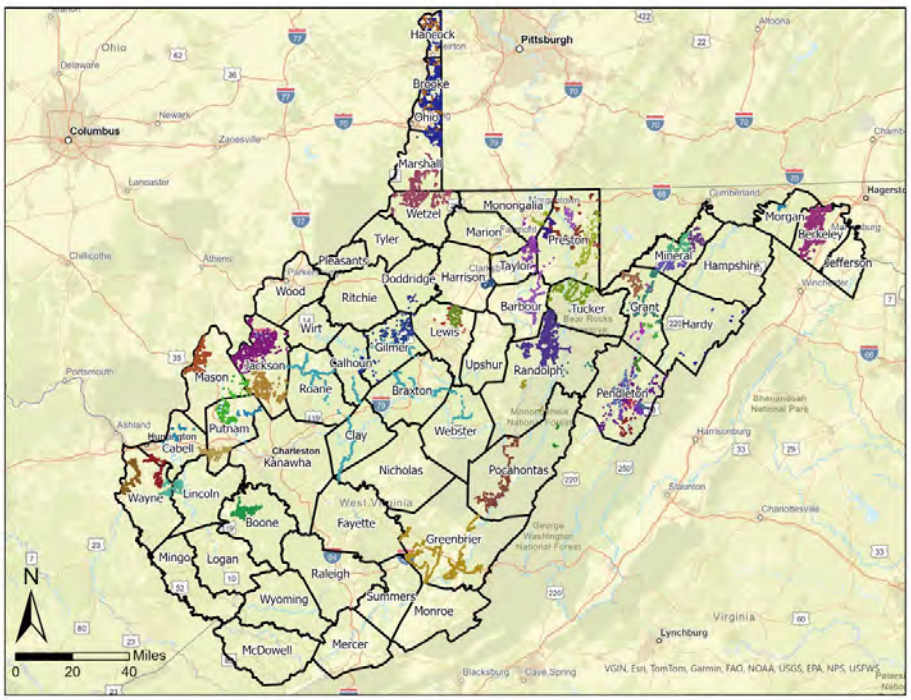
ARPA CPF and SLFRF Project Map

Eligible ARPA locations were determined by the 2024 BEAD challenge process and made available for funding as part of the Application Extension Round. A total of 47 projects will result in the construction of more than 4,100 miles of fiber infrastructure, providing broadband connectivity to more than 42,000 locations in 42 West Virginia counties. To date, more than 1,100 miles of fiber infrastructure has been deployed to more than 9,000 locations. All ARPA awards are available to view in the West Virginia Broadband Investment Plan Dashboard.

ARPA Key Performance Indicators

The WVDED is currently coordinating with permitting stakeholders such as the WVDOH and pole owners to ensure projects are completed prior to the December 31, 2026, ARPA deadline.

Projects are underway throughout West Virginia as shown below.



Capital Projects Fund (CPF)

Program Information	Totals
Projects	23
Grant Funds	$80,902,816
Matching Funds	$28,205,579
Total Investment	$109,108,395
Targeted Locations	16,867
Miles of Plant	2,008

State and Local Fiscal Recovery Fund (SLFRF)

Program Information	Totals
Projects	24
Grant Funds	$124,671,069
Matching Funds	$39,751,643
Total Investment	$164,422,712
Targeted Locations	25,629
Miles of Plant	2,129

Projects Completed to Date

1. ARPA-SLFRF Citynet, Green Valley Line Extension
2. ARPA-SLFRF Citynet, Shavers Fork, Helvetia, Crestview Line Extension
3. ARPA-SLFRF Hardy Telecommunications, East Hardy Line Extension
4. ARPA-SLFRF Hardy Telecommunications, South Mill Creek Road Line Extension
5. ARPA-SLFRF Prodigi, North-Central Preston Extensions
6. ARPA-SLFRF Prodigi - West Preston-Valley District Extension
7. ARPA-SLFRF Shentel, Grant County North Fork

Projects Currently in Construction

1. ARPA-CPF Armstrong Telecommunications, Wayne-Lincoln-East Lynn Extension
2. ARPA-SLFRF Citynet, Thornton, Gladesville & Morgantown South
3. ARPA-SLFRF Citynet, Slatyfork, Marlinton, Hillsboro, Valley Head
4. ARPA-SLFRF Citynet, Extension Calhoun, Doddridge, Gilmer and Lewis
5. ARPA-SLFRF Comcast, Brooke, Hancock, Marshall, Ohio Line Extension
6. ARPA-SLFRF Comcast, Cabell, Kanawha, Morgan, Putnam Line Extension
7. ARPA-CPF Comcast, Northern Panhandle

8. ARPA-SLFRF Frontier, Boone County, Turtle Creek
9. ARPA-SLFRF Frontier, West Mason
10. ARPA-CPF Frontier, Ravenswood
11. ARPA-CPF Frontier, Ripley
12. ARPA-SLFRF Frontier,Berkeley County; Hedgesville, Gerrardstown, Martinsburg, Inwood
13. ARPA-CPF Micrologic, Randolph County Fiber Deployment
14. ARPA-CPF Micrologic, Grant County MBPS-Maysville, New Creek, Cabins, Keyser
15. ARPA-SLFRF Prodigi, East Monongalia and East Preston Rural Broadband
16. ARPA-SLFRF Prodigi, Tucker County, Parsons, Hambleton, Aurora
17. ARPA-SLFRF Prodigi, Preston to Barbour Rural Expansion
18. ARPA-CPF Roane EDA, Multi County Broadband (Citynet)
19. ARPA-CPF Spruce Knob, Pendleton County, Franklin, Milam
20. ARPA-CPF Spruce Knob, Pendleton County, Franklin, Upper Tract
21. ARPA-CPF Spruce Knob, Pendleton County, Brandywine, Sugar Grove, Milam
22. ARPA-CPF Frontier, Extension Mason, Putnam (Jackson)
23. ARPA-CPF Lingo, East Pendleton Phase 1 Line Extension

Projects Scheduled to Start Construction Late 2025-Early 2026

1. ARPA-CPF Armstrong Telecommunications, Putnam, Hurricane, Culloden, Scott Depot
2. ARPA-CPF Armstrong Telecommunications, Wayne, Cabell Fiber Extension
3. ARPA-CPF Armstrong Telecommunications, Wayne County Fiber Expansion
4. ARPA-SLFRF Citynet, Marshall-Wetzel Fiber Expansion (Under review for *CNTP)
5. ARPA-CPF Comcast Mineral, North (Under review for *CNTP)
6. ARPA-CPF Comcast Minera, South (Under review for CNTP)
7. ARPA-CPF Comcast Minera, Keyser, New Creek, Burlington (Under review for CNTP)
8. ARPA-CPF Greenbrier County Commission, Greenbrier County Broadband (Citynet)
9. ARPA-SLFRF Shentel, Lewis County Broadband Project
10. ARPA-CPF Shentel, Lewis County, Jane Lew, Weston, Camden, Horner
11. ARPA-CPF Shentel, Grant County-Gormania, Bismarck, Mount Storm
12. ARPA-CPF Spruce Knob,Pendleton; Brandywine (Under review for CNTP)
13. ARPA-CPF Spruce Knob, Pendleton; Upper Tract (Under review for CNTP)
14. ARPA-CPF Spruce Knob, Pocahontas; Green Bank, Arbovale, Durbin (Under review for CNTP)
15. 1. ARPA-SLFRF Extension Micrologic, Grant County
16. ARPA-SLFRF Extension Prodigi Preston County, Big Bear Lake
17. ARPA-SLFRF Extension Spruce Knob Pendleton County

*CNTP=Conditional Notice to Proceed with Construction

West Virginia Broadband Dashboard

The West Virginia Broadband Dashboard tracks broadband availability and investment across West Virginia. The Office of Broadband created this interactive application to display information about broadband projects throughout the State. This dashboard is available at broadband.wv.gov. Using the National Broadband Serviceable Location Fabric, FCC data, and other project data, the West Virginia Broadband Dashboard allows users to:

- Search addresses to determine locations within a project area,
- Search addresses to determine providers by area,

- View statistics and filter by county, senate district, and house district, programs and projects,
- View funding data by funding programs, specific project data, and other metrics, such as address counts by project and provider.

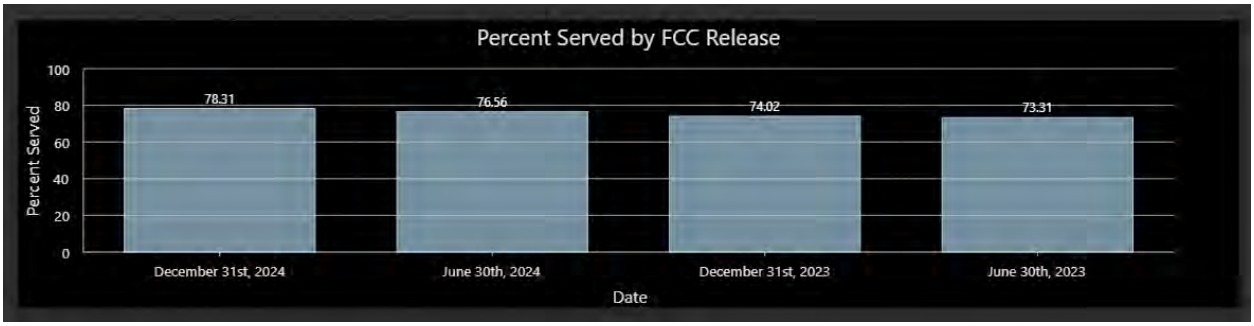
Infrastructure Investment and Jobs Act (IIJA) Broadband Programs

Since June 2023, when NTIA announced that West Virginia would be awarded $1.2 billion in federal Broadband Equity, Access and Deployment (BEAD) funding for broadband development in West Virginia, the state has followed guidance from the National Telecommunication and Information Administration (NTIA), which administers the BEAD program.

Prior to the state's award, the state worked through a multi-step BEAD application which included a Five-Year Action Plan, Challenge Process, Initial Proposal Volumes I and II, and a Benefit of the Bargain Round, followed by a Final Proposal.

West Virginia's broadband access gap remains significant. However, ongoing projects are helping to increase the percentage of locations that have access to broadband connectivity. As of December 31, 2022, Federal Communications Commission (FCC) data showed that only 65.3 percent of West Virginia's Broadband Serviceable Locations (BSLs) were classified as fully served.[2] At the start of 2025, Federal Communications Commission (FCC) data showed that 78.31 percent of West Virginia's Broadband Serviceable Locations (BSLs) are now classified as fully served.

The chart below shows increases from 2023 to 2024. According to the FCC, West Virginia's measurement of percentage of locations reported served has increased from 73.3 percent as of June 30, 2023, to 78.3 percent as of December 31, 2024.



To be considered fully served under BEAD, a BSL must have a terrestrial or licensed fixed wireless internet service provider that provides, or could easily provide, a minimum connection speed of 100/20 Mbps, with latency less than or equal to 100 milliseconds. Underserved locations are subsequently defined as BSLs with maximum speeds between 25/3 Mbps, and 100/20 Mbps. Finally, unserved locations are defined by the BEAD program as BSLs with speeds less than 25/3 Mbps.[3]
Unserved and underserved locations exclude those with existing enforceable federal, state, or local commitments to provide service.[4] Ongoing state and federal investments are projected to increase the

[2] This number reflects residential broadband availability rankings; the FCC does not provide data for statewide combined residential, mixed-use, and non-residential rankings.
[3] https://broadbandusa.ntia.doc.gov/sites/default/files/2022-05/BEAD%20NOFO.pdf, p16 and p17
[4] NTIA, Notice of Funding Opportunity (NOFO) Broadband Equity, Access, and Deployment Program, https://broadbandusa.ntia.doc.gov/sites/default/files/2022-05/BEAD%20NOFO.pdf, p36

number of connected BSLs, but there is still a long way to go to reach 100%.[5] This gap in broadband access impedes full participation in an increasingly digital economy and limits economic growth.

The IIJA includes three major programs:

1. Broadband Equity, Access, and Deployment (BEAD) Program ($42.5 billion)
2. Digital Equity Act programs ($2.75 billion-Terminated by NTIA in May 2025)
3. Enabling Middle Mile Broadband Infrastructure Program (BIP)

1. **Broadband, Equity, Access, and Deployment (BEAD)**
   a. On June 26, 2023, NTIA announced that West Virginia will receive $1,210,800,969.15 in BEAD funding.
   b. West Virginia was among the first states in the nation to gain NTIA approval of its Initial Proposal Volume 1 on January 29, 2024.
      c. West Virginia was among the first states in the nation to begin its BEAD Challenge Process.
         - The process began on February 10 and concluded on April 14, 2024.
         - All challenged locations were posted at **broadband.wv.gov** on April 24, 2024.
         - NTIA approved West Virginia's post-challenge results on August 20, 2024.
      d. West Virginia's Initial Proposal Volume 2 is posted at https://broadband.wv.gov/ .
         - NTIA announced approval of the state's BEAD IPV II on April 18, 2024.
      e. West Virginia was among the first states in the nation to achieve approval of Initial Proposal Volume 2 and open its BEAD Full Application Portal.
      f. West Virginia conducted its Full Application phase on August 26-October 24, 2024: https://broadband.wv.gov/west-virginia-bead-final-challenge-results-approved-by-ntia-project-application-portal-to-open-august-26-2024/.
      g. WVDED conducted the BEAD Deployment Extension Round, November 13, 2024 to December 19, 2024. https://broadband.wv.gov/west-virginia-opens-bead-extension-extension-target-areas-posted/.

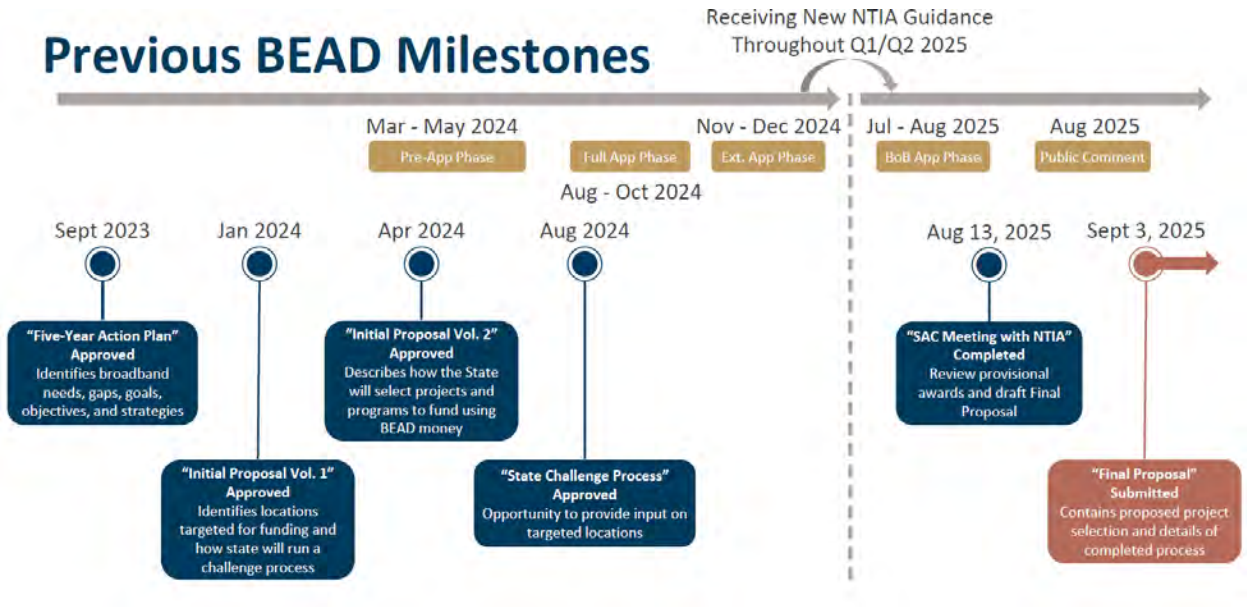
West Virginia BEAD Plan Receives Federal Approval

On November 21, 2025, West Virginia received federal government approval of its broadband deployment plan through the Broadband Equity, Access and Deployment (BEAD) Program. Eight subgrantees are slated to provide high-speed internet service to more than 73,000 locations.

"Congratulations to West Virginia on the approval of its BEAD Final Proposal—an important milestone in the state's path toward universal connectivity," said Assistant Secretary for Communications and Information and NTIA Administrator Arielle Roth. "I appreciate the work of Governor Morrisey, West Virginia's Office of Broadband, and the providers across the state for truly sharpening their pencils and delivering for their state."

[5] Derived from calculations by WVDED. For more details, please see Section 3.1.

West Virginia's approved plan includes nearly $546 million for 142 deployment projects, connecting 73,044 unserved and underserved locations throughout the state. NTIA is reviewing other allowable uses for the additional funds and will issue updated guidance in the future. Additional details can be found at broadband.wv.gov. Governor Morrisey's press release about this announcement can be read here. This approval followed a restructuring notice mandated by NTIA. This process is described below.



June 2025 BEAD Restructuring Policy Notice

NTIA issued a BEAD Restructuring Policy Notice in June 2025. The policy created a new 90-day deadline for all states to submit their BEAD Final Proposals. The Notice revised several elements of the BEAD Program and required a "Benefit of the Bargain Round" prioritizing low-cost projects and a technology-neutral approach.

The WVDED provided an opportunity for broadband service providers using specific technologies operating in West Virginia to claim and evidence a reclassification of broadband serviceable locations (BSLs) from eligible for BEAD Program funding to ineligible. This opportunity was available for providers of HFC, fiber-to-the-premises, licensed terrestrial fixed wireless, or licensed by-rule terrestrial fixed wireless service.

- Providers could submit claims and evidence for locations served by their own networks, and only for service availability to locations as of December 31, 2024, that the provider has previously submitted to the FCC. Responses were due June 25, 2025.
- West Virginia conducted the Benefit of the Bargain Round, July 10-20, 2025.
- West Virginia conducted its BEAD Final Proposal Public Comment period, August 19-26, 2025.
- West Virginia's BEAD draft Final Proposal is available **here**.

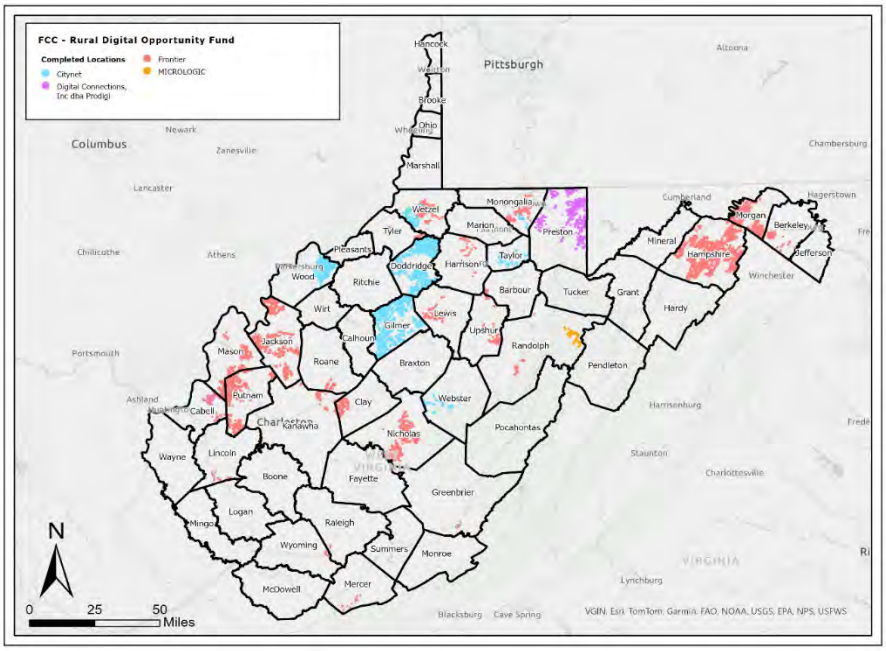
Final Proposal Cost Overview

In West Virginia's Final Proposal submitted on September 3, 2025, the statewide average for BEAD funded locations was $8,409. Provisional awards include nine awardees and $624 million in BEAD funding, covering 73,560 Target Locations in the State. This set of regional outcomes is within potential awardee capacity, reflects these considerations and risk mitigation strategies, supplies universal coverage of eligible locations, and demonstrates a technology-neutral approach prioritizing low-cost projects.

The Office of Broadband has published a BEAD Location Story Map. This tool visually walks through how WVDED identified locations eligible for the program, deduplicated and cleaned this data, and carried out the selection process with final results. WVDED will continue to publish more information as it becomes available. A review of BEAD locations and awardees is available here.

Rural Digital Opportunity Fund (RDOF)

Administered by the Federal Communications Commission (FCC) and funded by the Universal Service Fund (USF) High-Cost Program, the Rural Digital Opportunity Fund (RDOF) distributes funding using a competitive, reverse auction in which internet service providers compete for subsidy funding, for a 10-year term, to connect unserved and underserved locations in "High Cost" Census blocks, often rural areas where the cost to connect customers is higher than average.



All winning service providers for West Virginia bid and won in the auction's Gigabit Performance Tier, specifying the use of "Optical Carrier – Fiber to the End-User" as the technology to satisfy deployment obligations.

Deployment data is filed annually on March 1 for the previous calendar year. All five auction winners must fulfill deployment obligations to serve 40 percent of the total locations won in the state by the end of year three and an additional 20 percent of subsidized locations per year until 100 percent completion by the end of year six. According to USAC verified and published data through March 7, 2025, service providers reported progress in RDOF deployment since 2024. The report indicates that:

- Citynet met its 3-year service milestone, reporting 5,646 served locations (42 percent of subsidized locations).

- Prodigi met its 3-year service milestone nine months ahead of schedule, reporting an additional 701 locations in 2024.
- Frontier reported serving an additional 10,299 locations in 2024.
- Micrologic reported its first 264 locations in 2024.
- Gigabeam was last to secure RDOF certification in late 2022. Its three-year service milestone data is due in March 2026.

Rural Health Transformation Program

On September 15, 2025, the U.S. Centers for Medicare and Medicaid Services (CMS) announced the opening of the Rural Health Transformation Program (RHTP)--a five-year, $50 billion grant program to strengthen rural healthcare. A component of the One Big Beautiful Bill Act (OBBBA), the RHTP will allocate funds to 50 states through a competitive application process.

On November 5, 2025, West Virginia successfully submitted its application to the RHTP. West Virginia's application, guided by Governor Morrisey's "Health to Prosperity" vision, focuses on seven initiatives. The first of these initiatives, the Connected Care Grid, includes activities to expand telehealth, remote monitoring, and mobile-care access points across the state.

WVDED contributed to West Virginia's application by providing data on broadband access and adoption, telehealth providers, and telehealth resources. WVDED is committed to the successful execution of the RHTP and using broadband technology to enhance rural health outcomes across West Virginia.

At this time, West Virginia is awaiting application approval, including the full grant amount, from CMS. WVDED is prepared to support the state's RHTP initiatives moving forward.

Pole Attachment Update

The West Virginia Office of Broadband and the WV Broadband Enhancement Council continue to work with the West Virginia Public Service Commission to help improve the pole attachments permitting process in West Virginia. The Council and the Office are parties to two key matters (Items 1. and 4., below) before the Commission. Recent decisions in these proceedings have been favorable toward broadband expansion.

1. Pole Attachment Task Force, CASE NO. 24-0703-T-E-CTV-GI.

The Commission issued an Order on June 27, 2025, which states as follows: The Commission creates the Pole Attachment Working Group; establishes an annual reporting requirement for pole owners; establishes requirements for the creation and management of a pole inspection database; authorizes the use of dielectric cable for the deployment of broadband consistent with the most recent National Electrical Safety Code (NESC) requirements; requires a rulemaking; and, makes other rulings to promote safe, efficient broadband deployment.

Pursuant to this Order, the WV Office of Broadband is charged with the development of a Pole Attachment Permitting Tracking System. The Office has prepared a conceptual development plan and budget for this work.

On November 24, the Commission issued an Order to clarify its October 15 Order. The November 24 Commission Order confirms that:

- Poles that are red-tagged, require replacement due to age, deterioration, safety violations, accident, or other similar cause must be replaced at the cost of the pole owners; and
- With respect to the allocation of pole replacement costs for the narrow universe of poles with preexisting violations that would lack capacity for a new attachment even if the preexisting violation is removed from the pole, the new attacher would bear the incremental cost difference between the new pole of the same height or circumference of the existing pole and a new taller or larger circumference pole required to accommodate its attachment, along with other make-ready costs necessary for the attachment to the pole. The remaining costs of the pole would be paid by the owner and ultimately shared by all beneficiaries, pursuant to the PSC's rules.

2. Comcast v. Appalachian Power-CASE NO. 25-0463-CTV-E-POLE

The Commission issued this Order on August 21, 2025, precluding APCo from enforcing a company policy that shifts the cost of remedying pre-existing pole violations from the pole owner to the new attacher. The Commission determined that APCo's policy denies new attachers access to poles, delays the competition of make-ready work, and violates the prohibition against charging new attachers for remedying preexisting violations, all in contravention of the Commission's Pole Attachment Rules.

3. Citynet v. Monongahela Power Company and FirstEnergy Corporation, 25-0640-T-E-POLE

Citynet initiated this case in the Public Service Commission on July 22, 2025, to challenge Mon Power's and FirstEnergy's make-ready invoices to Citynet under the Commission's Pole Attachment Rules. The parties are participating in discovery presently and filing witness testimony and exhibits with the Commission. The Commission likely will enter an order in this case in late 2025 or early 2026.

4. Verizon to Acquire Frontier, CASE NO 24-0853-T-PC. Verizon and Frontier jointly filed a petition with the WV Public Service Commission for approval of the transfer of Frontier to Verizon on October 31, 2024. On June 13, the parties submitted a Joint Stipulation and Agreement for Settlement. The proposed Settlement Agreement outlines elements related to broadband. On October 24, 2025, the Commission of West Virginia approved the acquisition of Frontier Communications and its subsidiaries by Verizon Communications Inc. While the FCC approved the acquisition in May 2025, final approval is subject to additional state approvals and final federal approval. The Commission outlined a primary requirement for Verizon to allocate $60 million to an irrevocable escrow account to improve copper service for traditional telephone services. The $60 million is in addition to what Verizon originally proposed. Frontier, and its wholly owned subsidiary Citizens Telecommunications Co. of West Virginia, serve approximately 225,000 access lines in the state, according to the company's filing. Verizon promised in its filing to improve service, and reduce reaction time to complaints, while offering other services to West Virginia customers, and committed to hiring 25 full-time technicians and honoring all commitments for broadband grants.

JOINT COMMITTEE ON GOVERNMENT AND FINANCE

(Speaker Hanshaw)

October 7, 2025

11:00 a.m. – 12:00 p.m.

Senate	**House**
Smith, Chair	Hanshaw, Chair
Barrett	Akers
Jeffries	Criss
Martin	Hornbuckle
Stuart (absent)	Howell, G.
Woelfel (absent)	McGeehan
	Phillips

Speaker Hanshaw: "…this morning's Joint Committee to order. Chair notes for the record, we do have the presence of a quorum. At this time, chair will invite members to review the packet for the minutes of our September 7th meeting. Those have been available for inspection and have already been distributed. At this time, are there questions or comments about the minutes as they've been distributed? Okay, if not, the question is on approval of the minutes. Chair recognizes President Smith."

President Smith: "I move the minutes of September the 7th, 2025, meeting of the Joint Committee on Government and Finance as contained in the members packet be approved."

Speaker Hanshaw: "President moves the draft minutes of our September 7th meeting be approved as distributed. Is there discussion on the motion? If not, those in

favor of adoption of the motion will please say aye, those opposed will please say no. The ayes have it, that motion is adopted, those draft minutes are approved. We do have this morning as our first presenter, Deputy Secretary Muchow. Mark, welcome back!"

Deputy Secretary Muchow: "Thank you, good morning. There should be some numbers related to September collections and year-to-date collections that you would have. September was a pretty solid month for the state. We collected $585.7 million dollars in total general revenue; the estimate was $542 million. So, that meant we were $43.7 million above estimate. Compared to last year, we were up 3.2%. For the year to date, we've collected $1.37 billion, the estimate was a little bit less than $1.31 billion. So, we were ahead by close to $61 million. We're also ahead of last year by 4.9%.

On the individual components, I'll start off with the sales tax. Sales tax numbers were very good in September. We were ahead by 4.8% compared to last year, $7.3 million above estimate, with total collections of $173 million. For the year to date, six…$489.6 million in collections, that's $17.1 million above estimate, 15 and a half percent ahead of last year and part of the reason why we're 15 and a half percent ahead of last year is there was a bill passed during the regular session to end a long-standing practice of requiring some large taxpayers to accelerate half of their July payment back into June each year. So, June kept getting enhanced at the expense of July. That was undone this year so there was a movement between June and July of somewhere around $39 million dollars to start this fiscal year. If you take away that and you and you look at June, July, August, and September, the four months together, sales tax collections were up about 5.3%...very strong performance. For all last fiscal year, the adjusted growth rate was

closer to 2.4. So, the growth rate is…so far in this fiscal year…is higher than it was last year.

For the personal income tax, we collected $247.6 million in September, that was $15.8 million above estimate and 3 and a half percent above last year. Now, there was a little technicality in last year's numbers. Last year, the state took money out of the personal income tax refund reserve account in July and August and then repaid it back in September. When I make that adjustment, the September numbers on personal income were down about 1.8% from last year. However, keep in mind that tax rates this year are about 6% lower than they were last year at this time. So, there's still some good underlying growth there. Year to date on the personal income tax, we've collected $539.1 million, that's $29.9 million above estimate, and 1.1% ahead of last year. With the income tax, the…we also have that deceleration bill, moved about $11 million dollars of withholding tax from June into July. So, if you take that away from the from the numbers, we're just running slightly below last year's collections in…in personal income tax through the first four months of the year on an adjusted basis.

The severance tax, we collected $51.7 million in September, that was $16.3 million above estimate, and 13.3% ahead of last year with some enhancement because the last day of August was on the 29th which meant a little bit more of a shift into September this year versus last year but still good numbers. Year to date, we've collected $82.2 million, the estimate was 90.3, that's $8.1 million below estimate but 10.8% ahead of last year. Now, about two years ago the legislature passed a bill to change the due date for the severance tax which for all months of the year it's the last day of the month except for June it was always…it was on the 15th. The due date was moved to June 30th.

However, for whatever reason a good number of folks in the industry didn't keep that in mind and more money came in June and a little less came in July. So, that's why we're…we're a little below for the year to date on severance. When the October numbers come in, we will probably be above estimate for the year to date. Natural gas prices are somewhere around 50% higher on average this year than last year. So, that's a big contributing factor for the first six months of the year. Natural gas production was up about 5 and a half percent. Coal production overall is…is running somewhere in the neighborhood 8% higher than last year. Coal prices are lower so that detracts a little bit but overall, the numbers are…are trending on an upward side…side for…for the severance tax.

The corporate income tax, we collected $60.2 million in September, that was just slightly above the estimate by about $340,000. That was 7% ahead of last year. Year to date, we've collected $82.1 million, that's about $8 million dollars ahead of estimate, and about 2 and a half percent ahead of last year. I believe yesterday I mentioned about the corporate tax performance in our surrounding states and for the most part in our surrounding states corporate tax collections were down significantly from last year. At this point for the first quarter of this year, so far in West Virginia we're still on…on a positive track.

Tobacco tax, we had a reasonably good month in September, collected 12.6. It was a pretty aggressive estimate for the month, we were still below estimate by $900,000 dollars but we were 11.2% ahead of last year. Year to date on tobacco, we've collected $36.6 million, that's 1.4% ahead of last year. I expect that in future months that number is going to go the other way, it’s going to be slightly negative. Typically, our tobacco

collections go down a little bit from year to year. So…but right now for the first quarter, it's up by 1.4%.

Finally, the other big component is interest income. I mention that because we're $4.4 million above estimate in September and for the year to date we're 8…almost $8.1 million above estimate. Year to date, collections are down 34.4% from last year with a good part of that due to lower interest rates and as…as short term interest rates continue to go down, we'll see that interest income go down further as the fiscal year goes on. The future estimates in…in the out months will trend a little bit lower in the…if you look at the monthly estimates and part of that is in…in anticipation that we would have lower interest rates going…going forward. So, if there's any questions on the general revenue fund, I'll take those right now. Otherwise, I'll go to the state road fund."

Speaker Hanshaw: "Very good. Questions at this point? Yep, Delegate Hornbuckle."

Delegate Hornbuckle: "Thank you, Mr. Chair and thank you for being here again today. My first question is do you have any numbers on the trends as far as consumer spending in relevance to the state sales tax?"

Deputy Secretary Muchow: "Trends…consumer spending seems to be up across the board. We…in recent months we've seen some acceleration in non-automobile sales. The automobile sales tax has actually slowed down a little bit. We still have growth there but it slowed down from where it was a year ago…but across the board we're seeing pretty healthy sales tax collections."

Delegate Hornbuckle: “Because I know that in August, we ended with unemployment being up, correct?”

Deputy Secretary Muchow: “In West Virginia, I don't think it statistically changed a whole lot. If you look at non-farm payroll employment, those numbers are higher this year than they were last year. Now, on the household survey…there's two surveys, one is payroll employment, and the other is household survey…the household survey shows lower employment, but I suspect that may be gig workers and or workers who work in other states and happened to live in West Virginia when you surveyed the households. So, maybe more of a regional situation there but as far as our West Virginia employers, they are showing higher employment this August compared to a year ago.”

Delegate Hornbuckle: “Okay, because I know that I believe that it increased from July, the unemployment number in our state of West Virginia, and so that leads me to the next question about is that just trends in consumer spending or is some…maybe not all… but some of the increase due to inflation which we also know that from this point last year to this year we are paying more in eggs and milk and all those things. So, how much of that is to inflation and or tariffs?”

Deputy Secretary Muchow: “The inflation over the last…last ten months or last year or so is running about 2.9%. Sales tax growth as I mentioned is averaging a little over 5%. So, we are running above the…the inflation rate right now for this…this current year. Last year we were pretty much right on the inflation rate. This year, running a little bit ahead right now so far.”

Delegate Hornbuckle: “Thank you, sir.”

Speaker Hanshaw: “Other questions? Okay.”

Deputy Secretary Muchow: “Okay, the state road fund. I'd like to…unless somebody wants…to settle on the September numbers. September numbers for the state road fund, we collected $152.6 million, that was $24.8 million below estimate, but 2.2% ahead of last year and almost all the decrease from estimate had to do with federal reimbursements which were down 22 and a half million from the estimate but still 8.3% ahead of last year. The year-to-date number is I think more important, particularly since some of the taxes, particularly the motor fuel tax, is always due on the last day of the month and that tends to shift the numbers around a little bit but year to date collections overall $588.8 million. The estimate was 597.1, that's $8.3 million below estimate, 24.2% ahead of last year. Ahead of last year by $114.7 million but $100 million of that 114.7 relates to a supplemental appropriation by the legislature for highways that hit in August of $100 million dollars from surplus. So, you take that away, we're…we're up about $14 million which is still a…a slight positive increase from…from last year.

Motor fuel tax we've collected $111.3 million, that's one and a half million below estimate, below last year by 2.8%. Registration fees, we've collected close to $35 million, that's $5.1 million below estimate, about 11% below last year. Motor vehicle sales tax $88.5 million, that’s $6.9 million above estimate, 3.8% ahead of last year. So, that’s a little bit slower growth there then you'll see in the general sales tax…and the miscellaneous of course is where the $100 million dollars was…was put in…in revenues…for the federal reimbursements $234.2 million and even though that’s $10.9 million below estimate, it’s still 7 and a half percent of what we received last year and the Department of Transportation does the estimates for all the components except for the motor fuel tax.

Department of Revenue does the motor fuel tax component and I would say on federal reimbursements doing those monthly estimates is a bit difficult because you're relying on different sets of reimbursement, and it depends on when you're finishing projects up, and…and timing of those and that's not…not so easy from month to month with reimbursements in certain projects at a higher level than other projects. So, with that any questions?"

Speaker Hanshaw: "Questions on the road fund? Delegate Howell."

Delegate Howell: "Thank you, Mr. Speaker. Thank you for being here Mark. On the motor fuel tax, that tax…how far out into the future do you look on that?"

Deputy Secretary Muchow: "We have a five-year outlook. If you go into the state budget executive budget document from last year on…there's a page on the motor fuel on the state road fund and there will be numbers for five years going forward on motor fuel tax."

Delegate Howell: "Is it basically flat? Increasing? Decreasing?"

Deputy Secretary Muchow: "It is fairly flat. There's probably a slight decrease on that because…because there's more hybrid cars and electric vehicles on the road than there was five years ago and that…that will tend to decrease the motor fuel revenue a little bit. Legislature put in place higher registration fees if you own a hybrid, you pay an extra $100 each year for the hybrid. If you own an electric vehicle, it's an extra $200 a year. So, we should be making that money up on…on the license and registration fee category."

Delegate Howell: "Thank you."

Deputy Secretary Muchow: “To the extent we lose it on fuel tax.”

Delegate Howell: “Thank you.”

Speaker Hanshaw: “Other questions on the road fund? Okay, if not Mark before you leave the podium, I'd like to acknowledge the work of your department and…and your team for preparing the One, Big, Beautiful Bill analysis that was forwarded to the President and me. We requested that at the last meeting, and we're pleased to have received it. Thank you, very much.”

Deputy Secretary Muchow: “You’re welcome. Thank you.”

Speaker Hanshaw: “All right, our next presenter for today is Secretary Herridge from the Department of Commerce. Mr. Secretary, welcome.”

Secretary Herridge: “Good morning Mr. Speaker, Mr. President, ladies and gentlemen. It was mentioned to me earlier at this invitation that you would like to hear a little more from a top-line perspective on economic development particularly and I wanted to share some information with you on that. As you know, we've had quite a number of changes in the Commerce Department since July bringing Economic Development under our purview and hope that most of you’ve had the opportunity to meet our new Deputy Secretary Miss Christine Davies. Christine is serving over the Economic Development Department, and she is actively working on some of our top-line projects of integrating Workforce along with our economic development initiatives.

We also have brought on our new data economy liaison, Mr. Chris Morris, and I hope that you will have an opportunity to meet with Mr. Morris. He is leading our data center and micro grid initiatives and talking regularly with some of our large A.I. hubs and

hyperscalers which we are actively recruiting of course to the state and though I don't have the opportunity to be specific on some of those at the moment, I can assure you that there are a number of very positive talks going on and I look forward to the…for West Virginia to actually see some of that investment in the near future.

One of the things I wanted to just share with you is an approach that we're taking now relative to our economic development policy and what we've decided basically to do is frame the strengths of West Virginia in our marketing efforts so to speak to the world and to the rest of the country. One of the acronyms that we've come up with is something we refer to as TEAMS where we are focusing on technology, energy, and advanced manufacturing, and we feel that that is a great fit for West Virginia and the fact that we are an energy state. In fact, you may have heard the governor even recently frame the description of West Virginia as we want to be the battery of the nation. We want to power this nation, and we feel that we have the opportunity to do so. I recently have had some conversations with some of our fossil fuel companies and one of which shared some interesting data points with me that I was unaware of but basically if we were to draw a 90-mile radius around the city of Wheeling, West Virginia about 25% of the natural gas reserves in the country sit right there and so as this A.I.…these initiatives go forward, as the investments go forward in A.I., and data center investments go forward, and the need for that energy, West Virginia stands primed to be a target for those companies and those investments and I'm very excited about that opportunity. The reality is that the future of energy is exponential even if we see these data centers and these A.I. hubs start to become more efficient. What's actually going to happen is we're still going to have more need for energy than right now is available and so we see West Virginia as being in that

perfect position to fulfill that need and we are spending a lot of energy working with those types of businesses and…and those type of…even schools who want to help train.

Share with you a couple of other facts along this and please feel free if there's some questions along some of the comments I'm making, I'll be glad to answer those. One of the things I want to just first of all thank you for…was some of the legislative wins that occurred earlier in the year. One stop permitting, it has been a very big plus for us. I believe that license reciprocity…let me share with you just a couple very recent numbers hot off the press relative to license reciprocity. In 2024…in 2023, the month of September, there were 69 new licensing…contractor licenses approved. In 2024 September, there were 89. In 2025, we've had 101 contractors' licensures approved. So, a continuing trend and a very big trend from last year. If you look at plumber certifications, in 2023 there were 31 certified, '24 43, '25 61. So, this has been a trend over the past few months I've been tracking, and I am very encouraged by this. I think the license reciprocity is a part of that and so I'm very encouraged and I just want to say thanks again for the efforts as an entire team here in West Virginia to get some of these things across the finish line.

But of course, the big one is our micro grid or our data center bill and that particularly is drawing a lot of interest as we said…as I said…earlier from some of the big hyperscalers and from some of the energy companies and we truly see economic development in West Virginia as what I'll refer to as a long game. The governor recognizes that to reach those goals that we…we have for West Virginia, that it's going to take that hard work at the base. We've got to build up from that base. We've got to provide an environment that companies want to come to West Virginia and stay in West Virginia for the long term. Our tax environment, our regulatory environment, some of the

other initiatives I just talked about I think are drawing those businesses in and so we want to be open for business as we've said before and…and have these companies say yes to West Virginia. So, one other comment I'd make too is that our…our overall strategy truly is I'd say an integrated one. We recognize that we also have to work with our educational partners and in fact one of the things that is…I'm working with as of we…as we speak and we'll be talking about again today is a larger university is interested in our…our training center, our mining training center out here in Boone County…which I believe has not been used to its full capacity…and working there with our welding center to help training future welders which we're going to need in this state. So, very excited about little opportunities like that that are arising and the partnership we're seeing with our larger universities and our smaller universities. Something you may have heard the governor referred to as the power tech center that we're wanting to work on.

Also internationally, just a couple points I want to make about that. I had the great pleasure of handing out the awards at the export award event a few months ago. You may or may not know that we have 900 exporting companies in West Virginia…900. We provided a recognized 33 of those who are providing products to over 90 international countries and I…I'm always amazed at the the…the positive attitude people have internationally about West Virginia and one of the things I also want to thank the legislature for is your active willingness to get out there and to help us with travel recruiting businesses, going even overseas at times to bring those businesses to West Virginia. We are very proud of…of what's happening here with our economic development relative to our international partners as well. So, that's another real positive.

One other statement I'll just make…some facts about our business development. Our small business development center, led by Director Will Miller, shared with me that over…I'm sorry…over calendar year 2025, we've had 73 business starts that we've worked with, we've served 1,217 clients, created 252 jobs within that small business development center, and as of October 1st, all staff members are certified now in cybersecurity and A.I. We know that that is the future and we are trying to be ready for that and use those efficiencies as we can. So, overall gentlemen, I just want to say that I'm…I'm very excited…I'm optimistic about the future of economic development in West Virginia. I'm…I'm also very happy to be seeing this team fully flesh its way out with the addition of Deputy Secretary Davies and our liaison Chris Morris. But I also want to say one thing, that we are also in very good hands with Deputy Secretary Preservati who has quite a strong energy background and has been a great leader for this state and for commerce and continues to want to partner with everyone here and the legislature and to get some of these projects across that finish line.

So, in summary what I'd just like to say is that it's…I…I see West Virginia's economic development as…our direction is building on our strengths and that is energy, that is we are desirable place to live and to work. I'm very proud to say that we have an amazing tourism department who is very good at helping…helping market this great state to potential workers that want to move. But I also think that we…we have our challenges in front of us and that includes housing, making sure that we have a workforce that is trained and ready for those energy jobs, those engineering jobs, for those welding jobs, for those skilled labor jobs that are sure to come. But I truly believe that the future is going to be in West Virginia because of our energy reserves and what we want to do is take

those energy reserves, turn those right into advanced manufacturing right around the site where that energy is coming out of the ground and let companies know that it is just simply wise to not only get your energy here but to build here and manufacture here for so many reasons. So, I could continue on but I just want to say thank you for the opportunity to…to come in here and share some top line facts about economic development and would be very pleased to answer any questions."

Speaker Hanshaw: "Very good. Questions for Secretary Herridge? Delegate Hornbuckle."

Delegate Hornbuckle: "…Mr. Chair and thank you Mr. Secretary for being here."

Secretary Herridge: "Absolutely."

Delegate Hornbuckle: "I appreciate the work that you're doing—"

Secretary Herridge: "Thank you."

Delegate Hornbuckle: "—and the whole staff and I too believe that the future is in energy. In regards to that, I know currently with the PJM grid some of those data centers are already erected in Virginia. They're taking a lot of consumption right and they're causing a lot of strain on that grid to where our ratepayers are even seeing some of the brunt of that and so has Economic Development been thinking outside the box or will you to see how in the future we offset these rising costs in energy prices to have it on the back end for our constituents?"

Secretary Herridge: "So, excellent question and…and you're you're…you're really focused on the reality here of the challenges we're facing and I look at economic

development and particularly that energy world as like a big machine that has a lot of dials on it that have to be turned appropriately to make things work. One of the things though that I've also found is that…and I found this from my own business experience…is that top line sales go a long way to helping with some of these other challenges and what I mean by that is as we can draw these companies in to locate in West Virginia building that tax revenue, I think that's going to open up the opportunity to lower those energy costs for…with competition…but certainly part of what we have to do and…and Deputy Secretary Preservati is actively working, for example, with PJM recently and I think some of the other…maybe some folks here were in D.C. talking about this. We have to be proactive and…and…and work with these outside companies who are…who are providing that energy because if it's not a team effort it's not going to happen, but I am also concerned about those energy prices. I'll share one more thing about that…another fact I learned recently…is that it's very likely that in the next decade if we don't start producing more of this energy that the eastern coast may start dealing with even brownouts or blackouts. It's just, potentially what happened in California could come here and we at West Virginia want to be proactive and ready for that and to be that battery but it's…it's a multi dial approach but I can assure you that our team is actively working with all those involved and there are a lot involved."

Delegate Hornbuckle: "Awesome. Thank you."

Secretary Herridge: "Hope that helps. Yeah."

Delegate Hornbuckle. "Yeah."

Secretary Herddige: "Thank you."

Speaker Hanshaw: “Other questions for Secretary Herridge? Delegate Akers.”

Delegate Akers: “Thank you for being here today.”

Secretary Herridge: “Absolutely.”

Delegate Akers: “I really appreciate your work. So, in order to positively impact the electric…or the…the power generation, the rates that our ratepayers pay in West Virginia…couple things need to happen. I think we all know that more ratepayers helps because you're spreading the cost across more people in the state…so we need more people moving here but we also need more power generation in West Virginia as well. So, what I think…be helpful…and you can tell me if I'm right or wrong. If we were able to actually build more power-generating facilities in the state of West Virginia to take advantage of the resources we have here versus simply transporting our natural gas, for example, somewhere else. So, is the governor's office…I believe…on board with increasing the amount of actual power generation within the state of West Virginia?”

Secretary Herridge: “Absolutely and thank you for that question and you probably are familiar with the governor's new energy plan that was shared recently and it's the 50 by 50 is what we're calling it. We want to see that 50 gigawatts of power by 2050 and what that means is to your point we have to be moving expeditiously to build out that power and that…and…and it's a broad power strategy, right? We're not…I think the really nice thing about West Virginia is we've got this great coal mining history and identity and that is a very very important part of our energy direction…something we have but…but it could also be partly natural gas and other types of energy as we…we produce that solution for the…for the world but I totally agree with you and the governor is absolutely

focused on bringing those energy production facilities to West Virginia. Maybe even nuclear in the future. You know, just a few months ago we hosted the governor's…the NGA's nuclear summit…and West Virginia was picked to be the site of that summit and 14 different states were here and it was a very educational opportunity for us to learn what the needs of the country are going to be relative to nuclear and that's…that's down the road probably too."

Delegate Akers: "Yeah, I mean I would be in favor of building more coal power…power plants but there—"

Secretary Herridge: "Absolutely."

Delegate Akers: "—are obstacles that obviously that we all know what those are. As a practicality, a natural gas plant is a little easier to build but we have to have the will to do it. So, but again what I'm hearing is the governor's office would to the extent the legislature can impact that and you would like to see more dispatchable power built in West Virginia whether it's coal, gas, or it can be nuclear but we also need a nuclear framework in place which we don't really have that right now."

Secretary Herridge: "That's right. We're still relatively early on that of course and that's a…much more of that longer game I'd say, that longer term play but certainly coal, natural gas, are the more…more immediate and accessible types of energy…and the governor is absolutely focused on bringing those…that energy production here."

Delegate Akers: "So, last question is, one of the ways we can help reduce the amounts that our ratepayers are paying in West Virginia is to build more of that power generation in the state and in your opinion I believe what I'm hearing is you think that

should be an emphasis of the legislature to the extent we have any control or input in that?"

Secretary Herridge: "Absolutely. I think this is certainly a team effort and anything we can do to continue to make West Virginia an attractive place given the fact that we hold the cards when it comes to those energy reserves, we need to do that…but thank you for that question."

Speaker Hanshaw: "Other questions for Secretary Herridge? Yes, follow up from Delegate Hornbuckle."

Delegate Hornbuckle: "Thank you Mr. Chair and I forgot this one. So, to piggyback off my colleague from Kanawha. He talked about, you know, one thing that would help is obviously more people in the…in the pool, right? A bigger population and we've seen a…a steady decline in our population and then so I think one of the issues is that we've had such a reliance on coal, while it's done great things for the state, and I know that you mentioned coal, natural gas, and I think he mentioned nuclear. If there are other forms of energy that help our constituents to drive down their cost, is Economic Development looking to that and are they open to those?"

Secretary Herridge: "Absolutely. I…I think West Virginia, the way to frame it is we're open to any type of energy production and all types of energy have its…their pros and cons, right? So, we've seen…and you may be even referring to renewables…certainly some renewables they have some pluses and there's some challenges there too like there is with any other type of energy, but we want to be that battery, we want to be the energy state."

Delegate Hornbuckle: “Absolutely and…and not just renewables. It's literally everything.”

Secretary Herridge: “Absolutely right.”

Delegate Hornbuckle: “You know, I look to Wyoming…which is another red state if you will…that years ago they adopted a true all of the above approach and it's helped their constituents massively and I know West Virginia at one time in this country had the lowest rates and…and now we're at the top so.”

Secretary Herridge: “Yes. Yeah, it's…we certainly have like you…you said earlier some challenges in front of us in terms of cost and things like that, but I do think that that rising tide of energy availability and production will have a very…it's a…it's a supply and demand—”

Delegate Hornbuckle: “Yes, sir.”

Secretary Herridge: “—type of thing, right? So...”

Delegate Hornbuckle: “Thank you.”

Secretary Herridge: “Thank you.”

Speaker Hanshaw: “Other questions for Secretary Herridge? Going once, going twice. Okay Mr. Secretary, thank you—”

Secretary Herridge: “Thank you.”

Speaker Hanshaw: “—very much.”

Secretary Herridge: “Thank you, very much.”

Speaker Hanshaw: “For the benefit of the members, we do have the Board of Treasury’s report available for all members in the packets that were distributed today. So, at this time do we have other business to come before today's meeting? If not, chair will recognize the President.”

President Smith: “Mr. Chairman, I move we adjourn.”

Speaker Hanshaw: “Question is on the President’s motion that the committee adjourn. Those in favor of the motion will please say aye, those opposed please say no. The ayes have it, we are adjourned. Thanks to all.”

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

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William Spencer, CPA
Director

December 02, 2025

Executive Summary WV Lottery, Unemployment Trust, General Revenue and State Road Fund

- West Virginia Lottery as of October 31, 2025
  Gross profit as of October 31, 2025, was $204.0 million. Gross profit as of October 31, 2024, was $192.7 million.

- West Virginia Unemployment Compensation Fund as of October 31, 2025.
  Total disbursements were $7.2 million lower than in fiscal year 2025. Overall ending trust fund balance was $8.5 million higher on October 31, 2025, than on October 31, 2024.

- General Revenue Fund as of November 30, 2025
  The general revenue collections ended the fifth month of fiscal year 2026 at 106% of the estimate for the year. Total collections were $131.3 million above the estimate for the fiscal year.

- State Road Fund as of November 30, 2025
  The road revenue collections ended the fifth month of fiscal year 2026 at 100% of the estimate for the year. Total collections were $1.1 million above the estimate for the fiscal year.

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William Spencer, CPA
Director

MEMORANDUM

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, CPA
Director, Budget Division
Legislative Auditor's Office

Date: November 25, 2025

Re: Review of West Virginia Lottery Financial Information As of October 31, 2025

We performed an analysis of the Statement of Revenues, Expenses and Changes in Fund Net Position for October 31, 2025, from monthly unaudited financial reports furnished to our office by the West Virginia Lottery Commission. The results are as follows:

Lottery Revenues:

Gross lottery revenues are receipts from on-line games, instant games, table games and video lottery. These gross receipts totaled $445.5 million for July-Oct of fiscal year 2026. Table games accounted for $10.8 million of this total. Historic Resort Hotel video lottery accounted for $1.4 million of total gross receipts. Gross lottery revenue has increased by $25.7 million, or 6.1%, when compared with July-Oct of fiscal year 2025. This number does not include commission and prize deductions. Gross profit (gross revenues minus commissions and prize costs) for July-Oct 2025 was $204 million; for July-Oct 2024, it was $193 million. Expressed as a percentage, gross profit is 5.9% higher for fiscal year 2026 than for fiscal year 2025.

Operating Transfers to the State of West Virginia:

A total of $190,901,000.00 has been accrued to the state of West Virginia for fiscal year 2025-2026. This is on an accrual basis and may not correspond to the actual cash transfers made during the same time period. Amount owed to the different accounts according to the Lottery Act are calculated monthly and accrued to the state; actual cash transfers are often made based upon actual cash flow needs of the day-to-day operation of the lottery.

A schedule of cash transfers follows:

State Lottery Fund

Bureau of Senior Services	$64,447,000.00
Community and Technical College	$1,999,000.00
Department of Education	$17,079,000.00
Library Commission	$8,195,000.00
Higher Education-Policy Commission	$5,388,000.00
Tourism	$5,066,000.00
General Revenue	$00.00
Department of Natural Resources	$2,806,000.00
Fire Protection Fund	$000.00
Division of Culture and History	$2,291,000.00
Economic Development Authority	$3,997,000.00
School Building Authority	$7,200,000.00
SUBTOTAL BUDGETARY TRANSFERS	**$118,468,000.00**

Lottery continued

Excess Lottery Fund

Economic Development Fund	$812,000.00
Higher Education Improvement Fund	$6,000,000.00
Economic Development Authority	$1,757,000.00
General Purpose Fund	$20,124,000.00
Education Improvement Fund	$8,978,000.00
State Park Improvement Fund	$466,000.00
School Building Authority	$7,056,000.00
Refundable Credit	$390,000.00
WV Racing Commission	$1,420,000.00
WV Division of Human Services	$20,545,00000.00
Teacher's Retirement Savings	$00.00
Department of Education	$00.00
Division of Human Services	$00.00
WV Lottery Statutory Transfers	$18,660,000.00
General Revenue Fund	$00.00
Office of Technology	$00.00
Excess Lottery Surplus	$00.00
WV Infrastructure Council Fund	$14,735,000.00
Total State Excess Lottery Revenue Fund	**$100,943,000.00**

Lottery continued

Total Budgetary Distributions:	$219,411,000.00
Veterans Instant Ticket Fund	$129,000.00
Pension Plan	$00.00
TOTAL TRANSFERS	**$219,540,000.00**

* CASH BASIS

Total Accrued last FY 2025:	$142,469,000.00
Total Cash Distributions FY 2026:	$219,540,000.00
Applied to FY 2025:	$142,469,000.00
Applied to FY 2026:	$ 77,071,000.00
Accrued for FY 2026 as of Oct 31:	$190,901,000.00

P.O. BOX 2067
CHARLESTON, WV 25327

DAVID R. BRADLEY
ACTING DIRECTOR

PHONE: 304.558.0500
wvlottery.com

MEMORANDUM

TO: Joint Committee on Government and Finance

FROM: David R. Bradley, Acting Director

RE: Monthly Report on Lottery Operations
Month Ending October 31, 2025

DATE: November 14, 2025

This report of the Lottery operations is provided pursuant to the State Lottery Act.

Financial statements of the Lottery for the month ending October 31, 2025 are attached. Lottery revenue, which includes on-line, instant, video lottery sales, table games, and historic resort, sports wagering, and interactive gaming was $109,073,013 for the month of October .

Transfers of lottery revenue totaling $44,561,779 made for the month of October to the designated state agencies per Senate Bill 160, Veterans Instant Ticket Fund, Racetrack Video Lottery Act (§29-22A-10), and the Racetrack Table Games Act(§29-22C-27). The amount transferred to each agency is shown in Note 12 on pages 20 and 21 of the attached financial statements.

The number of traditional and limited retailers active as of October 31, 2025 was 1,525 and 1,174 respectively.

A listing of the names and amounts of prize winners has been provided to the Clerk of the Senate, the Clerk of the House and Legislative Services.

If any member of the Committee has questions concerning the Lottery, please call me. Also if any members of the Legislature wish to visit the Lottery offices, I would be pleased to show them our facilities and discuss the Lottery with them.

DRB
Attachment

pc: Honorable Patrick Morrisey, Governor
Eric Nelson, Cabinet Secretary – Department of Revenue
Larry Pack, Treasurer
Mark Hunt, Auditor
Members of the West Virginia Lottery Commission

WEST VIRGINIA LOTTERY

STATE OF WEST VIRGINIA

FINANCIAL STATEMENTS
-UNAUDITED-

October 31, 2025

WEST VIRGINIA LOTTERY

TABLE OF CONTENTS

WEST VIRGINIA LOTTERY
STATEMENT OF NET POSITION
(In Thousands)
-Unaudited-

ASSETS	October 31, 2025	June 30, 2025
Current Assets:		
Cash and cash equivalents	$ 147,090	$ 181,723
Accounts receivable	34,963	37,339
Inventory	862	1,209
Other assets	225	223
Total Current Assets	183,140	220,494
Capital assets	65,664	65,658
Less accumulated depreciation and amortization	(26,470)	(25,582)
Net Capital Assets	39,194	40,076
Net Pension Asset	883	883
Net OPEB Asset	2	2
Total Noncurrent Assets	40,079	40,961
Total Assets	$ 223,219	$ 261,455
Deferred outflows of resources	$ 2,251	$ 2,251
Total assets and deferred outflows	$ 225,470	$ 263,706
Current Liabilities:		
Accrued nonoperating distributions to the State of West Virginia	$ 113,830	$ 142,469
Estimated prize claims	21,232	22,030
Accounts payable	3,229	3,813
Other accrued liabilities	26,457	34,672
Total Current Liabilities	164,748	202,984
Deferred inflows	$ 1,182	1,182
Net Position:		
Net Investment in capital assets	39,194	40,076
Unrestricted	20,346	19,464
Total Net Position	59,540	59,540
Total net position, liabilities, and deferred inflows	$ 225,470	$ 263,706

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FOUR MONTH PERIOD ENDED OCTOBER 31, 2025
(In Thousands)
-Unaudited-

	CURRENT MONTH		YEAR TO DATE	
	FY 2026	FY 2025	FY 2026	FY 2025
Lottery revenues				
Draw Based Games	$ 6,437	$ 5,661	$ 32,172	$ 22,906
Scratch-Off Games	11,902	14,649	50,428	53,575
E instants	2,445	15	9,620	15
Racetrack video lottery	39,625	38,926	162,553	159,452
Limited video lottery	39,780	39,388	156,779	157,176
Table games	2,842	2,449	10,804	10,391
Historic resort	332	300	1,414	1,493
Sports Wagering	590	455	1,916	1,916
Interactive Wagering	5,120	3,585	19,834	12,847
	109,073	105,428	445,520	419,771
Less commissions				
Draw Based Games	423	396	2,085	1,604
Scratch-Off Games	833	1,025	3,530	3,750
Racetrack video lottery	22,063	21,356	90,413	87,482
Limited video lottery	19,492	19,300	76,822	77,016
Table games	1,244	1,042	4,718	4,425
Historic resort	170	156	715	748
	44,225	43,275	178,283	175,025
Less draw based games prizes	3,111	2,851	16,016	11,541
Less scratch-off games prizes	8,187	10,052	34,650	36,753
Less e instant prizes	1,921	12	7,558	12
Less ticket costs	(18)	165	686	614
Less vendor fees and costs	1,295	759	4,341	3,139
	14,496	13,839	63,251	52,059
Gross profit	50,352	48,314	203,986	192,687
Administrative expenses				
Advertising and promotions	457	826	2,439	2,701
Wages and related benefits	1,597	1,116	5,062	4,118
Telecommunications	60	64	195	271
Contractual and professional	1,284	1,139	4,978	4,538
Rental	23	29	63	74
Depreciation and amortization	222	144	888	567
Other administrative expenses	223	346	837	618
	3,866	3,664	14,462	12,887
Other Operating Income	415	400	2,620	2,407
Operating Income	46,901	45,050	192,144	182,207
Nonoperating income (expense)				
Investment income	528	781	2,237	3,580
Distributions to municipalities and counties	(780)	(772)	(3,073)	(3,081)
Distributions -capital reinvestment	(55)	(41)	(407)	(157)
Distributions to the State of West Virginia	(46,594)	(45,018)	(190,901)	(182,549)
	(46,901)	(45,050)	(192,144)	(182,207)
Net income	-	-	-	-
Net position, beginning of period	59,540	61,532	59,540	61,532
Net position, end of period	$ 59,540	$ 61,532	$ 59,540	$ 61,532

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
STATEMENTS OF CASH FLOWS
FOR THE FOUR MONTH PERIOD ENDED OCTOBER 31, 2025
(In Thousands)
-Unaudited-

	2026	2025
Cash flows from operating activities:		
Cash received from customers and other sources	$ 450,516	$ 427,095
Cash payments for:		
Personnel costs	(5,062)	(4,118)
Suppliers	(9,285)	(8,085)
Other operating costs	(243,252)	(223,356)
Cash provided by operating activities	192,917	191,536
Cash flows from noncapital financing activities:		
Nonoperating distributions to the State of West Virginia	(219,540)	(212,189)
Distributions to municipalities and counties	(3,024)	(3,100)
Distributions to racetrack from racetrack cap. reinv. fund	(7,217)	(6,420)
Cash used in noncapital financing activities	(229,781)	(221,709)
Cash flows from capital and related financing acitivities:		
Purchases of capital assets	(6)	(1,392)
Cash flows from investing activities:		
Investment earnings received	2,237	3,580
Increase (decrease) in cash and cash equivalents	(34,633)	(27,985)
Cash and cash equivalents - beginning of period	181,723	227,763
Cash and cash equivalents - end of period	$ 147,090	$ 199,778
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 192,144	$ 182,207
Adjustments to reconcile operating income to cash provided by operating activities:		
Depreciation and amortization	888	568
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	2,376	4,917
(Increase) decrease in inventory	347	(87)
(Increase) decrease in other assets	(2)	(2)
Increase (decrease) in estimated prize claims	(798)	1,033
Increase (decrease) in accounts payable	(584)	(1,492)
Increase (decrease) in other accrued liabilities	(1,454)	4,392
Cash provided by operating activities	$ 192,917	$ 191,536

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 1 - LEGISLATIVE ENACTMENT

The West Virginia Lottery (Lottery) was established by the State Lottery Act (Act) passed April 13, 1985, which created a special fund in the State Treasury designated as the "State Lottery Fund." The purpose of the Act was to establish and implement a state-operated lottery under the supervision of a state lottery commission (Commission) and a director. The Commission consisting of seven members and the Director are appointed by the Governor. Under the Act, the Commission has certain powers and the duty to establish rules for conducting games, to select the type and number of gaming systems or games and to enter into contracts and agreements, and to do all acts necessary or incidental to the performance of its duties and exercise of its power and duty to operate the Lottery in a highly efficient manner. The Act provides that a minimum annual average of 45% of the gross amount received from each lottery shall be allocated for prizes and also provides for certain limitations on expenses necessary for operation and administration of the Lottery. To the extent available, remaining net profits are to be distributed to the State of West Virginia. As the State is able to impose its will over the Lottery, the Lottery is considered a component unit of the State and its financial statements are presented in the annual comprehensive financial report of the State as a blended proprietary fund component unit.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies of the Lottery is presented below.

BASIS OF PRESENTATION – The West Virginia Lottery is a component unit of the State of West Virginia, and is accounted for as a proprietary fund special purpose government engaged in business type activities. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," and with accounting principles generally accepted in the United States of America, the financial statements are prepared on the accrual basis of accounting which requires recognition of revenue when earned and expenses when incurred. As permitted by Governmental Accounting Standards Board (GASB) Statement No. 20, "*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*," the Lottery has elected not to adopt Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989 unless the GASB specifically adopts such FASB statements or interpretations.

The Lottery is included in the State's basic financial statements as a proprietary fund and business type activity using the accrual basis of accounting. Because of the Lottery's presentation in these financial statements as a special purpose government engaged in business type activities, there may be differences in presentation of amounts reported in these financial statements and the basic financial statements of the State as a result of major fund determination.

USE OF ESTIMATES – The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and develop assumptions that affect the amounts reported in the financial statements and related notes to financial statements. Actual results could differ from management's estimates.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

LOTTERY GAME OPERATIONS – The West Virginia Lottery derives its revenues from four basic types of lottery games: instant, on-line, video type games, and table games. The Lottery develops multiple game themes and prize structures to comply with its enabling legislation, including aggregate annual minimum prize provisions. All bonded retailers and agents comprised principally of grocery and convenience stores serve as the primary distribution channel for instant and on-line lottery sales to the general public.

The Lottery has contracted with a private vendor to manufacture, distribute, and provide data processing support for instant and on-line games. Under the terms of the agreements, the Lottery pays a percentage of gross revenues or gross profits for the processing and manufacture of the games.

Revenue from instant games is recognized when game tickets are sold to the retailers, and the related prize expense is recorded based on the specific game prize structure. Instant ticket sales and related prizes do not include the value of free plays issued for the purpose of increasing the odds of winning a prize.

Sales of on-line lottery tickets are made by licensed agents to the public with the use of computerized terminals. On-line games include POWERBALL®, a multi-state "jackpot" game; Mega Millions®, a multi-state "jackpot" game; Cash25 "lotto" game; Daily 3 and 4 "numbers" games; and Travel, a daily "keno" game. Revenue is recognized when the agent sells the tickets to the public. Prize expense is recognized on the basis of actual drawing results.

Commissions are paid to instant game retailers and on-line agents at the rate of seven percent of gross sales. A portion of the commission not to exceed one and one quarter percent of gross sales may be paid from unclaimed prize moneys. The amount paid from unclaimed prize moneys is credited against prize costs. In addition, retailers and agents are paid limited bonus incentives that include prize shares on winning tickets they sold and a ticket cashing bonus on winning tickets they cash. On a weekly basis, retailers and agents must remit amounts due to the Lottery. Retailers may not be able to order additional instant tickets if payment has not been made for the previous billing period, while an agent's on-line terminal may be rendered inactive if payment is not received each week. No one retailer or agent accounts for a significant amount of the Lottery's sales or accounts receivable. Historically credit losses have been nominal and no allowance for doubtful accounts receivable is considered necessary.

Video lottery is a self-activated video version of lottery games which is operated by an authorized licensee. The board-operated games allow a player to place bets for the chance to be awarded credits which can either be redeemed for cash or be replayed as additional bets. The coin operated games allow a player to use coins, currency, or tokens to place bets for the chance to receive coin or token awards which may be redeemed for cash or used for replay in the coin operated games. The video lottery games' prize structures are designed to award prizes, or credits, at a stipulated rate of total bets played, and prize expense is netted against total video credits played. The Lottery recognizes as video lottery revenue "gross terminal income" equivalent to all wagers, net of related prizes. Amounts required by statute to be paid to the private and local government entities are reported as commissions. WV Lottery statutes have established specific requirements for video lottery and imposed certain restrictions limiting the licensing for operation of video lottery games to horse and dog racetracks in West Virginia (subject to local county elections permitting the same), limited licensed retailer areas restricted for adult amusement, and licensed historic resort hotels as defined by WV Code.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The legislation further stipulates the distribution of revenues from video lottery games, and requires any video lottery licensee to be responsible for acquiring the necessary equipment and bearing the risk associated with the costs of operating and marketing the games.

Table games are lotteries as each game involves consideration, the possibility of a prize, and their outcome is determined predominantly by chance, which the common law of West Virginia has long held are the three essential elements of a lottery. Table games are the exclusive intangible intellectual property of the state of West Virginia. Table games legislation has established specific requirements for table games and imposed certain restrictions limiting the licensing for operation of table games to horse and dog racetracks in West Virginia (subject to local county elections permitting the same), and licensed historic resort hotels as defined by WV Code. Each licensee as an agent of the Lottery Commission to operate West Virginia table games shall have written rules of play for each table game it operates which must be approved by the Commission. All wagers and pay-offs of winning wagers shall be made according to those rules of play. For the privilege of holding a table games license, there is levied a privilege tax of thirty-five percent of each licensee's adjusted gross receipts for the operation of West Virginia Lottery table games. Amounts required by statute to be paid to private and local government entities are reported as commissions. The legislation further stipulates the distribution of revenues from West Virginia table games, and requires any licensee to be responsible for acquiring the necessary equipment and bearing the risk associated with the costs of operating and marketing the games.

CASH AND CASH EQUIVALENTS – Cash and cash equivalents primarily consist of interest-earning deposits in an external investment pool maintained by the West Virginia Board of Treasury Investments (BTI). The BTI pool is a 2a-7 like pool carried at amortized cost which approximates fair value of the underlying securities.

INVENTORY – Inventory consists of instant game tickets available for sale to approved Lottery retailers and is carried at cost as determined by the specific identification method.

OTHER ASSETS – Other assets consist of deposits restricted for payment of certain Multi-State Lottery Association activities and prepaid expenses.

CAPITAL ASSETS – The Lottery has adopted a policy of capitalizing assets with individual amounts exceeding $25,000. These assets include leasehold improvements and purchased equipment, comprised principally of technology property, office furnishings and equipment necessary to administer lottery games, are carried at cost. Depreciation is computed by the straight-line method using three to ten year lives.

ADVERTISING AND PROMOTIONS – The Lottery expenses the costs of advertising and promotions as they are incurred.

COMPENSATED ABSENCES – The Lottery has accrued $893,184 and $887,847 at June 30, 2025 and 2024, respectively, for estimated obligations that may arise in connection with compensated absences for vacation at the current rate of employee pay. Employees fully vest in all earned but unused vacation. To the extent that accumulated sick leave is expected to be converted to benefits on termination or retirement, the Lottery participates in another postemployment benefits plan.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NET POSITION – Net position is presented as restricted, unrestricted and net investment in capital assets which represent the net book value of all property and equipment of the Lottery. When an expense is incurred for purposes for which both restricted and unrestricted net position are available, restricted resources are applied first.

OPERATING REVENUES AND EXPENSES – Operating revenues and expenses for proprietary funds such as the Lottery are revenues and expenses that result from providing services and producing and delivering goods and/or services. Operating revenues for the Lottery are derived from providing various types of lottery games. Operating expenses include commissions, prize costs, other direct costs of providing lottery games, and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 3 - CASH AND CASH EQUIVALENTS

At October 31, 2025 the carrying amounts of deposits (overdraft) with financial institutions were $495 thousand with a bank balance (overdraft) of $532 thousand. Of this balance $250 thousand was covered by federal depository insurance with the remaining balance collateralized with securities held by the State of West Virginia's agent in the State's name.

A summary of the amount on deposit with the West Virginia Board of Treasury Investments (BTI) is as follows (in thousands):

	October 31, 2025	June 30, 2025
Deposits with financial institutions	$ 495	$ 1,427
Cash on hand at the Treasurer's Office	6,058	5,532
Investments with BTI reported as cash equivalents	140,537	174,764
	$ 147,090	$ 181,723

The deposits with the BTI are part of the State of West Virginia's consolidated investment cash liquidity pool. Investment income is pro-rated to the Lottery at rates specified by the BTI based on the balance of the deposits maintained in relation to the total deposits of all state agencies participating in the pool. Such funds are available to the Lottery with overnight notice.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 4 – CAPITAL ASSETS

A summary of capital asset activity for the month ended October 31, 2025 is as follows (in thousands):

Capital Assets:

	Historical Cost At June 30, 2025	Additions	Deletions	Historical Cost At October 31, 2025
Construction in Progress	212	6	-	218
Buildings	48,243	-	-	48,243
Land	1,681	-	-	1,681
Equipment	15,522	-	-	15,522
	$ 65,658	$ 6	$ -	$ 65,664

Accumulated Depreciation:

	Historical Cost At June 30, 2025	Additions	Deletions	Historical Cost At October 31, 2025
Buildings	$ 15,093	$ 410	$ -	$ 15,503
Equipment	10,489	478	-	10,967
	$ 25,582	$ 888	$ -	$ 26,470

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY

The Lottery is a member of the Multi-State Lottery (MUSL), which operates the semi-weekly POWERBALL® jackpot lotto game, the LOTTO AMERICA® game, and the MEGA MILLIONS® jackpot game on behalf of participating state lotteries. MUSL is currently comprised of 33 member state lotteries, including the District of Columbia and the United States Virgin Islands. MUSL is managed by a Board of Directors, which is comprised of the lottery directors or their designee from each of the party states. The Board of Directors' responsibilities to administer the Multi-State Lottery Powerball, Lotto America, and Mega Millions games are performed by advisory committees or panels staffed by officers and independent contractors appointed by the board. These officers and consultants serve at the pleasure of the board and the board prescribes their powers, duties and qualifications. The Executive Committee carries out the budgeting and financing of MUSL, while the board contracts the annual independent audit. A copy of the audit may be obtained by writing to the Multi-State Lottery Association, 1701-48th Street, Suite 210, West Des Moines, Iowa 50266-6723.

Each MUSL member sells game tickets through its agents and makes weekly wire transfers to the MUSL in an amount equivalent to the total prize pool less the amount of prizes won in each state. Lesser prizes are paid directly to the winners by each member lottery. The prize pool for POWERBALL®, LOTTO AMERICA®, and MEGA MILLIONS® is 50% of each drawing period's sales, with minimum jackpot levels. The Lottery's revenues and expenses from MUSL games participation for the month ended October 31, 2025 and fiscal year-to-date is as follows:

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY (continued)

Revenues	Month	Y-T-D
Powerball	$ 2,193,866	$ 17,593,177
Lotto America	470,944	1,871,251
Mega Millions	1,898,055	5,299,310
Total	$ 4,562,865	$ 24,763,738

Expenses (Prizes)	Month	Y-T-D
Powerball	$ 1,101,321	$ 8,831,795
Lotta America	235,472	935,638
Mega Millions	949,028	2,649,663
Total	$ 2,285,821	$ 12,417,096

MUSL places a percentage of game sales from each game in separate prize reserve funds that serve as a contingency reserve to protect the respective MUSL Product Groups from unforeseen prize liabilities. These funds can only be used at the discretion of the respective MUSL Product Group. Once the prize reserve funds exceed the designated limit, the excess becomes part of that particular prize pool. Prize reserve fund monies are refundable to MUSL Product Group members if the MUSL disbands or, after one year, if a member leaves the MUSL. The applicable sales percentage contribution as well as the reserve fund limit for the MUSL games is as follows:

	PowerBall	Lotto America	Mega Millions
Required Contribution (% of sales)	2%	3%	1%
Reserve Fund Cap	$132,000,000	$12,000,000	$110,000,000

At October 31, 2025, the Lotteries share of the prize reserve fund balances were as follows:

Game	Total Prize Reserve	Lottery Share
Powerball	$ 131,175,107	$ 1,137,959
Lotto America	11,315,442	892,599
Mega Millions	99,595,570	728,529
Total	$ 242,086,119	$ 2,759,087

Lottery prize reserves held by the MUSL are invested according to a Trust agreement the Lottery has with MUSL outlining investment policies. The policies restrict investments to direct obligations of the United States Government, perfected repurchase agreements, and obligations issued or guaranteed as to payment of

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY (continued)

principal and interest by agencies or instrumentalities of the United States Government, and mutual funds of approved investments. The average portfolio maturity is never more than one year, except that up to one third of the portfolio may have an average maturity of up to two years. The maximum maturity for any one security does not exceed five years.

The interest earned on prize reserve fund monies is used to pay MUSL operating expenses and any amounts over and above that are credited to an unreserved fund. The Lottery records this as interest when earned. This fund had a balance of $35,443,948 on October 31, 2025, of which the Lottery's share was $224,936.

NOTE 6 - RACETRACK VIDEO LOTTERY

The Racetrack Video Lottery legislation stipulates the distribution of racetrack video lottery revenues. This legislation has been amended since inception to restate revenue distribution based on revenue benchmarks and has been amended again by HB 101 as passed during the first extraordinary session of 2014. For a complete summary of the impacts of HB 101, see Note 11 titled "Summary Impact of Recent Legislation." Initially, four percent (4%) of gross terminal revenue is allocated for lottery administrative costs. Sixty-six percent (66%) of net terminal revenue (gross less 4%) is allocated in lieu of commissions to: the racetracks (46.5%); other private entities associated with the racing industry (9.5%); and the local county and municipal governments (2%). The remaining revenues (42%) of net terminal revenue is allocated for distribution to State as specified in the Racetrack Video Lottery Act or subsequent State budget, as described in the Note 11 titled "Nonoperating Distributions to the State of West Virginia."

The first benchmark occurs when the current year net terminal revenue meets the fiscal year 1999 net terminal revenue. The counties and incorporated municipalities split 50/50 the two percent (2%) net terminal revenue.

The second benchmark occurs when the current year gross terminal revenue meets the fiscal year 2001 gross terminal revenue. The four percent (4%) is no longer allocated for lottery administrative costs; instead the State receives this for distribution as specified by legislation or the State budget.

The final benchmark occurs when the current year net terminal revenue meets the fiscal year 2001 net terminal revenue. At this point a 10% surcharge is applied to net terminal revenue, with 58% of the surcharge allocated for distribution to the State as specified by legislation or the State budget, and 42% of the surcharge allocated to separate capital reinvestment funds for each licensed racetrack.

After deduction of the surcharge, 49% of net terminal revenue is allocated in lieu of commissions to: the racetracks (42%); other private entities associated with the racing industry (6%); and the local county and incorporated municipality governments (2%).

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 6 - RACETRACK VIDEO LOTTERY (continued)

The remaining net terminal revenue (50%) is allocated for distribution to the State as specified in the Racetrack Video Lottery Act or subsequent State budget, as described in Note 12.

Amounts from the capital reinvestment fund may be distributed to each racetrack if qualifying expenditures are made within the statutory timeframe; otherwise, amounts accumulated in the fund revert to the state excess lottery revenue fund.

A summary of racetrack video lottery revenues for the month ended October 31, 2025 and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 490,399**	$ 463,493	**$ 1,999,525**	$ 1,917,732
Credits (prizes) won	**(442,142)**	(416,517)	**(1,802,174)**	(1,725,805)
Promotional credits played	**(8,632)**	(8,050)	**(34,798)**	(32,475)
Gross terminal income	**39,625**	38,926	**162,553**	159,452
Administrative costs	**(1,585)**	(1,557)	**(6,502)**	(6,378)
Net Terminal Income	**38,040**	37,369	**156,051**	153,074
Less distribution to agents	**(22,063)**	(21,356)	**(90,413)**	(87,482)
Racetrack video lottery revenues	**$ 15,977**	$ 16,013	**$ 65,638**	$ 65,592

A summary of video lottery revenues paid or accrued for certain state funds to conform to the legislation as follows (in thousands):

	Current Month	Year-to-Date
State Lottery Fund	**$ 11,412**	**$ 46,815**
State Excess Lottery Revenue Fund	**4,565**	**18,823**
Capital Reinvestment Fund	**-**	**-**
Total nonoperating distributions	**$ 15,977**	**$ 65,638**

NOTE 7 - LIMITED VIDEO LOTTERY

Limited video lottery legislation passed in 2001 has established specific requirements imposing certain restrictions limiting the licensing for the operation of limited video lottery games to 9,000 terminals placed in licensed retailers. These licensed retailers must hold a qualifying permit for the sale and consumption on premises of alcohol or non-intoxicating beer. The Lottery has been charged with the administration, monitoring and regulation of these machines. The legislation further stipulates the distribution of revenues from the limited video lottery games, and requires any licensees to comply with all related rules and regulations of the Lottery in order to continue its retailer status. The Limited Video Lottery legislation

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 7 - LIMITED VIDEO LOTTERY (continued)

stipulates that 2% of gross terminal income be deposited into the state lottery fund for administrative costs. Then, the state share percentage of gross profit is to be transferred to the State Excess Lottery Revenue Fund. This percentage is 50 percent. Two percent is distributed to counties and incorporated municipalities in the manner prescribed by the statute. The remaining amount of gross profit is paid to retailers and/or operators as prescribed in the Act, and is recorded as limited video lottery commissions in the financial statements. Municipal and county distributions are accounted for as nonoperating expenses.

A summary of limited video lottery revenues for the month ended October 31, 2025 and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 535,126**	$ 532,774	**$ 2,096,660**	$ 2,112,213
Credits (prizes) won	**(495,346)**	(493,386)	**(1,939,881)**	(1,955,037)
Gross terminal income	**$ 39,780**	$ 39,388	**$ 156,779**	$ 157,176
Administrative costs	**(796)**	(788)	**(3,136)**	(3,144)
Gross Profit	**38,984**	38,600	**153,643**	154,032
Commissions	**(19,492)**	(19,300)	**(76,822)**	(77,016)
Municipalities and Counties	**(780)**	(772)	**(3,073)**	(3,081)
Limited video lottery revenues	**$ 18,712**	$ 18,528	**$ 73,748**	$ 73,935

NOTE 8 – TABLE GAMES

Table Games legislation passed in 2007 per House Bill 2718. Table games include blackjack, roulette, craps, and various types of poker. Each racetrack licensee is subject to a privilege tax of thirty five percent (35%) of adjusted gross receipts which will be deposited weekly into the Racetrack Table Games Fund.

From the gross amounts deposited into the Racetrack Table Games Fund, the Commission, on a monthly basis shall:

Retain 3% of the adjusted gross receipts for administrative expenses of which at least $100,000 and not more than $500,000 annually will be transferred to the Compulsive Gambling Treatment Fund. Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with West Virginia Lottery table games are located. Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks with West Virginia Lottery table games are located as prescribed by statute. And transfer one-half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located to be divided equally among the municipalities. The commission will distribute the remaining amounts, hereinafter referred to as the net amounts in the Racetrack Table Games Funds as follows:

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 8 – TABLE GAMES (continued)

1) Transfer four percent into a special fund to be established by the Racing Commission to be used for payment into the pension plan for all employees of each licensed racing association;
2) Transfer ten percent, to be divided and paid in equal shares, to each county commission in the state where table games are not located;
3) Transfer ten percent, to be divided and paid in equal shares, to the governing bodies of each municipality in the state where table games are not located; and
4) Transfer seventy-six percent to the State Excess Lottery Revenue Fund.

The cash transferred to the State Excess Lottery Revenue Fund in the current month is included in Note 12-Nonoperating Distributions to the State of West Virginia. The table games adjusted gross receipts for the month and year ended October 31, 2025 were $8,120,893 and $30,869,527, respectively. The following table shows the month and year totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Table Games Privilege Tax	**$ 2,842**	$ 2,449	**$ 10,804**	$ 10,391
Interest on Table Games Fund	**13**	19	**55**	93
Administrative costs	**(244)**	(210)	**(926)**	(891)
Total Available for Distribution	**2,611**	2,258	**9,933**	9,593
Less Distributions:				
Racetrack Purse Funds	**203**	157	**765**	668
Thoroughbred & Greyhound Development Funds	**162**	126	**612**	534
Racing Association Pension Plan	**72**	62	**274**	265
Municipalities/ Counties	**807**	697	**3,067**	2,958
Total Distributions	**1,244**	1,042	**4,718**	4,425
Excess Lottery Fund	**$ 1,367**	$ 1,216	**$ 5,215**	$ 5,168

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 9 – HISTORIC RESORT HOTEL In 2009, the Legislature passed Senate Bill 575 which permits video lottery and table games at a licensed historic resort hotel which is defined as "a resort hotel registered with the United States Department of the Interior as a national historic landmark in its National Registry of Historic Places having not fewer than five hundred guest rooms under common ownership and having substantial recreational guest amenities in addition to the gaming facility."

Historic Resort Video Lottery

According to Senate Bill 575, thirty six percent (36%) of gross terminal income is allocated to Historic Resort 200Hotel Fund and seventeen percent (17%) of gross terminal income is allocated to the Human Resource Benefit
Fund. The remaining forty-seven percent (47%) of gross terminal income is then subject to a ten percent (10%) surcharge which is allocated to separate capital reinvestment funds for each licensed historic resort hotel. The remaining forty-two and three-tenths percent (42.3%) of gross terminal income is retained by the historic resort hotel.

A summary of historic resort hotel video lottery revenues for the month ended October 31, 2025 and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 2,816**	$ 3,217	**$ 16,115**	$ 14,513
Credits (prizes) won	**(2,497)**	(2,952)	**(14,803)**	(13,335)
Promotional credits played	**(92)**	(54)	**(370)**	(205)
Gross terminal income	**227**	211	**942**	973
Capital reinvestment	**(11)**	(10)	**(44)**	(46)
Excess Lottery Fund	**(2)**	(2)	**(8)**	(9)
Administrative costs	**(12)**	(11)	**(51)**	(53)
Hotel commissions	**(96)**	(88)	**(398)**	(412)
Net terminal income	**106**	100	**441**	453
Historic Resort Hotel Fund	**67**	64	**280**	288
Human Resource Benefit Fund	**39**	36	**161**	165

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 9 – HISTORIC RESORT HOTEL (continued)

Historic Resort Table Games

Each historic resort hotel licensee is subject to a privilege tax of thirty-five percent (35%) of adjusted gross receipts, of which thirty percent (30%) is deposited directly into the Historic Resort Hotel Fund and five percent (5%) is deposited directly into the Human Resource Benefit Fund. The historic resort hotel table games adjusted gross receipts for the month and year ended October 31, 2025 were $299,767 and $1,348,977 respectively.

The following table shows the month and fiscal year -to- date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	2026	2025	**2026**	2025
Table games privilege tax	**$ 105**	$ 89	**$ 472**	$ 520
Administrative Costs	**(13)**	(11)	**(61)**	(66)
Total Available for Distribution	**92**	78	**411**	454
Historic Resort Hotel Fund	**77**	65	**344**	379
Human Resource Benefit Fund	**15**	13	**67**	75

Historic Resort Hotel Fund

Of the monies deposited into the Historic Resort Hotel Fund, fifteen percent (15%) is allocated for lottery administrative costs. The remaining Historic Resort Hotel Fund net income (gross deposits less 15%) is distributed as follows:

1) Eighty-six percent (86%) is paid to the State Excess Lottery Revenue Fund;
2) Four percent (4%) is paid to the county where the gaming facility is located;
3) Two and one-half percent (2.5%) is paid to the municipality where the gaming facility is located as prescribed by statute;
4) Two and one-half percent (2.5%) is divided and paid in equal shares to the remaining municipalities in the county where the gaming facility is located;
5) Two and one-half percent (2.5%) is divided and paid in equal shares, to each county commission in the state where the gaming facility is not located;
6) Two and one-half percent (2.5%) is divided and paid in equal shares, to each municipality in the state not already receiving a distribution as described in item five (5) or item six (6) above.

A summary of Historic Resort Hotel Fund revenues and related distributions is as follows (in thousands):

	Current Month	Year-to-Date
Historic Resort Hotel Video Lottery	$ 67	$ 280
Historic Resort Table Games	77	344
Interest on Historic Resort Hotel Fund	2	12
Historic Resort Hotel Fund Net Income	146	636
Municipalities/ Counties	20	89
Excess Lottery Fund	126	547
Total Distributions	$ 146	$ 636

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 10– SPORTS WAGERING

Sports Wagering legislation passed in 2018 per Senate Bill 415. Each racetrack and historic resort hotel licensee is subject to a privilege tax of ten percent (10%) of adjusted gross wagering receipts which will be deposited weekly into the Sports Wagering Fund.

From the privilege tax deposited into the Sports Wagering Fund, the Commission, on a monthly basis shall:Retain 15% for administrative expenses of which any surplus in excess of $250,000 shall be reported to the Joint Committee on Government and Finance and remitted to the State Treasurer.

After the reduction for administrative expenses, the net profit shall be deposited into the State Lottery Fund until a total of $15 million is deposited. The remainder of net profit shall be deposited into the Public Employees Insurance Agency Financial Stability Fund.

The Sports Wagering adjusted gross wagering receipts for the month and year-to-date periods ended October 31, 2025 were $5,902,767 and $19,155,568, respectively. The following table shows the month and year-to-date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Sports Wagering Privilege Tax	**$ 590**	$ 455	**$ 1,916**	$ 1,916
Interest on Sports Waging Fund	**4**	7	**18**	26
Administrative Costs	**(89)**	(68)	**(287)**	(287)
Total Available for Distribution	**505**	394	**1,647**	1,655

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 11– INTERACTIVE WAGERING

Interactive Wagering legislation passed in 2019 per House Bill 2934. Each racetrack and historic resort hotel licensee is subject to a privilege tax of fifteen percent (15%) of adjusted gross interactive gaming receipts which will be deposited weekly into the Interactive Wagering Fund.

From the privilege tax deposited into the Interactive Wagering Fund, the Commission, on a monthly basis shall:

Retain 15% for administrative expenses of which any surplus in excess of $250,000 shall be reported to the Joint Committee on Government and Finance and remitted to the State Treasurer.

In each fiscal year, the Lottery Commission shall deposit one-quarter of a percent of the net profit into each of the four special funds established by the Racing Commission, pursuant to §29-22A-10 and §29-22C-27 to be used for payment into the pension plan for the employees of the licensed racing associations in this state.

After the reduction for administrative expenses and the pension plans for the racing associations, the net profit shall be deposited into the State Lottery Fund.

The Interactive Wagering adjusted gross interactive gaming receipts for the month and year-to-date periods ended October 31, 2025 were $34,130,539 and $132,227,779 respectively. The following table shows the month and year-to-date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Interactive Wagering Privilege Tax	**$ 5,120**	$ 3,585	**$ 19,834**	$ 12,847
Interest on Interactive Wagering Fund	**53**	47	**203**	190
Administrative Costs	**(768)**	(538)	**(2,975)**	(1,927)
Total Available for Distribution	**4,405**	**3,094**	**17,062**	**11,110**

A summary of Interactive Gaming Fund related distributions is as follows (in thousands):

	Current Month	Year-to-Date
Pensions	44	171
Lottery Fund	4,361	16,891
Total Distributions	$ 4,405	$ 17,062

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 12- NONOPERATING DISTRIBUTIONS TO THE STATE OF WEST VIRGINIA

The Lottery periodically distributes surplus funds, exclusive of amounts incurred and derived from limited video lottery and a portion of racetrack video lottery funds, to the State of West Virginia in accordance with the legislation. For the year ending June 30, 2026 the State Legislature budgeted $157,382,400 of estimated profits of the Lottery for distributions to designated special revenue accounts of the State of West Virginia. With regard to the State Lottery Fund, legislation stipulates that debt service payments be given a priority over all other transfers in instances where estimated profits are not sufficient to provide for payment of all appropriated distributions. Debt service payments of $1,800,000, $1,000,000, and $500,000 per month for the first ten months of each fiscal year currently have such priority. Transfers made pursuant to the State Excess Lottery Revenue Fund have similar requirements; currently payments are $4,453,098 per month for the first ten months of each fiscal year. In addition, Legislation provides that, if in any month, there is a shortage of funds in the State Excess Lottery Revenue Fund to make debt service payments, the necessary amount shall be transferred from the State Lottery Fund to cover such shortfall, after the State Lottery Fund debt service payments have been made. Repayments to the State Lottery Fund are required to be made in subsequent months as funds become available. For the month ended October 31, 2025 the Lottery has accrued additional distributions of $113,829,583. The Lottery is a non-appropriated state agency and therefore does not have a legally adopted annual budget.

A summary of the cash distributions made to certain state agencies to conform to the legislation follows (in thousands):

BUDGETARY DISTRIBUTIONS	October 31, 2025	Year-to-Date
State Lottery Fund:		
Community and Technical College	$ 500	$ 1,999
Bureau of Senior Services	9,473	64,447
Department of Education	3,392	17,079
Library Commission	1,627	8,195
Higher Education-Policy Commission	1,070	5,388
Tourism	1,006	5,066
General Revenue		
Natural Resources	557	2,806
Fire Protection Fund		
Division of Culture & History	455	2,291
Economic Development Authority	999	3,997
School Building Authority	1,800	7,200
Total State Lottery Fund	$ 20,879	$ 118,468

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

State Excess Lottery Revenue Fund:		
Economic Development Fund	$ 203	$ 812
Higher Education Improvement Fund	1,500	6,000
Economic Development Authority	439	1,757
General Purpose Account	6,226	20,124
Higher Education Improvement Fund	2,778	8,978
State Park Improvement Fund	144	466
School Building Authority	1,764	7,056
Refundable Credit	202	390
WV Racing Commission	192	1,420
Division of Human Services		20,545
WV Lottery Statutory Transfers	5,773	18,660
General Revenue Fund		
West Va. Infrastructure Council	4,430	14,735
Total State Excess Lottery Revenue Fund	$ 23,651	$ 100,943
Total Budgetary distributions:	$ 44,530	$ 219,411
Veterans Instant Ticket Fund	$ 32	$ 129
Total nonoperating distributions to the State of West Virginia (cash basis)	$ 44,562	$ 219,540
Accrued nonoperating distributions, beginning	(111,798)	(142,469)
Accrued nonoperating distributions, end	113,830	113,830
	$ 46,594	$ 190,901

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 13 – LEASES

The Lottery leases, under a cancelable operating lease, its office and warehouse facilities. The Lottery also leases various office equipment under agreements considered to be cancellable operating leases. Rental expense for the fiscal year-to-date ended October 31, 2025 and October 31, 2024 approximated $63,282 and $74,341 respectively.

The Lottery leases office space under the terms of a non-cancellable operating lease to various tenants. Rental revenues for the fiscal year-to-date ended October 31, 2025 and October 31, 2024 approximated $353,190 and $370,160 respectively.

NOTE 14 – COMMITMENTS

For the years ended June 30, 2025 and June 30, 2024 the Lottery Commission has not designated any unexpended administrative funds for the acquisition of capital assets. As of June 30, 2025 and 2024, $4,783,397 and $5,321,574, respectively, are included in unrestricted net position and net investment in capital assets for this purpose.

NOTE 15 - RETIREMENT BENEFITS

All full-time Lottery employees are eligible to participate in the State of West Virginia Public Employees' Retirement System (PERS), a cost-sharing multiple-employer defined benefit public employee retirement system. The PERS is one of several plans administered by the West Virginia Consolidated Public Retirement (CPRB) under the direction of its Board of Trustees, which consists of the Governor, State Auditor, State Treasurer, Secretary of the Department of Administration, and nine members appointed by the Governor. CPRB prepares separately issued financial statements covering all retirement systems it administers, which can be obtained from Consolidated Public Retirement Board, 4101 MacCorkle Ave. S.E., Charleston, West Virginia 25304-1636.

Employees who retire at or after age sixty with five or more years of contributory service or who retire at or after age fifty-five and have completed twenty-five years of credited service with age and credited service equal to eighty or greater are eligible for retirement benefits as established by State statute. Retirement benefits are payable monthly for life, in the form of a straight-line annuity equal to two percent of the employee's average annual salary from the highest 36 consecutive months within the last 10 years of employment, multiplied by the number of years of the employee's credited service at the time of retirement.

Covered employees hired prior to July 1, 2015 are required to contribute 4.5% of their salary to the PERS. Covered employees hired on or after July 1, 2015 will contribute 6.0% of their salary to the PERS Tier II. The Lottery is required to contribute 10% of covered employees' salaries to the PERS. The required employee and employer contribution percentages have been established and changed from time to time by action of the State Legislature. The required contributions are not actuarially determined; however, actuarial valuations are performed to assist the Legislature in determining appropriate contributions. The Lottery and employee contributions, for the month ending October 31, 2025 and fiscal year-to-date are as follows (in thousands):

	October 31, 2025	Year-to-Date
Employee contributions	$ 62	$ 194
Lottery contributions	108	341
Total contributions	$ 170	$ 535

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 16 - RISK MANAGEMENT

The Lottery is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Lottery participates in several risk management programs administered by the State of West Virginia. Each of these risk pools has issued separate audited financial reports on their operations. Those reports include the required supplementary information concerning the reconciliation of claims liabilities by type of contract and ten-year claim development information. Complete financial statements of the individual insurance enterprise funds can be obtained directly from their respective administrative offices.

WORKERS' COMPENSATION INSURANCE

The Lottery carries workers compensation insurance coverage through a commercial insurance carrier. The commercial insurance carrier is paid a monthly rated premium to provide compensation for injuries sustained in the course of employment.

PUBLIC EMPLOYEES' INSURANCE AGENCY (PEIA)

The Lottery participates in the Public Employees' Insurance Agency which provides an employee benefit insurance program to employees. PEIA was established by the State of West Virginia for State agencies, institutions of higher education, Boards of Education and component units of the State. In addition, local governmental entities and certain charitable and public service organizations may request to be covered by PEIA. PEIA provides a base employee benefit insurance program which includes hospital, surgical, major medical, prescription drug and basic life and accidental death. Underwriting and rate setting policies are established by PEIA. The cost of all coverage as determined by PEIA shall be paid by the participants. Premiums are established by PEIA and are paid monthly, and are dependent upon, among other things, coverage required, number of dependents, state vs. non state employees and active employees vs. retired employees and level of compensation. Coverage under these programs is limited to $1 million lifetime for health and $10,000 of life insurance coverage.

The PEIA risk pool retains all risks for the health and prescription features of its indemnity plan. PEIA has fully transferred the risks of coverage to the Managed Care Organization (MCO) Plan to the plan provider, and has transferred the risks of the life insurance coverage to a third party insurer. PEIA presently charges equivalent premiums for participants in either the indemnity plan or the MCO Plan. Altogether, PEIA insures approximately 205,000 individuals, including participants and dependents.

BOARD OF RISK AND INSURANCE MANAGEMENT (BRIM)

The Lottery participates in the West Virginia Board of Risk and Insurance Management (BRIM), a common risk pool currently operating as a common risk management and insurance program for all State agencies, component units, and other local governmental agencies who wish to participate. The Lottery pays an annual premium to BRIM for its general insurance coverage. Fund underwriting and rate setting policies are established by BRIM. The cost of all coverage as determined by BRIM shall be paid by the participants. The BRIM risk pool retains the risk of the first $1 million per property event and purchases excess insurance on losses above that level. Excess coverage, through an outside insurer under this program is limited to $200 million per event, subject to limits on certain property. BRIM has $1 million per occurrence coverage maximum on all third-party liability claims.

SCHEDULE OF REVENUES AND NET REVENUES OF THE LOTTERY FUND AND EXCESS LOTTERY FUND FOR THE FOUR MONTH PERIOD ENDED OCTOBER 31, 2025

(In Thousands)

	Current Month		FISCAL YEAR	
	Actual	**Projected**	**Actual**	**Projected**
Gross Revenues				
Scratch-Off Games	11,902	12,917	50,428	51,666
Draw Based Games	6,437	6,500	32,172	26,000
E-Instants	2,445	-	9,620	-
Racetrack video lottery	39,625	34,952	162,553	148,535
Limited video lottery	39,780	37,910	156,779	151,937
Racetrack table games	2,842	2,000	10,804	8,404
Historic resort	332	500	1,414	1,656
Sports wagering	590	298	1,916	1,190
Interactive wagering	5,120	2,058	19,834	8,233
Total gross revenues	**109,073**	**97,135**	**445,520**	**397,621**
Net Revenues - Lottery Fund and Excess Lottery Fund				
Lottery Fund				
Scratch-Off Games	1,237	1,265	5,280	5,059
Draw Based Games	1,738	1,953	8,219	7,813
Racetrack Video Lottery	11,530	9,806	47,369	42,981
Sports wagering	506	253	1,646	1,012
Interactive wagering	4,361	1,732	16,891	6,928
Total Lottery Fund net nevenues	19,372	15,009	79,405	63,793
Excess Lottery Fund				
Racetrack Video Lottery	4,607	3,922	18,828	17,192
Limited Video Lottery	18,910	17,833	74,555	71,471
Limited Video Lottery Fees	21	-	1,028	-
Racetrack table games	1,367	955	5,215	4,015
Historic resort	128	190	555	630
Total Excess Lottery Fund Net Revenues	25,033	22,900	100,181	93,308
Total Net Revenues	**44,405**	**37,909**	**179,586**	**157,101**

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

Memorandum

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, C.P.A., Director, Budget Division
Legislative Auditor's Office

Date: December 02, 2025

Re: Status of General Revenue Fund and State Road Fund as of November 30, 2025 (FY 26)

We have read the cash flow of the West Virginia general revenue fund as of November 30, 2025, which is the fifth month of the fiscal year. The status of the fund collections for the month is as follows:

The net collections were 106% of the estimate for the fiscal year. Total collections were $131.3 million above the estimate for the fiscal year.

Personal Income Tax collections were $65.1 million above the estimate for the fiscal year.

Consumer sales and use tax collections were $29.0 million above the estimate for the year.

Severance Tax was $4.7 million below the estimate for the fiscal year.

Corporate Income and Business Franchise Tax collections were $1.4 million below the estimate for the fiscal year.

State Road Fund

The state road fund collections were 100% of the estimate for the fiscal year. Total collections were $1.1 million above the estimate for the fiscal year.

Rainy Day and Personal Income Tax Reserve

Revenue Shortfall Reserve **Fund A** (Rainy Day Fund) had a cash balance of $785,178,961.19 as of November 30, 2025.

Balance July 1, 2025	$ 753,659,221.13
* Fiscal year 25 Surplus	$ 00.00
Earnings	$ 31,519,740.06
**Balance November 30, 2025	$ 785,178,961.19

***Source: State Budget Office.**

****$79 million loan to state General Revenue Fund July 01, 2025 for beginning of the year cash flow, to be repaid within 90 days, was paid September 16, 2025.**

Revenue Shortfall Reserve **Fund B** (Tobacco Settlement Monies) had a cash balance of $629,829,796.67 as of November 30, 2025.

Balance July 1, 2025	$ 593,777,914.78
Earnings	$36,051,881.89
Balance November 30, 2025	$ 629,829,796.67

The **Personal Income Tax Reserve** Fund had a $460,000,000.00 cash balance as of November 30, 2025.

Balance July 1, 2025	$460,000,000.00
Balance November 30, 2025	$460,000,000.00

REVENUE COLLECTIONS
FISCAL YEAR 2026
as of November 30, 2025

GENERAL REVENUE FUND

FINAL

	MONTH ESTIMATES	ACTUAL MONTH COLLECTIONS	MONTHLY COLLECTIONS OVER ESTIMATES	YTD ESTIMATES	ACTUAL YTD COLLECTIONS	YTD COLLECTIONS OVER ESTIMATES	YTD PERCENT COLLECTED
Personal Income Tax	$ 144,456,000	$ 170,984,746	$ 26,528,746	$ 812,256,000	$ 877,388,155	$ 65,132,155	108%
Consumer Sales Tax & Use Tax	168,817,000	180,539,088	11,722,088	774,565,000	803,553,960	28,988,960	104%
Severance Tax	47,917,000	27,080,277	(20,836,723)	132,528,000	127,837,611	(4,690,389)	96%
Corporate Net Income Tax	12,434,000	3,874,012	(8,559,988)	104,983,000	103,543,652	(1,439,348)	99%
Insurance Tax	338,000	228,710	(109,290)	61,865,000	63,668,450	1,803,450	103%
Tobacco Products Tax	11,955,000	10,647,289	(1,307,711)	61,031,000	56,768,023	(4,262,977)	93%
Business and Occupation	7,816,000	4,944,519	(2,871,481)	44,183,000	49,642,272	5,459,272	112%
Liquor Profit Transfers	2,094,000	2,121,900	27,900	13,826,000	15,894,482	2,068,482	115%
Departmental Collections	1,308,000	1,444,615	136,615	6,755,000	8,055,751	1,300,751	119%
Property Transfer Tax	-	-	-	-	556,831	556,831	0%
Property Tax	547,000	374,025	(172,975)	5,805,000	5,797,017	(7,983)	100%
Beer Tax and Licenses	546,000	519,938	(26,062)	2,816,000	2,738,532	(77,468)	97%
Miscellaneous Transfers	104,000	-	(104,000)	209,000	607,154	398,154	0%
Interest Income	9,000,000	12,566,945	3,566,945	51,500,000	66,079,114	14,579,114	128%
Refundable Credit Reimb Liability	-	-	-	500,000	390,020	(109,980)	0%
HB 102 - Lottery Transfers	6,350,000	6,746,117	396,117	25,300,000	26,870,292	1,570,292.49	0%
Miscellaneous	250,000	20,217,824	19,967,824	1,250,000	20,952,627	19,702,627	1676%
Business Franchise Fees	33,000	94,500	61,500	227,000	503,912	276,912	222%
Estate & Inheritance Tax	-	-	-	-	-	-	0%
Liquor License Renewal	-	-	-	101,000	98,757	(2,243)	98%
Special Revenue Transfers	-	-	-	-	-	-	0%
Charter Tax	-	-	-	-	1,125	1,125	0%
Telecommunications Tax	-	-	-	-	-	-	0%
Video Lottery Transfers	-	34,557	34,557	-	89,048	89,048	0%
July-Dec Retro Rev Adj	-	-	-	-	-	-	0%
Cash Flow Transfer	-	-	-	-	-	-	0%
Soft Drink Excise Tax	-	-	-	-	(242)	(242)	
SUBTOTALS	**$ 413,965,000**	**$ 442,419,063**	**$ 28,454,063**	**$ 2,099,700,000**	**$ 2,231,036,544**	**$ 131,336,544**	
Less: Cash Flow Transfer	-	-	-	-	-	-	
Less: Special Revenue Transfer	-	-	-	-	-	-	
TOTALS	**$ 413,965,000**	**$ 442,419,063**	**$ 28,454,063**	**$ 2,099,700,000**	**$ 2,231,036,544**	**$ 131,336,544**	
Percent of Estimates		**107%**			**106%**		
Collections past three days		**$ 7,786,626**					

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
December 01, 2025

STATE OF WEST VIRGINIA
COMPARISON OF REVENUE
NOVEMBER 2024 vs NOVEMBER 2025

GENERAL REVENUE FUND

	Actual Collections Nov 2024	Actual Collections Nov 2025	Actual Collections 5 Months Jul-Nov 2024	Actual Collections 5 Months Jul-Nov 2025	YTD $ Increase (Decrease) over prior period	YTD % Increase (Decrease) over prior period
Personal Income Tax	$ 151,626,263	$ 170,984,746	$ 853,545,356	$ 877,388,155	$ (682,560,609)	-80%
Consumer Sales Tax & Use Tax	170,847,205	180,539,088	719,849,660	803,553,960	(539,310,572)	-75%
Severance Tax	18,872,701	27,080,277	87,344,561	127,837,611	(60,264,283)	-69%
Corporate Net Income Tax	15,564,126	3,874,012	123,067,381	103,543,652	(119,193,368)	-97%
Insurance Tax	1,365,510	228,710	59,209,806	63,668,450	(58,981,096)	-100%
Tobacco Products Tax	12,159,046	10,647,289	60,561,880	56,768,023	(49,914,591)	-82%
Business and Occupation	2,143,838	4,944,519	39,009,638	49,642,272	(34,065,119)	-87%
Liquor Profit Transfers	4,043,800	2,121,900	16,023,137	15,894,482	(13,901,237)	-87%
Departmental Collections	1,509,784	1,444,615	6,954,321	8,055,751	(5,509,706)	-79%
Property Transfer Tax	510,030	-	3,097,601	556,831	(3,097,601)	-100%
Property Tax	568,966	374,025	6,409,061	5,797,017	(6,035,036)	-94%
Beer Tax and Licenses	526,012	519,938	2,746,553	2,738,532	(2,226,616)	-81%
Miscellaneous Transfers	399,175	-	677,901	607,154	(677,901)	-100%
Interest Income	13,873,249	12,566,945	94,143,598	66,079,114	(81,576,652)	-87%
Refundable Credit Reimb Liability	-	-	412,559	390,020	(412,559.00)	-100%
HB 102 - Lottery Transfers	6,104,553	6,746,117	24,897,777	26,870,292	(18,151,660.25)	-73%
Miscellaneous	195,909	20,217,824	927,401	20,952,627	19,290,423	2080%
Business Franchise Fees	92,631	94,500	276,992	503,912	(182,492)	-66%
Estate & Inheritance Tax	-	-	-	-	-	0%
Liquor License Renewal	42,642	-	325,440	98,757	(325,439.98)	-100%
Special Revenue Transfers	-	-	-	-	-	0%
Charter Tax	438	-	1,008	1,125	(1,008)	-100%
Video Lottery Transfers	4,647	34,557	45,233	89,048	(10,676)	0%
July-Dec Retro Rev Adj				-	-	0%
Cash Flow Transfer	-		-	-	-	0%
Soft Drink Excise Tax	126	-	1,400,582	-242	(1,400,582)	-100%
SUBTOTALS	**$ 400,450,650**	**$ 442,419,063**	**$ 2,100,927,445**	2,231,036,544	**$ 130,109,099**	
Less: Cash Flow Transfer	-	-	-	**$ -**	-	
Less: Special Revenue Transfer	-	-	-	-	-	
TOTALS	**$ 400,450,650**	**$ 442,419,063**	**$ 2,100,927,445**	**$ 2,231,036,544**	**$ 130,109,099**	

Increase/Decrease over Prior Period		**$ 41,968,412**		**$ 130,109,099**
% Increase/Decrease over Prior Period		**10.48%**		**6.19%**

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division

December 01, 2025

REVENUE COLLECTIONS
FISCAL YEAR 2026
as of November 30, 2025

STATE ROAD FUND

FINAL

	MONTH ESTIMATES	NET MONTH COLLECTIONS	COLLECTIONS OVER ESTIMATES	YTD ESTIMATES	NET YTD COLLECTIONS	YEARLY COLLECTIONS OVER ESTIMATES	YTD PERCENT COLLECTED
Motor Fuel Tax	$ 17,400,000	$ 14,519,287	$ (2,880,713)	$ 167,000,000	$ 165,042,919	$ (1,957,081)	99%
Sales/Privilege Tax	21,700,000	24,888,358	3,188,358	132,300,000	144,622,396	12,322,396	109%
Licenses & Registration	11,400,000	5,897,158	(5,502,842)	60,900,000	52,026,230	(8,873,770)	85%
Miscellaneous	4,000,000	2,248,469	(1,751,531)	125,000,000	124,487,967	(512,033)	100%
Highway Litter Control	112,000	109,560	(2,440)	706,000	786,021	80,021	111%
Federal Reimbursement	79,000,000	67,882,135	(76,751,531)	409,675,000	391,614,330	(18,060,670)	96%
SUBTOTALS	**$ 133,612,000**	**$ 115,544,967**	**$ (83,700,699)**	**$ 895,581,000**	**$ 878,579,863**	**$ (17,001,137)**	
Less: Federal Reimbursement	79,000,000	67,882,135	(76,751,531)	409,675,000	391,614,330	(18,060,670)	
TOTALS	**$ 54,612,000**	**$ 47,662,832**	**$ (6,949,168)**	**$ 485,906,000**	**$ 486,965,533**	**$ 1,059,533**	
Percent of Estimates		**87%**			**100%**		

Collections past three days **$ 4,853,594**

REVENUE SHORTFALL RESERVE FUND 7005, Part A as of November 30, 2025 : $785,178,961.19
$79 million loan to the General Revenue fund 7/1/25 for beginning of the year cash flow, to be repaid within 90 days.
Loan paid 9/16/25

REVENUE SHORTFALL RESERVE FUND 7006, Part B as of November 30, 2025: $ 629,829,796.67

SPECIAL INCOME TAX REFUND RESERVE FUND as of November 30, 2025: $460,000,000.00

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
December 01, 2025
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STATE OF WEST VIRGINIA
COMPARISON OF REVENUE
NOVEMBER 2024 vs NOVEMBER 2025

STATE ROAD FUND

	Actual Collections Nov 2024	Actual Collections Nov 2025	Actual Collections 5 Months Jul-Nov 2024	Actual Collections 5 Months Jul-Nov 2025	YTD Increase (Decrease) over prior period	YTD % Increase (Decrease) over prior period
Gasoline & Motor Carrier Rd Tax	$ 11,350,643	$ 14,519,287	$ 165,902,027	$ 165,042,919	$ (859,108)	-1%
Privilege Tax	21,551,589	24,888,358	142,030,016	144,622,396	2,592,379	2%
Licenses & Registration	9,182,987	5,897,158	55,829,364	52,026,230	(3,803,133)	-7%
Miscellaneous	8,303,039	2,248,469	28,233,540	124,487,967	96,254,427	341%
Highway Litter Control	94,329	109,560	735,601	786,021	50,420	7%
Federal Reimbursement	28,265,649	67,882,135	336,604,955	391,614,330	55,009,375	16%
SUBTOTALS	**$ 78,748,236**	**$115,544,967**	**$ 729,335,504**	**$878,579,863**	$ 149,244,359	
Less: Federal Reimbursement	28,265,649	67,882,135	336,604,955	391,614,330	55,009,375	
TOTALS	**$ 50,482,588**	**$47,662,832**	**$ 392,730,548**	**$486,965,533**	**$ 94,234,985**	

Increase/Decrease over Prior Period	**$ (2,819,756)**	**$ 94,234,985**	
% Increase/Decrease over Prior Period	**-5.6%**	**24.0%**	

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division

December 01, 2025

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, C.P.A.
Director Budget Division
Legislative Auditor's Office

Date: December 02, 2025

Re: West Virginia Unemployment Compensation Trust Fund

We have reviewed the October 31, 2025, monthly report of the Unemployment Compensation Trust Fund we received from Workforce West Virginia.

As of October 31, 2025, of fiscal year 2025-2026, the Trust Fund cash flow was as follows:

Beginning Cash Balance July 1, 2025	$ 435,104,769.53
Receipts Jul 1, 2024 – Oct 31, 2025	$ 130,743,524.34
Dsbrsmnts Jul 1,2024 – Oct 31, 2025	$ 130,701,936.04
Ending Cash Balance Oct 31, 2025	$ 435,146,357.83

ITEMS OF NOTE:
Regular benefits paid for July-October 2025 were $5.7 million less than July-October 2024.

Federal emergency benefits were $0 for July-October 2025. For July-October 2024, federal emergency benefits were also $0.

Total disbursements were $7.2 million less for July-October 2025 than the preceding July-October.

Receipts, year to date, as of October 31, 2025, were $331 thousand more than October 31, 2024. Overall ending trust fund balance was $8.5 million higher on October 31, 2025, than on October 31, 2024.

Following delayed data due to government shut down:

West Virginia's seasonally adjusted unemployment rate for August 2025 was 3.8 percent, up one-tenth of one percent from July. The national rate also ticked up one-tenth of one percentage point to 4.3 percent in August 2025.

Since August 2024, employment increased by 3,100 jobs. The bulk of job gains came in four broad industries: private education and health services (+1,700), construction (+3,100), government (+1,400), and professional and business services (+1,300). Over-the-year gains also came in other services (+500), and in information (+100). Over-the-year declines came in leisure and hospitality (-2,900), trade, transportation, and utilities (-800), manufacturing (-700), mining and logging (-300), and financial activities, also down 300.

MONTHLY STATUS REPORT FOR THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE
FOR THREE MONTHS STARTING AUGUST 2024 AND AUGUST 2025

	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	THREE MONTH TOTAL VARIANCE *	
Balance Forward	**$ 434,053,523.79**	**$ 437,834,850.04**	**$ 427,289,467.04**	**$ 442,016,141.82**	**$438,766,329.86**	**$430,718,212.67**	$ 12,322,843.48	
Add Receipts:								
1. Bond Assessment							$ -	1. Bond Assessment
2. Regular Contributions:	**10,029,087.73**	**186,101.35**	**13,382,400.34**	**8,833,550.09**	**777,266.62**	**14,176,029.08**	189,256.37	2. Regular Contributions:
Net UI Contributions	**8,370,634.78**	**17,391.56**	**10,668,706.63**	**7,172,039.67**	**579,380.32**	**12,167,244.92**	861,931.94	**Net UI Contributions**
Local Gov. & Pol. Sub	**273,227.07**	**63,172.76**	**406,450.25**	**247,334.17**	**66,025.76**	**332,243.35**	(97,246.80)	**Local Gov. & Pol. Sub**
State Gov.	**-**	**-**	**-**	**-**	**-**	**-**	-	**State Gov.**
3. Federal Emergency Benefits (PEUC)	**-**	**3,216.00**	**0.01**	**(1,191.65)**	**(76.11)**	**-**	(4,483.77)	3. Federal Emergency Benefits (PEUC)
4. Federal Share Extended Benefits (EB)	**-**	**-**	**-**	**-**	**-**	**-**	-	4. Federal Share Extended Benefits (EB)
5. Federal Additional Compensation - FPUC	**3,030.00**	**4,976.00**	**-**	**-**	**2,100.00**	**-**	(5,906.00)	5. Federal Additional Compensation - FPUC
6. Pandemic Unemployment Assistance PUA	**226.00**	**(100.00)**	**(5,824.00)**	**(5,204.57)**	**(49,626.56)**	**(2,570.00)**	(51,703.13)	6. Pandemic Unemployment Assistance PUA
7. UCFE (Federal Agencies)	**49,506.82**	**58,695.48**	**52,191.80**	**94,262.78**	**104,171.52**	**158,199.99**	196,240.19	7. UCFE (Federal Agencies)
8. TSFR From Non-Invstd FUA	**-**	**-**	**-**	**-**	**-**	**-**	-	8. TSFR From Non-Invstd FUA
9. EUISAA - EMER US RELIEF/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	9. EUISAA - EMER US RELIEF/STC
10. Treasury Interest Credits	**-**	**3,309,254.49**	**-**	**-**	**3,551,031.22**	**-**	241,776.73	10. Treasury Interest Credits
11. UCX (Military Agencies)	**40,283.84**	**28,816.90**	**29,032.37**	**32,110.81**	**37,947.92**	**23,309.19**	(4,765.19)	11. UCX (Military Agencies)
12. Temporary Compensation	**-**	**-**	**-**	**-**	**-**	**-**	-	12. Temporary Compensation
13. BT to State UI Account	**-**	**-**	**-**	**-**	**-**	**-**	-	13. BT to State UI Account
14. UI Modernization	**-**	**-**	**-**	**-**	**-**	**-**	-	14. UI Modernization
15. Loan Advance	**-**	**-**	**-**	**-**	**-**	**-**	-	15. Loan Advance
16. Return of Overpayments FPUC/PUA/EU0	**-**	**-**	**-**	**-**	**-**	**-**	-	16. Return of Overpayments FPUC/PUA/EU0
Total Monthly Receipts	**$ 31,371,798.50**	**$ 15,204,500.80**	**$ 35,676,337.84**	**$ 28,938,714.12**	**$ 16,786,844.96**	**$ 36,785,569.46**	$ 258,491.40	**Total Monthly Receipts**
Less Disbursements:								Less Disbursements:
Debt Bond Repayment	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	(Retired)	Debt Bond Repayment
Regular Benefits:	**$ 11,805,237.59**	**$ 12,257,859.68**	**$ 12,084,499.85**	**$ 12,068,883.47**	**$ 10,774,183.46**	**$ 9,747,108.44**	(3,557,421.75)	Regular Benefits:
Federal Emergency Compensation - PEUC	***-***	***3,216.00***	***(0.01)***	***(1,191.65)***	***(76.11)***	**-**	(4,483.75)	**PEUC**
Federal Additional Compensation - FPUC	***2,700.00***	***4,976.00***	**-**	**-**	***2,100.00***	**-**	(5,576.00)	**FPUC**
Pandemic Unemployment Assistance PUA	***226.00***	***(100.00)***	**(5,824.00)**	**(5,204.57)**	**(49,626.56)**	**(2,570.00)**	(51,703.13)	**PUA**
Federal Emergency Benefits (EUC08)	**-**	**-**	**-**	**-**	**-**	**-**	-	Federal Emergency Benefits (EUC08)
Federal Extended - 2112	**-**	**-**	**-**				-	**Federal Extended - 2112**
Emergency Benefits (TEUC)	**-**	**-**	**-**	**-**	**-**	**-**	-	Emergency Benefits (TEUC)
UCFE (Federal Workers) Benefits	**51,006.52**	**62,067.97**	**47,741.31**	**103,719.64**	**97,094.49**	**160,514.16**	200,512.49	UCFE (Federal Workers) Benefits
UCX (Military Workers) Benefits	**40,859.84**	**30,428.01**	**28,083.26**	**37,132.53**	**34,464.89**	**21,770.50**	(6,003.19)	UCX (Military Workers) Benefits
Reed Act Funds	**-**	**-**	**1,995,000.00**	**-**	**1,612,791.63**	**-**	(382,208.37)	Reed Act Funds
EUISAA Title IX/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	EUISAA Title IX/STC
Total Monthly Disbursements	**$ 33,149,694.06**	**$23,971,988.24**	**$36,368,037.73**	**$32,188,526.08**	**$24,834,962.15**	**$32,357,424.30**	$ (4,108,807.50)	**Total Monthly Disbursements**
Trust Fund Balance	**$ 436,056,954.48**	**$427,289,467.04**	**$426,597,767.15**	**$438,766,329.86**	**$430,718,212.67**	**$435,146,357.83**	$ 16,690,142.38	**Trust Fund Balance**

* Three month total variance column is the difference between the sum of the previous year's three months data for each category and the current year's three months data.
The purpose of the report is to show significant changes in receipts, disbursements, or balances.

Indicates prior month values that have been updated

**Note: UI Trust Fund Balance Includes Trust Fund Loan from the Revenue Shortfall Reserve Fund per Senate Bill 558 passed March 9, 2016:
Borrowed on 3/11/2016
Repaid on 5/17/2016
Borrowed on 12/5/2016
Repaid on 5/4/2017
Outstanding Loan from Revenue Shortfall Reserve Fund

**Note: Reed Act funds of $549,468.24 previously drawn down were unexpended and returned to Trust Fund on deposit with the U.S. Treasury.

WorkForce WEST VIRGINIA

Scott A. Adkins, *Acting Commissioner*

UC TRUST FUND – 2025

Month	Receipts	Disbursements	Trust Fund Balance
2024			
Balance 1/1/2024			**$ 406,309,428**
January	$ 41,041,993	$ 47,064,592	$ 400,286,829
February	$ 28,824,885	$ 37,422,044	$ 389,689,670
March	$ 17,566,730	$ 29,810,943	$ 377,424,125
April	$ 127,728,175	$ 83,769,711	$ 421,382,589
May	$ 74,642,045	$ 57,199,763	$ 438,824,871
June	$ 27,730,470	$ 32,501,817	$ 434,053,524
July	$ 48,159,607	$ 44,378,281	$ 437,834,850
August	$ 31,371,798	$ 33,149,694	$ 436,056,954
September	$ 15,204,501	$ 23,971,988	$ 427,289,467
October	$ 35,676,337	$ 36,368,037	$ 426,597,767
November	$ 25,914,739	$ 28,992,223	$ 423,520,283
December	$ 21,588,827	$ 34,418,950	$ 410,690,158
Totals - 2024	$ 495,450,827	$ 489,048,043	$ 410,690,158
2025			
January	$ 40,023,920	$ 49,813,538	$ 400,900,540
February	$ 30,174,347	$ 41,155,602	$ 389,919,285
March	$ 19,398,414	$ 31,660,700	$ 377,656,999
April	$ 112,235,282	$ 65,620,143	$ 424,272,138
May	$ 73,306,652	$ 54,048,617	$ 443,530,173
June	$ 17,520,749	$ 25,946,153	$ 435,104,769
July	$ 48,232,395	$ 41,321,023	$ 442,016,141
August	$ 28,938,714	$ 32,188,526	$ 438,766,329
September	$ 16,786,845	$ 24,834,962	$ 430,718,212
October	$ 36,785,569	$ 32,357,424	$ 435,146,357
November	$	$	$
December	$	$	$
Totals - 2025	$	$	$

Benefits and Technical Support Section ● Unemployment Compensation Division
1900 Kanawha Blvd., East ● Building 3, Room 300 ● Charleston, West Virginia 25305
Telephone: (304) 558-3309 ● Fax: (304) 558-3252

MONTHLY STATUS REPORT FOR THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE
FOR THREE MONTHS STARTING AUGUST 2024 AND AUGUST 2025

	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	THREE MONTH TOTAL VARIANCE *	
Balance Forward	**$ 434,053,523.79**	**$ 437,834,850.04**	**$ 427,289,467.04**	**$ 442,016,141.82**	**$438,766,329.86**	**$430,718,212.67**	$ 12,322,843.48	
Add Receipts:								
1. Bond Assessment							$ -	1. Bond Assessment
2. Regular Contributions:	**10,029,087.73**	**186,101.35**	**13,382,400.34**	**8,833,550.09**	**777,266.62**	**14,176,029.08**	189,256.37	2. Regular Contributions:
3. Federal Emergency Benefits (PEUC)	**-**	**3,216.00**	**0.01**	**(1,191.65)**	**(76.11)**	**-**	(4,483.77)	3. Federal Emergency Benefits (PEUC)
4. Federal Share Extended Benefits (EB)	**-**	**-**	**-**	**-**	**-**	**-**	-	4. Federal Share Extended Benefits (EB)
5. Federal Additional Compensation - FPUC	**3,030.00**	**4,976.00**	**-**	**-**	**2,100.00**	**-**	(5,906.00)	5. Federal Additional Compensation - FPUC
6. Pandemic Unemployment Assistance PUA	**226.00**	**(100.00)**	**(5,824.00)**	**(5,204.57)**	**(49,626.56)**	**(2,570.00)**	(51,703.13)	6. Pandemic Unemployment Assistance PUA
7. UCFE (Federal Agencies)	**49,506.82**	**58,695.48**	**52,191.80**	**94,262.78**	**104,171.52**	**158,199.99**	196,240.19	7. UCFE (Federal Agencies)
8. TSFR From Non-Invstd FUA	**-**	**-**	**-**	**-**	**-**	**-**	-	8. TSFR From Non-Invstd FUA
9. EUISAA - EMER US RELIEF/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	9. EUISAA - EMER US RELIEF/STC
10. Treasury Interest Credits	**-**	**3,309,254.49**	**-**	**-**	**3,551,031.22**	**-**	241,776.73	10. Treasury Interest Credits
11. UCX (Military Agencies)	**40,283.84**	**28,816.90**	**29,032.37**	**32,110.81**	**37,947.92**	**23,309.19**	(4,765.19)	11. UCX (Military Agencies)
12. Temporary Compensation	**-**	**-**	**-**	**-**	**-**	**-**	-	12. Temporary Compensation
13. BT to State UI Account	**-**	**-**	**-**	**-**	**-**	**-**	-	13. BT to State UI Account
14. UI Modernization	**-**	**-**	**-**	**-**	**-**	**-**	-	14. UI Modernization
15. Loan Advance	**-**	**-**	**-**	**-**	**-**	**-**	-	15. Loan Advance
16. Return of Overpayments FPUC/PUA/EU0	**-**	**-**	**-**	**-**	**-**	**-**	-	16. Return of Overpayments FPUC/PUA/EU0
Total Monthly Receipts	**$ 31,371,798.50**	**$ 15,204,500.80**	**$ 35,676,337.84**	**$ 28,938,714.12**	**$ 16,786,844.96**	**$ 36,785,569.46**	$ 258,491.40	**Total Monthly Receipts**
Less Disbursements:								Less Disbursements:
Debt Bond Repayment	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	(Retired)	Debt Bond Repayment
Regular Benefits:	**$ 11,805,237.59**	**$ 12,257,859.68**	**$ 12,084,499.85**	**$ 12,068,883.47**	**$ 10,774,183.46**	**$ 9,747,108.44**	(3,557,421.75)	Regular Benefits:
Federal Emergency Compensation - PEUC	***-***	***3,216.00***	***(0.01)***	***(1,191.65)***	***(76.11)***	**-**	(4,483.75)	**PEUC**
Federal Additional Compensation - FPUC	***2,700.00***	***4,976.00***	**-**	**-**	***2,100.00***	**-**	(5,576.00)	**FPUC**
Pandemic Unemployment Assistance PUA	***226.00***	***(100.00)***	**(5,824.00)**	**(5,204.57)**	**(49,626.56)**	**(2,570.00)**	(51,703.13)	**PUA**
Federal Emergency Benefits (EUC08)	**-**	**-**	**-**	**-**	**-**	**-**	-	Federal Emergency Benefits (EUC08)
Federal Extended - 2112	**-**	**-**	**-**				-	**Federal Extended - 2112**
Emergency Benefits (TEUC)	**-**	**-**	**-**	**-**	**-**	**-**	-	Emergency Benefits (TEUC)
UCFE (Federal Workers) Benefits	**51,006.52**	**62,067.97**	**47,741.31**	**103,719.64**	**97,094.49**	**160,514.16**	200,512.49	UCFE (Federal Workers) Benefits
UCX (Military Workers) Benefits	**40,859.84**	**30,428.01**	**28,083.26**	**37,132.53**	**34,464.89**	**21,770.50**	(6,003.19)	UCX (Military Workers) Benefits
Reed Act Funds	**-**	**-**	**1,995,000.00**	**-**	**1,612,791.63**	**-**	(382,208.37)	Reed Act Funds
EUISAA Title IX/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	EUISAA Title IX/STC
Total Monthly Disbursements	**$ 33,149,694.06**	**$23,971,988.24**	**$36,368,037.73**	**$32,188,526.08**	**$24,834,962.15**	**$32,357,424.30**	$ (4,108,807.50)	**Total Monthly Disbursements**
Trust Fund Balance	**$ 436,056,954.48**	**$427,289,467.04**	**$426,597,767.15**	**$438,766,329.86**	**$430,718,212.67**	**$435,146,357.83**	$ 16,690,142.38	**Trust Fund Balance**

* Three month total variance column is the difference between the sum of the previous year's three months data for each category and the current year's three months data.
The purpose of the report is to show significant changes in receipts, disbursements, or balances.

Indicates prior month values that have been updated

**Note: UI Trust Fund Balance Includes Trust Fund Loan from the Revenue Shortfall Reserve Fund per Senate Bill 558 passed March 9, 2016:

Borrowed on 3/11/2016
Repaid on 5/17/2016
Borrowed on 12/5/2016
Repaid on 5/4/2017
Outstanding Loan from Revenue Shortfall Reserve Fund

**Note: Reed Act funds of $549,468.24 previously drawn down were unexpended and returned to Trust Fund on deposit with the U.S. Treasury.

Regular UI Account Summary October 2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
Beginning UI Balance	**$ 399,895,342.60**	**$388,959,074.46**	**$382,479,452.00**	**$367,868,188.34**	**$416,441,761.82**	**$439,773,982.14**	**$432,459,449.47**	**$438,141,408.76**	**$435,390,559.56**	**$429,706,053.81**		
Contributory Employer Deposits	3,727,697.03	9,236,822.68	505,667.84	55,543,930.35	32,396,273.11	755,966.36	15,982,018.79	8,471,627.16	603,364.16	11,504,163.27		
Interstate Payments In	2,035,502.44	995,075.48	51,784.39	2,525,064.92	1,360,557.71	125,119.34	1,087,054.73	971,630.18	85,250.46	1,092,274.76		
U.S. Treasury Interest Credits	3,294,574.06			3,140,523.32		3,398,762.02	-	-	3,551,031.22	-		
UI Reimbursable Employer Deposits	$584,902.97	877,777.32	96,932.16	654,069.65	1,041,426.89	72,533.64	676,381.21	689,572.84	112,635.84	949,036.73		
Total UI Receipts	**$ 9,642,676.50**	**$ 11,109,675.48**	**$ 654,384.39**	**$ 61,863,588.24**	**$ 34,798,257.71**	**$ 4,352,381.36**	**$ 17,745,454.73**	**$ 10,132,830.18**	**$ 4,352,281.68**	**$13,545,474.76**	**-**	**-**
Contributory Employer Payments	19,636,491.97	16,800,628.10	14,201,718.34	11,552,770.73	10,540,015.26	10,995,727.32	10,963,479.50	11,535,433.00	9,299,928.66	9,959,539.57		
Interstate Payments Out	318,015.47	213,771.41	417,263.73	1,179,384.55	407,160.21	-	388,681.91	550,617.68	3,663.97	495,296.96		
UI Reimbursable Employer Payments	624,437.20	574,898.43	646,665.98	557,859.48	518,861.92	671,186.71	711,334.03	797,628.70	733,194.80	695,530.57		
Total UI Monthly Disbursements	**$ 20,578,944.64**	**$ 17,589,297.94**	**$ 15,265,648.05**	**$ 13,290,014.76**	**$ 11,466,037.39**	**$ 11,666,914.03**	**$ 12,063,495.44**	**$ 12,883,679.38**	**$ 10,036,787.43**	**$ 11,150,367.10**	**-**	**-**
UI Trust Fund Balance	**$ 388,959,074.46**	**$382,479,452.00**	**$367,868,188.34**	**$416,441,761.82**	**$439,773,982.14**	**$432,459,449.47**	**$438,141,408.76**	**$435,390,559.56**	**$429,706,053.81**	**$432,101,161.47**		
ASAP Daily report total	**$ 388,959,074.46**	**$382,479,452.00**	**$367,868,188.34**	**$416,441,761.82**	**$439,773,982.14**	**$432,459,449.47**	**$438,141,408.76**	**$435,390,559.56**	**$429,706,053.81**	**$432,101,161.47**		

BRIM

December 2025

Interim Packet

West Virginia Board of Risk and Insurance Management
UNAUDITED BALANCE SHEET AND INCOME STATEMENT
For the Four Months Ending October 31, 2025

Talking Points for Joint Committee on Government and Finance Meeting
November 2025

1. **Premium Revenue** for October reflects the premiums earned for the first four months of the current fiscal year. BRIM premiums in FY'26 reflect an increase in premium revenue including an increase in premium to fund the higher actuarially estimated losses for the current year.

2. **Claims Expense** reflects net claims payments made through October plus estimated accruals for the months of July through October. Claim payments through October were lower than in October of last year. Please note that claims expense does not include an adjustment of our claims reserves to the actuarial report, as we have not yet received this report for the first quarter. This adjustment could have a significant positive or negative impact on our net income for the quarter.

3. **Investments** reflect a gain of $7.9 million year to date. Investment returns in October of last year were higher than in October of this year. Interest rates fluctuated during FY'25 and there was volatility in the equities markets. In FY'26 the outlook for investment income is uncertain given the continued volatility of the equities markets and the interest rate environment.

4. BRIM continues to pursue pro-active loss control initiatives.

West Virginia Board of Risk and Insurance Management

Statements of Net Position

For the Four Months Ended October 31st

	2025	2024
	(In Thousands)	
Assets		
Current assets:		
Cash and cash equivalents	$ 19,368	$ 21,818
Advance deposits with insurance company and trustee	330,683	259,348
Receivabales	70,909	25,380
Prepaid insurance	10,660	11,467
Restricted cash and cash equivalents	13,873	10,076
Premiums due from other entities	1,216	1,539
Total current assets	446,708	329,629
Noncurrent assets:		
Equity position in internal investments pools	18,852	60,050
Restricted investments	37,138	33,607
Total noncurrent assets	55,990	93,657
Total assets	502,699	423,287
Deferred Outflows of Resources	358	243
Deferred Outflows of Resources - OPEB	16	10
Liabilities		
Current liabilities:		
Estimated unpaid claims and claims adjustment expense	87,487	91,641
Unearned premiums	25,927	23,723
Agent commissions payable	1,207	1,312
Claims Payable	322	108
Accrued expenses and other liabilities	65,861	23,464
Total current liabilities	180,804	140,249
Estimated unpaid claims and claims adjustment expense net of current portion	202,545	197,102
Compensated absences	173	182
Net pension liability	(149)	(4)
Total noncurrent liabilities	202,569	197,279
Total liabilities	383,373	337,527
Deferred Inflows of Resources	187	0
Deferred Inflows of Resources - OPEB	07	64
Net position:		
Restricted by State code for mine subsidence coverage	44,822	38,026
Unrestricted	56,874	37,826
Net Assets (Deficiency)	17,810	10,096
Net position	$ 119,506	$ 85,948

Unaudited

West Virginia Board of Risk and Insurance Management

Statements of Revenues, Expenses, and Changes in Net Position

For the Four Months Ended October 31st

	2025	2024
	(In Thousands)	
Operating revenues		
Premiums	46,872	$ 41,346
Less coverage/reinsurance programs	(4,751)	(4,586)
Net operating revenues	42,121	36,760
Operating expenses		
Claims and claims adjustment expense	30,101	33,883
General and administrative	2,175	1,929
Total operating expenses	32,276	35,813
Operating income (loss)	9,845	947
Nonoperating revenues		
Investment income	7,965	9,148
Legislative Appropriation	0	0
OPEB Non Operating Income	0	0
Net nonoperating revenues	7,965	9,148
Changes in net position	17,810	10,096
Total net position, beginning of year	101,696	75,852
Total net position, end of period	$ 119,506	$ 85,948

Unaudited

PEIA

December 2025

Interim Packet

PEIA
December Interim Talking Points

- **PEIA and RHBT interim financial statements for September 2025 are available for your review.**

- **PEIA statements indicate PEIA is currently $22 million ahead of plan. This is due to lower than forecast medical and prescription drug claims.**

- **RHBT statements indicate RHBT is currently ahead of plan by $65 million. This is due to higher than forecast investment income.**

- **The 2026 year-end reserve for the State Fund, non-State Fund and RHBT is projected to be $315, $37 and $38 million respectively.**

- **These reserve levels represent 38%, 19% and 18% of the respective funds' expenses. The required reserve for the State Fund is 12% of expenses. The required reserve for PEIA is 12% and the PEIA reserve is 35%.**

West Virginia Retiree Health Benefit Trust Fund
STATEMENT OF CHANGES IN PLAN NET POSITION
For the Three Months Ending Tuesday, September 30, 2025
In Thousands

ACTUAL	BUDGET	PRIOR YR		BUDGET VARIANCE $	BUDGET VARIANCE %	PRIOR YR VARIANCE $	PRIOR YR VARIANCE %
			ADDITIONS				
			Employer Premiums:				
$536	$506	$524	Health premiums - Non Par	$30	6%	$12	2%
1,593	1,564	1,869	Health Premiums - RLC Health, Life	29	2%	(276)	(15%)
2,545	2,500	7,263	Pay Go Premiums	45	0%	(4,718)	100%
7,500	7,500	7,500	State appropriation - OPEB	-	0%	-	0%
12,174	**12,070**	**17,156**	**Total Employer Premiums**	**104**	**1%**	**(4,982)**	**(29%)**
			Other Additions:				
125	125	125	Retiree Drug Subsidy	-	0%	-	0%
98,589	38,080	85,424	Investment Income	60,509	159%	13,165	15%
110,888	**50,275**	**102,705**	**TOTAL ADDITIONS**	**60,613**	**121%**	**8,183**	**8%**
			DEDUCTIONS				
18,760	21,405	14,115	Payments to Managed Care Org.	2,645	12%	(4,645)	(33%)
6,496	6,780	6,466	Life Insurance Expense	284	4%	(30)	(0%)
14,501	16,300	14,397	Medical Claims Expense	1,799	11%	(104)	(1%)
7,285	9,227	8,305	Pharmacy Claims Expense	1,942	21%	1,020	12%
573	34	271	Administrative Service Fees (External)	(539)	-1585%	(302)	(111%)
(15,296)	(16,300)	(14,912)	Member Health premiums	(1,004)	-6%	384	3%
(6,516)	(6,887)	(6,559)	Member Life Insurance Premiums	(371)	-5%	(43)	(1%)
649	833	796	Other Operating Expenses	184	22%	147	18%
26,452	**31,392**	**22,879**	**TOTAL DEDUCTIONS**	**4,940**	**16%**	**(3,573)**	**(16%)**
84,436	**18,883**	**79,826**	**NET POSITION INCREASE (DECREASE)**	**65,553**	**347%**	**4,610**	**6%**
			Net Position Restricted for Post Employment Benefits				
2,128,917	2,128,917	1,945,517	Beginning of Period Total Net Position	-	0%	183,400	9%
1,959,741	1,894,188	1,823,998	End of Period Net Position - Restricted	65,553	3%	135,743	7%
253,612	253,612	201,345	End of Period Net Position - PSR	-	0%	52,267	26%
$2,213,353	**$2,147,800**	**$2,025,343**	**End of Period Total Net Position**	**$65,553**	**3%**	**$188,010**	**9%**

West Virginia Public Employees Insurance Agency
Statement of Changes in Plan Net Position
For the Three Months Ending Tuesday, September 30, 2025
(In Thousands)
(Unaudited-For Internal Use Only)

ACTUAL	BUDGET	PRIOR YR		BUDGET VARIANCE $	BUDGET VARIANCE %	PRIOR YR VARIANCE $	PRIOR YR VARIANCE %
			OPERATING REVENUE				
			Premium Revenue				
$ 180,779	$ 187,232	$ 160,287	Health Insurance - State Gov. - Employers	$ (6,453)	(3%)	$ 20,492.00	13%
46,035	50,713	40,905	Health Insurance - State Gov. - Employees	(4,678)	(9%)	5,130	13%
50,824	54,063	45,471	Health Insurance - Local Gov. - All	(3,239)	(6%)	5,353	12%
1,315	1,170	1,156	Administrative Fees, Net of Refunds	145	12%	159	14%
330	518	444	Other Premium Revenue	(188)	(36%)	(114)	(26%)
279,283	**293,696**	**248,263**	**Total Operating Revenue**	**(14,413)**	**(5%)**	**31,020**	**12%**
			NON-OPERATING REVENUE				
608	689	650	Life Insurance	(81)	(12%)	(42)	(6%)
-	-	21,750	Direct Transfer	-	100%	(21,750)	100%
7,093	2,266	6,820	Interest and Investment Income	4,827	213%	273	4%
2,545	2,500	7,263	WV RHBT Pay Go Premiums	45	2%	(4,718)	(100%)
10,246	**5,455**	**36,483**	**Total Non-Operating Revenue**	**4,791**	**88%**	**(26,237)**	**(72%)**
289,529	**299,151**	**284,746**	**TOTAL REVENUE**	**(9,622)**	**(3%)**	**4,783**	**2%**
			EXPENSES				
140,918	162,581	136,201	Claims Expense - Medical	21,663	13%	(4,717)	(3%)
92,234	106,718	100,880	Gross Claims Expense - Drugs	14,484	14%	8,646	9%
(32,151)	(32,726)	(36,105)	Prescription Rebate	(575)	(2%)	(3,954)	(11%)
60,083	73,992	64,775	Net Claims Expense- Drugs	13,909	19%	4,692	7%
20,941	18,543	17,461	Payments to Managed Care Org.	(2,398)	(13%)	(3,480)	(20%)
6,346	5,420	5,653	Administrative Service Fees	(926)	(17%)	(693)	(12%)
870	687	21	Wellness and Disease Management	(183)	(27%)	(849)	(4,043%)
1,616	1,612	1,407	Other Operating Expenses	(4)	(0%)	(209)	(15%)
526	998	207	Life Insurance Expense	472	47%	(319)	154%
150	117	117	ACA Comparative Effectiveness Fee	(33)	(28%)	(33)	(28%)
2,545	2,500	7,263	WV RHBT Pay Go Premiums	(45)	(2%)	4,718	100%
233,995	**266,450**	**233,105**	**TOTAL EXPENSES**	**32,455**	**12%**	**(890)**	**(0%)**
55,534	**32,701**	**51,641**	**YTD Surplus (Deficit)**	**22,833**	**70%**	**3,893**	**8%**
217,073	217,073	81,292	Total Net Position, Beginning of Period	-	0%	135,781	167%
$ 272,607	**$ 249,774**	**$ 132,933**	**Total Net Position, End of Period**	**$ 22,833**	**9%**	**$ 139,674**	**105%**

Real Estate Division

December 2025

Interim Packet

Department of Administration Real Estate Division Leasing Report

For the period of November 1-30, 2025

There are 8 leasing changes for this period, and they are as follows:

- 2 - Straight Renewal
- 5 - Renewal with Increase in Rent
- 1 - Decrease in Square Feet

Department of Administration Real Estate Division Leasing Report

For the period of November 1-30, 2025

STRAIGHT RENEWAL

SMALL BUSINESS DEVELOPMENT CENTER

SBD-002 Renewal for 5 years consisting of 448 square feet of office space at the current annual per square foot rate of $10.10, annual cost $4,524.80, full service, 1116 Smith Street, in the City of Charleston, Kanawha County, West Virginia.

SBD-012 Renewal for 3 years consisting of 321 square feet of office space at the current monthly rate of $550.00, annual cost $6,600.00, full service, 1108 3rd Avenue, in the City of Huntington, Cabell County, West Virginia.

RENEWAL WITH INCREASE IN RENT

DEPARTMENT OF ENVIRONMENTAL PROTECTION

DEP-086 Renewal for 1 year consisting of 10,322 square feet of office space with an increase in the annual per square foot rate from $6.85 to $8.00 annual cost $82,576.00, includes water/sewer, 105 South Railroad Street, in the City of Philippi, Barbour County, West Virginia.

DIVISION OF MOTOR VEHICLES

DMV-044 Renewal for 5 years consisting of 4,772 square feet of office space with an increase in the annual per square foot rate from $12.59 to $13.59, annual cost $64,851.48, full service, 148 Maplewood Avenue, in the City of Lewisburg, Greenbrier County, West Virginia.

DMV-051 Renewal for 10 years consisting of 8,000 square feet of office space, an adjacent storage garage, and a motorcycle testing track. The storage has an increase in the annual per square foot rate from $14.75 to $15.75 for office space, annual cost $126,000.00, from January 1, 2026 through December 31, 2030, then increase to $16.54 annual per square foot for office space, annual cost $132,320.04, from January 1, 2031 through December 31, 2035, with an increase in storage space from $2,850.00 per month to $2,992.50 per month, annual cost $35,910.00, from January 1, 2026 through December 31, 2035, the motorcycle testing track remains at the current rate of $450.00 per month, annual cost $5,400.00, Tenant pays all utilities and janitorial services and supplies, 1029 North Randolph Avenue, in the City of Elkins, Randolph County, West Virginia.

WEST VIRGINIA EDUCATIONAL BROADCASTING COMMISSION

EBA-009 Renewal for 20 years consisting of 2 acres of land for a tower and monitoring space with an increase in the monthly rate from $225.00 to $450.00, annual cost $5,400.00, from July 1, 2025 through June 30, 2030, then increase to the monthly rate of $500.00, annual cost $6,000.00, from July 1, 2030 through June 30, 2035, then increase to the monthly rate of $575.00, annual cost $6,900.00, from July 1, 2035 through June 30, 2040, then increase to the monthly rate of $600.00, annual cost $7,200.00, from July 1, 2040 through June 30, 2045, Kendall Knob in Birch District, Braxton County, West Virginia.

RENEWAL WITH INCREASE IN RENT - CONTINUED

COMMISSION ON SPECIAL INVESTIGATIONS

CSI-002 Renewal for 5 years consisting of 3,356 square feet of office space with an increase in the annual per square foot rate from $13.96 to $15.00, annual cost $50,340.00, from November 1, 2025 through October 31, 2027, then increase to $16.00, annual cost $53,696, from November 1, 2027 through October 21, 2030, full service, 301 Eagle Mountain Road, in the City of Charleston, Kanawha County, West Virginia.

DECREASE IN SQUARE FEET

DEPARTMENT OF HEALTH

HEA-007 Decrease of square feet from three (3) offices to two (2) offices at the current monthly rate of $300.00 per office, annual cost $7,200.00, full service, 300 Second Street, in the City of Fairmont, Marion County, West Virginia.

Real Estate Division
Monthly Summary of Lease Activity
November 1-30, 2025

# of Transactions	Agency	Lease #	County	Square Feet	Rental Rate	Annual Rent	Term in years	Total Aggregate	
1	Small Business Development Center	SBD-002	Kanawha	448	10.10	4,525	5.00	22,624	
2	Small Business Development Center	SBD-012	Cabell	321	20.56	6,600	3.00	19,800	
3	Department of Environmental Protection	DEP-086	Barbour	10,322	8.00	82,576	1.00	82,576	
4	Division of Motor Vehicles	DMV-044	Greenbrier	4,772	13.59	64,851	5.00	324,257	
5	Division of Motor Vehicles - Office	DMV-051	Randolph	8,000	15.75	126,000	5.00	630,000	*
	Division of Motor Vehicles - Office	DMV-051	Randolph	8,000	16.54	132,320	5.00	661,600	*
	Division of Motor Vehicles - Storage	DMV-051	Randolph	1	2,992.50	35,910	10.00	359,100	
	Division of Motor Vehicles - Motorcycle Testing Track	DMV-051	Randolph	1	450.00	5,400	10.00	54,000	
6	WV Educational Broadcasting Commission - Land	EBA-009	Braxton	1	450.00	5,400	5.00	27,000	
	WV Educational Broadcasting Commission - Land	EBA-009	Braxton	1	500.00	6,000	5.00	30,000	
	WV Educational Broadcasting Commission - Land	EBA-009	Braxton	1	575.00	6,900	5.00	34,500	
	WV Educational Broadcasting Commission - Land	EBA-009	Braxton	1	600.00	7,200	5.00	36,000	
7	Commission on Special Investigations	CSI-002	Kanawha	3,356	15.00	50,340	2.00	100,680	
	Commission on Special Investigations	CSI-002	Kanawha	3,356	16.00	53,696	3.00	161,088	
8	Department of Health	HEA-007	Marion	2	600.00	7,200	2.00	14,400	

Total Annual Rent 594,918

*** Indicates the rental rate will exceed $1,000,000.00 within the term of the lease.**

MEDICAID REPORT

October 2025

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

Joint Committee on Government and Finance and
Legislative Oversight Commission on Health and
Human Resources Accountability
December 2025

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF OCTOBER 2025	ACTUALS	TOTAL	ACTUALS	ESTIMATE	ACTUALS	PROJECTED
	SFY2025	SFY2026	Current Month Ended 10/31/25	Current Month Ended 10/31/25	Year To-Date Thru 10/31/25	11/01/25 Thru 6/30/2026
EXPENDITURES:						
Inpatient Hospital - Reg. Payments	91,752,632	91,087,740	132,474	8,197,897	19,463,650	71,624,090
Inpatient Hospital - DSH	54,207,638	61,000,000	824,759	5,490,000	13,550,781	47,449,219
Inpatient Hospital - Supplemental Payments	4,801,783	-	863,003	-	3,452,012	(3,452,012)
Inpatient Hospital - GME Payments	16,701,237	19,000,000	-	1,710,000	4,321,410	14,678,590
Mental Health Facilities	10,672,484	10,993,389	674,454	989,405	4,175,031	6,818,358
Mental Health Facilities - DSH Adjustment Payments	18,887,044	25,090,164	-	2,258,115	4,721,761	20,368,403
Nursing Facility Services - Regular Payments [2]	1,059,754,410	999,130,496	85,584,410	89,921,745	346,607,857	652,522,639
Nursing Facility Services - Supplemental Payments	-	32,000,000	-	2,880,000	-	32,000,000
Intermediate Care Facilities - Public Providers	-	-	-	-	-	-
Intermediate Care Facilities - Private Providers	77,215,234	77,735,197	6,505,900	6,996,168	26,061,174	51,674,023
Intermediate Care Facilities - Supplemental Payments	-	-	-	-	-	-
Physicians Services - Regular Payments	28,222,153	26,919,717	1,420,313	2,422,775	8,839,102	18,080,615
Physicians Services - Supplemental Payments	-	-	-	-	-	-
Physician and Surgical Services - Evaluation and Management	-	-	-	-	-	-
Physician and Surgical Services - Vaccine Codes	-	-	-	-	-	-
Outpatient Hospital Services - Regular Payments	46,606,408	46,972,608	2,794,205	4,227,535	12,893,583	34,079,025
Outpatient Hospital Services - Supplemental Payments	-	-	-	-	-	-
Prescribed Drugs	862,159,059	905,651,499	64,344,004	81,508,635	314,754,957	590,896,543
Drug Rebate Offset - National Agreement	(457,652,673)	(457,652,672)	(68,524,408)	(41,188,741)	(198,335,822)	(259,316,850)
Drug Rebate Offset - State Sidebar Agreement	(115,214,140)	(145,214,141)	(19,765,518)	(13,069,273)	(51,189,645)	(94,024,496)
Drug Rebate Offset - MCO National	(5,971,941)	(5,971,938)	(878,884)	(537,474)	(2,389,641)	(3,582,297)
Drug Rebate Offset - MCO State Sidebar Agreement	554	(553)	-	(50)	561	(1,114)
OUD Medication Assisted Treatment–Drugs	99,727,488	-	7,207,678	-	36,159,709	(36,159,709)
Dental Services	4,752,910	5,111,781	284,867	460,060	1,535,605	3,576,175
Other Practitioners Services - Regular Payments	6,015,352	8,540,642	196,383	768,658	980,083	7,560,559
Other Practitioners Services - Supplemental Payments	-	-	-	-	-	-
Clinic Services	195,568	376,109	5,173	33,850	29,863	346,246
Lab & Radiological Services	6,030,760	5,649,868	271,031	508,488	2,160,145	3,489,723
Home Health Services	17,447,141	25,532,922	(850,827)	2,297,963	3,861,471	21,671,450
Hysterectomies/Sterilizations	1,566	80	1,280	7	3,431	(3,351)
Pregnancy Terminations	-	-	1,794	-	3,468	(3,468)
EPSDT Services	1,670,232	1,571,953	99,217	141,476	518,319	1,053,634
Rural Health Clinic Services	2,942,930	2,842,887	142,584	255,860	936,037	1,906,850
Medicare Health Insurance Payments - Part A Premiums	31,129,530	35,082,774	2,656,559	3,157,450	10,600,847	24,481,927
Medicare Health Insurance Payments - Part B Premiums	152,317,594	184,582,071	13,129,095	16,612,386	55,316,942	129,265,129
120% - 134% Of Poverty	13,899,204	14,079,783	1,236,725	1,267,180	4,829,980	9,249,803
135% - 175% Of Poverty	-	-	-	-	-	-
Coinsurance And Deductibles	15,701,201	14,748,181	1,126,018	1,327,336	5,538,159	9,210,022

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF OCTOBER 2025	ACTUALS	TOTAL	ACTUALS	ESTIMATE	ACTUALS	PROJECTED
	SFY2025	SFY2026	Current Month Ended 10/31/25	Current Month Ended 10/31/25	Year To-Date Thru 10/31/25	11/01/25 Thru 6/30/2026
Medicaid Health Insurance Payments: Managed Care Organizations (MCO)	2,118,653,101	3,791,713,969	253,027,708	341,254,257	1,297,625,778	2,494,088,191
Medicaid MCO - Evaluation and Management	-	-	-	-	-	-
Medicaid MCO - Vaccine Codes	-	-	-	-	-	-
Medicaid Health Insurance Payments: Prepaid Ambulatory Health Plan	-	-	-	-	-	-
Medicaid Health Insurance Payments: Prepaid Inpatient Health Plan	-	-	-	-	-	-
Medicaid Health Insurance Payments: Group Health Plan Payments	3,227,388	2,978,734	-	268,086	840,804	2,137,930
Medicaid Health Insurance Payments: Coinsurance	-	-	-	-	-	-
Medicaid Health Insurance Payments: Other	-	-	-	-	-	-
Home & Community-Based Services (IDD)	382,292,815	466,989,757	31,938,000	42,029,078	134,245,870	332,743,887
Home & Community-Based Services (Aged/Disabled)	205,054,859	254,483,573	16,313,916	22,903,522	73,483,058	181,000,514
Home & Community-Based Services (Traumatic Brain Injury)	2,797,145	3,567,398	246,285	321,066	1,008,701	2,558,697
Home & Community-Based Services (State Plan 1915(i) Only)	-	-	-	-	-	-
Home & Community-Based Services (State Plan 1915(j) Only)	-	-	-	-	-	-
Community Supported Living Services	-	-	-	-	-	-
Programs Of All-Inclusive Care Elderly	-	-	-	-	-	-
Personal Care Services - Regular Payments	96,977,641	115,659,402	9,393,472	10,409,346	36,620,299	79,039,102
Personal Care Services - SDS 1915(j)	-	-	-	-	-	-
Targeted Case Management Services - Com. Case Management	-	-	-	-	-	-
Targeted Case Management Services - State Wide	489,236	1,199,851	31,706	107,987	140,584	1,059,267
Primary Care Case Management Services	-	-	-	-	-	-
Hospice Benefits	45,885,818	45,500,000	4,466,946	4,095,000	18,745,152	26,754,848
Emergency Services Undocumented Aliens	1,166,502	1,400,000	143,332	126,000	498,090	901,910
Federally Qualified Health Center	11,097,827	11,752,296	512,590	1,057,707	3,426,283	8,326,014
Non-Emergency Medical Transportation	39,114,908	42,626,382	3,325,638	3,836,374	13,392,432	29,233,950
Physical Therapy	1,002,892	932,832	55,475	83,955	359,548	573,284
Occupational Therapy	396,829	367,974	21,603	33,118	148,141	219,833
Services for Speech, Hearing & Language	270,218	262,241	21,507	23,602	98,473	163,768
Prosthetic Devices, Dentures, Eyeglasses	788,184	794,297	98,771	71,487	442,977	351,320
Diagnostic Screening & Preventive Services	84,947	79,841	2,725	7,186	27,657	52,184
Nurse Mid-Wife	81,099	78,975	3,338	7,108	27,477	51,498
Emergency Hospital Services	-	-	-	-	-	-
Critical Access Hospitals	29,014,947	29,986,281	1,677,873	2,698,765	7,434,893	22,551,388
Nurse Practitioner Services	6,443,517	5,751,325	356,242	517,619	2,424,369	3,326,956
School Based Services	31,793,116	30,000,000	87,843	2,700,000	1,243,824	28,756,176
Rehabilitative Services (Non-School Based)	34,278,676	41,715,267	4,336,987	3,476,272	14,406,291	27,308,976
2a) Opioid Treatment Program (OTP) - Methadone services	2,917,446	-	15,650	-	70,448	(70,448)
2a) Opioid Treatment Program (OTP) - Peer Recovery Support Services	629,149	-	48,194	-	216,590	(216,590)
2a) Opioid Treatment Program (OTP) - Residential Adult Services	11,823,698	-	493,590	-	4,041,549	(4,041,549)
2a) OUD Medicaid Assisted Treatment Services	19,267,757	-	1,680,522	-	7,231,185	(7,231,185)
2a) Opioid Treatment Program (OTP) - Other	925,709	-	68,658	-	308,573	(308,573)
Private Duty Nursing	5,663,588	6,000,000	486,251	540,000	1,980,419	4,019,581
Freestanding Birth Centers	-	-	-	-	-	-
Health Home for Enrollees w Chronic Conditions	306,627	-	-	-	568	(568)
Other Care Services	33,215,156	32,137,377	1,561,458	2,892,364	11,846,476	20,290,901
Less: Recoupments	-	-	(4,452,779)	-	(4,452,779)	4,452,779
NET MEDICAID EXPENDITURES:	5,129,634,153	6,870,838,326	425,445,790	618,097,348	2,257,284,559	4,613,553,767

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF OCTOBER 2025	ACTUALS SFY2025	TOTAL SFY2026	ACTUALS Current Month Ended 10/31/25	ESTIMATE Current Month Ended 10/31/25	ACTUALS Year To-Date Thru 10/31/25	PROJECTED 11/01/25 Thru 6/30/2026
Collections: Third Party Liability (line 9A on CMS-64)	(15,647,934)	-	-	-	(4,348,247)	4,348,247
Collections: Probate (line 9B on CMS-64)	(4,412,180)	-	-	-	(570,003)	570,003
Collections: Identified through Fraud & Abuse Effort (line 9C on CMS-64)	(155,177)	-	-	-	-	-
Collections: Other (line 9D on CMS-64)	(23,274,692)	-	-	-	(5,272,768)	5,272,768
NET EXPENDITURES and CMS-64 ADJUSTMENTS:	5,086,144,169	6,870,838,326	425,445,790	618,097,348	2,247,093,541	4,623,744,785
Plus: Medicaid Part D Expenditures	58,027,398	61,939,281	5,117,500	5,574,535	20,393,009	41,546,272
Plus: State Only Medicaid Expenditures	248,911	397,447	25,095	35,770	88,775	308,672
Plus: Money Follow the Person Expenditures	1,244,706	1,257,278	75,541	113,155	413,192	844,085
TOTAL MEDICAID EXPENDITURES	$5,145,665,185	$6,934,432,332	$430,663,926	$623,820,808	$2,267,988,517	$4,666,443,815
Plus: Reimbursables [1]	6,645,993	-	422,243	-	2,244,240	(2,244,240)
Plus: NATCEP/PASARR/Eligibility Exams	297,175	211,537	10,625	19,038	56,175	155,362
Plus: HIT Incentive Payments	-	-	-	-	-	-
TOTAL EXPENDITURES	$5,152,608,353	$6,934,643,869	$431,096,794	$623,839,846	$2,270,288,932	$4,664,354,937

(1) This amount will revert to State Only if not reimbursed.
(3) Of the amount in the 'Nursing Facility Services - Regular Payments' line $ 9,123,123 is the amount paid to State Facilities year to date.

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
MEDICAID CASH REPORT
SFY2026

MONTH OF OCTOBER 2025	ACTUALS	ACTUALS	ACTUALS	PROJECTED	TOTAL
	SFY2025	Current Month Ended 10/31/25	Year-To-Date Thru 10/31/25	11/01/25 Thru 06/30/26	SFY2026
REVENUE SOURCES					
Beg. Bal. 7/01/22 (5084/1020 prior mth)	51,699,646	54,500,010	112,276,148	-	112,276,148
MATCHING FUNDS					
General Revenue (0403/189)	102,571,866	5,806,117	21,640,984	57,533,351	79,174,335
Prescription Drugs (FFS)	19,740,698	1,608,501	5,995,322	15,938,787	21,934,109
Physical and Occupational Therapy (FFS)	68,792	5,605	20,892	55,544	76,436
Speech, Hearing, and Language Disorders (FFS)	12,813	1,044	3,891	10,346	14,237
Respiratory Care Services (FFS)	10,083	821	3,061	8,142	11,203
Clinic Services (FFS)	144,471	11,771	43,875	116,648	160,523
Diagnostic, Screening, Preventive and Rehabilitative Services (FFS)	3,176	258	963	2,566	3,529
Dental Services (FFS)	166,390	13,557	50,532	134,346	184,878
Podiatry Services, Optometry Services, and Prosthetics (FFS)	31,078	2,532	9,438	25,093	34,531
Chiropractic Services (FFS)	5,206	424	1,580	4,204	5,784
Private Duty Nurses, Personal Care, and Other Practitioner Services (FFS)	11,847,294	965,335	3,598,067	9,565,593	13,163,660
Hospice Benefits (FFS)	1,398,793	113,975	424,818	1,129,396	1,554,214
Case Management (FFS)	110,938	9,039	33,692	89,572	123,264
Institution for Mental Disease Services (FFS)	1,276,985	104,050	387,824	1,031,048	1,418,872
Intermediate Care Facility Services (FFS)	3,233,567	263,475	982,045	2,610,807	3,592,852
Health Homes for Enrollees with Chronic Conditions (FFS)	127,329	10,374	38,669	102,808	141,477
Managed Care Organizations (FFS)	113,493,869	9,247,648	34,468,507	91,635,792	126,104,299
Substance Use Disorder Waiver (FFS)	842,151	67,933	253,206	673,160	926,366
IDD Waiver (0403/466)	108,541,736	7,959,727	29,668,074	78,873,662	108,541,736
Rural Hospitals Under 150 Beds (0403/940)	2,596,000	216,334	865,334	1,730,666	2,596,000
Tertiary Funding (0403/547)	6,356,000	529,667	2,118,667	4,237,333	6,356,000
Traumatic Brain Injury (0403/835)	800,000	73,333	273,333	726,667	1,000,000
Title XIX Waiver for Seniors (0403-533)	13,593,620	3,451,087	12,863,143	34,197,139	47,060,282
Medical Services Surplus (0403/633)	39,376,837	-	-	-	-
Waiver for Senior Citizens Surplus (0403/526)	-	-	-	-	-
Lottery Waiver (Less 550,000) (5405/539)	27,386,092	6,846,523	13,693,046	13,693,046	27,386,092
Lottery Waiver (0420/539)	6,580,366	1,645,091	3,290,182	3,290,184	6,580,366
Lottery Transfer (5405/871)	16,400,070	4,100,018	8,200,036	8,200,034	16,400,070
Excess Lottery (5365/189)	72,739,018	-	20,545,488	60,259,519	80,805,007
Lottery Surplus (5405/68199)	14,750,000	-	14,750,000	-	14,750,000
Lottery Surplus (5365/68100)	62,022,906	-	-	20,545,488	20,545,488
Trust Fund Appropriation (5185/189)	48,616,548	-	13,066,113	30,895,738	43,961,851
Provider Tax (5090/189)	696,594,315	30,000,000	194,300,000	620,800,000	815,100,000
NSGO UPL (5084/6717)	-	-	-	-	-
Expirations (5084)	-	-	-	-	-

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
MEDICAID CASH REPORT
SFY2026

MONTH OF OCTOBER 2025	ACTUALS SFY2025	ACTUALS Current Month Ended 10/31/25	ACTUALS Year-To-Date Thru 10/31/25	PROJECTED 11/01/25 Thru 06/30/26	TOTAL SFY2026
Certified Match	19,180,551	892,883	3,337,570	12,704,930	16,042,500
Reimbursables - Amount Reimbursed	5,195,573	-	589,104	(589,104)	-
Other Revenue (MWIN, Escheated Warrants, etc.) 5084/4010 & 4015	841,314	83,325	314,593	(314,593)	-
CHIP State Share	-	-	-	-	-
CMS - 64 Adjustments	2,942,645	-	88,388	(88,388)	-
TOTAL MATCHING FUNDS	$ 1,451,298,736	$ 128,530,457	$ 498,196,585	$ 1,069,829,524	$ 1,568,026,109
FEDERAL FUNDS	3,812,894,131	321,965,814	1,791,444,302	3,733,086,439	5,524,530,742
TOTAL REVENUE SOURCES	$ 5,264,192,866	$ 450,496,271	$ 2,289,640,888	$ 4,802,915,963	$ 7,092,556,851
TOTAL EXPENDITURES:					
Provider Payments	$ 5,152,608,353	$ 431,096,794	$ 2,270,288,932	$ 4,664,354,937	$ 6,934,643,869
TOTAL	$ 111,584,513	$ 19,399,478	$ 19,351,956	$ 138,561,026	$ 157,912,982

Notes: FMAP (73.84% applicable Jul 2025 - Jun 2026)
FFS: Fee For Service

MEDICAID WAIVER REPORT

October 2025

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

Joint Committee on Government and Finance and
Legislative Oversight Commission on Health and
Human Resources Accountability
December 2025

WV Department of Human Services

Bureau for Medical Services A&D Waiver Program Report

Aged & Disabled Waiver Reported October 31, 2025		FY2025	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	FY2026 YTD
Slots Approved By CMS (1)		8,750	8,750	8,750	8,750	8,750									8,750
-Slots Available for Traditional (ADW-WV) enrollees		8,674	8,674	8,674	8,674	8,674									8,674
-Slots reserved for Take Me Home-WV (TMH-WV) enrollees		76	76	76	76	76									76
-Slots reserved for Money Follows the Person (MFP-WV) enrollees															
Total number of members served YTD (unduplicated slots used) (2) **YTD Column reflects most recent month's count**		8,618	7,780	7,941	8,134	8,282									8,282
Applicants determined eligible this month and added to MEL (3) * 87 of 87 are awaiting Financial Eligibility not yet on MEL		185	217	169	191	170									170
Applicants determined ineligible		12	4	10	12	10									10
ACTIVE MEMBERS															
Active Traditional Members at the end of the month		7,470	7,678	7,784	7,843	7,878									7,878
Active Take Me Home Members at the end of the month		43	42	40	42	40									40
Active Money Follows the Person Members at the end of the month															
Total Active members at the end of the month (unduplicated slots active) **YTD Column reflects most recent month's count**		7,513	7,720	7,824	7,885	7,918									7,918
Active members enrolled during the calendar month		1,485	323	216	194	182									915
-Total Active Traditional members enrolled during the calendar month		1,434	311	214	190	176									891
-Total Active TMH-WV members enrolled during the calendar month		51	12	2	4	6									24
-Total Active MFP-WV members enrolled during the calendar month															
Members discharged during the calendar month		1,552	116	112	133	149									510
ADW Members whose case was closed by reason	Member is deceased	809	61	54	57	71									243
	Other (4)	743	55	58	76	78									267
MANAGED ENROLLMENT LIST (MEL)															
# Eligible applicants closed during the calendar month (removed from MEL)		2,170	290	180	193	165									828
ADW Applicants removed from the MEL	Applicant offered a slot (Traditional + MFP)	991	193	78	111	73									455
	Applicant became deceased	85	11	11	3	10									35
	Other (5)	1,094	86	91	79	82									338
Applicants on the MEL who are in a nursing facility **YTD Column reflects # members in setting during reporting month**		0	10	0	0	0									0
Applicants on the MEL receiving Personal Care **YTD Column reflects # members receiving service during reporting month**		0	17	2	1	3									3
Applicants on the MEL at the end of month		330	34	43	14	18									18
Days - Average time spent on the MEL to date Minus MFP Applicants		5	7	8	13	11									10

(1) Beginning January 1, 2024, an additional 250 slots were approved by CMS, increasing the total to 8750. Of these slots, 76 are reserved for Money Follows the Person and Rebalancing Demonstration Grant.

(2) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year.

(3) Monthly number added to MEL is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on their initial application date.

(4) Other reasons for closing a case may include, but is not limited to: No services for 180 days, unsafe environment, member non-compliance with program, member no longer desires services, member no longer a WV resident, member no longer medically or financially eligible.

(5) "Other" includes those who are no longer a WV resident, voluntarily decline the program, etc.

WV Department of Human Services

Bureau for Medical Services I/DD Waiver Program Report

Intellectual/Developmental Disabilities Waiver Reported October 31, 2025		FY2025	July-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YTD2026
Slots approved by CMS		6,165	6,165	6,165	6,165	6,165									6,165
Total number of members served YTD (unduplicated slots used) (1)		6,157	6,093	6,104	6,106	6,128									6,128
Total number of members served YTD in Traditional Slots		6,150	6,093	6,104	6,106	6,128									6,128
Total number of members served YTD in Adult Ben H. slots (Active)		5	0	0	0	0									0
Total number of members served YTD in Children Ben H. slots (Active)		2	0	0	0	0									0
Applicants determined eligible (2)		523	41	25	60	60									186
Applicants determined ineligible (3)		487	42	35	26	52									155
ACTIVE MEMBERS															
# of active members at the end of the month (unduplicated slots active) (1)		5,992	6,085	6,084	6,073	6,076									6,076
Discharged members at the end of the calendar month		173	10	14	15	21									60
Discharged members who were discharged by reason	Deceased	76	5	7	5	6									23
	Left program to enter a facility	45	0	3	4	5									12
	a. Hospital	1	0	0	0	0									0
	b. ICF/IID	28	0	1	3	2									6
	c. Nursing Facility	22	1	2	1	3									7
	d. Psychiatric Facility	0	0	0	0	0									0
	e. Rehabilitation Facility	0	0	0	0	0									0
	f. Other Facility	0	0	0	0	0									0
	Other (6)	55	4	4	6	10									24
MANAGED ENROLLMENT LIST (MEL)															
Total number of applicants on the MEL at the end of the month		1,037	971	982	1,033	1,069									1,069
Number of applicants added to the MEL (4)		523	41	25	60	60									186
Applicants enrolled (removed from the MEL)		213	*103*	13	4	24									144
Applicants removed from the MEL due to Death (5)		4	1	0	1	0									2
Applicants removed from the MEL due to Other (6)		22	3	1	4	5									13
Applicants on the MEL who are in a Nursing Facility		4	11	11	12	14									14
Applicants on the MEL who are in an ICF/IID Group Home		47	45	45	44	45									45
Applicants on the MEL receiving Personal Care Services each month		17	10	11	17	20									20
Longest on the MEL to date (7)		1463	1,494	1,525	1,555	1,586									1,586

(1) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year.

(2) and (3) Numbers determined medically eligible and ineligible reflect the activity for the month reported. Financial eligibility is not determined until after slot release.

(4) Monthly managed enrollment is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on the date the Medical Eligibility Contract Agent (MECA) determines medical eligibility.

(5) Currently there is no way to track other reasons why someone may leave the MEL for reasons such as moved out of state, decided not to participate in program, etc.

(6) Other reason for program discharge may include, but is not limited to, member is no longer financial or medically eligible, moved out of state, no longer wants the service, etc.

(7) Longest number of days an applicant has been on the MEL.

WV Department of Human Services

Bureau for Medical Services TBI Waiver Program Report

Traumatic Brain Injury Waiver Reported October 31, 2025		FY2025	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	FY2026 YTD
Slots Approved By CMS (1)		102	102	102	102	102									102
-Slots Available for Traditional (non TMH-WV) enrollees		10	8	8	8	8									8
-Slots reserved for Take Me Home-WV (TMH-WV) enrollees		0	4	4	4	4									4
Total number of members served YTD (unduplicated slots used) (2) **YTD Column reflects most recent month's count**		102	93	95	95	95									95
Applicants determined eligible this month and added to MEL (3)		23	1	2	1	1									3
Applicants determined ineligible		1	0	0	0	0									0
ACTIVE MEMBERS															
Active members at the end of the month (unduplicated slots active) **YTD Column reflects most recent month's count**		90	91	94	94	93									94
Active members enrolled during the calendar month		11	3	4	2	0									7
-Total Active Traditional members enrolled during the calendar month		11	3	4	2	0									7
-Total Active TMH-WV members enrolled during the calendar month		0	0	0	0	0									0
Members discharged during the calendar month		13	2	1	2	0									3
TBIW Members whose case was closed by reason	Member is deceased	2	1	0	0	0									1
	Other (4)	11	1	1	2	0									2
MANAGED ENROLLMENT LIST (MEL)															
# Eligible applicants closed during the calendar month (removed from MEL)		3	0	0	0	0									0
TBIW Applicants removed from the MEL	Applicant offered a slot	2	0	0	0	0									0
	Applicant became deceased	0	0	0	0	0									0
	Other (5)	1	0	0	0	0									0
Applicants on the MEL who are in a nursing facility		2	0	0	0	0									0
Applicants on the MEL receiving Personal Care		0	0	0	0	0									0
Applicants on the MEL at the end of the month		6	0	0	0	0									0
Days -Longest time spent on the MEL to date (6) **YTD Column reflects average # of days**		74	0	0	0	0									0

(1) CMS Approved 96+6=102 slots. Of the 102 slots approved by CMS, four (4) are reserved for the Money Follows the Person and Rebalancing Demonstration Grant for SFY 2025. March 2025 (1) one reserved slot was released and assigned to non TMH applicants.

(2) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year. Two (2) funded slots became available, no services paid for this SFY .

(3) Monthly number added to MEL is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on their initial application date.

(4) Other reason for closing a case may include, but is not limited to: No services for 180 days, unsafe environment, member non-compliance with program, member no longer desires services, member no longer a WV resident, member no longer medically or financially eligible.

(5) "Other" includes those who are no longer a WV resident, voluntarily decline the program, etc.

(6) Reported in actual number of days on the MEL.

NOTE: All data as reported by the Utilization Management Contractor is point-in-time

JOINT COMMITTEE ON GOVERNMENT AND FINANCE

December 2025

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

West Virginia Children's Health Insurance Program

Stacey Shamblin, Deputy Commissioner, WVCHIP, BMS

West Virginia Children's Health Insurance Program
Comparative Statement of Revenues, Expenditures, Changes in Fund Balance, and Budget-to-Actual
For the Three Months Ending September 30, 2025 and September 30, 2024

	Annual Budget 2026	Actual September 30, 2025	Actual September 30, 2024	Actual Variance $	Actual Variance %	Budget Variance $	Budget Variance %
Beginning Operating Fund Balance		**$454,799**	**$3,255,799**	**($2,801,000)**	**-86%**		
Revenues							
Federal Grants	$63,527,759	$18,757,000	$17,455,942	$1,301,058	7%	($44,770,759)	-70%
State Appropriations	$12,755,475	$2,842,202	$2,551,690	$0	0%	($9,913,273)	-78%
Premium Revenues	$83,500	$103,183	$158,474	($55,291)	-35%	$19,683	24%
Investment Earnings (Interest)	$155,000	$12,353	$69,909	($57,556)	-82%	($142,647)	-92%
Total Operating Fund Revenues	**$76,521,734**	**$21,714,738**	**$20,236,015**	**$1,478,723**	**7%**	**($54,806,996)**	**-72%**
Expenditures:							
Claims Expenses:							
Managed Care Organizations		$14,537,178	$14,339,861	$197,317	1%		
Prescribed Drugs		$4,058,783	$3,703,382	$355,401	10%		
Physicians & Surgical		$224,700	$427,540	($202,840)	-47%		
Medical Transportation		$574,586	$546,448	$28,138	5%		
Inpatient Hospital Services		$793,055	$265,239	$527,816	199%		
Outpatient Services		$116,157	$287,338	($171,181)	-60%		
Therapy		$413,157	$75,997	$337,160	444%		
Dental		$43,342	$149,660	($106,319)	-71%		
Other Services		$28,887	$42,692	($13,805)	-32%		
Inpatient Mental Health		$18,295	$0	$18,295	0%		
Outpatient Mental Health		$8,587	$10,765	($2,178)	-20%		
Vision		$1,671	$10,855	($9,184)	-85%		
Durable & Disposable Med. Equip.		$755	$5,684	($4,929)	-87%		
Less: Other Collections**		($663)	$0	($663)	0%		
Drug Rebates	$0	$0	($1,059,543)	$1,059,543	-100%	$663	0%
Total Claims Expenses	**$70,153,130**	**$20,818,489**	**$18,805,918**	**$2,012,571**	**11%**	($49,334,641)	-70%
Administrative Expenses:							
Salaries and Benefits	$557,031	$103,044	$85,966	$17,078	20%	($453,987)	-82%
Program Administration	$5,222,107	$734,734	$507,806	$226,928	45%	($4,487,373)	-86%
Outreach & Health Promotion	$0	$0	$0	$0	0%	$0	0%
Health Service Initiative	$225,000	$0	$56,250	($56,250)	-100%	($225,000)	-100%
Current	$413,409	$93,438	$9,841	$83,597	849%	($319,971)	-77%
Total Administrative Expenses in Operating Fund	**$6,417,547**	**$931,216**	**$659,863**	**$271,353**	**41%**	**($5,486,331)**	**-85%**
Total Operating Fund Expenditures	**$76,570,677**	**$21,749,705**	**$19,465,781**	**$2,283,924**	**12%**	**($54,820,972)**	**-72%**
Adjustments		**($0)**	**$3,428**				
Ending Operating Fund Balance		**$419,831.40**	**$4,029,461**	**($3,609,630)**	**-90%**		
Money Market		$85,842	$0				
Bond Pool		$0	$2,486,656				
Cash on Deposit		$333,989	$1,542,805				
Revenues Outside of Operating Funds:							
Federal Grants		$725,000	$0	$725,000	0%		
Total WVCHIP Revenues		**$22,439,738**	**$20,236,015**	**$2,203,723**	**11%**		
Program Expenses outside of Operating Funds:							
Eligibility	$1,500,000	$795,418	$0	$795,418	0%	($704,582)	-47%
Total Administrative Expenses	**$7,917,547**	**$1,726,634**	**$659,863**	**$1,066,771**	162%	**($6,190,913)**	-78%
Total WVCHIP Expenditures	**$78,070,677**	**$22,545,124**	**$19,465,781**	**$3,079,343**	**16%**	**($55,525,553)**	-71%

Footnotes:

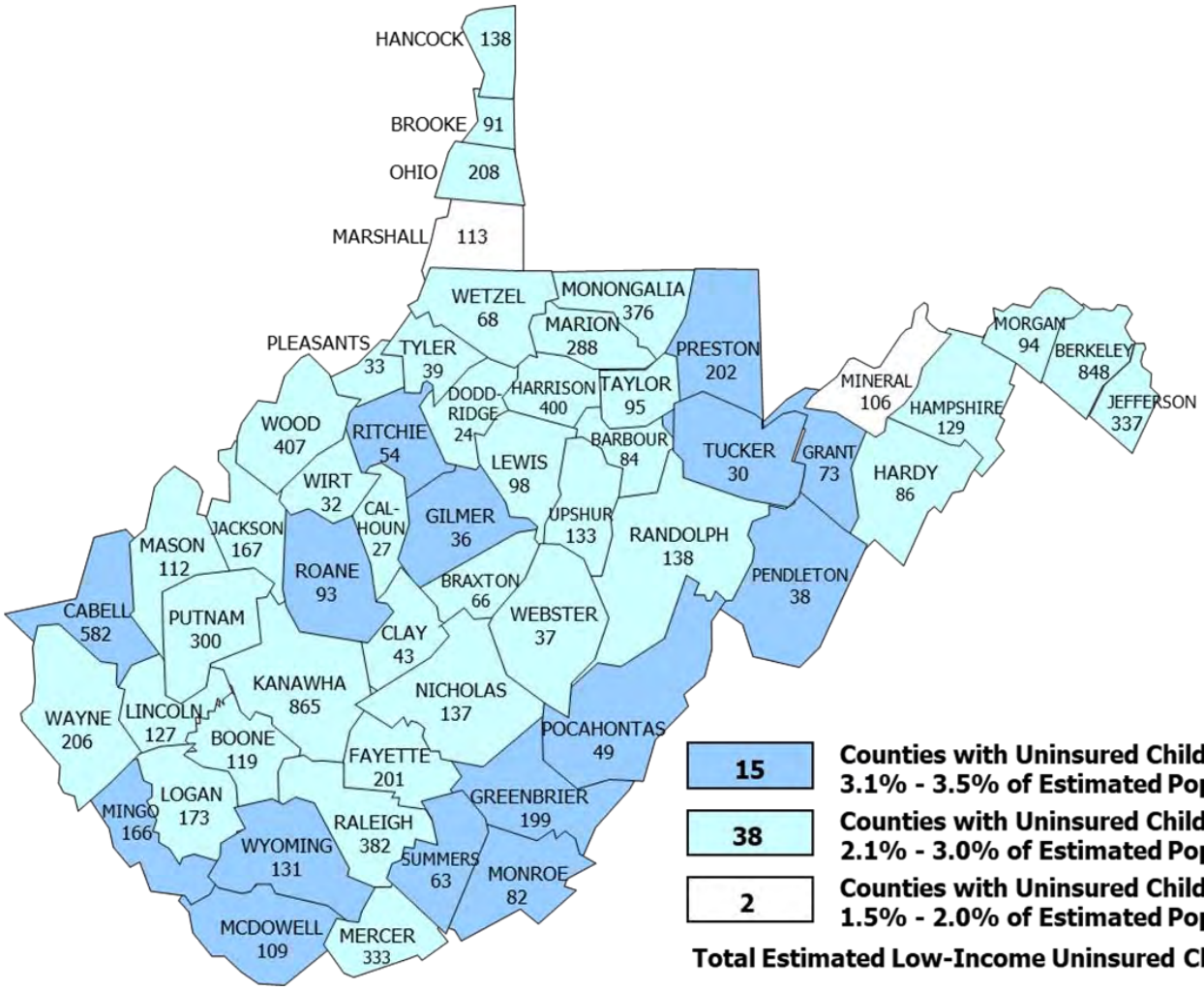
1) Statement is on cash basis.
2) Estimate of Incurred but Not Reported (IBNR) claims on September 30, 2025 is $900,000. The September 30, 2024 estimate was $998,704.
3) Administrative Accounts Payable balance on September 30, 2025 is $1,090,495. The September 30, 2024 balance was $758,866.
4) 2026 and 2025 adjustments to fund balances represents timing issues between the payment of expense and the draw-down of federal revenues.
5) Revenues are primarily federal funds. WVCHIP's Federal Matching Assistance Percentage (FMAP) during SFY25 is 81.87% and during SFY24 is 81.87% (1/1/24); 82.92% (10/1/23); 83.56% (7/
6) Other Collections are primarily provider refunds and subrogation (amounts received from other insurers responsible for bills WVCHIP paid - primarily auto).
7) Physician & Surgical services include physicians, clinics, lab, Federally Qualified Health Centers (FQHC), and vaccine payments.
8) Other Services includes home health, chiropractors, psychologists, podiatrists, and nurse practitioners.
9) Eligibility costs outside the fund represent the costs allocated to the WVCHIP for eligibility and enrollment processing (WVPATH).

Unaudited - For Management Purposes Only
PRELIMINARY STATEMENT

WVCHIP Enrollment Report

SEPTEMBER 2025

County	County Pop. 2021 Est. (0-18 Yrs)	BLUE Sep-25	GOLD Sep-25	PREM Sep-25	MATERNITY BLUE Sep-25	MATERNITY PREM Sep-25	Total CHIP Enrollment Sep-25	Total Medicaid Enrollment Sep-25	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2023 SAHIE Uninsured Est.	2023 SAHIE % Uninsured
Barbour	3,204	112	37	92	0	1	242	1,557	1,799	56.1%	105	3.3%
Berkeley	30,213	1,242	351	746	11	21	2,371	11,934	14,305	47.3%	947	3.0%
Boone	4,539	118	40	83	3	4	248	2,416	2,664	58.7%	125	2.9%
Braxton	2,378	83	17	58	3	3	164	1,264	1,428	60.1%	86	3.8%
Brooke	4,043	0	0	0	0	0	0	19	19	0.5%	115	3.0%
Cabell	19,300	587	150	334	3	15	1,089	8,272	9,361	48.5%	460	2.4%
Calhoun	1,178	62	17	32	0	1	112	670	782	66.4%	33	3.0%
Clay	1,793	63	29	34	1	1	128	1,090	1,218	67.9%	56	3.2%
Doddridge	1,084	38	14	43	0	0	95	696	791	73.0%	38	3.3%
Fayette	8,467	312	112	198	4	9	635	4,234	4,869	57.5%	247	3.0%
Gilmer	1,140	32	8	36	0	0	76	486	562	49.3%	45	4.0%
Grant	2,230	93	29	70	2	2	196	1,149	1,345	60.3%	77	3.5%
Greenbrier	6,534	293	91	250	9	3	646	3,245	3,891	59.6%	201	3.2%
Hampshire	4,248	165	43	94	2	1	305	2,089	2,394	56.4%	162	3.8%
Hancock	5,604	222	100	164	2	10	498	3,486	3,984	71.1%	141	2.6%
Hardy	2,892	148	38	87	2	4	279	1,226	1,505	52.0%	105	3.7%
Harrison	14,585	459	135	316	8	8	926	5,705	6,631	45.5%	456	3.2%
Jackson	6,181	188	77	124	5	7	401	2,616	3,017	48.8%	190	3.1%
Jefferson	13,328	379	101	278	8	6	772	3,435	4,207	31.6%	378	2.9%
Kanawha	36,989	1,129	397	769	15	19	2,329	28,295	30,624	82.8%	885	2.5%
Lewis	3,706	164	48	101	1	2	316	1,756	2,072	55.9%	107	2.9%
Lincoln	4,606	136	53	104	3	7	303	2,370	2,673	58.0%	139	3.1%
Logan	6,800	184	52	158	6	4	404	3,863	4,267	62.8%	219	3.3%
Marion	11,652	343	119	268	6	10	746	4,718	5,464	46.9%	113	3.5%
Marshall	5,954	149	54	76	3	2	284	2,421	2,705	45.4%	331	2.9%
Mason	5,368	151	54	104	0	1	310	2,573	2,883	53.7%	120	2.1%
McDowell	3,143	105	34	69	2	1	211	2,330	2,541	80.8%	165	3.2%
Mercer	3,802	527	186	410	8	8	1,139	7,038	8,177	215.1%	373	2.9%
Mineral	12,788	175	51	108	2	0	336	2,256	2,592	20.3%	126	2.3%
Mingo	5,538	160	49	87	2	3	301	3,352	3,653	66.0%	218	4.3%
Monongalia	5,227	444	112	336	5	7	904	5,206	6,110	116.9%	370	2.0%
Monroe	18,601	91	35	83	1	3	213	1,098	1,311	7.0%	93	3.7%
Morgan	2,520	156	42	100	2	1	301	1,291	1,592	63.2%	107	3.4%
Nicholas	5,074	194	41	120	3	2	360	2,303	2,663	52.5%	170	3.4%
Ohio	8,461	197	102	110	3	3	415	3,338	3,753	44.4%	243	2.9%
Pendleton	1,195	38	4	39	1	1	83	495	578	48.4%	45	3.9%
Pleasants	1,522	32	17	29	1	2	81	600	681	44.7%	44	3.0%
Pocahontas	1,417	56	20	39	1	2	118	610	728	51.4%	51	3.6%
Preston	6,770	223	57	197	3	5	485	2,646	3,131	46.2%	197	3.1%
Putnam	13,220	354	106	255	5	3	723	3,633	4,356	33.0%	273	2.1%
Raleigh	16,094	542	144	412	13	10	1,121	7,839	8,960	55.7%	426	2.7%
Randolph	5,312	216	63	162	3	0	444	2,318	2,762	52.0%	151	3.0%
Ritchie	1,750	67	15	39	2	1	157	866	1,023	58.5%	60	3.6%
Roane	2,946	104	35	72	1	5	200	1,331	1,531	52.0%	115	4.1%
Summers	1,967	93	33	55	0	2	223	1,257	1,480	75.2%	70	3.8%
Taylor	3,325	120	41	95	2	3	220	1,272	1,492	44.9%	114	3.4%
Tucker	920	36	21	54	0	0	106	453	559	60.8%	30	3.2%
Tyler	1,667	71	12	49	0	0	235	663	898	53.9%	50	3.1%
Upshur	4,995	197	60	152	4	7	426	2,459	2,885	57.8%	166	3.3%
Wayne	8,022	293	75	158	3	4	420	4,193	4,613	57.5%	214	2.7%
Webster	1,639	47	23	45	0	2	138	918	1,056	64.4%	49	3.0%
Wetzel	3,033	70	32	66	2	3	131	1,748	1,879	62.0%	80	2.6%
Wirt	1,108	31	10	24	1	2	376	543	919	82.9%	36	3.3%
Wood	18,255	544	165	332	8	10	826	7,808	8,634	47.3%	535	3.0%
Wyoming	4,418	149	41	99	4	3	296	1,978	2,274	51.5%	152	3.6%
Totals	372,745	12,184	3,792	8,415	179	234	24,804	173,427	198,231	53.2%	10,604	2.9%


HANCOCK 138
BROOKE 91
OHIO 208
MARSHALL 113
WETZEL 68
MONONGALIA 376
MARION 288
PRESTON 202
PLEASANTS 33
TYLER 39
DODD-RIDGE 24
HARRISON 400
TAYLOR 95
MINERAL 106
MORGAN 94
BERKELEY 848
JEFFERSON 337
HAMPSHIRE 129
WOOD 407
RITCHIE 54
LEWIS 98
BARBOUR 84
TUCKER 30
GRANT 73
HARDY 86
WIRT 32
CAL-HOUN 27
GILMER 36
UPSHUR 133
RANDOLPH 138
JACKSON 167
MASON 112
ROANE 93
BRAXTON 66
PENDLETON 38
CABELL 582
PUTNAM 300
CLAY 43
WEBSTER 37
KANAWHA 865
NICHOLAS 137
WAYNE 206
LINCOLN 127
BOONE 119
POCAHONTAS 49
FAYETTE 201
LOGAN 173
GREENBRIER 199
MINGO 166
RALEIGH 382
WYOMING 131
SUMMERS 63
MONROE 82
MCDOWELL 109
MERCER 333
15
Counties with Uninsured Children at 3.1% - 3.5% of Estimated Population
38
Counties with Uninsured Children at 2.1% - 3.0% of Estimated Population
2
Counties with Uninsured Children at 1.5% - 2.0% of Estimated Population
Total Estimated Low-Income Uninsured Children: 9,567

WEST VIRGINIA
INVESTMENT MANAGEMENT BOARD

Participant Plan Performance Report

September 30, 2025

Participant Plans Allocation & Performance Net of Fees

	6/30/2025		9/30/2025		Performance %							
	Asset ($000)	%	Asset ($000)	%	1 Month	3 Month	FYTD	1 Year	3 Year	5 Year	10 Year	20 Year
WVIMB Fund Assets	**28,426,955**	**100.0**	**29,366,002**	**100.0**								
Pension Assets	**23,104,298**	**81.3**	**23,911,237**	**81.4**								
Public Employees' Retirement System	9,730,266	34.2	10,062,514	34.3	2.1	4.6	4.6	11.3	13.4	10.7	9.8	8.0
Teachers' Retirement System	10,757,862	37.8	11,123,111	37.9	2.1	4.6	4.6	11.3	13.4	10.7	9.8	7.8
EMS Retirement System	229,658	0.8	242,678	0.8	2.1	4.6	4.6	11.7	13.5	10.7	9.8	
Public Safety Retirement System	862,049	3.1	886,848	3.0	2.1	4.6	4.6	11.3	13.4	10.7	9.8	7.9
Judges' Retirement System	336,145	1.2	350,219	1.2	2.1	4.6	4.6	11.3	13.4	10.7	9.8	7.9
State Police Retirement System	412,617	1.5	432,203	1.5	2.1	4.6	4.6	11.3	13.4	10.7	9.8	7.9
Deputy Sheriffs Retirement System	391,740	1.4	409,521	1.4	2.1	4.6	4.6	11.3	13.4	10.7	9.8	7.9
Municipal Police & Firefighter Retirement System	59,690	0.2	64,887	0.2	2.1	4.6	4.6	11.3	13.3	10.6	9.7	
Natural Resources Police Office Retirement System	36,913	0.1	38,889	0.1	2.1	4.6	4.6	11.3	13.4			
Municipal Model A	283,353	1.0	295,966	1.0	2.1	4.6	4.6	11.3	13.6	11.1	10.1	
Municipal Model B	4,005	0.0	4,401	0.0	2.2	5.1	5.1	11.8	15.6	8.5		
Insurance Assets	**3,556,165**	**12.5**	**3,612,973**	**12.3**								
Workers' Compensation Old Fund	835,890	2.9	846,404	2.9	1.5	3.6	3.6	9.5	11.1	6.1	6.2	
Workers' Comp. Self-Insured Guaranty Risk Pool	44,023	0.1	45,496	0.1	1.5	3.6	3.6	9.5	11.1	6.5	6.3	
Workers' Comp. Self-Insured Security Risk Pool	53,653	0.2	55,014	0.2	1.5	3.6	3.6	9.5	11.1	6.5	6.3	
Workers' Comp. Uninsured Employers' Fund	21,114	0.1	22,040	0.1	1.5	3.6	3.6	9.5	11.1	6.4	6.1	
Pneumoconiosis	204,228	0.7	206,968	0.7	1.5	3.6	3.6	9.5	11.1	6.5	6.2	5.4
Board of Risk & Insurance Management	75,840	0.3	61,491	0.2	1.5	3.2	3.2	8.9	10.9	6.3	6.2	5.6
Public Employees' Insurance Agency	164,023	0.6	170,119	0.6	1.5	3.7	3.7	9.7	10.9	6.1	6.0	5.4
WV Retiree Health Benefit Trust Fund	2,157,394	7.6	2,205,441	7.5	2.1	4.6	4.6	11.3	13.4	10.7	9.8	
Endowment Assets	**1,766,492**	**6.2**	**1,841,792**	**6.3**								
Berkeley County Development Authority	7,552	0.0	7,898	0.0	2.1	4.6	4.6	11.3	13.2	10.6		
Wildlife Fund	79,131	0.3	81,655	0.3	2.1	4.6	4.6	11.2	13.4	10.7	9.8	7.9
WV State Parks and Recreation Endowment Fund	61,751	0.2	68,348	0.2	2.0	4.5	4.5	11.2	13.3			
Revenue Shortfall Reserve Fund	662,866	2.4	680,998	2.3	0.7	2.6	2.6	6.3	7.7	2.4	3.1	
Revenue Shortfall Reserve Fund - Part B	606,161	2.1	625,246	2.1	1.2	3.1	3.1	7.7	9.6	4.1	5.3	
WV DEP Trust	9,172	0.0	9,608	0.1	2.0	4.7	4.7	12.0	15.6	10.0	8.9	
WV DEP Agency	339,859	1.2	368,039	1.3	1.9	4.4	4.4	11.3	13.5	7.9	7.3	

Composite Asset Allocation & Performance Net of Fees

	Asset ($000)	%	Performance % 1 Month	3 Month	FYTD	1 Year	3 Year	5 Year	10 Year	20 Year
Investment Pools Composite	29,376,455	100.00								
Portable Alpha Composite	7,222,685	24.59	4.26	8.81	8.81	16.24	23.76	16.37		
+/- S&P 500 Index			*0.61*	*0.68*	*0.68*	*(1.36)*	*(1.17)*	*(0.10)*		
Large Cap Domestic Equity Composite	389,232	1.32	3.64	8.14	8.14	17.56	24.82	16.39	14.97	10.90
+/- S&P 500 Index			*(0.01)*	*0.01*	*0.01*	*(0.03)*	*(0.12)*	*(0.08)*	*(0.33)*	*(0.07)*
Non-Large Cap Domestic Equity Composite	1,147,303	3.91	(0.24)	3.66	3.66	4.66	17.34	12.93	10.64	9.15
+/- Russell 2500 Index			*(1.85)*	*(5.34)*	*(5.34)*	*(5.50)*	*1.70*	*0.83*	*0.12*	*0.21*
International Equity Composite	4,924,557	16.76	3.32	7.50	7.50	20.88	23.33	12.30	9.78	7.44
+/- MSCI AC World ex US IMI Index (a)			*(0.12)*	*0.50*	*0.50*	*3.81*	*2.19*	*1.53*	*1.02*	*1.30*
Fixed Income Composite	5,267,822	17.93	1.02	2.25	2.25	4.57	6.74	1.43	3.26	3.93
+/- Bloomberg Universal (b)			*(0.04)*	*0.13*	*0.13*	*1.16*	*1.14*	*1.36*	*1.01*	*0.40*
Core Fixed Income Composite	2,398,103	8.16	1.03	2.11	2.11	3.42	5.53	0.45	2.48	
+/- Bloomberg US Aggregate			*(0.06)*	*0.08*	*0.08*	*0.54*	*0.60*	*0.90*	*0.64*	
Total Return Fixed Income Composite *(c)*	2,869,719	9.77	1.01	2.37	2.37	5.52	7.66	2.08	3.71	4.30
+/- Bloomberg Universal			*(0.05)*	*0.25*	*0.25*	*2.11*	*2.06*	*2.00*	*1.45*	*0.78*
TIPS Composite	556,836	1.90	(0.09)	1.95	1.95	5.29	5.68	1.89	3.27	
+/- Bloomberg US TIPS 1-10 Yr (d)			*(0.07)*	*(0.02)*	*(0.02)*	*0.02*	*0.03*	*0.02*	*0.05*	
Cash Composite	184,752	0.63	0.36	1.08	1.08	4.43	4.79	2.98	2.04	1.76
+/- FTSE 3 Month US T-Bill (e)			*0.01*	*(0.03)*	*(0.03)*	*(0.18)*	*(0.20)*	*(0.12)*	*(0.08)*	*(0.03)*
Private Equity Composite	2,581,294	8.79	(0.01)	0.01	0.01	5.92	5.42	15.09	16.34	
+/- CA Global PE Index (f, g)			*(0.54)*	*(1.60)*	*(1.60)*	*(6.60)*	*(18.88)*	*(2.06)*	*(0.58)*	
Real Estate Composite	2,535,038	8.63	0.03	0.20	0.20	1.49	(2.66)	3.38	5.15	
+/- NFI-ODCE (net) + 1% (f, j)			*(0.32)*	*(0.86)*	*(0.86)*	*(3.34)*	*(0.78)*	*(1.24)*	*(1.03)*	
Hedge Fund Composite	3,247,216	11.05	1.83	3.75	3.75	13.36	11.32	10.23	6.58	
+/- HFRI FOF + 1% (h)			*(0.16)*	*(0.80)*	*(0.80)*	*2.91*	*2.23*	*3.05*	*0.96*	
Private Credit & Income Composite	1,319,720	4.49	(0.12)	0.01	0.01	5.58	6.00	7.00	5.49	
+/- Morningstar LSTA US LL Index + 1.5% (f, i)			*(0.68)*	*(2.13)*	*(2.13)*	*(3.04)*	*(3.70)*	*(0.71)*	*(1.46)*	

Participant Plans Allocation vs. Strategy

	Equity		Fixed Income		Private Equity		Real Estate		Private Credit & Income		Hedge Funds		Cash	
	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %
Pension Assets														
Public Employees' Retirement System	49.5	45.0	15.3	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.3	0.0
Teachers' Retirement System	49.4	45.0	15.4	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.3	0.0
EMS Retirement System	48.9	45.0	15.5	15.0	9.6	12.0	9.4	12.0	4.9	6.0	10.9	10.0	0.8	0.0
Public Safety Retirement System	49.7	45.0	15.2	15.0	9.6	12.0	9.5	12.0	4.9	6.0	11.0	10.0	0.1	0.0
Judges' Retirement System	49.3	45.0	15.7	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.1	0.0
State Police Retirement System	49.2	45.0	15.6	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.3	0.0
Deputy Sheriffs Retirement System	49.2	45.0	15.4	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.5	0.0
Municipal Police & Firefighter Retirement System	48.7	45.0	15.2	15.0	9.5	12.0	9.3	12.0	4.8	6.0	10.8	10.0	1.7	0.0
Natural Resources Police Office Retirement System	49.1	45.0	15.2	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.8	0.0
Municipal Model A	49.4	45.0	15.5	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.2	0.0
Municipal Model B	54.4	55.0	42.4	45.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2	0.0
Insurance Assets														
Workers' Compensation Old Fund	27.1	25.0	43.9	45.0	3.3	4.0	3.2	4.0	1.7	2.0	16.7	15.0	4.1	5.0
Workers' Comp. Self-Insured Guaranty Risk Pool	26.9	25.0	43.6	45.0	3.2	4.0	3.2	4.0	1.7	2.0	16.6	15.0	4.8	5.0
Workers' Comp. Self-Insured Security Risk Pool	27.0	25.0	43.7	45.0	3.2	4.0	3.2	4.0	1.7	2.0	16.7	15.0	4.5	5.0
Workers' Comp. Uninsured Employers' Fund	26.8	25.0	43.6	45.0	3.2	4.0	3.2	4.0	1.6	2.0	16.6	15.0	5.0	5.0
Pneumoconiosis	27.1	25.0	43.9	45.0	3.3	4.0	3.2	4.0	1.7	2.0	16.7	15.0	4.1	5.0
Board of Risk & Insurance Management	26.8	25.0	43.4	45.0	3.3	4.0	3.2	4.0	1.7	2.0	16.6	15.0	5.0	5.0
Public Employees' Insurance Agency	22.7	22.0	55.2	58.0	0.0	0.0	0.0	0.0	0.0	0.0	22.1	20.0	0.0	0.0
WV Retiree Health Benefit Trust Fund	49.2	45.0	15.9	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.0	0.0
Endowment Assets														
Berkeley County Development Authority	49.2	45.0	15.9	15.0	9.6	12.0	9.4	12.0	4.9	6.0	11.0	10.0	0.0	0.0
Wildlife Fund	49.2	45.0	15.8	15.0	9.6	12.0	9.4	12.0	4.9	6.0	10.9	10.0	0.2	0.0
WV State Parks and Recreation Endowment Fund	48.1	45.0	15.6	15.0	9.4	12.0	9.2	12.0	4.8	6.0	10.7	10.0	2.2	0.0
Revenue Shortfall Reserve Fund	10.4	10.0	79.6	80.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0	10.0
Revenue Shortfall Reserve Fund - Part B	18.8	17.5	71.7	72.5	1.6	2.0	1.6	2.0	0.8	1.0	5.5	5.0	0.0	0.0
WV DEP Trust	53.6	50.0	15.5	15.0	8.0	10.0	7.8	10.0	4.1	5.0	11.0	10.0	0.0	0.0
WV DEP Agency	36.3	35.0	37.7	40.0	1.6	2.0	1.6	2.0	0.8	1.0	22.0	20.0	0.0	0.0

(a) Prior to January 2014, the index was the MSCI ACW ex USA (Standard).

(b) Prior to April 2008, the index was Bloomberg US Aggregate.

(c) From October 2015 to March 2017, performance returns from the Opportunistic Income Pool were included in the Total Return Fixed Income Composite.

(d) Prior to June 2023, the index was Bloomberg US TIPS.

(e) Prior to January 2014, the index was FTSE 3 Month US T-Bill plus 15 basis points.

(f) Private Equity, Real Estate, and Private Credit & Income consist primarily of private market investments. The time lag in determining the fair value of these investments makes the comparison to their public market benchmarks less meaningful over shorter time periods.

(g) From January 2014 to June 2025, the index was Russell 3000 plus 300 basis points. Prior to January 2014, the index was S&P 500 plus 500 basis points.

(h) Prior to January 2014, the index was Libor plus 400 basis points.

(i) From June 2023 to June 2025, the index was SOFR plus 400 basis points. From April 2017 to May 2023, the index was CS Leveraged Loan plus 200 basis points. Prior to April 2017, the index was CS Leveraged Loan plus 250 basis points.

(j) Prior to July 2025, the index was NCREIF plus 100 basis points.

Note: Participant returns are net of fees. Portfolio returns are net of management fees. Returns shorter than one year are unannualized.

Disclosure

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WEST VIRGINIA

BOARD OF TREASURY INVESTMENTS

CALENDAR NOTE

Board Meeting
December 09, 2025

OPERATING REPORT
OCTOBER 2025

Board of Treasury Investments

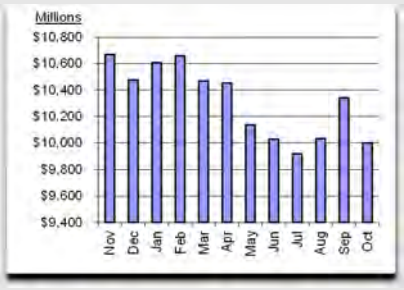
315 70th Street, SE
Charleston WV 25304
(304) 340-1564
www.wvbti.com

Total Net Assets Under Management

$9,999,421,000

Last Month
$10,341,341,000

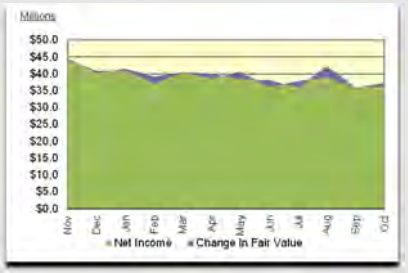
Beginning of Fiscal Year
$10,025,892,000



Net Assets for the Past 12 Months

Total Net Income & Changes in Fair Value

Fiscal Year
$150,428,000



Monthly Net Income & Changes in Fair Value for the Past 12 Months

Money Market Pools

As of October 31, 2025

Pool	30-Day Avg. Yield *	W.A.M. **	Net Assets
WV Money Market	4.2705%	45 Days	$8.5 Billion
WV Gov't Money Market	4.1173%	34 Days	$649.3 Million

* *Yields represent the simple money market yield net of fees.*
** *W.A.M. is the weighted average maturity.*

WEST VIRGINIA BOARD OF TREASURY INVESTMENTS
THE ECONOMIC STATE
OCTOBER 2025

Government Shutdown

Markets shrugged off the ongoing government shutdown with mostly positive results. Capital markets continued an upward trajectory driven by strong corporate earnings, and a second consecutive Fed rate cut reflecting persistent concerns regarding a softening labor market and uncertain inflationary pressures.

Macroeconomics

The Fed reduced its benchmark rate by 25 basis points to 3.75–4.0% in October by a 10-2 vote. The Fed also indicated it would end (by December) its quantitative tightening (QT) program on its $6.6 trillion balance sheet with reinvestment of maturing security proceeds into shorter-term Treasury bills. September's monthly CPI increase of 0.3% lifted annual inflation to 3.0%. This is the only release of official economic data we will see during the government shutdown.

The ISM Manufacturing PMI survey results decreased to 48.7 in October, with the overall negative trend continuing in lower inventories, new orders and higher prices. The Bureau of Labor Statistics (BLS) release of unemployment data has been delayed by the government shutdown. However, according to private sector payroll service ADP, companies added 42,000 jobs in the month, which is a modest rebound from September. The Conference Board Consumer Confidence Index survey fell one point in October to 94.6.

Equity Markets

US equities had a sixth consecutive month of positive returns with the S&P 500 up 2.3%. On a sector basis, Information Technology (+6.2%) was the top contributer with Materials (-5.0%) the weakest. Russell 1000 large U.S. cap stocks (+2.2%) outpaced Russell 2000 small-cap stocks (+1.8) and Russell midcap stocks (-0.8%). Russell 3000 all-cap growth index (+3.5%) outperformed Russell 3000 all-cap value index (+0.4%) during the month.

US equity market valuations are at historic highs with both trailing and forward P/E ratios head of longer term averages. Progress on trade deals, favorable corporate earnings, AI/tech enthusiasm and Fed rate cuts all contributed to the market backdrop.

International equity markets were also positive with emerging regions (EM +4.2%) ahead of developed regions (EAFE +1.2%). International markets have outperformed the US S&P 500 (17.5%) year to date; helped by the weakened US Dollar as the MSCI EM (32.9%) was ahead of the MSCI EM Local Currency (+30.0%) and the MSCI EAFE (26.6%) was significantly ahead of the MSCI EAFE Local Currency (+17.5%).

Fixed Income

Fixed income markets were positive with the Bloomberg US Aggregate Index up 0.6%. The U.S. Treasury yield curve steepened, as yields mostly declined month-on-month but increased by 8 basis points on the 1-year Treasury (3.7%). Spreads widened during the month from very tight levels on Investment-grade corporates, high yield and asset-backed securities.

Looking Ahead

While, a lessening in global trade tensions, and continued strong corporate earnings contributed to the positive capital market returns, markets are priced for perfection. Looking ahead, equity valuations are elevated, the labor market is softening, and the Federal Reserve is weighing future interest rate reductions (which are priced into the market). In addition, the Supreme Court will be hearing arguments related to the constitutionality of President Trump's tariff actions pursuant to the International Emergency Economic Powers Act of 1977.

West Virginia Board of Treasury Investments
Financial Highlights as of October 31, 2025

WV Short Term Bond Pool

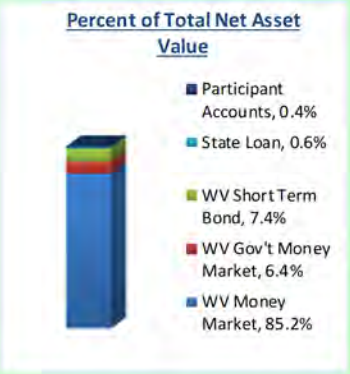
Rates of Return for the Past 12 Months
Net of All Fees

November 1 - October 31	Return	Net Assets At Oct 31 (In Millions)
2025	5.5%	$ 734.0
2024	7.2%	$ 699.1
2023	4.1%	$ 674.0
2022	(4.2%)	$ 685.2
2021	0.5%	$ 829.1

Prior to July 2007, the WV Short Term Bond Pool was known as the Enhanced Yield Pool

Summary of Value and Earnings *(In Thousands)*

Pool	Net Asset Value	Oct Net Income (Loss)	Fiscal YTD Net Income (Loss)
WV Money Market	$ 8,513,734	$ 31,442	$ 127,994
WV Gov't Money Market	649,289	2,236	8,872
WV Short Term Bond	734,033	2,301	12,188
Loans	60,388	215	821
Participant Accounts	41,977	134	553
	$ 9,999,421	$ 36,328	$ 150,428

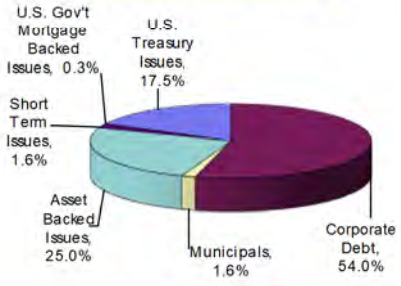


Securities by Type for Operating Pools *(Percentage of Asset Value)*

WV Money Market

WV Gov't Money Market

WV Short Term Bond



WEST VIRGINIA BOARD OF TREASURY INVESTMENTS
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION – UNAUDITED
OCTOBER 31, 2025
(IN THOUSANDS)

	WV Money Market Pool	WV Government Money Market Pool	WV Short Term Bond Pool	Other Pools	Participant Directed Accounts	Total
Assets						
Investments:						
At amortized cost	$ 8,500,809	$ 658,917	$ -	$ 60,174	$ 40,837	$ 9,260,737
At fair value	-	-	737,817	-	1,007	738,824
Other assets	14,262	393	5,771	216	134	20,776
Total assets	8,515,071	659,310	743,588	60,390	41,978	10,020,337
Liabilities						
Accrued expenses, dividends payable & payables for investments purchased	1,337	10,021	9,555	2	1	20,916
Total liabilities	1,337	10,021	9,555	2	1	20,916
Net Position						
Held in trust for investment pool participants	8,513,734	649,289	734,033	-	-	9,897,056
Held in trust for individual investment account holders	-	-	-	60,388	41,977	102,365
Total net position	$ 8,513,734	$ 649,289	$ 734,033	$ 60,388	$ 41,977	$ 9,999,421
Additions						
Investment income:						
Interest and dividends	$ 14,422	$ 1,426	$ 2,742	$ 216	$ 134	$ 18,940
Net (amortization) accretion	17,348	836	525	-	-	18,709
Provision for uncollectible loans	-	-	-	-	-	-
Total investment income	31,770	2,262	3,267	216	134	37,649
Investment expenses:						
Investment advisor, custodian bank & administrative fees	334	26	46	1	-	407
Total investment expenses	334	26	46	1	-	407
Net investment income	31,436	2,236	3,221	215	134	37,242
Net realized gain (loss) from investments	6	-	158	-	-	164
Net increase (decrease) in fair value of investments	-	-	(1,078)	-	-	(1,078)
Net increase (decrease) in net position from operations	31,442	2,236	2,301	215	134	36,328
Participant transaction additions:						
Purchase of pool units by participants	993,781	37,301	-	-	-	1,031,082
Reinvestment of pool distributions	31,436	2,236	3,223	-	-	36,895
Contributions to individual investment accounts	-	-	-	662	129	791
Total participant transaction additions	1,025,217	39,537	3,223	662	129	1,068,768
Total additions	1,056,659	41,773	5,524	877	263	1,105,096
Deductions						
Distributions to pool participants:						
Net investment income	31,436	2,236	3,221	-	-	36,893
Net realized gain (loss) from investments	6	-	158	-	-	164
Total distributions to pool participants	31,442	2,236	3,379	-	-	37,057
Participant transaction deductions:						
Redemption of pool units by participants	1,392,788	15,959	1,000	-	-	1,409,747
Withdrawals from individual investment accounts	-	-	-	83	129	212
Total participant transaction deductions	1,392,788	15,959	1,000	83	129	1,409,959
Total deductions	1,424,230	18,195	4,379	83	129	1,447,016
Net increase (decrease) in net position from operations	(367,571)	23,578	1,145	794	134	(341,920)
Inter-pool transfers in	-	-	-	-	-	-
Inter-pool transfers out	-	-	-	-	-	-
Net inter-pool transfers in (out)	-	-	-	-	-	-
Change in net position	(367,571)	23,578	1,145	794	134	(341,920)
Net position at beginning of period	8,881,305	625,711	732,888	59,594	41,843	10,341,341
Net position at end of period	$ 8,513,734	$ 649,289	$ 734,033	$ 60,388	$ 41,977	$ 9,999,421

West Virginia Office of Technology
Information Security Division
Annual Cybersecurity Program Status Report

Reporting Period: December 1, 2024 - November 30, 2025
Prepared For: The Governor and the Joint Committee on Government and Finance

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Summary of Agency Cybersecurity Readiness and Modernization

The Office of Technology (WVOT) operates a comprehensive, statewide cybersecurity program designed to protect the state's critical data, networks, and systems from ever-evolving cyber threats. To meet program goals established in West Virginia Code, WVOT employs numerous tools to evaluate agency networks and generate reports which are crucial for maintaining a strong security posture across all state government entities. WVOT leverages up-to-date cybersecurity tools and technologies that enable the office to conduct thorough evaluations of agency networks, identify the most recent vulnerabilities, block threats, and generate detailed reports to support decision-making and guide activity.

Tools and Processes Employed

By integrating these robust tools and processes, WVOT maintains a resilient and secure environment for state agencies that protects critical infrastructure and safeguards data against the ever-evolving landscape of cyber threats:

EVMS (Enterprise Vulnerability Management Service)
Purpose: Scans every device within each agency.
Functionality: Identifies required patches, specifies the device, agency ownership, and assigns a risk score.
Status: Fully implemented and in use.

MS-ISAC (Multi-State Information Sharing and Analysis Center)
Purpose: Monitors traffic at the network edge, ingress and egress traffic.
Functionality: Detects communication with known malicious IPs or suspicious behavior. Matches flagged IPs to specific state agencies using SOC.
Implementation: In use.

Firewalls with Security Policies
Purpose: Protect agency networks and enforce least privilege.
Functionality: Tailored rules developed with each agency as new applications and connections are added. Firewalls score the risk of these rules and connections.
Status: Continuously managed and adjusted with agencies.

IRM (Intergovernmental Resource Managers)
Purpose: WVOT Employees serve as relationship managers between OT and agencies.
Functionality: Review vulnerability reports with agencies. Interpret findings and define agency and WVOT responsibilities. Aid agencies in understanding and managing risk.

West Virginia Office of Technology
Information Security Division
Annual Cybersecurity Program Status Report

Status: Active and ongoing.

ITIPS (Information Technology Investment Portfolio System)
Purpose: Internal program developed by WVOT where staff works with individual agencies to evaluate needs and identify use.
Functionality: The program enables WVOT to maintain an application portfolio which identifies the applications in use by agency, recognizes aging software/hardware, highlights investment opportunities, classifies data, aggregates metrics, produces agency-specific dashboards, and supports agency-level planning meetings.
Status: Implemented and in regular use.

CISA (Cybersecurity and Infrastructure Security Agency) Cyber Hygiene Report
Purpose: Assesses, identifies, and reduces cybersecurity risks.
Functionality: Daily scans of public IPs for the Executive branch. Weekly scans scored by risk. Security uses the reports to match risks with IPs and work with agencies to take necessary action.
Status: In place and actively monitored.

Key Security Operations Metrics

WVOT monitors and maintains a set of security operations metrics which contribute to the cybersecurity readiness strategy. These following metrics provide real-time insights into the health and effectiveness of the network, connected devices, and users:

Metric	Value	Impact
Spam Blocked Each Month (Average)	355,000	Emails monitored to identify phishing and social engineering risks and blocked to prevent attacks.
Threats Blocked Daily	12.7 Million	Firewall identifies and prevents malicious activity on the network.
Daily URLS	60 Million	User activity and web traffic monitored to identify and prevent threats.
EDR Alerts Triaged	17,577	Endpoint detection and response (EDR) actively manages alerts by detecting and blocking threats on state devices. 379 were identified as Ransomware
VM Assets Scanned	31,536	Vulnerability management (VM) system scans all devices connected to the network. Includes computers and operational technology devices.

Agency Firewall Change Requests	352	Systems are configured uniquely for each agency to minimize risk while permitting necessary traffic.
NATs Removed	266	Removal of inactive network address translations (NAT) maintains network hygiene and security optimization.
Device Location Manager	18,681	Monitors the location of devices to identify, control, and secure.

Legal & Compliance Support Metrics

These figures represent WVOT's continued support for legal and compliance obligations, ensuring timely response to data governance and regulatory needs.

FOIA Responses	85	Related to requests for information
Litigation Holds	276	Response to request related to active litigation
External Audit Support	12	Includes IRS and financial audits
Agency Risk Assessments Completed	49	Assessments required by W. Va. Code §5A-6B-6.
Percentage of devices assessed through an agency risk assessment.	79	Devices underwent an agency risk assessment.

WVOT requested meetings with agencies to introduce them to the assessment tool and perform a risk assessment. A majority of agencies participated in the meetings. Assessments are invaluable for preventing risk and maintaining network security. To mitigate current risks and assure safety, WVOT performs continual vulnerability scans and other network assessments on each device connected to the system.

Conclusion

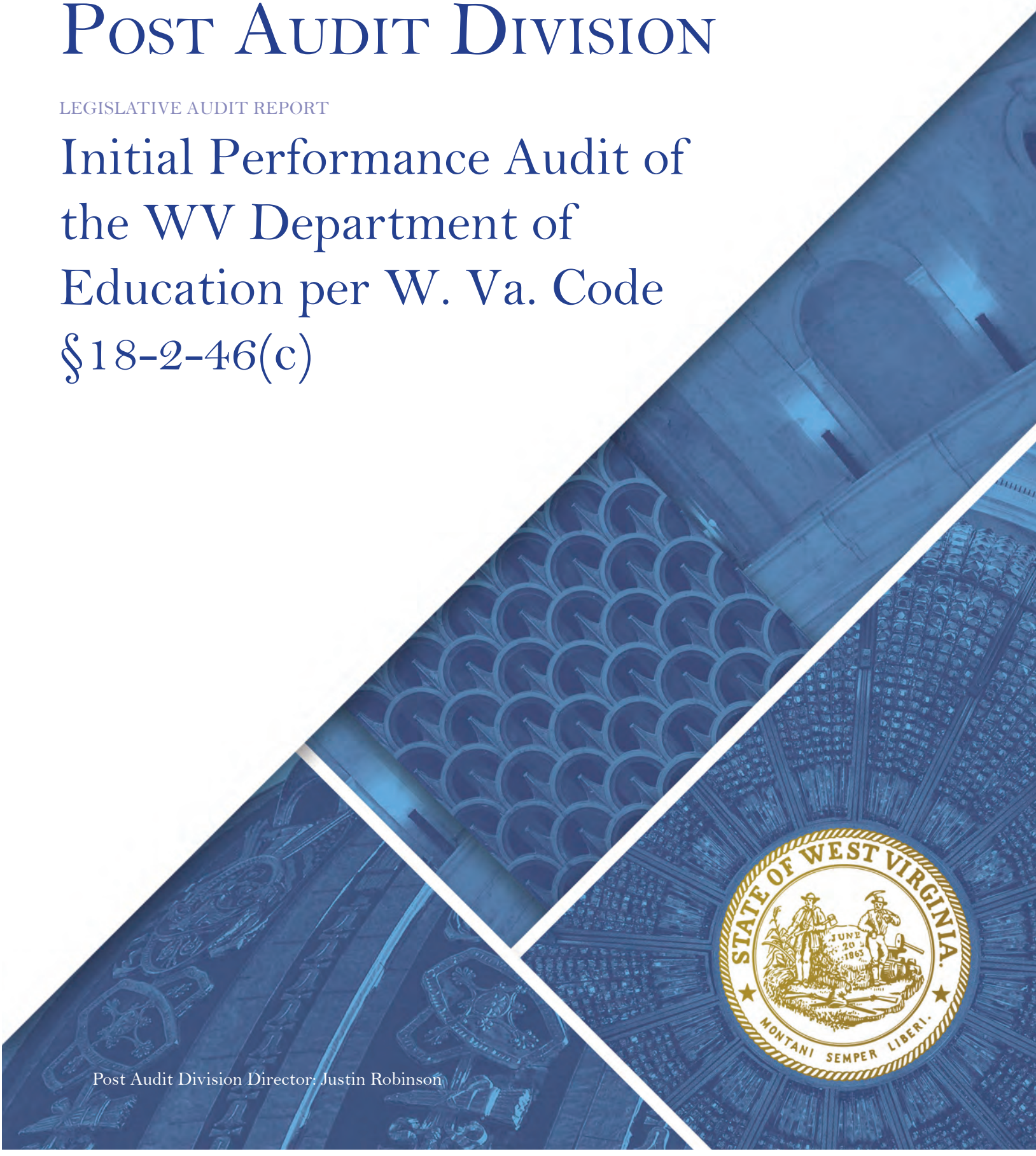
WVOT delivers a comprehensive and highly effective threat management program, provides endpoint oversight, and supplies compliance support. Continued investment in automation, staffing, and advanced tools are critical to sustaining and enhancing the safe network security posture as threats evolve.

JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

Post Audit Division

LEGISLATIVE AUDIT REPORT

Initial Performance Audit of the WV Department of Education per W. Va. Code §18-2-46(c)



Post Audit Division Director: Justin Robinson

GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS STATEMENT

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards **(GAGAS)**. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

POST AUDIT DIVISION
Justin Robinson, Legislative Auditor, Divison Director

WEST VIRGINIA JOINT COMMITTEE ON GOVERNMENT AND FINANCE
OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

Performance Audit of the WV Department of Education Required by W. Va. Code §18-2-46(c) Resulting from HB 2897 Passed During the 2025 Regular Legislative Session

Issued to the Legislative Oversight Commission on Education Accountability and the Joint Committee on Government and Finance

December 1, 2025

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Post Audit Report Brief

West Virginia Department of Education – Fiscal Trends, Staffing, Instructional Materials, and Pre-K Special Needs Capacity
Period Reviewed: FY 2017–2024

Purpose & Objectives:

- Analyze statewide fund balances and expenditure trends.
- Evaluate vacancy levels and hiring pathways.
- Review textbook vs. digital device spending.
- Assess Pre-K special needs capacity relative to enrollment.

Key Findings:

Fund Balances & Financial Trends

- Fund balances rose from $493M to $1.75B; growth driven largely by one-time federal funding.
- Unassigned General Fund increased ~$460M; increases uneven across counties.

Expenditures & Per-Student Costs

- Total spending increased from $3.45B to $4.39B despite enrollment dropping 30,000+.
- Capital outlay and support services were primary cost drivers; per-student cost +$5,421.

Vacancies & Hiring Pathways

- Vacancies rose from ~30% to ~35%.
- Traditional hires declined; alternative certification increased from 4% to 11%.
- Retired rehires provided limited but consistent short-term support.

Instructional Materials

- Spending shifted from textbooks to digital devices beginning FY 2020.
- By FY 2024, 74% of textbook/device spending was digital.

Pre-K Special Needs Capacity

- Enrollment increased to 3,339; capacity slightly declined but remained adequate statewide.
- Utilization increased from 32% to 41%; 13 counties exceeded 50%.

Conclusion:

West Virginia's education system experienced substantial fiscal growth, shifting spending priorities, persistent staffing shortages, accelerated digital adoption, and rising Pre-K special needs enrollment. While fund balances strengthened, gains were largely temporary and unevenly distributed. Sustaining long-term system capacity will require continued focus on fiscal stability, workforce development, infrastructure management, and equitable resource allocation.

Executive Summary

Audit Purpose

This audit was conducted as the result of HB2897 passed during the 2025 Regular Legislative Session which states, “the Legislative Auditor shall complete an initial performance audit of the West Virginia Department of Education by December 1, 2025”. The Legislative Auditor consulted the Legislative Oversight Commission on Education Accountability (LOCEA) to determine audit objectives that could be delivered by the December 1, 2025 statutory deadline and provide beneficial information to the Commission.

Audit Objectives:

1. Determine the ending fund balance, revenues, expenditures and trends for fiscal years 2017 through 2024 for the general fund, special revenue fund, debt service fund, and bond construction/improvement/capital projects fund.
2. Determine the total number of vacancies by position per county, the number of positions filled via traditional pathways, alternative certifications, and retired hires.
3. Determine the total expenditures and expenditure trend for fiscal years 2017 through 2024 for physical textbooks and digital devices.
4. Determine the number of Pre-K special needs students, special education teachers, service professionals, and paraprofessionals, as well as estimated classroom capacity and the utilization rates of available estimated classroom capacity.

Issue 1: From FY 2017 to FY 2024 Fund Balances for County Boards of Education Collectively Increased 255 Percent.

The audit found that county board fund balances increased from approximately $493 million at the end of fiscal year 2017 to a total of $1.75 billion at the end of fiscal year 2024, representing an increase of approximately $1.26 billion, or 255 percent. Much of this growth occurred across the General Fund, Special Revenue/Excess Levy funds, and Debt/Bond/Capital Projects funds.

Although balances rose substantially, the money contained in funds that are not the General Fund are restricted for specific uses, limiting their flexibility. Therefore, despite the appearance of stronger financial standing, the majority of these balances are held within funds that are restricted, committed, or otherwise designated, and thus cannot be used for general operations.

The unassigned portion of the General Fund, the only category freely available for a county to expend as it deems necessary, grew by approximately $460 million. County fund balance growth was uneven as approximately 62 percent of the unassigned General Fund Balance growth is attributed to only 15 counties. The audit determined that the large influx of federal money during the pandemic is the root cause for the increase of fund balances, with the School Activity Special Revenue Fund as a secondary contributor.

Issue 2: Rising Vacancies and Shifting Hiring Pathways Are Reshaping West Virginia's Education Workforce.

County-reported vacancy rates increased from approximately 30 percent in FY 2017 to approximately 35 percent in FY 2024. The share of positions filled through the traditional pathway declined from approximately 94 percent in FY 2017 to approximately 86 percent in FY 2024.

Counties increasingly relied on the alternative certification pathway, which grew from approximately 4 percent of hires in FY 2017 to approximately 11 percent in FY 2024. Legislative changes in 2021 streamlined the certification process and contributed to a notable rise in certifications beginning in FY 2022. Additionally, retired re-hires remained a smaller but steady part of the workforce, ranging from approximately 1.6 percent to approximately 4 percent of positions filled.

Issue 3: Technology Expenditures Surged as a Result of COVID-19, as Digital Devices Outpace Physical Textbooks.

From FY 2017 to FY 2024, county spending on instructional materials shifted dramatically. In FY 2017, 57 percent of the expenditures was for physical textbooks over digital devices. By FY 2024, 74 percent of the total expenditures were for digital devices. The ratio of physical textbooks and digital devices flipped during the pandemic: from FY 2017–2019, approximately 60 percent of reported data was for physical textbooks, while from FY 2020–2024, approximately 58 percent of expenditures were for digital devices.

Issue 4: Special Needs Pre-K Enrollment Grows Statewide, but West Virginia Maintains Adequate Capacity, Specific Localized Strains Notwithstanding.

From FY 2017 through FY 2024, the overall estimated total classroom capacity for special needs Pre-K students declined from 8,523 to 8,126, while the number of Pre-K special needs students increased 2,720 to 3,339 during the same period. Even with this shift, the report notes that no county had more students than the available capacity FY 2017 through FY 2024.

Staffing patterns changed during the same period. The total number of special needs teachers declined slightly, from 962 in FY 2017 to 913 in FY 2024, while the total number of service professionals and paraprofessionals increased from 1,025 to 1,563. These increases helped sustain the individualized instruction and support required under students' IEPs.

Statewide utilization of available classroom capacity rose from approximately 32 percent in FY 2017 to approximately 41 percent in FY 2024. The number of counties using more than half of their available capacity increased from five counties in FY 2017 to thirteen by FY 2024.

Audit Purpose

This audit was conducted at the direction of the Legislature with the passage of HB2897 during the 2025 Legislative Session. HB2897 stated in part, “the Legislative Auditor shall complete an initial performance audit of the West Virginia Department of Education by December 1, 2025”. The Legislative Auditor reached out to members of the Legislative Oversight Commission on Education Accountability (LOCEA) to discern areas of concern that could provide the Commission with information that could be assistive in its processes and was able to be delivered by the December 1, 2025 statutory deadline.

The discussions with LOCEA yielded several general topic areas: fund balances, Pre-K special needs, staffing levels and vacancies, and textbooks and digital devices. Based on these topics the audit sought to determine the following:

1. The ending fund balance, revenues, expenditures and trends for fiscal years 2017 through 2024 for the general fund, special revenue fund, debt service fund, and bond construction/improvement/capital projects fund.
2. The total number of vacancies by position per county, the number of positions filled via traditional pathways, alternative certifications, and retired hires.
3. The total expenditures and expenditure trend for fiscal years 2017 through 2024 for physical textbooks and digital devices.
4. The number of Pre-K special needs students, special education teachers, service professionals, and paraprofessionals, as well as estimated classroom capacity and the utilization rates of available estimated classroom capacity.

Issue 1: From FY 2017 to FY 2024 Fund Balances for County Boards of Education Collectively Increased 255 Percent.

Based on the audited financial statements prepared by various CPA firms for each of the county Boards of Education, the available funding of each county is allocated into several different types of funds including the following:

- General Fund
- Special Revenue Funds
- Levy Funds
- Funds for Debt Service
- Funds for Bonds
- Construction Funds
- Capital Improvement Project Funds
- Various Funds for Federal Fund Receipts

The fund balances within each of these funds are allocated to one of five different categories as defined in Governmental Accounting Standards Board (GASB) Statement No. 54: nonspendable, restricted, committed, assigned, and unassigned. Each of the five categories indicates a specific restriction or designated use for a given sum of money within the remaining balance of the fund at the end of the fiscal year.

Nonspendable fund balance - represents amounts that cannot be spent, either because they are not in spendable form or because they must legally remain intact.

Restricted fund balance - includes amounts that can be spent only for specific purposes as stipulated by external parties, constitutional provisions, or enabling legislation.

Committed fund balance - represents amounts that can be used only for purposes formally approved by the government's highest decision-making authority, and any changes to those purposes require similar formal action.

Assigned fund balance - reflects amounts intended for specific purposes that do not meet the criteria for being restricted or committed; in funds other than the General Fund, this represents the remaining balance not otherwise classified.

Unassigned fund balance - is the residual classification for the General Fund and includes all spendable amounts not restricted, committed, or assigned. In short, while other funds are restricted or constrained to specific uses, only the unassigned portion of the General Fund represents resources available for general, discretionary spending.

For simplicity in this report, we have chosen to group nonspendable, restricted, committed, and assigned into a single category called designated, as all of these funds have a previously designated expenditure that has already been obligated, and the unassigned category is available for any use. Additionally, since different counties may have different names identifying the various funds within its financial statements, auditors grouped these various funds into four fund types: general funds, special revenue/excess levy funds, debt/bonds/capital projects funds, and federal funds, which would include stimulus and CARES Act funding during the COVID-19 time period. It should be noted that the various funds for the counties identified as holding federal fund balances from COVID-19 were excluded from the analysis of county fund balances. This was done to isolate state and local funding from federal funding to determine causes for increases in balances from funding sources originating within the state.

Once the ending fund balances were categorized as indicated above, it was determined that the ending balance for all non-federal funds was approximately, $493 million at the end of fiscal year 2017, which increased to a total of $1.75 billion at the end of fiscal year 2024. This represents an increase in total fund balances of approximately $1.26 billion, or 255 percent in seven years. As indicated in Table 1, the majority of this change is contained within the General Fund which saw the combined total increase by approximately $754 million, with the Special Revenue/Excess Levy funds increasing by approximately $119 million, and the Debt/Bond/Capital Projects funds increasing by approximately $385 million.

Table 1: Change in Ending Fund Balance from FY 2017-FY 2024 by Fund Category

Fund Category	2017	2024	Increase
General Fund	$220,792,383	$974,971,036	$754,178,653
Special Revenue/Excess Levy	$83,107,034	$202,125,259	$119,018,225
Debt/Bond/Capital Projects	$188,768,049	$573,984,664	$385,216,615
Totals	$492,667,466	$1,751,080,959	$1,258,413,493

Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements

As mentioned previously, the money contained in funds that are not the General Fund are restricted for specific uses; therefore, the focus on available funding for each county should be more limited to the General Fund. In layman's terms, these General Fund balances contain the funds that the public would generally think of as the day-to-day expenses necessary to educate the student population. Additionally, not the entire ending fund balance is readily available for the county to spend for whatever purposes it decides to simply because the General Fund has a positive ending balance. Within the General Fund there are additional funds that are restricted, which leaves the real money available for the counties to expend as it deems necessary to the funds categorized as unassigned within the General Fund.

As indicated in Table 2, when viewing the ending fund balances through this prism of funds that do not have restrictions and are freely available for a county to expend as it deems necessary, this specific category increased by approximately $460 million, or 551 percent from the end of FY 2017 to the end of FY 2024. In FY 2017 the auditor noted only approximately 38 percent of the General Fund was classified as an unassigned fund balance, whereas this had shifted to approximately 56 percent in FY 2024. The exact cause for this increase in unassigned money in the General Fund was not evident from the source data available at the time of this audit. However, this increase in categorizing less of the funds for a designated purpose and the overall increase in the General Fund balances led to the significant increase in unassigned funds available to the counties. The unassigned and total balance for the General Fund of each county for FY 2017 and FY 2024 are available in Appendix A on page 39.

Table 2: Change in General Fund Money Categorized as Unassigned and Designated

Fiscal Year	Designated Total	Designated % Total	Unassigned Total	Unassigned % Total	Total General Fund Balance
2017	$137,440,533	62%	$83,351,850	38%	$220,792,383
2024	$432,107,849	44%	$542,863,187	56%	$974,971,036
Change	**$294,667,316**	**39%**	**$459,511,337**	**61%**	**$754,178,653**

Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements

Additionally, while on the surface this appears to be a significant increase in funds available to the county school boards, it should be noted the distribution of these funds are not uniform across all counties. Approximately 62 percent of the $459 million-dollar unassigned General Fund Balance growth, is attributed to only 15 counties, and conversely the 15 counties with the smallest increase in their ending fund balances only accounted for approximately 4.5 percent, or approximately $20.6 million of the total unassigned growth. For FY 2024 the county with the highest amount of unassigned General Fund dollars was Marshall County at approximately $56 million, while the county with the lowest amount of unassigned general fund dollars was both Grant and Kanawha counties with $0 unassigned in the General Fund.

When attempting to discern the possible contributing factors that assisted in the significant growth in the unassigned portion of the general funds it is necessary to view the greater context of fund balance growth that has occurred within all non-Federal funds. As previously shown in Table 1, in FY 2017 the total fund balance for all non-Federal funds was approximately $493 million which grew to approximately $1.75 billion in FY 2024 for a change of approximately $1.26 billion, of which, approximately one billion occurred after FY 2019. Given this greater context of fund balances it is clear there is an overarching reason to cause such a significant increase in fund balances across so many different types of funds.

To determine this cause, the Legislative Auditor analyzed the sources of revenues, and the expenditures made of the county boards. After the end of FY 2019, which was determined to be the period of greatest fund balance growth, the auditor determined that two new funding sources became available for the counties. One was a result of the Federal government issuing stimulus dollars and other monies surrounding the COVID-19 pandemic. The second was a new special revenue school activity fund. From FY 2020 through FY 2024 the counties combined received approximately $1.09 billion in additional federal funding for federal stimulus, stabilization and CARES Act, and $252 million in School Activity Special Revenue. The total revenue received by each county from FY 2017 through FY 2024 is aggregated by source in Appendix B on page 41.

Table 3: Revenues Received in all Funds versus Federal Stimulus/CARES Act and Special Revenue School Activity Fund FY 2017 – FY 2024

Fiscal Year	Federal stimulus, CARES Act fund	Special Revenue School Activity Fund	All Other Funds Combined	Total Revenues All Funds
2017	$0	$0	$3,398,217,568	$3,398,217,568
2018	$0	$0	$3,430,761,989	$3,430,761,989
2019	$0	$0	$3,535,687,014	$3,535,687,014
2020	$4,300,052	$0	$3,683,507,187	$3,687,807,239
2021	$119,102,337	$30,505,878	$3,745,285,974	$3,894,894,189
2022	$274,902,837	$68,125,815	$3,667,722,241	$4,010,750,893
2023	$324,206,033	$77,342,577	$3,787,854,472	$4,189,403,082
2024	$372,087,069	$76,253,522	$4,217,640,734	$4,665,981,325
Total	**$1,094,598,328**	**$252,227,792**	**$29,466,677,179**	**$30,813,503,299**

Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements

While these two funds account for $1.35 billion in additional funding, it was noted that the revenues for all funds across the board increased from FY 2017 through FY 2024. The increase in revenues for the other funds contributed somewhat to allow the fund balances to increase over the

audit period; however, as seen in Table 3, it is apparent the large influx of federal money during the pandemic is the root cause for the inflation of fund balances, with the School Activity Special Revenue fund being a secondary contributor, and the remaining funds contributing a small amount of additional revenue in comparison.

While the overall growth in fund balances across West Virginia's county boards of education appears substantial, this increase does not necessarily equate to a proportional rise in funds that are freely available for local use. The majority of these balances are held within funds that are restricted, committed, or otherwise designated for specific purposes, such as debt service, capital projects, contractual obligations, etc. By their nature, these funds cannot be repurposed for general operational needs without violating statutory, contractual, or voter-imposed constraints. As a result, they represent obligated resources rather than discretionary capacity.

As discussed previously, the portion of county finances that provides true fiscal flexibility is found within the unassigned balance of the General Fund, which is the only category of money that can be expended at the discretion of county boards without external restriction. This subset of funding represents only a fraction of the statewide total fund balance. Even within the General Fund, large portions remain designated or otherwise encumbered, meaning that only the unassigned portion reflects the dollars counties can apply toward emergent needs, salary obligations, or strategic initiatives.

Therefore, although the statewide fund balance increase may suggest improved financial standing, this growth is concentrated in funds that are legally or procedurally inaccessible for general operations. The surge in unassigned General Fund balances is noteworthy, but its underlying drivers being primarily one-time federal infusions suggest that this growth may not be sustainable long-term. Moreover, the distribution of these available funds is far from uniform across counties. A significant portion of the statewide increase in unassigned General Fund balances is concentrated in a small number of counties, while others saw minimal or no growth at all. This uneven distribution indicates that the financial flexibility implied by the aggregate statewide figures does not accurately reflect the fiscal reality for most counties; therefore, overarching decisions made that could impact the counties funding sources should be made with care.

Total annual expenditures per child increased by $5,421 while total enrollment decreased by 30,395.

County board of education expenditures encompass a broad range of activities necessary to operate and support the public school system. The largest share of spending is devoted to instruction, which includes teacher salaries, classroom materials, and other costs directly tied to delivering educational content and promoting student learning. Beyond instruction, expenditures are also allocated to various supporting services that ensure effective teaching and learning environments. These include student support services such as counseling and guidance; instructional staff support like professional development and curriculum improvement; administrative services at both the district and school levels; and central operations such as financial management, data processing, facility maintenance, and student transportation.

Additional spending categories include food services and community services, which provide non-instructional benefits to the broader public. County boards also incur capital outlay expenditures, which represent long-term investments in school infrastructure through the acquisition, construction, or improvement of buildings, land, and major equipment. Debt service

expenditures reflect payments of principal and interest on outstanding bonds or other long-term obligations used to finance capital projects, while finance leases represent contractual agreements allowing the use of capital assets over time with ownership or long-term control typically transferring to the school system.

Together, these expenditures reflect the multifaceted responsibilities of county school systems to not only educate students but to also maintain its financial obligations, manage community programs, and sustain the physical infrastructure that supports education across West Virginia. As indicated in Table 4, based on the audited financial statements the combined total of all expenditure categories for all counties was approximately $3.45 million in FY 2017, and approximately $4.39 million in FY 2024. This increase in total funds expended occurred despite a decline in total enrollment during the same time of 30,395 students, and an overall decline in the estimated state population of 47,025. Student population and resident population for each county is available in Appendix C on page 43.

Table 4: Increase Cost of All Expenditure Categories vs Student Enrollment

	Total of All Categories	Number of Students Enrolled	Total Cost per Student
2017	$3,454,822,902	273,166	$12,647.34
2024	$4,388,599,272	242,771	$18,067.98
Difference	**$933,776,370**	**-30,395**	**$5,420.63**

Source: Calculated by Legislative Auditor's Office based on Audited Financial Statements and enrollment data.

The increase in the total of all expenditure categories coupled with the decrease in the number of students enrolled statewide in the county school systems resulted in the average cost per student increasing from approximately $12,647 to approximately $18,068, an increase of approximately $5,421. As shown in Table 5, the single largest expenditure to contribute to the rising total cost was the capital outlay/debt/financing expenditures, which more than doubled from approximately $246 million in FY 2017 to approximately $623 million FY 2024. This significant increase in the capital outlay expenditures should be expected in a state with aging buildings and school consolidation due to the declining enrollment.

Table 5: Increase in Expenditure Categories from FY 2017 to FY 2024

Expenditure Category	2017	2024	Increase
Capital Outlay/Debt/Financing	$246,442,832	$622,874,710	$376,431,878
Support Services	$1,149,843,905	$1,422,819,433	$272,975,528
Instruction	$1,835,657,088	$2,097,742,420	$262,085,332
Food and Community Services	$222,879,077	$242,942,462	$20,063,385
SIBTAs	$0	$2,220,247	$2,220,247
Total	**$3,454,822,902**	**$4,388,599,272**	**$933,776,370**

Source: Calculated by Legislative Auditor's Office based on Audited Financial Statements.

Outside of the capital outlay, the most significant expenditure category increase was the cost of support services. As described previously, this category of expenditures ensures effective teaching and learning environments. Including student support services such as counseling and guidance; instructional staff support like professional development and curriculum improvement; administrative services at both the district and school levels; and central operations such as financial management, data processing, facility maintenance and student transportation. This

expenditure category increased by approximately $272 million from FY 2017 to FY 2024. Combined these two expenditure categories accounted for 69.5 percent of the total increase.

While the overall increase in expenditures reflects continued investment in West Virginia's public education system, the growth in spending has outpaced enrollment trends. From FY 2017 through FY 2024, instructional and support costs have remained relatively steady as a percentage of total expenditures, but capital and infrastructure-related expenditures have grown substantially, reflecting the financial realities of operating within an aging system, and signaling a shift in priorities from expanding instructional capacity to maintaining and modernizing existing infrastructure. County boards have increasingly focused on addressing long-term facility needs through upgrades, consolidations, and deferred maintenance projects to adapt to declining student populations. This shift has contributed to a rising per-student cost, highlighting the growing fiscal pressure of sustaining operations, facilities, and educational quality across a smaller student base.

Overall, the financial trends from FY 2017 through FY 2024 show that West Virginia's public education system has experienced substantial fiscal growth, but that growth has been uneven and largely driven by one-time infusions of federal funding. While fund balances and capital investments have increased significantly, much of this expansion has been tied to restricted or designated uses, limiting the flexibility of county boards to address ongoing operational needs. Rising per-student costs amid declining enrollment further illustrate the challenge of sustaining a modern education system with aging infrastructure and fixed overhead costs spread across a smaller student base. These dynamics suggest that the state's financial position, while stronger on paper, does not necessarily translate into greater local capacity to respond to systemic challenges such as staffing shortages. As mentioned previously, the individual county data for the information discussed in issue one is available in Appendices A through C beginning on page 39.

West Virginia Department of Education Response to Audit Report

The West Virginia Department of Education (WVDE) was provided a draft copy of this report and contacted auditors on December 2, 2025, to discuss the report and provide some additional context to the topic of county fund balances. The WVDE cites an "underlying issue impacting specific county boards of education fund balances as a result of an abnormal increase in the property tax base of the county," noting that a substantial portion of revenues collected by county boards of education stems from these increases in property tax collections. Additionally, the Department cites the local share provision for the Public School Support Plan which reduces the state funding obligation to fund county boards of education based on these increases. On December 3, 2025, the WVDE provided a formal response to the auditors which was added to this report as Appendix III on page 25 where this information is discussed in greater detail. This information is provided solely by the WVDE and was not audited as part of this audit engagement.

Issue 2: Rising Vacancies and Shifting Hiring Pathways Are Reshaping West Virginia's Education Workforce.

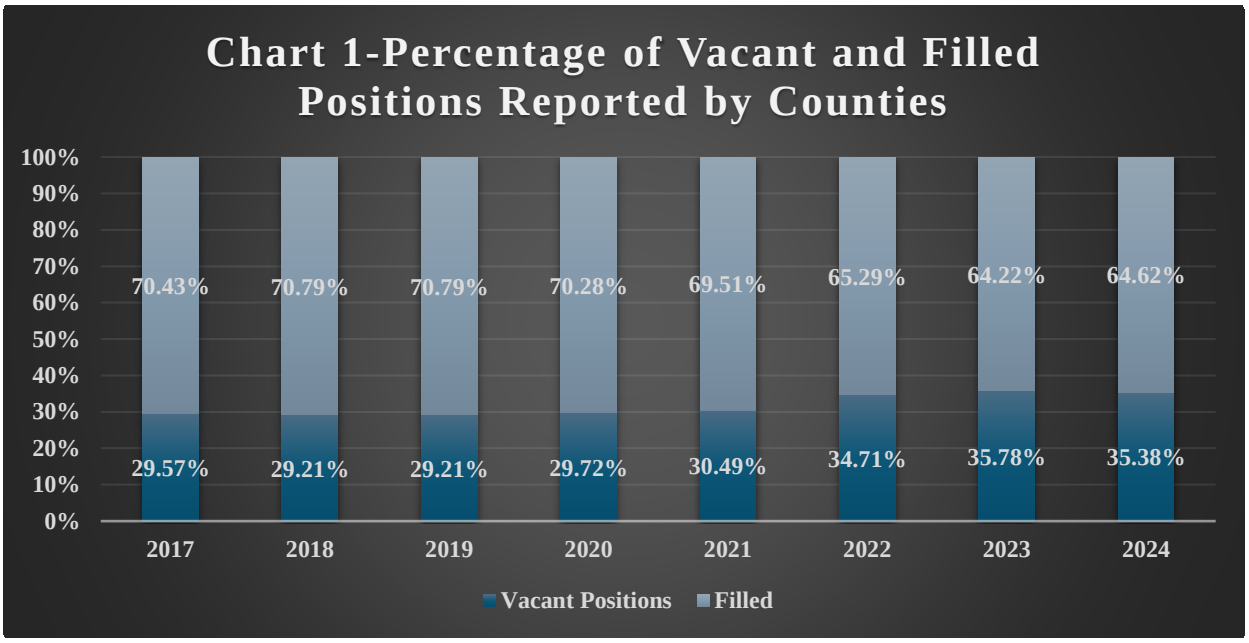
County school districts across West Virginia continue to face persistent staffing challenges that have reshaped how positions are filled and maintained within the public education system. Districts rely on three pathways to staff classrooms: the traditional pathway route, the state-approved alternative certification program, and reemployment of retired educators in limited capacities. The traditional pathway for a job in the West Virginia education department typically involves becoming a certified public-school teacher. The process includes completing a state-approved education program and passing required exams to secure a teaching certificate.

There is also a state-approved alternative pathway for jobs in the education system in West Virginia, which is designed to help school districts recruit qualified individuals to fill teacher vacancies in areas with critical shortages. Alternative certification provides a non-traditional route to becoming a licensed teacher in West Virginia and is used when counties cannot find fully certified applicants for hard to fill positions. Counties must have an approved alternative certification program and candidates accepted will hold an alternative teaching certificate and teach while completing the program of study. Upon successful completion of the program the candidates may be recommended by the county for a provisional teaching certificate after an assessment and evaluation. Individuals who obtain the provisional certificate then work to meet conversion criteria for an initial professional teaching certificate. In March 2021, Governor Jim Justice signed new legislation to further streamline the alternative pathway for teaching, which went into effect on May 27, 2021. The pathway for retired education employees to return to work depends on the type of employment and retirement system they belong to. Retired teachers are primarily restricted to temporary or substitute positions to avoid losing their pension benefits, with some exceptions for critical needs teaching.

It should be noted that the data used in this analysis was provided directly by each county and is presented as reported. Because the Legislative Auditor was unable to independently verify or corroborate the submissions, the analysis of hiring and vacancy trends is inherently limited by incomplete or inconsistent data from several county school districts. Some counties lacked full historical records prior to certain fiscal years, while others did not provide complete information on vacancies or on positions filled through the traditional, retired, or alternative pathways. Boone, Calhoun, and Nicholas counties did not submit any staffing information. The lack of data from some counties may have a more pronounced effect on specific categories, particularly alternative pathway hires and retired rehires where totals are considerably smaller relative to overall staffing figures, or when trying to compare total aggregate numbers across time. However, analyzing the available data as a percentage of the information reported still provides valuable insights to the underlying trends in vacancies and staffing. Overall, the absence of data from some counties did not substantially affect the broader conclusions contained within this report. The full list of data provided by each county is included in the Appendix D on page 46.

As seen in Chart 1, the county reported vacancy rates across county school districts increased from approximately 30 percent in FY 2017 to approximately 35 percent in FY 2024. Additionally, the data indicates a sustained gap of approximately 30 percent from FY 2017 through FY 2021. This gap increased to 35 percent beginning in FY 2022, where it remained through FY 2024. This significant increase between these two fiscal years is likely somewhat attributable to COVID-19, as according to the National Center for Education Statistics, 63 percent of schools

with vacancies specifically identified the COVID-19 pandemic as a cause of increased teaching vacancies during that time.



While the cause of the growing imbalance between vacancies and filled positions is beyond the scope of this audit, it appears that some of this growing imbalance likely reflects a combination of factors, such as retirements or resignations that may have been exacerbated by COVID-19 and the high median age of WV residents, the comparative low percentage of residents with higher education available to fill the vacant positions, financial competition from other professions or from border states for educators. All of these factors may have combined to stress the traditional educator pipeline in the state. This stress on the traditional educator pipeline is reflected in the data provided by the counties where positions that were filled via the traditional pathway dropped from approximately 94 percent in FY 2017 to approximately 86 percent in FY 2024. Consequently, many districts have turned increasingly to alternative certification pathways and retired rehires to fill critical instructional and support roles, underscoring the systemic nature of West Virginia's staffing challenges.

As seen in Table 6, the data provided by the counties indicates that while only approximately 4 percent of the filled positions reported in FY 2017 were filled by the alternative pathway process, that percentage grew to approximately 11 percent in FY 2024, illustrating how counties have adapted to ongoing staffing pressures by expanding the use of nontraditional certification routes. The data further illustrates how legislative actions have shaped this trend. The state made significant alterations to the certification pathway in 2021, which modified how county boards could employ individuals with relevant degrees or experience to fill vacancies in areas of critical need. From FY 2017 through FY 2021, positions filled through this pathway averaged approximately five percent of all filled positions reported. Following the enaction of the legislative revisions during the 2021 Legislative session that streamlined the certification process and reduced procedural barriers, a significant increase was identified. In the first full fiscal year after the changes took effect, FY 2022, the proportion of alternative hires rose to just over 8.5 percent, and by FY 2024 this figure reached approximately 11 percent. This growth represents significant

statistical increase in proportional share since FY 2017 and demonstrates the measurable impact of policy reform on workforce composition.

Table 6: Percentage of Positions Filled by Alternative Pathways			
Fiscal Year	**All Filled Positions**	**Alternative Pathway Positions**	**Percentage**
2017	5,122	217	4.24%
2018	5,009	238	4.75%
2019	5,248	262	4.99%
2020	5,268	340	6.45%
2021	5,027	327	6.50%
2022	5,904	506	8.57%
2023	5,943	560	9.42%
2024	6,037	673	11.15%
Source: Calculated by Legislative Auditor's Office based on County provided staffing data.			

While the expanded use of the alternative pathway has helped counties respond to persistent vacancies and maintain instructional continuity, it also underscores the ongoing strain on the traditional educator pipeline. As this pathway becomes an enduring feature of the state's staffing model, ensuring consistent teacher preparation, mentoring, and retention support will be critical to maintaining instructional quality and long-term workforce stability across West Virginia's public schools.

While the percentage of positions filled through the alternative pathway has increased over time, it is not the only method available for counties to address persistent vacancies. Another avenue districts have utilized is the reemployment of retired educators. These retired hires allow experienced teachers and administrators to return to the classroom on a temporary or substitute basis, helping to fill critical instructional gaps while ensuring that schools maintain qualified personnel. Since these individuals are generally of an older age and have already retired, this pathway is limited in its capacity to fill vacancies and serves primarily as a short-term measure rather than a long-term solution to systemic staffing shortages.

Between FY 2017 and FY 2024, positions filled by retired hires remained a relatively small but steady component of the education workforce, ranging from approximately 1.6 percent to approximately 4 percent of all reported filled positions. The data show modest fluctuations across the period, with a gradual rise leading up to FY 2022, when retired hires peaked to represent approximately 4 percent of filled positions, which coincided with broader staffing pressures and post-pandemic disruptions. While retired hires provide valuable short-term relief and bring experienced educators back into classrooms, the limited scope of this pathway underscores the continuing challenges of sustaining a stable, full-time workforce. Going forward, reliance on retired personnel may continue to serve as a temporary buffer against vacancies, but it also highlights the need for broader, long-term strategies to strengthen recruitment, retention, and succession within West Virginia's public education system.

The analysis of vacancies and staffing pathways across West Virginia's public education system reveals a workforce in transition. County school districts have increasingly relied on alternative certification programs and retired rehires to sustain classroom operations in the face of persistent vacancies and a shrinking traditional educator pipeline. While legislative changes in 2021 successfully expanded access to the profession and mitigated some of the most acute shortages, they also signaled a structural shift in how West Virginia recruits and retains educators.

The growing share of positions filled through nontraditional means reflects both the adaptability of local districts and the broader challenges of sustaining a stable, qualified teaching force in a competitive labor market. Moving forward, the state's ability to maintain instructional quality will depend not only on continued innovation in recruitment but also on strengthening support systems for professional development, mentoring, and long-term retention.

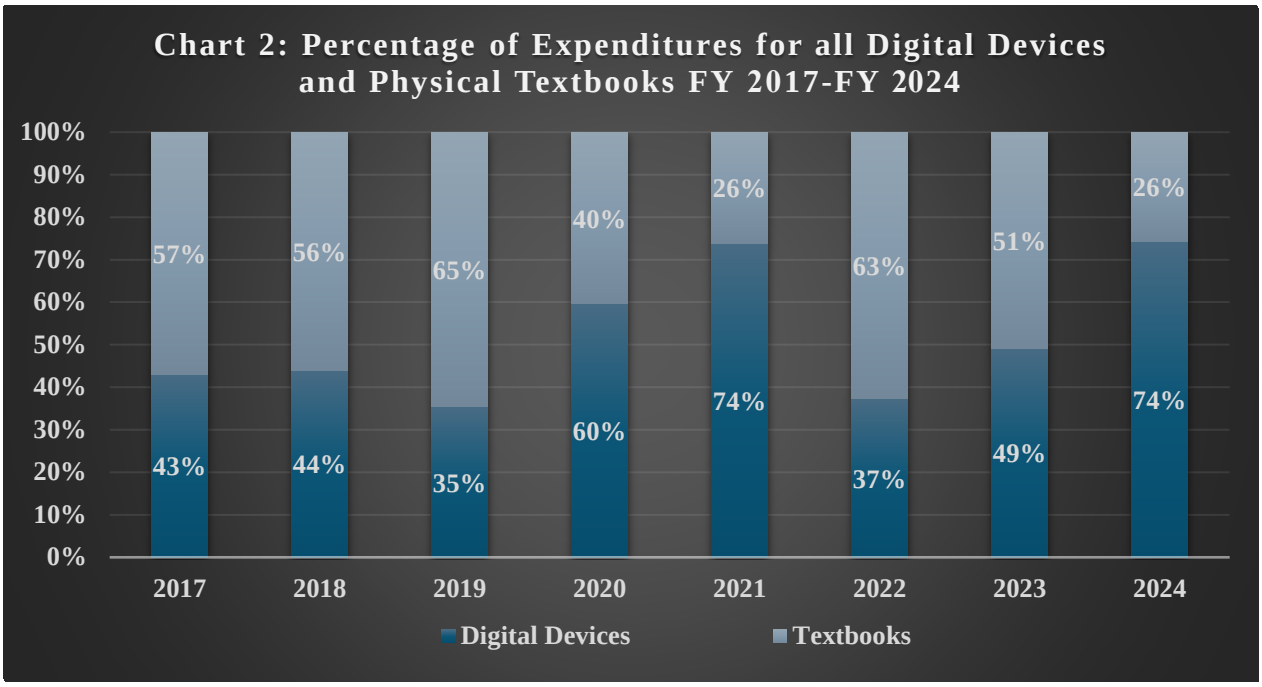
Over the past several years, trends indicate that vacancies have continued to rise while reliance on nontraditional hiring methods has grown. Fewer positions are being filled through the traditional pathway, while alternative certification and retired rehires have become increasingly important tools for addressing shortages in critical subject areas and hard-to-staff schools. These shifts reflect both the long-term difficulties in recruiting and retaining qualified educators and the evolving policy landscape aimed at expanding the pool of eligible candidates. As a result, the composition of West Virginia's education workforce is gradually changing.

As staffing pressures reshape West Virginia's education workforce, the availability and quality of classroom resources remain equally critical to effective instruction. Textbooks, digital devices, and other instructional materials represent the foundation through which teaching and learning occur, directly influencing student engagement and achievement. Over the past several years, county school districts have increasingly balanced traditional textbook purchases with investments in digital technologies, reflecting both changing instructional practices and evolving state and federal funding priorities. These shifts accelerated in the wake of the COVID-19 pandemic as schools sought to expand remote learning capacity and ensure equitable access to devices and digital content. As mentioned previously, the individual county data for the information discussed in issue two is available in Appendix D beginning on page 46.

Issue 3: Technology Expenditures Surged as a Result of COVID-19, as Digital Devices outpace Physical Textbooks.

As schools adapted to new instructional realities in the years following the pandemic, technology became a cornerstone of classroom operations and educational planning as counties increasingly prioritized digital devices over physical textbooks. This growing emphasis on technology fundamentally changed how instructional materials are funded and delivered, leading to noticeable shifts in spending patterns between traditional textbooks and digital devices. It should be noted that the data used in this analysis was provided directly by each county and is presented as reported. Because the Legislative Auditor was unable to independently verify or corroborate the submissions, the analysis of physical textbooks and digital devices is inherently limited by incomplete or inconsistent data from several county school districts. The expenditures analyzed for digital devices could include both lease and purchase expenditures; however, only Wood County indicated it leased textbooks during the audit period. Overall, the absence of data from some counties, and inconsistencies across counties did not substantially affect the broader conclusions contained within this report. The total expenditures reported by each county for textbooks and digital devices purchased from FY 2017-FY 2024 is available in Appendix E on page 52.

Expenditure patterns for instructional materials across West Virginia's county schools have shifted markedly from FY 2017 through FY 2024, reflecting the growing role of technology in education and the broader statewide and national efforts to modernize classrooms, expand digital learning capabilities, and ensure students have access to electronic resources that support both in-person and remote instruction. As Chart 2 indicates, in FY 2017 the county reported expenditures for textbooks and digital devices showed that 57 percent of expenditures were for physical textbooks over digital devices. By FY 2024 these expenditure totals had shifted drastically to 74 percent of the total expenditures being for digital devices over physical textbooks.



Overall, based on the information provided by the counties it appears the digitization of classrooms and physical books will continue. It appears the push toward greater digitization was a result of the strain responding to COVID-19 placed on the state school system. During the audit it was noted that for the period of FY 2017 through FY 2019 approximately 60 percent of reported data was for physical textbooks vs digital devices. Conversely, for the period of FY 2020 through FY 2024 approximately 58 percent of reported data was for digital devices instead of physical textbooks.

As noted previously, inconsistencies in the data reported by counties did not materially affect the overall conclusions of this report but did limit the precision of certain analyses. Where possible, the Legislative Auditor classified digital device expenditures into four categories: laptops, desktops, tablets, and iPads. Of the digital device expenditures that could be reliably categorized, approximately half were for iPads, which is a well-controlled cost due to the educational pricing contract from Apple. Based on individual unit prices reported by the counties, the median cost per unit for an Apple iPad was $390 in FY 2017 and only increased to $399 in FY 2024. An additional 43 percent of the total categorized device expenditures were for laptops, which had a median price increase from approximately $315.21 in FY 2017 to $454 in FY 2024.

The expenditure data from FY 2017 through FY 2024 clearly demonstrates that West Virginia's county schools have undergone a fundamental shift in how instructional materials are procured and utilized. The balance between physical and digital resources has reversed, with digital device purchases now comprising most of the spending. This transition reflects both the state's response to the instructional disruptions caused by COVID-19 and an apparent long-term movement toward long-term digital integration in classrooms. While costs for devices such as iPads have remained relatively stable due to standardized pricing purchasing agreements, the overall financial commitment to technology has grown substantially as counties strive to equip students and teachers with modern tools. While these investments have expanded instructional access and flexibility, they also introduce new challenges in device maintenance, software licensing, and equitable access across counties. As mentioned previously, the individual county data for the information discussed in issue three is available in Appendix E beginning on page 52.

Issue 4: Special Needs Pre-K Enrollment Grows Statewide, but West Virginia Maintains Adequate Capacity, Specific Localized Strains, not Withstanding.

While ensuring equitable access to educational opportunities remains a central goal across West Virginia's public school system, educating young students with special needs presents unique challenges that require careful planning and coordination. These challenges are not rooted in a lack of capacity but rather in ensuring that instructional environments, staffing levels, and support services are appropriately matched to the individualized needs of each child. West Virginia provides universal pre-school programs in all 55 counties for children ages three and four, which also would include children with special needs, who are taught in regular pre-school classrooms.

For a child to be identified as a special needs student in West Virginia, the student must undergo an evaluation and receive an Individualized Education Program (IEP). Many students with IEPs require additional individualized instruction and support necessary to participate meaningfully in Pre-K classrooms, which are provided by service professionals and paraprofessionals. Service professionals are licensed or certified specialists who provide targeted support services to students in accordance with their IEP. Their role is to deliver specialized interventions that address developmental, behavioral, or physical needs identified through the IEP process. This category typically includes speech-language pathologists, occupational therapists, physical therapists, school psychologists, vision or hearing specialists, and social workers. Paraprofessionals are classroom aides who assist in implementing instructional and support activities for students with special needs. In Pre-K settings, paraprofessionals may help manage classroom routines, provide one-on-one or small-group support, assist with communication and mobility needs. Together, these roles ensure that students with disabilities receive the individualized instruction and support necessary to participate meaningfully in Pre-K classrooms while maintaining compliance with federal and state special education requirements. As a result, staffing levels for service professionals and paraprofessionals are largely determined by the number of students whose IEPs require such support.

West Virginia has two types of classrooms that can be utilized by Pre-K special needs children: universal rooms and Pre-K special needs rooms. According to the WV Department of Education, universal classrooms are classrooms with up to 20 children enrolled and less than half have an IEP, while a Pre-K special needs classroom is limited to 8 or 10 children with appropriate staffing. These descriptive guidelines were used by the Legislative Auditor to estimate the maximum capacity for special needs enrollment in West Virginia's pre-school programs based on unaudited data provided by the WV Department of Education. It should be noted that the Legislative Auditor did not make a determination on the ratios of special needs students to teachers, service professionals, or paraprofessionals, as this assessment was not possible with the data on hand and was beyond the scope of this audit.

From FY 2017 through FY 2024, the overall estimated total classroom capacity for special needs Pre-K students declined from 8,523 to 8,126 while the population of Pre-K special needs students increased 2,720 to 3,339 during the same period. Additionally, the statewide number of special needs teachers declined from 962 in FY 2017 to 913 in FY 2024, while the total number of service professionals and paraprofessionals increased from 1,025 to 1,563. Based on the calculated classroom capacities of each individual county and the number of Pre-K special needs students provided, no county had more students that the available capacity FY 2017 through FY 2024. The number of Pre-K special needs students, teachers, service professionals, and paraprofessionals for the audit period is available in the Appendix F on page 55.

As indicated above, the number of Pre-K special needs students served by the state's educational system grew by 619 while the capacity to serve these students decreased by 397, increasing the utilization rate of available space from approximately 32 percent in FY 2017 to approximately 41 percent in FY 2024. A utilization rate is the percentage of available capacity that is utilized by a student. A utilization rate of 50 percent would indicate half the capacity is still available, while a rate greater than one would indicate a county is over capacity. Since children are not educated on a statewide basis it is necessary to look at each individual county and the utilization rate over time.

As shown in Table 7, in FY 2017, where the median utilization rate for the state was 31 percent, there were only five counties in the state utilizing greater than 50 percent of its available capacity. Berkeley, Ritchie, Wirt, Wyoming, and Wood ranged from 51 percent to a high of 63 percent. In FY 2024, where the median utilization rate for the state was 38.9 percent, there were now 13 counties in the state utilizing greater than 50 percent of its available capacity. Barbour, Berkeley, Brooke, Cabell, Fayette, Hardy, Jefferson, Morgan, Raleigh, Ritchie, Roane, Wirt, and Wyoming ranged from 50.8 percent to 93 percent. The utilization rates for each county from FY 2017 through FY 2024 are available in Appendix F on page 55.

Table 7: Statewide and County Utilization Rate FY 2017 vs FY 2024

	Statewide Utilization		Individual County Utilization		
Fiscal Year	**Median Utilization**	**Total Capacity**	**Low Utilization**	**High Utilization**	**Counties Over 50% Utilization**
2017	31.03%	32%	11.10%	63.30%	5
2024	38.89%	41.1%	11.10%	93.30%	13

Source: Calculated by Legislative Auditor's Office based on WV Department of Education Pre-K special needs data.

West Virginia's Pre-K system continues to demonstrate sufficient capacity to meet the needs of its growing population of students with special needs. Although overall classroom capacity has declined slightly in recent years and the population of students served has increased, the increase in service professionals and paraprofessionals has helped maintain the individualized support required by each student's IEP. The capacity across the state as a whole remains more than adequate with utilization of available capacity increasing at what appears to be a manageable pace as enrollment expands.

At the county level, several districts are now using a greater share of their available capacity, reflecting the growth in the Pre-K special needs student population. Within any county school system, but particularly where the utilization rate is greater than 50 percent, it is possible there are localized strains on individual schools or classrooms that is not reflected in the statewide or county level analysis. These localized variations were beyond the scope of this audit. Overall, it appears the state's universal Pre-K program remains well positioned to provide equitable and inclusive early education for students with special needs, supported by continued attention to staffing and resource alignment. As mentioned previously, the individual county data for the information discussed in issue four is available in Appendix F beginning on page 55.

Summary & Conclusion

From FY 2017 through FY 2024, West Virginia's public education system experienced significant fiscal growth and structural change. County fund balances expanded significantly during the audit period; however, much of this growth occurred in restricted or designated funds that cannot be used for general operations. The unassigned portion of the General Fund, which represents the truly flexible portion of the available fund balances for county boards grew as well, though primarily due to one-time federal infusions that are unlikely to recur.

Expenditure trends further demonstrate that while West Virginia's counties continue to invest heavily in public education, that growth has increasingly centered on maintaining and modernizing existing infrastructure rather than expanding instructional capacity. Rising capital and operational costs have driven higher per-student expenditures even as enrollment declines, reflecting the fiscal realities of sustaining quality education within an aging system and a smaller student base.

At the same time, ongoing staffing challenges have reshaped the composition of West Virginia's education workforce. Vacancies remain persistent, and the use of alternative certifications or rehiring retirees has increased. These approaches have provided essential relief to counties struggling to fill classrooms but also reflect a long-term shift in the educator pipeline. Maintaining instructional quality will require continued investment in professional development, mentorship, and retention to ensure these evolving pathways support sustainable workforce stability.

County expenditures have shifted decisively from physical textbooks toward digital devices, which may signal a permanent change in how educational content is delivered. This shift, accelerated by the pandemic, may expand flexibility but also introduces new challenges in maintaining technology and ensuring equitable access across counties. As modernization continues, balancing digital investment with instructional quality will remain essential.

Finally, despite rising enrollment among Pre-K students with special needs, statewide capacity remains more than adequate to meet current demand. Increased numbers of service professionals and paraprofessionals have helped maintain the individualized support required by each student's IEP, even as overall classroom capacity modestly declined. While some localized strains may exist at the classroom or school level, the statewide data indicate that West Virginia's universal Pre-K system continues to provide equitable and inclusive early education opportunities.

Collectively, these findings depict an education system that has strengthened financially, adapted operationally, and modernized its instructional delivery, yet continues to face challenges in sustaining workforce capacity and ensuring equitable access. Continued focus on fiscal discipline, strategic staffing, and balanced modernization will be essential to maintaining progress and supporting long-term stability across West Virginia's public education system.

WEST VIRGINIA LEGISLATURE
JOINT COMMITTEE on GOVERNMENT and FINANCE
Legislative Auditor's Office

1900 Kanawha Blvd. East, Room W-329
Charleston, WV 25305-0610
(304) 347-4880

Justin Robinson
Legislative Auditor

November 25, 2025

Michele Blatt, State Superintendent
West Virginia Department of Education
1900 Kanawha Blvd East
Charleston, WV 25305

Superintendent Blatt,

The passage of HB 2897 during the 2025 Regular Session requires the Legislative Auditor to complete an initial performance audit of the West Virginia Department of Education (WVDE) by December 1, 2025. The Legislative Auditor sought direction from the Legislative Oversight Commission on Education Accountability (LOCEA) and performed this audit generally across all county boards of education, with no specific focus on the WVDE itself. Much of this audit sought to gather information at the county and state level and present it within a report that would allow for further audits as desired by LOCEA based on the information presented. The report makes no findings and provides no recommendations and serves as an informational report of compiled financial data and school statistics as desired by LOCEA.

This letter is to transmit a draft copy of the Post Audit Division's report pursuant to W. Va. Code §18-2-46(c) as amended by HB2897. The report is not yet scheduled to be presented but we anticipate its release during the December 2025 interim meetings which are scheduled to occur December 7-9, 2025. We will notify you of the exact date, time, and location of the meeting once those details are set. While this report was not a performance audit of the WVDE itself, we would recommend that a WVDE representative be present at the meeting to respond to the report and answer any questions the committee may have during or after the meeting.

If you would like to schedule an meeting to discuss this draft report prior to its release, please contact Terri Stowers at 304-347-4880 or terri.stowers@wvlegislature.gov to schedule this meeting to occur prior to December 3, 2025. While not required, should the WVDE wish to provide a written response to be included in the final report, we ask that it also be provided prior to the close of business on December 3, 2025. Thank you for your cooperation and please contact us with any questions or concerns.

Sincerely,

Justin Robinson

Attachement

Appendix II

Objectives, Scope, & Methodology

The Post Audit Division of the Office of the Legislative Auditor conducted this post audit as authorized by Chapter 4, Article 2, Section 5 of the West Virginia Code, as amended. The post audit was conducted in accordance with the standards applicable to performance audits contained in the 2018 generally accepted government auditing standards (GAGAS) issued by the Government Accountability Office. Those standards require the audit to be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The Legislative Auditor believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Legislative Auditor's Office reviews the statewide single audit and the DOH financial audit annually with regards to any issues related to the wvOASIS financial system. The Legislative Auditor's Office on a quarterly basis requests and reviews any external and internal audits of the wvOASIS financial system. Through its numerous audits, the Legislative Auditor's Office is constantly testing the financial information contained in the wvOASIS financial system. In addition, the Legislative Auditor's Office has sought the professional opinion of the reliability of wvOASIS from the Joint Committee on Government and Finance's Fiscal Officer who, along with her staff, uses the wvOASIS system daily. Based upon these actions, along with the audit tests conducted on the audited agency, it is our professional judgment that information in the wvOASIS system is reliable for auditing purposes under the 2018 Yellow book. However, in no manner should this statement be construed as a statement that 100 percent of the information or calculations in the wvOASIS financial system is accurate.

Objectives

1. Determine the ending fund balance, revenues, expenditures and trends for fiscal years 2017 through 2024 for the general fund, special revenue fund, debt service fund, and bond construction/improvement/capital projects fund.

2. Determine the total number of vacancies by position per county, the number of positions filled via traditional pathways, alternative certifications, and retired hires.

3. Determine the number of Pre-K special needs students, special education teachers, service professionals, and paraprofessionals, as well as estimated classroom capacity and the utilization rates of available estimated classroom capacity.

4. Determine the total expenditures and expenditure trends for fiscal years 2017 through 2024 for physical textbooks and digital devices.

Scope

The scope of this audit is for FY 2017 through FY 2024 for all 55 county Boards of Education in West Virginia limited to ending fund balances, fund revenues, fund expenditures, staffing data, Pre-K special needs program, and instructional material expenditures, including the acquisition or leasing of physical textbooks and digital learning devices.

Methodology

Objective One

The audit team obtained and reviewed all single audit reports for every West Virginia county board of education (BOE) covering fiscal years 2017 through 2024 from the West Virginia State Auditor's Office (WVSAO) website. For any county BOE whose single audit reports were not available on the WVSAO website, the audit team contacted the individual county directly to obtain and review the missing reports, if possible.

After collecting the necessary audit reports, the team designed and developed three primary work documents titled *Ending Fund Balances*, *County Revenues*, and *County Expenditures*. These work documents were used to systematically record data extracted from the single audits for all counties and all fiscal years reviewed.

For the *Ending Fund Balances* document, the audit team recorded the ending fund balance for each fund listed on the governmental fund balance sheet in the single audit reports. This included amounts for restricted, assigned, unassigned, and total fund balances for each fiscal year and county.

For the *County Revenues* document, the team recorded all revenue amounts by fund as reported on the "Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds" within each single audit. The funds were listed in the same manner as they appeared in the reports, and additional columns were created as needed to accommodate any previously unidentified funds. Total revenue across all funds was also recorded for each county and fiscal year.

Similarly, for the *County Expenditures* document, the audit team recorded all expenditure amounts by fund from the same statement used for revenues. Each fund was listed as identified in the single audit reports, with new columns added as necessary for unique or additional funds. The total expenditures across all funds were recorded for each county and fiscal year.

Once data collection was completed, the audit team conducted a year-over-year trend analysis of all recorded information across the three work documents. To evaluate broader shifts over time, the data were also aggregated into three distinct periods: FY 2017-FY 2019, FY 2020-FY 2022, and FY 2023-FY2024. A comparative trend analysis was performed across these three periods to identify changes and patterns in fund balances, revenues, and expenditures. Finally, the team evaluated the data and trend results to determine potential causes for changes in fund balances across counties.

Objective Two

The audit team requested data from each county Board of Education to obtain detailed information on staffing and position status for each fiscal year under review. Specifically, the request sought the number and title of positions that were vacant, filled via traditional pathways, filled via alternative pathways, and filled by retired rehires for each fiscal year. This comprehensive dataset was essential to evaluate trends in workforce composition and hiring practices across the state's public education system.

To organize and analyze the information, the team designed and developed a single work document titled *Vacancy Analysis*. This document included four separate worksheets corresponding to each data category: (a) Vacant Positions, (b) Positions Filled via Traditional Pathways, (c) Positions Filled via Alternative Pathways, and (d) Positions Filled via Retired Hires.

After compiling the requested data, the audit team conducted a year-over-year trend analysis for each of the four staffing categories. The data were then grouped into three distinct periods: FY 2017-FY 2019, FY 2020-FY 2022, and FY 2023-FY 2024—to identify longer-term shifts and patterns in hiring and vacancy trends. A period-to-period comparison was performed to assess changes between these three timeframes and to detect potential anomalies or structural shifts in employment trends. Finally, the audit team evaluated the results of the trend analyses to identify possible causes and contributing factors to observed changes in vacancy levels and hiring methods.

Objective Three

The audit team requested detailed information from the WV Department of Education concerning Pre-K special needs education for all fiscal years under review. Specifically, the data request included the number of Pre-K special needs students, the classroom capacities for those students, the number of Pre-K special needs teachers, the number of Pre-K special needs service professionals, and the number of Pre-K special needs paraprofessionals for each fiscal year.

To organize and analyze the collected information, the team designed and developed a comprehensive work document titled *Pre-K Analysis*. This document consisted of a coversheet and five worksheets corresponding to the key data categories outlined in the request*: Number of Pre-K Special Needs Students, Classroom Capacities, Teachers, Service Professionals, Paraprofessionals,* and *Utilization.*

Once data was collected and recorded, the audit team conducted a year-over-year trend analysis across all categories. The results were then aggregated into three distinct time periods: FY 2017-FY 2019, FY 2020-FY 2022, and FY2023-FY 2024—to identify broader changes in Pre-K special needs enrollment, capacity, staffing, and utilization. A period-to-period comparison was performed between these three intervals to evaluate shifts and trends over time. Finally, the audit team evaluated the data and the results of the trend analyses to identify causes or factors contributing to observed changes in Pre-K special needs capacity and staffing levels.

Objective Four

The audit team requested detailed information from each county Board of Education regarding expenditures related to physical textbooks and digital learning devices for all fiscal years under review. Specifically, the request sought the total annual expenditures for physical textbooks, including whether the items were purchased or leased. Similarly, the team requested the total annual expenditures for digital learning devices, whether those items were purchased or leased, and the price per individual item for each fiscal year. This information was collected to evaluate statewide spending patterns, procurement methods, and potential cost efficiencies over time.

To organize and analyze the collected information, the audit team designed and developed two primary work documents: *Textbook Analysis* and *Digital Devices Analysis*. The *Textbook Analysis* document included a coversheet and one worksheet. The worksheet listed all counties in Column A and fiscal years across the top row, with each year subdivided into leased and purchased

categories. This structure allowed for a clear comparison of annual expenditures based on acquisition method across all counties and fiscal years.

The *Digital Devices Analysis* document included a coversheet and two worksheets. The first worksheet followed a structure similar to the textbook analysis, listing each county in Column A and fiscal years across the top, with columns divided into leased and purchased categories to capture total annual expenditures. The second worksheet tracked the price per digital device item for each county and fiscal year. If multiple purchases of the same device occurred at varying prices, the average price per item was calculated and recorded, while all observed prices were also retained for informational purposes to reflect pricing variability.

Once the data were compiled, the audit team performed a year-over-year trend analysis of all recorded information in both the *Textbook Analysis* and *Digital Devices Analysis* documents. The data were aggregated into three distinct time periods: FY 2017-FY 2019, FY 2020-FY 2022, and FY 2023-FY2024. and a period-to-period comparative analysis was performed to identify changes in expenditure levels, purchasing patterns, and cost trends over time. Additionally, the audit team analyzed the statewide price per digital learning device to identify the minimum, maximum, and mean cost across all counties. This analysis provided insight into price disparities, purchasing efficiencies, and potential areas for improved cost management.

1900 Kanawha Boulevard, East, Building 6 • Charleston, WV 25305
wvde.us

December 3, 2025

Mr. Justin Robinson, Legislative Auditor
Joint Committee on Government and Finance
State Capitol Complex
Building 1, Room W-329
Charleston, West Virginia 25305-0610

RE: HB 2897 Performance Audit Report

Mr. Robinson:

Thank you for the opportunity to review a draft of the initial performance audit of the West Virginia Department of Education (WVDE) conducted in accordance with the passage of House Bill No. 2897 (2025 Regular Session).

For clarity, an underlying issue impacting the fund balances of county boards of education is a rise in the county's property tax base. Because county boards of education are tax levying bodies, they receive a substantial portion of their revenue from property tax levies and collections. Due to varying conditions statewide, there has been an increase of approximately 23.8% in overall property values across the State from tax years 2017 to 2024.

Specifically, some counties in north-central West Virginia are benefiting from property tax base increases due to Marcellus Shale production. For example, Tyler County's property tax base increased by nearly 300% from tax years 2017 to 2024. Attached are schedules produced by the WVDE that summarize the tax base by county and property class for the comparison years, as well as the projected taxes to be levied on the assessed valuation base. These increases have substantially boosted the fund balances of specific school districts and should be noted in the report.

Thank you for your time and attention to this matter. If the WVDE may be of any further assistance, please do not hesitate to contact my office.

Sincerely,

Michele L. Blatt

Michele L. Blatt
State Superintendent of Schools

PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 90%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2016-17 YEAR

Property Class	Taxable Assessed Valuations	Estimated Assessed Valuation TIF	Assessed Valuation Less TIF	Regular Levy Rates	Local Share
Class I	-	-	-	19.40	$ -
Class II	35,379,345,972	479,957,123	34,899,388,849	38.80	135,409,628
Class III	40,561,430,642	445,563,253	40,115,867,389	77.60	311,299,131
Class IV	15,059,731,697	441,046,423	14,618,685,274	77.60	113,440,998
Total	91,000,508,311	1,366,566,799	89,633,941,512		560,149,757

Projected regular levy gross tax collections at applicable rates	504,134,782
Less:	
Allowance for uncollectibles (4% of gross)	22,405,990
Allowance for Assessor's Valuation Fund	10,427,470
Funding for Growth Counties School Facilities Act	2,400,606
Adjustment to Cap Doddridge at Step 8 Calculated Amount	1,861,447
Local Share Calculation at 19.40c for Class I Property - 2016-17	**$ 467,039,269**
Local Share Appropriation - 2015-16	454,137,621
Increase Over Previous Year's Local Share Appropriation	**$ 12,901,648**
Estimate Included in Governor's Budget Recommendations - 2016-17 (Inclusive of Adjustments Included in SB 452 and HB 4269)	**$ 467,519,563**
Decrease from Estimate Included in Governor's Budget	**$ (480,294)**
Earmarks:	
10% of growth earmarked for Step 7a (Improvement of Instructional Programs)	(48,029)
20% of growth earmarked for Step 7b (Improvement of Technology)	(96,059)
Balance of Decrease Over Estimate after Earmarks	**$ (336,206)**

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2016-17 YEAR

	Class I				Class II	
County	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 19.40	Taxable Assessed Valuation	Assessed Valuation TIF
Barbour	-	-	-	-	268,743,757	-
Berkeley	-	-	-	-	2,990,095,228	-
Boone	-	-	-	-	230,305,026	-
Braxton	-	-	-	-	217,904,956	-
Brooke	-	-	-	-	304,659,966	-
Cabell	-	-	-	-	1,402,362,712	6,146,150
Calhoun	-	-	-	-	89,258,636	-
Clay	-	-	-	-	77,592,314	-
Doddridge	-	-	-	-	141,915,348	-
Fayette	-	-	-	-	595,732,200	-
Gilmer	-	-	-	-	92,034,868	-
Grant	-	-	-	-	264,675,015	-
Greenbrier	-	-	-	-	838,485,740	205,835,930
Hampshire	-	-	-	-	732,554,912	-
Hancock	-	-	-	-	404,555,518	-
Hardy	-	-	-	-	440,375,828	-
Harrison	-	-	-	-	1,328,694,076	26,348,670
Jackson	-	-	-	-	506,009,671	-
Jefferson	-	-	-	-	2,127,107,610	-
Kanawha	-	-	-	-	3,759,335,182	-
Lewis	-	-	-	-	298,444,158	-
Lincoln	-	-	-	-	246,918,079	-
Logan	-	-	-	-	303,614,406	-
Marion	-	-	-	-	1,123,368,628	640,530
Marshall	-	-	-	-	471,151,783	36,500
Mason	-	-	-	-	399,969,982	-
McDowell	-	-	-	-	48,591,789	-
Mercer	-	-	-	-	776,049,248	-
Mineral	-	-	-	-	588,396,171	-
Mingo	-	-	-	-	145,857,333	-
Monongalia	-	-	-	-	2,374,619,910	28,529,040
Monroe	-	-	-	-	312,625,050	-
Morgan	-	-	-	-	683,344,878	-
Nicholas	-	-	-	-	393,889,002	-
Ohio	-	-	-	-	869,263,606	420,820
Pendleton	-	-	-	-	298,313,700	-
Pleasants	-	-	-	-	137,065,930	-
Pocahontas	-	-	-	-	281,081,360	-
Preston	-	-	-	-	681,314,920	-
Putnam	-	-	-	-	1,592,092,640	113,659,933
Raleigh	-	-	-	-	1,316,124,086	98,339,550
Randolph	-	-	-	-	537,338,474	-
Ritchie	-	-	-	-	220,436,341	-
Roane	-	-	-	-	255,764,658	-
Summers	-	-	-	-	217,176,922	-
Taylor	-	-	-	-	351,777,794	-
Tucker	-	-	-	-	189,337,981	-
Tyler	-	-	-	-	161,367,890	-
Upshur	-	-	-	-	488,212,190	-
Wayne	-	-	-	-	508,159,710	-
Webster	-	-	-	-	68,144,504	-
Wetzel	-	-	-	-	242,299,642	-
Wirt	-	-	-	-	95,709,564	-
Wood	-	-	-	-	1,801,014,006	-
Wyoming	-	-	-	-	88,111,074	-
Total	-	-	-	-	35,379,345,972	479,957,123

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2016-17 YEAR

	Class II		Class III			
County	Assessed Valuation Less TIF	Proj. Tax Collections @ 38.80	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60
Barbour	268,743,757	1,042,726	380,862,145	-	380,862,145	2,955,490
Berkeley	2,990,095,228	11,601,569	1,527,473,628	19,656	1,527,453,972	11,853,043
Boone	230,305,026	893,584	903,294,455	-	903,294,455	7,009,565
Braxton	217,904,956	845,471	335,755,840	-	335,755,840	2,605,465
Brooke	304,659,966	1,182,081	339,617,784	-	339,617,784	2,635,434
Cabell	1,396,216,562	5,417,320	1,006,850,019	10,854,994	995,995,025	7,728,921
Calhoun	89,258,636	346,324	124,535,718	-	124,535,718	966,397
Clay	77,592,314	301,058	157,113,871	-	157,113,871	1,219,204
Doddridge	141,915,348	550,632	1,325,178,745	-	1,325,178,745	10,283,387
Fayette	595,732,200	2,311,441	576,008,264	-	576,008,264	4,469,824
Gilmer	92,034,868	357,095	206,162,402	-	206,162,402	1,599,820
Grant	264,675,015	1,026,939	756,256,724	-	756,256,724	5,868,552
Greenbrier	632,649,810	2,454,681	723,568,488	60,220,987	663,347,501	5,147,577
Hampshire	732,554,912	2,842,313	533,929,960	-	533,929,960	4,143,296
Hancock	404,555,518	1,569,675	341,574,561	-	341,574,561	2,650,619
Hardy	440,375,828	1,708,658	394,334,296	-	394,334,296	3,060,034
Harrison	1,302,345,406	5,053,100	1,841,054,505	20,230	1,841,034,275	14,286,426
Jackson	506,009,671	1,963,318	666,903,088	-	666,903,088	5,175,168
Jefferson	2,127,107,610	8,253,178	867,108,278	-	867,108,278	6,728,760
Kanawha	3,759,335,182	14,586,221	2,637,973,541	-	2,637,973,541	20,470,675
Lewis	298,444,158	1,157,963	583,996,599	-	583,996,599	4,531,814
Lincoln	246,918,079	958,042	276,261,683	-	276,261,683	2,143,791
Logan	303,614,406	1,178,024	950,057,775	-	950,057,775	7,372,448
Marion	1,122,728,098	4,356,185	1,042,826,071	-	1,042,826,071	8,092,330
Marshall	471,115,283	1,827,927	3,212,087,222	59,479,149	3,152,608,073	24,464,239
Mason	399,969,982	1,551,884	516,016,222	-	516,016,222	4,004,286
McDowell	48,591,789	188,536	651,438,835	-	651,438,835	5,055,165
Mercer	776,049,248	3,011,071	693,931,987	-	693,931,987	5,384,912
Mineral	588,396,171	2,282,977	394,821,300	-	394,821,300	3,063,813
Mingo	145,857,333	565,926	666,905,919	-	666,905,919	5,175,190
Monongalia	2,346,090,870	9,102,833	2,293,965,243	41,595,329	2,252,369,914	17,478,391
Monroe	312,625,050	1,212,985	141,036,544	-	141,036,544	1,094,444
Morgan	683,344,878	2,651,378	306,365,168	-	306,365,168	2,377,394
Nicholas	393,889,002	1,528,289	413,545,983	-	413,545,983	3,209,117
Ohio	868,842,786	3,371,110	1,042,174,353	213,697,402	828,476,951	6,428,981
Pendleton	298,313,700	1,157,457	164,014,055	-	164,014,055	1,272,749
Pleasants	137,065,930	531,816	448,977,796	-	448,977,796	3,484,068
Pocahontas	281,081,360	1,090,596	346,580,927	-	346,580,927	2,689,468
Preston	681,314,920	2,643,502	572,126,842	-	572,126,842	4,439,704
Putnam	1,478,432,707	5,736,319	1,223,234,952	32,454,536	1,190,780,416	9,240,456
Raleigh	1,217,784,536	4,725,004	1,448,574,811	27,220,970	1,421,353,841	11,029,706
Randolph	537,338,474	2,084,873	550,465,703	-	550,465,703	4,271,614
Ritchie	220,436,341	855,293	452,816,205	-	452,816,205	3,513,854
Roane	255,764,658	992,367	201,510,182	-	201,510,182	1,563,719
Summers	217,176,922	842,646	214,119,430	-	214,119,430	1,661,567
Taylor	351,777,794	1,364,898	475,283,236	-	475,283,236	3,688,198
Tucker	189,337,981	734,631	343,738,060	-	343,738,060	2,667,407
Tyler	161,367,890	626,107	551,612,045	-	551,612,045	4,280,509
Upshur	488,212,190	1,894,263	530,921,490	-	530,921,490	4,119,951
Wayne	508,159,710	1,971,660	617,808,988	-	617,808,988	4,794,198
Webster	68,144,504	264,401	197,498,239	-	197,498,239	1,532,586
Wetzel	242,299,642	940,123	1,842,359,096	-	1,842,359,096	14,296,707
Wirt	95,709,564	371,353	52,604,300	-	52,604,300	408,209
Wood	1,801,014,006	6,987,934	822,756,717	-	822,756,717	6,384,592
Wyoming	88,111,074	341,871	673,440,352	-	673,440,352	5,225,897
Total	34,899,388,849	135,409,628	40,561,430,642	445,563,253	40,115,867,389	311,299,131

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2016-17 YEAR

County	Class IV				Total Assessed Valuations Including TIF	Total Assessed Valuations TIF
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60		
Barbour	79,318,444	-	79,318,444	615,511	728,924,346	-
Berkeley	438,574,137	12,660,560	425,913,577	3,305,089	4,956,142,993	12,680,216
Boone	63,104,974	-	63,104,974	489,695	1,196,704,455	-
Braxton	51,147,301	-	51,147,301	396,903	604,808,097	-
Brooke	454,220,675	22,406,297	431,814,378	3,350,880	1,098,498,425	22,406,297
Cabell	1,224,366,575	20,919,920	1,203,446,655	9,338,746	3,633,579,306	37,921,064
Calhoun	12,471,944	-	12,471,944	96,782	226,266,298	-
Clay	12,242,748	-	12,242,748	95,004	246,948,933	-
Doddridge	12,049,822	-	12,049,822	93,507	1,479,143,915	-
Fayette	253,718,124	-	253,718,124	1,968,853	1,425,458,588	-
Gilmer	27,238,598	-	27,238,598	211,372	325,435,868	-
Grant	47,673,344	-	47,673,344	369,945	1,068,605,083	-
Greenbrier	249,101,972	10,045,086	239,056,886	1,855,081	1,811,156,200	276,102,003
Hampshire	50,485,928	-	50,485,928	391,771	1,316,970,800	-
Hancock	290,158,437	-	290,158,437	2,251,629	1,036,288,516	-
Hardy	97,307,772	-	97,307,772	755,108	932,017,896	-
Harrison	1,063,386,599	143,401,664	919,984,935	7,139,083	4,233,135,180	169,770,564
Jackson	156,365,921	-	156,365,921	1,213,400	1,329,278,680	-
Jefferson	397,765,932	-	397,765,932	3,086,664	3,391,981,820	-
Kanawha	3,313,615,160	16,730,986	3,296,884,174	25,583,821	9,710,923,883	16,730,986
Lewis	72,553,114	-	72,553,114	563,012	954,993,871	-
Lincoln	20,000,409	-	20,000,409	155,203	543,180,171	-
Logan	126,257,920	-	126,257,920	979,761	1,379,930,101	-
Marion	645,501,434	24,225,515	621,275,919	4,821,101	2,811,696,133	24,866,045
Marshall	343,319,322	1,035,694	342,283,628	2,656,121	4,026,558,327	60,551,343
Mason	103,333,820	-	103,333,820	801,870	1,019,320,024	-
McDowell	89,225,897	-	89,225,897	692,393	789,256,521	-
Mercer	365,907,068	-	365,907,068	2,839,439	1,835,888,303	-
Mineral	90,805,788	-	90,805,788	704,653	1,074,023,259	-
Mingo	103,270,165	-	103,270,165	801,376	916,033,417	-
Monongalia	1,064,778,386	133,170,146	931,608,240	7,229,280	5,733,363,539	203,294,515
Monroe	19,682,538	-	19,682,538	152,736	473,344,132	-
Morgan	41,716,069	-	41,716,069	323,717	1,031,426,115	-
Nicholas	146,870,951	-	146,870,951	1,139,719	954,305,936	-
Ohio	690,846,177	54,998,615	635,847,562	4,934,177	2,602,284,136	269,116,837
Pendleton	17,064,998	-	17,064,998	132,424	479,392,753	-
Pleasants	44,658,274	-	44,658,274	346,548	630,702,000	-
Pocahontas	35,012,135	-	35,012,135	271,694	662,674,422	-
Preston	135,985,441	-	135,985,441	1,055,247	1,389,427,203	-
Putnam	190,703,073	-	190,703,073	1,479,856	3,006,030,665	146,114,469
Raleigh	557,925,170	-	557,925,170	4,329,499	3,322,624,067	125,560,520
Randolph	184,000,953	-	184,000,953	1,427,847	1,271,805,130	-
Ritchie	60,459,242	-	60,459,242	469,164	733,711,788	-
Roane	49,893,160	-	49,893,160	387,171	507,168,000	-
Summers	58,206,264	-	58,206,264	451,681	489,502,616	-
Taylor	69,668,366	-	69,668,366	540,627	896,729,396	-
Tucker	65,445,891	-	65,445,891	507,860	598,521,932	-
Tyler	37,188,374	-	37,188,374	288,582	750,168,309	-
Upshur	141,919,802	-	141,919,802	1,101,298	1,161,053,482	-
Wayne	152,677,657	-	152,677,657	1,184,779	1,278,646,355	-
Webster	23,698,668	-	23,698,668	183,902	289,341,411	-
Wetzel	147,917,776	-	147,917,776	1,147,842	2,232,576,514	-
Wirt	9,627,194	-	9,627,194	74,707	157,941,058	-
Wood	800,541,759	1,451,940	799,089,819	6,200,937	3,424,312,482	1,451,940
Wyoming	58,754,035	-	58,754,035	455,931	820,305,461	-
Total	15,059,731,697	441,046,423	14,618,685,274	113,440,998	91,000,508,311	1,366,566,799

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2016-17 YEAR

County	Total Assessed Valuations Less TIF	Total Proj. Gross Tax Collections	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts
Barbour	728,924,346	4,613,727	90.00%	4,152,354	184,549	4,429,178
Berkeley	4,943,462,777	26,759,701	90.00%	24,083,731	1,070,388	25,689,313
Boone	1,196,704,455	8,392,844	90.00%	7,553,560	335,714	8,057,130
Braxton	604,808,097	3,847,839	90.00%	3,463,055	153,914	3,693,925
Brooke	1,076,092,128	7,168,395	90.00%	6,451,556	286,736	6,881,659
Cabell	3,595,658,242	22,484,987	90.00%	20,236,488	899,399	21,585,588
Calhoun	226,266,298	1,409,503	90.00%	1,268,553	56,380	1,353,123
Clay	246,948,933	1,615,266	90.00%	1,453,739	64,611	1,550,655
Doddridge	1,479,143,915	10,927,526	90.00%	9,834,773	437,101	10,490,425
Fayette	1,425,458,588	8,750,118	90.00%	7,875,106	350,005	8,400,113
Gilmer	325,435,868	2,168,287	90.00%	1,951,458	86,731	2,081,556
Grant	1,068,605,083	7,265,436	90.00%	6,538,892	290,617	6,974,819
Greenbrier	1,535,054,197	9,457,339	90.00%	8,511,605	378,294	9,079,045
Hampshire	1,316,970,800	7,377,380	90.00%	6,639,642	295,095	7,082,285
Hancock	1,036,288,516	6,471,923	90.00%	5,824,731	258,877	6,213,046
Hardy	932,017,896	5,523,800	90.00%	4,971,420	220,952	5,302,848
Harrison	4,063,364,616	26,478,609	90.00%	23,830,748	1,059,144	25,419,465
Jackson	1,329,278,680	8,351,886	90.00%	7,516,697	334,075	8,017,811
Jefferson	3,391,981,820	18,068,602	90.00%	16,261,742	722,744	17,345,858
Kanawha	9,694,192,897	60,640,717	90.00%	54,576,645	2,425,629	58,215,088
Lewis	954,993,871	6,252,789	90.00%	5,627,510	250,112	6,002,677
Lincoln	543,180,171	3,257,036	90.00%	2,931,332	130,281	3,126,755
Logan	1,379,930,101	9,530,233	90.00%	8,577,210	381,209	9,149,024
Marion	2,786,830,088	17,269,616	90.00%	15,542,654	690,785	16,578,831
Marshall	3,966,006,984	28,948,287	90.00%	26,053,458	1,157,931	27,790,356
Mason	1,019,320,024	6,358,040	90.00%	5,722,236	254,322	6,103,718
McDowell	789,256,521	5,936,094	90.00%	5,342,485	237,444	5,698,650
Mercer	1,835,888,303	11,235,422	90.00%	10,111,880	449,417	10,786,005
Mineral	1,074,023,259	6,051,443	90.00%	5,446,299	242,058	5,809,385
Mingo	916,033,417	6,542,492	90.00%	5,888,243	261,700	6,280,792
Monongalia	5,530,069,024	33,810,504	90.00%	30,429,454	1,352,420	32,458,084
Monroe	473,344,132	2,460,165	90.00%	2,214,149	98,407	2,361,758
Morgan	1,031,426,115	5,352,489	90.00%	4,817,240	214,100	5,138,389
Nicholas	954,305,936	5,877,125	90.00%	5,289,413	235,085	5,642,040
Ohio	2,333,167,299	14,734,268	90.00%	13,260,841	589,371	14,144,897
Pendleton	479,392,753	2,562,630	90.00%	2,306,367	102,505	2,460,125
Pleasants	630,702,000	4,362,432	90.00%	3,926,189	174,497	4,187,935
Pocahontas	662,674,422	4,051,758	90.00%	3,646,582	162,070	3,889,688
Preston	1,389,427,203	8,138,453	90.00%	7,324,608	325,538	7,812,915
Putnam	2,859,916,196	16,456,631	90.00%	14,810,968	658,265	15,798,366
Raleigh	3,197,063,547	20,084,209	90.00%	18,075,788	803,368	19,280,841
Randolph	1,271,805,130	7,784,334	90.00%	7,005,901	311,373	7,472,961
Ritchie	733,711,788	4,838,311	90.00%	4,354,480	193,532	4,644,779
Roane	507,168,000	2,943,257	90.00%	2,648,931	117,730	2,825,527
Summers	489,502,616	2,955,894	90.00%	2,660,305	118,236	2,837,658
Taylor	896,729,396	5,593,723	90.00%	5,034,351	223,749	5,369,974
Tucker	598,521,932	3,909,898	90.00%	3,518,908	156,396	3,753,502
Tyler	750,168,309	5,195,198	90.00%	4,675,678	207,808	4,987,390
Upshur	1,161,053,482	7,115,512	90.00%	6,403,961	284,620	6,830,892
Wayne	1,278,646,355	7,950,637	90.00%	7,155,573	318,025	7,632,612
Webster	289,341,411	1,980,889	90.00%	1,782,800	79,236	1,901,653
Wetzel	2,232,576,514	16,384,672	90.00%	14,746,205	655,387	15,729,285
Wirt	157,941,058	854,269	90.00%	768,842	34,171	820,098
Wood	3,422,860,542	19,573,463	90.00%	17,616,117	782,939	18,790,524
Wyoming	820,305,461	6,023,699	90.00%	5,421,329	240,948	5,782,751
Total	89,633,941,512	560,149,757	-	504,134,782	22,405,990	537,743,767

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2016-17 YEAR

County	Assessor's Valuation Fund Percent 2016-17	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	**Local Share Calculations**
Barbour	2.00%	88,584	-	-	**3,879,221**
Berkeley	2.00%	513,786	433,858	-	**22,065,699**
Boone	2.00%	161,143	-	-	**7,056,703**
Braxton	2.00%	73,879	-	-	**3,235,262**
Brooke	1.75%	120,429	-	-	**6,044,391**
Cabell	2.00%	431,712	369,084	-	**18,536,293**
Calhoun	2.00%	27,062	-	-	**1,185,111**
Clay	2.00%	31,013	-	-	**1,358,115**
Doddridge	1.75%	183,582	-	1,861,447	**7,352,643**
Fayette	2.00%	168,002	-	-	**7,357,099**
Gilmer	2.00%	41,631	-	-	**1,823,096**
Grant	2.00%	139,496	-	-	**6,108,779**
Greenbrier	2.00%	181,581	-	-	**7,951,730**
Hampshire	2.00%	141,646	-	-	**6,202,901**
Hancock	1.75%	108,728	-	-	**5,457,126**
Hardy	1.46%	77,422	-	-	**4,673,046**
Harrison	2.00%	508,389	-	-	**22,263,215**
Jackson	2.00%	160,356	-	-	**7,022,266**
Jefferson	1.85%	320,898	224,178	-	**14,993,922**
Kanawha	2.00%	1,164,302	-	-	**50,986,714**
Lewis	2.00%	120,054	-	-	**5,257,344**
Lincoln	2.00%	62,535	-	-	**2,738,516**
Logan	2.00%	182,980	-	-	**8,013,021**
Marion	1.20%	198,946	-	-	**14,652,923**
Marshall	2.00%	555,807	-	-	**24,339,720**
Mason	1.73%	105,594	-	-	**5,362,320**
McDowell	2.00%	113,973	-	-	**4,991,068**
Mercer	2.00%	215,720	-	-	**9,446,743**
Mineral	2.00%	116,188	-	-	**5,088,053**
Mingo	2.00%	125,616	-	-	**5,500,927**
Monongalia	2.00%	649,162	1,122,910	-	**27,304,962**
Monroe	2.00%	47,235	-	-	**2,068,507**
Morgan	2.00%	102,768	-	-	**4,500,372**
Nicholas	2.00%	112,841	-	-	**4,941,487**
Ohio	2.00%	282,898	-	-	**12,388,572**
Pendleton	2.00%	49,203	-	-	**2,154,659**
Pleasants	1.80%	75,383	-	-	**3,676,309**
Pocahontas	2.00%	77,794	-	-	**3,406,718**
Preston	2.00%	156,258	-	-	**6,842,812**
Putnam	2.00%	315,967	-	-	**13,836,736**
Raleigh	2.00%	385,617	250,576	-	**16,636,227**
Randolph	2.00%	149,459	-	-	**6,545,069**
Ritchie	2.00%	92,896	-	-	**4,068,052**
Roane	2.00%	56,511	-	-	**2,474,690**
Summers	2.00%	56,753	-	-	**2,485,316**
Taylor	2.00%	107,399	-	-	**4,703,203**
Tucker	0.50%	18,768	-	-	**3,343,744**
Tyler	2.00%	99,748	-	-	**4,368,122**
Upshur	2.00%	136,618	-	-	**5,982,723**
Wayne	2.00%	152,652	-	-	**6,684,896**
Webster	2.00%	38,033	-	-	**1,665,531**
Wetzel	2.00%	314,586	-	-	**13,776,232**
Wirt	2.00%	16,402	-	-	**718,269**
Wood	2.00%	375,810	-	-	**16,457,368**
Wyoming	2.00%	115,655	-	-	**5,064,726**
Total	1.92%	10,427,470	2,400,606	1,861,447	**467,039,269**

PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2023-24 YEAR

Property Class	Taxable Assessed Valuations	Estimated Assessed Valuation TIF	Assessed Valuation Less TIF	Regular Levy Rates	Local Share
Class I	-	-	-	19.40	$ -
Class II	45,166,136,965	693,239,770	44,472,897,195	38.80	172,554,841
Class III	50,624,968,711	672,773,322	49,952,195,389	77.60	387,629,033
Class IV	17,333,831,951	792,902,849	16,540,929,102	77.60	128,357,610
Total	113,124,937,627	2,158,915,941	110,966,021,686		688,541,484

Projected regular levy gross tax collections at applicable rates	585,260,262
Less:	
Allowance for uncollectibles (4% of gross)	27,541,659
Allowance for Assessor's Valuation Fund	12,702,447
Funding for Growth Counties School Facilities Act	1,768,545
Adjustment to Cap Doddridge at Step 8 Calculated Amount	2,163,906
Adjustment to Cap Tyler at Step 8 Calculated Amount	7,190,221
Local Share Calculation at 19.40c for Class I Property - 2023-24	**$ 533,893,484**
Local Share Appropriation - 2022-23	481,346,874
Increase From Previous Year's Local Share Appropriation	**$ 52,546,610**
10% of growth earmarked for Step 7a (Improvement of Instructional Programs)	5,254,661
20% of growth earmarked for Step 7b (21st Century Technology)	10,509,322
20% of growth earmarked for Step 7d (Teacher and Leader Induction)	10,509,322
Balance of Increase Over Prior Year's Appropriation after Earmarks	**$ 26,273,305**

OSF
04/07/23
Local Share 24 at 19.40c 2nd Prel

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

	Class I				Class II	
County	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 19.40	Taxable Assessed Valuation	Assessed Valuation TIF
Barbour	-	-	-	-	295,946,708	-
Berkeley	-	-	-	-	5,216,829,552	20,810
Boone	-	-	-	-	267,576,789	-
Braxton	-	-	-	-	283,239,210	-
Brooke	-	-	-	-	395,231,830	-
Cabell	-	-	-	-	1,667,151,494	6,912,480
Calhoun	-	-	-	-	106,150,286	-
Clay	-	-	-	-	126,973,769	-
Doddridge	-	-	-	-	164,541,870	-
Fayette	-	-	-	-	643,374,822	-
Gilmer	-	-	-	-	112,272,792	-
Grant	-	-	-	-	293,177,126	-
Greenbrier	-	-	-	-	1,045,743,781	271,781,480
Hampshire	-	-	-	-	807,611,664	-
Hancock	-	-	-	-	495,742,930	-
Hardy	-	-	-	-	513,488,430	-
Harrison	-	-	-	-	1,601,279,756	55,121,780
Jackson	-	-	-	-	612,648,658	-
Jefferson	-	-	-	-	3,595,050,380	-
Kanawha	-	-	-	-	4,108,498,226	-
Lewis	-	-	-	-	370,718,136	-
Lincoln	-	-	-	-	254,649,126	-
Logan	-	-	-	-	331,839,944	-
Marion	-	-	-	-	1,521,160,126	29,580,000
Marshall	-	-	-	-	611,976,471	59,390
Mason	-	-	-	-	492,945,923	-
McDowell	-	-	-	-	45,131,242	-
Mercer	-	-	-	-	1,011,504,700	-
Mineral	-	-	-	-	634,643,029	-
Mingo	-	-	-	-	159,447,294	-
Monongalia	-	-	-	-	3,039,608,061	37,190,810
Monroe	-	-	-	-	374,207,326	-
Morgan	-	-	-	-	802,991,923	-
Nicholas	-	-	-	-	454,874,463	-
Ohio	-	-	-	-	1,004,332,104	304,410
Pendleton	-	-	-	-	371,040,644	-
Pleasants	-	-	-	-	178,978,108	-
Pocahontas	-	-	-	-	358,211,602	-
Preston	-	-	-	-	870,508,679	-
Putnam	-	-	-	-	1,994,803,682	179,408,830
Raleigh	-	-	-	-	1,308,706,796	110,385,880
Randolph	-	-	-	-	657,108,418	-
Ritchie	-	-	-	-	290,292,333	-
Roane	-	-	-	-	328,752,714	-
Summers	-	-	-	-	297,932,866	-
Taylor	-	-	-	-	460,855,300	-
Tucker	-	-	-	-	299,980,258	-
Tyler	-	-	-	-	192,842,784	-
Upshur	-	-	-	-	544,272,458	-
Wayne	-	-	-	-	610,105,214	-
Webster	-	-	-	-	73,042,482	-
Wetzel	-	-	-	-	320,419,798	-
Wirt	-	-	-	-	120,947,108	-
Wood	-	-	-	-	2,316,756,034	2,473,900
Wyoming	-	-	-	-	108,019,746	-
Total	-	-	-	-	45,166,136,965	693,239,770

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

	Class II		Class III			
County	Assessed Valuation Less TIF	Proj. Tax Collections @ 38.80	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60
Barbour	295,946,708	1,148,273	552,500,200	-	552,500,200	4,287,402
Berkeley	5,216,808,742	20,241,218	2,289,648,402	56,150	2,289,592,252	17,767,236
Boone	267,576,789	1,038,198	557,735,536	-	557,735,536	4,328,028
Braxton	283,239,210	1,098,968	431,658,771	-	431,658,771	3,349,672
Brooke	395,231,830	1,533,500	748,698,600	-	748,698,600	5,809,901
Cabell	1,660,239,014	6,441,727	1,256,722,605	18,016,944	1,238,705,661	9,612,356
Calhoun	106,150,286	411,863	342,830,054	-	342,830,054	2,660,361
Clay	126,973,769	492,658	158,115,872	-	158,115,872	1,226,979
Doddridge	164,541,870	638,422	1,962,432,654	-	1,962,432,654	15,228,477
Fayette	643,374,822	2,496,294	733,186,590	2,888,358	730,298,232	5,667,114
Gilmer	112,272,792	435,618	207,993,696	-	207,993,696	1,614,031
Grant	293,177,126	1,137,527	846,870,029	-	846,870,029	6,571,711
Greenbrier	773,962,301	3,002,974	846,207,957	78,382,310	767,825,647	5,958,327
Hampshire	807,611,664	3,133,533	599,855,108	-	599,855,108	4,654,876
Hancock	495,742,930	1,923,483	449,886,160	-	449,886,160	3,491,117
Hardy	513,488,430	1,992,335	448,023,591	-	448,023,591	3,476,663
Harrison	1,546,157,976	5,999,093	1,935,518,483	6,818,182	1,928,700,301	14,966,714
Jackson	612,648,658	2,377,077	991,798,130	-	991,798,130	7,696,353
Jefferson	3,595,050,380	13,948,795	1,093,719,455	-	1,093,719,455	8,487,263
Kanawha	4,108,498,226	15,940,973	2,816,272,041	-	2,816,272,041	21,854,271
Lewis	370,718,136	1,438,386	548,692,812	-	548,692,812	4,257,856
Lincoln	254,649,126	988,039	222,176,975	-	222,176,975	1,724,093
Logan	331,839,944	1,287,539	837,481,706	-	837,481,706	6,498,858
Marion	1,491,580,126	5,787,331	736,599,328	185,751	736,413,577	5,714,569
Marshall	611,917,081	2,374,238	3,785,920,396	149,704,194	3,636,216,202	28,217,038
Mason	492,945,923	1,912,630	589,631,018	-	589,631,018	4,575,537
McDowell	45,131,242	175,109	539,410,156	-	539,410,156	4,185,823
Mercer	1,011,504,700	3,924,638	854,831,998	-	854,831,998	6,633,496
Mineral	634,643,029	2,462,415	503,757,605	-	503,757,605	3,909,159
Mingo	159,447,294	618,656	547,735,748	-	547,735,748	4,250,429
Monongalia	3,002,417,251	11,649,379	2,600,105,800	91,950,716	2,508,155,084	19,463,283
Monroe	374,207,326	1,451,924	199,826,318	-	199,826,318	1,550,652
Morgan	802,991,923	3,115,609	380,217,652	-	380,217,652	2,950,489
Nicholas	454,874,463	1,764,913	429,364,158	-	429,364,158	3,331,866
Ohio	1,004,027,694	3,895,627	1,903,128,017	229,761,003	1,673,367,014	12,985,328
Pendleton	371,040,644	1,439,638	273,179,795	-	273,179,795	2,119,875
Pleasants	178,978,108	694,435	440,265,654	-	440,265,654	3,416,461
Pocahontas	358,211,602	1,389,861	469,489,215	-	469,489,215	3,643,236
Preston	870,508,679	3,377,574	676,229,715	-	676,229,715	5,247,543
Putnam	1,815,394,852	7,043,732	1,615,115,423	62,614,426	1,552,500,997	12,047,408
Raleigh	1,198,320,916	4,649,485	1,531,503,784	17,032,070	1,514,471,714	11,752,301
Randolph	657,108,418	2,549,581	657,006,624	-	657,006,624	5,098,371
Ritchie	290,292,333	1,126,334	1,212,769,374	-	1,212,769,374	9,411,090
Roane	328,752,714	1,275,561	280,414,020	-	280,414,020	2,176,013
Summers	297,932,866	1,155,980	270,347,608	-	270,347,608	2,097,897
Taylor	460,855,300	1,788,119	565,592,652	-	565,592,652	4,388,999
Tucker	299,980,258	1,163,923	412,417,012	-	412,417,012	3,200,356
Tyler	192,842,784	748,230	2,720,131,036	-	2,720,131,036	21,108,217
Upshur	544,272,458	2,111,777	512,293,690	-	512,293,690	3,975,399
Wayne	610,105,214	2,367,208	723,515,002	-	723,515,002	5,614,476
Webster	73,042,482	283,405	211,560,183	-	211,560,183	1,641,707
Wetzel	320,419,798	1,243,229	2,243,594,310	-	2,243,594,310	17,410,292
Wirt	120,947,108	469,275	148,860,673	-	148,860,673	1,155,159
Wood	2,314,282,134	8,979,415	1,028,872,930	15,363,218	1,013,509,712	7,864,835
Wyoming	108,019,746	419,117	683,256,390	-	683,256,390	5,302,070
Total	44,472,897,195	172,554,841	50,624,968,711	672,773,322	49,952,195,389	387,629,033

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

County	Class IV				Total Assessed Valuations Including TIF	Total Assessed Valuations TIF
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60		
Barbour	92,163,149	-	92,163,149	715,186	940,610,057	-
Berkeley	580,013,511	14,421,793	565,591,718	4,388,992	8,086,491,465	14,498,753
Boone	75,172,883	-	75,172,883	583,342	900,485,208	-
Braxton	64,762,447	-	64,762,447	502,557	779,660,428	-
Brooke	474,789,641	21,496,587	453,293,054	3,517,554	1,618,720,071	21,496,587
Cabell	1,405,785,669	78,273,790	1,327,511,879	10,301,492	4,329,659,768	103,203,214
Calhoun	9,868,342	-	9,868,342	76,578	458,848,682	-
Clay	12,339,574	-	12,339,574	95,755	297,429,215	-
Doddridge	14,424,000	-	14,424,000	111,930	2,141,398,524	-
Fayette	282,701,995	5,276,685	277,425,310	2,152,820	1,659,263,407	8,165,043
Gilmer	30,884,433	-	30,884,433	239,663	351,150,921	-
Grant	53,398,713	-	53,398,713	414,374	1,193,445,868	-
Greenbrier	310,807,539	18,738,444	292,069,095	2,266,456	2,202,759,277	368,902,234
Hampshire	51,623,859	-	51,623,859	400,601	1,459,090,631	-
Hancock	359,495,898	-	359,495,898	2,789,688	1,305,124,988	-
Hardy	127,485,408	-	127,485,408	989,287	1,088,997,429	-
Harrison	1,273,204,468	220,496,456	1,052,708,012	8,169,014	4,810,002,707	282,436,418
Jackson	191,786,034	-	191,786,034	1,488,260	1,796,232,822	-
Jefferson	493,013,071	-	493,013,071	3,825,781	5,181,782,906	-
Kanawha	3,404,542,472	3,058,349	3,401,484,123	26,395,517	10,329,312,739	3,058,349
Lewis	85,175,307	-	85,175,307	660,960	1,004,586,255	-
Lincoln	19,815,898	-	19,815,898	153,771	496,641,999	-
Logan	136,877,249	-	136,877,249	1,062,167	1,306,198,899	-
Marion	738,833,202	28,740,665	710,092,537	5,510,318	2,996,592,656	58,506,416
Marshall	433,141,458	1,834,535	431,306,923	3,346,942	4,831,038,325	151,598,119
Mason	107,161,054	-	107,161,054	831,570	1,189,737,995	-
McDowell	108,035,723	-	108,035,723	838,357	692,577,121	-
Mercer	398,774,379	-	398,774,379	3,094,489	2,265,111,077	-
Mineral	108,559,092	-	108,559,092	842,419	1,246,959,726	-
Mingo	107,166,867	-	107,166,867	831,615	814,349,909	-
Monongalia	1,366,941,093	309,052,590	1,057,888,503	8,209,215	7,006,654,954	438,194,116
Monroe	25,164,395	-	25,164,395	195,276	599,198,039	-
Morgan	46,312,847	-	46,312,847	359,388	1,229,522,422	-
Nicholas	158,742,411	-	158,742,411	1,231,841	1,042,981,032	-
Ohio	803,279,015	75,129,089	728,149,926	5,650,443	3,710,739,136	305,194,502
Pendleton	20,663,686	-	20,663,686	160,350	664,884,125	-
Pleasants	60,282,056	-	60,282,056	467,789	679,525,818	-
Pocahontas	43,825,324	-	43,825,324	340,085	871,526,141	-
Preston	167,674,661	-	167,674,661	1,301,155	1,714,413,055	-
Putnam	256,548,037	10,223,666	246,324,371	1,911,477	3,866,467,142	252,246,922
Raleigh	546,660,666	-	546,660,666	4,242,087	3,386,871,246	127,417,950
Randolph	224,161,242	-	224,161,242	1,739,491	1,538,276,284	-
Ritchie	78,279,129	-	78,279,129	607,446	1,581,340,836	-
Roane	58,919,693	-	58,919,693	457,217	668,086,427	-
Summers	72,841,460	-	72,841,460	565,250	641,121,934	-
Taylor	86,048,517	-	86,048,517	667,736	1,112,496,469	-
Tucker	80,688,885	-	80,688,885	626,146	793,086,155	-
Tyler	46,190,340	-	46,190,340	358,437	2,959,164,160	-
Upshur	155,927,812	-	155,927,812	1,210,000	1,212,493,960	-
Wayne	174,802,658	-	174,802,658	1,356,469	1,508,422,874	-
Webster	25,278,721	-	25,278,721	196,163	309,881,386	-
Wetzel	184,662,410	214,620	184,447,790	1,431,315	2,748,676,518	214,620
Wirt	13,421,586	-	13,421,586	104,152	283,229,367	-
Wood	1,025,970,757	5,945,580	1,020,025,177	7,915,395	4,371,599,721	23,782,698
Wyoming	58,741,215	-	58,741,215	455,832	850,017,351	-
Total	17,333,831,951	792,902,849	16,540,929,102	128,357,610	113,124,937,627	2,158,915,941

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

County	Total Assessed Valuations Less TIF	Total Proj. Gross Tax Collections	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts
Barbour	940,610,057	6,150,861	85.00%	5,228,232	246,034	5,904,827
Berkeley	8,071,992,712	42,397,446	85.00%	36,037,829	1,695,898	40,701,548
Boone	900,485,208	5,949,568	85.00%	5,057,133	237,983	5,711,585
Braxton	779,660,428	4,951,197	85.00%	4,208,517	198,048	4,753,149
Brooke	1,597,223,484	10,860,955	85.00%	9,231,812	434,438	10,426,517
Cabell	4,226,456,554	26,355,575	85.00%	22,402,239	1,054,223	25,301,352
Calhoun	458,848,682	3,148,802	85.00%	2,676,482	125,952	3,022,850
Clay	297,429,215	1,815,392	85.00%	1,543,083	72,616	1,742,776
Doddridge	2,141,398,524	15,978,829	85.00%	13,582,005	639,153	15,339,676
Fayette	1,651,098,364	10,316,228	85.00%	8,768,794	412,649	9,903,579
Gilmer	351,150,921	2,289,312	85.00%	1,945,915	91,572	2,197,740
Grant	1,193,445,868	8,123,612	85.00%	6,905,070	324,944	7,798,668
Greenbrier	1,833,857,043	11,227,757	85.00%	9,543,593	449,110	10,778,647
Hampshire	1,459,090,631	8,189,010	85.00%	6,960,659	327,560	7,861,450
Hancock	1,305,124,988	8,204,288	85.00%	6,973,645	328,172	7,876,116
Hardy	1,088,997,429	6,458,285	85.00%	5,489,542	258,331	6,199,954
Harrison	4,527,566,289	29,134,821	85.00%	24,764,598	1,165,393	27,969,428
Jackson	1,796,232,822	11,561,690	85.00%	9,827,437	462,468	11,099,222
Jefferson	5,181,782,906	26,261,839	85.00%	22,322,563	1,050,474	25,211,365
Kanawha	10,326,254,390	64,190,761	85.00%	54,562,147	2,567,630	61,623,131
Lewis	1,004,586,255	6,357,202	85.00%	5,403,622	254,288	6,102,914
Lincoln	496,641,999	2,865,903	85.00%	2,436,018	114,636	2,751,267
Logan	1,306,198,899	8,848,564	85.00%	7,521,279	353,943	8,494,621
Marion	2,938,086,240	17,012,218	85.00%	14,460,385	680,489	16,331,729
Marshall	4,679,440,206	33,938,218	85.00%	28,847,485	1,357,529	32,580,689
Mason	1,189,737,995	7,319,737	85.00%	6,221,776	292,789	7,026,948
McDowell	692,577,121	5,199,289	85.00%	4,419,396	207,972	4,991,317
Mercer	2,265,111,077	13,652,623	85.00%	11,604,730	546,105	13,106,518
Mineral	1,246,959,726	7,213,993	85.00%	6,131,894	288,560	6,925,433
Mingo	814,349,909	5,700,700	85.00%	4,845,595	228,028	5,472,672
Monongalia	6,568,460,838	39,321,877	85.00%	33,423,595	1,572,875	37,749,002
Monroe	599,198,039	3,197,852	85.00%	2,718,174	127,914	3,069,938
Morgan	1,229,522,422	6,425,486	85.00%	5,461,663	257,019	6,168,467
Nicholas	1,042,981,032	6,328,620	85.00%	5,379,327	253,145	6,075,475
Ohio	3,405,544,634	22,531,398	85.00%	19,151,688	901,256	21,630,142
Pendleton	664,884,125	3,719,863	85.00%	3,161,884	148,795	3,571,068
Pleasants	679,525,818	4,578,685	85.00%	3,891,882	183,147	4,395,538
Pocahontas	871,526,141	5,373,182	85.00%	4,567,205	214,927	5,158,255
Preston	1,714,413,055	9,926,272	85.00%	8,437,331	397,051	9,529,221
Putnam	3,614,220,220	21,002,617	85.00%	17,852,224	840,105	20,162,512
Raleigh	3,259,453,296	20,643,873	85.00%	17,547,292	825,755	19,818,118
Randolph	1,538,276,284	9,387,443	85.00%	7,979,327	375,498	9,011,945
Ritchie	1,581,340,836	11,144,870	85.00%	9,473,140	445,795	10,699,075
Roane	668,086,427	3,908,791	85.00%	3,322,472	156,352	3,752,439
Summers	641,121,934	3,819,127	85.00%	3,246,258	152,765	3,666,362
Taylor	1,112,496,469	6,844,854	85.00%	5,818,126	273,794	6,571,060
Tucker	793,086,155	4,990,425	85.00%	4,241,861	199,617	4,790,808
Tyler	2,959,164,160	22,214,884	85.00%	18,882,651	888,595	21,326,289
Upshur	1,212,493,960	7,297,176	85.00%	6,202,600	291,887	7,005,289
Wayne	1,508,422,874	9,338,153	85.00%	7,937,430	373,526	8,964,627
Webster	309,881,386	2,121,275	85.00%	1,803,084	84,851	2,036,424
Wetzel	2,748,461,898	20,084,836	85.00%	17,072,111	803,393	19,281,443
Wirt	283,229,367	1,728,586	85.00%	1,469,298	69,143	1,659,443
Wood	4,347,817,023	24,759,645	85.00%	21,045,698	990,386	23,769,259
Wyoming	850,017,351	6,177,019	85.00%	5,250,466	247,081	5,929,938
Total	110,966,021,686	688,541,484	-	585,260,262	27,541,659	660,999,825

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

County	Assessor's Valuation Fund Percent 2023-24	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	**Local Share Calculations**
Barbour	2.00%	118,097	-	-	**4,864,101**
Berkeley	2.00%	814,031	1,768,545	-	**31,759,355**
Boone	2.00%	114,232	-	-	**4,704,918**
Braxton	2.00%	95,063	-	-	**3,915,406**
Brooke	1.75%	182,464	-	-	**8,614,910**
Cabell	1.50%	379,520	-	-	**20,968,496**
Calhoun	2.00%	60,457	-	-	**2,490,073**
Clay	2.00%	34,856	-	-	**1,435,611**
Doddridge	2.00%	306,794	-	2,163,906	**10,472,152**
Fayette	2.00%	198,072	-	-	**8,158,073**
Gilmer	2.00%	43,955	-	-	**1,810,388**
Grant	2.00%	155,973	-	-	**6,424,153**
Greenbrier	2.00%	215,573	-	-	**8,878,910**
Hampshire	2.00%	157,229	-	-	**6,475,870**
Hancock	1.25%	98,451	-	-	**6,547,022**
Hardy	1.70%	105,399	-	-	**5,125,812**
Harrison	2.00%	559,389	-	-	**23,039,816**
Jackson	2.00%	221,984	-	-	**9,142,985**
Jefferson	1.85%	466,410	-	-	**20,805,679**
Kanawha	2.00%	1,232,463	-	-	**50,762,054**
Lewis	2.00%	122,058	-	-	**5,027,276**
Lincoln	2.00%	55,025	-	-	**2,266,357**
Logan	2.00%	169,892	-	-	**6,997,444**
Marion	2.00%	326,635	-	-	**13,453,261**
Marshall	1.75%	570,162	-	-	**26,919,794**
Mason	2.00%	140,539	-	-	**5,788,448**
McDowell	2.00%	99,826	-	-	**4,111,598**
Mercer	2.00%	262,130	-	-	**10,796,495**
Mineral	2.00%	138,509	-	-	**5,704,825**
Mingo	2.00%	109,453	-	-	**4,508,114**
Monongalia	2.00%	754,980	-	-	**31,095,740**
Monroe	2.00%	61,399	-	-	**2,528,861**
Morgan	2.00%	123,369	-	-	**5,081,275**
Nicholas	2.00%	121,510	-	-	**5,004,672**
Ohio	2.00%	432,603	-	-	**17,817,829**
Pendleton	2.00%	71,421	-	-	**2,941,668**
Pleasants	1.30%	57,142	-	-	**3,651,593**
Pocahontas	2.00%	103,165	-	-	**4,249,113**
Preston	2.00%	190,584	-	-	**7,849,696**
Putnam	2.00%	403,250	-	-	**16,608,869**
Raleigh	2.00%	396,362	-	-	**16,325,175**
Randolph	2.00%	180,239	-	-	**7,423,590**
Ritchie	1.70%	181,884	-	-	**8,845,461**
Roane	2.00%	75,049	-	-	**3,091,071**
Summers	2.00%	73,327	-	-	**3,020,166**
Taylor	2.00%	131,421	-	-	**5,412,911**
Tucker	1.50%	71,862	-	-	**3,970,382**
Tyler	1.80%	383,873	-	7,190,221	**10,419,962**
Upshur	2.00%	140,106	-	-	**5,770,607**
Wayne	2.00%	179,293	-	-	**7,384,611**
Webster	2.00%	40,728	-	-	**1,677,505**
Wetzel	1.80%	347,066	-	-	**15,921,652**
Wirt	2.00%	33,189	-	-	**1,366,966**
Wood	2.00%	475,385	-	-	**19,579,927**
Wyoming	2.00%	118,599	-	-	**4,884,786**
Total	1.93%	12,702,447	1,768,545	9,354,127	**533,893,484**

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/$100 OF ASSESSED VALUATIONS
FOR THE 2023-24 YEAR

County	Actual Local Share Calculations 2022-23	Actual Local Share Calculations 2023-24	Difference	Percent Change
Barbour	4,092,887	4,864,101	771,214	18.84%
Berkeley	28,575,152	31,759,355	3,184,203	11.14%
Boone	4,256,461	4,704,918	448,457	10.54%
Braxton	3,672,652	3,915,406	242,754	6.61%
Brooke	7,464,951	8,614,910	1,149,959	15.40%
Cabell	19,483,190	20,968,496	1,485,306	7.62%
Calhoun	2,216,930	2,490,073	273,143	12.32%
Clay	1,377,513	1,435,611	58,098	4.22%
Doddridge	8,243,890	10,472,152	2,228,262	27.03%
Fayette	7,379,122	8,158,073	778,951	10.56%
Gilmer	1,688,203	1,810,388	122,185	7.24%
Grant	5,960,836	6,424,153	463,317	7.77%
Greenbrier	8,332,936	8,878,910	545,974	6.55%
Hampshire	6,262,469	6,475,870	213,401	3.41%
Hancock	5,866,513	6,547,022	680,509	11.60%
Hardy	4,721,179	5,125,812	404,633	8.57%
Harrison	19,655,315	23,039,816	3,384,501	17.22%
Jackson	8,033,692	9,142,985	1,109,293	13.81%
Jefferson	18,317,378	20,805,679	2,488,301	13.58%
Kanawha	48,275,692	50,762,054	2,486,362	5.15%
Lewis	4,554,917	5,027,276	472,359	10.37%
Lincoln	2,185,072	2,266,357	81,285	3.72%
Logan	6,370,187	6,997,444	627,257	9.85%
Marion	12,707,763	13,453,261	745,498	5.87%
Marshall	26,770,995	26,919,794	148,799	0.56%
Mason	5,446,228	5,788,448	342,220	6.28%
McDowell	3,801,785	4,111,598	309,813	8.15%
Mercer	10,045,778	10,796,495	750,717	7.47%
Mineral	5,333,212	5,704,825	371,613	6.97%
Mingo	3,896,021	4,508,114	612,093	15.71%
Monongalia	28,683,296	31,095,740	2,412,444	8.41%
Monroe	2,248,092	2,528,861	280,769	12.49%
Morgan	4,841,834	5,081,275	239,441	4.95%
Nicholas	4,693,510	5,004,672	311,162	6.63%
Ohio	13,148,689	17,817,829	4,669,140	35.51%
Pendleton	2,761,008	2,941,668	180,660	6.54%
Pleasants	2,845,847	3,651,593	805,746	28.31%
Pocahontas	3,557,802	4,249,113	691,311	19.43%
Preston	7,137,624	7,849,696	712,072	9.98%
Putnam	16,185,637	16,608,869	423,232	2.61%
Raleigh	15,566,301	16,325,175	758,874	4.88%
Randolph	7,016,894	7,423,590	406,696	5.80%
Ritchie	5,053,851	8,845,461	3,791,610	75.02%
Roane	2,955,664	3,091,071	135,407	4.58%
Summers	2,847,821	3,020,166	172,345	6.05%
Taylor	4,728,404	5,412,911	684,507	14.48%
Tucker	3,426,089	3,970,382	544,293	15.89%
Tyler	9,537,849	10,419,962	882,113	9.25%
Upshur	5,443,459	5,770,607	327,148	6.01%
Wayne	6,839,490	7,384,611	545,121	7.97%
Webster	1,482,302	1,677,505	195,203	13.17%
Wetzel	11,770,786	15,921,652	4,150,866	35.26%
Wirt	1,239,252	1,366,966	127,714	10.31%
Wood	18,063,494	19,579,927	1,516,433	8.40%
Wyoming	4,282,960	4,884,786	601,826	14.05%
Total	481,346,874	533,893,484	52,546,610	10.92%

Appendix A

Unassigned and Total General Fund Balance and the Increase or Decrease from 2017 to 2024[1]

[1] Obtained from audited financial statements for FY 2017 and FY 2024.

Unassigned and Total General Fund Balance and the Increase or Decrease from 2017 to 2024						
	2017		2024		Change from 2017 to 2024	
	Unassigned	Total Balance	Unassigned	Total Balance	Unassigned	Total Balance
Barbour	$0	$1,300,883	$3,713,023	$8,081,793	$3,713,023	$6,780,910
Berkeley	$1,932,368	$2,310,939	$35,316,363	$46,969,794	$33,383,995	$44,658,855
Boone	-$2,418,960	-$2,345,168	-	-	$2,418,960	$2,345,168
Braxton	$1,880,716	$1,880,716	$3,598,215	$4,060,065	$1,717,499	$2,179,349
Brooke	$271,582	$2,664,247	$8,055,362	$13,481,654	$7,783,780	$10,817,407
Cabell	$24,822,915	$35,317,320	$24,802,107	$51,599,356	($20,808)	$16,282,036
Calhoun	-$1,661,516	-$1,661,516	$5,264,123	$5,715,427	$6,925,639	$7,376,943
Clay	-$596,946	-$536,575	$5,634,990	$7,672,942	$6,231,936	$8,209,517
Doddridge	$0	$9,215,061	$17,059,894	$18,952,615	$17,059,894	$9,737,554
Fayette	$0	$5,692,078	$470,806	$14,000,987	$470,806	$8,308,909
Gilmer	$1,257,621	$1,273,294	$1,173,687	$3,491,667	($83,934)	$2,218,373
Grant	-$363,645	-$356,568	$0	$2,287,417	$363,645	$2,643,985
Greenbrier	-$3,754,522	-$3,754,522	$2,629,204	$3,597,300	$6,383,726	$7,351,822
Hampshire	-$636,045	-$636,045	$1,215,387	$4,095,370	$1,851,432	$4,731,415
Hancock	$208,393	$527,986	$5,089,607	$5,710,662	$4,881,214	$5,182,676
Hardy	-$398,677	-$284,696	$2,560,599	$3,047,460	$2,959,276	$3,332,156
Harrison	$200,645	$4,229,219	$16,868,465	$27,433,982	$16,667,820	$23,204,763
Jackson	$2,410,915	$4,394,837	$14,865,707	$19,544,167	$12,454,792	$15,149,330
Jefferson	-$449,602	-$439,325	$9,005,250	$19,418,041	$9,454,852	$19,857,366
Kanawha	$0	$21,384,150	$0	$71,474,291	$0	$50,090,141
Lewis	-$1,000,990	-$977,376	$1,236,309	$2,329,006	$2,237,299	$3,306,382
Lincoln	-$185,356	$977,235	$3,841,320	$9,628,776	$4,026,676	$8,651,541
Logan	$8,867,442	$10,666,544	$22,912,381	$29,569,192	$14,044,939	$18,902,648
Marion	$4,604,080	$5,816,952	$22,315,374	$27,556,065	$17,711,294	$21,739,113
Marshall	$7,409,266	$11,681,677	$56,009,630	$73,496,178	$48,600,364	$61,814,501
Mason	$457,998	$2,908,690	$13,369,600	$26,183,061	$12,911,602	$23,274,371
McDowell	$2,425,161	$9,594,970	$10,871,411	$25,780,123	$8,446,250	$16,185,153
Mercer	$534,497	$6,343,305	$16,321,598	$28,754,871	$15,787,101	$22,411,566
Mineral	$1,114,670	$1,299,463	$10,163,706	$10,966,008	$9,049,036	$9,666,545
Mingo	$558,175	$811,497	$5,526,000	$15,402,581	$4,967,825	$14,591,084
Monongalia	$3,820,141	$16,078,409	$9,315,431	$43,778,140	$5,495,290	$27,699,731
Monroe	$2,067,235	$2,206,639	$5,652,586	$6,973,963	$3,585,351	$4,767,324
Morgan	$20,214	$608,022	$6,985,159	$12,000,532	$6,964,945	$11,392,510
Nicholas	$2,377,796	$8,953,091	$14,241,665	$25,198,163	$11,863,869	$16,245,072
Ohio	$3,032,315	$4,864,393	$12,506,661	$18,829,545	$9,474,346	$13,965,152
Pendleton	-$492,591	-$465,948	$1,571,444	$1,634,865	$2,064,035	$2,100,813
Pleasants	$3,014,897	$3,451,365	$7,417,731	$9,601,494	$4,402,834	$6,150,129
Pocahontas	-$583,048	-$485,162	$5,962,660	$6,426,424	$6,545,708	$6,911,586
Preston	-$152,818	-$145,696	$15,089,265	$24,588,670	$15,242,083	$24,734,366
Putnam	$2,545,581	$12,136,377	$25,595,287	$41,855,304	$23,049,706	$29,718,927
Raleigh	$16,665,862	$23,333,914	$28,589,752	$56,581,893	$11,923,890	$33,247,979
Randolph	-$1,185,167	-$1,141,884	$5,100,262	$6,896,097	$6,285,429	$8,037,981
Ritchie	$1,460,648	$1,764,036	$10,253,802	$16,206,086	$8,793,154	$14,442,050
Roane	-$157,587	$284,552	$30,067	$374,072	$187,654	$89,520
Summers	-$400,543	-$11,079	$2,871,116	$3,184,297	$3,271,659	$3,195,376
Taylor	$1,912,959	$6,517,146	$6,716,252	$10,664,657	$4,803,293	$4,147,511
Tucker	-$216,437	-$202,199	$7,658,377	$7,730,709	$7,874,814	$7,932,908
Tyler	$1,368,617	$3,962,464	$22,595,317	$37,070,117	$21,226,700	$33,107,653
Upshur	-$2,012,636	-$1,534,388	$10,351,683	$10,928,281	$12,364,319	$12,462,669
Wayne	-$1,343,174	-$1,343,174	$965,638	$2,735,015	$2,308,812	$4,078,189
Webster	-$825,831	-$825,831	$5,360,725	$5,478,828	$6,186,556	$6,304,659
Wetzel	$4,427,237	$10,063,124	$5,275,880	$23,530,749	$848,643	$13,467,625
Wirt	$63,875	$449,346	$3,381,023	$4,859,793	$3,317,148	$4,410,447
Wood	$328	$2,306,240	$3,507,565	$10,455,523	$3,507,237	$8,149,283
Wyoming	$453,792	$669,354	$5,977,721	$7,086,968	$5,523,929	$6,417,614
TOTALS	$83,351,850	$220,792,383	$542,863,187	$974,971,036	$459,511,337	$754,178,653

Appendix B

Total All Revenue Sources by County 2017-2024[2]

[2]Obtained from audited financial statements for FY 2017 and FY 2024.

Total All Revenue Sources by County 2017-2024-Unaudited						
County	**State Sources**	**Federal Sources**	**Property Taxes**	**Local Sources**	**Misc.**	**Grand Total**
Barbour	$141,104,816	$41,957,412	$37,814,367	$5,784,401	$137	$226,661,133
Berkeley	$1,123,061,506	$258,362,807	$635,164,764	$49,154,581	$324,531	$2,066,068,189
Boone	$195,511,237	$56,596,838	$96,855,271	$8,411,403	$0	$357,374,749
Braxton	$113,675,225	$41,712,182	$46,380,704	$4,656,731	$12,253	$206,437,095
Brooke	$164,885,102	$35,842,529	$150,252,126	$11,840,536	$6,425	$362,826,718
Cabell	$730,761,533	$246,523,004	$462,273,410	$47,095,196	$0	$1,486,653,143
Calhoun	$74,826,253	$24,148,749	$18,071,571	$3,479,579	$363,636	$120,889,788
Clay	$140,279,695	$47,415,243	$16,948,220	$3,862,666	$11,873	$208,517,697
Doddridge	$32,773,340	$17,902,275	$223,909,163	$4,030,250	$57,199	$278,672,227
Fayette	$442,247,790	$117,836,284	$166,107,852	$21,692,579	$223,105	$748,107,610
Gilmer	$68,970,039	$15,138,419	$22,808,002	$2,713,218	$76,346	$109,706,024
Grant	$71,356,251	$28,051,848	$66,132,547	$4,928,352	$0	$170,468,998
Greenbrier	$310,682,041	$92,668,804	$167,447,648	$10,746,704	$2,313,977	$583,859,174
Hampshire	$199,316,953	$57,874,741	$70,909,452	$12,907,542	$138	$341,008,826
Hancock	$231,674,478	$50,165,655	$145,885,178	$12,712,798	$0	$440,438,109
Hardy	$132,063,256	$36,816,422	$57,954,242	$5,803,526	$0	$232,637,446
Harrison	$576,965,703	$163,732,334	$407,885,187	$28,210,381	$311,947	$1,177,105,552
Jackson	$263,059,276	$66,080,676	$163,828,755	$8,523,239	$389,786	$501,881,732
Jefferson	$477,265,190	$85,983,558	$379,741,100	$55,624,520	$6,575	$998,620,943
Kanawha	$1,472,562,377	$568,294,701	$983,894,476	$93,978,384	$422,554	$3,119,152,492
Lewis	$139,498,321	$41,307,218	$77,268,500	$4,323,025	$243,550	$262,640,614
Lincoln	$234,304,844	$72,451,818	$54,582,108	$8,615,765	$15,325	$369,969,860
Logan	$344,653,053	$104,363,745	$152,547,688	$16,514,576	$47,820	$618,126,882
Marion	$447,797,488	$104,398,815	$298,881,915	$14,701,406	$6,588,832	$872,368,456
Marshall	$131,501,677	$70,576,161	$513,268,477	$9,011,222	$8,075,308	$732,432,845
Mason	$244,884,217	$66,829,591	$124,505,792	$10,342,172	$20,687	$446,582,459
McDowell	$198,908,658	$71,314,234	$86,375,276	$16,304,037	$86,445	$372,988,650
Mercer	$575,587,386	$187,354,976	$222,828,343	$20,621,816	$230,395	$1,006,622,916
Mineral	$289,924,698	$67,498,356	$111,624,840	$8,809,164	$13,845	$477,870,903
Mingo	$257,244,477	$85,219,773	$96,431,738	$5,451,778	$1,856,912	$446,204,678
Monongalia	$599,393,965	$141,521,973	$574,043,178	$45,057,812	$632,529	$1,360,649,457
Monroe	$131,679,047	$32,347,314	$42,844,228	$6,578,133	$80,759	$213,529,481
Morgan	$129,370,724	$33,798,461	$83,379,892	$8,060,830	$235,155	$254,845,062
Nicholas	$260,561,052	$99,611,029	$83,982,861	$13,303,608	$4,007,921	$461,466,471
Ohio	$295,063,106	$80,525,620	$309,164,675	$17,096,806	$528,921	$702,379,128
Pendleton	$89,267,616	$17,779,332	$24,833,520	$3,146,699	$30,869	$135,058,036
Pleasants	$58,926,364	$15,761,442	$84,327,900	$4,073,638	$222,641	$163,311,985
Pocahontas	$80,933,219	$24,512,484	$33,976,486	$4,152,152	$200,601	$143,774,942
Preston	$259,661,580	$62,867,457	$123,463,219	$10,021,455	$178,040	$456,191,751
Putnam	$540,571,170	$93,984,533	$389,952,418	$29,964,939	$774,701	$1,055,247,761
Raleigh	$727,305,332	$192,201,937	$366,697,216	$32,848,407	$3,872,634	$1,322,925,526
Randolph	$245,711,467	$70,795,053	$67,974,923	$6,572,097	$271,877	$391,325,417
Ritchie	$58,549,526	$25,716,778	$96,198,824	$3,760,699	$228,238	$184,454,065
Roane	$144,080,170	$45,363,225	$32,549,804	$5,107,586	$325,433	$227,426,218
Summers	$95,436,106	$34,093,052	$27,829,209	$5,328,806	$1,661,839	$164,349,012
Taylor	$132,674,432	$33,079,653	$77,456,998	$7,374,635	$33,033	$250,618,751
Tucker	$71,531,505	$14,400,581	$33,207,840	$3,294,808	$0	$122,434,734
Tyler	$48,329,969	$21,855,552	$218,694,203	$7,655,839	$102,019	$296,637,582
Upshur	$230,124,377	$65,753,143	$85,417,651	$6,805,345	$714,708	$388,815,224
Wayne	$445,408,408	$106,617,017	$164,746,562	$3,449,313	$9,545,486	$729,766,786
Webster	$94,806,832	$33,319,747	$14,630,137	$4,029,649	$8,750	$146,795,115
Wetzel	$83,288,410	$49,792,047	$267,213,082	$10,725,412	$934,360	$411,953,311
Wirt	$77,076,498	$22,017,685	$20,100,090	$3,969,119	$465	$123,163,857
Wood	$728,979,601	$185,781,707	$382,704,882	$28,837,584	$1,811,198	$1,328,114,972
Wyoming	$250,588,342	$71,921,953	$101,474,019	$8,387,550	$3,000,883	$435,372,747
TOTALS	**$15,706,665,698**	**$4,499,837,943**	**$9,765,442,529**	**$790,454,468**	**$51,102,661**	**$30,813,503,299**

Appendix C

Unaudited County Total Population and Student Population by County 2017-2024[3]

[3]This information is presented unaudited as obtained from the U.S. Census Bureau Population Division website, and the WV Department of Education, respectfully.

United State Census Estimated County Populations 2017-2024-Unaudited								
County	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Barbour	16,515	16,487	16,441	15,462	15,447	15,397	15,443	15,369
Berkeley	115,073	117,236	119,171	122,699	126,194	129,538	132,851	136,287
Boone	22,369	21,953	21,457	21,746	21,361	20,925	20,600	20,496
Braxton	14,217	14,076	13,957	12,396	12,297	12,158	12,139	12,051
Brooke	22,373	22,129	21,939	22,484	22,080	21,739	21,438	21,285
Cabell	94,452	93,035	91,945	94,245	93,422	92,501	92,036	91,489
Calhoun	7,310	7,217	7,109	6,196	6,172	6,056	5,945	5,873
Clay	8,693	8,639	8,508	8,013	7,914	7,819	7,740	7,689
Doddridge	8,518	8,556	8,448	7,790	7,745	7,719	7,685	7,615
Fayette	43,607	42,982	42,406	40,445	40,059	39,411	39,079	38,600
Gilmer	8,042	7,898	7,823	7,399	7,396	7,309	7,221	7,116
Grant	11,627	11,630	11,568	10,995	10,998	10,965	10,985	10,971
Greenbrier	35,208	34,792	34,662	32,903	32,705	32,348	32,123	31,851
Hampshire	23,386	23,357	23,175	23,085	23,351	23,464	23,632	23,793
Hancock	29,383	29,079	28,810	29,043	28,604	28,265	28,191	28,054
Hardy	13,849	13,764	13,776	14,241	14,150	14,196	14,293	14,335
Harrison	67,905	67,494	67,256	65,842	65,412	64,683	64,513	64,472
Jackson	28,908	28,695	28,576	27,726	27,789	27,624	27,668	27,718
Jefferson	56,444	56,890	57,146	57,785	58,550	58,957	59,744	61,264
Kanawha	183,385	180,410	178,124	180,208	178,071	175,899	174,602	173,906
Lewis	16,178	16,017	15,907	17,020	16,877	16,719	16,605	16,477
Lincoln	20,872	20,583	20,409	20,368	20,197	19,862	19,699	19,377
Logan	33,028	32,609	32,019	32,516	31,852	31,251	30,910	30,560
Marion	18,505	18,221	17,624	18,939	18,415	17,790	17,425	17,147
Marshall	56,349	56,091	56,072	56,234	56,056	55,799	55,805	55,649
Mason	31,252	30,821	30,531	30,529	30,204	29,722	29,517	29,354
McDowell	26,806	26,752	26,516	25,413	25,281	24,938	24,815	24,770
Mercer	59,869	59,202	58,758	59,519	59,163	58,599	58,008	57,524
Mineral	27,223	26,953	26,868	26,901	26,913	26,872	26,806	26,778
Mingo	24,142	23,851	23,424	23,487	23,055	22,427	22,025	21,712
Monongalia	105,782	105,651	105,612	105,912	106,537	106,921	107,749	108,697
Monroe	13,382	13,289	13,275	12,386	12,394	12,314	12,376	12,462
Morgan	17,716	17,830	17,884	17,087	17,304	17,380	17,580	17,780
Nicholas	25,125	24,835	24,496	24,562	24,438	24,266	24,104	24,017
Ohio	42,001	41,705	41,411	42,307	41,817	41,473	41,221	41,090
Pendleton	6,973	6,984	6,969	6,129	6,093	6,051	5,998	5,944
Pleasants	7,455	7,505	7,460	7,653	7,610	7,564	7,420	7,358
Pocahontas	8,493	8,408	8,247	7,864	7,888	7,776	7,739	7,653
Preston	33,826	33,553	33,432	34,191	34,309	34,196	34,050	34,055
Putnam	56,692	56,642	56,450	57,443	57,365	57,070	56,942	57,067
Raleigh	75,066	74,172	73,361	74,407	73,800	72,863	72,526	72,379
Randolph	28,894	28,814	28,695	27,892	27,902	27,539	27,359	27,190
Ritchie	9,851	9,748	9,554	8,422	8,413	8,239	8,187	8,170
Roane	14,004	13,918	13,688	13,984	13,933	13,794	13,678	13,540
Summers	12,882	12,672	12,573	11,940	11,869	11,711	11,581	11,544
Taylor	16,914	16,828	16,695	16,693	16,534	16,386	16,385	16,438
Tucker	6,992	6,937	6,839	6,754	6,700	6,625	6,618	6,573
Tyler	8,800	8,740	8,591	8,292	8,208	8,081	7,894	7,843
Upshur	24,555	24,372	24,176	23,818	23,812	23,715	23,566	23,650
Wayne	40,215	39,961	39,402	38,865	38,563	38,025	37,779	37,589
Webster	8,348	8,274	8,114	8,352	8,270	8,125	8,025	7,947
Wetzel	15,433	15,259	15,065	14,412	14,211	14,027	13,972	13,766
Wirt	5,786	5,811	5,821	5,187	5,067	5,095	4,994	4,924
Wood	85,060	84,180	83,518	84,146	83,820	83,364	82,947	82,757
Wyoming	21,271	20,784	20,394	21,319	21,031	20,570	20,262	19,964
TOTAL	1,817,004	1,804,291	1,792,147	1,791,646	1,785,618	1,774,122	1,770,495	1,769,979

Student Population by County 2017-2024-Unaudited								
County	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Barbour	2,324	2,300	2,326	2,259	2,135	2,135	2,147	2,079
Berkeley	19,000	19,293	19,471	19,654	19,254	19,679	19,855	19,871
Boone	4,178	4,010	3,839	3,669	3,335	3,175	3,187	3,100
Braxton	2,039	1,999	1,975	1,907	1,736	1,722	1,692	1,656
Brooke	2,965	2,935	2,830	2,681	2,585	2,575	2,476	2,336
Cabell	12,868	12,739	12,434	12,111	11,860	11,645	11,587	11,436
Calhoun	1,051	1,028	962	926	882	857	863	829
Clay	1,938	1,922	1,859	1,790	1,739	1,654	1,614	1,510
Doddridge	1,180	1,116	1,119	1,118	1,099	1,079	1,114	1,156
Fayette	6,487	6,365	6,143	5,969	5,657	5,516	5,555	5,371
Gilmer	839	797	811	805	773	799	790	761
Grant	1,681	1,656	1,633	1,615	1,595	1,607	1,611	1,633
Greenbrier	4,962	4,897	4,813	4,766	4,668	4,657	4,664	4,555
Hampshire	3,255	3,152	2,994	2,962	2,884	2,810	2,800	2,744
Hancock	4,064	4,086	3,991	3,957	3,754	3,655	3,495	3,374
Hardy	2,381	2,353	2,340	2,270	2,240	2,137	2,190	2,167
Harrison	10,708	10,753	10,734	10,544	10,067	9,964	9,966	9,635
Jackson	4,727	4,654	4,581	4,481	4,263	4,090	4,131	4,020
Jefferson	9,202	9,173	9,034	8,942	8,493	8,662	8,392	8,239
Kanawha	26,625	26,230	25,686	25,373	24,698	24,318	23,974	23,431
Lewis	2,561	2,566	2,558	2,567	2,473	2,447	2,397	2,339
Lincoln	3,540	3,462	3,391	3,295	3,111	3,076	2,942	2,852
Logan	5,846	5,798	5,563	5,438	5,188	5,131	5,116	4,804
Marion	8,105	7,999	7,838	7,873	7,579	7,377	7,393	7,274
Marshall	4,607	4,671	4,602	4,420	4,308	4,294	4,234	4,124
Mason	4,152	4,165	4,071	3,928	3,835	3,867	3,774	3,624
Mercer	9,216	8,960	8,854	8,688	8,458	8,544	8,560	8,415
Mineral	4,165	4,105	4,104	4,038	3,965	3,966	3,967	3,913
Mingo	4,200	4,209	4,075	4,003	3,817	3,780	3,579	3,404
Monongalia	11,454	11,595	11,521	11,589	11,062	11,260	11,307	11,201
Monroe	1,829	1,784	1,736	1,684	1,647	1,626	1,630	1,614
Morgan	2,323	2,332	2,302	2,219	2,178	2,216	2,179	2,144
McDowell	3,196	3,056	2,967	2,825	2,637	2,551	2,455	2,353
Nicholas	3,795	3,738	3,693	3,587	3,444	3,447	3,468	3,342
Ohio	5,367	5,269	5,222	5,202	5,056	5,023	5,005	4,903
Pendleton	931	932	929	860	869	869	865	846
Pleasants	1,137	1,145	1,100	1,093	1,050	1,066	1,086	1,051
Pocahontas	1,061	1,025	1,004	978	955	942	916	918
Preston	4,513	4,518	4,408	4,373	4,205	4,231	4,077	3,951
Putnam	9,715	9,628	9,536	9,460	9,138	9,120	9,008	8,806
Raleigh	12,149	11,993	11,627	11,390	10,849	10,778	10,845	10,537
Randolph	4,048	4,038	3,949	3,866	3,789	3,623	3,634	3,532
Ritchie	1,444	1,457	1,357	1,339	1,294	1,247	1,242	1,157
Roane	2,304	2,226	2,090	2,010	1,901	1,800	1,796	1,688
Summers	1,559	1,518	1,486	1,448	1,387	1,341	1,306	1,210
Taylor	2,456	2,432	2,404	2,381	2,293	2,262	2,187	2,161
Tucker	978	1,008	1,009	974	928	956	960	942
Tyler	1,309	1,291	1,260	1,233	1,185	1,228	1,250	1,191
Upshur	3,785	3,757	3,762	3,737	3,701	3,947	3,774	3,601
Wayne	7,135	6,999	6,730	6,660	6,421	6,309	6,222	6,082
Webster	1,396	1,366	1,312	1,273	1,194	1,204	1,187	1,116
Wetzel	2,554	2,531	2,479	2,421	2,332	2,264	2,216	2,178
Wirt	1,025	1,035	1,009	995	948	923	921	899
Wood	12,860	12,605	12,384	12,216	11,855	11,886	11,674	11,330
Wyoming	3,977	3,936	3,848	3,771	3,588	3,562	3,526	3,366
TOTAL	273,166	270,607	265,755	261,633	252,357	250,899	248,801	242,771

Appendix D

Unaudited Vacancy and Staffing Data[4]

[4] Some counties were unable to provide the information requested, were missing some information, or provided data that appears to be inconsistent in comparison to other counties. This information is presented unaudited as provided by the counties. Amounts are rounded to nearest whole number.

Total All Filled Positions Reported by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	64	71	71	64	44	46	76	102
Berkeley	332	332	363	371	355	508	419	490
Boone	0	0	0	0	0	0	0	0
Braxton	134	140	137	91	74	124	175	98
Brooke	78	32	50	27	25	38	36	35
Cabell	131	140	106	114	89	87	84	89
Calhoun	0	0	0	0	0	0	0	0
Clay	30	27	23	17	9	33	33	35
Doddridge	19	39	23	19	22	32	23	45
Fayette	118	130	128	275	93	100	126	94
Gilmer	23	7	7	18	15	19	8	15
Grant	11	11	12	7	9	9	12	12
Greenbrier	5	8	9	6	2	9	7	10
Hampshire	2	10	14	15	13	31	42	40
Hancock	41	30	27	32	41	39	45	39
Hardy	0	0	0	30	29	30	35	30
Harrison	405	417	419	436	418	529	562	711
Jackson	51	40	44	38	53	46	55	43
Jefferson	121	58	113	82	78	161	151	149
Kanawha	408	364	346	383	291	440	377	462
Lewis	48	34	19	34	24	23	29	22
Lincoln	24	41	33	11	23	36	35	37
Logan	75	57	60	62	37	50	70	80
Marion	0	1	1	1	2	2	4	7
Marshall	0	0	0	1	0	0	6	2
Mason	0	71	53	65	69	96	72	69
McDowell	23	25	27	25	26	28	30	27
Mercer	35	29	24	23	14	18	15	27
Mineral	0	57	70	51	37	100	75	59
Mingo	0	11	14	25	28	17	25	21
Monongalia	184	50	85	50	59	103	113	111
Monroe	26	35	30	21	37	40	22	29
Morgan	0	0	0	0	0	2	123	10
Nicholas	0	0	0	0	0	0	0	0
Ohio	358	346	380	332	480	576	422	400
Pendleton	179	176	171	175	177	183	178	189
Pleasants	3	6	2	10	11	3	15	13
Pocahontas	0	0	0	1	2	2	2	2
Preston	0	0	33	68	40	48	49	73
Putnam	137	127	94	85	106	112	115	108
Raleigh	35	33	34	39	43	30	23	16
Randolph	0	0	0	0	6	15	12	18
Ritchie	3	3	5	4	8	9	12	9
Roane	8	9	9	9	5	17	27	19
Summers	0	0	0	5	2	10	5	5
Taylor	38	34	37	29	57	44	62	58
Tucker	5	6	11	9	12	13	14	12
Tyler	60	82	112	87	109	105	94	135
Upshur	11	39	37	63	45	59	87	26
Wayne	123	70	154	149	93	153	116	111
Webster	0	0	0	9	7	14	12	19
Wetzel	22	12	15	11	7	14	13	12
Wirt	17	31	19	28	28	44	31	43
Wood	1,724	1,702	1,721	1,689	1,658	1,567	1,668	1,695
Wyoming	12	64	97	70	109	79	100	71
TOTAL	5,123	5,007	5,239	5,266	5,021	5,893	5,942	6,034

Traditionally Filled Positions Reported by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	48	66	63	55	39	32	56	76
Berkeley	270	251	269	244	227	290	200	241
Boone	0	0	0	0	0	0	0	0
Braxton	122	119	111	75	56	100	156	88
Brooke	78	32	50	27	25	38	35	34
Cabell	131	139	106	114	88	77	70	68
Calhoun	0	0	0	0	0	0	0	0
Clay	29	27	22	16	8	30	25	20
Doddridge	19	39	23	19	22	32	22	44
Fayette	105	117	111	256	77	84	109	79
Gilmer	23	7	6	17	15	19	7	15
Grant	8	11	8	3	9	6	6	9
Greenbrier	5	5	6	5	2	5	2	1
Hampshire	0	0	1	0	0	2	0	1
Hancock	37	20	21	24	33	32	34	31
Hardy	0	0	0	27	24	19	25	22
Harrison	401	413	414	423	406	504	543	688
Jackson	51	40	44	38	53	46	54	41
Jefferson	120	58	113	77	77	157	147	141
Kanawha	387	329	321	339	262	372	346	404
Lewis	47	34	19	34	23	23	28	20
Lincoln	14	17	20	1	5	11	9	14
Logan	65	43	43	45	26	33	44	53
Marion	0	0	0	0	0	0	0	0
Marshall	0	0	0	1	0	0	5	1
Mason	0	69	52	61	66	91	71	68
McDowell	10	10	10	6	4	4	9	6
Mercer	24	13	6	5	8	5	2	11
Mineral	0	57	70	51	37	100	75	58
Mingo	0	3	3	18	23	11	13	16
Monongalia	184	50	85	50	59	103	112	111
Monroe	26	35	30	21	37	40	21	27
Morgan	0	0	0	0	0	0	120	3
Nicholas	0	0	0	0	0	0	0	0
Ohio	358	346	378	332	480	576	420	393
Pendleton	101	101	97	95	100	91	90	96
Pleasants	2	6	2	10	11	3	12	10
Pocahontas	0	0	0	0	0	0	0	0
Preston	0	0	28	62	32	39	34	55
Putnam	136	127	94	84	105	111	114	108
Raleigh	35	33	34	37	42	29	22	14
Randolph	0	0	0	0	1	4	2	2
Ritchie	0	1	2	1	1	1	1	1
Roane	4	5	4	4	4	2	5	2
Summers	0	0	0	4	0	4	0	1
Taylor	36	32	35	26	50	41	60	52
Tucker	2	4	8	4	6	6	4	6
Tyler	59	80	106	86	102	102	90	131
Upshur	11	37	37	58	43	58	83	24
Wayne	123	70	147	146	88	149	112	107
Webster	0	0	0	0	0	2	0	0
Wetzel	10	6	3	4	4	5	5	3
Wirt	17	31	19	27	27	39	31	43
Wood	1,724	1,702	1,721	1,689	1,657	1,565	1,665	1,694
Wyoming	0	54	80	60	85	55	78	45
TOTAL	4,822	4,639	4,822	4,781	4,549	5,148	5,174	5,178

Alternatively Filled Positions Reported by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	16	5	7	9	4	12	14	21
Berkeley	62	78	91	127	127	213	215	247
Boone	0	0	0	0	0	0	0	0
Braxton	0	0	1	1	1	1	1	2
Brooke	0	0	0	0	0	0	1	1
Cabell	0	0	0	0	1	9	14	20
Calhoun	0	0	0	0	0	0	0	0
Clay	1	0	1	1	1	3	7	15
Doddridge	0	0	0	0	0	0	0	0
Fayette	3	3	2	4	6	2	5	7
Gilmer	0	0	1	1	0	0	0	0
Grant	2	0	2	3	0	2	5	2
Greenbrier	0	1	2	0	0	2	3	8
Hampshire	2	10	10	14	11	29	40	37
Hancock	0	0	0	0	0	1	2	3
Hardy	0	0	0	3	5	10	9	8
Harrison	2	1	1	9	5	6	7	5
Jackson	0	0	0	0	0	0	1	2
Jefferson	0	0	0	4	0	0	0	4
Kanawha	10	17	8	17	10	16	7	36
Lewis	0	0	0	0	0	0	0	1
Lincoln	2	8	7	7	6	6	22	18
Logan	1	2	1	1	0	0	0	7
Marion	0	0	0	0	0	0	0	1
Marshall	0	0	0	0	0	0	1	1
Mason	0	0	0	2	1	4	1	1
McDowell	12	14	13	15	18	20	15	17
Mercer	1	1	1	3	1	2	4	6
Mineral	0	0	0	0	0	0	0	1
Mingo	0	0	0	0	0	0	0	0
Monongalia	0	0	0	0	0	0	0	0
Monroe	0	0	0	0	0	0	1	2
Morgan	0	0	0	0	0	1	0	6
Nicholas	0	0	0	0	0	0	0	0
Ohio	0	0	2	0	0	0	2	7
Pendleton	78	75	74	78	77	90	87	93
Pleasants	0	0	0	0	0	0	1	0
Pocahontas	0	0	0	1	2	1	2	1
Preston	0	0	5	6	8	8	9	10
Putnam	1	0	0	1	1	1	1	0
Raleigh	0	0	0	0	0	0	0	0
Randolph	0	0	0	0	0	4	5	11
Ritchie	1	2	1	1	5	4	8	4
Roane	4	4	5	5	1	15	21	15
Summers	0	0	0	0	0	3	1	1
Taylor	1	1	0	1	3	2	2	5
Tucker	1	1	2	3	4	5	7	5
Tyler	0	2	5	1	7	3	4	4
Upshur	0	0	0	5	2	1	4	2
Wayne	0	0	0	0	0	0	1	2
Webster	0	0	0	4	0	2	6	10
Wetzel	9	6	10	7	3	9	7	8
Wirt	0	0	0	0	0	4	0	0
Wood	0	0	0	0	1	1	2	1
Wyoming	9	7	11	6	16	13	15	15
TOTAL	218	238	263	340	327	505	560	673

Retired Filled Positions Reported by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	0	0	2	0	1	2	6	5
Berkeley	0	3	3	0	1	5	4	2
Boone	0	0	0	0	0	0	0	0
Braxton	12	21	25	15	17	23	18	8
Brooke	0	0	0	0	0	0	0	0
Cabell	0	1	0	0	0	1	0	1
Calhoun	0	0	0	0	0	0	0	0
Clay	0	0	0	0	0	0	1	0
Doddridge	0	0	0	0	0	0	1	1
Fayette	10	10	15	15	10	14	12	8
Gilmer	0	0	0	0	0	0	1	0
Grant	1	0	2	1	0	1	1	1
Greenbrier	0	2	1	1	0	2	2	1
Hampshire	0	0	3	1	2	0	2	2
Hancock	4	10	6	8	8	6	9	5
Hardy	0	0	0	0	0	1	1	0
Harrison	2	3	4	4	7	19	12	18
Jackson	0	0	0	0	0	0	0	0
Jefferson	1	0	0	1	1	4	4	4
Kanawha	11	18	17	27	19	52	24	22
Lewis	1	0	0	0	1	0	1	1
Lincoln	8	16	6	3	12	19	4	5
Logan	9	12	16	16	11	17	26	20
Marion	0	1	1	1	2	2	4	6
Marshall	0	0	0	0	0	0	0	0
Mason	0	2	1	2	2	1	0	0
McDowell	1	1	4	4	4	4	6	4
Mercer	10	15	17	15	5	11	9	10
Mineral	0	0	0	0	0	0	0	0
Mingo	0	8	11	7	5	6	12	5
Monongalia	0	0	0	0	0	0	1	0
Monroe	0	0	0	0	0	0	0	0
Morgan	0	0	0	0	0	1	3	1
Nicholas	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0
Pendleton	0	0	0	2	0	2	1	0
Pleasants	1	0	0	0	0	0	2	3
Pocahontas	0	0	0	0	0	1	0	1
Preston	0	0	0	0	0	1	6	8
Putnam	0	0	0	0	0	0	0	0
Raleigh	0	0	0	2	1	1	1	2
Randolph	0	0	0	0	5	7	5	5
Ritchie	2	0	2	2	2	4	3	4
Roane	0	0	0	0	0	0	1	2
Summers	0	0	0	1	2	3	4	3
Taylor	1	1	2	2	4	1	0	1
Tucker	2	1	1	2	2	2	3	1
Tyler	1	0	1	0	0	0	0	0
Upshur	0	2	0	0	0	0	0	0
Wayne	0	0	7	3	5	4	3	2
Webster	0	0	0	5	7	10	6	9
Wetzel	3	0	2	0	0	0	1	1
Wirt	0	0	0	1	1	1	0	0
Wood	0	0	0	0	0	1	1	0
Wyoming	3	4	6	4	8	11	7	11
TOTAL	83	131	155	145	145	240	208	183

Vacant Positions Reported by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	64	71	71	65	44	46	77	103
Berkeley	1	1	1	23	14	42	58	36
Boone	0	0	0	0	0	0	0	0
Braxton	149	149	143	103	90	148	189	108
Brooke	0	0	0	0	0	0	0	3
Cabell	27	14	14	9	25	1	26	21
Calhoun	0	0	0	0	0	0	0	0
Clay	57	44	45	31	20	49	67	55
Doddridge	19	39	23	19	22	32	23	45
Fayette	141	156	159	320	106	119	137	121
Gilmer	23	7	7	19	15	21	9	15
Grant	3	3	4	5	6	9	8	12
Greenbrier	5	7	7	5	2	7	4	2
Hampshire	2	10	14	15	13	31	42	40
Hancock	6	9	12	9	32	101	88	91
Hardy	0	0	0	0	0	2	3	2
Harrison	7	4	9	16	21	26	14	27
Jackson	51	40	44	38	53	46	55	43
Jefferson	315	123	159	162	132	234	295	354
Kanawha	397	379	414	339	403	606	828	807
Lewis	49	37	22	37	24	31	31	27
Lincoln	24	41	33	11	23	36	35	37
Logan	92	81	91	94	95	86	125	129
Marion	0	0	0	0	0	0	0	14
Marshall	0	0	0	1	0	0	6	2
Mason	0	0	0	0	0	0	0	0
McDowell	23	25	27	25	26	28	30	27
Mercer	51	56	60	52	56	56	74	86
Mineral	0	72	77	59	43	114	79	63
Mingo	0	19	31	35	35	22	32	34
Monongalia	12	11	7	12	6	8	22	8
Monroe	177	195	188	140	185	239	187	246
Morgan	0	91	91	46	36	105	78	153
Nicholas	0	0	0	0	0	0	0	0
Ohio	358	346	380	332	480	576	422	400
Pendleton	0	0	0	3	5	3	3	1
Pleasants	1	0	0	0	1	1	2	4
Pocahontas	3	1	2	4	3	9	6	10
Preston	0	0	5	15	12	15	17	21
Putnam	3	0	0	2	0	3	3	2
Raleigh	56	56	69	92	55	65	119	100
Randolph	0	0	0	0	6	15	12	18
Ritchie	3	3	5	4	8	9	12	9
Roane	8	9	9	9	6	17	27	19
Summers	0	0	0	13	11	19	15	12
Taylor	5	2	2	7	11	6	7	3
Tucker	1	3	0	0	0	0	0	0
Tyler	60	83	114	87	114	110	95	136
Upshur	17	58	56	80	75	109	122	47
Wayne	27	83	161	157	107	163	139	133
Webster	0	0	0	9	7	16	12	21
Wetzel	22	12	15	11	7	14	13	14
Wirt	17	31	19	28	28	44	31	43
Wood	58	62	44	40	38	156	79	64
Wyoming	12	11	16	8	14	22	9	19
TOTAL	2,346	2,444	2,650	2,591	2,515	3,617	3,767	3,787

Appendix E

Unaudited Textbook and Digital Device Purchases[5]

[5] Some counties were unable to provide the information requested, were missing some information, or provided data that appears to be inconsistent in comparison to other counties. This information is presented unaudited as provided by the counties. Amounts are rounded to nearest whole dollar amount.

Textbook Purchase Amounts by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	$264,600	$147,488	$17,702	$264,193	$268,563	$536,773	$251,951	$324,555
Berkeley	$2,825,865	$848,807	$2,979,607	$1,910,350	$1,076,936	$6,025,252	$2,626,654	$1,159,228
Boone	$56,123	$500,326	$716,285	$368,853	$85,968	$666,339	$540,129	$115,242
Braxton	$266,299	$51,593	$290,782	$106,955	$2,664	$479,175	$417,264	$30,242
Brooke	$11,811	$249,436	$488,936	$44,317	$31,535	$31,721	$139,278	$204,100
Cabell	$1,273,361	$1,037,248	$1,845,697	$835,622	$543,617	$3,415,895	$1,999,172	$482,913
Calhoun	$108,011	$103,695	$168,724	$56,157	$125,890	$123,582	$79,936	$125,744
Clay	$65,730	$41,187	$245,810	$98,905	$161,081	$380,076	$259,831	$112,013
Doddridge	$29,675	$34,107	$67,306	$150,038	$53,114	$207,130	$169,452	$218,800
Fayette	$1,109,878	$393,547	$787,784	$723,659	$362,791	$1,022,844	$864,134	$355,544
Gilmer	$106,991	$88,445	$96,429	$119,987	$254,847	$107,377	$78,401	$100,061
Grant	$187,141	$25,069	$207,968	$71,465	$159,498	$250,893	$214,365	$41,165
Greenbrier	$493,978	$138,183	$744,710	$530,039	$593,890	$2,002,951	$619,155	$390,053
Hampshire	$18,713	$51,672	$262,859	$160,571	$247,564	$423,656	$517,114	$102,168
Hancock	$297,453	$33,887	$530,427	$255,012	$70,207	$591,887	$560,929	$101,974
Hardy			$235,934	$218,682	$30,360	$457,529	$270,613	$124,224
Harrison	$1,138,833	$629,971	$275,633	$78,793	$66,046	$557,555	$1,361,522	$1,086,619
Jackson	$125,685	$381,524	$365,737	$64,250	$125,625	$413,826	$135,954	$93,249
Jefferson		$121,727	$221,646	$182,344	$85,075	$4,852	$151,639	$329,856
Kanawha	$2,516,910	$1,985,061	$2,899,638	$1,178,669	$3,335,699	$5,623,255	$1,126,002	$585,309
Lewis	$243,930	$69,182	$207,795	$247,259	$86,415	$48,767	$338,956	$11,588
Lincoln	$560,006	$98,686	$427,724	$288,325	$408,673	$863,001	$254,110	$305,401
Logan	$1,107,109	$361,446	$626,417	$505,716	$481,191	$920,007	$1,043,740	$283,050
Marion	$873,824	$98,929	$946,647	$873,281	$471,472	$862,112	$895,938	$591,019
Marshall	$372,411	$658,369	$181,433	$267,414	$927,393	$158,184	$859,836	$435,225
Mason	$0	$556,091	$346,503	$186,948	$719,428	$922,949	$368,145	$9,450
McDowell	$551,137	$123,279	$293,838	$265,146	$650	$318,850	$322,673	$36,479
Mercer		$445,543	$1,331,826	$736,131	$859,553	$1,349,178	$2,972,590	$415,133
Mineral	$221,347	$234,083	$65,172	$209,965	$29,339	$524,954	$224,044	$88,940
Mingo	$633,561	$216,289	$486,123	$100,178	$52,970	$630,036	$507,789	$36,484
Monongalia	$1,120,535	$177,428	$817,631	$984,684	$448,695	$1,861,102	$1,014,164	$769,232
Monroe	$255,389	$82,514	$286,993	$199,808	$134,139	$493,728	$133,505	$345,055
Morgan	$109,093	$117,353	$294,848	$39,358	$555,191	$35,011	$374,317	$19,525
Nicholas	$246,190	$174,654	$463,388	$260,508	$618,958	$392,929	$26,685	$2,013
Ohio	$172,087	$110,153	$726,040	$71,632	$18,442	$687	$0	$5,225
Pendleton	$118,010	$45,470	$176,500	$83,200	$37,451	$177,176	$134,235	$127,800
Pleasants	$193,975	$49,231	$184,435	$123,695	$14,148	$270,195	$144,156	$26,414
Pocahontas	$143,486	$41,425	$68,873	$127,165	$41,216	$191,956	$62,134	$58,248
Preston	$315,069	$52,056	$403,574	$174,713	$11,623	$326,249	$183,812	$254,451
Putnam	$953,966	$787,451	$1,478,080	$319,025	$256,192	$2,410,558	$1,810,712	$396,469
Raleigh	$687,294	$876,697	$1,316,509	$1,168,276	$653,765	$2,526,264	$836,492	$413,613
Randolph	$378,162	$161,137	$533,360	$384,863	$577,980	$441,789	$576,454	$305,088
Ritchie	$86,265	$43,789	$182,132	$95,320	$75,296	$135,444	$186,707	$169,411
Roane	$241,004	$35,558	$202,074	$147,377	$230,339	$366,112	$249,939	$7,808
Summers				$138,666	$49,483	$510,375	$155,078	$11,144
Taylor	$284,360	$166,051	$339,984	$356,836	$1,511,634	$427,038	$427,124	$130,212
Tucker	$108,094	$17,217	$59,465	$58,173	$0	$59,789	$165,180	$0
Tyler	$288,853	$129,392	$276,773	$197,918	$223,544	$628,272	$295,994	$127,106
Upshur	$452,016	$88,498	$781,631	$647,090	$48,118	$475,462	$425,508	$34,605
Wayne	$370,455	$64,646	$890,772	$444,662	$12,143	$1,188,727	$602,126	$758
Webster	$0	$0	$0	$0	$0	$0	$213,105	$5,267
Wetzel	$358,545	$95,516	$388,446	$274,996	$422,261	$545,121	$161,185	$734,426
Wirt	$76,654	$87,291	$82,018	$81,565	$71,109	$148,245	$103,723	$10,779
Wood	$722,535	$657,894	$3,110,001	$170,007	$3,180,612	$2,483,232	$640,146	$2,092,859
Wyoming	$717,805	$160,590	$1,018,642	$24,569	$226,877	$982,640	$589,856	$78,809
TOTAL	$23,860,224	$13,946,881	$32,445,261	$17,673,330	$21,137,270	$46,998,707	$29,683,653	$14,422,145

Digital Device Purchase Amounts by County per Fiscal Year-Unaudited								
County	**FY17**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
Barbour	$678,696	$0	$0	$0	$0	$1,082,200	$0	$0
Berkeley	$57,734	$1,023,936	$725,120	$1,067,543	$546,477	$2,804,158	$1,388,052	$2,961,745
Boone	$54,256	$93,047	$169,128	$480,523	$677,922	$536,451	$1,001,571	$303,977
Braxton	$311,374	$63,812	$0	$145,578	$1,572,211	$477,923	$649,438	$627,176
Brooke	$0	$0	$0	$0	$103,155	$37,726	$136,578	$440,923
Cabell	$521,373	$587,399	$2,025,804	$509,071	$8,010,610	$1,502,335	$1,146,497	$7,591,881
Calhoun	$165,444	$841,225	$86,405	$122,607	$346,962	$115,306	$167,429	$48,581
Clay	$47,057	$128,436	$77,122	$129,529	$1,258,416	$153,784	$679,855	$219,801
Doddridge	$305,750	$373,344	$455,431	$290,850	$632,310	$198,747	$318,337	$364,232
Fayette	$712,204	$122,390	$326,408	$952,973	$1,585,617	$670,932	$413,083	$758,063
Gilmer	$68,825	$29,814	$107,766	$115,007	$155,394	$105,585	$88,092	$194,960
Grant	$53,802	$52,680	$52,535	$52,745	$53,129	$54,047	$55,042	$55,710
Greenbrier	$312,405	$359,662	$445,144	$499,809	$691,989	$516,830	$1,537,160	$316,950
Hampshire	$218,934	$248,452	$320,611	$340,184	$614,271	$1,220,632	$414,962	$372,713
Hancock	$19,359	$12,016	$120,369	$100,558	$1,205,532	$29,497	$0	$22,021
Hardy	$57,670	$12,413	$85,192	$559,747	$1,075,805	$5,880	$0	$45,954
Harrison	$1,086,262	$80,632	$319,518	$144,747	$7,879	$174,990	$38,193	$45,750
Jackson	$1,243,026	$837,421	$1,398,191	$1,281,372	$1,673,777	$1,469,440	$1,312,404	$1,265,470
Jefferson	$0	$0	$0	$1,531,868	$744,022	$909,700	$0	$353,500
Kanawha	$6,610,500	$0	$798,109	$6,420,024	$3,533,789	$0	$9,990,740	$0
Lewis	$555,061	$242,331	$360,891	$272,404	$915,717	$559,034	$148,730	$330,980
Lincoln	$6,335	$28,250	$25,794	$271,818	$1,326,951	$393,975	$687,441	$1,713,651
Logan	$39,855	$21,100	$626,207	$0	$157,528	$19,197	$0	$9,368
Marion	$353,348	$32,900	$149,633	$0	$2,497,498	$440,118	$208,003	$164,672
Marshall	$141,643	$296,412	$263,366	$821,436	$714,555	$198,245	$438,582	$337,972
Mason	$62,565	$98,830	$86,407	$0	$252,540	$128,511	$523,152	$103,182
McDowell	$166,129	$43,216	$18,970	$32,552	$1,051,492	$44,150	$25,461	$170,555
Mercer	$0	$0	$0	$0	$0	$0	$0	$0
Mineral	$298,500	$138,600	$320,933	$201,775	$633,503	$64,168	$174,459	$175,253
Mingo	$91,675	$91,675	$54,882	$523,549	$343,259	$586,839	$105,692	$321,757
Monongalia	$586,046	$658,616	$586,046	$508,038	$2,485,067	$932,368	$0	$730,385
Monroe	$0	$0	$27,707	$91,460	$273,061	$114,458	$1,990	$28,300
Morgan	$4,740	$83,287	$151,260	$345,353	$43,054	$100,501	$312,074	$134,728
Nicholas	$52,793	$89,183	$152,411	$565,530	$12,041	$46,805	$1,625,919	$1,562,182
Ohio	$22,408	$803,884	$490,290	$151,851	$665,141	$432,450	$169,000	$429,585
Pendleton	$2,940	$6,720	$1,500	$11,250	$391,939	$16,900	$52,500	$13,500
Pleasants	$125,793	$140,821	$128,681	$176,307	$368,751	$101,398	$76,440	$128,454
Pocahontas	$127,091	$27,647	$30,630	$101,677	$366,309	$692,069	$228,537	$231,621
Preston	$106,908	$184,393	$689,829	$551,231	$290,046	$884,513	$715,940	$1,024,062
Putnam	$28,011	$35,369	$78,698	$304,021	$4,461,127	$2,130,831	$1,252,693	$1,626,676
Raleigh	$1,550,000	$1,540,929	$1,540,929	$1,540,929	$8,501,988	$0	$0	$0
Randolph	$13,977	$82,413	$378,501	$362,481	$1,360,800	$573,878	$93,326	$535,759
Ritchie	$0	$35,669	$176,799	$263,514	$111,577	$170,317	$109,224	$65,773
Roane	$138,750	$106,080	$0	$0	$205,800	$493,755	$27,309	$211,202
Summers	$0	$0	$0	$0	$0	$1,686	$126,011	$92,672
Taylor	$67,812	$26,977	$92,272	$90,667	$496,521	$207,649	$50,054	$1,360,203
Tucker	$12,764	$36,592	$82,180	$114,105	$161,006	$18,525	$15,731	$897
Tyler	$189,402	$85,694	$744,092	$629,660	$516,937	$548,729	$445,472	$438,701
Upshur	$182,460	$152,316	$362,890	$542,917	$1,198,180	$1,611,387	$979,230	$103,910
Wayne	$22,413	$105,860	$0	$296,128	$266,345	$3,377,120	$107,649	$2,670,729
Webster	$0	$10,000	$214,352	$264,905	$1,027,838	$167,684	$196,845	$391,207
Wetzel	$292,202	$292,202	$292,202	$352,213	$352,213	$352,213	$352,213	$199,773
Wirt	$101,107	$74,778	$155,065	$203,181	$239,636	$283,684	$58,882	$170,035
Wood	$90,105	$189,224	$2,024,469	$1,887,112	$1,146,930	$83,227	$1,274	$7,579,576
Wyoming	$125,360	$353,945	$40,998	$81,095	$2,679,241	$78,472	$128,255	$2,673,165
TOTAL	$18,082,864	$10,982,592	$17,861,737	$26,303,894	$60,003,858	$27,921,019	$28,775,521	$41,719,892

Appendix F

Unaudited Estimated Classroom Capacity and Number of Special Needs Educators, Service Professionals, and Paraprofessionals by County [6]

[6] This information is presented unaudited as provided by WVBOE. Amounts are rounded for presentation where appropriate.

Utilization Rate of Estimated Classroom Capacity by Fiscal Year -Unaudited								
County	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
MEDIAN	31.0%	26.5%	32.7%	35.3%	31.6%	33.3%	34.7%	38.9%
Barbour	31.9%	22.2%	44.6%	39.8%	38.9%	40.3%	62.5%	65.3%
Berkeley	52.2%	45.2%	45.1%	45.9%	49.4%	50.5%	58.1%	65.7%
Boone	28.6%	13.0%	6.7%	12.0%	14.3%	24.0%	14.9%	29.5%
Braxton	23.8%	12.7%	15.5%	38.0%	36.0%	31.3%	35.8%	46.3%
Brooke	46.8%	37.2%	43.4%	53.9%	48.7%	46.1%	37.9%	57.1%
Cabell	31.3%	36.1%	37.4%	44.3%	43.4%	44.2%	52.0%	53.9%
Calhoun	27.8%	25.0%	25.0%	55.6%	38.9%	36.1%	30.6%	44.4%
Clay	33.0%	30.7%	35.2%	32.4%	28.2%	35.5%	35.5%	41.9%
Doddridge	38.9%	33.3%	31.1%	35.6%	40.0%	44.4%	46.3%	46.0%
Fayette	36.9%	32.8%	31.3%	46.7%	47.3%	41.3%	56.3%	57.6%
Gilmer	37.1%	22.2%	22.2%	33.3%	29.6%	22.2%	7.4%	14.8%
Grant	35.2%	25.9%	42.6%	44.4%	44.4%	40.7%	31.5%	44.4%
Greenbrier	22.8%	19.7%	33.3%	34.0%	38.1%	38.8%	35.8%	47.9%
Hampshire	49.2%	41.1%	35.7%	37.0%	25.8%	31.0%	32.5%	36.6%
Hancock	38.1%	26.5%	32.7%	40.0%	32.3%	35.7%	26.2%	32.8%
Hardy	28.9%	29.6%	33.3%	57.4%	52.4%	47.6%	46.0%	55.6%
Harrison	28.4%	33.1%	30.9%	35.3%	30.1%	29.6%	26.4%	31.5%
Jackson	39.9%	47.4%	62.7%	55.1%	39.4%	42.2%	49.1%	47.2%
Jefferson	42.2%	52.5%	40.1%	39.5%	29.6%	34.6%	42.2%	56.3%
Kanawha	17.9%	13.6%	12.9%	18.9%	20.5%	11.7%	23.8%	26.0%
Lewis	21.1%	11.1%	21.0%	33.3%	19.8%	23.5%	40.3%	43.1%
Lincoln	21.7%	19.8%	26.1%	27.0%	21.1%	10.3%	22.5%	27.5%
Logan	16.8%	13.6%	17.3%	20.0%	15.9%	27.3%	19.5%	31.2%
Marion	27.2%	25.7%	23.8%	29.9%	23.8%	29.1%	33.5%	32.8%
Marshall	31.0%	27.6%	28.3%	26.7%	18.2%	25.2%	28.8%	35.0%
Mason	26.8%	25.7%	33.6%	34.3%	20.1%	27.8%	33.3%	31.9%
McDowell	20.4%	78.5%	9.4%	22.8%	11.6%	8.9%	13.7%	11.5%
Mercer	27.0%	13.3%	33.3%	37.1%	26.4%	25.1%	35.7%	46.3%
Mineral	30.3%	12.4%	28.6%	34.8%	23.6%	23.1%	31.0%	30.1%
Mingo	11.2%	53.8%	11.6%	11.5%	10.1%	12.6%	10.1%	12.8%
Monongalia	21.1%	6.4%	25.4%	26.1%	23.0%	28.2%	27.6%	36.2%
Monroe	45.3%	19.4%	21.0%	24.2%	38.7%	25.4%	31.7%	28.6%
Morgan	27.6%	41.8%	62.7%	55.9%	48.1%	34.9%	56.9%	52.2%
Nicholas	48.0%	24.5%	37.0%	46.5%	55.9%	33.3%	36.3%	44.1%
Ohio	45.6%	34.5%	43.8%	42.4%	26.2%	30.8%	35.2%	43.5%
Pendleton	25.0%	19.6%	21.4%	16.1%	17.9%	16.1%	17.9%	27.8%
Pleasants	33.3%	27.8%	30.6%	22.2%	27.8%	38.9%	37.8%	28.9%
Pocahontas	11.1%	19.4%	13.9%	16.7%	19.4%	11.1%	5.6%	11.1%
Preston	31.5%	29.0%	33.1%	45.1%	38.3%	33.8%	34.7%	30.1%
Putnam	29.7%	35.0%	35.4%	30.1%	26.1%	29.8%	39.2%	40.2%
Raleigh	36.8%	38.4%	38.0%	44.1%	39.8%	45.9%	38.6%	50.8%
Randolph	27.2%	24.6%	29.9%	29.8%	25.3%	25.8%	27.3%	27.3%
Ritchie	63.3%	79.6%	64.4%	73.3%	68.9%	51.1%	80.0%	93.3%
Roane	16.4%	11.5%	23.0%	29.2%	37.0%	37.3%	37.3%	51.1%
Summers	27.3%	22.6%	18.2%	25.0%	34.6%	32.7%	25.0%	20.5%
Taylor	50.0%	51.4%	40.3%	29.2%	26.4%	30.6%	9.7%	38.9%
Tucker	13.9%	11.1%	30.6%	16.7%	22.2%	25.0%	38.9%	27.8%
Tyler	42.2%	26.7%	37.8%	38.9%	30.6%	35.6%	19.6%	19.4%
Upshur	32.9%	21.5%	32.3%	27.5%	33.3%	40.5%	17.1%	36.2%
Wayne	36.4%	35.4%	46.0%	52.7%	51.0%	51.5%	42.9%	44.4%
Webster	18.0%	14.6%	12.5%	26.3%	31.6%	17.5%	15.0%	35.5%
Wetzel	21.5%	26.1%	33.8%	35.6%	33.3%	49.3%	33.3%	35.9%
Wirt	52.8%	61.1%	44.4%	63.0%	74.1%	44.7%	51.1%	56.8%
Wood	51.0%	41.5%	52.8%	57.9%	42.8%	47.0%	40.7%	49.9%
Wyoming	51.1%	42.0%	41.9%	46.7%	43.0%	59.6%	60.8%	57.3%

Number of Special Needs Educators by County FY 17 - FY 24- Unaudited								
County	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Barbour	8	8	8	8	8	8	8	8
Berkeley	54	61	64	68	67	65	66	63
Boone	12	13	13	13	11	11	13	12
Braxton	7	8	8	8	9	8	8	8
Brooke	10	10	9	9	9	9	9	10
Cabell	48	48	49	49	46	46	46	47
Calhoun	4	4	4	4	4	4	4	3
Clay	9	9	7	7	7	6	6	6
Doddridge	4	4	5	5	5	5	6	7
Fayette	24	24	24	20	20	20	18	18
Gilmer	4	3	3	3	3	3	3	3
Grant	6	6	6	6	6	6	6	6
Greenbrier	17	18	18	18	18	19	20	19
Hampshire	8	9	9	9	8	8	9	8
Hancock	16	16	16	13	14	14	14	14
Hardy	10	9	7	6	7	7	7	7
Harrison	40	41	41	44	43	43	40	43
Jackson	16	16	14	15	13	13	13	15
Jefferson	19	18	19	19	18	18	17	17
Kanawha	80	81	81	81	81	80	79	80
Lewis	10	10	9	9	9	9	8	8
Lincoln	14	13	13	13	13	13	12	12
Logan	21	20	17	19	18	18	18	18
Marion	33	33	32	32	31	23	22	21
Marshall	16	16	16	17	17	15	16	15
Mason	17	17	16	15	15	16	16	16
McDowell	16	12	14	13	13	13	13	13
Mercer	39	39	39	37	37	39	39	38
Mineral	20	20	21	19	18	18	19	20
Mingo	22	21	21	22	21	21	21	21
Monongalia	50	51	51	53	51	51	50	49
Monroe	9	7	7	7	7	7	7	7
Morgan	7	8	8	8	7	7	7	8
Nicholas	12	12	12	12	12	12	12	12
Ohio	19	19	18	20	20	19	19	19
Pendleton	5	5	5	5	5	5	5	4
Pleasants	4	4	4	5	4	4	5	5
Pocahontas	4	4	4	4	4	4	4	4
Preston	14	14	14	16	15	16	14	15
Putnam	27	27	27	30	29	28	27	27
Raleigh	46	44	43	43	43	39	40	37
Randolph	13	13	12	12	11	11	10	10
Ritchie	7	6	5	5	5	5	5	5
Roane	7	7	7	6	6	6	6	5
Summers	5	6	5	6	6	6	6	5
Taylor	8	8	8	8	8	8	8	9
Tucker	4	4	4	4	4	4	4	4
Tyler	5	5	5	4	4	5	5	4
Upshur	10	14	15	16	16	16	17	15
Wayne	23	22	22	23	22	22	22	22
Webster	6	5	5	5	5	5	5	4
Wetzel	9	11	9	12	10	8	11	11
Wirt	4	4	4	3	3	4	4	4
Wood	39	40	39	38	39	37	38	38
Wyoming	21	20	20	20	19	20	21	21
TOTALS	962	967	956	966	944	927	928	920

Number of Service Professionals and Paraprofessionals by County FY 17 - FY 24								
County	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Barbour	8	7	7	9	8	8	8	8
Berkeley	67	68	72	92	101	118	128	130
Boone	18	12	13	14	14	14	15	16
Braxton	7	7	6	6	7	8	8	8
Brooke	11	10	11	14	16	17	17	21
Cabell	45	45	47	77	78	83	79	71
Calhoun	3	3	3	5	5	5	5	5
Clay	6	4	5	4	6	7	7	9
Doddridge	6	6	6	10	9	9	10	11
Fayette	22	23	22	26	29	31	34	31
Gilmer	4	4	3	5	5	8	8	9
Grant	5	4	4	6	7	11	10	10
Greenbrier	21	21	21	22	24	24	25	29
Hampshire	13	11	10	10	12	20	20	19
Hancock	11	11	11	13	21	21	20	23
Hardy	7	7	7	12	12	15	15	15
Harrison	35	36	36	42	44	44	44	45
Jackson	21	20	20	24	28	31	31	30
Jefferson	34	35	38	39	42	37	43	49
Kanawha	132	131	128	137	142	151	153	141
Lewis	9	10	10	8	16	17	18	18
Lincoln	10	11	12	20	21	23	21	12
Logan	18	19	19	22	22	22	29	25
Marion	29	29	28	29	28	32	33	35
Marshall	18	22	28	28	27	28	30	30
Mason	17	18	18	20	21	26	25	25
McDowell	13	13	13	15	15	15	16	13
Mercer	31	32	32	43	54	56	61	63
Mineral	17	18	18	19	18	20	23	29
Mingo	14	15	16	19	18	17	17	17
Monongalia	45	45	45	71	77	86	81	84
Monroe	7	7	7	8	9	12	15	14
Morgan	10	10	10	11	11	15	16	14
Nicholas	11	10	10	11	17	18	20	21
Ohio	22	22	24	25	26	27	31	31
Pendleton	4	5	5	8	11	9	12	12
Pleasants	6	6	6	6	6	6	6	6
Pocahontas	5	5	5	6	9	10	9	9
Preston	12	13	14	19	19	23	29	30
Putnam	36	36	36	39	44	47	51	50
Raleigh	46	46	46	61	64	70	65	68
Randolph	16	17	18	19	24	32	34	31
Ritchie	5	5	5	5	6	11	9	10
Roane	7	7	6	9	9	8	9	11
Summers	7	7	7	7	7	11	10	11
Taylor	8	9	9	11	13	11	10	12
Tucker	3	3	3	3	5	5	5	8
Tyler	6	6	6	8	8	12	12	13
Upshur	12	12	11	13	18	24	27	22
Wayne	18	17	18	28	35	39	42	42
Webster	6	6	6	6	7	7	10	10
Wetzel	13	13	14	17	21	23	22	26
Wirt	4	4	4	4	5	5	4	4
Wood	55	56	55	64	65	65	65	61
Wyoming	14	14	14	15	15	20	19	21
TOTALS	1,030	1,033	1,048	1,264	1,381	1,514	1,566	1,568

JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR
- POST AUDIT DIVISION -

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S&T Notes to Date

- Access to Naloxone in West Virginia Schools
- Certified Professional Midwives in West Virginia
- Chronic Absenteeism in West Virginia Schools
- Data Centers in West Virginia
- Data Center Utility Requirements and Reliability
- DNA Use in Law Enforcement
- Food Deserts in West Virginia
- Genetic Genealogy Services and Law Enforcement
- Geoengineering and West Virginia
- GLP-1 Agonists in West Virginia
- Hemorrhagic Diseases in West Virginia Deer Populations
- Kratom in West Virginia
- Lab-Grown Meat in West Virginia
- Light Pollution in West Virginia
- Microgrids in West Virginia
- PACE Funding in West Virginia
- School Lunch Programs in West Virginia
- Vaping and E-Cigarette Use in West Virginia
- Water Fluoridation in West Virginia
- West Virginia Child Care
- West Virginia Electric Utility Regulation
- West Virginia Oak Restoration Through Forest Management
- West Virginia SNAP
- West Virginia Special Education Funding

WV STeP

West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

Access to Naloxone in West Virginia Schools

West Virginia is often considered to be the center of America's opioid epidemic. In 2021, 15 West Virginians aged 0-19 died from a drug overdose. This Science & Technology Note provides statistics on opioid overdoses in children, explains how naloxone works, and discusses policies related to naloxone access in West Virginia schools.

Research Highlights

- Opioids are the most common cause of overdose death in children.
- Naloxone is an extremely effective opioid overdose reversal medication.
- 34 out of 55 counties have chosen to stock naloxone in at least some of their schools. 4 school naloxone kits were used in the 2022-2023 school year.
- Some states require schools to stock naloxone in an effort to reduce overdose deaths.

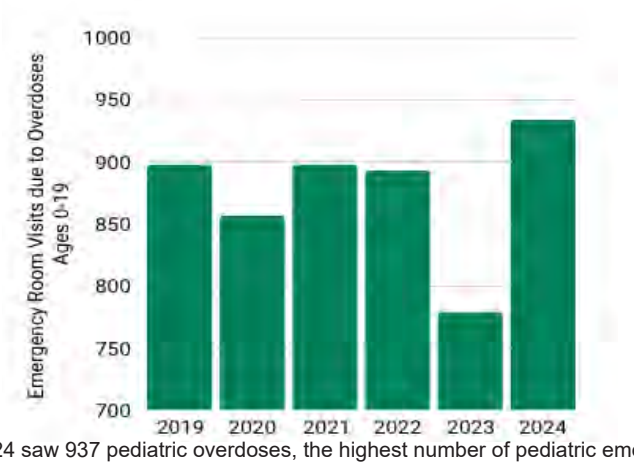
Opioid Overdoses in Children

West Virginia experiences the highest rate of overdose death in the United States. The majority of overdoses, including among children, are caused by opioids. Opioids are a type of drug that reduces pain, but not all pain medications are opioids. Overdoses can occur from legally prescribed or illicit drugs, but the number of overdoses that occur as a result of prescription opioids has been dropping since 2016. About 50% of pediatric opioid prescriptions written in 2019 were considered "high risk", based on dosage, length of prescription, and other factors. Only 10% of teens who die from an overdose have a history of substance abuse, and ~15% have experienced a previous overdose.

The total number of people in the United States using opioids is increasing. The overdose death rate in US children ages 14-18 more than doubled between 2019 and 2021. Additionally, between 2023 and 2024, the number of children ages 12-17 reporting illicit drug use increased. An increase in child opioid use was also observed in West Virginia. 70% of the 4,635 total overdose deaths in West Virginia between 2018 and 2021 involved fentanyl, a powerful opioid. This includes the deaths of 51 children. Overdoses in children can occur at school, leading some schools to stock naloxone in an effort to intervene in these cases.

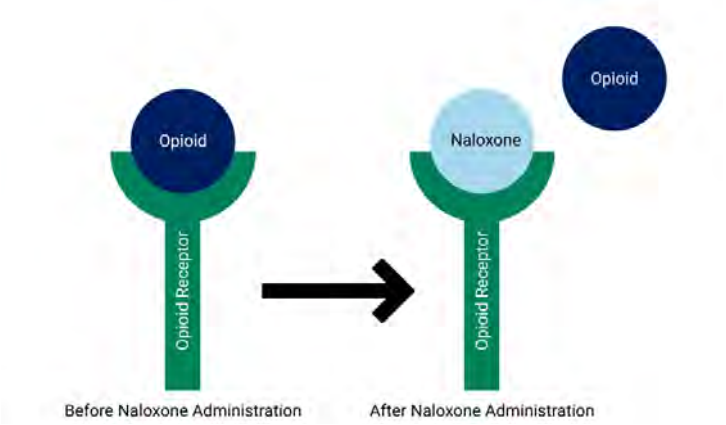
Naloxone for Opioid Reversal

When someone experiences an opioid overdose, their heart rate and breathing can slow or stop. Naloxone reverses these effects, often causing a spontaneous return of breathing. To be the most effective, naloxone should be administered as soon as possible after an opioid overdose. Naloxone is extremely effective as an immediate treatment for opioid overdose, as increased naloxone access has been linked to a 14% reduction in deaths from opioid overdose.



2024 saw 937 pediatric overdoses, the highest number of pediatric emergency room visits due to overdoses in the previous six years. Adapted from West Virginia Office of Drug Control Policy Overdose Dashboard

Naloxone, the generic form of Narcan®, can reverse the effects of an opioid overdose. Opioids bind to specific receptors in the brain and send out signals to reduce pain and cause a "high" feeling. Naloxone binds to the same receptors, but more strongly than opioids do. This allows naloxone to remove opioids from the receptors. Although naloxone and opioids bind to the same receptors, naloxone does not produce the same signals as opioids and simply blocks them from binding to the receptors. Naloxone does not stay in the brain as long as opioids, so sometimes the naloxone can be used up while opioids are still active, leading the opioids to reattach to their receptors and overdose symptoms to recur. Naloxone does not negatively affect an individual who is not experiencing an opioid overdose. Some people have ethical concerns about naloxone access, as they may think that naloxone access encourages opioid use. However, data shows that increased naloxone access did not increase nonmedical opioid use.



Naloxone works by replacing the opioid drug that is attached to receptors in the brain. Naloxone does not send the same signals as opiods, allowing an overdose to be reversed. Adapted from How Does Narcan Work

Financial and logistical barriers often prove detrimental to naloxone access. Although there are multiple ways to obtain free or low-cost naloxone in West Virginia, including via mail or through various community organizations, the average price to purchase naloxone is $45. Naloxone was approved by the FDA for over-the-counter availability across the nation in 2023. Young people, those without transportation, and individuals living in rural areas often face additional difficulties with naloxone access.

Naloxone in West Virginia Schools

Since 2017 and under current West Virginia law, schools have the option to obtain and keep naloxone, but are not required to. If a school elects to keep naloxone, it must be kept in a secure location inaccessible to students. A school nurse or other trained school personnel may administer the naloxone. Schools must also notify parents if naloxone is used on their child. However, schools are responsible for obtaining and maintaining their own naloxone. The University of Charleston School of Pharmacy runs a naloxone distribution program, as do various nonprofits in the state.

The West Virginia Department of Education and Office of Drug Control Policy published a "Naloxone Guide for School Nurses", which contains a policy template for county boards of education, information on recognizing and treating opioid overdoses, resources that may be helpful for opioid users, instructions on how to obtain naloxone, and information on legal protections for naloxone use. As of July 31, 2025, 34 West Virginia counties have almost 600 naloxone kits in schools. Schools are required to report the use of naloxone kits to the Superintendent of Schools, who then presents the data to the Joint Committee on Government and Finance. 4 naloxone kits were used in the 2022-2023 school year.

West Virginia is also making efforts to educate students about opioids and naloxone. In 2024, the West Virginia Legislature passed HB 5540 (Laken's Law). This law requires grades 6-12 to have substance abuse education, including specific education on fentanyl and naloxone use.

Policy Options

The majority of states, including West Virginia, have some type of law regulating access to naloxone in the school setting. 20 states have a similar policy to West Virginia's existing regulations, where schools are allowed to stock naloxone, but are not required to. 8 states require all public high schools to keep naloxone on site. In 2023, Texas began to require all schools serving students in grades 6-12 to stock opioid antagonists. Texas also recommends training all school staff to recognize opioid overdose and administer naloxone. Arkansas requires all public high schools and higher education institutions to keep naloxone kits. School nurses and school resource officers in Arkansas are required to carry naloxone, and additional kits are co-located with AEDs. Alternatively, some states only require certain schools to stock naloxone. For example, Washington requires school districts with more than 2,000 students to stock naloxone in each high school, while smaller districts are exempt. West Virginia could alter its current policy to require all schools to have naloxone, all schools serving specific grade levels to stock naloxone, or schools of a certain size to keep naloxone.

Other states don't require schools to stock naloxone, but ensure schools that want to are able to. Colorado does not require schools to stock naloxone, but provides free naloxone to schools who request it through the Colorado Naloxone Bulk Fund. In 2022, the Colorado General Assembly provided a $20 million appropriation to the fund. One option for West Virginia could be to use a portion of the opioid settlement fund money to provide naloxone to schools.

This Science and Technology Note was prepared by Madison Flory, PhD, West Virginia Science & Technology Policy Fellow, and Joshua Saldanha on behalf of the West Virginia Science and Technology Policy (WV STeP) Initiative. The WV STeP Initiative provides nonpartisan research and information to members of the West Virginia Legislature. This Note is intended for informational purposes only and does not indicate support or opposition to a particular bill or policy approach. Please see https://wvstep.org/ or contact info@wvstep.org for more information.

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West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

Certified Professional Midwives in West Virginia

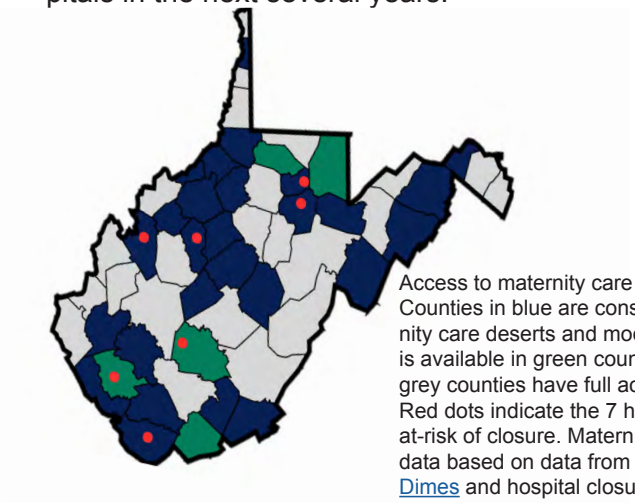
One major issue facing pregnant women in West Virginia is access to maternal care. Certified professional midwives (CPMs) are healthcare professionals that provide obstetric care and primarily work in rural areas in their patients' homes to help deliver babies. This Science and Technology Note explores the role of CPMs in West Virginia, previous legislation to provide state CPM licensure, and how other states regulate CPMs.

Research Highlights

- Half of all counties in West Virginia are considered to be maternal care deserts.
- CPMs primarily work in rural homes and can offer pregnancy and obstetric support to women, however they are not licensed by the state.
- Legislation has been proposed in West Virginia to grant licensure to CPMs.
- Many states provide licensure to CPMs, though their policies regarding Medicaid reimbursement vary.

Access to Maternal Health in West Virginia

Access to care is a concern for a large number of pregnant women in West Virginia. Half (27) of all counties in West Virginia are considered maternity care deserts, meaning they have no obstetric providers and no hospitals or birthing centers offering obstetric care for pregnant women. This is higher than the national average of 33% of counties that are considered maternity care deserts. An additional 5 counties are considered to have moderate access, indicating there are fewer than 60 obstetric providers per 100,000 births and less than 2 birthing hospitals. Women in West Virginia are more than twice as likely than the US average to have to travel more than an hour to get to a birthing hospital. Increased travel time to access maternal care leads to greater risk of maternal morbidity, NICU admission, and stillbirth. Birthing hospital closures and medical provider shortages in the state have been cited as causes to maternity care deserts and long travel times to access care. These issues are likely to increase, especially in rural areas, due to the potential closure of up to 13 hospitals in the next several years.



Access to maternity care in West Virginia. Counties in blue are considered maternity care deserts and moderate access is available in green counties. People in grey counties have full access to care. Red dots indicate the 7 hospitals most at-risk of closure. Maternity care access data based on data from the March of Dimes and hospital closure data obtained from Sheps Center.

What are Midwives?

Midwives are healthcare practitioners that provide gynecological, obstetric, prenatal, and primary care. Midwives are divided into three tiers based on increasing education requirements and scope of practice: CPMs, certified midwives (CMs), and certified nurse midwives (CNMs). There were 8 CPMs registered with the North American Registry of Midwives (NARM) as of 2023 in West Virginia. As of May 2025, there were 0 CMs and 79 CNMs practicing in West Virginia. CPMs primarily provide care in homes or at birthing centers, making them a valuable resource in maternity care deserts and rural areas.

Certified Professional Midwives in West Virginia

Certified professional midwifery is a slowly growing profession in West Virginia. There were 3 CPMs registered by NARM as of 2005. In the same year, 0.1% of babies in West Virginia were delivered by CPMs and 0.2% of babies were born at home. By 2021, West Virginia had 8 registered CPMs. As more CPMs became available in the state, they delivered 0.9% of West Virginia babies in 2021 and 1.2% of babies born in the state were born at home. This trend suggests that as more CPMs become available in West Virginia, they will continue to provide care to pregnant women. Although it is likely that the majority of women that are giving birth at home or with CPMs in West Virginia are living in maternity care deserts, further analysis will need to be performed to confirm this. However, CPMs are generally known to serve a disproportionate number of low-income, rural, and uninsured people.

CPMs are allowed to practice in West Virginia. However, recent legislation sought to enact a state CPM licensure program. Both HB 5491 (2024) and SB 748 (2024) would have enacted a state licensure program for CPMs to be administered by the West Virginia Board of Registered Nurses, however, neither of these bills advanced out of committee. SB 482 (2025) sought the same as the two 2024 bills and passed the Senate with bipartisan support, however, it was not voted on in the House. These efforts were supported by multiple nursing professional groups including the Midwives Alliance of West Virginia and the West Virginia Nurses Association. Proponents of the bills said that state licensure for CPMs would provide families with a mechanism to verify their midwife's training and skills, increase the number of licensed providers, help bridge the maternity care gap in West Virginia, and bring West Virginia in line with states that already offer licensure. In a 2008 statement, however, the executive director of the West Virginia Board of Registered Nurses argued that the public would be better served by CNMs, as opposed to CPMs. The executive director also argued that the small number of CPMs that may seek licensure in West Virginia would necessitate high licensure fees to offset their costs, which may be a barrier for entry. The Board did not provide a comment regarding the 2024 or 2025 pieces of legislation. A 2008 report seeking information of the potential to establish a state CPM licensure program by the West Virginia Legislative Auditor's Performance Evaluation & Research Division (PERD) resulted in not recommending state licensure for CPMs. The PERD report found that there were too few CPM-assisted births from 2002-2006 (14 births/year), however rates have been increasing through 2021 (151 births). They also found that in 5 states, state licensure did not increase the number of midwives in the state in the years following establishment of a licensing program. PERD also stated that insurance providers will not reimburse CPMs because they are not licensed. They worry, however, that insurance reimbursement may not be a strong enough incentive for CPMs to seek state licensure.

CPM Regulations in Other States

CPMs are currently licensed in 38 states and Washington, DC. Governing bodies for administering licenses vary among states but generally require applicants to be certified by the NARM. Some states, including Texas and Idaho, offer licenses through a Midwifery Board. Other states administer their licenses through their State Board of Nursing (Maryland), Department of Health (New Mexico), Board of Medicine (Virginia), or Cabinet for Health and Family Services (Kentucky). If West Virginia were to approve state CPM licensure, other governing boards could be considered in addition to the West Virginia Board of Registered Nurses.

State Medicaid reimbursement for CPM services varies as well. Six state Medicaid programs (Washington, Oregon, Wisconsin, New Mexico, Virginia, and Illinois) reimburse CPMs at the same rate as physicians. An additional 16 state and Washington, DC Medicaid programs offer partial reimbursement and the other 17 states that offer licensure do not offer Medicaid reimbursement. If West Virginia were to approve a state licensure program for CPMs, offering Medicaid reimbursement for services is an option that could be explored.

	CPM	CM	CNM
Education	High school diploma and apprenticeship program	Bachelors degree and additional health and science courses and training	Bachels degree and RN licensure
Scope of Care	Ongoing care throughout pregnancy and hands-on care during labor, birth, and post-partum.	Independent practice, primary care throughout life. Pregnancy, childbirth, and postpartum care, gynecolgoic and sexual health.	
Care Location	Primarily homes and birth centers	All settings, primarily hospitals and birthing centers	
Reimbursement	Medicaid in some states, private insurance varies	Medicaid in some states, most private insurance	Medicaid required, most private insurance

Comparison of CPMs, CMs, and CNMs. Table based on information from the American College of Nurse-Midwives.

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WV STeP
West Virginia Science and Technology Policy Initiative
Science & Technology Note
October 2025

Chronic Absenteeism in West Virginia

Data from the 2024-2025 school year shows that 23% of West Virginia students were absent for more than 10% of the school year (18 days). This Science & Technology Note explains the effects that chronic absenteeism may have on students, notes some of the leading theories for why chronic absenteeism rates have remained high after the onset of the COVID-19 pandemic, and identifies best practices for encouraging student attendance.

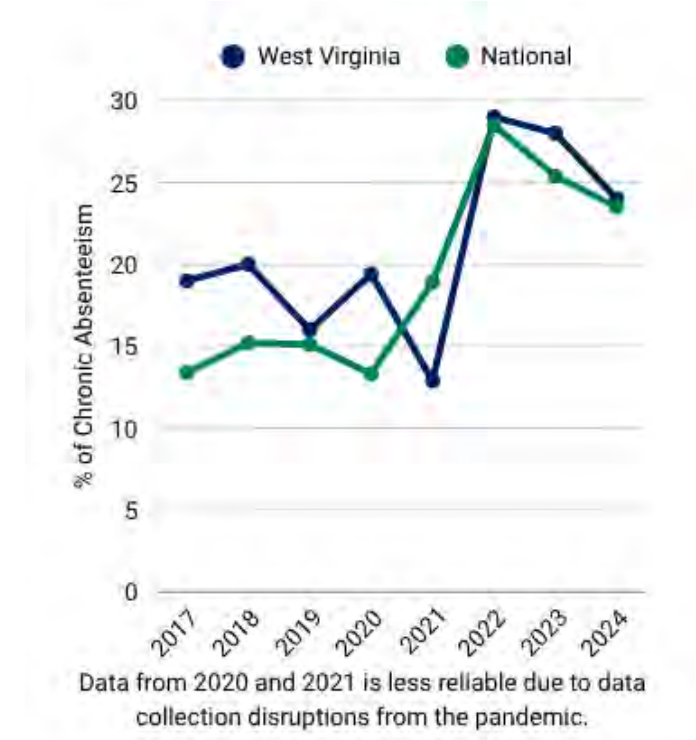
Research Highlights

- 23% of West Virginia's students were considered chronically absent in the 2024-2025 school year.
- Chronic absenteeism can be linked to multiple factors, including student, family, school, and community factors.
- Increasing student attendance requires school- and district-specific efforts, but common areas of focus include attendance tracking, increased communication with parents, and incentivizing attendance.

What Effects Does Chronic Absenteeism Have on Students?

West Virginia, along with the majority of other states, defines chronic absenteeism as missing more than 10% of instructional days for any reason (with the exception of out-of-school suspension). This is different from truancy, where only unexcused absences apply to the absence count.

Chronic absenteeism is linked with several indicators of a student's future success. Chronically absent students generally have worse academic outcomes, higher school drop-out rates, lower future salary projections, and an increased risk of arrest. 11% of students who chose to attend college and had been chronically absent in high school re-enrolled for a second year of college compared to 51% of students who chose to attend college and were not chronically absent in high school.



Chronic absenteeism rose sharply following the onset of the COVID-19 pandemic and is slowly dropping.
Adapted from West Virginia Balanced Scorecard and Return2Learn Tracker

Chronic absenteeism not only affects the absent student, but their peers as well. Frequent absences can force teachers into continuous remedial instruction, making it difficult for academic progress to be made. Especially in younger grades, chronic absenteeism makes it difficult to establish class routines and a positive classroom culture.

Causes of Chronic Absenteeism

There are many theories for why students are chronically absent, and absences are often a multifactorial problem that can be extremely school- and district-specific. Leading reasons for chronic absenteeism can be broadly categorized into student, family, school, and community-specific factors (see table). Chronic absenteeism in elementary school was strongly linked to family factors, while chronic absenteeism in high school was linked more strongly to student and school-specific factors. Additional reasons why students might be missing more school are tied to the COVID-19 pandemic, as families may be used to the increased availability of online resources, reducing the emphasis on in-person attendance. Families may also be taking illnesses more seriously after the pandemic, and may keep their children at home for mild symptoms that may not necessitate a child staying home from school. Familial education levels may also contribute to chronic absenteeism - in families whose parents had a high school diploma,

33% of K-12 students said missing 3 or more weeks of school was okay, while in families whose parents had at least some college experience, the percentage dropped to 24%. Additionally, school location may be a key factor in chronic absenteeism rates. Urban school districts nationwide are 5-6 times more likely to report chronic absenteeism than rural and suburban districts.

Chronic Absenteeism in West Virginia and Strategies to Address It

Chronic absenteeism is an area of concern in West Virginia and across the country. 40% of US schools identified chronic absenteeism as one of their top three concerns in the 2024-2025 school year. In the 2024-2025 school year, 23% of West Virginia's students were chronically absent, matching the national average. This is an improvement over previous years, but is still higher than the sub-20% rates that were common before 2020. Rates of chronic absenteeism in West Virginia are higher in high schools and middle schools than elementary schools.

To address chronic absenteeism, West Virginia, along with several other states, has implemented 'collaborative approach' legislation to improve attendance rates. West Virginia passed SB 568 in 2024, implementing the collaborative approach and requiring schools to make contact with parents to determine the reason for student absences and develop a support plan to assist the student in attending school. Additional existing consequences for chronic absenteeism in West Virginia include driver's license restrictions for students aged 15-17. Punitive measures are generally considered to be ineffective at increasing attendance. 16 states, including West Virginia, prohibit suspending students for chronic absenteeism. Common methods of improving student attendance rates used in partnership with a collaborative approach model include intensive attendance monitoring and tracking, increased communication and guardian involvement, attendance incentives, after-school programs, and community mentoring programs.

One option that many states have implemented is teacher home visits designed to build communication, connections, and collaborations between teachers and families. West Virginia is not currently involved in the Parent Teacher Home Visits National Network (PTHVNN). In a pilot program with 1st-5th graders in Washington, DC, implementing teacher home visits improved attendance by 24%. As of 2025, districts in 29 states, Washington, DC, and one province in Canada have implemented teacher visits. The PTHVNN provides guidelines for implementing these visits, including that visits are voluntary for teachers and families, and that teachers should be compensated for visits outside of their contracted hours. West Virginia could experience barriers in implementing teacher home visits due to its relatively rural status, requiring teachers to travel greater distances to visit student homes, and requiring more time to complete each visit. Implementing teacher home visits into professional development days could allow teachers to more easily work visits into their schedule, but may run into issues with parent's employment schedules. Data from the PTHVNN showed that visiting a cross-section of 10% of students made at least some improvement in chronic absence rates, so one way that West Virginia may be able to start to implement home visits may be to visit selections of students to determine if home visits are effective and feasible for the state. Implementing home visits in the state would require buy-in from families, teachers, and district leadership, and may require additional funding for teacher compensation, but has proven to be an effective strategy for decreasing chronic absenteeism in other locations.

Student-specific	Physical health issues, mental health issues, behavioral difficulties, bullying, disabilities, boredom, teen parenthood
Family-specific	Unstable housing, poverty, parental health, parental involvement, food insecurity
School-specific	Poor school facilities, teacher shortages, lack of safe transportation, teacher disengagement and fatigue, class and extracurricular choices available to students, lack of funding to implement programs
Community-specific	Lack of future prospects, poor community support, unsafe neighborhoods

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WV STeP
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Science & Technology Note
September 2025

Data Centers in West Virginia

The need for data centers is rising due to technological expansion, leading to states being faced with policy decisions regarding incentives and regulations. Currently there are four data centers in the pipeline in West Virginia. This Science and Technology Note discusses the impact that data centers have on local communities and what their impact could be on West Virginia.

Research Highlights

- The need for data centers is increasing to meet the demand for online services and artificial intelligence.
- SB 4001 and HB 2014 were both passed by the West Virginia Legislature to incentivize data center development projects.
- Data centers have large electric and water use requirements to power and cool their facilities, some of which are powered by microgrids.
- Residents are worried that data centers in their communities may lead to air pollution issues, increased energy rates, and water contamination and scarcity issues.

What Are Data Centers?

Data centers are facilities that store computer servers that run online applications. Applications can range in tasks anywhere from cloud storage, social media, online banking, and artificial intelligence. With the increasing use of these types of applications, the need for data centers is increasing to meet demands. The highest concentration of data centers in the world is in Loudoun County, Virginia, however other states, including West Virginia, are seeking to attract data centers.

Data Center Legislation in West Virginia

In the US, data centers consumed 176 terawatt hours (TWh) in 2023, about 4.4% of all energy usage, and usage is expected to increase to as much as 12% by 2028. Companies may choose to build a microgrid, a small independently-operated power grid, to power their facilities. In West Virginia, SB 4001 was passed in 2022 establishing two 2,250 acre high-impact development districts in which microgrids could be built to power data centers with renewable energy. In 2025 at the request of Gov. Morrisey, and to incentivize businesses, the Legislature passed HB 2014, allowing for the use of nonrenewable energy to power microgrids. HB 2014 additionally prevents local municipalities from imposing local ordinances on data centers including: noise, light, zoning, or viewshed. This rule has many local residents concerned about the level of noise and light pollution from centers due to the lack of regulation, similar to data centers in other areas, as well as the potential for environmental destruction. SB 857 and HB 3137 were introduced in 2025 and sought to provide special tax incentives for data centers but did not advance out of committee.

Four sites for the proposed data centers in West Virginia (blue dots): one site in Berkeley County near Kearneysville; one in Tucker County near Thomas and Davis; and two in Mingo County, one in Wharncliffe and the other in Holden.

Utility Usage at Data Centers

Data center power primarily comes from fossil fuel sources, and two of the proposed sites plan to build a microgrid. Data center proponents say these microgrids would allow data centers to operate independently without raising energy rates for consumers or overburdening the electric capacity. West Virginia ranks last among states in electric utility performance and 35th for affordability. Proponents argue that tax revenue may indirectly decrease energy rates for consumers by providing money to help with needed infrastructure updates. Residents have raised concerns about the lack of transparency from either the companies or state about what specifically will be used to power the plants

and how much water they plan to use, as many released reports are heavily redacted. This leads to worries about air pollution for locals and potential health concerns. Another concern is data centers in other states impacting West Virginians. Electric providers in Pennsylvania are seeking to build two transmission lines to power sites in Virginia that would cross through West Virginia, the infrastructure for which would cost West Virginians an estimated $440 million.

Most data centers use water to cool down computer chips, which can be damaged if they get too hot. Large data centers use as much as 5 million gallons of water every day, about the same as a town of 50,000 people. Some residents are concerned that this much water consumption will put a strain on water resources, as has been seen elsewhere. Similarly, residents are concerned about the risk of data centers contaminating water, which happened to residents in Georgia after a Meta data center was constructed near their home. An independent groundwater study commissioned by Meta, however, found the data center was not the cause. Water-saving practices could be mandated in West Virginia data centers and include using outside air; air conditioning; a closed-loop cooling system to recycle up to 70% of the water; and immersing processing chips in a synthetic cooling solution. Using renewable energy sources, which do not need cooling water, to power data centers can also save water.

Economic Impact

Data center proponents argue that they are a good source of jobs. There was a 60% increase in the number of data center jobs between 2016 and 2023 throughout the US. Most data center job creation is temporary and they employ fewer people than expected as most jobs come from construction, according to analysts and data center operators.

West Virginia does not offer tax incentives specifically for data centers, however some states that do have reported that these lead to overall losses in tax revenue. Proponents of the West Virginia facilities argue that the tax revenue from data centers will be financially beneficial to the state; however local officials argue that local communities will not sufficiently benefit. Per HB 2014, 30% of tax revenue remains in the county. 50% will go toward the personal income tax reduction fund, 10% divided between all other counties, 5% to the Economic Enhancement Grant Fund, and the remaining 5% for the Electric Grid Stabilization and Security Fund.

Data Center Regulations in Other States

With the amount of energy required by data centers, some states have begun regulating energy rates in order to help pay for needed infrastructure. Energy suppliers in Ohio and North Carolina recently mandated that data centers pay for a minimum amount of power regardless of how much they use. Virginia, which has the highest concentration of data centers in the world, passed legislation allowing energy companies to charge data centers at a different rate than residential users. Virginia also allows local ordinances to apply to data centers and they generally need local approval. This requires tests such as sound studies and assurances from utility companies that they can meet the facility's needs. The New Jersey Legislature passed a bill requiring data center operators to submit quarterly energy and water usage reports to the Board of Public Utilities.

Data Center Site	Energy Source	DEP Air Quality Permit	Water Source
Tucker County	Microgrid powered by natural gas	Approved	Not disclosed
Mingo County	Microgrid powered by natural gas	Under Review	Underground pools
Kearneysville	Natural gas line and high capacity electric lines	n/a	Berkeley County Public Service Water District

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Data Center Utility Requirements and Reliability

Data centers are needed to provide for the increasing number of online services they power. Data center operation requires electric and water usage and redundancies are often put in place to keep these facilities running in the event that there is a disruption in service. This Science and Technology note discusses the utility requirements of data centers as well as some of the redundancies they may include to provide continuity of services.

Research Highlights

- Data centers use large amounts of electricity and water, but the specific amounts used depends on their size and the type of tasks they are performing.
- West Virginia has previously passed legislation to promote data center development.
- Data center development in West Virginia has been met with a mix of positive and negative reactions in part due to the concerns over utility use.
- Various strategies are available in order to maximize energy and water use efficiency.
- Data centers are divided into four tiers based on their redundancy and reliability.

Electricity

The amount of energy used by a data center is generally described in terms of power capacity, or the maximum amount of energy it can use. The range of power capacities varies depending on size and application, ranging from 500 kW for a small data center to 100 MW or more for a large facility.

Most power is dedicated to running computer servers, which require differing amounts depending on the tasks they perform. Servers are stored on racks that typically draw around 4-6 kW, however those running tasks such as artificial intelligence (AI) or machine learning can draw over 20 kW each. Due to the large energy requirement, there is strong interest in maximizing efficiency and decreasing strain on the consumer grid. West Virginia allows microgrid construction to power data centers through the passage of SB 4001 and HB 2014.

There are many strategies to maximize energy efficiency. One includes integrating Data Center Infrastructure Management (DCIM) and Building Management System (BMS) software. DCIM software actively monitors all components of the facility (such as temperature and energy usage). BMS software monitors the facility's environment (including the air conditioning and ventilation systems) to maintain the building at ideal conditions. Integrating DCIM and BMS capabilities thus allows systems to react in real-time to maintain ideal facility conditions and optimize energy expenditure.

Due to the importance of data centers, redundancies are often in place to keep them running in the event of any failure. Data centers are divided into tier levels depending on the amount of redundancies in place and performance metrics based on guidelines by the Uptime Institute. Basic redundancies include an uninterruptible power supply (UPS) system that supplies necessary

Tier	Minimum Uptime	Maximum Downtime/year	Redundancy	Expense	Example
I	99.671%	28.8 hours	None	Least expensive	Small business
II	99.741%	22 hours	Partially redundant -primarily power and cooling	Expenses increase	Small/medium business
III	99.982%	1.6 hours	Full component (N+1)	Expenses increase	Large or growing business
IV	99.995%	26.3 minutes	Full redundancy (2N)	Most expensive	Mission-critical enterprises

Data Center Tier Classifications
Adapted from: Data Center Tiers Classification Explained: (Tier 1, 2, 3, 4)

power until a backup generator turns on. Data centers with more advanced redundancies (N+1 or 2N) allow components to be taken offline without loss in service. An N+1 facility maintains one additional component than is needed at normal operations to account for failure or maintenance requirements. For example, an N+1 facility that normally operates with 2 generators would have 3. A 2N facility is the most advanced—known as a 'fault tolerant' facility—it maintains twice as many of all components (power supply, cooling, etc) to allow for maintenance or complete failure of an entire set without interrupting normal operations.

Water

In addition to high electricity requirements, data centers use large amounts of water. Although specific volumes of water required depend on the data center's size and function, daily water requirements typically fall between 20,000 and 5,000,000 gallons. The average data center uses approximately 0.5 gallons/kWh, but extremely large tech companies are sometimes able to reduce their water usage to around 0.05 gallons/kWh, primarily due to economies of scale. AI chatbots are particularly water intensive, with ChatGPT using 1 bottle of water per hundred words generated. The initial training of large language models can take up to 4 million gallons of water. In Loudon County, Virginia, home to the world's highest concentration of data centers, water consumption increased more than 250% between 2019 and 2023. Data centers in West Virginia would be classified as large water users (more than 300,000 gallons per month), and be required to report their water usage to the West Virginia Department of Environmental Protection each month.

Much of the water a data center uses is directed towards cooling. Evaporative cooling is a frequently-used method of cooling data centers. Hot air is blown over a water-saturated pad. The water evaporates, taking the heat with it and reducing the air temperature. This method results in the loss of nearly 80% of water and is one of the most water-intensive cooling methods. However, there are several strategies that could be implemented to reduce data center water consumption. Air-based or liquid cooling strategies could be implemented, but there is often a tradeoff between water usage and electricity consumption. Cooling using non-potable water, geothermal cooling strategies, or increasing water reclamation could also reduce the water use of data centers. Some companies have implemented programs to decide what type of cooling system and water conservation efforts would be best suited for each data center site.

Data Center Size	Building Size	Server Count	Power Capacity	Water Consumption	Example Company
Small	5,000-20,000 sqft	500-2,000	1-5 MW	20,000 gallons/day 6.5 million gallons/year	Equinix
Medium	20,000-100,000 sqft	2,000-10,000	5-20 MW	550,000 gallons/day 200 million gallons/year	Digital Realty
Large	100,000+ sqft	10,000-100,000+	20-100+ MW	5 million gallons/day 1.8 billion gallons/year	Amazon Web Services

Data Center Size Classifications and Utility Requirements
Adapted from: https://dgtlinfra.com/data-center-water-usage/ and https://dgtlinfra.com/data-center-power/

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WV STeP
West Virginia Science and Technology Policy Initiative
Science & Technology Note
September 2025

DNA Use in Law Enforcement

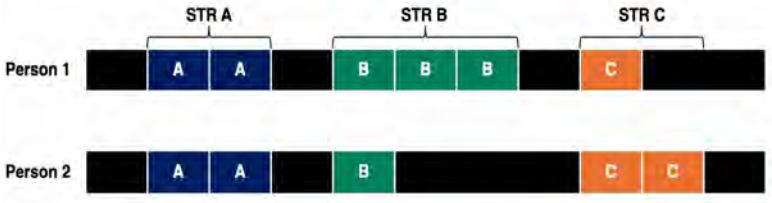
Deoxyribonucleic acid (DNA) is a genetic characteristic unique to an individual. Law enforcement is sometimes able to use DNA in their investigative process to identify a suspect or link crimes. This Science and Technology Note discusses when DNA samples may be collected in West Virginia, how those samples are used for law enforcement purposes, and how DNA sample collection laws differ in other states.

Research Highlights

- DNA is a genetic characteristic unique to each person.
- Law enforcement uses DNA technology to assist in their investigations.
- West Virginia requires collection of a DNA sample from certain people upon criminal conviction.
- Some states have made efforts to expand who must submit a DNA sample to police.

What is DNA?

DNA is the molecule that contains a person's genetic information, the blueprint for who they are. DNA is made up of four building blocks: A, C, T, and G. The order in which these building blocks are found differ between every person, which is what makes us unique. Sometimes, a sequence of 1-6 of these building blocks repeat in a pattern multiple times, called a short tandem repeat (STR). STRs are found throughout the genome and can repeat on average 1-46 times. For example, one region may be CTT-CTT-CTT-CTT, leading to an STR number of 4. Even if one STR is the same length between two individuals, another STR is likely different between them. Multiple STR sequences can be used for identification, similar to how a store barcode works. Portions of two barcodes may be the same, but entire barcodes are unique to each product. This type of analysis is used to help law enforcement solve crimes.



Person	Number STR A	Number STR B	Number STR C	Profile
1	2	3	1	2; 3; 1
2	2	1	2	2; 1; 1

Example of 2 people's STR analysis. Black bars are non-STR DNA and colored bars are STR DNA. The total number of STR repeats and their genetic profile are shown in the table demonstrating that even if two people have the same number of one STR, their copy number for another likely varies.

DNA Sampling in West Virginia

DNA samples began to be collected from people convicted of certain crimes upon the passage of WV SB 252 in 1995. In West Virginia, DNA samples are collected from registered sex offenders and those convicted of a felony or certain misdemeanors including involuntary manslaughter, sexual offenses, and child abuse. Additionally, samples are collected from anyone found not guilty of a qualifying offense by reason of insanity or mental illness, or anyone convicted of a qualifying offense out of state and subsequently transferred to West Virginia. A blood sample is collected and then sent to a laboratory to make a genetic profile of the individual's STRs. The contributing lab maintains the individual's identity if they should need to be identified in the future, and uploads a de-identified genetic profile to a state-run database.

DNA Databases and Their Use

West Virginia runs a State DNA Index System (SDIS) that contains the genetic profiles from in-state samples. West Virginia profiles 20-24 pre-selected STRs per person, meeting federal guidelines to be included in the National DNA Index System (NDIS). NDIS includes genetic profiles from all 50 states, Washington, DC., Puerto Rico, the US Army Criminal Investigation Laboratory, and those convicted of qualifying federal crimes. The NDIS is managed by a computer system, the Combined DNA Index System (CODIS). In total, the NDIS has over 18 million genetic profiles, over 50,000 of which were submitted by West Virginia. There have been privacy concerns surrounding access to these systems and the potential to identify individuals within them; however, CODIS is an offline system requiring an FBI background check to access, and breaches have never occurred. Furthermore, because of the way the profiles are generated, if a breach were to occur, the only information that would be obtained is a series of numbers.

Investigators use DNA found at crime scenes to facilitate solving cases. Genetic profiles are made from the DNA and compared to profiles of individuals already in the state's SDIS or NDIS using CODIS. Upon finding a match through CODIS, the laboratories involved exchange information and coordinate verifying the match with a new sample from the suspect. While a positive match does not guarantee prosecution, it does help investigators narrow their focus on a suspect or potentially rule out a suspect. Some are concerned about potential mistakes in matching DNA to possible offenders, which has happened in the past. Supporters of DNA technology found that using 20-24 STR markers from a profile yields an extremely low chance of a mistake, around 1 in 1 quintillion.

Samples can still prove useful if they do not immediately match to someone. DNA profiles are kept in the database to await a potential match or to link crimes where the same DNA profile is present. These methods have proven successful in West Virginia, with 1,380 investigations aided by the use of DNA technology in 2023. One example is a sexual assault case that was recently solved after 31 years due to finding a DNA match.

Adding a Profile to the DNA Database

In order to meet federal guidelines to participate in NDIS, genetic profiles must include 20 pre-selected STRs for comparison. State laws vary regarding who is included in their SDIS. Both HB 4627 and SB 556 were introduced in 2024 to expand DNA testing requirements, however they were both voted down. Both bills would have required collecting DNA from someone upon being arrested for a felony crime of violence, a burglary, or a felony offense where the victim was a minor. Proponents of these policies argue that they are an important way to identify potential repeat offenders that have committed previous crimes. Opponents, however, raise concerns about infringing upon a person's presumption of innocence and racial stereotyping, citing that certain demographics are over-represented in arrests. Other critics worry that DNA collection prior to conviction is an infringement on the 4th amendment, however, the US Supreme Court ruled in 2013 that pre-conviction DNA collection is valid. Should a case be reversed or dismissed, however, records are able to be expunged from the database upon request.

Obtaining DNA in Other States

Most states have enacted laws similar to what was proposed in HB 4627 and SB 556. 19 states, including Ohio, mandate DNA collection from all felony arrests. 9 states, including Maryland, Virginia, and Tennessee, require collecting DNA from violent felony and burglary arrests. There are 3 states that require DNA collection only from violent felony arrests. Beyond these states, other states have laws requiring DNA collection after convictions take place, however these regulations vary.

Some states, including Pennsylvania and Kentucky, are beginning to implement Rapid DNA technology. This allows police to analyze DNA samples at their booking stations and generate a genetic profile to run through CODIS in less than 2 hours, compared to the 24-72 hours most laboratory tests take. Rapid DNA technology does not require a trained scientist to run the analysis and has been found to be accurate around 85% of the time, which has some worried about its accuracy. These machines also destroy the sample, which may be needed later in the investigation. One concern about implementing this technology is cost, at about $130,000 per machine, not including the chemicals to run samples. West Virginia currently does not utilize this technology, but it could be beneficial for investigations in areas that do not have easy access to a DNA testing site.

Lab West Virginia (Originating Lab)
06201863 (Specimen ID Number)
13, 11; 38, 20; 12, 7; 19, 19; 5, 12; 49, 16; 14, 25; 42, 31; 19, 13; 28, 27; 13, 15; 8, 9; 31, 30; 17, 10; 25, 25; 29, 31; 23, 26; 19, 15; 2, 3; 9, 8 (20 core loci)
NGB (Analyst Identifier)

Example of a genetic profile on CODIS, based on https://www.dnajusticeproject.org/dna-database

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Science & Technology Note

October 2025

Food Deserts in West Virginia

Many West Virginians are unable to afford or access healthy, nutritious foods despite both federal and state level strategies to help combat these issues. This Science & Technology Note expands on a previous Note and explores food insecurity and food deserts in West Virginia, as well as government funding and alternative farming techniques to help alleviate these issues.

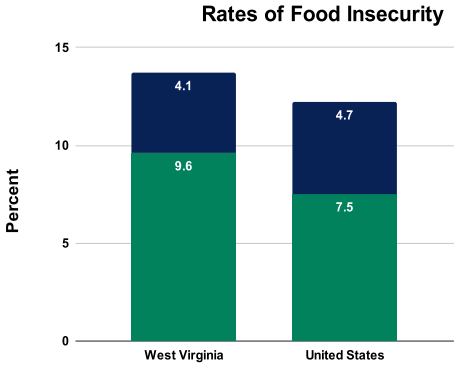
Research Highlights

- West Virginia has a high rate of food insecurity and people living in food deserts.
- The federal and state governments have provided funding to help alleviate food deserts.
- Hydroponic farming is a strategy that can be implemented anywhere and could benefit West Virginia.
- Other states take various approaches to help combat food deserts that could be explored in West Virginia.

Food Insecurity and Food Deserts in West Virginia

Access to food is a major issue in West Virginia. West Virginia has a higher rate of food insecurity, meaning they lack access to an affordable and nutritious diet, than the US. However, the rate of households in West Virginia experiencing very low food security, which entails regularly skipping meals or reducing how much they eat, is lower than the national average.

Many West Virginians participate in federal programs for food assistance. About 14% of West Virginians (255,000 people) are eligible for the United States Department of Agriculture (USDA)'s Supplemental Nutrition Assistance Program (SNAP), of which ~98% participate. SNAP provides financial assistance for groceries to households making less than 200% of the federal poverty rate. About 4% of West Virginians are eligible for the USDA's Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), of which 46.1% participate. WIC enrollment is generally lower than SNAP because of difficulties applying or lack of awareness. Households with pregnant women or children under 5 are eligible for WIC if their income is less than 185% of the federal poverty rate. West Virginia could offer application assistance programs that accommodate work and school schedules and also work to raise awareness.



Rates of food insecurity in West Virginia and the US. Numbers in each bar indicate the percent of people in that category. Based on data from the USDA.

One likely factor contributing to food insecurity is the prevalence of food deserts. Food deserts are areas in which there is a 20% poverty rate and 33% of the population lives 1 mile (in urban areas) or 10 miles (in rural areas) from the nearest grocery store. The USDA defines grocery stores as stores selling a selection of goods in each of the four staple food categories: fresh produce; meat, fish, or poultry; dairy products; and breads or cereals. In West Virginia, about 25% of the population lives in a food desert, many of whom travel 45 minutes or more to access fresh produce. These travel requirements can be especially difficult for people without reliable transportation. Residents living in food deserts are more likely to be served by dollar or convenience stores that generally sell foods with high levels of saturated fats, sugars, and sodium which can lead to poor health. Dollar General, the most popular dollar store in West Virginia with 313 locations, offers fresh produce at 25 of their West Virginia locations with plans to expand to more, according to a 2023 statement.

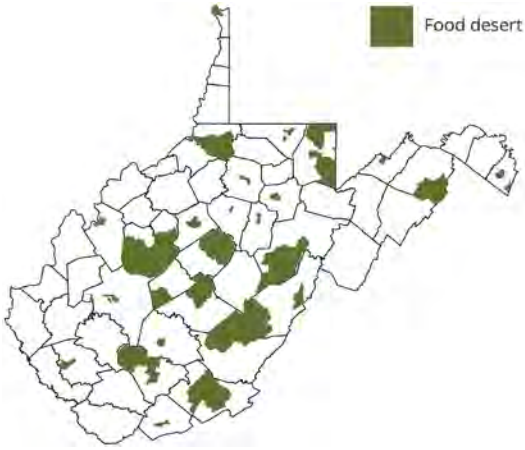
Strategies to Increase Food Access

West Virginia has received funding to increase food accessibility. The West Virginia Food and Farm Coalition received a USDA Healthy Food Financing Initiative grant in 2019 to improve food access in underserved areas and revitalize low income communities with job creation. The coalition established stores in Princeton and Wheeling, as well as 5 kiosks in existing businesses in Pocahontas County. HB 4169 (2024) sought to establish weekly markets in food deserts, however, this bill did not advance out of committee. Similarly, the West Virginia Farmers Market Association was awarded funding by the West Virginia Dept. of Agriculture to provide grants

to farmers markets around the state. Farmers markets help provide local, fresh produce to communities that lack easy access to nutritious food, and generally accept SNAP payments. These grants were awarded in 2024 to 14 farmers markets to assist with technology, marketing, and market improvements. Additionally, HB 2633 (2021) was passed and reduced requirements, including some fees, for farmers to help increase participation in these programs. The West Virginia legislature also approved an additional $360,000 for the 2026 SNAP Stretch program, which provides additional funds for SNAP recipients when they purchase locally-sourced produce.

In 2020, West Virginia SNAP participants were eligible to use their benefits to purchase food for delivery or pickup from certain stores. Now most grocery stores are eligible, however these benefits cannot pay delivery fees. Most (90%) US households in food deserts could benefit from these services, however the majority of them live in urban areas. Most West Virginians (64%), live in rural areas, which are less likely to be eligible for delivery services. Therefore, other services like mobile food pantries are more likely to be beneficial for rural residents.

Many West Virginians seem interested in growing their own food. A WVU program that gave free seeds to individuals to grow produce received 25,000 registrants in just two weeks. A potential strategy to help combat food insecurity and food deserts is the use of alternative farming techniques such as hydroponic farming, growing crops without soil using nutrient-rich water. This method has several advantages over traditional farming practices including: using up to 98% less water; more efficient space use; faster growth rates; year-round production; and the ability to implement these systems anywhere, including urban areas. Furthermore, most of West Virginia's soil is not ideal for farming, so hydroponic systems may be an option to grow food in places that otherwise couldn't. Other considerations include high start-up costs, required technical expertise, and significant energy usage to power light sources. Hydroponic farming is already producing food for West Virginians. A farmer in Dunbar is growing produce like tomatoes, leafy greens, and peppers in an old trailer park.



Map of food deserts in West Virginia. Map from the West Virginia Dept. of Health 2023 State Health Assessment.

Strategies to Increase Food Access in Other States

The Healthy Food for Ohio (HFFO) program provides funding to retailers seeking to develop or renovate fresh food retail opportunities in underserved communities in Ohio. The HFFO program has been successful by helping to serve almost 50,000 residents and providing over 150 jobs. This is similar to the HFFI program that has benefitted rural West Virginians. West Virginia could expand on this opportunity by allocating matching funds or creating a new grant program to help create new grocery stores in food deserts. Larger grocery stores have difficulty opening locations in rural areas like much of West Virginia due, in part, to low population densities and revenue. Therefore, these grant programs could be a more beneficial option for West Virginia.

Virginia's governor announced a grant to support hydroponic farming in Virginia, which is projected to generate millions of dollars, jobs, and several million pounds of produce each year. West Virginia could also provide funding for hydroponic farming. There are thousands of brownfield, abandoned, or dilapidated buildings around West Virginia. Providing funding to renovate these buildings and transition them into hydroponic farming facilities could provide jobs for local communities and a new source of fresh produce. This could be further leveraged with tax incentives similar to what states like Missouri provide, to those seeking to either establish or improve an urban farm, including hydroponic farms.

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Science & Technology Note

October 2025

Genetic Genealogy Services and Law Enforcement

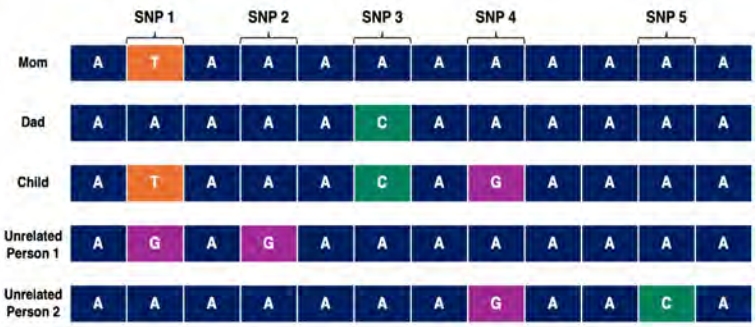
Law enforcement has used DNA to assist in investigations since the 1990s, including in West Virginia. Recently, law enforcement has used genetic genealogy companies to help identify suspects or unidentified persons by finding potential family members. This Science and Technology Note expands upon a previous Note on DNA use in law enforcement and focuses on law enforcement's use of consumer-based genealogical services to identify persons of interest.

Research Highlights

- DNA technology is a powerful tool that law enforcement can use to assist investigations.
- West Virginia has a backlog of thousands of unsolved homicide cases and unidentified persons.
- Recently, law enforcement has been able to identify persons of interest by searching through databases of DNA profiles from consumer-based genealogy services.
- West Virginia has not passed legislation surrounding the use of these services by law enforcement.

What is DNA?

All humans are 99.9% identical in our genetic makeup; the remaining 0.1% dissimilarity is what makes each of us unique. One feature that makes up the dissimilarities between people are single nucleotide polymorphisms (SNPs). SNPs are a change in a single one of the building blocks (A, C, T, and G) in our DNA compared to another person's DNA sequence, like our parents. SNPs can be likened to a printer changing one or two letters while printing a copy of a book. Humans have millions of SNPs. They can be found anywhere throughout the genome and generally do not have negative effects. Customers submit a saliva sample to a direct-to-consumer (DTC) DNA testing genealogy service, which sequence SNPs within the genome to generate a SNP profile. These are compared to other profiles in their database to find family members, determine ancestry, and determine potential risk of certain heritable diseases. More recently, law enforcement has been able to run DNA from crime scenes and missing persons through DTC DNA testing databases in order to help their investigations.



Example of a SNP analysis of a child, their parents, and two unrelated people. The child inherited a SNP from both their mom (SNP 1) and dad (SNP 3) and also has a new SNP at SNP 4, leading to a unique profile. The two unrelated people have unique SNP patterns.

Cold Cases and Unidentified Persons in West Virginia

West Virginia currently has over 2,800 unsolved homicide cases and 30 unidentified persons cases. While law enforcement uses all available tools at their disposal to try to solve these cases, conventional methods such as conducting interviews and examining evidence are sometimes not sufficient. DNA technology, including centralized DNA databases have aided investigations in the past, including investigations in West Virginia. Matching a person of interest's DNA to a sample within the national database, however, is only successful if the match is already in the database. If the match is not already in the database, law enforcement must wait until a match is added, which could take decades. To circumvent this, some law enforcement agencies have successfully started utilizing investigative genetic genealogy (IGG).

Investigative Genetic Genealogy

IGG is a process by which law enforcement utilizes DTC DNA databases to help identify a person. The two most popular companies performing DNA testing are Ancestry and 23andMe, which have 28 million and 15 million individual DNA profiles, respectively. Each profile is made up of about 650,000 SNPs. When law enforcement uses IGG, they use a sample from the person they are seeking to identify to generate a SNP profile to compare with users of a DTC DNA database. Although this process does not necessarily lead to a perfect match, it can find users that are genetically related. Law enforcement uses this information to predict relationships, and based

on how similar two sets of DNA are, build a family tree to narrow in on their person of interest. Upon finding a potential match, more stringent DNA testing is performed to confirm or rule out the match.

Law enforcement has successfully used IGG to identify persons of interest. In 2018, Joseph James Deangelo was identified as the Golden State Killer from the 1970s and 1980s in California. Since then, it has been used to identify at least 150 other suspects, including the perpetrator of a 10 year old cold case in Utah. However because there is no centralized database to track IGG use, exact estimates of its use are difficult. The vast majority of the public agrees that law enforcement should be allowed to search DTC DNA databases for suspects of violent crimes, while a little less than half believe it should be used for suspects of non-violent crimes. Many proponents say this tool should be used as it helps to catch perpetrators and helps maintain the victim's right to justice. Opponents, however, argue that IGG is a fishing expedition and voice ethical concerns including how DTC DNA technology is being used differently from how it was intended by the companies involved. Critics also point to privacy concerns, which is something that West Virginia could address legislatively. Indeed, HB 5110 was introduced to the West Virginia Legislature in 2024; however, it did not pass out of committee. HB 5110 would have required DTC DNA genealogy companies to post privacy statements and required law enforcement to obtain a court order to access these databases.

DTC DNA genealogy companies have had mixed responses to law enforcement's use of IGG. Ancestry and 23andMe both have guides for law enforcement that explicitly state they will not release any information without a valid subpoena or warrant. They further note that they will immediately notify any user whose data was accessed unless the court order prevents them from doing so. 23andMe has also publicly stated they have not released any information to law enforcement to date. Other companies, including GEDmatch Pro, FamilyTreeDNA, and DNASolves allow verified law enforcement officials to create accounts and search their databases without a subpoena or warrant.

Remains of unidentified persons have also been able to be identified through use of IGG. In West Virginia, a partnership between the Chief Medical Examiner, West Virginia State Police, West Virginia Fusion Center, and Marshall University established the West Virginia Forensics Genealogy Commission in 2024 with the goal to identify unidentified persons. The commission uses IGG and was able to make 2 positive identifications within the first 3 months of their establishment. The vast majority of the public agrees that law enforcement should be able to use IGG to identify unidentified persons, however similar ethical concerns remain.

Legislation in Other States

To date, at least 10 states had enacted laws regarding DTC DNA database privacy including by 2023: Montana, Tennessee, Texas, Virginia, Arizona, California, Kentucky, Utah, Maryland, and Wyoming; followed by Alabama, and Nebraska in 2024. Similar to HB 5110, these states generally require companies to post privacy statements for genetic data and create methodologies for deletion of their genetic information from the databases. Generally, these laws require law enforcement to be granted a court order in order to search genetic profiles, although some states allow for individuals to opt-out of this requirement and grant law enforcement access to their profiles without a warrant. Importantly, these laws also apply to companies that generally do not require court orders for access.

Relationship to Person of Interest	Estimated Percent Shared DNA
Parent/Child	50%
Sibling	50%
Grandparent/Grandchild	25%
Aunt/Uncle/Niece/Nephew	25%
Great Grandparent/Grandchild	12.5%
1st Cousin	12.5%
2nd Cousin	3.125%
3rd Cousin	0.781%
4th Cousin	0.195%

Table showing how much DNA is expected to be shared between a person of interest and another member of their family. Even distant family members have some shared DNA, although up to 50% of 4th cousins are genetically distant enough that they will not appear as a match. The percent similarity can be used to estimate relationships and used to build a family tree.
Based on data from the International Society of Genetic Genealogy.

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Science & Technology Note
August 2025

Geoengineering and West Virginia

Geoengineering encompasses a number of technologies designed to affect Earth's climate. This Science & Technology Note discusses the technologies that make up geoengineering, their potential use, some of the main concerns surrounding geoengineering, and highlights legislative actions concerning geoengineering in West Virginia and other states.

What is geoengineering?

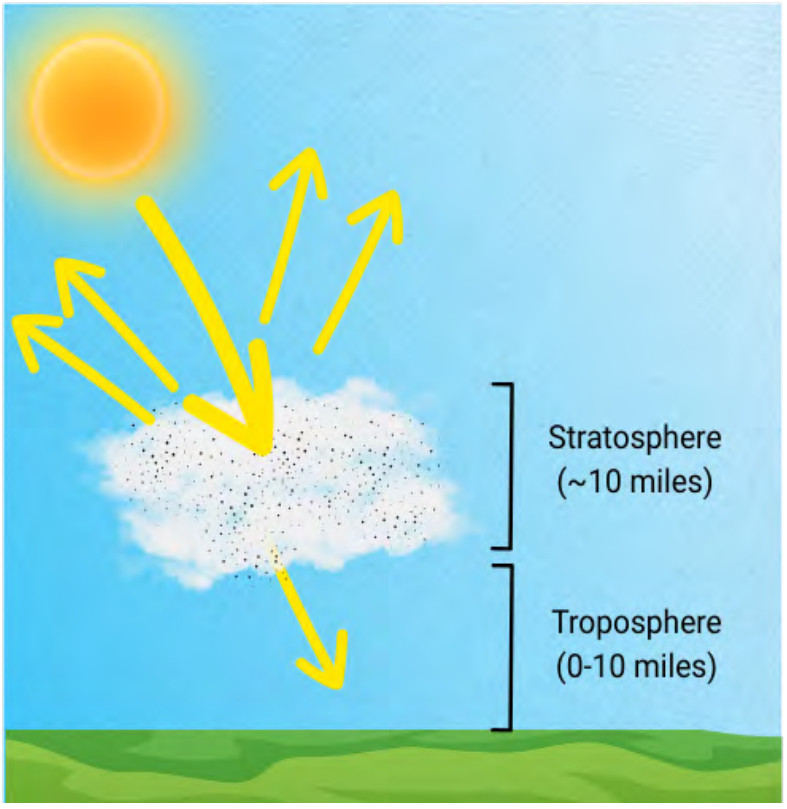
Geoengineering encompasses methods that are designed to purposefully change the Earth's climate in a large location over a number of years, primarily by cooling or reducing the amount of carbon dioxide in the atmosphere. There are two main types of geoengineering: carbon dioxide removal (CDR) and solar radiation modification (SRM). CDR includes methods like reforestation, carbon soil sequestration through farming practices, and direct air capture and storage to remove carbon dioxide from the atmosphere. SRM works by reducing the amount of solar energy passing through the atmosphere or increasing the amount of energy released back into space. There are several methods that have been proposed to lessen the amount of solar radiation in the lower atmosphere, including stratospheric aerosol injection (SAI), marine cloud brightening, cirrus cloud thinning, and constructing a space mirror. SAI is the most relevant method for West Virginia, as other methods are underdeveloped or ill-suited to our conditions.

What is stratospheric aerosol injection?

SAI is modeled after natural effects observed after large volcanic eruptions. Aerosolized particles are added to clouds in the stratosphere, making them more reflective and reducing the amount of solar radiation entering the atmosphere. Sulfur dioxide (SO_2) is the most commonly studied molecule for use in SAI, but other molecules may be effective as well. These particles often remain in the upper atmosphere for several years, exerting their cooling effect. SAI is considered to be a relatively cheap method of geoengineering relative to other proposed climate interventions or the cost of not addressing an increasingly warm planet, however, the cost to fully implement a SAI strategy remains extremely high.

Research Highlights

- Geoengineering consists of carbon dioxide removal and solar radiation modification.
- Stratospheric aerosol injection is the method of solar radiation modification most relevant to West Virginia. It works by adding small molecules to clouds to help them reflect more solar radiation.
- Geoengineering can have different effects depending on the location, method, and compounds used.
- Stratospheric aerosol injection may reduce temperatures, but may also have negative effects, including increasing cloud cover and precipitation.



Adding aerosolized particles to clouds in the stratosphere increases how much solar radiation is reflected back into space, helping to cool the Earth.
Adapted from National Academies of Sciences, Engineering, and Medicine

Effectiveness of Geoengineering

Although research indicates that SRM techniques may be effective methods to reduce increasing global temperatures, there are risks and uncertainties that are important to note. Many climate models that have incorporated geoengineering disagree with each other. This is because geoengineering techniques can have very different effects based on factors like the latitude that they are performed at, the altitude that compounds are introduced into the atmosphere, how long geoengineering is used, and the amount of compound that is used in the geoengineering technique.

Concerns about Geoengineering

Common concerns surrounding geoengineering include health and environmental impacts resulting from the use of SAI. There are also many common misconceptions about geoengineering, such as the conflation with weather modification (see Table) or aircraft contrails. Aircraft exhaust contains carbon dioxide, water vapor, and less than 1% of soot, carbon monoxide, unburnt jet fuel, and sulfur and nitrogen oxides. This produces contrails when hot exhaust meets the cold atmosphere at high altitudes. Contrails persist in the sky because the water vapor in aircraft exhaust freezes into ice. This is not enough to significantly change reflectivity and is not geoengineering.

SO_2 used for SAI can produce respiratory side effects, especially in those with existing respiratory disease. The EPA has set 0.03 parts per million (ppm) SO_2 as a recommended highest average exposure rate. Current measurements estimate that the stratosphere contains around 0.000007 ppm SO_2. Environmental concerns of SAI include the potential for an increase in precipitation and acid rain, decrease in ozone, and alterations in crop yields due to increased clouds and precipitation. However, these risks need to be measured against the risk of continued climate change.

A number of scientists are concerned about geoengineering and have signed an open letter advocating against its use due to a lack of understanding of the health and environmental impacts. They also think that focusing on geoengineering may prove detrimental to efforts to reduce carbon output. Other scientists point out that bans may stall necessary research. These scientists advocate for improved geoengineering governance and the potential use of geoengineering in addition to current climate change mitigation efforts. Polling finds that more scientists are in favor of geoengineering research and use than are against it.

What actions are states taking surrounding geoengineering?

Many states have introduced bills designed to prohibit geoengineering activities in their state. Some states are targeting weather modification and geoengineering, and others are only targeting geoengineering. Tennessee was the first state to prohibit geoengineering in 2024. In 2025, Florida and Louisiana both passed bills prohibiting geoengineering. West Virginia introduced three bills aiming to ban geoengineering in the 2025 session: HB 2758, HB 3207, and SB 699. None of these bills advanced out of their committees. Over half of all states, including Kentucky, Ohio, and Pennsylvania, have addressed geoengineering in some form as of August 2025. The federal government requires geoengineering and weather modification to be reported to NOAA, and a 2023 report emphasized the need for geoengineering research, but the federal government does not directly regulate geoengineering.

	Geoengineering	Weather Modification
Area Affected	Large - Countries, International	Small - Cities, States
Duration	Years	Days
Methods	Stratospheric Aerosol Injection, Carbon Dioxide Removal, Marine Cloud Brightening	Cloud Seeding (creating new clouds)
Effects	Decreased Temperature, Increased Cloud Cover, Increased Precipitation	Increased Precipitation, Reduced Hail Size

This Science and Technology Note was prepared by Madison Flory, PhD, West Virginia Science & Technology Policy Fellow on behalf of the West Virginia Science and Technology Policy (WV STeP) Initiative. The WV STeP Initiative provides nonpartisan research and information to members of the West Virginia Legislature. This Note is intended for informational purposes only and does not indicate support or opposition to a particular bill or policy approach. Please see https://wvstep.org/ or contact info@wvstep.org for more information.

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Science & Technology Note

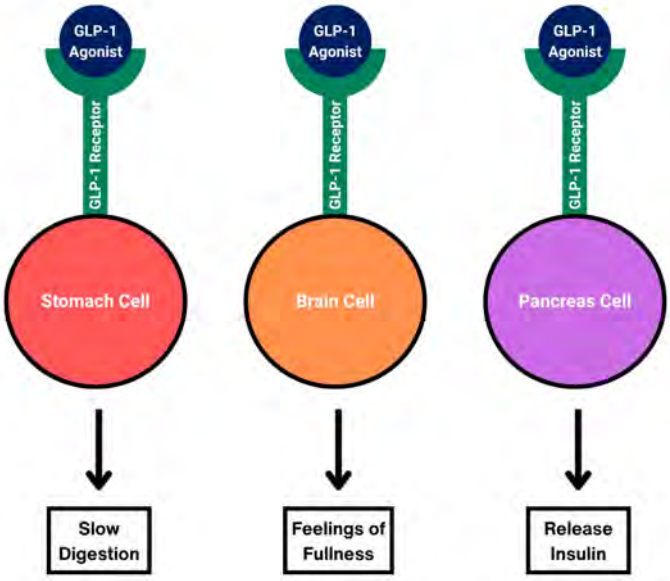
October 2025

GLP-1 Agonists in West Virginia

GLP-1 agonists such as Ozempic® and Wegovy® are effective treatments for type 2 diabetes and weight loss. These drugs are typically covered under insurance plans for type 2 diabetes treatment but not for weight loss due to their high cost. This Science and Technology Note explores how these drugs work, GLP-1 agonist coverage under Medicaid and private insurance plans, and how other states address them.

What Are GLP-1 Agonists?

GLP-1 agonists are synthetic chemicals that have the same effect as the GLP-1 hormone produced in the body. Hormones are the body's messengers. They are produced in one part of the body and send instructions to other parts of the body. Some hormones, like GLP-1, need to bind to a receptor to tell organs what to do. GLP-1 is produced in the small intestine and binds to receptors in the stomach, brain, and pancreas. GLP-1 slows digestion in the stomach; makes the brain produce feelings of fullness, which leads to less eating; and tells the pancreas to release more insulin, decreasing blood sugar. Because of their ability to lower blood sugar, the FDA approved GLP-1 agonists to treat type 2 diabetes in 2005. More recently, however, these drugs have gained popularity for their weight-loss properties as a means to treat obesity.



GLP-1 agonists work by binding to a GLP-1 receptor on cells and causing different effects around the body including: slowing digestion in the stomach, causing the brain produce feelings of fullness, and releasing insulin from the pancreas.

Research Highlights

- West Virginia has the highest rate of obesity and diabetes in the United States.
- GLP-1 agonists are effective treatments for type 2 diabetes and weight loss.
- GLP-1 agonists are very expensive. Coverage for weight loss varies among private insurance providers and is not covered under West Virginia Medicaid or PEIA.
- Michigan and Mississippi have extended state-sponsored employee insurance and Medicaid plans to cover GLP-1 agonists for weight loss.

Obesity and Diabetes in West Virginia

West Virginia has the highest prevalence of both obesity and diabetes in the United States. Obesity is a chronic condition in which a person has excess body fat and can lead to other health conditions such as cardiovascular diseases and sleep apnea. About 41% of adults in West Virginia are considered obese, a risk factor for type 2 diabetes. Type 2 diabetes affects the body's ability to recognize insulin, which helps regulate blood sugar. In West Virginia, approximately 15% of adults have been diagnosed with type 2 diabetes. Both obesity and diabetes lead to high medical costs. Average yearly health costs for those with obesity are over twice as much as people without obesity due to the likelihood of developing other health conditions. According to 2017 estimates, diabetes resulted in a cost of over $2.3 billion in West Virginia.

Coverage and Cost of GLP-1 Agonists

Insurance coverage of GLP-1 agonists varies depending on the purpose and plan. Medicaid is required to cover GLP-1 agonists to treat type 2 diabetes, and private insurance companies commonly do so as well. A recent study found that 43% of individuals with diabetes have taken a GLP-1 agonist for treatment and it is highly effective. Insurance coverage of GLP-1 agonists for weight-loss purposes varies. The 2026 proposed rule for Medicare Part D would have allowed Medicare to cover GLP-1 agonists for weight-loss, however this proposal was reversed in April 2025. Of the 22% of US adults who are overweight or obese, only 24% had insurance

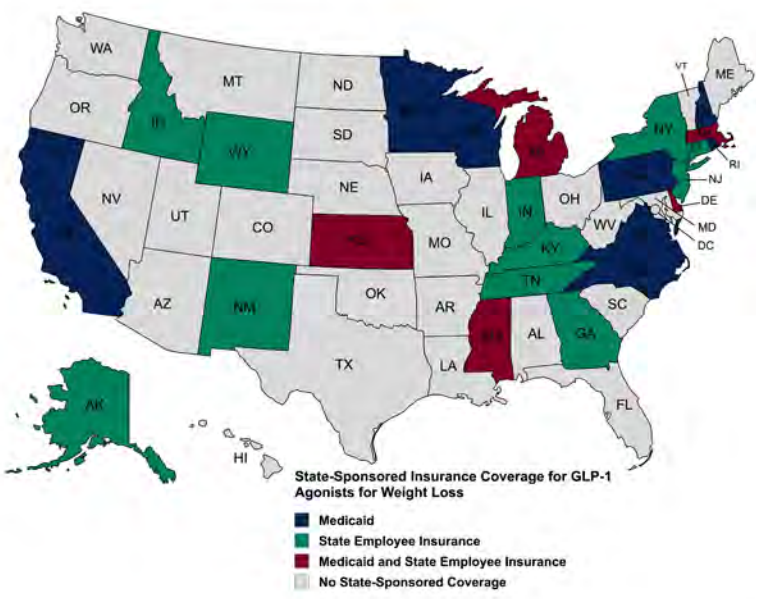
that paid in full for these drugs for weight loss. 57% of individuals had partial coverage and 19% paid out of pocket. For example, West Virginia's Public Employees Insurance Agency (PEIA), only covers GLP-1 agonists to treat type 2 diabetes and will not cover them for weight-loss purposes.

The primary concern surrounding GLP-1 agonists is their cost. Many people paying out-of-pocket describe the cost of these drugs as "prohibitive" and have had trouble paying for them, as they range between $900-1400 per month. Private insurance companies and Medicaid raise the same concerns, saying that GLP-1 agonists are one of the largest drivers in rising costs and covering them for weight loss would require increased premiums for everyone. A PEIA pilot program for 1,000 people taking GLP-1 agonists for weight loss found that it cost $7.5 million for one year. GLP-1 agonists are one of the top 20 most expensive drugs covered at PEIA. These top 20 drugs make up only 1% of total scripts but 42% of all medication expenses. PEIA stated that including coverage of GLP-1 agonists for weight loss would greatly increase costs, as over 70,000 of their members would be eligible for it. One concern that has also been raised to PEIA is the Gold Card Provider Program, which allows certain providers to prescribe medication without prior authorization. Some are worried that this policy needs to be clarified, as it enables providers to prescribe GLP-1 agonists for type 2 diabetes without prior authorization and could therefore be used to prescribe them to people for weight loss without oversight.

The majority of the public agree that insurance like Medicare should cover the cost of GLP-1 drugs for weight loss purposes, as the drugs are a good option for weight loss and making them more affordable will help improve their quality of life. Physicians have raised concerns about having to wait until patients become diabetic for insurance to cover the drugs. Instead, they could be used to help lose weight, which helps to prevent diabetes. Opponents, however, raise concerns about financial strain and say that it is not fair to people that will be met with higher insurance premiums to pay for these drugs for others. Some also worry that they will need to depend on GLP-1 agonists for the rest of their lives, as studies have shown that people that stop taking GLP-1 agonists regain their weight in about 8 weeks.

GLP-1 Coverage in Other States

GLP-1 agonist coverage among states largely varies in whether or not they are covered for weight-loss purposes. To date, only 13 state Medicaid programs, not including West Virginia Medicaid, cover GLP-1 agonists for weight-loss purposes. SB 743 (2024) was proposed to allow Medicaid to cover GLP-1 agonists for weight loss purposes as long as the recipient met certain BMI or co-morbidity requirements. This bill did not advance out of committee. Additionally, 16 state employee insurance plans cover GLP-1 agonists for weight-loss. Some of these plans have certain requirements for enrollment, however. Connecticut and Kentucky require recipients to enroll in a weight management program, recipients in Wyoming must meet a clinical definition of obesity, and those in Mississippi will only be covered if they have a co-morbidity like heart disease. If West Virginia wanted to pursue GLP-1 agonist coverage for weight loss for state employees or Medicaid recipients, these types of BMI or co-morbidity requirements are restrictions that could be considered in order to limit the amount of eligible members and reduce cost. Furthermore, West Virginia could wait to mandate coverage until cheaper generic versions become available, likely to be around 2032 when current patents protecting existing name-brand drugs expire.



Map showing states in which state-sponsored insurance plans cover GLP-1 agonists for weight-loss purposes. Based on data from KFF and Politico.

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Science & Technology Note

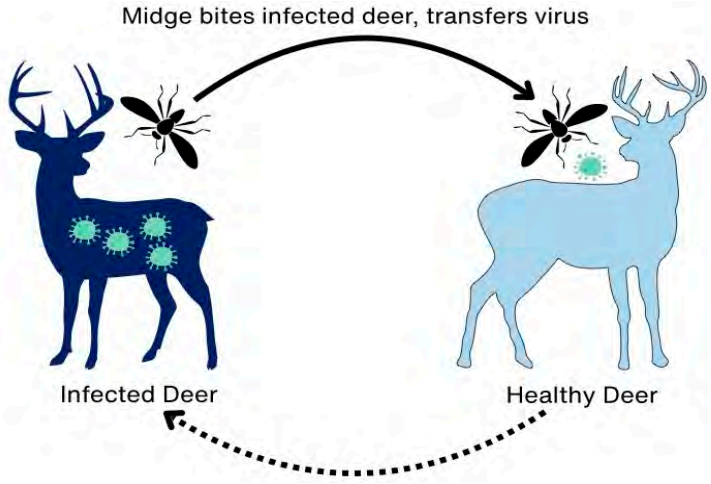
October 2025

Hemorrhagic Diseases in West Virginia Deer Populations

West Virginia hosts over 300,000 resident and non-resident hunters each white-tailed deer season, generating more than $300 million in annual retail sales. In 2024, the recorded deer harvest was 111,646. There are two major hemorrhagic diseases that can decrease deer populations in West Virginia: epizootic hemorrhagic disease (EHD) and bluetongue. Both are viral infections spread by biting insects, and do not pose risk to humans. In light of the current outbreak of EHD in the Mid-Ohio Valley, this S&T Note covers EHD causes and symptoms, as well as potential methods to decrease disease spread.

EHD and Bluetongue Biology

EHD and bluetongue are two different viruses that can infect deer, causing nearly identical disease that can only be distinguished by molecular testing. While EHD is restricted to deer and occasionally cattle, bluetongue can also affect sheep and goats. When deer are found with indications of any hemorrhagic disease, It is important to conduct testing to determine risk for livestock populations. The current outbreak in West Virginia has been confirmed as EHD, which will be the primary focus of this Note.



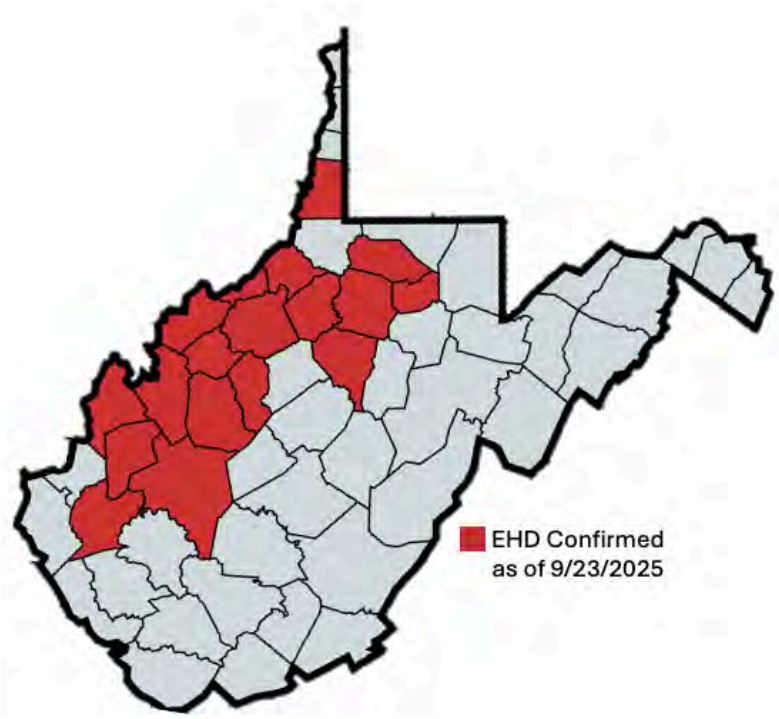
EHD and bluetongue infection process. Infected deer (dark blue) are bitten by midges, who serve as vectors for the virus. When the midge bites a healthy deer (light blue), the virus is transferred in the midge's saliva, infecting a new deer.

Research Highlights

- Epizootic hemorrhagic disease (EHD) and bluetongue are two viruses that cause hemorrhagic (bleeding) diseases in deer populations.
- There is currently an outbreak of EHD in West Virginia, with over 1,500 confirmed cases in 18 counties.
- EHD is highly fatal for deer, but poses no health risks to humans.
- There is no proven treatment or prevention for EHD or bluetongue in wild deer populations. Some jurisdictions temporarily reduce bag limits to preserve deer populations.

Both viruses are spread by biting midges, also called no-see-ums or gnats. These midges reproduce and live in wet conditions, usually mud holes, and feed on blood from deer and livestock. A single deer can receive over 1000 bites per hour, and it only takes 4 bites from a disease-carrying insect to infect the deer. EHD and bluetongue cannot be spread directly from deer to deer, so these diseases are not associated with increased populations. Rather, outbreaks often occur in times of drought, as deer are forced to concentrate around partially dried up water sources that tend to have more mud, and therefore more midges. Outbreaks happen in late summer or early fall when midge populations peak and stop after the first frost kills the midges.

Hemorrhagic diseases cause severe bleeding in infected animals by disrupting the lining of blood vessels all throughout the body. Symptoms usually appear within 2-10 days of infection, appearing as weakness, lethargy, swelling in the head, neck, eyelids, and/or tongue, and bleeding from the mouth and/or nose. Hemorrhagic diseases also cause high fevers, leading the deer to seek out water to cool down. Within 8-36 hours of symptom onset, up to 90% of animals infected with EHD will die, often in or near water sources. Hunters are generally discouraged from harvesting sick-appearing animals because of the risk of chronic wasting disease (CWD) or other potentially dangerous infections. However, meat from EHD-infected animals is safe to eat and handle with standard precautions, and EHD is not known to cause disease in humans.



Counties with confirmed cases of EHD, as reported by the WVDNR on 9/23/2025

Current Outbreak

EHD outbreaks are fairly common in West Virginia, with previous notable outbreaks in 1996, 2002, 2007, 2012, 2017, and 2019. The current outbreak in the Mid-Ohio Valley was first reported in Ritchie County in late July and has spread to 18 counties thus far (see map). Cases can be reported to the WV Department of Natural Resources (WVDNR) by individuals who find dead deer on their property or identified through WVDNR surveillance. The WVDNR reported 1,511 confirmed cases of EHD as of September 23, 2025. Ohio has also been impacted by the current outbreak, reporting 8,214 dead or sick deer on the same date. Ohio officials have proposed a reduction in the white-tailed deer bag limit from 3 to 2 for the 2025-2026 deer season in affected counties to allow some preservation of healthy deer and promote re-population. WVDNR officials have stated that they are not considering similar measures but project that harvests will be lower and that deer populations will rebound as seen in previous outbreaks.

Reducing Hemorrhagic Disease Spread

At least 10% of infected deer will survive EHD, and some southern deer populations have developed immunity to the virus. The fever disrupts hoof growth, allowing for identification of previously infected deer by the grooves in their hooves. Vaccines to the EHD virus are available in Europe and are currently being tested in America, but these are primarily for farmed deer populations and cattle. It would not be feasible to vaccinate wild deer populations, and there are currently no known methods to reduce or contain the spread of EHD or bluetongue in the wild. Some have theorized that providing multiple clean water sources for wild deer populations during droughts may be effective for reducing disease spread, as it prevents concentration around biting midge habitats.

Cattle, sheep, and dogs can be infected with bluetongue, though cattle and dogs are usually asymptomatic. Sheep can get severe bluetongue, and cattle may experience reproductive loss during infection. To reduce transmission of EHD and bluetongue to livestock, the USDA recommends insecticidal pour-ons, ear tags, or back rubs. Additionally, eliminating standing water sources or leaky troughs and pipes that lead to mud holes can limit biting midge populations. If one suspects that an animal has bluetongue, it is important to use single-use needles for administering vaccinations or treatments to prevent spreading the disease between animals.

Normal deer hoof (left-AHEIA) compared to the grooved hoof of a deer with previous EHD infection (right-Michigan DNR)

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Science & Technology Note

October 2025

Kratom in West Virginia

Kratom is an evergreen tree native to southeast Asia whose leaves have long been chewed by farm workers to provide energy and focus, prevent fatigue, and ease pain and discomfort. The past two decades have seen kratom introduced to US markets, where it can commonly be found as powders, capsules, and liquid preparations in convenience stores, vape shops, or online. This S&T Notes discusses the effects of kratom, West Virginia's current kratom legislation, and federal and state actions to regulate kratom use.

How Does Kratom Work?

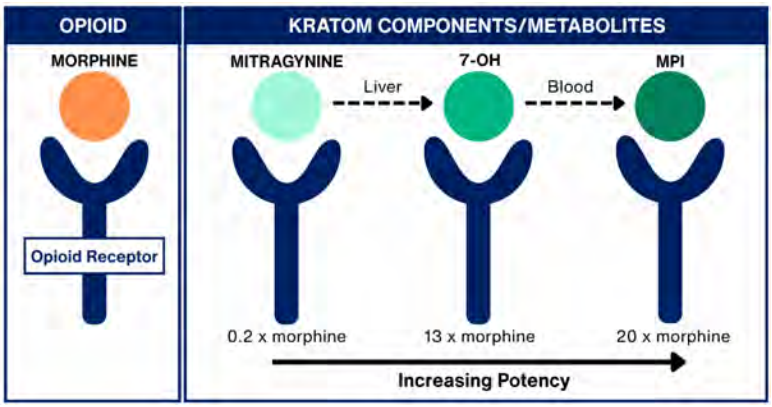
Kratom leaves contain two main compounds known to produce opioid-like effects: mitragynine and 7-hydroxymitragynine, commonly known as 7-OH. These are naturally present in the leaves at low levels (2% and 0.02%, respectively). Once in the body, the liver converts mitragynine to 7-OH, and enzymes in the blood convert 7-OH to mitragynine pseudoindoxyl (MPI, often advertised as 'pseudo'). Each metabolite is more potent than the last, with MPI being 20 times more potent than morphine. Many manufacturers are also supplementing natural kratom with increased levels of 7-OH and/or MPI to increase the effects of the drug.

In the brain, kratom components bind the same opioid receptors as morphine, heroin, or fentanyl. They can also bind other receptors, which is why at low doses it can be considered a stimulant. However, at moderate to high doses it acts similarly to more traditional opioids, causing relaxation, sedation, and pain relief. Some studies have suggested that kratom may have fewer dangerous side effects than prescribed opioids, but this is widely debated. As kratom affects many pathways in the brain, it can interact with other drugs such as benzodiazepines, alcohol, Imodium, SSRIs, SNRIs, and Seroquel and result in severe side effects, including death. There are currently numerous wrongful death lawsuits against kratom distributors.

Kratom Use	Dose (Powder or Extract)	Effects
Low-Moderate	1-5 grams	Mild stimulant
Moderate-High	5-15 grams	Opioid-like (pain relief, euphoria)
Very High	>15 grams	Sedation

Research Highlights

- Kratom is opioid-like substance commonly used as a stimulant and pain reliever. Powder, capsules, and liquid preparations are readily available in convenience stores, vape shops, and online.
- Research suggests that kratom affects many pathways in the brain, including opioid receptors.
- West Virginia law requires that kratom distributors register products and obtain a license, limits sale to those over 21, and requires products to contain less than 2% 7-OH.
- Six state and Washington, DC have banned kratom and kratom components. There has been discussion of federal scheduling of 7-OH, but no action has been taken to date.



Kratom components and metabolites (mitragynine, 7-OH, MPI) bind the same opioid receptors as morphine with increasing potency as they are metabolized in the liver and blood.

Overdoses from kratom alone are fairly rare, but do occur. Because kratom primarily binds to opioid receptors, the effects may be reversed through administration of naloxone (Narcan). Studies suggest that long-term use can lead to dependence (addiction) that could require medication-assisted treatment such as Sublocade or Suboxone. However, many kratom advocates claim that it has helped them quit opioids and ease chronic pain. The extent of kratom use and dependence has not been investigated since 2021, when kratom users were estimated to be about 0.8% of the US population (2 million people). More recent estimates are around 15 million people, but the methods and reliability of those numbers are unclear.

Adapted from Chien et al., 2017.

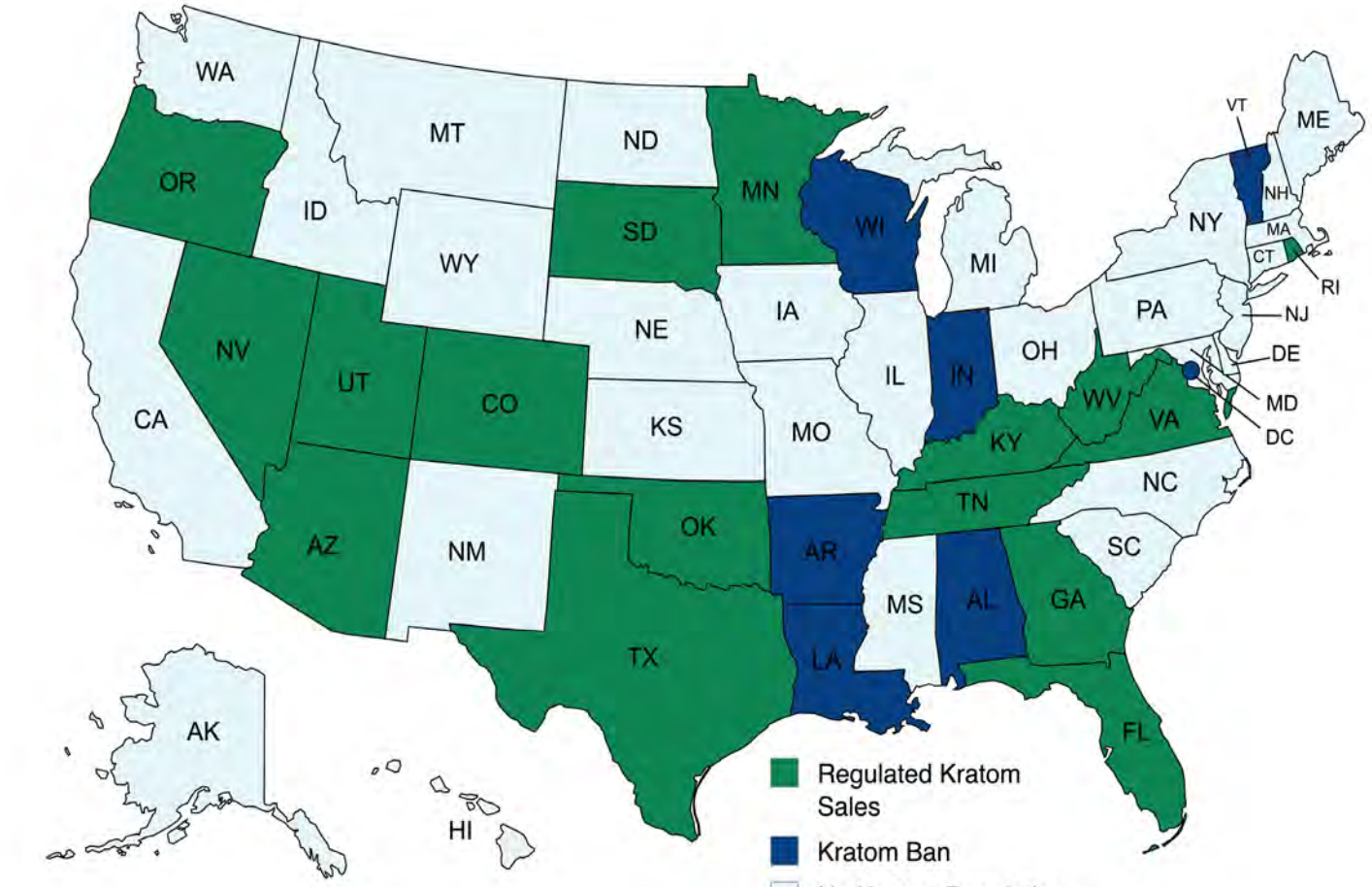
West Virginia Kratom Law

Although the prevalence of kratom use in West Virginia is unknown, the Deputy Commissioner of the WV Department of Agriculture recently reported over $180,000 in tax revenue from kratom sales in the last quarter. SB 220 (2023) created the Select Plant-Derived Regulation Act: Kratom to require permits for the manufacture, processing, and sale of kratom in the state. It limited sales to persons over 21 with age verification, placed an 11% tax on retail sales, established packaging requirements, and created state-level enforcement systems. The WV Department of Agriculture has implemented additional restrictions, including that products must contain less than 2% 7-OH. However, it is important to note that there are many online vendors that sell kratom and 7-OH products with shipping to West Virginia, and customers must only click a button to confirm they are over 21, no identification necessary.

Kratom Policy Options

Kratom is not a federally controlled substance, though the Food and Drug Administration (FDA) has warned consumers against use and has stated that kratom is not a legal dietary supplement or food additive. In July 2025, the FDA recommended that the DEA classify 7-OH as a Schedule I controlled substance, but no action has been taken to date. As such, kratom restrictions have been left to state policymakers.

As of April 2025, 6 states (Alabama, Arkansas, Indiana, Louisiana, Vermont, and Wisconsin) and Washington, DC have banned all kratom products as controlled substances, including the psychoactive components. 18 additional states, including West Virginia, regulate the possession, sale, and manufacture of kratom. Ohio's Governor DeWine has recently called for a full ban on natural and synthetic kratom, calling it an "imminent public health risk".



Map of Kratom Regulation by State. Adapted from a Legislative Analysis and Public Policy Association Report. Map created with MapChart.

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Science & Technology Note

November 2025

Lab-Grown Meat in West Virginia

Meat is a source of dietary protein for many people, with global consumption predicted to grow 14% over the next decade. However, some are concerned about the use of traditional agriculture and meat production practices to meet this need, as they are resource-intensive. Alternative protein sources, including lab-grown meat, have been proposed as new alternatives to traditional meat.

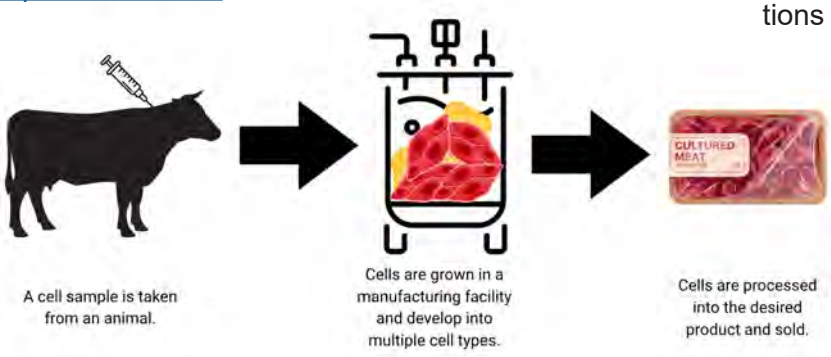
Research Highlights

- With continued technological advances, lab-grown meat could be more environmentally friendly, safer, and cheaper than traditional meat.
- Expanded production of lab-grown meat could majorly disrupt West Virginia's existing agricultural economy.
- West Virginia introduced labeling requirements for lab-grown meat in 2024. Many states have similar measures, but some have taken further regulatory action.

Production of Lab-Grown Meat

Plant-based, insect-based, and lab-grown meats are all types of alternative protein sources. Of these, lab-grown meat has been subjected to the most debate. Lab-grown chicken was first approved for sale in Singapore in 2020, and was approved in the US in 2023. Since then, it has been served at 2 restaurants in the US, and this summer, lab-grown salmon was added to some restaurant menus. Although some products have received approval for sale, lab-grown meat products are not widely available in the US due to the variety of restrictions on the products that different states have implemented.

To produce lab-grown meat, a sample of cells is taken from an animal, most commonly chickens, cows, pigs, and seafood. Each sample may be used to produce several batches of meat. The collected cells are grown in large vats called bioreactors and develop into muscle cells, fat cells, and connective tissue. Cells are grown on artificial scaffolding to help them grow into structured sheets before they can be processed into their final form and sold. The whole process typically takes several weeks. Before these products can be sold in the US, they must undergo an initial safety review by the FDA and ongoing inspections through the Food Safety and Inspection Service.



To produce lab-grown meat, a sample of cells is taken from an animal to develop into muscle, fat, and connective tissue. The cells are then shaped, processed, packaged, and sold.

Considerations for Lab-Grown Meat

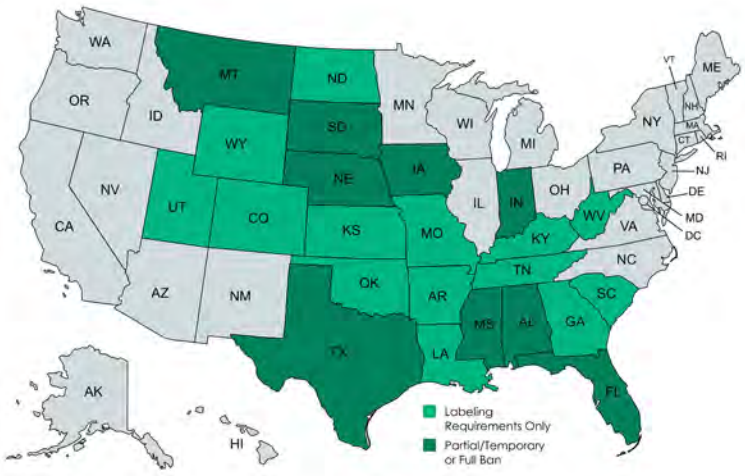
Lab-grown meat advocates often tout its assumed smaller environmental impact due to reduced land and water use as a reason to adopt the technology. Lab-grown meat is estimated to utilize 1/6 of the amount of water compared to traditional meat and 1/100 of the amount of land. Recent research shows that while land and water use may be reduced, lab-grown meat is more energy intensive and may produce more damaging greenhouse gases (depending on how energy is produced) than traditional meat. However, these impacts could be reduced with continued technological innovation to scale up processes and utilize more environmentally friendly raw materials. Lab-grown meat could reduce the risk of foodborne illness, as it is produced in sterile environments, and may decrease the risk of illnesses that can spread from animals to people. Lab-grown meat could also reduce antibiotics used in livestock, lowering the risk of antibiotic resistance.

More than 150 companies are involved in the development of lab-grown meat, and have benefited from heavy investments in the area over the recent years. Predictions from the consulting firm McKinsey estimate that the lab-grown meat market could reach $5-25 million by 2030, and expansion of lab-grown meat could bring with it well-paid manufacturing jobs, potentially to West Virginia. Although the alternative protein market seems to have large opportunities, it could negatively affect other industries in the state.

West Virginia's agricultural economy is predominantly animal-based, making up 78% of the state's agricultural income and almost 2% of the

state's economy. 4 out of the 10 highest-grossing agricultural commodities in the state are meat. In a series of interviews, farmers shared concerns that lab-grown meat could affect the availability of non-food livestock products such as leather and pet food, or could harm the wider rural economy by reducing the need for veterinarians, farm equipment suppliers, and animal caretakers. Although lab-grown meat production could bring new job opportunities to the state, these jobs would require different training and skill sets than traditional agricultural jobs. Advocates of lab-grown meat counter by saying that the industry could provide new opportunities for farmers through creating the view that traditional meats are 'special' and increasing their value.

Lab-grown meat companies have a long way to go in reaching widespread uptake of their products. 60-80% of consumers are unaware of lab-grown meat. Of those who are aware of the products, many are uninterested in purchasing or consuming lab-grown meat, with less than 20% of US adults expressing willingness to purchase a lab-grown meat product. Reasons often cited for a lack of interest in lab-grown meat include a lack of understanding, thinking the products aren't safe, healthy, or natural, disliking the taste or texture, the high cost, and wanting to support farmers. Of the consumers who are interested in lab-grown meat, improved ethics and animal treatment over traditional agriculture is the most cited reason for trying the product. An additional barrier to widespread adoption of lab-grown meats is their cost. Recent advances in the industry have brought production costs to around $200 per pound of beef, but future estimates are around $20 per pound. For comparison, traditional beef production costs are roughly $2.50[214] per pound. Startup costs for lab-grown meat remain high as well, estimated to range from $300-600 million. High costs raise the concern that lab-grown meat may further contribute to the industrialization of food systems.



States have a variety of regulations on lab-grown meat. Light green states have labeling requirements only, and dark green states have some form of ban. Map made using mapchart.net.

State Regulation of Lab-Grown Meat

Over the past 2 years, West Virginia has introduced legislation both to impose labeling requirements for lab-grown meat and to ban the products. HB 5349 passed in 2024, requiring lab-grown meat products to clearly state this on their labels. SB 582, which aimed to implement a full ban on lab-grown meats, was also introduced in 2024, but did not pass. The 2025 legislative session saw the proposal of SB 185 and SB 751, which would have modified the established labeling requirements for lab-grown meat products by requiring a list of all ingredients in the product and temporarily banning the products until 2030 with exceptions for research, respectively. Neither bill passed out of committee.

Some states are interested in the potential of lab-grown meat. Illinois established the Alternative Protein Innovation Task Force in 2023, designed to evaluate opportunities for the industry. They recently released their report containing recommendations for supporting the alternative protein industry. However, many states are taking a more cautious approach to lab-grown meat. In 2024, Florida and Alabama banned lab-grown meat, with additional states following suit in 2025. Two bans only last until 2027, allowing more time for the field to advance. Nebraska prohibits state agencies from purchasing lab-grown meat, while Iowa banned lab-grown meat in schools. Tennessee established a permitting process to sell lab-grown meat, and Utah requires restaurants serving it to notify the state. Most states with bans also have labeling restrictions in place. 21 states have established additional labeling laws to ensure clarity for customers. At the federal level, labeling requirements for lab-grown meat have been proposed, but not passed. Lab-grown meat companies have pushed back on labeling requirements and bans, with ongoing lawsuits in Florida and Texas alleging infringement upon interstate commerce. If West Virginia moves forward with a ban on lab-grown meats like those that have been proposed, the state should be mindful of the potential for similar lawsuits.

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Science & Technology Note

November 2025

Light Pollution in West Virginia

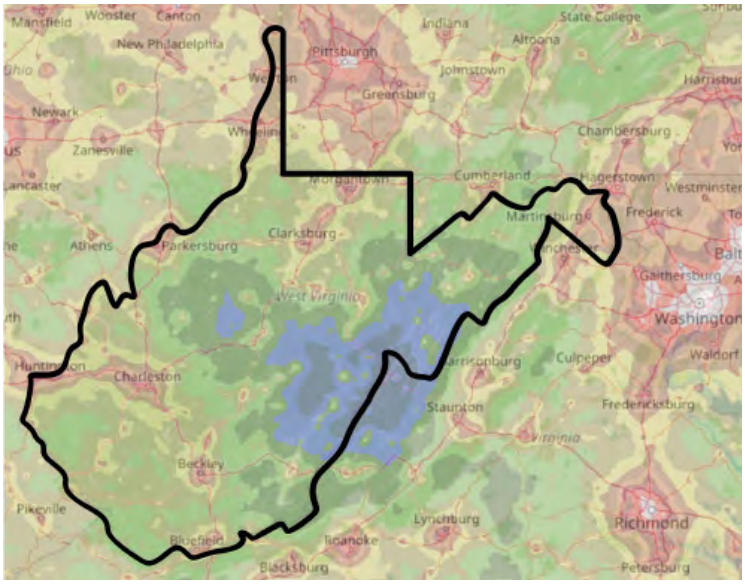
The brightness of the night sky increased 10% per year between 2011 and 2022. This light pollution has numerous effects on West Virginia, impacting plant, animal, and human health, safety, and the West Virginia economy. Many states have introduced legislation to protect their night skies and implement lighting practices that West Virginia could consider.

Research Highlights

- Skyglow, light trespass, and glare are forms of light pollution. Using lights that are targeted, warm-colored, controllable, and as dim as possible can reduce light pollution.
- West Virginia is one of the darkest places in the Eastern U.S. and has had a designated Dark Sky Park since 2021.
- Artificial light at night can contribute to health and environmental issues.
- States have taken various approaches to protecting night skies, including implementing lighting standards for state-owned buildings, requiring lights to be shielded or extinguished, and special restrictions for environmental or industrial impacts.

Artificial Light at Night and Light Pollution

Artificial light at night (ALAN) produces three main types of light pollution: skyglow, light trespass, and glare. Skyglow brightens the night sky over inhabited areas, affecting more than 99% of Americans. Glare (excessive brightness leading to visual disturbances) and light trespass (lights shining where they are unwanted) have been shown to decrease safety and waste energy. Nearly 30% of outdoor lighting is directed at the sky, costing over $1.4 billion in energy in the U.S. alone. For example, electronic billboards are 10 times brighter than traditional billboards and emit light in all directions, including into the sky. Outdoor lights are often promoted as a safety feature, but research is mixed on whether outdoor lights promote or deter crime. However, it is important to note that outdoor lights often make people feel safer, even if they don't actually impact safety.



West Virginia contains the region's darkest skies (blue). Areas of high light pollution, such as the Washington, DC and Pittsburgh metro areas, are shown in red and white. Adapted from Light Pollution Map (2025).

Light color, which depends on the light's wavelength, also affects how much light pollution is produced. Blue light produces more glare and skyglow than red light. This phenomenon is often observed with car headlights. Newer LED lights generally emit 20-50% of their light in blue wavelengths, while older generations of lights ranged from 5-20% blue light. As LEDs now account for more than 50% of light sales, it could be advantageous to incorporate light pollution reduction strategies into lighting plans. The Illuminating Engineering Society and DarkSky International have developed 5 key principles for responsible outdoor lighting: light should be useful, targeted, low-level, controlled, and warm-colored.

West Virginia's Skies

West Virginia is one of the darkest places in the eastern United States, making it an ideal place for astrotourism and scientific research alike. The Green Bank Observatory, home to seven radio telescopes, contributes nearly $30 million annually to West Virginia's economy. Watoga State Park, Calvin Price State Forest, and Droop Mountain Battlefield State Park make up West Virginia's first and only certified Dark Sky Park, areas that are recognized for their low levels of light pollution and efforts to educate the public about light pollution. However, as light pollution continues to increase, these sites may lose their darkness. The National Park Service has documented skyglow in dark sky sites up to 200 miles away from the nearest city.

How does ALAN impact people, animals, and plants?

Studies on human exposure to ALAN have linked light exposure to increased risks of sleep disorders, mood disorders, dementia, obesity, cardiovascular disease, and cancers, including breast cancer, prostate cancer, and skin cancer. Susceptibility to ALAN can vary greatly between individuals.

ALAN has been known to negatively impact animals since the early 1900s. Now, scientists have determined that ALAN has negative effects on many species, including species in West Virginia. Tests near the Ohio River demonstrated a 16% decrease in biodiversity and a 62% reduction in nocturnal pollinators, including moths and other insects, in areas with high levels of light. Flying animals, such as bats, fireflies, and birds, are known to be particularly sensitive to ALAN.

West Virginia is home to 3 endangered bat species, is one of four states with synchronous firefly populations, and is part of a key bird migration zone. ALAN has been shown to negatively impact these animal populations. In bats, ALAN causes delays in leaving their nest to hunt, increases airborne collisions, and decreases sexual activity, contributing to population decline. Brighter nights make it more difficult for fireflies to recognize each other and disrupt their mating process. Finally, as migratory birds rely on the length of daylight and position of the sunset and stars, ALAN can delay migration and cause birds to get lost.

ALAN can also impact plants. ALAN may delay fall tree coloration and leaf dropping, although these are also heavily temperature dependent, potentially impacting fall tourism activity in the state. Loss of pollinators may endanger reproduction of many plant species. According to DarkSky International, a light pollution think tank, ALAN is considered to be "one of the most pressing and imminent threats to global biodiversity."

Dark Sky Legislation

19 states, Washington, D.C., and Puerto Rico have enacted legislation to reduce light pollution. Arizona is a leader in dark sky preservation. Since 1986, Arizona has required all outdoor light fixtures to be downward directed, with specific exemptions. Today, 11 states have implemented regulations on light fixtures on state property or that were installed using state funds. Texas has additional restrictions on lights that may interfere with military training. Florida and Minnesota, while leaving regulation of ALAN to the local level, have each developed model lighting ordinances that municipalities can adopt. Several dark sky bills have also been introduced at the federal level. West Virginia code addresses lights that may impact motorists, but provides no guidance for preservation of the night sky. In 1999, West Virginia introduced HB 2995, designed to apply dark sky principles to new light installations, but the bill never advanced. Opponents to dark sky legislation often cite short deadlines to comply and high costs to update light fixtures, as well as interference with their choice to have lights outdoors.

Should policymakers wish to address this issue, West Virginia could revisit the 1999 lighting regulation bill, ensure it is up-to-date with current lighting design standards while addressing concerns for safety and areas that require continuous lighting, and implement it. The bill currently addresses which lights it applies to, types and operation of lighting, and shielding requirements, while providing exemptions for airport, security, and temporary lighting. In an effort to alleviate concerns held by opponents, Colorado's law only applies to newly installed fixtures, and Arizona allows non-compliant lights if they will not be illuminated between midnight and sunrise.

Depending on location, most of West Virginia has brightness measurements between 3-8. The brightest parts of Charleston, Huntington, Parkersburg, and Wheeling all measure between 7-8, while Pocahontas County contains areas with a score of 3. Source: The Effects of Light Pollution in Deep-Sky Imaging.

This Science and Technology Note was prepared by Madison Flory, PhD, West Virginia Science & Technology Policy Fellow on behalf of the West Virginia Science and Technology Policy (WV STeP) Initiative. The WV STeP Initiative provides nonpartisan research and information to members of the West Virginia Legislature. This Note is intended for informational purposes only and does not indicate support or opposition to a particular bill or policy approach. Please see https://wvstep.org/ or contact info@wvstep.org for more information.

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West Virginia Science and Technology Policy Initiative
Science & Technology Note
September 2025

Microgrids in West Virginia

Microgrids can ensure reliability and resilience of the electric grid. Microgrids allow large electricity consumers to generate their own electricity, reducing demand on the electric grid. This Science and Technology note reviews the state of microgrids in West Virginia, explains the benefits of and barriers to microgrid development, and highlights actions states are taking surrounding microgrid development.

Research Highlights

- Microgrids provide an uninterrupted supply of electricity, helping to boost energy resiliency.
- Microgrid development requires large upfront costs and contains a complex regulatory environment.
- States utilize a variety of programs to incentivize microgrids.

What Are Microgrids?

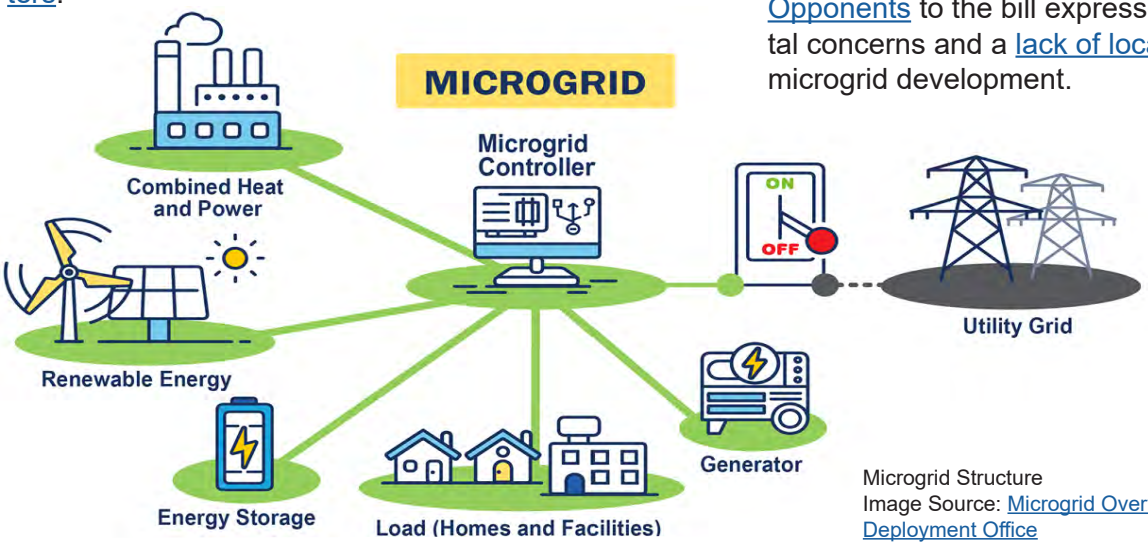
Microgrids are systems that produce electricity for a relatively small area. They can operate independently from the electric grid (island mode) or interconnectedly with the grid. Island mode allows the microgrid to supply its service area with electricity even in the case of a grid outage, and interconnection with the main grid allows generation flexibility, and enables selling energy back to the primary grid.

Microgrids use a variety of methods to generate electricity, including renewable sources like wind and solar and nonrenewable sources such as natural gas and diesel. The choice of generation source is often informed by resource availability and reliability, capacity of the microgrid, and cost. Historically, microgrids have been used to power military installations and universities, but are now being used to build community electric resilience and to supply facilities that are heavy energy users, like data centers.

Microgrids can be used to ensure an uninterrupted supply of power to critical infrastructure, making them a very attractive option for certain applications. Interest and investment in microgrids has been growing; a 2023 study showed 11% growth in microgrids in the preceding four years.

Microgrids in West Virginia

West Virginia has advanced microgrid development several times in recent years. 2022 saw the passage of SB 4001, allowing independent renewable electricity production in certified high impact industrial business development districts. During the 2025 legislative session, HB 2014 was passed. This bill established a Certified Microgrid Program, allowing microgrid projects to use nonrenewable sources and prohibiting local ordinances from interfering with microgrid development. Advocates for microgrid development, including stakeholders in the energy industry, highlighted that microgrids would produce jobs, and that businesses attracted to use the microgrids would produce significant tax revenue. Opponents to the bill expressed health and environmental concerns and a lack of local regulatory control for microgrid development.



Microgrid Structure
Image Source: Microgrid Overview, US Department of Energy Grid Deployment Office

West Virginia's first microgrid, in Jackson County, is nearing initial completion and hoping to begin solar-powered microgrid electricity production by the end of 2025. Additional facilities are under development in Tucker and Mingo counties. However, communities near microgrid development projects are pushing back.

Many are concerned about the environmental and safety impacts of microgrids. As natural gas and diesel are planned to be used as the fuel sources for West Virginia's largest microgrid projects, people are concerned that their emissions may cause environmental issues, including acid rain, and health issues, such as increased rates of asthma. However, the emissions in pollutants from natural gas are significantly less than those from traditional coal or oil electric generators and the West Virginia facilities are classed as minor polluting facilities, predicted to meet state and federal pollution guidelines. Additional concerns from citizens include noise and light pollution, as HB 2014 prevents local ordinances from setting limits on these issues. Citizens have also taken issue with the proprietary nature of microgrid development, citing a lack of transparency and public outreach in the permitting process.

Benefits of Microgrids

Microgrids help to increase resilience of the total electric grid because they continue to provide electricity when the traditional electric grid cannot. West Virginia has historically poor electric reliability, experiencing the fourth-most frequent and second-longest grid outages in 2022. Microgrid development could help improve West Virginia's electric reliability directly through community microgrids or indirectly through demand alleviation by commercial microgrids. Currently, only commercial microgrids are in development in West Virginia. Concern is growing that the national electric grid could be targeted by criminals. Microgrids can isolate and disconnect from the grid, securing against electric grid attacks. Because microgrids are located relatively close to electricity consumers compared to traditional power plants, microgrids also improve electric transmission efficiency.

Microgrid Regulation Across States

One of the main barriers to microgrid implementation include the high costs required to plan and build a microgrid. Microgrid planning needs to be customized to address the specific needs of the site, users, and surrounding community, thus increasing costs. The Smart Electric Power Alliance and the West Virginia Office of Energy have developed an interactive resilience needs map to aid in microgrid planning and prioritization. The high initial cost of microgrids could be addressed by using a Microgrid-as-a-Service model. Here, microgrid companies construct the microgrid and charge users over time, allowing users to make a smaller initial investment. Federal microgrid funding and tax credits are also available.

Additional hurdles include legal and regulatory considerations, as states take a variety of different approaches to microgrids. Connecticut was the first state to develop a microgrid definition, and has continued to encourage their development with a Microgrid Grant and Loan Program. Additional microgrid financing options that Connecticut uses include a green bank, providing financing specifically for clean energy projects, and the addition of microgrids to the Commercial Property Assessed Clean Energy (PACE) program, allowing building owners to borrow funds and repay them over time. 32 states have PACE programs, including Ohio, Kentucky, Virginia, Maryland, and Pennsylvania.

Some states include microgrid development in grid modernization efforts. Maine added microgrid developers to their list of groups who can alter public infrastructure, allowing them to more easily connect to the electric grid. States are addressing standardization protocols for interconnection points between microgrids, with 37 states regulating interconnection. These connections allow microgrids to sell electricity back to the grid, and states are implementing special pricing structures known as tariffs to standardize the compensation microgrid operators receive for their excess electricity. West Virginia could build on its existing microgrid momentum by expanding funding options for microgrids or expanding to community microgrids in addition to commercial ones.

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Science & Technology Note

November 2025

PACE Funding in West Virginia

PACE programs provide long-term loans as a way for building owners to make energy efficient improvements to their property. This Science & Technology Note highlights the impacts of PACE programs across the country, focuses on state responsibilities in PACE programs, and identifies key considerations for establishing a PACE program in the state of West Virginia.

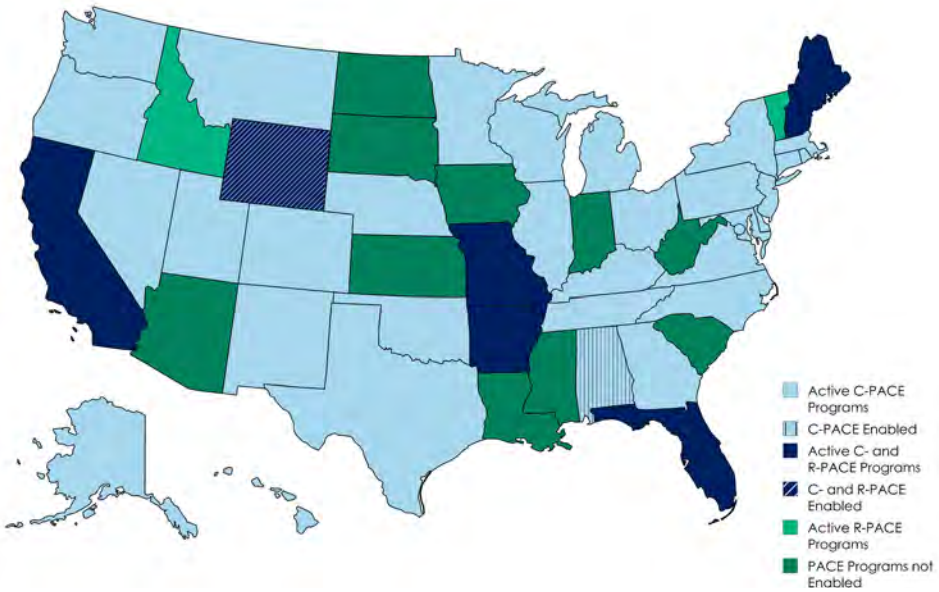
Research Highlights

- PACE programs have been growing in popularity as a loan program to fund both new building and renovation projects.
- PACE loans are granted through private funders and collected by local governments via special assessments.
- West Virginia could implement a PACE program to provide a low-risk funding mechanism for renovation, remediation, or redevelopment of existing buildings.

What are PACE Programs?

Property Assessed Clean Energy (PACE) programs have expanded across the country as a way to fund energy efficiency and resiliency projects. In order for PACE programs to operate in a state, the state must first enable the programs via legislation. So far, 40 states and Washington DC have PACE programs enabled. Most PACE programs are commercial PACE programs (C-PACE), designed for new and existing commercial properties. Similar programs exist for residential properties (R-PACE), although there are fewer of these programs than their commercial counterparts. Projects eligible for C-PACE funding often include energy efficient lighting upgrades, improvements to HVAC systems and insulation, roof replacements, solar installation, electric vehicle charging stations, and stormwater management.

C-PACE loans cover 100% of the project's needs, with no down payment required, and are typically paid back over 20-30 years via a property tax-like valuation. If a building is sold, the loan transfers between owners. Interest rates on C-PACE loans typically range from 5-10%. Funding for C-PACE projects comes from many private lenders across the nation. Local governments then collect payments through a special assessment process, the same way that money for schools and fire departments are collected. Companies often opt for C-PACE financing instead of a traditional loan due to their transferability, low interest rates, long repayment times, and lack of monthly payments.



PACE program implementation in the US. Most states have C-PACE programs in place. Some have both C- and R-PACE, while others only have R-PACE programs. West Virginia is one of 10 states with no PACE program model. Adapted from C-PACE Alliance, PACENation, and State Climate Policy Dashboard.

Opposition to PACE programs, particularly to R-PACE programs, arose from lenders concerned with the PACE loan structure. Programs often place the PACE loan ahead of the actual mortgage loan, meaning in the case of default or foreclosure, the property could be forcibly sold, and portion of the PACE loan in default would be paid before the mortgage. This is less of a concern with C-PACE than with R-PACE, as between 2008 and 2018, only 1 C-PACE project out of thousands resulted in a defaulted loan. An additional mechanism that many states have begun to adopt to reduce risk is requiring assent from the mortgage lender for a C-PACE project. Consumer protection groups are also concerned that unethical contractors may take advantage of PACE participants through predatory marketing. Programs may address this by certifying trusted contractors to perform PACE projects.

How are PACE programs structured?

C-PACE programs tend to fall under 5 support structures. Larger PACE programs are a growing trend, as they can be more efficient and cohesive. For example, Maryland, Virginia, and Washington DC operate under a regional C-PACE structure through the Mid-Atlantic PACE Alliance. Coordination at a larger scale can be helpful to ensure similar eligiblity and programmatic requirements across jurisdictions.

In order to run a C-PACE program, a state must pass PACE-enabling legislation containing several components, including determination of project eligibility, declaring that private energy improvements serve a public purpose, and specifying the process for program establishment. Local governments must opt to participate in the program, link loans to properties, and collect payments. Program managers must process applications, coordinate financing, and market the program. Some local governments have concerns about their ability to administer a PACE program. In these cases, program management can be outsourced to specialized third party companies or a statewide or regional model could be used. Michigan estimated that a municipality may save $150,000-750,000 by participating in the statewide program instead of establishing their own.

What is the impact of PACE programs?

Since the first PACE programs were established, over 350,000 projects have been completed in the US, resulting in more than $29 billion in economic impact. In the future, PACE programs are estimated to have a $2 trillion future market opportunity. A 5-year study of PACE programs demonstrated that they increased business revenue, GDP, personal income, employment, and government tax revenue. Local governments often cited increased job creation, lowered business costs, and better maintained buildings as reasons to participate in a C-PACE program. Over a 50-year period, C-PACE improvements are projected to provide 42 years of benefits. Predictions from PACENation, a PACE advocacy group, estimates the West Virginia C-PACE market to have the potential to create $9 billion in cumulative economic output and nearly 2,000 jobs over the lifetime of PACE improvements.

PACE Implementation in West Virginia

If West Virginia wanted to implement a PACE program, the first step would be to enable a PACE program through legislation. West Virginia could seek to join the established Mid-Atlantic PACE Alliance in order to take advantage of systems and resources that neighboring states already make use of and reduce the burden on the state and municipalities to begin their own programs. PACE financing could provide an additional funding opportunity for property owners in the state seeking to maintain or upgrade their facilities with little risk to state or local governments. Successful C-PACE projects that may be applicable to West Virginia include asbestos abatement, renovation of unused buildings into state-of-the-art data centers, energy efficiency improvements and renovations to aging industrial facilities, office buildings, and schools, or redevelopment of abandoned buildings into mixed-use community hubs.

C-PACE Model	Description	Example Program
Regional	Programs across multiple states collaborate to coordinate consistent standards and best practices.	Mid-Atlantic PACE Alliance (Maryland, Virginia, & Washington, DC)
Statewide	One statewide program, local governments can opt in.	Connecticut
State and Local Option	A statewide program exists, and gives municipalities the option to join the statewide program or start an independent C-PACE program.	Michigan
Strategic State Support	States allow localities to develop their own C-PACE programs, but provide technical assistance and program models that local programs can opt to use.	Texas
Limited State Support	Programs are primarily local, limited state resources and program coordination are in place.	California

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Science & Technology Note

September 2025

School Lunch Programs in West Virginia

Food insecurity has significant effects on academic outcomes in students, which have improved upon implementation of school lunch programs. The federal government has programs in place to help provide meals to students in K-12 schools. This Science and Technology Note discusses the landscape of food insecurity and poverty in West Virginia, the state of school lunch programs, and implementation examples from other states.

Research Highlights

- West Virginia has higher rates of poverty and childhood hunger than the national average.
- Every public school in West Virginia participates in USDA programs to provide free or reduced priced lunches to students meeting certain requirements.
- Other states have passed legislation to provide free school meals to all students, which has generally been popular and could be implemented in West Virginia.

Income, Poverty, and Food Insecurity Rates in West Virginia

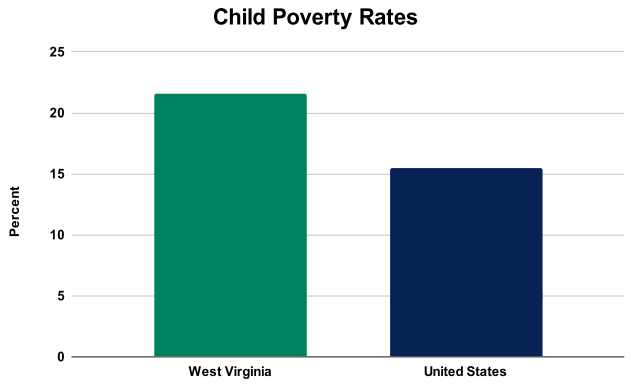
West Virginia ranks 48th out of 51 among states and Washington, DC for income, and poverty rates are higher than national averages. Food insecurity occurs when a household has limited access to food. About 15.7% of West Virginians are food insecure, with slightly lower rates (10-13%) in Putnam, Grant, Pleasants, Berkeley, Jefferson, Morgan, and Doddridge Counties. Hunger rates for children are higher than the overall population at 20%, similar to the national average. Food insecurity affects a child's ability to perform academically by increasing absenteeism, decreasing their cognitive function, and leading to lower test scores.

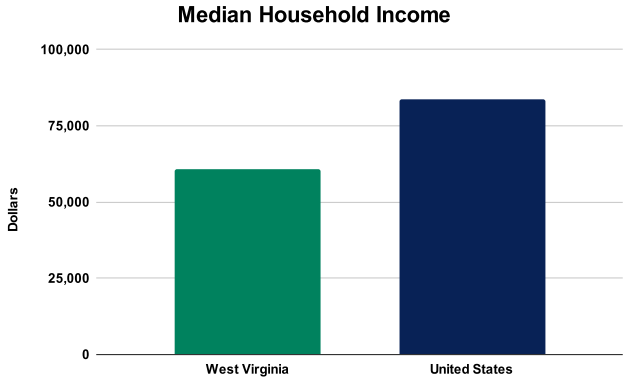
West Virginia School Lunch Legislation and Programs

Every public school in West Virginia participates in the USDA's National School Lunch Program (NSLP, confirmed by WVDE 9/18/2025). Both the NSLP and SB 663 (Feed to Achieve), passed in 2013, require that nutritious meals be provided to students in accordance with federal nutrition standards.

The NSLP provides funding to state departments of education to reimburse schools for free or reduced priced lunches to students from low-income families. To qualify for free lunch, household income must be below 130% of the federal poverty level or be receiving SNAP or TANF benefits. Students from households earning 130-185% of the federal poverty level qualify for reduced priced lunches. Schools are reimbursed $4.60 per free lunch and $4.20 per reduced-priced lunch. In West Virginia, 67% of students qualify for this program. Providing students with free lunches has been met largely with public support, as 89% of survey respondents indicated they support providing free meals to students from low-income families. 6% of respondents indicated they did not support these programs, saying government money would be better spent on other programs.

In addition to the NSLP program, most schools in West Virginia participate in the USDA's Community Eligibility Provision (CEP). The CEP guarantees that all students at a participating school have access to a free lunch, regardless of their household income. In order to be eligible for CEP participation, at least 25% of students





Based on data from the United States Census Bureau

must meet certain criteria including: qualifying for SNAP, TANF, Medicaid, or Head Start; or be a foster student or homeless. Schools are reimbursed for the cost of meals based on the proportion of students that are eligible. Any funds not reimbursed by the CEP are covered through the local county budgets. While the total incurred cost would vary by school, a 2024 analysis found that it would cost counties about $1.36 million to cover the 15 affected schools. Utah has alleviated financial strain on schools by allocating state funds to cover these expenses. This could be done in West Virginia, however critics have argued that it is government overreach and expensive.

627 of the 637 CEP-eligible West Virginia schools participated during the 2025-2026 school year. Non-participating schools include 3 schools in Putnam County and one in Greenbrier County. The 3 eligible Putnam County schools would receive about 50% reimbursement from CEP, while the Greenbrier County School would receive full reimbursement. The remaining non-participating schools are private, charter or preschools.

One policy option to increase school participation in the CEP is to require eligible schools to participate in the CEP, and thus provide free lunch to all students. This was proposed in HB 3296 (2023), HB 4490 (2024) and HB 2821 (2025), but has not advanced out of committee. However, public perception of free lunch programs is generally positive. A 2023 survey found that 60% of the general population supported providing free meals to all students, citing fairness and better academic outcomes. Participation in these programs has been found to lead to increased test scores and decreased suspension rates. Critics, however, argue that providing free meals to all students is unfair to wealthier families who could afford to pay for their student's lunches having to pay for other students as well. They also worry that it could stigmatize students that bring their own lunches and be too costly for the government. There is additional concern from students at schools with free lunch programs regarding the variety of the menu; diversity of options, such as vegetarian or ethnic cuisines; and lower food quality, although studies have shown that school lunches are nutritionally better than lunches brought from home.

School lunch Programs in Other States

Utah passed HB 100 (Food Security Amendments) in 2025, which mandates that any non-reimbursed expenses to cover the cost of a free or reduced-priced lunch through the NSLP will be paid for by the State, but does not mandate participation in CEP. Furthermore, it establishes a Share the Table program that permits students to return unopened or uneaten foods and drinks to be redistributed to other students, thus reducing food waste. A Share The Table program could also be established in West Virginia schools.

HB 3296 (2023), HB 4490 (2024), and HB 2821 (2025) would have implemented Healthy School Meals for All (HSMA) legislation in West Virginia. HSMA has been passed in 9 states: California, Colorado, Maine, Massachusetts, Michigan, Minnesota, New Mexico, New York, and Vermont. In addition, this legislation has been proposed in 25 more states, including Ohio and Pennsylvania. HSMA requires all schools to provide free breakfast and lunch to all students. Costs are met by requiring schools to maximize reimbursements from federal funding sources like the NSLP and CEP and any additional required funding is allocated by the state.

School participating in the CEP	Eligible Students	Total Enrollment	Percent Eligible Students	Multiplier	Lunches Reimbursed at Free Rate	Lunches Reimbursed at Paid Rate
A	45	100	45%	45 x 1.6 = 72	72%	28%
B	50	200	25%	25 x 1.6 = 40	40%	60%
C	175	200	88%	88 x 1.6 = 141	100%	0%
D	35	100	35%	35 x 1.6 = 56	56%	44%
C+D as group	210	300	70%	70 x 1.6 = 112	100%	0%

The USDA includes a 1.6 multiplier in calculating the percent of meals paid to cover administrative costs and any potential eligible students not counted. The federal free and paid rates are the amounts schools are reimbursed for each lunch served in that category. For fiscal year 2025-2026, schools receive $4.60 for each lunch reimbursed at the free rate and $0.44 for each lunch reimbursed at the paid rate.

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West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

Vaping and E-Cigarette Use in West Virginia

West Virginia has one of the highest rates of vaping in the nation. The U.S. Surgeon General declared youth vaping an epidemic in 2018. This Science and Technology Note provides statistics on vaping rates in West Virginia, explains health effects of nicotine vaping, and includes vaping regulations that West Virginia's neighboring states have implemented.

Vaping in WV

West Virginia has among the highest rates of vaping in teens and adults across the country, and vaping rates among teens has more than doubled in recent years. Although schools implement tobacco use prevention curricula, many West Virginia students report that they don't know the health risks of vaping and don't know that most vapes contain nicotine. Most long-term vape use is established in adolescence, and vapes have been the most-used tobacco product in youth since 2014. Teens often report getting vapes from friends, family members, and vape stores that don't check IDs.

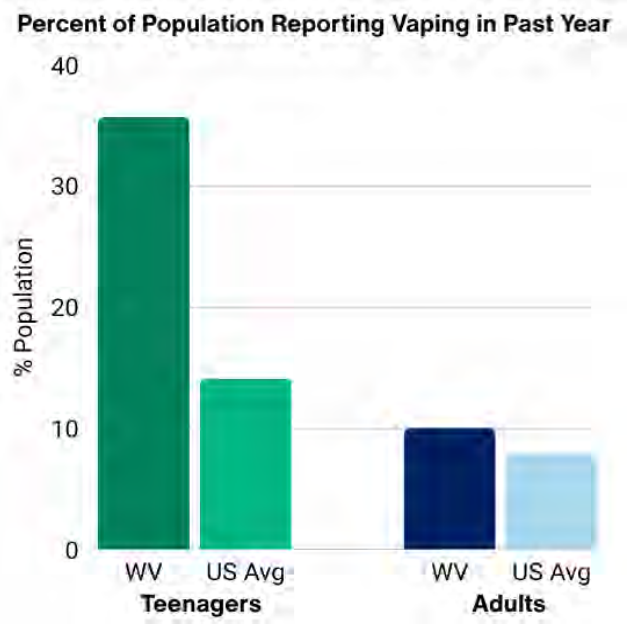
Health Effects of Vaping

Vaping results in many adverse health effects, including changes to the brain, heart, and lungs. Vaping is linked to decreases in sleep, mood, learning, memory, attention span, and impulse control. Vaping causes increased heart rate and blood pressure, and can raise the risk of heart attacks, arrhythmias, blood clots, and heart failure. In the lungs, vaping results in airway inflammation and irritation, shortness of breath, and coughing. Over time, vaping may result in asthma, reduced lung function, and chronic obstructive pulmonary disease. A 2020 study showed 2800 severe cases and 68 deaths from vaping-associated lung injury in the previous year.

Nicotine crosses the placental barrier, increasing the risk of premature birth and low birth weight. Vaping is also thought to be associated with increased risks of cancer, diabetes, kidney, heart, and lung disease, but the long-term studies needed to more definitively answer these questions do not exist yet. Proponents of vaping advertise that vaping is safer than smoking because they contain fewer harmful chemicals. This is true, though chemical analysis of vapes found heavy metals and cancer-causing compounds.

Research Highlights

- West Virginia has one of the highest vaping rates in the nation.
- Vaping has numerous negative short-term health effects, but the long-term effects are not yet understood.
- Vaping is not FDA-recommended for use as a smoking cessation technique.



More West Virginians report vaping than the national average. Adapted from Vaping Statistics by State and America's Health Rankings.

Vape advocates often highlight the use of vapes as a way to stop smoking cigarettes, but more than 60% of individuals who vape have never smoked cigarettes. Some studies show that vaping may help individuals quit smoking, while others showed that people who used vapes to try to quit smoking were 15% less likely to successfully quit. Vaping is not recommended by the FDA as a smoking cessation technique. The most effective methods to stop using nicotine were quitlines that provided coaching, resources, and nicotine replacement therapy, such as the West Virginia Tobacco Quitline and the Baby and Me Tobacco Free program. Previously, West Virginia operated the RAZE program, designed to prevent teens from starting to use tobacco products, but this program was discontinued in July 2025 due to federal funding cuts.

Vaping Regulations

All states prohibit selling vape products to individuals under 21. Twenty states include vaping in smoke-free indoor air laws, and 33 states have a tax on vape products. Most states, including West Virginia, allow local municipalities to enact more stringent vaping regulations than the state minimums. At least 35 of West Virginia's counties include vaping in clean indoor air ordinances.

At the state-level, West Virginia prohibits vaping on school grounds, in state-owned vehicles, and in correctional facilities. Businesses that wish to sell vapes must have a registration certificate and pay a one-time fee of $30. Vape liquids are taxed at 7.5 cents per milliliter. Depending on the concentration of nicotine in vape liquid, 1 milliliter of vape liquid can equal between 2 and 20 cigarettes. In comparison, cigarettes are taxed at $1.20 for a package of 20 and $1.50 for a package of 25. West Virginia introduced SB 758 in 2025, designed to limit vape shop advertisements and locations, but it did not pass out of committee.

West Virginia's neighbor states all address specific location prohibitions on vaping, licensing fees, and vape taxes in their laws. Kentucky recently implemented major changes to its vaping laws, and Pennsylvania is considering a bill to establish a directory of licensed vape products.

There are a variety of model vape regulations that West Virginia could adopt. The state currently has the lowest vape licensing fees in the region, with surrounding states requiring an annual fee while West Virginia levies a one-time fee. Changes to the fee structure could result in increased revenue for the state, but could discourage business owners from operating in the state. Changing the tax rate on vaping supplies could be another option, as West Virginia's tax rate is the lowest in the region. Additional options that the state could consider may be a limitation on vape flavors or products available or amending packaging requirements for vapes.

State	Vaping in State Clean Indoor Air Act	Seller Licensing Fees	Taxes	Additional Restrictions
West Virginia	No	$30 one-time	7.5¢ per mL	Prohibited in schools, state-owned vehicles, and correctional facilities.
Kentucky	No	$500 annually	Pre-filled: $1.50 Refillable: 15%	Prohibited in schools, state property, and veterans' facilities. Products must be approved.
Maryland	Yes	$150 annually	20-60% depending on device	Child-resistant packaging required. Flavored vapes may only be sold in licensed shops.
Ohio	Yes	$125 annually	10¢ per mL	Products must be approved. Free samples prohibited.
Pennsylvania	No	$25 annually	40% wholesale price	Prohibited in coal mines and schools.
Virginia	No	$600 annually	Devices: 20% Liquids: 11¢ per mL	Products must be approved. Vending machines and mail/online orders are prohibited.

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Science & Technology Note

August 2025

Water Fluoridation in West Virginia

Tooth decay is caused, in part, by bacteria dissolving minerals on the surface of teeth. In the mid-1900's, fluoride, a naturally occurring mineral found in rocks and soil, was thought to help replace lost minerals and therefore mitigate tooth decay. This theory was tested in Grand Rapids, Michigan in the 1940s, which resulted in a 60% decrease in pediatric tooth decay. Communities around the country began fluoridating public water, including West Virginia in 1950. Since then, the rate of tooth decay has decreased by about 25% and the US CDC has listed water fluoridation as one of the 10 great public health achievements in the United States in the 20th century. This Science and Technology Note discusses the status of water fluoridation and water fluoridation mandates in West Virginia and some potential benefits and drawbacks of the practice.

Research Highlights

- Fluoride has been added to community water sources around the US since the mid-1900's and has decreased tooth decay by about 25%
- The vast majority of West Virginians are serviced by a community water supply that has added fluoride
- Individuals without access to a fluoridated community water supply are at increased risk of tooth decay and West Virginia has multiple practices in place to address these needs
- Critics argue community water fluoridation takes away their invidual freedom to choose to opt-in
- Two states have recently enacted fluoride bans while other communities have reversed bans after observing large increases in cases of tooth decay.

Recommended Fluoride Levels

The recommended fluoride concentration to promote oral health via water fluoridation is 0.7 parts per million (ppm). Most natural water sources fall short of the 0.7 ppm recommendation. In these cases, fluoride is often added into the water supply. West Virginia allows fluoride supplementation requirements to be made at the local level.

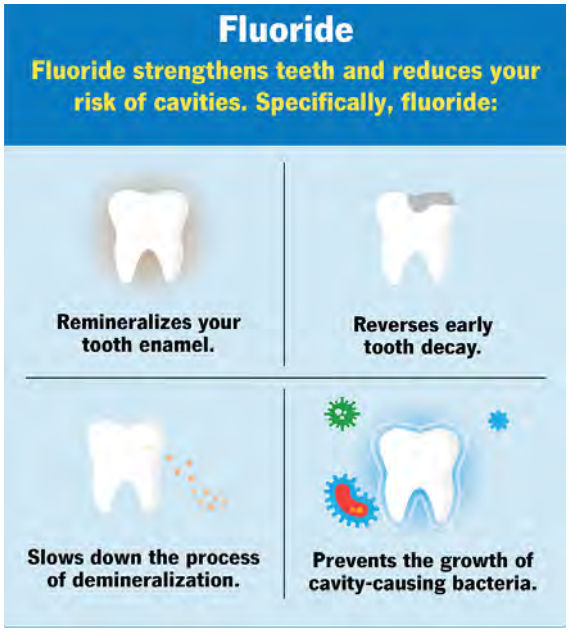
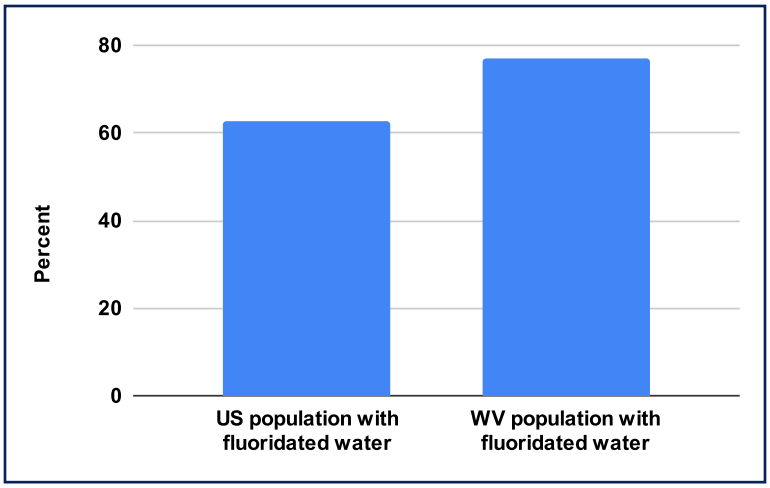


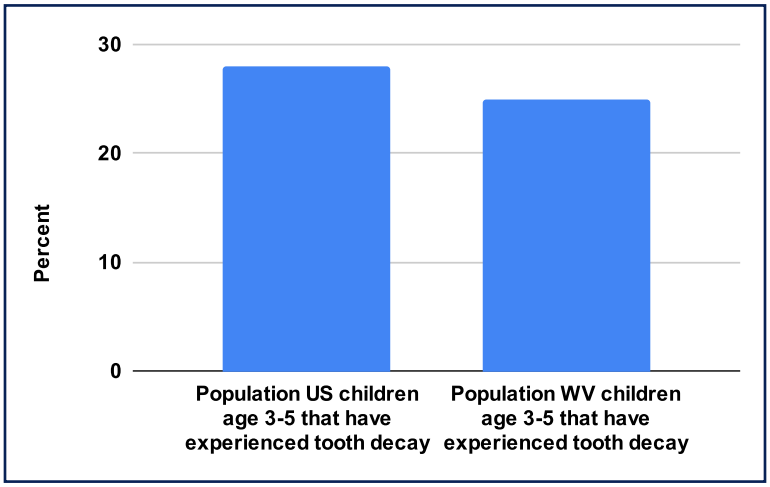
Image Source: Cleveland Clinic
https://my.clevelandclinic.org/health/treatments/11195-fluoride

Water Fluoridation in West Virginia

Most West Virginians receive water from a community water system (CWS) that is supplied by two sources. Surface water supplies the majority of water for public consumption in West Virginia and typically has fluoride levels ranging between 0.01-0.3 ppm. About 20% of water for public consumption is groundwater. Fluoride levels in groundwater vary depending on the local geology. West Virginia groundwater fluoride levels range from 0.1-12 ppm. Most sources with more than 2.0 ppm are located in the northwestern part of the state.

Most communities in West Virginia fluoridate their CWS supply and a higher proportion of West Virginians receive fluoridated water from a CWS than the national average. Every $1 spent on water fluoridation is estimated to have a return on investment of $20 with an additional $32 in savings for individuals. Moreover, West Virginia children aged 3-5 have lower rates of tooth decay than the national average. Not receiving fluoridated water from a CWS is likely due to local laws either only mandating it if the CWS serves a minimum threshold of people or not mandating it at all. The Clarksburg Water Board, for example, just elected to stop purchasing fluoride for their water supply beginning next year.





15% of West Virginians get water from individual systems which require permits. Water quality monitoring is generally the system owner's responsibility and can be processed through a state-approved lab for a fee. West Virginia (similarly to Kentucky, Ohio, Maryland, Pennsylvania, and Virginia) does not provide assistance with additives such as fluoride to the water but provides information for federal and non-profit assistance.

Individuals without access to fluoridated water are at particular risk of tooth decay. West Virginia has implemented several programs through the Department of Health and Human Resources to address these needs, including permitting any healthcare professional to apply fluoride varnish to teeth. Additional school-based programs that offer free fluoride mouth rinse or dental sealants (small coatings that protect the surface of teeth from decay) have increased enrollment each year, helping over 7,600 students in the 2022-2023 school year.

Water Fluoridation in Other States

There is no country-wide fluoride mandate in the US. Some states (including Kentucky, Virginia, and Ohio) have statewide supplementation mandates. Other states (such as Maryland and Pennsylvania) allow local governments to determine mandates. Most jurisdictions only require fluoride supplementation if the water source serves a minimum threshold of people. Ohio, for example, only requires supplementation if the water source services at least 5,000 individuals.

Concerns About Water Fluoridation

Critics argue that water fluoridation takes away their ability to decide whether or not to receive fluoride. Some critics, including HHS Secretary Robert F. Kennedy Jr., reference an analysis arguing that increased fluoride levels are correlated with lower IQ in children, however this analysis primarily observed fluoride levels that were multiple times higher than 0.7 ppm. A study on communities with fluoride levels closer to 0.7 ppm found no effect on cognitive development. Some have raised concern over cancer risk after a study was published showing that fluoride consumption led to increased risk of osteosarcoma in male rats, however further studies examining human data did not support this claim. An additional cause for concern is fluorosis, tooth discoloration due to consuming too much fluoride. Fluorosis is generally caused by fluoride levels of 1.5 ppm or higher, about twice the recommended concentration for water.

Water Fluoridation Bans

Multiple states introduced legislation in 2025 seeking to ban fluoride in public water and bans were passed in both Utah and Florida. These bans were met with opposition from medical organizations including the American Dental Association. Fluoride was previously banned in Calgary, a city in Alberta, Canada, in 2011 and reintroduced about 10 years later after observing an increase in pediatric tooth decay. Similarly, Windsor, Ontario, Canada banned fluoride in 2013 and then reintroduced it in 2018 after seeing a 51% increase in cases of pediatric tooth decay.

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West Virginia Science and Technology Policy Initiative

Science & Technology Note

November 2025

West Virginia Child Care

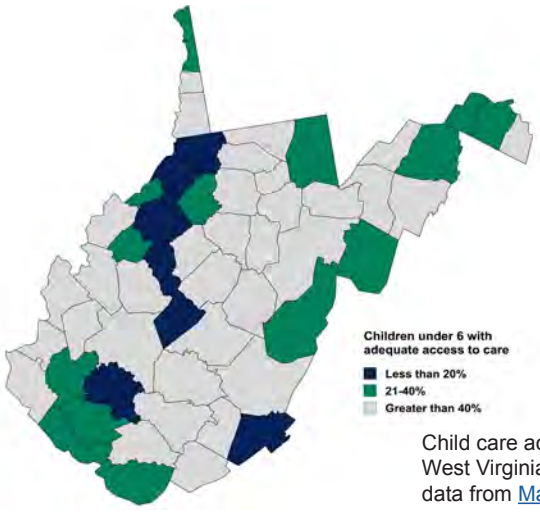
Child care has been shown to help children develop essential skills and help economic development by providing care so parents can work; however, cost and access remain a problem for many families in West Virginia. This Science and Technology Note explores child care availability and funding mechanisms, as well as strategies other states are using to help families afford child care.

Research Highlights

- Over 26,000 West Virginia children do not have access to child care.
- Families in West Virginia pay an average of 25% of household income on childcare.
- West Virginia recently clarified that child care providers will be reimbursed based on attendance, not enrollment, causing concern that they will lose revenue.
- West Virginia is the only state in the region to offer universal preK to all 4 year olds.
- Some states, including Kentucky, passed Tri-Share legislation to help families afford care.

What is Child Care?

Child care involves a care provider taking care of multiple children outside of the child's home. There are three primary types of child care: family child care, child care centers, and school age programs. These programs generally require the provider to be licensed unless the provider is regulated by another state entity, such as school-based care, or is only part-time, like a faith-based nursery during a religious service. In addition to child care facilities, early education opportunities are available for children 3-5 years old, including prekindergarten (preK) programs.



Child care access map in West Virginia. Based on data from Mapping the Gap.

Child care provides opportunities for both parents and children. Access to child care is an important factor for boosting economic development, as it allows parents to work while their children are cared for. By having reliable child care, parents can commit to a work schedule and reduce absenteeism. It can also benefit communities by providing staff training and jobs. Being around other children is beneficial for children by helping them to better develop emotional, behavioral, and social skills than children not in child care programs.

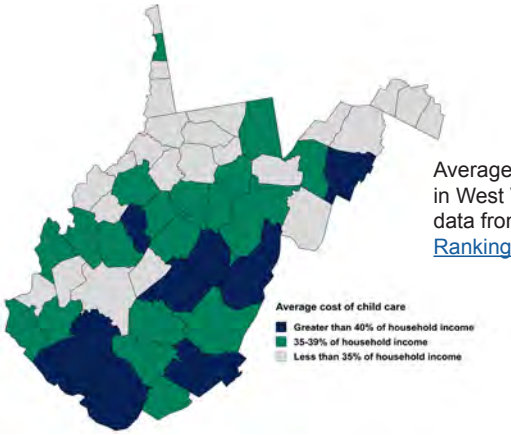
Child Care Availability in West Virginia

Child care is a growing need in West Virginia; however, access is declining. In October 2023 there were 1,412 licensed providers, which decreased to 1,251 in October 2025. Reductions were seen across all programs except Head Start, the most drastic being a 16% decrease in family child care providers. There are about 61,500 children under 6, with over 26,000 unable to access child care. Lack of access is largely due to capacity limits and costs, but is also notable in rural parts of the state and could also be due to transportation issues. Without child care, generally one parent leaves the workforce, rearranges work schedules, or asks family for assistance.

Care Type	Group Size	Location	License Required	Example	Number of Providers in WV
Family Child Care	Small	Caregiver's home	Yes	Home-based child care	756
Child Care Center	Large	Classroom in facility	Yes unless only operating part-time	Day care center	312
School Age Program	Large	School or in the community	Yes if not regulated by another entity	After school care	86

Costs of Child Care

Child care is a costly expense for most Americans, including West Virginia families. The US Dept of Health and Human Services considers child care to be unaffordable if it costs more than 7% of a household's income. On average, West Virginia families pay about 25% of their household income on child care, which is less than the average national cost of 34% of household income. These costs vary across the state but can be more than 40% of household income in some areas.



Average cost of child care in West Virginia. Based on data from the County Health Rankings.

The Child Care Development Fund (CCDF) is the largest federal child care subsidy program. The CCDF provides subsidies for licensed child care; if the child is younger than 13, at least one parent is working or in school, and the household income is less than 85% of the state's median income ($49,229 in 2023). CCDF funds are paid directly to the provider from the state. Since 2020, DoHS has paid providers based on enrollment, but recently clarified eligibility to be in line with federal rules and the DoHS Child Care Manual. The rules will reimburse providers based on attendance, meaning that a child must be in care for at least 4 hours for full reimbursement. DoHS has said most providers will not be impacted, but providers are voicing concern that many will lose revenue, as many children do not stay for a full 4 hours, possibly because some only attend for after-school care for a short time. They argue that reimbursement should be based on enrollment. Because providers must maintain certain child:staff ratios (which vary based on the center and age of children), some worry that revenue loss may lead to staff layoffs, decreasing the number of children they can care for. Two options to decrease costs were SB 373 and HB 5051 (2024), which would have provided tax credits to child care facilities, but neither made it out of committee.

One feature unique to West Virginia in the region is the state's preK program. West Virginia offers universal preK to 4 year olds and some 3 year olds with special needs. This is different from Virginia and Maryland, which have income limits for state-sponsored preK; and Ohio and Kentucky, which do not offer preK at all. In the 2023-2024 school year, over 13,000 4 year olds were enrolled in state-sponsored preK, making West Virginia 4th in the nation for enrollment.

Additional federal and state financial programs are in place to help families. Head Start is a federally-funded program that subsidizes child care for children under 5 from families whose income is below the federal poverty limit ($32,150/year for a family of 4). West Virginia passed HB 2026 (2025), appropriating about $9 million for child care. The DHS, however, estimates $35 million is needed to fully fund child care subsidy programs.

State Child Care Legislation

In light of the recent rule clarification, there are several strategies that could alleviate concerns in West Virginia. The state could seek options to entice employment opportunities at child care centers, including hiring bonuses or pay increases. West Virginia could also seek to provide child care workers subsidies for free child care for their own children, similar to a Kentucky program, however this may impact the amount of available spots open for other children, as staff's children would also contribute to the child:staff ratio requirements.

West Virginia has legislation to assist parents seeking child care. SB 656 (2022) provides a tax credit to companies with child care options, also helping them to attract employees with children. However, this largely helps larger employers. To help other families, Michigan, North Carolina, and Kentucky implemented Tri-Share programs, which splits the cost of child care between the family, employer, and state. A similar program was proposed in 2024 (HB 5293), but did not make it out of committee. West Virginia could continue to explore this option; though financial considerations should be taken into account. A fiscal study found that this type of program would cost the state at least $421,000 for 100 children. Considerations for the family should also be taken into account, if child care is tied to an employer, it may make it difficult for a parent to change jobs if needed.

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West Virginia Science and Technology Policy Initiative

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Science & Technology Note

November 2025

West Virginia Electric Utility Regulation

States have taken a variety of approaches to address growing concerns of electrical costs, including deregulation. There is growing interest in West Virginia to deregulate the electric market for commercial and industrial consumers. This Science and Technology Note explores electric utility regulation in West Virginia and other states and explores the differences between a regulated and deregulated market.

Research Highlights

- 32 states, including West Virginia, regulate electric utilities through state Public Services Commissions.
- Interest is growing to deregulat electric utilities for large West Virginia commercial and industrial users, primarily to help reduce costs and also increase innovation.
- To help lower electric costs, West Virginia could seek to impose minimum electricity payments on large electricity users, similarly to Ohio.

Where Does Electricity Come From?

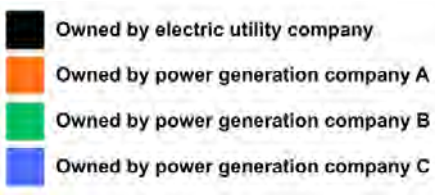
Electricity is generated in a variety of ways including: solar, wind, hydroelectricity, geothermal, coal, and gas. Coal is the most prevalent energy source in West Virginia, accounting for about 86% of all energy production. To reach the end-user after power generation, the voltage is increased at a transformer for efficient long distance transportation on a transmission line. Next, the voltage is brought back down at another transformer and finally delivered to a home or business locally via distribution lines.

Regulated vs. Deregulated Markets

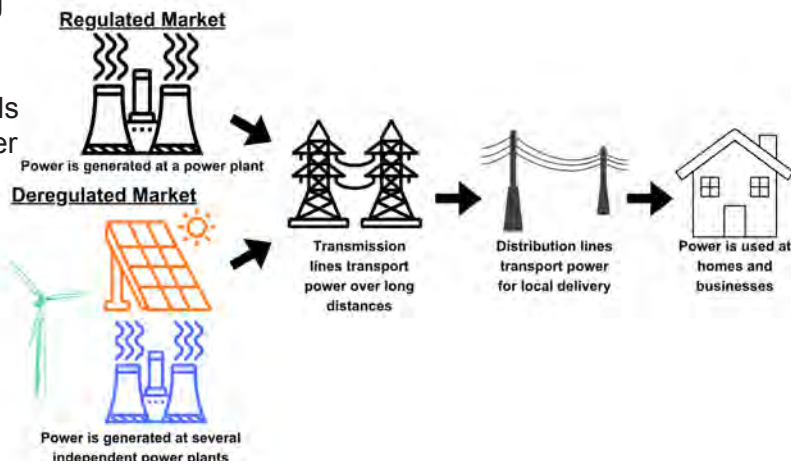
State electric utility regulation and oversight has become a widely discussed topic. Due to the need for electricity access in the 20th century, electricity suppliers formed natural monopolies in the states or regions in which they operated due to high infrastructure costs and inefficiencies associated with another company reproducing the infrastructure in order to compete. To ensure fair customer treatment, states formed regulatory bodies to regulate electric utilities. In West Virginia, similarly to other states, the Public Services Commission (PSC) is the regulatory body. The PSC is charged with regulating rates that the electric utility is able to charge customers and must approve any rate increases the providers propose. In this system, the utility company owns or controls all of the infrastructure to generate, transport, and deliver power.

A deregulated system enables electricity generation market competition, meaning there are multiple power generation companies from which an electric utility can purchase electricity and deliver to the customer. Generation companies may incentivize customers with lower costs or by using renewable energy sources. The customer informs the utility company which power generation company they want their electricity to come from. The utility then buys the power from the specified company to deliver to the customer.

Regulation varies among states across the country. Most (32) states continue to regulate their electric utility through their state PSC. Thirteen states have fully deregulated electric utilities. Furthermore, some states have a partially deregulated utility. California, Oregon, and Michigan's electric utilities are regulated for residential users and deregulated for commercial users, and some states may further differentiate based on commercial operation size. This strategy is thought to help promote market competition while protecting residential users from possible market fluctuations.

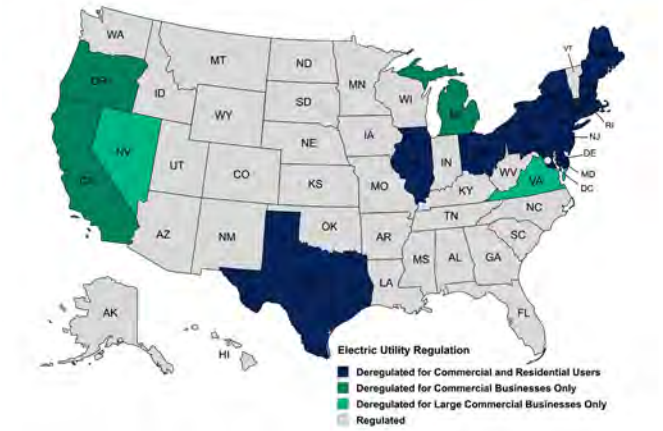


Schematic showing the flow of electricity between generation and distribution in a regulated and deregulated market.



West Virginia Electric Utility Deregulation

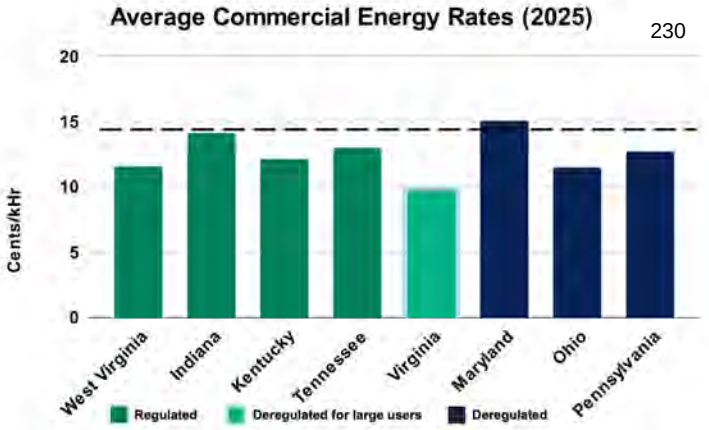
There is growing interest in deregulating the electric utility market for commercial and industrial customers in West Virginia. Advocates for deregulating electric utilities in West Virginia cite the electricity price increase, arguing that rates are increasing more quickly than in other states like Ohio (1). They argue that deregulation leads to market competition among power generation companies, which should result in lower electricity prices. Deregulation proponents also reason that lowering electricity prices will be enticing for businesses seeking to expand in the state, including data centers.



Map showing different electric utility regulations among states. Based on data from Electric Choice.

Deregulation critics argue that deregulation does not necessarily lower costs for customers. They cite a Harvard University study analyzing electricity rates from 1994-2016 that found that while deregulation led to lower power generation costs, electric rates for customers increased due to an increase in markups. Skeptics also argue that West Virginia currently has one of the lowest electricity rates in the region and attribute rate increases to the costs of using coal as a power generation source. Appalachian Power, West Virginia's largest electric utility, has also cited contracts requiring them to buy coal at high prices as a reason for high rates.

Deregulation advocates also argue that this system will increase power generation innovation and stimulate renewable energy sources, including solar and wind energy. Power generation companies would first need to consider West Virginia's geography before expanding renewable energy assets. Solar energy currently generates less than 0.1% of all energy in the state



Based on data from Electric Choice. The dashed line represents the average energy rate in the United States

and would likely be difficult to expand upon due to the mountainous geography. Renewable energy innovations could seek to expand upon the state's wind farms, which are primarily located in Randolph, Grant, Tucker, and Greenbrier Counties and make up about 4% of West Virginia energy. Companies seeking to expand renewable energy output should also consider Governor Morrisey's 50 by 50 plan, which seeks to increase the state's energy output. This plan primarily focuses on coal, natural gas, and nuclear energy and may impact a company's ability or incentives to construct additional wind or solar assets.

Opportunities to Lower Electric Costs

The primary goal for advocates of both regulated and deregulated markets is lower electric rates for customers. Data centers are large energy users and West Virginia is seeking to attract companies to build them in the state; however, this may increase electric costs for other users. One option could be to require large energy users to pay a minimum rate to electricity generators. This is similar to regulations in both Ohio, a state with deregulated utilities, and Indiana, a state with regulated electric utilities, which require data centers to pay for a minimum amount of the energy they are subscribed to. For example, if a company informs an electric utility that they will require 50 MW of energy each month but only end up using 10 MW, they will still be required to pay for more to help offset the cost to build the needed infrastructure. West Virginia could seek to implement similar regulations; though, it may disincentivize certain data center companies from building here.

1) November 3, 2025 presentation by Arnie Quinn of Vistra Corp to the Joint Committee on Energy and Public Works, Pipestem, WV

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Science & Technology Note
September 2025

West Virginia Oak Restoration Through Forest Management

Oaks are America's national tree and provide many important benefits to West Virginia. Populations of oaks are beginning to decline, jeopardizing these historic trees. This Science & Technology note discusses the importance of oak trees in West Virginia, why oak populations are declining, and forest management and policy practices that could be implemented to reduce this population decline.

Research Highlights

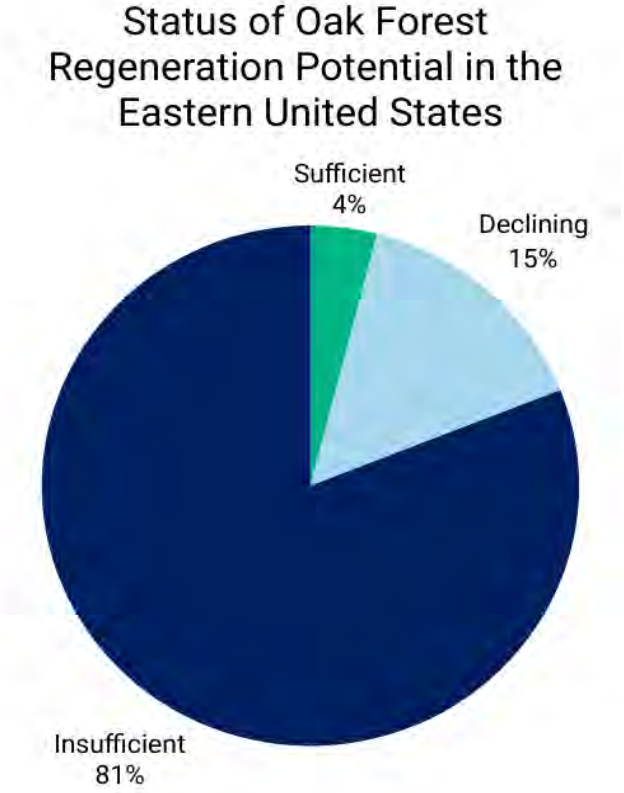
- Oak forests provide economic, environmental, and cultural benefits.
- Oak trees are gradually being outcompeted and replaced by shade-tolerant trees.
- Forest management practices and collaboration between public and private forest owners is vital to promote oak regeneration.

Importance of West Virginia's Oaks

Oak trees provide numerous environmental and economic benefits. Oak is a keystone species, a species that has a larger environmental impact than its abundance indicates that it should. Eastern oak forests support more than 50 different animal species, and are home to one of the highest varieties of birds. Oak forests contain diverse plant communities on the forest floor, and also host microbes and fungi. West Virginia's oak forests provide habitat and food for many rare and endangered plants and animals. Oak trees are an important food source for white-tailed deer, which go on to provide economic benefits for the state and food for many hunters. In 2023, West Virginia sold over 300,000 hunting licenses for total sales of over $8 million. Oak trees also produce timber used in a variety of applications, including construction materials, furniture, flooring, and whiskey barrels. Logging and industries derived from wood provide more than 30,000 total jobs throughout the state, producing $3.2 billion annually. In 2021, oak provided approximately 42% of West Virginia's timber production.

Oak Forest Ecology in West Virginia

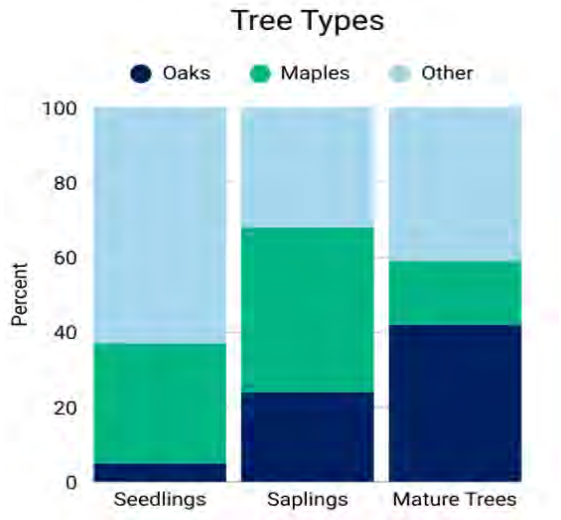
Oak forests are the state's most abundant type of forests, but their population is declining. Although oaks are currently the dominant tree in the tallest parts of forests, the understory, where young oaks grow, is mostly composed of shade-tolerant trees that outcompete oaks. Oak forests are aging faster than they are regenerated, and West Virginia is actively losing oaks. Forest management may help to avoid oak decline.



Only 4% of oak forests in the Eastern Rivers and Mountains Inventory and Monitoring Network are able to regenerate naturally. Included in this network are the New River Gorge and Gauley River areas.
Source: Adapted from National Park Service

Only 4% of oak forests in the National Park Service's Eastern Rivers and Mountains Inventory and Monitoring Network, which includes the New River Gorge and Gauley River areas, have sustainable oak regeneration. This may be due to several factors. Invasive species and white-tailed deer can destroy young oak trees, and a lack of fire means that oak trees are often outcompeted by faster-growing trees. Just 12 deer/km^2 can eat enough oak to disrupt oak reproduction.

These factors result in a phenomenon known as mesophication, a shift of the forest to shade-tolerant species, commonly maple. Seedlings and saplings of shade-tolerant species are able to outcompete young oak trees, which require more sun to grow. Over time, this means that forests lose their oaks. A study in the Wayne National Forest (southeast Ohio) over a period of 22 years found that mesophication was occurring, resulting in an overall decrease in tree species richness and poor oak reproduction. Current predictions suggest that if forest management is not used, maples will make up more than 50% of forests in 100 years. If only public lands are managed, a minimal impact on oak populations is expected. If private lands are managed, the model predicted that oak populations would stabilize.



Oak forests in the Eastern Rivers and Mountains Inventory and Monitoring Network don't have enough oak seedlings and saplings to replace aging oak trees. Populations of maple and other trees are increasing through mesophication.
Source: Adapted from National Park Service

Forest Management Practices

The Forest Land and Resource Management Plan for the Monongahela National Forest includes the use of two-aged and shelterwood harvesting in conjunction with prescribed fire. The plan also emphasizes the need for hunter access to oak restoration areas during deer season. These forest management practices are well tested; a study on two sites in the New River Gorge National Park found that controlled burns and deer exclusion resulted in a sixfold increase in oak seedlings taller than one foot. One source reports that shelterwood regeneration and prescribed fire are the most effective at restoring oak forests in the Appalachian region.

Prescribed fire, which is allowed by code in West Virginia, can be used to help reduce the risk of wildfires by reducing fuel availability, preparing sites for new plantings, managing competition, and helping control diseases and insects. Oaks have properties that allow them to survive fire better than their competitors. For this reason, prescribed fire is often a component of oak regeneration. Plans for prescribed fire in the Monongahela National Forest include burns on 1,000-1,500 acres annually to facilitate oak restoration and acorn production. In 2025, burns were completed in Greenbrier and Tucker counties. While there are inherent risks, West Virginia has guidelines to make prescribed fires as safe as possible, including certified fire manager supervision, a fire prescription, and government notification.

Policy Options for Forest Management

Cooperation with private landowners is vital for forest management, as 85% of West Virginia's forests are privately owned. The West Virginia Division of Forestry provides resources to private forest owners, including forester consultations, resource analyses, forest management plans, cost sharing, and tax incentives. In considering policy options for West Virginia, it may be helpful to consider actions to incentivize forest management by private landowners.

One barrier to prescribed fire implementation is potential legal liability. 27 states have enacted liability standards for prescribed fires, however, West Virginia is not one of them. Kansas and Florida, the states with the most use of prescribed fire, both specify that prescribed fire users are not liable unless negligence can be proven. Clarifying legal liability for prescribed fire users could be one option to implement in West Virginia that may encourage active forest management.

West Virginia could encourage active forest management by expanding programs designed to address the cost of implementing forest management programs. Currently, West Virginia provides 75% cost sharing for forest management plan development, but not for use of these management practices. Ohio has two programs designed to provide cost sharing for development and implementation of forest management practices, and Pennsylvania reimburses up to $25,000 for approved management practices.

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West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

West Virginia SNAP

The Supplemental Nutrition Assistance Program (SNAP) assists individuals in purchasing food, including about 14% of West Virginians. New federal law and the October 2025 federal government shutdown brought various changes to SNAP. This Science and Technology Note explores SNAP's function, its changing, and how states are navigating SNAP amidst the federal shutdown.

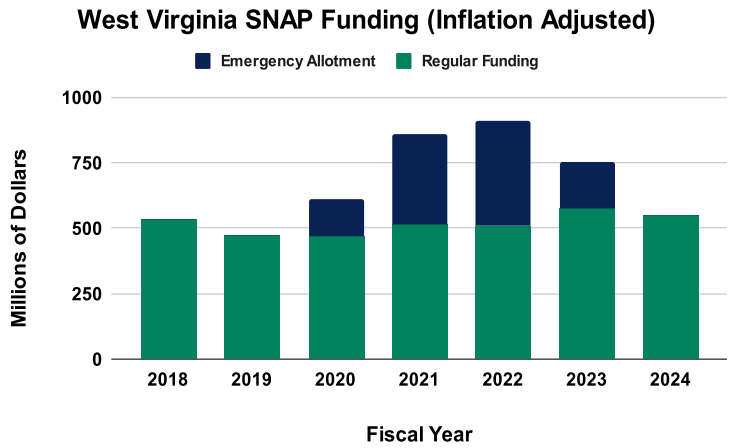
Research Highlights

- SNAP is a federally-funded program that helps low-income individuals afford food.
- 14.4% of West Virginians are eligible for SNAP.
- New federal law will affect SNAP in West Virginia by increasing work hour requirements for eligibility, limiting the use of benefits, and requiring increased financial contributions from the State.
- Some states, including West Virginia, are navigating the federal lapse in SNAP funding by increasing funding to state food banks in order to pre-emptively alleviate expected issues to food access.

SNAP in West Virginia

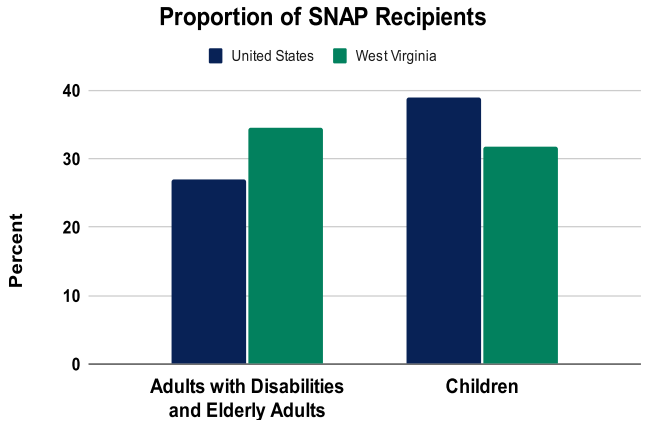
SNAP (formerly Food Stamps) is a US Dept. of Agriculture (USDA) program offering food and nutrition assistance to low-income individuals. In order to provide assistance, the USDA makes payments to states, which are then charged with distributing benefits to qualifying applicants. Individuals qualify through their state, and basic eligibility and benefits depend on income and household expenses.

About 1 in every 6 adults and 1 in every 5 children faces hunger in West Virginia. Of all recipients, adults with disabilities and elderly adults make up a higher proportion of SNAP recipients and children make up a lower proportion in West Virginia than the US. In order to be eligible for SNAP in West Virginia, a household's net income must be below the federal poverty level ($2679/month for a 4 person household). In fiscal year (FY) 2022, the most recent data available, 14.4% of West Virginians were SNAP-eligible compared to 11.6% nationally.



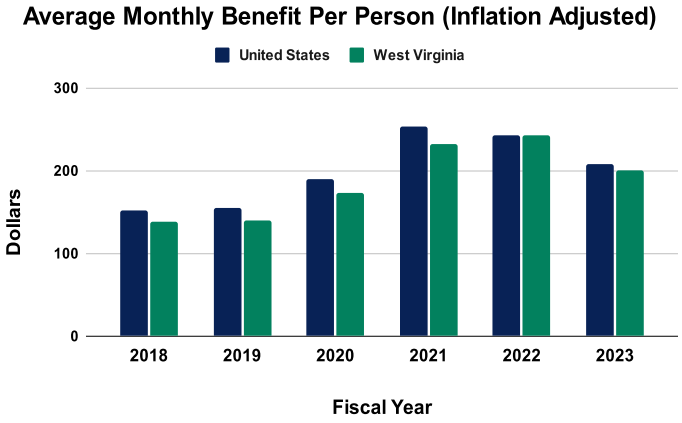
Federal funding for West Virginia SNAP 2018-2024, not including administrative costs. Regular funding (green) indicates funding that West Virginia would normally receive from the USDA. Emergency allotment (blue) is additional funding due the pandemic, which ended in 2023. Based on data obtained from the USDA's SNAP State Activity Reports and Annual Data.

Qualifying individuals receive their benefits through an Electronic Benefits Transfer (EBT) card, similar to a debit card. Generally, lower income and increased household members correlate to increased benefits. These benefits can be used to purchase things such as: produce, meat, fish, poultry, dairy products, bread, cereal, snacks, beverages, and plants to grow food. SNAP benefits are not allowed to be used to purchase items such as: alcohol, tobacco, pet food, cleaning supplies, toilet paper, tobacco, or vitamins.



Based on USDA state data and SNAP Action Dashboard.

The West Virginia Dept. of Human Services' Bureau for Family Assistance administers SNAP benefits in West Virginia. The actual benefits per person depend on household income and deductions. The average monthly benefit per person from FY 2018-2023 increased in West Virginia from $139 to $200 (graph on reverse). Similarly, regular federal SNAP funding to West Virginia increased between FY 2018-2023. Emergency allotments for SNAP between FY 2020-2023 peaked in 2021 and 2022, likely due to the COVID-19 pandemic, and this funding was ended in FY 2023.



Data obtained from the USDA's SNAP State Activity Reports

SNAP can also provide economic benefits. By participating in SNAP, students receive direct certification for free school meals, decreasing hurdles to participation in school nutrition programs. Studies indicate that every $1 paid in SNAP benefits generates $1.54-$1.79 in economic activity by directly supporting food retailers and jobs in the community. This is further bolstered by SNAP Employment and Training, which helps SNAP participants gain workforce training and access services to gain employment.

2025 Federal SNAP Changes

West Virginia SNAP will be impacted due to the recent passage of HR 1 in Congress. New eligibility requirements mandate that recipients comply with work requirements, which require all non-pregnant able-bodied persons aged 18-64 to work or volunteer at least 80 hours/month. Beginning October 1, 2025, funding for SNAP-Education (SNAP-Ed), which provides education on how to best utilize SNAP benefits, cook healthy meals, and lead an active lifestyle, ended. West Virginia was allocated $4.1 million for SNAP-Ed in 2024 and may continue this program until all of the funds have been used.

The change that could most significantly affect West Virginia financially is the adjustment of administrative cost sharing and payment error rates. Currently, West Virginia is responsible for 50% of SNAP administrative cost fees, which will rise to 75% in October 2026. Additionally, beginning October 2027, states will be required to contribute a portion of SNAP benefits based on their payment error rate (PER), which must be below 6% to avoid state SNAP contributions. Payment errors are largely unintentional and may be due to incorrect income reporting by an applicant or incorrect calculation of household expenses by a state agency. West Virginia had a 9.43% PER in FY 2024, which would require a 10% share of SNAP costs. In total, estimates suggest that with these changes, West Virginia will pay $85 million for SNAP in FY 2028, compared to $18 million in FY 2023.

State Responses to the Shutdown

There have been worries surrounding SNAP funding due to the October 2025 federal government shutdown and various responses by states. The USDA announced that SNAP benefits will not be paid out in November, and contingency funds are not available to cover the lapse in funding. This has been met with critics arguing that this is contradictory Congressional funding allocations and the USDA's own September 2025 Lapse of Funding Plan, which states that SNAP funding would not stop.

On October 28, 2025, a lawsuit was introduced representing 22 state attorneys general, Washington DC's attorney general, and 3 governors suing the USDA to reinstate SNAP funding during the shutdown. West Virginia could seek to join this lawsuit, but should consider possible ramifications from the Administration from doing so.

As of October 28, 2025, multiple states have requested or approved state allocations for food banks (Minnesota, California, Colorado, New Mexico, and New Hampshire) or to continue funding SNAP benefits (New York, Louisiana, Virginia, and Hawaii). Governor Morrisey expedited distribution of $1.1 million in funds allocated to be distributed to food banks throughout the year and announced up to $13 million of pre-appropriated emergency funding for food banks. He has also activated the National Guard to assist food distribution logistics. Additionally, West Virginia could seek to fully fund SNAP during the shutdown similarly to other states, though this would likely cost over $47 million per month (based on FY 2024 funding) and the USDA has said they will not reimburse states for November SNAP funding.

This Science and Technology Note was prepared by Nathan G. Burns, PhD, West Virginia Science & Technology Policy Fellow on behalf of the West Virginia Science and Technology Policy (WV STeP) Initiative. The WV STeP Initiative provides nonpartisan research and information to members of the West Virginia Legislature. This Note is intended for informational purposes only and does not indicate support or opposition to a particular bill or policy approach. Please see https://wvstep.org/ or contact info@wvstep.org for more information.

WV STeP

West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

West Virginia Special Education Funding

Over the past decade, the number of students eligible to receive special education services has increased. West Virginia has a higher rate of students eligible for special education services than the national average. In order to serve these students, West Virginia funds special education through a combination of federal programs, state allocations, and local contributions. This Science & Technology Note explains state and federal mechanisms for funding special education, with an emphasis on West Virginia's special education funding system.

Research Highlights

- West Virginia uses a combination of funding mechanisms and relies on a high proportion of local funds to provide special education services.
- State funding for special education in West Virginia has remained relatively stable over the past 5 years.

Special Education Services

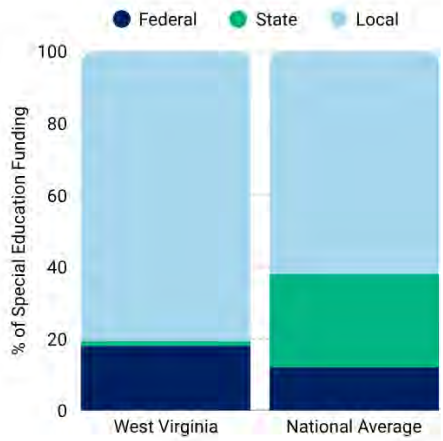
In the 2022-2023 school year, 19% of West Virginia's students, or 47,000 students, were eligible for special education services. This is the 6th highest percentage of students in the country, with the national average of eligible students around 15%. Notably, the number of students eligible for special education services in West Virginia's public schools continues to rise even as public school enrollment drops. Special education services are designed to provide a free appropriate public education in the least restrictive environment possible for disabled students. There are 13 disability categories that fall under the Individuals with Disabilities Education Act (IDEA). These include autism, specific learning disabilities like dyslexia, intellectual disabilities, vision or hearing impairments, and health conditions like diabetes and epilepsy. To qualify for services, a student's disability must impact their education. Students then receive an individualized education plan (IEP). IEPs can include a variety of accommodations such as extra time on assignments or tests, speech therapy, instructions read out loud, preferential seating, adjusted assignments, a sign language interpreter, or increased font size.

Federal Funding for Special Education

In 2020, the federal government contributed about 12% of all special education expenditures nationally. This funding comes from IDEA grants. To be eligible for IDEA grants, states must sustain their funding rates year over year and meet programmatic and administrative requirements. There are 3 grant programs housed under IDEA: Part B grants, the primary mechanism for preK-12 special education federal funds; Part C grants, which provide funding for children ages 0-3 to access early intervention services; and Part D grants, which coordinate national activities to improve the education of children with disabilities. 92% of IDEA funding provides Part B grants. These grants are distributed through a federal formula that provides a base payment to each state. The remaining Part B funds are allocated based on the population and poverty rate of states. States then disburse their funds to local school districts, but can retain some money to cover administrative costs and establish a fund for high-cost services. The West Virginia Department of Education received about $147.5 million in Part B funds in fiscal year 2024 to distribute to districts.

State Funding for Special Education

States contribute about 26% of the total costs for special education. West Virginia spends significantly less, contributing about 2% of the cost. Nearly all states provide funding in addition to their typical school funding formulas for students with disabilities. 17 states, including West Virginia, provide additional funding for students that require high-cost services, like an individual aide. There are 6 major structures for special education funding that states utilize, in addition to hybrid mechanisms that combine approaches (table and map on reverse).

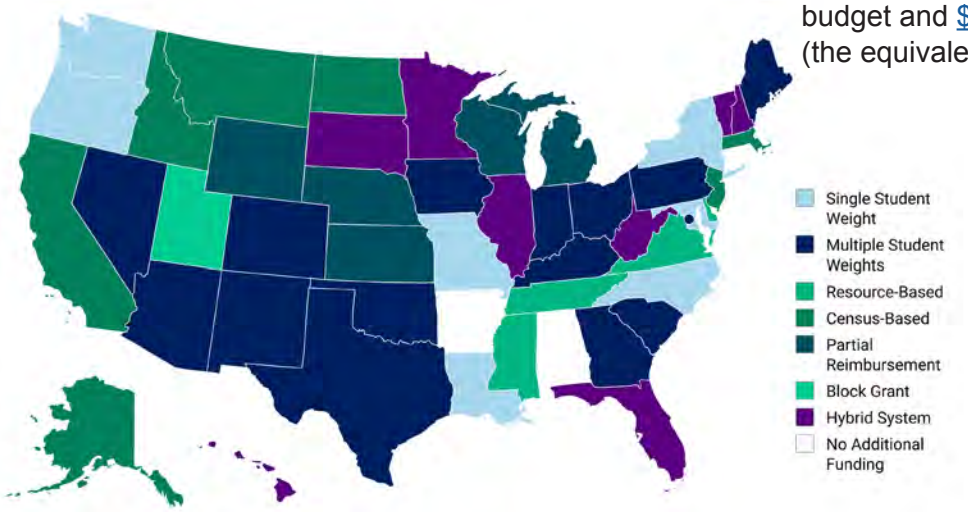


West Virginia receives more federal special education funding than the national average, contributes less state funding to special education than the nation averages, and relies more heavily on local funding for special education than the national average. Adapted from Who Pays for Special Education?

West Virginia's Special Education Funding

West Virginia uses a combination of single student weight and partial reimbursement mechanisms to provide districts with funds for special education services, in addition to the base funding for West Virginia schools. Schools are provided a flat amount of $74 for each student with disabilities in addition to the base funding, and if districts have students with high-cost needs, reimbursement is available. Districts must apply to access the state High-Cost/High-Acuity Needs Fund. The cost to educate the student must have exceeded 3 times the state average, or the student must have been placed in an out-of-state facility by the courts. In 2024, schools who accessed this fund were reimbursed at 27%.

West Virginia school districts spend a larger-than-typical amount of local and federal money on educating students with disabilities. (see graph) Local funding is typically reliant on property taxes, and can be extremely variable between districts. In West Virginia, districts are required to provide at least 40% of special education costs from local funds, although the amount provided locally is typically much higher, potentially exacerbating property tax differences. Inadequate funding for special education can force schools to use larger portions of local funding and to cut other programs in order to meet their legal educational responsibilities to students with disabilities. The state has not significantly increased special education funding over the last 5 years, providing approximately $11.7 million in the fiscal year 2026 budget and $11.1 million in the fiscal year 2021 budget (the equivalent of $13.27 million today).



States use a variety of special education funding mechanisms. Adapted from FundEd.

Funding Mechanism	Description
Single Student Weight	Provides the same amount of funding for each student with a disability. Does not differentiate funding based on disability or service type.
Multiple Student Weights	Provides multiple levels of funding based on student categories. Primarily based on disability type or services required. Is more complex to implement than single student weight.
Resource-Based	Distributes resources, such as number of staff positions, based on district requirements and enrollment.
Census-Based	Assumes that there is the same percentage of students receiving special education services in each district and allocates funding based on district enrollment totals. Does not account for differences in student needs.
Partial Reimbursement	Districts pay for special education services up-front, then the state reimburses them for expenses. Reimbursement rates range from 28%-100%. Has a high administrative burden.
Block Grant	Provides one amount of money that schools can use flexibly for special education based on their specific needs. Can be highly vulnerable to underfunding.

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West Virginia Office of Technology
Annual Strategic Cloud Report (2025)

Executive Summary

This Annual Report highlights the significant strides made by the West Virginia Office of Technology (WVOT) and agencies under Governor's control in enhancing state operations through strategic technology oversight and innovation. Our accomplishments underscore our commitment to align technology with the state's strategic goals, thereby delivering more efficient, responsive, and citizen-centric government services.

WVOT remains dedicated to advancing state operations through strategic technology initiatives. Our efforts in governance, cloud adoption, and enterprise architecture exemplify our commitment to positioning West Virginia as a leader in technological innovation and efficiency.

Accomplishment #1

Cloud Center of Excellence Team

The Cloud Center of Excellence (CCOE) Team was established in May of 2025 by the West Virginia Office of Technology to serve as a central body for working through the strategy, setup, and design of the multi-cloud environment. Its purpose is to create the critical governance and framework necessary for a successful cloud adoption. This work signifies a strategic shift toward cloud-based solutions to enhance data management, operational agility, and the overall cybersecurity posture for the entire technology environment. The team established regular meetings and assigned members from each pertinent group to fulfill this mission.

Accomplishment #2

Establishment of Three Cloud Contracts

The West Virginia Office of Technology's strategic decision to establish cloud contracts with three industry-leading vendors—Amazon Web Services (AWS), Microsoft (Azure), and Google Cloud Platform (GCP)—provides a foundation for a robust, resilient, and future-proof state technology infrastructure. This multi-cloud approach delivers several critical benefits:

- **Optimized Service Alignment and Choice:** By partnering with multiple vendors, the state can leverage the unique strengths and specialized services of each platform. This ensures that every state agency can select the specific cloud service that offers the best technical fit, performance, and cost-effectiveness for their distinct business needs and applications.

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- **Enhanced Operational Resilience and Risk Mitigation:** Relying on a single vendor introduces a single point of failure. The multi-cloud strategy minimizes this risk by allowing the WVOT to distribute workloads across regions or availability zones within a single cloud platform. This increases redundancy, ensures business continuity, and protects state operations from service disruptions or vendor-specific policy changes.
- **Driving Innovation and Flexibility:** Access to a diverse range of cutting-edge technologies from all three major providers enables the state to maintain a competitive and innovative technological landscape. It prevents vendor lock-in, ensures pricing competition, and provides the flexibility to adopt new advancements rapidly as the technological environment evolves.
- **Scalability and Compliance:** The combined capacity of AWS, Microsoft, and Google provides unparalleled scalability to handle fluctuations in demand for citizen services. Furthermore, this diversity allows the Office of Technology to meet stringent regulatory and security compliance requirements by selecting platforms that best align with various state and federal mandates.

Accomplishment #3

Phase 1: Landing Zone Setup and Ready for Production

The West Virginia Office of Technology focused its initial phase on establishing the critical governance and framework necessary for a successful multi-cloud environment (AWS, Microsoft Azure, and Google Cloud Platform). Signifying a strategic shift towards cloud-based solutions enhances data management, operational agility, and overall cybersecurity posture for the entire environment.

- **AWS:**
  - The West Virginia Office of Technology successfully implemented a contract with Strategic Solutions to facilitate the setup, WVOT staff training, and access to AWS cloud services for state agencies. This work is about 50% complete. Estimated completion February 2026.
- **Microsoft:**
  - The West Virginia Office of Technology successfully implemented a contract with Planet Technologies to facilitate the setup, WVOT staff training, and access to Microsoft Azure cloud services for state agencies. This work is about 80% complete. Estimated completion January 2026.
- **Google:**
  - The West Virginia Office of Technology is actively working with Google on a contract for landing zone setup and use of GCP. Estimated completion mid year 2026.

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Accomplishment #4

Mainframe System Evaluations for Migration

In a significant stride towards modernizing state operations, the West Virginia Office of Technology worked with a vendor partner (Strategic Solutions) to establish an avenue for an evaluation of mainframe systems to designate a path to modernize and migrate systems to cloud services.

- WVOT began the process by meeting with every agency with systems remaining on the mainframe (24 agencies). Discussions took place to determine the future of those systems by identifying each as either no longer used, currently in process of upgrade, or needing a path forward.
    - Systems no longer used have mostly been found to to contain data that will need archived before the system can be deleted.
    - Systems currently in process of upgrade should transition off the mainframe by mid 2027.
    - Systems needing a path forward will be earmarked for vendor evaluations.
- Five agencies are currently in progress of upgrading, 15 working with OT on plans to move or decommission current data. Four agencies requested application assessments in phase 1.
- Vendor Evaluation Phase 1 (to be completed December2025): IBM, in collaboration with AWS and the Office of Technology , is currently conducting mainframe application evaluations. The scope includes applications belonging to the Department of Human Services, WorkForce WV, Division of Highways, and the Division of Motor Vehicles. Upon completion, the findings will be reviewed to determine the optimal strategy for service migration.
- Vendor Evaluation Phase 2 (to start in January 2026): IBM, in collaboration with AWS and the Office of Technology, will define and implement Proofs of Concept (POCs) for agency evaluations on code migration from legacy development tools to modern AWS cloud based infrastructure and code development languages. This will allow agencies to determine if code migration is viable for their application.
- Vendor Evaluation Phase 3: Individual system upgrade and migration to cloud. Starts after phase 2 is complete. Each system migrates at agency request and timeline.

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Accomplishment #5

Phase 2: Proofs of Concept Chosen for Migrations to Each Cloud

Moving Proofs of Concept (POCs) into each cloud environment before a full departmental go-live is a critical step in the West Virginia Office of Technology's multi-cloud strategy. The importance of this phase is to validate the governance and security framework established in Phase 1 and ensure a successful, low-risk migration. The POCs allow the WVOT to perform real-world testing of the migration process, confirm that the chosen cloud platform (AWS, Azure, or GCP) offers the best technical fit and optimal service alignment for a specific workload, and build operational experience for WVOT staff.

By testing in a controlled environment, the state significantly mitigates risk of service disruption, validates operational resilience, and confirms the overall ability of the multi-cloud architecture to support the state's applications before the commencement of full-scale departmental deployment. Next steps to enhance resiliency include:

- Putting DNS in both Azure and AWS for POCs allows WVOTGentax Backups will be a POC for AWS as well as state infrastructure.
- The Dept. of Human Services' Path system bBackups will serve as be a POC for Azure as well as state infrastructure
- WV DOT requested an Azure POC so they can expand their chatbot's functionality and leverage Azure OpenAI.
- POCs for GCP are being reviewed and will be selected in the near future.