

POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

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



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, Division 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	<u>\$492,667,466</u>	<u>\$1,751,080,959</u>	<u>\$1,258,413,493</u>
<i>Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements</i>			

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
<i>Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements</i>					

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	<u>\$1,094,598,328</u>	<u>\$252,227,792</u>	<u>\$29,466,677,179</u>	<u>\$30,813,503,299</u>
<i>Source: Calculated by Legislative Auditor's Office based on County Audited Financial Statements</i>				

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	<u>\$933,776,370</u>	<u>-30,395</u>	<u>\$5,420.63</u>
<i>Source: Calculated by Legislative Auditor's Office based on Audited Financial Statements and enrollment data.</i>			

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	<u>\$3,454,822,902</u>	<u>\$4,388,599,272</u>	<u>\$933,776,370</u>
<i>Source: Calculated by Legislative Auditor's Office based on Audited Financial Statements.</i>			

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.

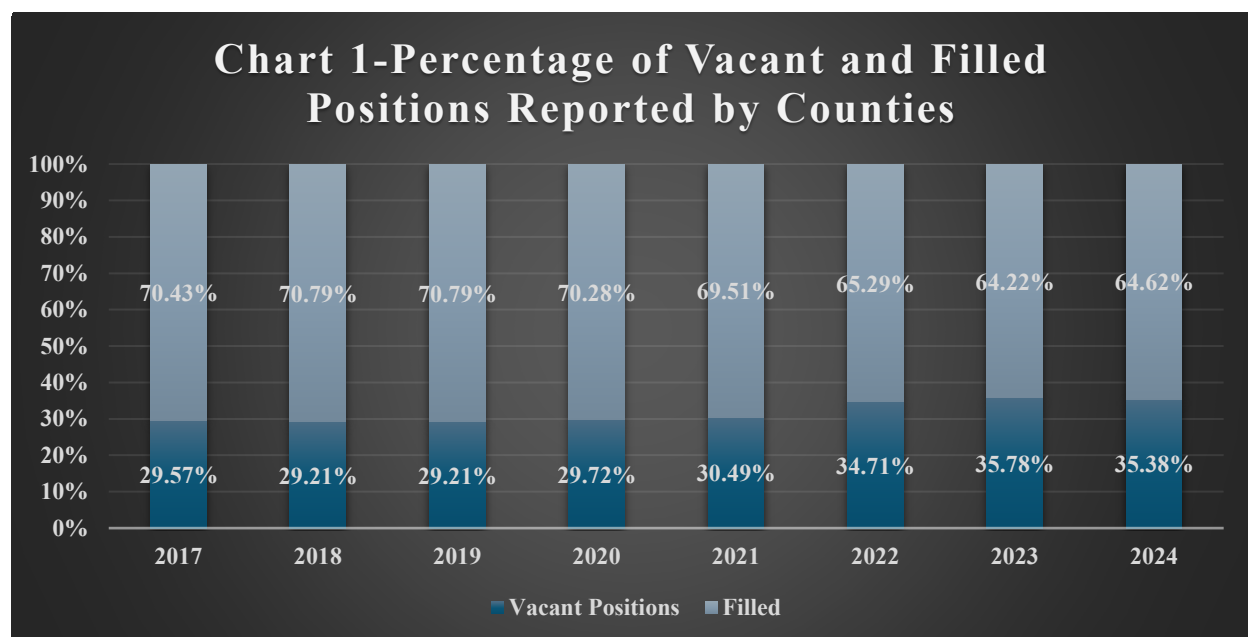
County school districts across West Virginia continue to face persistent staffing challenges that have reshaped how positions are filled and maintained within the public education system. Districts rely on three pathways to staff classrooms: the traditional pathway route, the state-approved alternative 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 enactment 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%
<i>Source: Calculated by Legislative Auditor's Office based on County provided staffing data.</i>			

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.

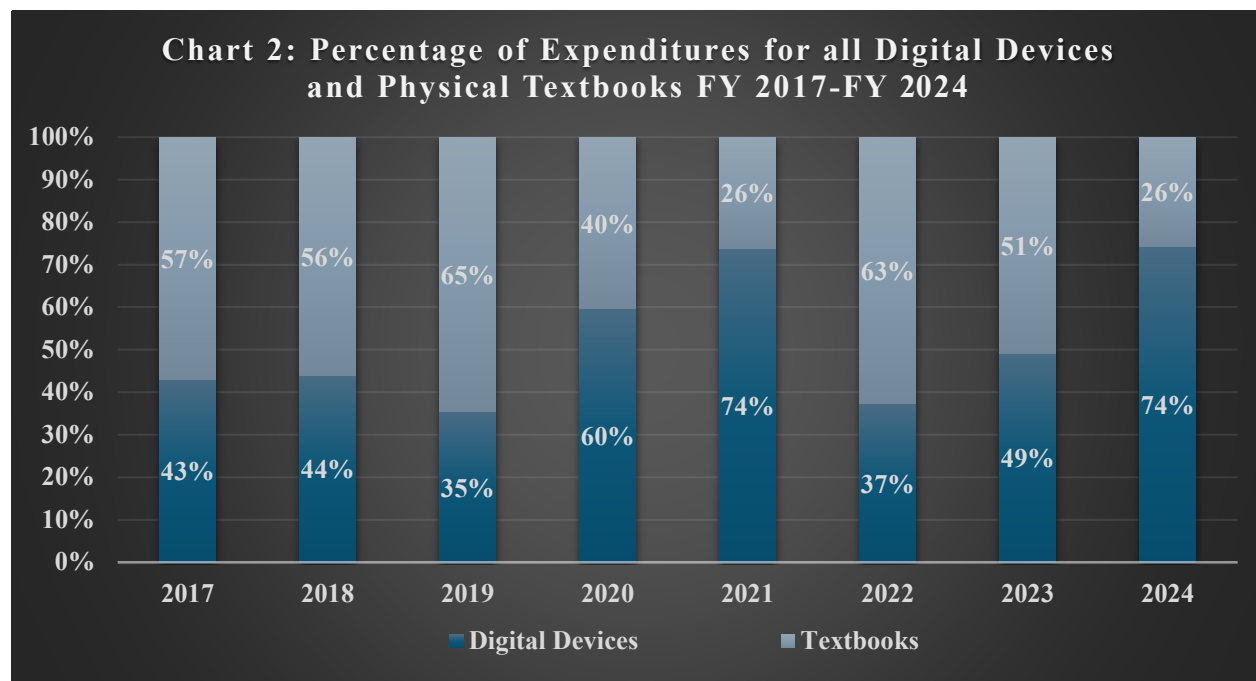
Over the past several years, trends indicate that vacancies have continued to rise while reliance on nontraditional hiring methods has grown. Fewer positions are being filled through the traditional pathway, while alternative certification and retired rehires have become increasingly important tools 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 than 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.

Appendix I

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,

A handwritten signature in blue ink that reads "Justin Robinson".

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,

A handwritten signature in blue ink that reads "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**

County	Class I				Class II	
	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**

County	Class II		Class III			
	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	Total
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60	Assessed Valuations Including TIF	Assessed Valuations TIF
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	<u>17,333,831,951</u>	<u>792,902,849</u>	<u>16,540,929,102</u>	77.60	<u>128,357,610</u>
Total	<u>113,124,937,627</u>	<u>2,158,915,941</u>	<u>110,966,021,686</u>		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**

County	Class I				Class II	
	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**

County	Class II		Class III			
	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	Total
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60	Assessed Valuations Including TIF	Assessed Valuations TIF
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	-
Mercoer	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 2024¹

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	<u>\$83,351,850</u>	<u>\$220,792,383</u>	<u>\$542,863,187</u>	<u>\$974,971,036</u>	<u>\$459,511,337</u>	<u>\$754,178,653</u>

Appendix B
Total All Revenue Sources by County 2017-2024²

²Obtained 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 2017-2024³

³This 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	<u>273,166</u>	<u>270,607</u>	<u>265,755</u>	<u>261,633</u>	<u>252,357</u>	<u>250,899</u>	<u>248,801</u>	<u>242,771</u>

Appendix D
Unaudited Vacancy and Staffing Data⁴

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	<u>5,123</u>	<u>5,007</u>	<u>5,239</u>	<u>5,266</u>	<u>5,021</u>	<u>5,893</u>	<u>5,942</u>	<u>6,034</u>

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	<u>4,822</u>	<u>4,639</u>	<u>4,822</u>	<u>4,781</u>	<u>4,549</u>	<u>5,148</u>	<u>5,174</u>	<u>5,178</u>

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	<u>218</u>	<u>238</u>	<u>263</u>	<u>340</u>	<u>327</u>	<u>505</u>	<u>560</u>	<u>673</u>

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	<u>83</u>	<u>131</u>	<u>155</u>	<u>145</u>	<u>145</u>	<u>240</u>	<u>208</u>	<u>183</u>

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	<u>2,346</u>	<u>2,444</u>	<u>2,650</u>	<u>2,591</u>	<u>2,515</u>	<u>3,617</u>	<u>3,767</u>	<u>3,787</u>

Appendix E
Unaudited Textbook and Digital Device Purchases⁵

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	<u>\$18,082,864</u>	<u>\$10,982,592</u>	<u>\$17,861,737</u>	<u>\$26,303,894</u>	<u>\$60,003,858</u>	<u>\$27,921,019</u>	<u>\$28,775,521</u>	<u>\$41,719,892</u>

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	<u>962</u>	<u>967</u>	<u>956</u>	<u>966</u>	<u>944</u>	<u>927</u>	<u>928</u>	<u>920</u>

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	<u>1,030</u>	<u>1,033</u>	<u>1,048</u>	<u>1,264</u>	<u>1,381</u>	<u>1,514</u>	<u>1,566</u>	<u>1,568</u>



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- POST AUDIT DIVISION -

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