

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

Docket No. _____

**STATE OF WEST VIRGINIA EX REL.
M.D., by and through LAKIN PATTEN,
her natural parent,**

v.

ROGER HANSHAW, Speaker of the West Virginia House of Delegates; RANDY SMITH, President of the West Virginia Senate; MARK HUNT, State Auditor; MATTHEW IRBY, Tax Commissioner; LARRY PACK, State Treasurer; WEST VIRGINIA DEPARTMENT OF EDUCATION; WEST VIRGINIA SCHOOL BUILDING AUTHORITY; MICHELE BLATT, State Superintendent; WEST VIRGINIA STATE BOARD OF EDUCATION; L. PAUL HARDESTY, President State Board of Education; VICTOR L. GABRIEL, Vice-President State Board of Education; F. SCOTT ROTRUCK, Secretary State Board of Education; NANCY J. WHITE, Financial Officer State Board of Education; ROBERT W. DUNLEVY, Member State Board of Education; CHRISTOPHER A. STANSBURY, Member State Board of Education; GREGORY F. WOOTEN, Member State Board of Education; CATHY L. C. JUSTICE, Member State Board of Education; JAMES D. PAUL, Member State Board of Education; LINCOLN COUNTY BOARD OF EDUCATION; JEREMY WILSON, Member Lincoln County Board of Education; DANIEL CARTWRIGHT, Member Lincoln County Board of Education; ROBERT MOSTELLER, Member Lincoln County Board of Education; STEVE GAINES, Member Lincoln County Board of Education; FRANK BARNETT, Superintendent of Lincoln County Schools; LINCOLN COUNTY COMMISSION; PHOEBE HARLESS, Lincoln County Commissioner; KIM BLAIR, Lincoln County Commissioner; JOSH STOWERS, Lincoln County Commissioner; and ANGEL BARCLAY, Lincoln County Assessor.

APPENDIX RECORD

CERTIFICATION OF APPENDIX

I, Aubrey Sparks, counsel for the Petitioner, hereby certify pursuant to Rule 7(c)(2) that the Appendix provided permits the West Virginia Supreme Court of Appeals to fairly consider the questions presented in the Petition.



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IN THE CIRCUIT COURT OF KANAWHA COUNTY, WEST VIRGINIA

Janet Pauley; Duane Berkman Pauley, an infant, by Janet Pauley, his parent; and Delbert Thurman Pauley, Jr., an infant, by Janet Pauley, his parent, and on behalf of all other similarly situated,

Plaintiffs,

vs.

// CIVIL ACTION NO. 75-1268

Larrie Bailey, Treasurer of the State of West Virginia; Glen B. Gainer, Jr., Auditor of the State of West Virginia; West Virginia State Board of Education, Mary Martha Merritt, President, Members William M. Smith, James P. Clark, Duke A. McDaniel, Paul J. Morris, Bob E. Meyers, Carl J. Roncaglione, Charles H. Wagoner, Richard N. Schnacke, and Robert Ramsey, in their capacities as Members of the West Virginia State Board of Education; and Roy Truby, State Superintendent of Schools; David C. Hardesty, Tax Commissioner of the State of West Virginia; Board of Education of the County of Lincoln, a statutory corporation; Charles S. McCann, Lincoln County Superintendent of Schools; County Commission of Lincoln County; and Dennis Browning, Lincoln County Assessor,

Defendants.

OPINION, FINDINGS OF FACT
AND CONCLUSIONS OF LAW
AND ORDER

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Defendants.

OPINION, FINDINGS OF FACT
AND CONCLUSIONS OF LAW
AND ORDER

I.
HISTORICAL BACKGROUND

This action was instituted in the Circuit Court of Kanawha County, by the parents of five (5) children who attended, at the time of the commencement of the action, public schools in Lincoln County, West Virginia.¹

The action was filed pursuant to West Virginia Code Ch. 55, Art. 13, Sec. 1, et seq., cited as the "Uniform Declaratory Judgment Act".²

The relief sought by the plaintiffs is a declaration that they have been denied a thorough and efficient system of education in violation of Article XII, Section 1 of the Constitution of West Virginia, and further denied equal protection of the laws in violation of Article III, Sections 10 and 17, as a result of discriminatory classifications found in the educational financing system.

The constitutional infirmities raised by the plaintiffs within the language of the two cited provisions can be summarized

1. The original action was styled Pauley, et al., v. Kelly, et al. An amended complaint was filed as Pauley, et al v. Bailey, et al., which reflects the change in the office of the Treasurer of the State of West Virginia, and further includes, the Auditor of the State of West Virginia, the members of the West Virginia State Board of Education, the State Superintendent of Schools, the Tax Commissioner of the State of West Virginia, the Board of Education of the County of Lincoln, the Superintendent of Schools of Lincoln County, the County Commission of Lincoln County, and the County Assessor of Lincoln County.

2. The original action was filed as a class action on behalf of other students in the Lincoln County school system. See West Virginia Rules of Civil Procedure 23(a). While the amended complaint which was filed subsequent to the decision by the West Virginia Supreme Court of Appeals in Pauley, et al v. Kelly, et al., 255 S.E.2d 859 (1979), did not expand the class specifically to include all children attending the public elementary and secondary schools of each county in West Virginia, there was no attempt during the course of the trial in this matter to exclude this general class from the impact of this decision. Accordingly, this Court finds that the pleadings should be treated in all respects as containing a broader class than that contained in the amended complaint. This is accomplished by the application of West Virginia Rules of Civil Procedure 15(b).

as:

1. The Legislature of the State of West Virginia has not provided by general law a thorough and efficient system of free schools in that it failed to:

a. Define and establish standards of a high quality system of education, and

b. Guarantee to each child enrolled in free schools that the standards which should be adopted, would be available, due to the lack of adequate financing to assure the implementation of the standards.

2. That the system of financing education throughout the State creates discriminatory classifications which cannot stand, as the State cannot demonstrate some compelling State interest to justify the unequal classification.

The plaintiffs finally contend, that upon the declaration of these unconstitutional ingredients of the system of free education in West Virginia, that a "Master" be appointed to monitor the transition from an unconstitutional to a constitutional system under the aegis of this Court.

The original complaint was dismissed by the Circuit Court of Kanawha County (Robert K. Smith, J). That case was decided upon the pleadings, admissions, affidavits and statistical material from public documents. However, no testimony was taken. Judge Smith did make findings of fact, the essence of which suggest at the very least that the public school system in Lincoln County was less than thorough and efficient.

However, notwithstanding the findings in relation to the condition of the quality of education in Lincoln County, Judge Smith held that there was an insufficient showing of any correlation between a deficient educational system that existed, and the school financing system in West Virginia.

In reversing Judge Smith, the West Virginia Supreme Court recognized that the granting of the Motion to Dismiss was procedurally erroneous, as genuine issues of fact existed, militating against disposition by a Motion to Dismiss or a Motion for Summary Judgment.

However the Supreme Court did not facilely reverse the lower court. In Pauley, et al v. Kelly, et al, supra., the Court provided a detailed legal historical analysis of constitutional provisions similar to West Virginia as they relate to education, as well as a mandate for further evidentiary development committed to certain and distinct guidelines.

Thereafter, this Court conducted a non-jury trial, commencing on August 10, 1981, and continuing, albeit not successively, for a period in excess of forty (40) days.

During the many days of trial, this Court attempted, with strict fidelity, to develop the issues which were directly or by implication outlined by the Court in Pauley, et al v. Kelly, et al, supra. These are summarized as follows:

1. What are suitable standards to set the core values of a thorough and efficient educational system;
2. Whether Lincoln County Schools specifically, and the public schools of West Virginia generally, meet these standards

of a thorough and efficient educational system;

3. Whether the equal protection requirements in terms of equality of substantive educational offerings have been met;

4. Whether the system of financing public education in West Virginia violates the constitutional guarantees of equal protection, and in providing a thorough and efficient system of free schools;

5. Whether the appraisal and assessment practices in the State of West Virginia comply with constitutional and statutory requirements;

6. Whether all state and local officers, agencies and departments, including but not limited to State Board of Education; State Superintendent of Schools; Tax Commissioner of the State of West Virginia; local county boards of education; local superintendents of schools, and local assessors are performing their constitutional and statutory responsibilities.

It is within this framework that this Opinion, Findings and Conclusions are made.

II. RESPONSIBILITY OF THE STATE VERSUS COUNTY BOARDS OF EDUCATION

Before undertaking a factual and legal analysis of the testimony, exhibits and arguments of counsel, it is imperative to discuss the relative roles of the State and the various fifty-five (55) local boards of education.

One of the more agonizing aspects of this case is a reconciliation of the constitutional mandate imposed upon the Legislature, and the direct responsibility of county school systems to "control

and manage all of the schools and school interests for all school activities" for the benefit of the children of the counties in which they reside. See West Virginia Code Chap. 18, Art. 5, Sec. 13.

The defendants, that are directly associated with the State Board of Education, take the position that they have no direct obligation to implement a thorough and efficient system of education. Their position is expressed in terms of recognizing their power in general supervisory terms over county school systems. They argue that it is the county that is directly responsible for the implementation of a school system for the benefit of its children.

The question that thus presents itself is whether there would be an erosion of the local authority, if the Thorough and Efficient clause is interpreted in such a manner that requires: (1) development of a statewide, high quality standard of education, and (2) the method and means these standards are implemented on a statewide basis.

This Court does not find that the defendants' interpretation of its duties and responsibilities vis-a-vis local boards, to be persuasive. Indeed, Pauley, et al v. Kelly, et al., supra. is quite specific in its demand that the Thorough and Efficient clause requires the development of certain high quality educational standards, and that it is in part by these quality standards that the existing educational system must be tested. See Pauley, et al v. Kelly, et al., supra. at 255 S.E.2d 859, 878.

Without deprecating the role of the county boards of education, their function must be viewed strictly within the constitutional requirement that the Legislature must provide for a thorough and efficient system of education.

The fountainhead of the county boards' authority must devolve from the State. If the State's position, as expressed in their brief is adopted, the result would be a reversal of the respective roles of State and local boards of education.

Education has been expressed in terms of being a statewide concern. See Ohio Valley Contractors v. The Board of Education of Wetzel County, et al., ____ W.Va. ____, 284 S.E.2d 374 (1982).

The most significant aspect of the relative roles of the State and counties in regard to educating the children of this State, is, that while the Legislature may feel that they are providing for a thorough and efficient system of education by delegating certain responsibility to county boards of education, if the evidence establishes that, on a statewide basis, each student is not being offered a high quality system of education, then, the Legislature must take an active and direct role to assure that its constitutional duty is being performed.

Our Legislature has decided that local school boards are an effective vehicle to help provide a thorough and efficient school system. See Ohio Valley Constructors v. The Board of Education of Wetzel County, supra. However, it is the Legislature that must: (1) adopt standards of a high quality system of education; and (2) provide resources to guarantee that these standards are being implemented. The vehicle for this implementation, certainly should be the county boards of education. However, unless the standards and resources are made available, the counties are rendered impotent to carry out its delegated responsibility.

III.
STANDARDS OF A THOROUGH AND
EFFICIENT SYSTEM OF EDUCATION

As suggested in Pauley, et al v. Kelly, et al, supra., in order to determine if the Legislature is providing a thorough and efficient system of education, the components of that system must be first established so that the existing system may be measured against what should be.

A definition of a thorough and efficient system of schools is defined in Pauley, et al v. Kelly, et al, supra. as:

The best the state of education expertise allows, the minds, bodies and social morality of its charges to prepare them for useful and happy occupations, recreation and citizenship, and does so economically.

Within that definition are legally recognized elements for the development in every child to his or her capacity of:

1. Literacy
2. Ability to add, subtract, multiply, divide numbers
3. Knowledge of government to the extent that the child will be equipped as a citizen to make informed choices among persons and issues that affect his own governance
4. Self-knowledge and knowledge of his or her total environment to allow the child to intelligently choose life work - to know his or her options
5. Work-training and advance academic training as the child may intelligently choose
6. Recreational pursuits
7. Interests in all creative arts, such as music, theatre, literature, individual arts
8. Social ethics, both behavioral and abstract, to facilitate compatibility with others in this society

The Court also realized that implicit in those enumerated elements, are "supportive" services such as:

1. Good physical facilities, instructional materials and personnel
2. Careful state and local supervision to prevent waste and to monitor pupil, teacher and administrative competency.

It is within these concepts as defined by the Court that the following Findings of Fact are made:

1. In order to provide a thorough and efficient system of education throughout the state, specific standards of a high quality education are necessary. Such standards must address the curriculum, personnel, facilities, and materials and equipment requirements in all program and supportive service areas, and the resources necessary to implement the standards must be provided.

2. In order to develop thorough and efficient programs, counties must:

- (a) have the ability to attract, employ, and retain a high quality staff of sufficient size to perform the educational tasks;

- (b) provide high quality, well-maintained educational facilities, with sufficient, appropriate spaces for all subject areas and services; and

- (c) provide high quality textbooks, work-books, and instructional supplies and equipment in numbers sufficient for each student in each subject area.

3. In order to develop each of the general elements of a thorough and efficient system of education, certain programs must

be offered as follows:

(a) "Literacy" is developed through virtually every program, but primarily through language arts, media programs, social studies, early childhood education, foreign language, and special education.

(b) The "ability to add, subtract, multiply and divide numbers" is developed through mathematics, early childhood education, science, music, home economics, industrial arts, vocational education, health education, and special education.

(c) "Knowledge of government to the extent that the child will be equipped as a citizen to make informed choices among persons and issues that affect his own governance" is developed primarily through social studies and language arts.

(d) "Self-knowledge and knowledge of his or her total environment to allow the child to intelligently choose life work -- to know his or her options" is developed through exposure to all educational programs including language arts, media, math, science, foreign languages, social studies, art, music, physical education, industrial arts, vocational education including home economics, health education, special education, counseling and guidance, and extracurricular activities.

(e) "Work-training and advanced academic training as the child may intelligently "choose" requires exposure to the same programs listed in (d)

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(f) "Recreational pursuits" are developed through music, art, foreign languages, physical education, home economics, industrial arts, language arts, media, health education, and extra-curricular activities.

(g) "Interests in all creative arts, such as music, theatre, literature, and the visual arts" are developed through music, art, physical education, language arts, media, foreign language, and extracurricular activities.

(h) "Social ethics, both behavioral and abstract, to facilitate compatibility with others in this society" are developed through all programs that require interaction among students, teachers, and other staff, including programs in all the subject areas listed above.

4. In order to develop the legally recognized elements of a thorough and efficient system of education in every child to his or her capacity, appropriate programs must be offered to children of all abilities. Consequently, special education, remedial and advanced programs, are indispensable to a thorough and efficient system.

5. In order to develop the legally recognized elements of a thorough and efficient system of education, counties must be able to provide the following high quality education support services:

(a) guidance services

(b) health services

- (c) food services
- (d) transportation services

A.

In Order to Provide a High Quality Education, County School Systems Must Have the Ability to Attract and Retain a High Quality Professional Staff, Construct High Quality Facilities and Provide Necessary Instructional Materials and Equipment

General Staff Considerations for a Thorough and Efficient System of Education

6. All counties must have access to a qualified curriculum supervisor in each subject area. Smaller counties may be served by multi-county or regional supervisors with qualifications in the area of supervision. Curriculum supervisors are indispensable in designing and coordinating the curriculum, reviewing and providing materials and equipment, and coordinating staff continuing education.

7. In addition, all counties must have adequate administration support at the school level. The building principal is the curriculum leader at the school level and should spend at least 50% of his time on curriculum development and oversight. In order to insure that this occurs, the principal must not have other duties such as teaching and must have adequate administrative, clerical, guidance and health staff support.

8. It is important to have an experienced and stable teaching staff. Factors involved in attracting and retaining staff include salaries, fringe benefits, facilities, equipment and materials, other working conditions and recruiting practices. All counties must be provided the means to attract and retain a high quality staff. In order to attract a high quality

teaching staff, a county must be able to offer salaries and benefits that are competitive with teaching and nonteaching salaries and benefits in other counties and nearby states. In order to provide incentives to teachers to locate in underserved or isolated areas of the state, the state should provide incentives in the form of tuition waivers, credit reimbursement, and scholarships for teachers who teach in such areas.

9. Adequate facilities, supplies and materials assist in the recruitment and hiring of teachers. Other working conditions affecting job choices include the presence of supervisory staff, pupil/teacher ratios, and noninstructional teaching duties. Finally, counties must have sufficient administrative personnel and budget to seek qualified candidates.

10. To aid in the recruitment effort, class sizes should not exceed twenty (20) in grades K-2 and twenty-five (25) in grades 3-12. Further, all teachers should have one (1) planning period daily.

11. A system of ongoing continuing education designed to meet the needs of staff in all subject areas must be instituted in each county. The current programs of "in-service" training are not adequate to assure teachers are current both in their substantive curriculum areas and in instructional methods. Continuing education becomes increasingly important as turnover among teachers in West Virginia declines. The State must mandate participation by teachers in workshops, meetings, lectures and conferences.

General Facility Considerations for a Thorough and Efficient System of Education

12. It is not possible to provide a thorough and efficient educational system without high quality facilities. There is a definite correlation between high quality educational program and quality, specialized facilities. Certain specialized facilities permit experimentation and develop a student's intellectual independence and analytic capabilities (e.g., science and language laboratories, media centers, computer facilities). Other facilities are necessary because of noise and other considerations (e.g., music, art, vocational courses), and for specialized but essential activities (e.g., auditoriums, vocational courses). Still other specialized facilities are necessary to permit certain activities notwithstanding the weather (e.g., gym).

13. Except as otherwise provided, for specific substantive areas, every general purpose instructional area must contain at least thirty square feet per pupil, contain ample, movable furniture and equipment, adequate storage and work areas, appropriate lighting and display areas, and be designed for use of audio-visual equipment. High quality facilities include adequate facility space: one hundred (100) to one hundred twenty (120) square feet per pupil for elementary schools and one hundred thirty (130) to one hundred sixty (160) square feet per pupil for secondary schools.

14. All facilities must be structurally safe, contain fire safety measures, sufficient exits and stairways for safe and easy flow of traffic, an adequate, safe and potable water supply,

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an adequate sewage disposal system, sufficient and sanitary toilet facilities and plumbing fixtures, and adequate general instructional, administrative, and custodial storage. All facilities must contain adequate thermal control to maintain comfortable room temperatures, and a fresh air supply. Facilities must be adequately lighted, in good repair, and attractively painted. Facilities must be designed to prevent loud noises from traveling from one section of the building to another. Sufficient administrative offices must be provided.

15. Although W.Va. Code Chap. 18, Art. 9A, Sec. 21 establishes a division of facilities planning to establish standards and criteria for the construction of facilities, the state has not pursuant to this mandate established high quality standards. The Handbook on Planning School Facilities, however, serves generally as the kind of document. The statute does not provide funding to counties to construct facilities that meet such standards. Without state funding, many counties will be unable to construct high quality facilities.

16. In order to provide quality facilities throughout the state, West Virginia must adopt a state supported program based on need for funding capital and debt service expenditures for public schools. A state subsidized program for the construction of facilities will achieve a variety of efficiencies among which are:

- (a) Efficient use of resources with state planning.
- (b) Eliminate the waste inherent in the current facility financing approach which relies on local referendums and often produces construction plans that

are politically rather than educationally motivated.

(c) Long delays and extra costs incurred by local bond referendums are avoided.

(d) Significant efficiencies through economies of scale, the avoidance of duplication in planning efforts, and in the use of uniform guidelines to assist the elimination of unnecessary expenditures.

(e) There is an overall savings in interest and service charges when bonds are issued at the state level.

(f) Resources can be used more efficiently through planned economies (e.g., energy efficiency, life-cycle costing, economies of scale) which can be built into the statewide program.³

3. This Court can only make certain findings relating to the issue which is at the core of this case -- does the system of financing public schools in West Virginia violate the Thorough and Efficient and Equal Protection clauses of the West Virginia Constitution?

While of course the main issue is fractured into a number of components, every consideration flows from a common denominator -- money. This Court has no authority nor inclination to offer specific recommendations as to the ways and means a public education system should be financed, this is exclusively a political decision. What this Court is saying in this Opinion, is that the current method of financing all aspects of public education are constitutionally inadequate. The method to bring the educational system into constitutional compliance must be left to the Legislature with the assistance of the "Master" or "Commissioner" who is to be appointed herein.

However, this Court would be remiss if it did not comment upon a method of financing the construction of facilities for public schools in the State of Maryland, which does, in the view of this Court, provide a high quality educational facility program.

3. (Continued). In Maryland, an inter-agency committee for public school construction was established by the Legislature to administer the building program. This committee is composed of members of the Board of Public Works, Department of Education, Department of State Planning and Department of General Services.

Each county submits an educational facilities master plan containing an inventory of existing facilities, development of goals, population and enrollment data and projections, an assessment of facility needs and a community analysis. (These documents are similar to the comprehensive educational facility plans submitted by the various county boards of education under the West Virginia Better School Building Program.)

Ultimately, the agency approves projects in accordance with six (6) funding priority categories, with the actual construction being primarily subsidized on a state level through general obligation bonds authorized by the Legislature. Between 5-10% of the total cost is assumed by various counties where construction of a facility has been approved. The local costs are used for architect and engineering fees, certain site improvement costs, and certain furniture and equipment costs.

The reason that specific recognition is made of the Maryland system, is that the testimony clearly established that since Maryland adopted this method of construction of educational facilities, there is virtually no disparity in the quality of facilities among the counties in that State. This is in rather stark contrast to the conditions which are found to exist in West Virginia as will be described in a later portion of this Opinion.

17. A state agency administration is essential to assure efficiency in the use of state funding for facility construction.

General Equipment and Materials Considerations
for a Thorough and Efficient System of Education

18. In order to provide a thorough and efficient educational system, instructional equipment and materials must be available to all students. There can be no meaningful program without adequate supplies and equipment (e.g., vocational education, science, physical education, art, music). In some program areas, appropriate materials and equipment are necessary to permit experimentation.

to develop student proficiency, initiative, and analytic capacities (e.g., early childhood education, special education, media, science, language arts). All equipment and material costs associated with the delivery of a high quality educational program must be fully funded by the state, and dependence on local excess levy funds for this purpose must be eliminated.⁴

B.

Components of a Thorough and Efficient
System of Free Schools within Specific
Educational Offerings

The following are found to be the essential ingredients for each educational offering which must be adopted by the State of West Virginia and implemented by the county boards of education:

Curriculum - Art

19. (a) The art program has four aspects: seeing and feeling visual relationships, the making of art, the study of works of art, and the critical evaluation of art. A meaningful school art program includes experiences in all of these areas.

(b) A planned program in art is provided at all educational levels from kindergarten through high school.

4. While the general discussion of the entire financing structure funding public education is reserved for a later portion of this Opinion, it must be recognized that the vice which subverts the entire funding scheme is the use of the excess levy. Possibly the most persuasive witness testifying in this case was Dr. Daniel B. Taylor, who has had an extremely comprehensive career in education in the State of West Virginia, culminating in his serving as State Superintendent of Schools from 1970 to 1979. Dr. Taylor's description of the reliance on excess levies to purchase textbooks by many counties, demonstrates the repugnancy of excess levies, especially when it results in the failure of all students to have their own textbooks, with the freedom to study during non-school hours.

(c) At all levels adequate and flexible facilities, quality equipment and materials, sufficient time, and properly trained and experienced teachers and supervisors are provided.

(d) Art programs are available to meet the needs for both artistically gifted and handicapped students.

(e) Every elementary child receives regularly scheduled art instruction from a certified art teacher in a specially equipped art room for a minimum of one hundred (100) minutes per week. Activities include drawing and painting, three dimensional activities, appreciation and supplementary art activities.

(f) Time, space, and materials are provided for supplementary, independent art experiences in the regular classroom at the elementary level.

(g) At the middle/junior high school level the art program is exploratory in nature and is required for all students. Preferably, every student has art for a minimum of three periods a week for a year; a less desirable option is one period daily for a semester. The elementary program is expanded to include additional craft and group activities in junior high/middle school.

(h) At the high school level, the program permits students to pursue art as part of the general education program and in specialized electives such as studio courses and/or art history courses of greater depth. The art program provides sufficient facilities, equipment, staff, and materials for in-depth instruction in drawing, painting, ceramics,

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crafts, sculpture, printmaking, textile design, metal crafts, and photography.

(i) At least one year in studio art, art history, or humanities is required in grades 9-12. Classes carry one unit of credit and consist of a minimum of two hundred (200) minutes per week.

Personnel - Art

20. (a) Direction and supervision at county and state levels by art supervisors are essential to the development of effective school art programs.

(b) County-level art supervisors serve no more than fifty (50) teachers, and are guides and consultants, not itinerant teachers.

(c) County-level art supervisors have certification in art or art education, and teaching experience at the elementary or secondary school levels.

(d) Continuing education in art is available each year to all art teachers. The state art education coordinator provides assistance to counties in establishing art teacher continuing education programs.

(e) Art classes in grades K-12 do not exceed twenty-five (25); studio courses at the high school level do not exceed twenty (20). Special scheduling is provided for smaller courses.

(f) There is one certified art teacher for every three hundred fifty to four hundred (350-400) children at the elementary level. A high quality program cannot exist

if the regular classroom teacher has primary responsibility for art instruction.

(g) There is at least one certified art teacher for every one hundred twenty-five (125) students enrolled in art courses at the secondary level.

(h) Every art teacher has at least one period per day for planning and preparation of materials and displays.

Facilities - Art

21. (a) All art rooms have appropriate work surfaces, adequate display space, appropriate lighting, electrical outlets, sinks, and audio-visual facilities.

(b) Within every elementary school, one special art room is provided for every three hundred fifty to four hundred (350-400) children. All art rooms provide at least fifty (50) square feet of work space per pupil. At least three hundred fifty (350) square feet of storage space is available.

(c) Work and storage space are available in the regular elementary classroom.

(d) Every secondary school of five hundred (500) pupils or less has at least one general art room with no less than sixty-five (65) square feet of work area per pupil. The art room contains work areas suitable for ceramics, metal work, printmaking, textile design, sculpture, photography, and two-dimensional art activities. One-fourth of the area of the room or approximately four hundred (400) square feet of space is provided for storage.

(e) The general art room in the secondary school is designed for maximum flexibility for film or TV viewing, reading, lectures, exhibits, working in two- or three-dimensional media which require special materials and processes, and for extracurricular art education. It contains movable tables to accommodate a variety of activities.

(f) Secondary schools with more than five hundred (500) pupils have one or more of the following specialized art rooms that are adequately equipped and mechanically ventilated to permit types of work not possible in the general art room: metal crafts room; ceramics room; printmaking room; or photography room.

Equipment and Materials - Art

22. (a) Equipment for all schools includes ceramic kiln with automatic shut-off and adequate mechanical ventilation, film, slide, and overhead projectors, other electronic teaching aids as are available, projection screens, chalkboard, electrical hot plate, and basic hand tools.

(b) Consumable supplies at the elementary level include those materials appropriate to the age group: papers, cardboards, adhesives and solvents, fabrics and fibers, paints, inks, chalks, crayons, clay, glazes, metal, wire, wood, linoleum, brushes, cutters, and knives.

(c) Source materials at all levels include books, periodicals, color prints, art objects, circulating and permanent exhibits or original works of students and professional artists.

(d) At the secondary level the reference area or

school media center contains art-related books, periodicals, reproductions, slides, films, and tapes.

(e) At the secondary level basic tools, equipment, and supplies are provided for the general art room for sculpture, printmaking, drawing and painting, textile design, ceramics, and photography.

(f) Budget for consumable art supplies:
elementary -- five dollars (\$5.00) per student per year in 1981 dollars over and above the general supply budget of the regular classroom teacher; junior high -- six dollars (\$6.00) per student per year in 1981 dollars (based on total students in the school); high school -- eight to ten dollars (\$8.00 - \$10.00) in 1981 dollars per student enrolled in art education per year.

(g) Adequate budget for repair and maintenance of art equipment.

Elements of a Thorough and Efficient Early
Childhood Education Program

23. (a) The purpose of early childhood education (ECE), is to develop a program in all areas of a child's development -- social, physical, emotional, and psychological.

(b) Young children learn best through real-life experiences. Opportunities to experiment are essential in order to teach children to observe, investigate, and secure information. Language skills are developed by providing children opportunities to express their ideas through art, music, dance, and language.

(c) The program must recognize that children enter

kindergarten at very different levels of maturity, and that children raised in a rural setting have had different experiences from children raised in an urban setting. ECE seeks to fill those gaps.

(d) Children have opportunities to role play, develop gross motor skills, music and art skills that will assist in developing reading skills, develop science and math skills, language skills, and reasoning skills.

(e) The program is five days a week, for at least three and one-half (3-1/2) hours per day.

(f) A pre-kindergarten program is needed for all children to detect medical and special education problems and insure that children will be able to participate effectively in the kindergarten program.

(g) For children who are not ready for first grade after one year of early childhood education, a transitional second year is provided staffed with language development specialists.

Personnel - Early Childhood

24. (a) Each county has access to an ECE supervisor. Smaller counties have multi-county or part-time supervisors. The ECE supervisor has specialized training in early childhood education. The supervisor conducts continuing education that relates to the problems and concerns of the particular teaching group.

(b) The maximum ratio of children to teachers is twenty to one. To the extent that children enter a program from an isolated area and have had few experiences, the ratio

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should be lower.

(c) All classes have an aide to assist in small group instruction, the preparation of materials, and emergency care.

(d) A parent educator is assigned to each school to coordinate activities between the teacher and the home to develop parental skills and inform parents of skills being developed at school and ways to participate in the education of their children.

(e) Support personnel include therapists, counselors, individuals needed to conduct screening, and a nurse who is at the school at least two days a week.

Facilities - Early Childhood

25. (a) The facility must contain a minimum of fifty (50) square feet per child (preferably sixty-five (65) square feet).

(b) The facility must have maximum natural light. A large portion should be carpeted and a large portion tiled. The room should be acoustically treated.

(c) Ample storage is provided for supplies and student belongings.

(d) The facility has its own restrooms, drinking fountain, work sink, waterproof countertop, and access to a segregated playground (either by time or space allocation).

(e) The furniture permits easy reorganization of the room. There are an adequate number of chairs and tables of appropriate height.

(f) The outdoor play area contains a covered all-weather

area and a large grassy area with climbing equipment and swings.

Materials and Equipment - Early Childhood

26. (a) The room contains materials and equipment for a variety of learning activities including: housekeeping materials to expose children to family roles and teach hygiene; blocks to develop gross motor skills and math concepts; a workbench to teach children to use tools and construct objects; in-class climbing equipment; a record player and rhythm instruments; art equipment and materials including paper, paint, scissors, glue, yarns, and moldable and creative materials; equipment, games, and materials for basic hands-on science and math experiences; and listening equipment and a variety of books and printed materials.

(b) Resting mats or cots are provided whether the program is half or full day.

Elements of a Thorough and Efficient Foreign Language Program

Curriculum - Foreign Language

27. (a) Foreign language instruction is provided to all elementary students, beginning in the third grade, at least three times per week. This may be integrated into other learning experiences of the school day.

(b) Junior high school and high school students have access to at least two languages.

(c) High school students have an opportunity to study at least two foreign languages for at least four years.

(d) Provision is made through programmed study or

other means for a student to study any major language he/she desires.

(e) Provision is made for students who enter high school with a background in foreign language from junior high school to continue at their level rather than to start again from the beginning. Such students continue past the fourth level to level five and advanced placement.

(f) A regular part of foreign language study is the study of the customs, traditions, values, and behavior patterns of the people in the countries where the language is spoken. Contributions to and influences on the student's own culture are also included. Language study is related whenever possible to international situations.

(g) Students have opportunities for the following activities: participation in language clubs, fairs, and festivals; viewing of films in the language; correspondence or tape exchanges with students in other countries; visits by native speakers of the language.

(h) Provision is made for the exploration of career options for those who possess foreign language skills and cross-cultural interests.

Personnel - Foreign Language

28. (a) Where there is more than one language teacher, a department chairman has been named.

(b) There shall be a supervisor for the foreign language program in every county. Small counties may use a foreign language teacher who supervises part time or a full-time multi-county supervisor.

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(c) All members of the staff must meet state certification requirements in the language taught. Elementary instruction may be through an effective video program.

(d) All members of the staff participate in an ongoing foreign language continuing education program. Budgeting shall be provided for this purpose. Provision is also made for inter-class and inter-school visitation.

(e) During the planning period, the teacher has access to the instructional materials center or a room equipped to prepare recordings and visual aids.

Facilities - Foreign Language

29. (a) Every secondary foreign language teacher has a classroom to permit decoration to reflect the culture(s) of the language(s) being studied.

(b) The classroom is large enough to allow for rearrangement of furniture for such activities as small work and presentation of skits.

(c) Ample chalkboard, filing, bulletin board, and storage space are provided.

(d) Facilities for making and duplicating tapes are available.

Materials and Equipment - Foreign Language

30. (a) Textbooks or necessary course materials are provided for students at all grade levels. Textbooks and materials are periodically reviewed to insure availability of up-to-date linguistic and cultural information.

(b) To supplement the text, workbooks, tapes, test materials, filmstrips, flash cards, etc., are available

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in sufficient supply.

(c) Materials such as practice tapes and records are available for student use at home.

(d) The classrooms have large maps of the foreign countries. Each foreign language teacher has use of a tape recorder and record player at all times. Each foreign language teacher has use of a film or filmstrip projector when needed.

(e) Each foreign language teacher has access to video cassette recorders, playback and monitor when needed.

(f) The school library contains reading materials -- books, magazines, newspapers -- in the foreign languages offered in the school.

(g) The school library has an extensive selection of books in English dealing with countries where the languages are spoken.

(h) The professional library contains current copies of the language journals of all languages taught and basic and current literature on the nature and teaching of foreign language learning.

Elements of a Thorough and Efficient Health Education Program

Curriculum - Health Education

31. (a) The goal of health education is the prevention of health problems. General areas of instruction include growth and development of the human body, mental and emotional health, personal health (i.e., dental health, hygiene, disease prevention, vision and hearing), sex education, nutrition, safety and first aid, consumer health (use of the health

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care system), substance abuse, and environmental health.

(b) In grades K-6 the emphasis is on the growth of the human body, mental health, personal health, and nutrition for thirty (30) minutes per day.

(c) In junior high, the emphasis is on the substance abuse, safety, sex education, mental health, and personal health integrated into other subjects (e.g., physical education, home economics, science, social studies) plus one-half year of formal health education one time 7 to 9.

(d) In senior high, the emphasis is on substance abuse, consumer health, safety and first aid, sex education, mental health and personal health -- integrated into other subjects, with one-half year in formal health education; elective offerings in (i) diet and fitness, (ii) environmental health, (iii) mental and emotional health, (iv) safety and first aid (leading to certification), and (v) human sexuality.

(e) Activities include hands-on experiences particularly in grades K-6, the utilization of community resources, and the evaluation, appraisal and planning for improvement of individual health.

(f) Upon the basis of a complete health appraisal by the nurse, assessment of the individual's health needs is made once in junior high and once in senior high, and an individual health program developed (with assistance of the counselor, teacher, nurse, and other relevant personnel). This is followed up with individualized curriculum and/or treatment needs.

Personnel - Health Education

32. (a) Each county has a coordinator for all health services including curriculum, health services, and the school environment -- with appropriate training in health. Small counties may use a multi-county supervisor.

(b) There is a state level coordinator for health.

(c) Ancillary personnel needed include nurses, counselors, home economists, nutritionists, and adequate school service personnel to maintain facilities in healthful condition.

(d) Continuing education is provided annually to give all elementary teachers and relevant secondary teachers meaningful approaches to specific health problems.

Materials and Equipment - Health Education

33. (a) A text is supplied for each student in grades 1-6 and for courses taught at the secondary level.

(b) Grades 1-6 require substantial instructional materials including body models, smoking demonstration materials, health games, manipulatives, and learning stations.

Elements of Thorough and Efficient Industrial Arts and Home Economics Programs

Curriculum - Industrial Arts and Home Economics

34. (a) Industrial arts is a comprehensive educational program concerned with technology, its evaluation, utilization, and significance, and with industry, its organization, personnel, systems, techniques, resources, and products. Topics such as the environment, energy and power, communication, construction, manufacturing, and transportation

are explored as part of the elementary school curriculum.

(b) Home economics involves the study of child care and development, foods and nutrition, consumer education, health and home safety, home management, housing, clothing and personal and family living.

(c) Industrial arts and home economics are available to all students in the junior and senior high school levels.

(d) Industrial arts and home economics are each required for two semesters at the junior high/middle school level and shall consist of approximately two hundred twenty-five (225) minutes per week. Industrial arts classes shall be offered in communications (drawing and design, graphic arts, or visual graphics, and photography) and construction and manufacturing (wood, plastics, ceramics, and metals). Home economics courses shall include some or all of the following: child care and development; foods and nutrition; consumer education; health and home safety; home management; housing; clothing; and personal and family living.

(e) Industrial arts and home economics are offered as elective subjects in the senior high school, each class meeting not less than five periods per week for a semester.

(f) Students who are academically and/or economically disadvantaged and students who have physical, mental, and/or emotional impairments are provided special services and assistance, as required, to enable them to succeed in the industrial arts and home economics programs. Students identified as gifted and talented are provided learning activities consistent with their abilities.

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(g) Industrial arts and home economics instruction are presented as educational activities in which not less than fifty percent of the available instructional time is spent in involvement with materials and tools, and/or hands-on activities.

(h) Industrial arts and home economics students have a functional student-directed organization to develop leadership ability and responsibility assignments.

Personnel - Industrial Arts and Home Economics

35. (a) A full-time state supervisor is provided in both industrial arts and home economics.

(b) Maximum pupil-teacher ratio is twenty (20).

(c) A daily planning period is provided for each teacher teaching a full schedule of classes.

(d) Industrial arts and home economics teachers maintain active participation in continuing education through formal study, work experiences, professional activities. Budgeted funds are expended for this purpose.

(e) Support personnel includes: teacher aides or para-professionals in classes where enrollment of students with special needs necessitates their assistance; guidance services to assist all students in determining their interests, aptitudes, and abilities, selecting the program that meets their career/avocational goals, and expanding their individual options; media/instructional resource center services; secretarial and clerical services; custodial services to assure safe and sanitary facilities; and maintenance services to assure safe and functional facilities and equipment.

Facilities - Industrial Arts and Home Economics

36. (a) Industrial arts laboratories average one hundred (100) square feet per pupil, and preferably one hundred twenty-five (125) square feet per student, exclusive of ancillary space.

(b) Facilities for instructional space activities, including use of all types of audio-visual equipment, is a necessary part of the laboratory-shop facility for home economics and industrial arts.

(c) Adequate storage space for each laboratory is provided for storage of materials, projects, and tools.

(d) Adequate washing facilities are provided in each laboratory.

(e) The facilities are accessible to the handicapped and there is direct access to the building, the outside, and auxiliary spaces.

(f) The laboratories are designed as specified in the Handbook on Planning School Facilities, Sec. 407 for industrial arts, and Sec. 420.01-.02 for home economics.

Materials and Equipment - Industrial Arts and Home Economics

37. (a) The school budget provides adequate funds to support all elements of the programs.

(b) Current textbooks and references are available to each student as appropriate.

(c) Supplementary material including pamphlets, periodicals, and other materials suitable for student use, which are directly related to the instructional activities, are available.

(d) Films, filmstrips, graphs, charts, projection transparencies and other instructional aids are provided in all areas being taught.

(e) Consumable supplies and materials are provided in sufficient quantity and quality to achieve course objectives.

(f) The equipment, tools, and machines specified by the state coordinator in the respective areas needed to fulfill program goals and course objectives shall be available and properly maintained.

(g) Specially designed or modified tools, machines and equipment, and books and other instructional materials are provided for students with special needs.

Elements of a Thorough and Efficient Language Arts Program

Curriculum - Language Arts

38. (a) A high quality elementary and secondary school language arts curriculum includes much more than the teaching of the reading and language skills tested on standardized achievement tests. In order to develop students who are literate in the modern American society, students must be given the opportunity to fully develop the entire range of communication skills, including the ability to read, write, speak, hear, and observe, as well as to understand and utilize contemporary mass media -- e.g., radio, television, film, and print.

(b) Individualized instruction is critical for the development of language arts skills, and the instruction must be tailored to the needs of each student at each grade

level. There are remedial, developmental, and enrichment components at all levels.

(c) In order to provide a high quality language arts program, there is a diversity of curriculum offerings, a wide variety of materials, appropriate equipment and facilities, as well as staff trained in various specialty areas (e.g., journalism, speech, drama, etc.).

(d) There shall be a state specified minimum "time on task" in language arts by grade level, K-8. Opportunity for writing and oral self-expression shall be included on a regular basis at each grade level.

(e) A county curriculum guide is developed for all levels, K-12, with a stated curriculum in language arts instruction (together with specified materials) and a sequential, coherent, systematic program or plan for the teaching of language arts.

(f) At all levels (K-12), every child with a possible learning problem is tested annually to diagnose any reading deficiencies which may exist. This test shall commence when the child is in kindergarten prior to entry into first grade to determine whether readiness skills have been acquired. Any child reading one year or more below ability shall be provided the services of a reading specialist and remedial reading program. An individualized prescriptive plan shall be developed for each such child which takes into account the child's strengths and weaknesses.

(g) All children shall receive instruction in writing.

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including creative, expository, and narrative writing. Writing in grades 2 through 6 shall be as frequent as once a week at a minimum and preferably on a daily basis. All junior high students shall be given regular experiences in writing on at least a weekly basis in each language arts and social studies course. Students should be given opportunities for free expression.

(h) A quality writing program at the high school level assumes that grammatical, mechanical, and usage skills have been mastered at earlier levels. If these skills have not been mastered, individualized remediation is provided.

(i) The following writing opportunities are available to all high school students: creative and expository writing; writing in all modes of discourse (narration, argumentation, personal writing, reporting, analysis, etc.); frequent opportunities to respond to the writing of others; opportunities to write both prose and poetry.

(j) Reading at the elementary level involves frequent opportunities to respond to literature, instruction in how to locate information, opportunities to hear reading, and opportunities for self-selected reading.

(k) Junior high and high school students are given opportunities for frequent and wide self-selected reading through a variety of course offerings covering traditional world literature, contemporary literature, poetry and drama, and literature written for adolescents.

(l) The language arts program includes drama and film with frequent opportunities for students to see, read, and

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perform a variety of drama from improvisational to traditional; opportunities to attend plays and hear actors talk about acting; opportunities to produce and/or take part in quality school and classroom plays; and opportunities to study film as a medium and as a vehicle for dramatic technique.

(m) The language arts program includes a debate and public speaking program with opportunities to learn debate and speaking skills and to participate in state and regional conferences and tournaments.

(n) The language arts program includes a mass media program which requires that all students learn how various media (radio, television, print) organize, structure, influence and deliver information. Students are provided an understanding of media industry structure and economics, and have experience in utilizing mass media for their own constructive enjoyment and enlightenment. Students have the opportunity to express and inform through the mass media including writing, editing, composing, printing, and photography in both print and non-print media (newspaper, television, radio, etc.).

Personnel - Language Arts

39. (a) Sufficient state specialists are employed by the State Department of Education to provide consultation, guidance, and leadership to counties in the development and implementation of language arts-reading programs, including remedial reading specialists.

(b) Each county has sufficient supervisors for language arts, as well as remedial reading, with responsibility to 000044

provide leadership and support in the areas of language arts and reading for both elementary and secondary schools.

(c) In high school, there is a chairperson of the language arts department whose responsibilities is to provide leadership and support in the area of language arts and reading, and, with the principal, to evaluate and monitor the teaching staff.

(d) The principal of an elementary school is the instructional/curriculum leader of the school and shall have sufficient clerical and support staff to assist in the performance of administrative duties so as to allow time to provide leadership and support in language arts, reading, and other curriculum areas. The state specifies the principal's duties as an instructional leader and monitors this responsibility. There shall be no teaching principals. In addition, the principal is provided with training in the area of language arts and reading prior to receiving a principal's certificate and is provided an opportunity for annual training in the area.

(e) Every school has sufficient teaching staff trained in language arts so that individual attention can be provided students in each of the communication skills areas. Every school serving grades 7 through 12 has a teacher or teachers with training in speech, drama, journalism (both print and non-print), student publications, in addition to teachers with literature, language, and composition skills. Funds are available either to pay supplements to teachers expected to supervise student plays, etc., or to hire full-time

specialists in the above areas.

(f) Language arts classes have no more than twenty (20) students per teacher for first and second grades and twenty-five (25) thereafter. Remedial classes shall not exceed ten (10), for any one remedial specialist.

(g) In order to maximize the attention given each student, split grades should be avoided.

(h) Teachers at all levels, elementary, junior high school, and high school, shall have a daily planning period, to be used solely for planning purposes.

(i) Classroom teachers and specialists in language arts must be provided with an opportunity for ongoing training in the effective use of the language arts curriculum guide and in specific areas of need in the county. Such training shall include but not be limited to on-the-job training in the classroom and paid visits to innovative or model language arts programs and conference.

(j) The school has ready access to the services of diagnostic personnel including but not limited to a speech therapist, psychologist and/or the appropriate special education diagnostic personnel to insure that the child is an appropriate special education diagnostic personnel to insure that the child is an appropriate candidate for a remedial reading class, does not have a special education exceptionality, and receives appropriate supportive services while learning to read.

Facilities - Language Arts

40. (a) Every school has a media center with a broad

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array of materials, accessible to all language arts teachers and students. It is critical for counties with inadequate county libraries and/or no college library to have better school media centers than counties where the public school students have easy access to good county and/or college libraries.

(b) Since atmosphere contributes to the stimulation of children and their attitudes toward learning, the classroom should be appealing, well-lit, and non-restrictive.

(c) Multi-purpose rooms with stage area and equipment storage are provided in elementary schools. Auditoriums with fully equipped stage, storage area, and attendant facilities shall be provided in secondary schools.

(d) Resource rooms for language arts teachers in which teachers can meet, develop materials and curriculum, and store language arts-related resources are provided.

(e) A dark room for photography at the senior high school level, and appropriate rooms for media activities (radio, television, newspaper, yearbook) are necessary.

Materials and Equipment - Language Arts

41. (a) Current program materials must be supplied including required text for each student, as well as access of all students to current supplemental texts of a varied nature in the classroom.

(b) Textbooks are available for different reading levels.

(c) Current supplementary materials are readily available in the classroom, e.g., books on a variety of subjects.

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magazines, newspapers, games, reference works, varied types of writing instruments, programmed materials, flash cards, all appropriate to the particular communicative skill being taught and the reading levels of students.

(d) Current supplementary teacher's materials which are necessary to teach are provided, e.g., workbooks, diagnostic devices, etc. A minimum of Twenty Dollars (\$20.00) per student per subject area at 1981 costs is necessary for this cost in a textbook adoption year, while Ten Dollars (\$10.00) per student at 1981 costs is required in other years.

(e) Instructional equipment, e.g., overhead projectors, transparencies, tape recorders, films, record players, typewriters, and television are present in the classroom.

(f) For an effective writing program, in addition to textbooks and supplementary material available to each student, classroom references are available, including a variety of usage and style handbooks, reference materials such as dictionaries, thesauruses, almanacs, magazines, and publications including prose and poetry.

(g) All teachers have access to a ditto machine, xeroxing equipment, transparencies, and overhead projectors.

(h) In order to teach about and from media, each teacher has regular and easy access to the means to reproduce daily newspaper stories and magazine articles and the means to videotape television and record radio programming. Thus, the following materials and equipment are essential: videotape recorders and monitors, tape recorders, radios,

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televisions, numerous magazines and newspapers, and reproduction equipment.

(i) To enable interested students to work with media (radio, television, films, and print) photographic reproduction equipment and materials, cameras, television sets, video cameras, portopacks, microphones, amplifiers, etc., are available.

(j) For speech and drama, resources are available to purchase and reproduce scripts, to purchase necessary costumes, makeup, scenery, and props. Sound and lighting equipment is provided. Course materials are available to study drama. For debate and public speaking, resources are available for travel to and from tournaments and conferences.

(k) In order to have a quality language arts program, it is critical to have adequate school resources for students to travel to see plays, attend journalistic and debate conferences and to hear outside speakers on various aspects of language arts. This need is essential in those communities where the public schools are the primary or only cultural or learning centers.

Elements of a Thorough and Efficient Mathematics Program

Curriculum - Mathematics

42. (a) The curriculum in grades K-8 shall develop basic skills which include the following areas: number concepts, computational skills, problem solving, applying mathematics to everyday situations, geometry, measurement (e.g., metric system), probability and statistics, estimation and

approximation, computer literacy (e.g., calculators), and the affective domain. Eighth graders have the opportunity to take algebra I.

(b) At least three units of mathematics are required for high school graduation. High schools offer at least four units of general math (such as consumer, general, vocational, proactical, basic skills, and shop math) and five units of academic math (such as algebra I and II, geometry, trigonometry, precalculus, computer science, and probability and statistics).

(c) Remediation is essential at all grade levels and must be available to all students who are working below their ability level. Remedial instruction should be coordinated with the basic text program and classes limited to fifteen (15).

(d) Programs must be established for high-ability students in mathematics at all grade levels.

(e) All students must have the opportunity to participate in enrichment activities including math clubs, contests, and field trips.

(f) Students shall be provided math instruction as follows: fifty-five (55) minutes daily, grades 1-4; two hundred seventy-five (275) minutes weekly, grades 5-8; two hundred twenty-five (225) minutes weekly, grades 9-12.

(g) The state must have mathematics program objectives which are reviewed regularly and upon which each county's mathematics program is based.

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Personnel - Mathematics

43. (a) Classes do not exceed twenty-five (25), and fifteen (15) for remedial classes.

(b) There are adequate number of state mathematics curriculum supervisors.

(c) There shall be adequate supervisors for the mathematics program in every county pursuant to standards established by the state. This may be achieved in small counties with a math teacher who supervises at least half-time or with a full-time multi-county math supervisor for no more than three counties.

(d) Every school designates a math specialist to serve as diagnostician, develop and teach in remedial, enrichment, and gifted programs, and assist in mathematics program development and evaluation.

(e) Every teacher has at least one planning period per day.

(f) Adequate continuing education is provided to all teachers of mathematics. Continuing education occurs on an ongoing basis throughout the year. The county facilitates teachers' participation in professional meetings and provides teachers the opportunity to observe other teachers.

Materials and Equipment - Mathematics

44. (a) Basic materials, manipulative aids, and other supplementary materials which are an integral part of a successful mathematics program are provided. All materials needed to teach the textbook including workbooks are available at all grade levels.

(b) A complete set of materials is provided for students at varying ability levels.

(c) Every student has access to computers. Audio-visual equipment is available in order to present math materials in a variety of learning modes.

Elements of a Thorough and Efficient Media Program

Curriculum - Media Program

45. (a) A comprehensive media program provides vital support to the curricular, instructional, and learning aspects of the total educational program and provides instruction in media skills.

(b) The media program provides curricular support by providing adequate and current materials (print and non-print) in an organized fashion to support every area of the curriculum. A media collection includes, but is not limited to, books, filmstrips, periodicals, models, maps, globes, pamphlets, clippings, micro forms, charts, posters, pictures, art forms, programmed materials (micro computer software and other), newspapers, recordings (video and audio), etc., and access to 16mm film. The material in the collection reflects current and accurate information. More costly material is collected at the county or regional level.

(c) The media program provides instructional support by providing instructional materials and equipment and guidance in the strategies and techniques for utilizing instructional resources. Commercially prepared instructional materials available at the building level include filmstrips.

slides, transparencies, worksheets, workbooks, posters, charts, graphs, models, etc. The teacher also has access to 16mm films and other material judged to be too expensive to be kept at the individual school. When commercially prepared materials needed for instruction are not adequate or available, teachers have access to equipment to produce instructional materials as needed. Supplies, equipment and training are available to assist them in the production of instructional material. A space is provided to allow for teachers to plan and produce materials to be used for instruction.

(d) The media program provides learning support by providing adequate and current educational materials and equipment as outlined in Sec. b and c, as well as the best environment conducive to learning. Assistance and planning are provided to students for the utilization of materials provided for learning support. Instruction is provided to enable the student to retrieve, receive, and utilize the information provided in the material regardless of the format. Students receive instruction on producing their own material for use in the school setting.

(e) Time is made available for all students to utilize media material for individual learning, project development, and media skills instruction. The time provided is no less than forty-five (45) minutes for each high school student per week and no less than thirty (30) minutes for each elementary and junior high school student per week. This time does not include the time required

for the regular checking in and out of material. ("Study hall" is not scheduled in the media center.)

(f) The media program provides instruction in media skills that will enable students to retrieve, receive, and utilize information.

Personnel - Media Program

46. (a) State media staff includes two media coordinators and appropriate support staff. The state's responsibilities include planning, developing standards, making budget recommendations based upon need, providing consultative services, organizing staff development programs, producing instructional materials not available from other sources, evaluating, and researching.

(b) A regional media staff consists of one certified media specialist, paraprofessionals, and distribution staff as needed. The regional staff's responsibilities include providing advisory services, technical processing, building special collections, providing examination collections, producing radio and television programs, serving as centers for computerized instruction, etc., and carrying out staff development programs.

(c) The county media staff shall include at least one full-time certified media supervisor, and adequate support staff. Small counties may have multi-county supervisors, whose sole responsibility is in media.

(d) The school staff includes one full-time certified media specialist and one full-time media paraprofessional for each school with at least one hundred fifty (150) 000054

students. For schools having less than one hundred fifty (150) students, one full-time media paraprofessional and a part-time certified media specialist; but no school has the services of a certified media specialist for less than two days per week or eight days per month. For schools having more than one hundred fifty (150) students, one additional certified media specialist for each four hundred fifty (450) students in excess of one hundred fifty (150) students is provided; an additional half-time media paraprofessional for each three hundred fifty (350) students in excess of one hundred fifty (150) students is provided.

Facilities - Media Program

47. (a) Reading/browsing area minimum size of forty (40) square feet for one-tenth of student body including but not limited to appropriate circulation, desks, furnishings, files, reference area, informal reading area, carrels, and carpeting.

(b) Media specialist's office adjacent to but not part of reading/browsing area.

(c) Maintenance, repair, and work area minimum two hundred (200) square feet, with equipment to facilitate processing, maintenance, and minor repair of books, materials, and equipment.

(d) Production area with equipment for production of photographic, graphic, and audio materials.

(e) Viewing/listening area with appropriate acoustically treated and light controlled areas.

(f) Equipment storage area.

(g) Periodical, book, and newspaper storage area.

(h) Classroom areas are equipped to accomodate a wide variety of media activities.

Materials and Equipment - Media Program

48. (a) Wide variety of print and non-print materials, including books, periodicals, newspapers, films, filmstrips, audio and video recordings, models, specimens, computer programs, educational games in all educational program areas, that are current and accurate.

(b) Wide variety of instructional equipment including projectors (16mm, 8mm, overhead, opaque, filmstrip, slides) audio and video recorders/players, projection screens, televisions, that are well maintained, operable, and accessible.

(c) Computers and other appropriate technology to assist instruction and make students familiar with current learning and information storage and retrieval tools.

(d) Wide variety of production equipment and supplies for teachers and students.

(e) A minimum annual allotment for maintenance of the collection of books, periodicals, audio-visual equipment, supplies, and other library and learning resources for the media program, excluding furniture, classroom texts, and classroom supplies, of not less than eight dollars (\$18.00) per student in the school in 1981 dollars (but not less than four thousand dollars (\$4,000.00) per school in 1981 dollars).

(f) The standards adopted by the American Library Association and Association for Education Communications and

Technologies, are incorporated by reference in these standards.

Elements of a Thorough and Efficient Music Program

Curriculum - Music

49. (a) A quality music program offers the following experiences at all grade levels for those involved: the performance of music, the creation and organization of music, and the perception, analysis, and description of music.

(b) Appropriate music instruction is provided to the special education student and to the gifted student at all grade levels. Such instruction is to be cooperatively planned in accordance with the child's individual education plan.

(c) Kindergarten students receive experiences with the characteristics of sound, the pulses of rhythms, and experiences in singing a variety of songs. These experiences are acquired through the use of physical movement, voice, and classroom instruments.

(d) Primary students have experienced an introduction to singing, music reading, harmonic and melodic structure, rhythmic patterns, listening skills, and creative opportunities upon the completion of the third grade.

(e) In addition to experiences listed in (d), intermediate students have opportunities to observe student and professional music performances and to participate in group singing. The study of composition in the general music course includes experiences in improvisation, environmental sounds, electronic music, and instrumental

and vocal compositions.

(f) At the elementary level music is taught a minimum of one hundred (100) minutes per week.

(g) Concerts, coordinated with the child's instruction, are provided to all elementary school students periodically throughout the year.

(h) An extension of the general elementary music program includes opportunities for specialized instruction in instrumental and vocal music. Students are provided opportunities for individual music experiences through playing musical instruments and small group singing. Students showing exceptional aptitude and interest are afforded the opportunity to receive concentrated experiences in instrumental and vocal music. Instruction in recorders, strings, woodwinds, brass, percussion, and keyboard is provided. Classes and/or individual lessons meet at least twice weekly for a total of not less than sixty (60) minutes.

(i) The junior high experiences provide all students with activities to gain musical understanding through general music classes and specialized study involving instrumental and vocal music. The general music program includes opportunities for music performance, musical participation, instrumental and vocal musical experiences, and professional concerts relevant to the interest of the junior high student. Student concerts and musical dramas are presented as a part of the school program.

(j) General music classes are required for all seventh and eighth grade students not enrolled in instrumental o00058

vocal classes. All seventh and eighth grade students are enrolled in such music classes no less than the equivalent of five periods per week for one semester.

(k) Beginning and intermediate class instruction on several instruments and voice is available in the junior high to any student desiring it. Mixed chorus is offered in the junior high. Band or wind ensemble is offered in the junior high school. Orchestra or string orchestra is offered in the junior high. Experience in small ensembles is available in the junior high to any student desiring such experience.

(l) Instrumental, vocal and general music classes are available as elective music courses to all students in grades 9 through 12.

(m) General music continues in high school in elective music courses. The general music program is expanded to give the student an opportunity to study voice, instruments, and music literature that can be used throughout life.

(n) There is at least one offering in each of the following areas at each high school: mixed chorus, band or wind ensemble, and orchestra or string orchestra. These courses meet as frequently and for as many minutes as comparable electives in other fields. Experiences in small ensembles are available in the high school to any student desiring such experience.

(o) A minimum of one additional organization or description-emphasis course is offered for each three (300) students above three hundred (300) in the school. At least

one alternative performing organization (for example, stage band or swing choir) is available in the high school for each four hundred fifty (450) students in the school.

(p) A student preparing for a music career will have the opportunity to take courses in individual music study, composition, music theory, and music history during senior high.

Personnel - Music

50. (a) Instruction in music is provided by music specialists at all grade levels. No single factor is more vital to the development and maintenance of a quality music program than a competent staff of adequate size.

(b) Music specialists will receive continuing education annually to include but not to be limited to an opportunity to visit innovative or model music programs and conferences. Teachers will be permitted professional leave with pay to attend.

(c) All counties shall have access to a qualified county music supervisor who will administer and design the entire music program, grades K-12, including responsibility for planning curriculum and evaluating all music staff in the county. When county music staff totals twenty (20), the county shall have a full-time music supervisor; with less than twenty (20), the county may have a multi-county music supervisor. A music supervisor should have at least a master's degree in music education.

(d) The average class size for general classroom music in traditional settings does not exceed twenty-five

(25).

(e) No music teacher teaches more than twenty-four (24) contact hours per week or more than the maximum number of hours for other teachers in the school.

(f) Each music teacher has at least one period daily, excluding travel time, for preparation and evaluation.

(g) The secondary school music program is organized in such a manner that one instrumental and one vocal teacher is available for the first five hundred (500) students and one music teacher for each additional five hundred (500) students. In no event should staff be insufficient to meet curriculum requirements.

(h) Guidance services are available to students desiring information on music careers.

Facilities - Music

51. (a) There is an adequate facility or facilities for teaching general and instrumental music in each elementary school. Such area(s) are large enough to accommodate the prevailing class size and provide ample space for physical movement.

(b) Such rooms contain stereo sound reproduction and recording equipment, piano, instruments, and appropriate furniture. Such rooms have direct access to instrumental storage, practice rooms, and storage rooms, and are acoustically isolated from one another and from other parts of the building.

(c) Sufficient storage space is available in each elementary school to store the necessary instruments and equipment.

and instructional materials.

(d) Two rooms are available in each elementary school for individualized activities or practice.

(e) Each high school and junior high or middle school contains adequate rehearsal facilities for instrumental or choral groups. The facilities are twenty-four (24) square feet per pupil and capable of accomodating the largest prevailing class. There is direct access to instrumental storage, and other rooms in the music suite. They are isolated as much as possible from quite areas of the building. The facilities have storage for vocal and instrument accessories, wall cabinets for music folders, open shelving for books, tapes, cartridges, and record albums, wide doors with flush threshold for moving large instruments to and from the studio, two or three microphone outlets for recording in the studio, stereo sound reproducing system, and piano.

(f) The high school music rehearsal facility contains practice rooms.

(g) Each high school and junior high or middle school contains acoustically isolated classroom space for organization-emphasis and description-emphasis classes in music. These facilities may be used by students for music listening and for independent study.

Materials and Equipment - Music

52. (a) Consumable and nonconsumable supplies are available to each elementary and secondary music teacher. A budget is provided for the special supplies and equipment needed in

the teaching of music.

(b) An annual budget for the repair and maintenance of instruments and equipment equal to at least four percent of the current replacement value of an adequate inventory of instruments and equipment is provided. A fund is maintained for the replacement of school-owned instruments and contributes annually to this fund an amount equal to at least seven percent of the current replacement value of an adequate inventory of instruments.

(c) Each school provides a current basal series for each classroom. A copy of materials needed for out-of-class work is provided for each student. The accompanying recordings and teacher's books are also provided.

(d) A beginning or intermediate instruction book is provided for each student enrolled in instrumental classes.

(e) A library of large and small ensemble music for beginning and intermediate string, wind, and percussion players and vocalists is provided in each school and is properly stored.

(f) Each music room has convenient access to an adequate variety and number of rhythm and other instruments to accommodate the largest group taught. Secondary music rooms have a larger collection of melody instruments, such as recorders, guitars, brass, and woodwinds.

(g) Each room where music is taught contains a piano, necessary audio-visual equipment, melodic instruments, and staff liner.

(h) Each school has a wide variety of orchestral,

wind, brass, and percussion instruments and furniture sufficient to accommodate the largest group taught and of appropriate size for the age group being taught.

(i) Each school includes a library or learning resource center that contains a variety of music books, recordings, scores, films, filmstrips, transparencies, and programmed, and self-instructional materials.

(j) Each high school music room has appropriate recording equipment.

Elements of a Thorough and Efficient Physical Education Program

Curriculum - Physical Education

53. (a) Primary (K-3) curriculum includes movement education, self-testing activities, organized games and rhythms (e.g., fundamental movements, singing games and creative dance).

(b) Intermediate (4-6) program includes instruction in the following areas: stunts and tumbling, body mechanics and fitness; aquatics; running, throwing, jumping, catching, bending, twisting, low organized games; and rhythms.

(c) Elementary students have instruction thirty (30) minutes a day.

(d) The secondary school physical education program includes required instructional classes, intramurals, informal recreational programs, and broad outdoor educational offerings.

(e) Secondary instruction includes:

(1) Gymnastics.

(2) Rhythms (social and modern dance).

(3) Non-traditional team sports (volleyball, track and field, fieldball and speedball, lacrosse, field hockey, team handball).

(4) Lifetime sports (golf, bowling, tennis, archery, racquetball, handball).

(5) Outdoor recreational activities such as water sports (e.g., swimming, angling and fishing, kayacking, and land activities (e.g., backpacking, hunter safety and shooting sports, cross country skiing, orienteering, mountain climbing).

(6) At least twelve (12) elective offerings at the senior high level are chosen on a rotating basis among the five categories.

(f) Secondary intramurals are an outgrowth of the instructional classes at the junior high level and are voluntary. In senior high intramural offerings are in regular team sports.

(g) Any interscholastic offerings in basketball, track and field, gymnastics, golf, bowling, tennis, and swimming must be offered equally to boys and girls. Any additional offerings must be offered in equal number to boys and girls.

(h) An informal recreational program such as table tennis and shuffleboard is recommended.

(i) All secondary students have physical education three periods per week each year or the equivalent.

(j) Adapted physical education is provided for those students who, because of health reasons, are unable to

participate in regular classes.

Personnel - Physical Education

54. (a) Separate state supervisors for physical education and health.

(b) A county curriculum supervisor is necessary to coordinate county programs (in smaller counties, a multi-county coordinator would be acceptable). The county supervisor develops and monitors the program to assure the provision of a high quality program, and conducts continuing education. .

(c) Certified physical education teacher for instructional program for all students K-12 plus staff to supervise intramural sports and interscholastic sports.

(d) Junior high and senior high must have a male and a female staff with different skills when the number exceeds one.

(e) Elementary staff - one certified teacher for every three hundred (300) students and proportionately above three hundred (300) students.

(f) Junior high - one certified teacher for every one hundred seventy-five (175) students.

(g) Senior high - one certified teacher for every three hundred (300) students.

(h) Maximum class sizes at the elementary level are the same as other classes, 1:35 at the junior high level, and 1:30 at the high school level.

(i) Physical education teachers have an ongoing program of continuing education in physical education to meet their needs, and funds are provided for teachers to 000066

attend meetings.

Facilities - Physical Education

55. (a) The elementary indoor facility should be between four thousand (4,000) and four thousand, eight hundred (4,800) square feet, with a minimum ceiling height of twenty-two (22) feet. This room can double as a multipurpose room only if school does not exceed three hundred (300) students. Storage of two hundred to three hundred (200-300) square feet and recessed water fountains are provided.

(b) Outdoor elementary facilities include a covered blacktop area of four thousand (4,000) square feet, and a field game grassy area large enough to accommodate soccer, touch football, softball, etc.

(c) The secondary (high school and junior high school) indoor facilities include a gymnasium large enough to accomodate regulation basketball, volleyball, gymnastics and a class maximum of thirty to thirty-five (30-35). Minimum square footage is five thousand, four hundred (5,400) square feet of usable space or one hundred twenty-five (125) square feet per student, with a twenty-four (24) foot ceiling to the low beam. Adequate storage for gymnastics and other equipment, with large doors, is provided. Boys' and girls' dressing/locker rooms are provided that are a minimum of seven hundred fifty (750) square feet. Adequate lockers, benches, private toilet facilities, and drinking fountains are provided. Shower rooms are provided for each sex, directly accessible to the locker room through the drying rooms. Showers have individual controls and warm floors that drain adequately.

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body-drying area is provided. Minimum size is one hundred (100) square feet, with towel holders, floor drains, and warm floors.

(d) Outdoor junior high and senior high facilities include a covered blacktop area of four thousand, eight hundred to five thousand, four hundred square feet and an adequate field games area.

(e) Outdoor senior high facilities include space for individual sports such as tennis and track.

Equipment and Materials - Physical Education

56. (a) Equipment basic to primary grades includes a variety of balls, ropes, hoops, balance beams (one for every five students in class), mats (one for every five students), and rhythm and movement records and equipment. In activities where individual use is contemplated, there shall be one piece of equipment for each member of the class.

(b) Equipment basic to intermediate grades includes soccer equipment, volleyballs and nets, basketballs, baskets, footballs, softballs and bats, folk and square dance records and equipment, gymnastic apparatus, and additional equipment to meet the county's curriculum.

(c) The elementary school must have available one dollar (\$1.00) per student per year at 1981 costs for basic equipment replacement.

(d) Equipment for the secondary programs must be sufficient to meet all the curriculum requirements. Replacement funds of two dollars (\$2.00) per student per year at the junior high level and three dollars (\$3.00) per student 000068

per year at the senior high level at 1981 costs.

Elements of a Thorough and Efficient Science Program

Curriculum - Science

57. (a) Elementary (1-6) curriculum includes biological and physical science with "hands-on" experiences that develop an understanding of concepts of space, time, energy, and matter.

(b) In junior high (7-9), experiences are 40-50% laboratory. The following courses are required: Life Science - 1 year; Earth-Space Science or General Science - 1 year; and Physical Science - 1 year.

(c) All high schools (10-12) must offer Biological Science with 40% laboratory; Chemistry I with 60% laboratory; and Physics with 60% laboratory. Elective offerings available to all students must include biology electives such as Anatomy (physiology), microbiology (histology), Ecology, (environmental sciences), and other microscopic areas (e.g., forestry, sanitation, taxonomy). Elective offerings in chemistry such as Organic Chemistry, and Chemistry II; Elective offerings in Physics (e.g., Electronics, Basic Mechanics). Elective offerings in Physical Science (e.g., Geology, Astronomy, Meteorology or Earth Science); and independent study. The high school electives are essential for any student who wants to pursue a scientific career.

(d) Students in elementary school have science a minimum of ninety (90) minutes per week, which may be taught as part of another subject area in the primary grades.

(e) Junior high school students have science a minimum

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of two hundred twenty-five (225) minutes per week. Senior high science courses meet two hundred seventy-five (275) minutes per week.

Personnel - Science

58. (a) Junior and Senior High School staff are certified in the particular science area being taught.

(b) Each county has access to a science supervisor to design the curriculum and conduct staff development. (Smaller counties may utilize a multi-county supervisor).

(c) Junior and Senior High staff receive specialized continuing education in their field of science annually.

(d) The maximum class size for a laboratory science class is twenty-four (24). Sixteen is an appropriate size. Larger class sizes are dangerous as well as not conducive to learning.

(e) Each teacher has a planning period and the space and materials to prepare for class.

Facilities - Science

59. (a) Sufficient laboratories at the junior high level so that all classes have access to a laboratory when needed. The laboratory should be at least one thousand (1,000) square feet, and have adequate counter space, acid-resistant sinks with water, gas and electricity, storage, shelving and demonstration table. In addition there must be a storage facility, preparation space, and classroom space for lectures.

(b) The facilities at the high school level include:

(1) a chemistry-physics laboratory which is with a minimum of one thousand, six hundred (1,600) square feet exclusive of

storage, with an instructor's demonstration table including sink, hot and cold water, gas and electricity, laboratory work space of 2-12/ feet per student with sink, water, gas, electricity, and storage, ventilated fume hood, a lecture area, storage areas of one hundred (100) square feet for both chemistry and physics, and a space for project preparation;

(2) a biology or general science laboratory which is a minimum of one thousand (1,000) square feet exclusive of storage, with an equipped instructor's demonstration table, student work space with acid resistant sinks with hot and cold water, impervious work surface, gas and electricity, storage, shelving, pupil tables and chairs, fire extinguisher, storage of at least two hundred (200) square feet, and a project preparation area.

Equipment and Materials - Science

60. (a) Appropriate supplies and equipment in sufficient quantities for use by each student. Students learn science concepts through experimentation and observation.

(b) Each student is provided a current science text.

(c) At the elementary level, a variety of materials and equipment for "hands-on" experimentation are provided, and teachers must be instructed in methods for using such equipment.

(d) The necessary instructional materials and equipment for a thorough and efficient science program in grades 7-12 include glassware, balances, microscopes, specimens, and chemicals in sufficient number for all students as exemplified in detail in the Kanawha County Secondary Science Program of

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Studies.

(e) Because the function of science is to teach students to relate to the world around them, field trips integrated into the curriculum are an essential element of a science program at all grade levels. All students are provided the opportunity to participate in a science fair.

Element of a Thorough and Efficient Social Studies Program

Curriculum - Social Studies

61. (a) Social studies instruction is available at all grade levels, K-12. Social studies is required in grades K-11 with elective experiences available in grades 9-12.

(b) Curriculum guidelines, statements of philosophy in structuring the total program, and sequential objectives of the instructional program are available to teachers.

(c) Social studies programs include a wide variety of learning activities which appeals to many kinds of students: making surveys; tabulating and interpreting data; acting out scripts; using reference tools; role-playing; hearing and questioning classroom speakers; using case studies; listening to music; making a collage; brainstorming; studying films; working in a community project; conducting an investigation; advocating a thought-out position; simulating and gaming; making field trips; comparing points of view; studying social science books and articles; participating in discussions patterned on explicit strategies for behaviors such as communicating and valuing; participating in social studies fairs.

(d) Curriculum for grades K-6 includes basic concepts

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of physical, cultural, economical, political, and social environment. In the primary grades this may be integrated with other parts of the curriculum.

(e) The following are broad subject areas that are to be taught in social studies grades 7-12: basic political systems and their impact on members of society; the role of a responsible citizen; basic economic systems and their impact on members of society; history, including local and labor history; the effects of spatial relationships and regionalization on the development of the human experience; man's relationship to his physical environment and his ability to survive with that system; the importance of multi-cultural understanding in a pluralistic society; and basic social systems and their impact on members of society.

Personnel - Social Studies

62. (a) A curriculum supervisor coordinates the social studies program on a full-time, part-time county, or full-time multi-county basis.

(b) Secondary schools have a department chairperson to coordinate the social studies program and serve as a communications link to the supervisor.

(c) Each county conducts a survey of needs and develops an ongoing continuing education program to address those needs. Continuing education in social studies is provided to all social studies teachers. The county has a travel budget to insure that outside experts in the field can participate in the in-service program.

(d) Teachers are provided an opportunity to attend

professional meetings.

(e) Students at all grade levels have opportunities for small group and individual instruction.

Facilities - Social Studies

63. (a) Each teacher has a regular classroom.

(b) Classrooms are designed to facilitate a diversified social studies program, and permit variation in types of activities and the size of groups.

(c) Classrooms are designed for the effective use of audio visual materials.

(d) Wall surfaces permit use for display.

Materials and Equipment - Social Studies

64. (a) Up-to-date texts or necessary course materials are provided to each student at every grade level.

(b) Additional instructional materials are provided that meet the needs of individuals and the conditions of the local community.

(c) Supplemental curriculum materials are provided for the disadvantaged and gifted students.

(d) Students have access to books, periodicals, newspapers, basic references, case studies, graphs, tables, maps, articles, and literary materials suitable for the subject area. Each social studies classroom contains up-to-date reference materials including dictionaries, encyclopedias, atlases, world almanacs, maps, globes, and paperback books.

(e) Classroom activities use the school and community as a learning laboratory for gathering social data and for confronting knowledge and commitments in dealing with social

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problems.

(f) The school has available and readily accessible media to support the adopted curriculum including, for example, video equipment, film strip projectors, overhead projectors, multi-media kits, games, duplicating masters, outline maps, 16mm projectors, copiers.

(g) Each county has available, on a regional basis, or otherwise, a laboratory containing a wide variety of social studies materials for all courses and all ability levels as well as media production equipment including copying, laminating, and slide-tape presentation equipment.

(h) Each school library contains sufficient materials to permit student research in all social studies courses. The library also subscribes to at least one professional social science journal.

(i) Materials and equipment are available for individual student projects.

Elements of a Thorough and Efficient Vocational Educational Program

Curriculum - Vocational Education

65. (a) A prevocational program is available to all ninth graders with curriculum selected locally from state level described and detailed curricula. Program consists of at least fifty percent laboratory or hands-on experience.

(b) Sufficient vocational education program choices are available for all students to enroll in vocational education programs on a first choice basis.

(c) Capacity of vocational education program to enroll sixty percent (60%) to eighty percent (80%) of all tenth

to twelfth grade students, as needed for the area.

(d) The program is designed to develop such skills and technical knowledge for beginning workers as are justified by the opportunities for employment both within the area served by the school and within a three hundred (300) mile radius of the school.

(e) Activities approximate the range of conditions currently existing in the industry or occupation for which the student is being trained and reflect current technological advancement in the industry or occupation.

(f) If vocational education programs are provided in area vocational schools using half-day sessions, the travel time for students is sufficiently short to permit all students to receive a full half-day academic program in the feeder high school and at least three hours per day of vocational instruction and laboratory work at the area vocational school.

(g) Curriculum adapted for handicapped students and the staff, facilities, materials and equipment to provide high quality vocational education programs for such students.

(h) Remedial reading and math programs for students who need such assistance to succeed in the vocational education program.

(i) Diagnostic and assessment programs to identify the abilities and interests of students eligible for vocational education. Programs must have the capacity to diagnose and assess students with handicaps and other special needs.

(j) Vocational counseling services are available to every student. Vocational placement services are available

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to every student.

(k) There is a vocational media program.

(l) Program description and curriculum content standards established by the bureau of the state department of education for each vocational education course area.

(m) The state department of education regularly reviews curriculum offerings and program content to insure that all vocational education needs are being met.

Personnel - Vocational Education

66. (a) The maximum pupil-teacher load per period is twenty (20).

(b) A certified vocational counselor is available in each vocational facility. No facility offering five or more vocational education programs has fewer than one full-time vocational counselor.

(c) Job placement specialists are available to provide job placement assistance and follow up, at a ratio of one job placement specialist for each three hundred (300) twelfth grade vocational students.

(d) Media specialists and media paraprofessionals in separate vocational schools at the same staff ratios as for other secondary media personnel.

(e) Diagnostic and assessment staff sufficient to provide high quality diagnostic and assessment services for vocational education for all students including those enrolled in special education programs.

(f) Remedial reading and remedial math specialists
o provide remedial instruction to vocational students who

are below grade level in reading and math.

(h) Sufficient qualified administrative personnel at the state, county and regional levels to provide leadership and continuing education to vocational education instructors.

Facilities - Vocational Education

67. (a) The appropriate bureau of the state department of education shall have standards for the classroom laboratories for each vocational education subject or course area. Such standards must detail the specific needs for the facility as in the Handbook on Planning School Facilities.

(b) Facilities are barrier free for handicapped students.

Materials and Equipment - Vocational Education

68. (a) Materials and equipment used in vocational instruction approximate the range of conditions currently existing and reflect current technological advancement in the industry or occupation for which training is provided.

(b) The appropriate bureau of the state department of education shall establish a list of equipment and materials for each course area and shall review programs to assure their provision.

Elements of a Thorough and Efficient Special Education and Remedial Programs

Prefatory Remarks

69. (a) In order to develop the legally recognized elements of a thorough and efficient system of education in every child to his or her capacity, all educational offerings described in these findings must be available to children of all abilities at a level commensurate with their ability.

Special education, remedial and advanced programs are essential to a thorough and efficient system of education to assure development in every child to his or her capacity. All students at each grade level who are achieving below grade level must be provided a program of compensatory or remedial education.

Curriculum - Special Education and Remedial Programs

70. (a) Special education consists of many distinct conditions ranging from the retarded to the gifted and from the disturbed to children with physical problems. Consequently, there is broad variety of materials, equipment, personnel, facilities and curricula necessary to educate such children.

(b) Not only are these individuals diverse, the range of program settings needed to serve exceptional children varies significantly from a semi-hospitalized setting for the most severe to a regular classroom setting for the most moderate.

(c) Since special education students are by definition different, it is critical that the programs, facilities, materials and equipment are tailored to the individual and that the personnel be specifically trained in the specific area of handicap.

(d) The special education students have available the same general curriculum, activities, etc., as the regular students. There is no segregation from nonhandicapped students in nonacademic and extracurricular activities (e.g., art class, music class, meals, recess, recreation, assemblies, field trips, athletics, clubs) unless the child cannot benefit

therefrom even with supplementary aids. Equal opportunity to participate in athletics, art, music, recreation, field trips, physical education, etc., as nonhandicapped students is afforded.

(e) Every child has an individualized educational plan (IEP) in conformity with the State "Standards for the Education of Exceptional Children" and Public Law 94-142, 20 U.S.C. Sec. 1401, et seq., 45 C.F.R. Sec. 121a.

(f) Age span of children in a classroom does not exceed four years from the oldest to the youngest, except: behavior disordered: 2-3 years only, and profoundly retarded: 6 years only.

(g) No child is removed from the regular classroom by reason of exceptionality unless the appropriate education cannot be achieved satisfactorily in the regular classroom with supplementary personnel and services. No child is removed from special education setting and placed in regular classroom unless appropriate supportive services and personnel are provided.

(h) No child is removed from the regular classroom by reason of exceptionality, or otherwise placed unless (1) written notice is given to the parents of intent to do so, describing the proposed change and basis therefor in detail, and of the procedural safeguards available to the parents; (2) the classroom teacher participates in the placement process and consents to placement; (3) the parents are provided the right to an independent evaluation at public expense if the parent disagrees with the agency's evaluation; 000080;

(4) the right to a hearing before an impartial hearing officer upon timely and adequate notice and with access to all agency information; (5) the right to remain in the present educational placement until completion of proceedings, (6) the right to an effective opportunity to be heard, to confront and cross examine all witnesses, to obtain a transcript of the hearing, written findings and decision in detail; (7) the right to appeal to the state agency and thereafter, if necessary, and (8) the appointment of a surrogate parent where appropriate.

(i) No special education child should be required to spend more time in one-way travel time than the following: one half-hour for elementary school pupils; three quarters of one hour for junior high pupils; one hour for senior high pupils.

(j) Appropriate services and/or classes for all areas of exceptionality shall be provided. Areas include behavior disorders, deaf/blind, gifted, hearing impaired, educable mentally retarded, trainable mentally retarded, profoundly mentally retarded, physically handicapped specific learning disabilities, speech/language impaired, and visually impaired.

Personnel - Special Education and Remedial Programs

71. (a) There is a fully certified teacher in each of the eleven areas of exceptionality.

(b) The following is the maximum caseload per teacher by area of exceptionality.

AREA OF EXCEPTIONALITY	SELF CONTAINED	RESOURCE	ITINERANT
Behavioral Disorders	6*	12*	10
Deaf-Blind	3*	3	3
Gifted		20	15
Hearing Impaired	8*	8	8
Mental Retardation: Trainable	8*		
Profound	6*		
Educable Primary	10	15	
Educable Intermediate	10	15	
Educable MCE/AE	10	15	
Physically Handicapped	8*	12	12
Specific Learning Disabilities	8 10*	20	15
Speech and Language		40	40
Visually Impaired	10	15	17

AREA OF EXCEPTIONALITY	HOME RESOURCE	CENTER/SCHOOL BASED
Pre-School	15	10*

*with aide or paraprofessional

(c) An aide or paraprofessional is provided for each self-contained Behavior Disordered, Deaf-Blind, Hearing Impaired, Trainable or Profound Mentally Retarded, Physically Handicapped, Learning Disability self-contained classroom, and for each Behavior Disordered resource room.

(d) A fully certified and readily available regional adn/or county area specialist in each of the eleven areas of exceptionality is located in the county or regional level for every eight teachers.

(e) There is a state coordinator in each area of exceptionality with appropriate staff to monitor and enforce standards.

(f) A minimum of 6-12 hours annually of meaningful continuing education for all teachers in special education is provided.

(g) All staff needed for the identification, screening, evaluation, placement and education of exceptional children, as set forth in the present state standards (sections 100, 200, 300 and 400) including but not limited to psychologists, speech therapists, physical therapists, nurses, such other specialists as are necessary to screen, diagnose and prescribe appropriate educational goals are available. In addition, counties must have access to social workers.

Facilities - Special Education and Remedial Programs

72. (a) Adequate classroom space is provided for all children and teachers including itinerant teachers. No segregated "out-buildings" are to be utilized for special education students. To protect against stigma, all classrooms are to be comparable to those housing the nonhandicapped.

(b) Facilities are physically accessible to handicapped persons.

(c) Each self-contained classroom for the Trainable

Mentally Retarded, Profoundly Mentally Retarded, Physically Handicapped is located on the ground floor, unless an elevator insures accessibility to other floors. Each facility serving the Trainable Mentally Retarded, Profoundly Mentally Retarded and Physically Handicapped individual has: (1) direct or convenient access to out-of-doors for evacuation during an emergency; (2) building entrance at ground level or equipped with an appropriate ramp with gradients; (3) loading and unloading locations for buses and other means of transportation situated in a safe area away from hazards; (4) toilet room, drinking fountain, and lavatories appropriately equipped for orthopedically impaired individuals, including necessary safety grab bars and at least one stall designed to accomodate a wheelchair, towel dispensers and other dispensers mounted within the reach of individuals in wheelchairs (toilet room shall be in easy access to the classroom); (5) specialized equipment such as handrails, adjustable seats and desks, tables of varying sizes to accomodate body clearance for wheelchairs, chairs on rollers, cots, portable reading racks, electric or manual typewriters, low chalkboards, standing table, relaxation chair, changing table, wheelchairs, walkers, parallel bars, posture mirror, floor mat, prone stander, ambulatory devices, rolls, wedges, therapy ball, eating, dressing, grooming aids, positioning aids, pressure relief devices, bosters, corner chairs and standing bars provided when necessary and as recommended by the physician and/or physical therapist, and/or occupational therapist and/or classroom teacher; (6) floors of a non-skid nature and

free of excessive wax with carpeted or padded area in the classroom; (7) adequate space and equipment provided, both indoors and outdoors, for physical activities and recreation and appropriate therapy and related services; (8) lunchroom facilities including furniture, eating utensils and equipment suitable to the individual needs of the student; (9) all doorways clear thirty-two (32) inches when open and be operable by a single effort (doors should be durable and equipped with kick-plates; long grasping bars, rather than doorknobs, are preferred). Thresholds to outside and inside doors should be kept at a minimum -- eliminated completely, if possible; (10) adequate space for storage and handling of special materials and equipment; (11) switches and controls for lights, heat, ventilation, windows, draperies, door locks, fire alarms and all similar controls shall be placed within the reach of individuals in wheelchairs, and adapted for the population served; (12) meet the requirements of other West Virginia regulations and specifications for physical accessibility and of the American National Standard Institute (ANSI).

(d) Each facility for the deaf-blind (1) provides "FM" amplification system with individual aids for each student when applicable; multimedia instrumentation: access to portable VTR and monitor, overhead projector, tape recorder, record player, speech mirror, tapes, projection screen, film-strip projector, red flasher firelight activated by fire gong, and all regular deaf-blind educational materials that are necessary to implement the IEP; (2) is, to the extent possible, located within easy accessibility

to other appropriate facilities, such as swimming pool and gymnasium; (3) provides specialized equipment necessary for the implementation of physical therapy, prevocational and vocational training, and related components of the IEP; (4) provides necessary accoustical considerations such as carpeting, window shades or drapes, acoustical ceilings and other items which may be required; (5) complies with the West Virginia regulations and sepcifications as outlined in "Elimination of Structural Barriers" of the State Division of Vocational Rehabilitation.

(e) Each facility for the hearing impaired has: (1) acoustical plaster and tile (as appropriate on walls and ceilings), window shades or drapes, and carpeting for resource and special class facilities; (2) lighting controls in the teaching area, incadescent lighting (2ith no less than one hundred twenty-five (125) foot candles -- no more than one hundred fifty (150) candles), projection shades; (3) sufficient grounded electrical receptacles to accomodate multi-media instrumentation; (4) FM amplification system with individual aids for each student; multi-media instrumentation, i.e., overhead projector, tape recorder, record player, speech mirror, lipreading material, tapes, projection screen, filmstrip projector; and red flasher firelight activated by fire gong.

(f) Facilities shall be accessible to extent that exceptional children shall not be required to travel in excess of the time hereinbefore specified.

73. (a) A-1 regular instructional materials and equipment plus an adequate supply and range of specially adapted instructional materials and equipment, such as those set forth in the Kanawha County Schools materials and equipment list for special education.

(b) Access to a broad range of stimulating instructional materials so as to assure that special education students will not have to reread lower level texts and materials and that such materials will be of interest to age level.

(c) Adequate specially adapted buses designed to transport certain exceptional children.

(d) Access to county, regional or state instructional material supply to assure appropriate teaching materials.

Modified Educational Program

74. (a) For students in need of specialized instructional programs, but whose problems do not warrant special education services, modified education programs are developed to address their unique learning needs; such a procedure is modeled after the special education delivery process and provides specific instructional methods where necessary for particular identified educational needs of specific children with communication between teacher and parent. Appropriate personnel, facilities and materials and equipment are provided to implement each child's plan.

Title I - Comments and Findings

75. (a) The current federal program that provides funding for remedial education, Title I, is designed to meet only a small percentage of total remedial needs. Not all schools

are eligible for federal Title I funds and not all children are served in eligible schools. The program is directed primarily towards the remedial reading and math needs of students in the primary grades, and in no way indicates a county's total need for remedial education. Further, funding levels are not guaranteed.

(b) The state has a responsibility independent of the federal government to insure that the remedial education needs of all students are met. Remedial education requires additional funding to supplement the regular instructional program. Additional staff and facilities must be provided to reduce pupil/teacher ratios, and supplemental materials and equipment must be provided to meet the needs of different types of students. The extra expense of compensatory education must be recognized in the state's system of school finance.

Elements of a Thorough and Efficient System of Guidance and Counseling Services

76. (a) Counseling and guidance programs and services are designed to: Meet developmental concerns of all students, prevent anticipated deficiencies of particular students, remediate or coordinate the remediation of identified deficiencies, develop an understanding of the relationship between education and social roles, and help students make wise vocational and educational choices.

(b) The school counselor is available to provide counseling, consulting and coordinating and planning: counseling is the process of facilitating the resolution of personal/

social educational concerns of students through verbal interaction that stimulates new perceptions and behavior (e.g., career guidance, personal guidance). Consulting uses the counselor's skill and knowledge to aid parents, teachers, administrators, and concerned persons in facilitating the personal and educational growth of students and others. Coordinating and planning involves the planning, coordinating and directing of guidance related services and activities including career development, referrals to persons who can give specialized help in educational, vocational, and social planning, transitional programs to facilitate transition to a new school or to a job, and testing programs and other research and evaluation of students.

(c) Each county has a comprehensive plan for guidance services including a needs assessment of the county's students, a plan to address the needs of the county's students, and school programs to deal with the identified needs.

Personnel - Guidance and Counseling Services

77. (a) Certified guidance counselors are available in all schools at the secondary level (7-12) at a minimum of one full-time counselor for every three hundred (300) students.

(b) Certified guidance counselors are available in all elementary schools (K-6) at a minimum of one full-time counselor for every four hundred (400) students or one counselor for every twenty (20) teachers.

(c) Guidance counselors have adequate clerical assistance.

(d) All counties have access to a county guidance supervisor. Smaller counties can regionalize but the ratio does not exceed one supervisor for twenty-five to thirty-five (25-35) counselors. The supervisor coordinates staff development and services.

(e) Meaningful continuing education on a regular basis specifically directed to the needs of counselors must be provided at least one half day per month.

Facilities - Guidance and Counseling Services

78. (a) Office designed and located to allow for privacy, with an entrance separate from administrative entrance, of adequate size for group discussions, with convenient access to student records, with outside telephone communications, and with adequate storage and information display areas.

Materials and Equipment - Guidance and Counseling Services

79. (a) Access to books, programs, kits, slide/tape presentation, filmstrips, cassette tapes, 16mm movie, etc., with additional social, emotional, educational, and career development program materials and located in the media center of the school. Materials on topics such as how to study, making decisions, career interests, job hunting skills, divorce, parenting, and classroom management should be available in the media center and the guidance office.

(b) The availability of adequate reproduction facilities and supplies, typewriters, overhead projectors, filmstrip projectors, slide tape projectors, cassette recorders, and like equipment in the media center or otherwise.

Elements of a Thorough and Efficient Educational Health Program

Prefatory Comments and Findings

80. A thorough and efficient system requires school health services include nursing and dental services provided to all students. Students cannot learn if they have health problems. Poor health is associated with scholastic underachievement and increases the school dropout rate.

Nursing Services

81. (a) First aid and emergency care.

(b) Health appraisal of every child by health nurse - First priority at beginning of school year, Levels pre-K, 1, 4, 6, 7, 9, 10 and upon referral; Second Priority: grades 2, 3, 5, 8, 11, and 12. Such appraisal shall include: (i) health history and immunization status; (ii) vision screening for far and near acuity; muscle balance, myopia, far sightedness and color perception; (iii) hearing screening - pure tone testing and impedance testing if not available from other resources; (iv) assessment of emotional and mental status; (v) orthopedic observation and scoliosis screening; (vi) ear, nose, throat observations; (vii) observation of skin for symptoms of any health problem. The resources provided to the state for the applicable federally-funded health screening program (presently EPSDT) are used in the schools or in conjunction with the school program to provide maximum efficiency in the use of available resources.

(c) Referral and follow up. (i) referral to family physician or specialist as indicated; (ii) use of community

resources for indigent students; (iii) follow up to see that correction, remediation or adjustment is made.

(d) Health counseling is provided to individual students, to groups in school setting including inservice training conferences, to parents, and to other school personnel.

(e) With regard to exceptional children, the nurse identifies impairments in the formal screening process, obtains needed medical reports, orders and recommendations, compiles records on health status, and provides modified health appraisal with special equipment.

(f) Relative to communicable disease control, the nurse supervises compliance with immunization needs, conducts tuberculin testing, screens students during outbreak of communicable disease, and assists in communicable disease education program.

(g) The nurse assists in the promotion of environmental health and accident protection by conducting safety hazard inspections, by assisting in the development of school safety procedures, and by promoting healthful environment through conferences with principal and other staff.

(h) Special programs conducted or assisted by the nurse include: (i) cardiopulmonary resuscitation (CPR) instruction; (ii) breast self-examination; (iii) sickle cell testing; (iv) immunization; (v) anemia screening; (vi) family planning; (vii) drug awareness and assistance; (viii) maturation instruction (adolescent changes); (ix) first aid instruction; and (x) special nutritional instruction.

(i) Dental services include: screening for defects of

teeth and oral cavity; dental health education for care of teeth and prevention; referral to dentist or dental clinic; referral to community resources for indigent children; follow-up to see that correction is made, and provision of direction in good nutrition and health habits.

Records and Statistics - Nurse and Dental Hygienist

82. (a) Cumulative permanent records with pertinent health information.

(b) Statistics for evaluation of specific health needs.

(c) Interpretation of health data to school personnel and parents.

Personnel - Educational Health Program

83. (a) A registered nurse health services coordinator at the county level.

(b) One registered nurse for every one thousand (1,000) students if only within one school; one registered nurse per five hundred (500) to seven hundred (700) students where travel is involved, especially rural counties and where health needs are great, and/or few health care facilities are available in the community; one registered nurse to one hundred (100) students for exceptional children - ratio of students is less when multiple handicaps exist.

(c) One dental hygienist for every three thousand (3,000) students - ratio of students is less where severe dental defects exist or travel in rural areas is extensive.

(d) Availability of medical consultant.

(e) Availability of dental consultant.

(f) Availability of psychiatric consultant through the

local community health facility or otherwise.

(g) One secretary assigned to health services unit.

If personnel exceeds ten professional additional secretarial services needed.

(h) At the state level, there is a health services specialist to coordinate professional development and state program.

Facilities, Materials and Equipment - Health Services Program

84. (a) Each school has a clinic furnished with desk, chairs, at least two cots, scales, storage cabinets, first aid and emergency care supplies, telephone, bathroom, sink and work space, a screening room and an area for the ill, and a bulletin board.

(b) Nurse's equipment for screening procedures and health education include: (i) vision testing equipment for far and near acuity, near sightedness, far sightedness, muscle balance, color perception (e.g., Instaline); (ii) audiometer for hearing screening - pure tone, impedance if not available from other resources; (iii) equipment to measure blood pressure and stethoscope; (iv) otoscope; (v) ample small supplies and equipment - bandages, splinter forceps, tongue depressors, thermometer, record keeping materials; and (vi) ample educational materials - brochures, pamphlets, books, medical dictionary, audio-visual materials.

(c) Dental hygienist's equipment includes tongue depressors and instruments for screening; health education brochures, posters; audio visual aids.

(d) Equipment for special programs are provided including

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CPR (mannequins, film), and sickle cell testing (centrifuge, mixing materials, lancets).

Elements of a Thorough and Efficient Educational Food Service Program

Prefatory Comments and Findings

85. (a) A planned and adequate school food service program is essential to the pupil's growth and development. An effective school food service program provides learning experiences which help develop desirable nutritional and health practices. Further, hungry children cannot have a positive learning experience.

(b) Factors to be considered for high quality food service include planning of a nutritious meal, service at an appropriate time, the appearance of the meal, and the setting and condition of the facility in which the meal is served. All schools serve a Type A school lunch.

Personnel - Food Service

86. (a) There is a coordinator of the school food service program at the county level who has adequate staff to establish goals for the program to meet the needs of all students, establish standards for food preparation and service, sanitation and safety, develop procedures for efficient management, plan, develop and coordinate in-service and pre-service, and distribute educational aids. Counties have sufficient school food service personnel to adequately staff schools, notwithstanding any maximum service personnel reimbursement from the state.

(b) All new school service personnel receive pre-service

training, and all personnel receive yearly in-service training in areas of menu planning, nutrition, sanitation, health, quantity food preparation, and mangement.

Facilities - Food Service

87. (a) A dining area adequate to seat comfortably a minimum of one-third (preferably one-half) of the student body at one time, with separation from both food preparation and serving areas.

(b) A kitchen with a minimum of three hundred (300) square feet, but dependent upon number of meals served, with appropriate floor coverings and walls.

(c) Adequate food storage and nonfood storage areas.

(d) Otherwise in conformity with the Handbook on Planning School Facilities.

Elements of a Thorough and Efficient System of Educational Transportation Services

Service

88. (a) The purposes of school transportation are to transport pupils safely to and from their curricular, co-curricular and extra-curricular educational activities, to provide maximum service to pupils, administer the program competently and effectively, and to provide service at the lowest cost consistent with established standards of operation.

(b) Appropriate services are provided to all students, including the handicapped. Transportation is provided for participants in co-curricular and extra-curricular activities at no cost to the student or organization.

(c) The following times are the maximum one-way travel times for pupils transported to school: elementary school

one-half hour; junior high school - three quarters of an hour; senior high school - one hour.

(d) There are sufficient buses so that pupils reach school on time but without unnecessary margin requiring an unjustified starting time from home to school and so that students leave school shortly after the end of the official school day.

(e) Buses do not carry more than the number that can be safely seated.

Personnel - Transportation

89. (a) Each county has sufficient administrative staff with special training in transportation. There is at least one full-time director if the number of buses operated is twenty (20) or greater.

(b) All school bus operators are given intensive pre-service and yearly in-service on topics including pupil discipline, defensive driving, emergencies, first aid, and preparing reports.

(c) All counties are able to hire sufficient bus operators to meet all standards notwithstanding any state service personnel reimbursement limit relative to bus operators.

(d) Each county has sufficient maintenance workers to keep buses in good working order meeting all state and county regulations.

Facilities - Transportation

90. (a) Each county has an adequate maintenance center with ample bus parking, storage, work, office, dressing and lounge space.

(b) Adequate, paved, parking spaces are provided for school employees, pupils, visitors and school buses. Spaces are provided for the handicapped. The bus loading zone is designed to accommodate all buses anticipated at one time.

Equipment - Transportation

91. (a) Buses are replaced as needed through a state-funded program. The replacement schedule takes into consideration the varying needs of counties resulting from differing road conditions and population density.

C.

Existing State Standards

All of the various core values of each discipline and service as recited herein were obtained through the receipts of thousands of pages of testimony, and the examination of a volume of exhibits. A substantial number of the witnesses were recognized as experts in their field, and this Court places great weight upon their training, background, and experience. With the exception of very competent cross-examination, the state did not produce any witnesses to refute the conclusions of these experts. Accordingly, notwithstanding the admonition of Justice Harshbarger, that "great weight is to be given to the Legislatively established standards" this was a virtual impossibility, because none existed with the precision and specificity as that offered by the plaintiff's witnesses.

While over the years the State Department of Education has adopted a variety of standards, none define a thorough and efficient system of education.

The State's standards are expressed three (3) distinct areas:

First, the State's system of classification; Second, the State's comprehensive educational program as contained in West Virginia Code Ch. 18, Art. 2, Sec. 23, and Third, standards developed under West Virginia Code Ch. 18, Art. 9A, Sec. 22 (generally referred to during the course of this trial as Senate Bill 15).

The following findings are made in regard to each of the above enumerated categories:

The State System of Classification

92. The state standards for classification are "subminimal" and bear no relationship to a high quality educational system. The classification procedure is not a meaningful or comprehensive process.

93. Elementary schools are classified according to Form EC-1, Standards for Classification of Elementary Schools. An elementary school may be either First Class, Second Class, or Unclassified. The EC-1 form contains forty quantitative questions requiring a yes or no answer and thirty qualitative questions scored on a scale of 1 (none) to 5 (excellent). Schools that fail to meet many of the standards contained in the EC-1 form, can still be considered "First Class." For instance, a school may have over thirty (30) pupils per teacher, may lack an instructional materials center, may not have a water supply approved by the State Department of Health, and yet can still be a First Class School if it meets enough of the standards. (EC-1 Form).

94. The Standards contained in the EC-1 form are found to be minimal and general. Due to their generality, even if schools were required to meet all of the EC-1 standards, the classification system would not produce a thorough and efficient

system of education. For instance, there is a general requirement that "all subjects required by State Law and State Board Regulations are scheduled and taught as part of the school's program." However, there is no requirement that these subjects be taught by specialized personnel, in appropriate facilities or with necessary equipment and materials.

95. The elementary school classification process is not designed to assure accuracy and actually encourage misrepresentation for the following reasons: (a) The statements are far too general; (b) The State Department of Education does not monitor and review responses; (c) There is no funding to improve schools that are not "first class", and (d) There is no incentive for an evaluating group to rate a school less than first class. The evaluating group often includes teachers and administrators from the school being reviewed and/or from the county in which the school is located. Many school evaluating groups feel pressured by administrative personnel or personal pride to have the school rated First Class. The State Department of Education does not provide adequate instructions to school personnel on how to complete the forms. Many questions are subject to numerous interpretations. The qualitative criteria are even more difficult to answer uniformly. There are no standards by which a group can determine what is average or excellent.

96. The North Central Association of Colleges and Schools (NCA) also accredits schools in West Virginia. Until recently it only accredited high schools, but currently there are a few elementary and junior high schools accredited in West Virginia. The association is voluntary and operates through dues and

volunteer inspections from staff of member schools. The more members NCA has in a state, the more operating revenues it receives.

97. The NCA standards are found to be minimum. These standards are of necessity general, because they apply to schools in the nineteen (19) states served by the association.

98. The Secondary School Standards for Classification were adopted by the State Board of Education fifteen years ago and are based on standards published in 1957. The secondary classification system contains the same problems of generality, inadequacy and inaccuracy contained in the elementary system.

99. The secondary classification system is a self-reporting system. The principal fills out a short form every year and submits it to the Superintendent of the County for his signature. The form (WVDE #22-10-52) is then sent to the State Department of Education. Schools are classified as First Class, Second Class, or Unapproved based on the principal's responses and recommendation. High schools and junior high schools are classified using similar forms.

100. A high quality educational program requires greater diversity in curriculum and lower pupil/teacher ratios than mandated in the NCA's high school standards. These standards are not descriptive of, or consistent with the requirements of a high quality educational program.

101. Approximately 90% of the high schools in West Virginia are accredited by the North Central Association. Only one or two have been dropped from the Association in the last four or five years. There is a huge range in the quality of schools accredited by the North Central Association. For example, Guyan Valley High

School in Lincoln County is accredited. Tucker County High School, Clay County High School, and all but one of the high schools in Mingo County are also accredited. St. Marys High School in Pleasants County, John Marshall High School in Marshall County, and Wheeling Park High School in Ohio County are identically accredited. These schools in Pleasants, Marshall and Ohio Counties are found to be vastly superior to those in Lincoln, Tucker, Clay and Mingo Counties which clearly lack sufficient variety in educational offerings and services to be considered high quality schools.

The Comprehensive Educational Program

102. West Virginia Code Ch. 18, Art., Sec. 23, requires the West Virginia Board of Education to "establish standards and criteria especially designed to guide the development of plans for a comprehensive educational program or programs in county school systems, to provide for their evaluation and approval, and to provide, as herein directed, for the allocation and distribution of state funds, ..." West Virginia Code Ch. 18, Art. 2, Sec. 23 mandates the development of high quality educational standards.

103. In 1965, the State Board of Education adopted the Comprehensive Educational Program (CEP), which established specific standards for educational program and service areas. The CEP was revised in 1970. The CEP contains the most specific resource standards ever adopted by the state. All of the standards established in the CEP are still components of a high quality program, although many program areas need to be up-dated. The State Department of Education has decided to retreat from the specific facility, staffing, curriculum and materials standards

contained in the CEP, and develop a new series of general program and "essential competency and learner outcome" documents. These documents do not articulate the various elements and inputs of a high quality education.

104. The eroding of the CEP process mandated by statute began when the funding ceased. The statute provided that limited funding should be appropriated for the program in the amount of Ten Dollars (\$10.00) per adult and senior high school student, Seven Dollars and Fifty Cents (\$7.50) per junior high student, and Five Dollars (\$5.00) per elementary student. In fact, the legislature appropriated a flat one million dollars per year, which required allocations to be reduced and distributed on a prorated basis. In 1972, funding ceased altogether and counties no longer submitted plans to the State Department.

105. Even had the statutory funding been appropriated, it would have been insufficient to raise all county programs to a thorough and efficient level. The funding was at best sufficient to cover the county costs of administering the planning process. Further, the funding was distributed on a per-pupil basis, instead of according to need. Students from a wealthy county received the same dollar amount as students from a poor county. There was no opportunity to eliminate existing inequalities.

106. The State Department's efforts to monitor the CEP process at the county level were extremely limited. The Department lacked funds to implement the standards. The state classification standards were theoretically drawn from the CEP. However, there is no correlation between the classification questions and the CEP. Recognizing the problems with the classification system and

this was the State's only method of assuring county compliance with the CEP, the State did not fulfill its statutory responsibility under West Virginia Code Ch. 18, Art. 2, Sec. 23.

107. The State Board of Education is in the process of adopting a series of general non-resource related documents to "supersede" the 1965 and 1970 CEP's. This process will effectively eliminate all gains achieved under the CEP. General program statements such as those currently being drafted do not define and will not produce a thorough and efficient system of education. Specific standards are needed, specifying required inputs such as facilities, staffing, and instructional materials, and resources are needed to implement those standards.

108. The only document adopted to date by the State Board of Education to replace the CEP is the Programmatic Definition for Middle Childhood Education. The State Department has drafted similar documents in the area of early childhood education, and in the area of adolescent education. In addition, the State Department has developed documents outlining essential competencies and learner outcomes in a number of subject areas. (See, e.g., social studies; science). The essential competency documents have not been adopted by the Board of Education and are merely recommendations. Since they do not describe in detail the inputs in terms of curriculum, personnel requirements and essential facilities, materials and equipment, such general documents are of little or no assistance in defining the elements of a high quality education.

Standards Developed Under
West Virginia Code Ch. 18, Sec. 9A, Art. 22

109. The State Department of Education has drafted "Standards for Educational Quality" which are designed "provide a framework upon which each school district can build an educational improvement program relevant to its needs and resources". The very fact that this document makes a county's program dependent upon available resources effectively destroys any expectation of developing high quality standards. The "standards" are nothing more than a restatement of general principles already existing in statutes and West Virginia Board of Education policy. They do not help define the kinds of educational offerings and services needed for a thorough and efficient system of education.

110. It is clear that the State Department of Education does not intend to develop more specific standards. Though it was indicated that "indicators of quality" would be developed, it is clear that these are not standards and will likewise be lacking in specificity. However, even if the Department sought to develop high quality standards, West Virginia Code Ch. 18, Art. 9A, Sec. 22 contains the seeds of its own destruction. First, the statute repeatedly refers to the adoption of "minimum" standards. Second, the statute authorizes the State Board of Education to withhold three percent (3%) of a county's public school support if the county cannot meet standards developed rather than provide funds to help counties meet standards. Such a scheme is counter-productive. It effectively insures that only standards that all counties can meet with existing funding will be adopted.

IV.

COMPARISON OF EXISTING EDUCATIONAL SYSTEM WITH THE DEVELOPED HIGH QUALITY EDUCATIONAL STANDARDS

The Supreme Court required that upon remand, once the contours

of a thorough and efficient educational system are developed, then a comparative analysis must be made of the developed standards with the existing educational system.

As predicted, the contemporary educational systems in Lincoln County, specifically, and West Virginia, generally, are "woefully inadequate". The West Virginia Supreme Court need not be "surprised" that the existing system would meet the standard now developed on remand. It does not!

While no county in West Virginia provides all the elements of a high quality educational system, it must be noted that certain counties, such as Pleasants, Ohio and Marshall do touch rather closely on many of the developed standards. It would be a perverse interpretation of this Opinion that these counties that have been able to achieve relatively high standards, should loose anything that they have gained. The impact of this Opinion on these systems, such as Ohio, Marshall and Pleasants counties is that they simply have a less arduous journey to travel to achieve the standards established by this Opinion, than would counties such as Lincoln, Mingo and Clay.

However, it will be necessary for counties such as Ohio, Marshall and Pleasants to also improve to the standards developed herein.

The following introductory findings are made regarding the demographic analysis of the counties which were considered during the course of the trial:

111. The Court has received substantial evidence concerning seven counties in West Virginia, Lincoln, Mingo, Clay, Tucker, Pleasants, Marshall, and Ohio. The evidence presented concerning

seven counties in West Virginia, Lincoln, Mingo, Clay, Tucker, Pleasants, Marshall, and Ohio. The evidence presented concerning these counties demonstrates that there are vast differences in educational opportunities among counties and that relatively poorer counties including Lincoln County have inadequate and unequal resources to provide a thorough and efficient system of education.

112. Lincoln County covers four hundred thirty-seven (437) square miles. In 1979-80 there were five thousand, three hundred, forty-eight (5,348) students or approximately twelve (12) students per square mile. Compared to other counties in West Virginia, Lincoln County is rural and sparsely populated. The terrain is rugged. There are three mountains separating the county's population. It is difficult to drive from one end of the county to the other in inclement weather. There is little industry in Lincoln County other than oil and gas production and a clay dummy factory employing seven or eight persons. The majority of people who live in Lincoln County work outside the county.

113. Most of the students in Lincoln County are from low-income families. Seventy-seven percent of elementary students and 66% of all students in Lincoln County were eligible for free and reduced price lunches in 1979-80. Eligibility is based on low personal income. A large percentage of students in Lincoln County are educationally deprived and qualify for Title I, a federal program designed to provide remedial instruction to low income students achieving below grade level.

114. There are currently twenty-one (21) schools in Lincoln County as compared to eighty-three (83) in 1961-62. The schools

are organized K-6 and 7-12. There are four secondary schools, one vocational school, and sixteen (16) elementary schools.

115. Lincoln County is a property poor county with little revenues for education. In 1980-81, Lincoln County ranked 47th in terms of revenues per pupil from the regular levy and ranked 38th in terms of state aid plus total property tax revenues (including the excess levy) per pupil.

116. Mingo County covers four hundred, twenty-three (423) square miles. In 1979-80, there were eight thousand, nine hundred, eighty-five (8,985) students in Mingo County, or approximately twenty-one (29) students per square mile. Mingo is an extremely rural county, and many of the students attending school in Mingo are from low-income families. Sixty-five percent of elementary students and 52% of all students in Mingo County were eligible for free and reduced price lunches in 1979-80. As of 1979-80, there were thirty-five (35) schools in Mingo County as compared to fifty-seven (57) schools in 1961-62. In 1980-81, Mingo County ranked 43rd in terms of regular levy revenues per pupil and ranked 31st in terms of state aid plus property tax revenues per pupil.

117. There were two thousand, six hundred, seventy-three students in Clay County in 1979-80. Seventy-three percent of students received free or reduced price lunches in 1979-80. As of 1979-80, there were ten (10) schools in the county, compared to twenty-nine schools in 1961-62. In 1980-81, Clay County ranked 28th in terms of regular levy revenues per pupil. However, because Clay does not have an excess levy, the county dropped 48th in terms of state aid plus property tax revenues per pupil.

118. Tucker County covers 421.67 square miles. In 1979-80, there were one thousand, eight hundred, eleven (1,811) students or approximately four students per square mile. A large percentage of the land in Tucker County is tax exempt because it is owned by the State or federal government. In the county are Blackwater Falls and Canaan Valley State Parks, the Monongahela National Forest, and the Dolly Sods Wilderness Area. Most of the land in the county is underdeveloped and there is very little industry. Tucker County is one of the leading tourist areas in the state, but revenues derived through sales taxes for tourism in the county are paid to the state, not to the county. There is a power plant located one mile east of Tucker County in Grant County, but Tucker County cannot benefit from that plant as Grant County does. Fifty-eight percent of students in Tucker County are eligible for free and reduced price lunches. There are currently six schools in Tucker County, compared to twenty-one (21) in 1961-62.

119. In 1980-81, Tucker County ranked 52nd in terms of regular levy revenues per pupil and ranked 51st in terms of state aid plus total property tax revenues per pupil.

120. In contrast to Tucker County, Pleasants County, with almost identical number of students in 1979-80, one thousand, seven hundred, eighty-seven (1,787), covers only 134.65 square miles. Pleasants County, which is located along the Ohio River, has valuable industrial and utility properties which produce large local tax revenues. Ninety-six percent of school taxes paid in the county is paid on Class III or Class IV property. Only 25% of the students in Pleasants are eligible for free and

reduced lunches. There have been five schools in Pleasants since 1961-62.

121. In 1980-81, Pleasants County ranked 1st in regular levy revenues per pupil, in regular levy plus state aid, and in state aid plus total property tax revenues per pupil.

122. Marshall County covers two hundred forty (240) square miles. In 1979-80, there were eight thousand, forty-seven (8,047) students or approximately 33.5 students per square mile. There are twenty-one (21) schools in Marshall County, compared to thirty-one (31) in 1961-62. In 1979-80, 21% of students in Marshall County qualified for free and reduced price lunches. In 1980-81, Marshall ranked 3rd in terms of regular levy revenues per pupil and in terms of state aid plus total property tax revenues per pupil.

123. Ohio County is a relatively small, highly industrialized county. There are twenty-two schools in Ohio County, compared to thirty-four (34) in 1961-62. In 1979-80, 22% of the eight thousand, one hundred, forty-one (8,141) students in Ohio qualified for free and reduced price lunches. In 1980-81, Ohio County ranked 10th in terms of regular levy revenues per pupil and 9th in terms of state aid and total property tax revenues per pupil.

The following are the findings of fact regarding both the inadequacies and inequalities in (1) educational programs (curriculum); (2) personnel or staff; (3) facilities; and (4) instructional materials and equipment.

Inequalities and inadequacies in Educational Programs Among Counties in West Virginia.

The following findings are made concerning the inadequacies and inequalities in program offerings in Lincoln County and other counties in the State of West Virginia:

Art

124. Lincoln County's art program is woefully inadequate when judged by the standards for a thorough and efficient program. There is no formal art program whatsoever at the elementary level. Because there are no art specialists, the quality and quantity of instruction depends on the talents of classroom teachers who frequently have little training or talent in art. There are no specialized art rooms at the elementary level and art supplies are virtually nonexistent with the exception of some construction paper, crayons, and glue. At the secondary level, there is one art teacher per school, which is inadequate when teachers are required to serve up to seven hundred, forty-three (743) students. All seventh and eighth graders receive art but for as little as nine weeks per year. Electives in grades 9-12 are limited to one course in three of the secondary schools and four at the fourth school. The secondary schools use regular classrooms for art, since specialized rooms are not available.

125. Other poor counties in West Virginia have inadequate art programs. In general, counties lack art specialists and adequate funds for consumable supplies. Tucker County lacks adequate staff, facilities, and equipment at all levels. For example, at the high school level only two art courses are taught and instruction is conducted in the old teachers' lounge. In Clay County even the largest elementary school lacks an art teacher. Staff, supplies, and facilities are inadequate throughout the

system. A similar situation exists in Mingo County. A Mingo County elementary teacher testified that she had a student who exhibited great artistic talent, but there were absolutely no resources available to assist the student. Without a specialized art teacher or supplies and equipment, the student's talents were not developed. Few elementary schools in Wood County have a specialized art teacher or facility.

126. The State Department of Education art supervisor testified from his experiences in a rural community in Virginia, that when adequate facilities and equipment are available, student interest in art blossoms. In rural areas of West Virginia, student enthusiasm in art would be generated by improved programs.

127. In Marshall County, all secondary schools have art facilities and teachers. John Marshall High School has an extensive set of offerings, adequate facilities, and equipment. However, only five elementary schools have special art facilities and many lack specialized staff. St. Mary's High School in Pleasants County offers five separate electives. In Ohio County, Elementary schools have specialized staff and well-equipped art facilities. Students learn crafts, painting, drawing, and other skills. At the junior high level, art rooms are adequately staffed and equipped to offer a high quality program.

Early Childhood Education

128. Early childhood education (ECE) in Lincoln County is generally inadequate and fails to meet thorough and efficient standards. Kindergarten class sizes exceeded twenty (20) in six schools as of 1979-80 and exceeded thirty (30) in some schools, and still some of the students cannot attend kindergarten. There

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is only 90% attendance. There are no services available to students who have been diagnosed as having a learning, health or behavioral problem. Lincoln County lacks appropriate furniture and materials for the ECE program to permit children to participate in a variety of learning activities. Fifty percent of the facilities lack self-contained bathrooms and carpeting, both considered essential for a high quality ECE program. Lighting, storage, and paint are inadequate in a number of the facilities. Very few schools have appropriate play areas for kindergarten children. Finally, Lincoln County is unable to conduct a one-half day ECE program, due to lack of funds to transport students at midday.

129. Ohio County has a program of screening, diagnosis and pre-entry programs for kindergarten students, which remedies pre-entry problems and makes the kindergarten year more meaningful. The ECE program is directed by a specialist. Class sizes are appropriate as are facilities and materials and equipment.

Foreign Language

130. The foreign language program in Lincoln County is extremely inadequate, when compared to thorough and efficient standards. First, languages are not offered at the elementary level. No languages are offered until the ninth grade and no high school in Lincoln County offers more than two years of a foreign language. Two schools offer only one year of one language, when the minimum offering at a high school should be four years of two languages. Each secondary school needs at least one full-time foreign language teacher.

131. In contrast, Ohio County begins language instruction

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at the junior high school level, and at least three years of French, German, and Spanish are offered at the high school, in addition to Latin and Russian. The school has two classrooms equipped with listening and audio-visual equipment. At John Marshall High School in Marshall County students may take four years of Spanish or French.

Health Education

132. Health education throughout West Virginia is grossly inadequate or nonexistent despite the desperate health needs that exist in many areas of the state. There is not even a state level coordinator at the present time. Lincoln County is typical of many counties. It has no health education program; no organized health curriculum; no health personnel; no health resource materials and equipment.

Industrial Arts and Home Economics

133. Industrial arts and home economics are programs that require specialized equipment and facilities and as a result, poor counties, such as Lincoln, often have grossly inferior programs. Lincoln County offers no industrial arts program whatsoever. Home economics is not taught at the junior high level, as deemed essential for a high quality program. At the high school level, home economics courses are limited and are extremely under-equipped.

134. Similarly, there is no industrial arts program in Tucker or Mingo Counties. Home economics in Mingo County is extremely primitive. There are no offerings for seventh and eighth grade students. At Lenore High School alone, an additional three home economics teachers are needed to relieve crowding

and offer needed courses.

135. Ohio, Marshall, and Pleasants Counties all have industrial arts and home economics beginning in grades seven and eight. For example, Wheeling Junior High School in Ohio County requires all seventh and eighth grade students to take sewing, cooking, metal shop, and woodworking on a nine week rotation. There are four staff members for a school of four hundred fifty (450) students. Class sizes range from fifteen (15) to twenty (20). Industrial arts is housed in a large room with lecture and shop areas. There are two home economics laboratories, one for cooking and one for sewing. Each is properly equipped. Ohio, Marshall, and Pleasants counties also offer appropriate programs at the high school level.

136. High school students in Pleasants County have available general shop and home economics courses. High school students in Ohio County may take a series of nine-week vocational exploratory courses. John Marshall High School in Marshall County offers four years of industrial arts and has a well-equipped shop for the purpose. Numerous home economics courses are offered by four teachers in four well-equipped laboratories.

Language Arts

137. Lincoln County lacks the staff, facilities, and materials and equipment needed for a thorough and efficient language arts program. At the elementary level, the necessary components of a language arts program are virtually nonexistent. Classes are large, often exceeding thirty (30), and several schools have teaching principals. There are virtually no supplemental materials to accompany the basal text and no materials for

students reading above or below grade level. There are no media centers in the Lincoln County elementary schools. These deficiencies are compounded by the fact that many Lincoln County students enter school educationally deprived, and need enriched services; instead they receive a sorely limited program.

138. At the secondary level in Lincoln County, classes are also extremely large. One seventh grade English class at Guyan Valley High School had thirty-six (30) students in 1980-81. This is not a typical, and is contrary to the maximum class size of twenty-five (25) for a thorough and efficient education. The county does not provide a text to each student for high school language arts courses. Instead one set of books is provided for each classroom. This makes assignment of homework almost impossible. There are virtually no supplemental workbooks or reading materials available in the classes. Offerings are extremely limited and do not cover the full range of language arts subjects required for a high quality program. No advanced literature or creative writing courses are offered. Only one school offers a speech or communications course. None of the schools offer drama, because there are no auditoriums in Lincoln County schools. No real communication media course is offered.

139. Remedial language arts courses in Lincoln County are only provided in grades one through three through the federally-funded Title I program. The Superintendent of Lincoln County testified that students fall progressively behind without remedial courses as they go through school. Because the county does not have funds for remedial education in grades four to twelve, many students drop out of school at the earliest possible

time.

140. Tucker County faces many of the inadequacies faced by Lincoln County in language arts. The county was forced to xerox texts due to lack of funds. Supplemental materials are extremely lacking. At the high school level most classes have nearly thirty (30) students. Electives are limited to journalism and creative writing. There are no courses in drama or speech because there is no auditorium. Media and advanced literature courses are not offered. Class sizes are extremely large in Mingo County as well, and sufficient supplemental materials are not provided.

141. Ohio County generally has a thorough and efficient language arts program. At the elementary level classes do not exceed 20 to 1. Remediation is an integral part of the program for students with remedial needs. Because classes are small, teachers can group students and provide classes as small as twelve (12) for students achieving below grade level. Ohio County also has a tutoring program in the primary grades organized by the county tutoring supervisor, to provide one-on-one assistance for students needing such individualized attention. Instructional materials include texts, workbooks, tutoring materials, and supplemental materials. All elementary schools have a well equipped and supplied media center. At the junior high level, class sizes are again twenty (20) and under. Students concentrate on grammar, independent writing, and literature. The county has introduced courses in developmental reading. The county does need additional remedial specialists however. At Wheeling Park High School, students are exposed to a wide variety of language arts experiences. There are twenty (20) language arts

teachers on staff or one for every eighty (80) to ninety (90) students. The staff includes specialists in speech and drama, journalism, and remedial reading. Students may choose from courses in basic and advanced composition, creative writing, a variety of literature courses, basic reading courses, drama and speech, vocabulary and grammar, photography, and journalism. Facilities include twenty (20) classrooms, a dark room and a three hundred ninety-four (394) seat theatre equipped with stage, sound control, and dressing rooms. Journalism students attend workshops at West Virginia University and West Liberty College. St. Mary's High School in Pleasants County, although smaller than some high schools in Lincoln County, has an exemplary communication media program and appropriate facilities for speech and drama. Students produce their own daily television program, as well as plays.

Mathematics

142. Mathematics programs are inadequate throughout the state. Currently the state only requires two units of math in grades 9-12, and as a result, math performance is extremely low at the high school level as measured by the state-county testing program.

143. The mathematics program in Lincoln County lacks many of the elements of a thorough and efficient program. At the elementary level, classes are overcrowded and supplemental materials are not provided. Lincoln County cannot provide materials for hands-on experimentation or materials for students achieving above or below grade level. Only a few schools have Title I math programs. Other schools have no remedial

programs. At the secondary level, math classes often exceed thirty (30). Few courses are offered. Calculus and computer courses are not offered at any school. Only one of four schools offers trigonometry. Such courses are indispensable for students who seek to continue mathematics study in college. One school cannot even offer geometry. There are virtually no math offerings for non-college bound students. There are no small remedial classes for students with remedial needs.

144. Math programs are inadequate throughout the State of West Virginia. In Wood County, for instance, they have a math supervisor to conduct continuing education, coordinate the curriculum, and analyze test results. However, Wood County is unable to purchase mathematics workbooks due to lack of funds. Tucker County also lacks supplemental mathematics.

145. Ohio County has many of the elements of a thorough and efficient mathematics program. The program is directed by a curriculum specialist who is responsible for developing guidelines, evaluating the mathematics program, and designing and conducting in-service. Class sizes do not exceed twenty (20) and do not exceed fifteen (15) computer science courses. All mathematics teachers receive fifteen (15) hours of specialized math in-service yearly, designed to meet the needs of individual teachers. All students receive up-to-date texts, and other course materials. Those students who learn best through hands-on materials are provided them. All classrooms have access to a variety of audio-visual equipment. Students are exposed to computers beginning in fourth grade. All junior high schools have a computer. The high school has a room with

twelve (12) TRS-80 computers. The county offers the courses recommended by the Math Task Force as well as numerous other electives. Students participate in math field days and appropriate field trips are provided.

Media

146. The most neglected program throughout the State of West Virginia is the media program. Adequate instructional materials centers are critical to all aspects of the instructional program, and to student success in academic work beyond high school. However, media programs, which demand large expenditures for instructional materials and equipment, are inadequate throughout West Virginia due to insufficient resources for education. The State Department of Education does not even have a full-time media coordinator. Instead, a staff person charged with directing a federal program, Title IV(c), devotes a small amount of time to media oversight.

147. The gross inadequacies in the media program in Lincoln County hinder the entire instructional program. At the elementary level, media programs are nonexistent. None of the sixteen (16) elementary schools have a media center or a media specialist, the two basic ingredients for a high quality media program. The secondary media program in Lincoln County is extremely inadequate. The program was evaluated by a media specialist from St. Albans High School in Kanawha County who concluded that staff, instructional materials and equipment, and facilities are inadequate in each of the four secondary schools. The media centers lack aides or sufficient media specialists to provide adequate instruction, supervision, and

support. Collections are grossly inadequate and out of date. Audio-visual equipment is frequently not housed in the media center due to lack of storage space. The facilities are extremely small. Most are just a single, small room, lacking office and conference areas. Most have no storage. Two of the libraries are used for study halls impairing the use of the rooms for media purposes.

148. Media programs are inadequate in many other counties in West Virginia. In Tucker County, library services are extremely inadequate at the elementary school level. The Davis-Thomas library for grades K-8 was unstaffed much of 1979-80. The Davis-Thomas library room lacks materials to fill up bookshelves because of lack of funds. The facility is used as a study hall part of each day, impairing the room's use for media. The Parsons Elementary library is housed in converted classrooms; the books are outdated. The reference materials and the library's collection of books are also inadequate. Neither Hamrick nor St. George has a librarian. Hamrick's library is housed in a windowless cubicle too small to accommodate a class. The room does not conform to fire safety standards. Lighting is poor and furniture is falling apart. The St. George book collection is in the multi-purpose room which is also used for meals. At the high school, the library must be closed between 11:00 a.m. and 1:00 p.m. because it is also housed in the multi-purpose room/cafeteria. A media center was not included in the budget for the school, built in 1979, due to lack of funding. Elementary school libraries in Clay and Mingo counties are not staffed or staffed only part time. Collections are extremely limited. Media programs in Monroe and Randolph Counties are also

inadequate. The media programs in Clay and Lincoln are among the worst in the state.

149. Although no county in West Virginia has a thorough and efficient media program because adequate funds are not available, Pleasants County and Ohio County include many elements of a quality media program. In Pleasants County, the elementary schools have libraries. The middle school (grades 5-8) offers courses in library science and weekly periods for all students in the instructional media center. The media center contains a large and varied collection. There are office, storage, and conference rooms. The high school media center is spacious with ample seating and a large collection.

150. Ohio County's media program is one of the best in the state. At Ritchie Elementary, for example, when the school was renovated, the auditorium was converted into a spacious, modern media center. One section of the center is devoted to class activities. There is an area for browsing, side rooms for special projects and tutoring services, a media office, storage room, and media production room. The media center is extremely well utilized by all students and teachers. The media staff coordinates the use of the media center. The Wheeling Park High School media center in Ohio County is like a "football field". There is total seating for two hundred sixty-one (261) students. The main center has seating for one hundred eighty-two (182) at tables, carrels, and in comfortable reading chairs. There are also four conference rooms for special projects. The library has a media production room for use by students and staff. There are three storage areas for equipment, audio-visual software,

and periodicals. There is also a technical processing room and county resource center. The media center is staffed by three full-time librarians as well as media aides.

Music

151. The music program in Lincoln County is woefully inadequate when judged by the standards for a thorough and efficient music program. There are seven music specialists for the entire county (21 schools). There is no general music program for elementary students. There are no specialized music teachers at the elementary level. Whatever instruction they receive in general music or voice comes from the classroom teacher. Many teachers lack the skills to teach music and all lack pianos, texts, record players, and instruments. Fifth and sixth graders who are able to purchase an instrument and wish to participate in the band are instructed one day per week for forty-five (45) minutes by one of the high school band directors. Only a handful of students participate. The elementary schools do not have music rooms so band classes are often held in bathrooms, school buses, corridors, outdoors, or any other vacant place.

152. At the secondary level in Lincoln County, general music courses are offered only to seventh and eighth graders, with the exception of a single course for high school students at Duval. Such courses are conducted in regular classrooms because there are no specialized music facilities for general music. Such rooms lack such rudimentary equipment as pianos. There are no choral music opportunities for junior high students. The only instrumental course is band. Students who cannot afford to purchase instruments cannot participate in the band. The band director of Guyan Valley

High School testified that the beginning of each year he holds a meeting for parents of students interested in joining the band. Usually as many as one hundred (100) people attend. However, as soon as the issue of instrument cost is raised, about half leave, because the cost is prohibitive. Nothing distinguishes the High School band rooms from other classrooms. The rooms are not equipped by the county and are not properly lighted or sound proofed. Most equipment is purchased by the band through continuous fundraisers. At Duval High School, a cinderblock room has just been built to house the band. This room is even less suitable than a regular classroom because funds ran out before the ceiling and floor covering could be purchased. However, it is an improvement over the old setting for the band in a small, windowless shack shared with the special education program.

153. Many other counties in West Virginia lack thorough and efficient music programs. In Tucker County only two elementary schools have music teachers. But children in grades K-6 receive no music instruction, because these teachers are only able to teach 7th and 8th grade students. Pianos and other instruments are almost non-existent at the elementary level. One elementary school has a bandroom which doubles as a maintenance room. The only high school music offerings are band and brass class. Few elementary schools in Wood County have a music room or specialized music teacher. Music facilities and staff are virtually nonexistent in Mingo County. At Lenore High School, band is conducted in one of the small outbuildings referred to as "chicken coops" on the bank behind the school.

154. In Marshall County, all schools have either full-time

or part-time services of a music specialist for instrumental, choral and general music. There are three full-time teachers at John Marshall High School. The music area includes an instrument music lab, three practice rooms, a vocal classroom and office and storage space. The auditorium is used for performances. Major instruments are provided. There are nineteen (19) instrumental music, two music theory and appreciation, and eight choral music offerings.

155. In Ohio County, the staff includes a supervisor, eighteen (18) full-time and five part-time teachers. General music, taught by a certified music teacher, is available to all students in grades 1-8. Music theory and history are available to all students in grade 1-8. Music theory and history are available in high school. Choral opportunities begin in Grade 5 and continue through grade 12. String music begins in grade four and band in grade five and continues through high school. Piano and guitar are available in high school. Textbooks, records and supplementary materials are provided at all levels. At the elementary level rhythm instruments, autoharps, a piano, record players, and audio visual equipment are available at each school. In addition to the elementary equipment, junior highs are supplied with band instruments. The High School has a library music collection, piano lab, and a great variety of instruments. All elementary schools except one have a music room. Some, such as Ritchie Elementary, have separate rooms for instrumental and vocal music. Each junior high has an acoustically designed band room with a separate room for vocal and/or general music. At the high school, facilities include a band room with storage, a repair

room, choral room, piano labs, three soundproof practice booths and a teacher's office. In 1980-81, in Ohio County, approximately forty (40) hours of continuing education were offered in areas of general, vocal and instrumental music. The County has a budget for new instruments, repairs, and general instrumental and vocal music.

Physical Education

156. The physical education program in Lincoln County is inadequate. Elementary schools lack the personnel, facilities and equipment for a thorough and efficient physical education program. Six elementary schools are not served by a specialist, two schools share a teacher, and two other large schools need an additional instructor. Materials and equipment are limited at the elementary level. Some Title I schools were able to buy equipment with federal funds a number of years ago. The county provides balls and bats. Other equipment must be purchased by school fundraisers or PTA's. Elementary physical education is held in multipurpose rooms. These rooms in four schools have ceilings that are too low for many games such as volleyball and basketball. These rooms were built during the Better School Building Program and were planned with high ceilings. However, due to insufficient funds, ceilings were lowered to save money. At one school the PTA raised Nine Thousand Dollars (\$9,000.00) to provide a high roof. Two large elementary schools need an additional outdoor area to accommodate all students daily. Outdoor areas are adequate at only one elementary school.

156. The secondary physical education program in Lincoln County is also inadequate. Each of the secondary schools has

only one indoor physical education space for grades 7-12. As a result, the program is extremely limited. Students in grades 9-12 are not able to take physical education at all due to lack of staff and facilities. Seventh and eighth grade students receive physical education as mandated by the state. However, a broad range of activities is provided only at one school, where the teacher has been able to raise money privately for necessary equipment. Outdoor physical education sites and facilities are grossly inadequate. Two schools do not have a softball field, track or other fields and must rent Lions Club football fields that are not even adjacent to the school and that must be used for all physical education and interscholastic activities. Gymnasiums and locker rooms at all schools are terribly small and in severe need of renovation. The locker rooms present extreme health hazards. Interscholastic sports are extremely limited, consisting only of basketball, football and at two schools, track.

157. Ohio County has a high quality physical education program that meets the requirements of a thorough and efficient system. One example is the Wheeling Park High School program. There are nine health and physical education teachers. The gymnasium is two and one-half times the size of a regulation basketball court with five teaching stations. Within the gym area there are three separate rooms for nautilus equipment, the recreation course and archery and dance. There are dressing facilities for men and women, a health office, locker room for football and two health classrooms. Outdoor facilities include a track, baseball field, softball field and field hockey and

soccer area. There is equipment for a wide variety of courses.

158. John Marshall High School in Marshall County has a similarly high quality program. The physical education area includes a double gymnasium, a wrestling area, weight area, and dressing facilities. There are seven physical education and health teachers. Activities include gymnastics, wrestling, volleyball, basketball, bowling, dance, swimming (in summer), badminton, handball, golf, weightlifting, tennis, archery, flag football, and softball. All equipment for these sports are provided. Classes average twenty-five (25) students per teacher.

Science

159. The Lincoln County science program lacks many elements of a thorough and efficient system. Classes are too large, laboratories are virtually nonexistent, and materials and equipment are extremely scarce. As a result, most classes are taught without any laboratory experiences, the heart of any high quality science program. At the elementary level, there are no specialized science rooms. Teachers of grades 4-6 receive no science materials. The junior high science curriculum is strictly a textbook course. There are no laboratories available for experimentation. In 1980-81, science classes were as large as thirty-five (35) for 7th and 8th graders in one school in Lincoln County. At the high school level, each student does not have a text. Science lab equipment and materials are old and inadequate for the number of students served. Many science classes are conducted in regular classrooms or in lab rooms that no longer function. Science teachers use equipment brought from home due to lack of proper science materials. Science courses at the high school level are

extremely limited. Only one school offers physics. None of the schools offer advanced courses in chemistry or biology.

160. Many other counties in West Virginia do not have adequate science programs. They lack the facilities, materials, and equipment, curriculum and staff necessary for a thorough and efficient science program. Students without a good science foundation in high school cannot successfully compete in science programs and college and on-the-job.

161. Schools in wealthier counties in West Virginia have high quality science programs. St. Mary's High School in Pleasants County is smaller than many secondary schools in Lincoln County. Yet it has a well-equipped laboratory with lab stations for each student. As equipment is needed, it is purchased. Classes do not exceed twenty (20). Courses in advanced biology, advanced chemistry and physics are offered. A science teacher at St. Mary's High School testified that she chose to work there instead of at schools closer to her home due to the high quality facilities and equipment that are indispensable to a science program. The Pleasants County Middle School also has laboratories with ample materials and equipment. Ohio County provides adequate science materials in all grades. The county adopted a hands-on curriculum for the elementary schools and provides the required equipment. Some elementary schools have a specialized room for science. The junior highs have well-equipped labs as does Wheeling Park High School. The high school has six (6) biology labs with twenty-four (24) lab stations. Over twenty (20) advanced science courses are offered. There is clear evidence that smaller high schools in well funded counties in West Virginia have outstanding

well-equipped science programs. For instance, Dunbar High School in Kanawha County with four hundred fifty (450) students and Union High School in Grant County with one Hundred (100) students offer well-rounded programs in well equipped labs.

Social Studies

162. The social studies program in Lincoln County is not high quality, because it suffers from a dearth of materials and equipment and inadequate staff. At the elementary level, materials are limited to the adopted texts.

163. Few classrooms have reference books or audio visual equipment. Many rooms do not have such essentials as maps and globes. Secondary rooms are as poorly equipped. Students do not receive texts. Only one school offers even a single elective. Class sizes are large at all grade levels.

164. In contrast, Marshall County has sufficient texts, supplemental materials, and audio visual equipment. Class sizes are small and a wide variety of electives are offered at the high school level. Ohio County also has a thorough and efficient social studies program. Kanawha County has sufficient materials and equipment for a thorough and efficient program.

Vocational Education

165. The vocational education program in Lincoln County is competently and efficiently directed. Because Lincoln County has a high unemployment rate and is a depressed area, it has a high need for vocational programs. However, Lincoln County has fewer programs and resources for vocational education than many other counties in the State and does not have a thorough and efficient program. A limited number of vocational courses

(primarily business and home economics) are offered at the four high schools. In addition, Lincoln County has a vocational technical center which offers a limited number of industrial courses. Students from three high schools attend the center. Students from the fourth school, Harts, do not attend, because there is insufficient space and the school is too far away. These students do not have access to such programs. Demand for certain classes offered at the vocational school, such as welding and carpentry, exceeds the space available. Only about 60% of the demand of the students for existing programs are met by the center. In addition, there are courses that are not offered that should be, due to the employment opportunities in the region. One such program is mine maintenance. Lincoln County offers no pre-vocational program whatsoever. Vocational diagnosis and training of special education students in Lincoln County is extremely inadequate.

166. Lincoln County offers vocational courses in twelve (12) occupational categories. All of the counties surrounding Lincoln except Mingo offer more variety. Clay County offers courses in only nine (9) categories. For instance, Kanawha offers courses in forty-four (44) categories, and Cabell twenty-eight (28). There are ten to fifteen counties in West Virginia that seriously need additional facilities. The legislature provides far too few funds to meet the vocational needs of the state.

Special Education

167. Lincoln County is unable to provide thorough and efficient special education services to students in the County. The County is unable to comply with state and federal mandates

due to insufficient and unqualified staff, inadequate facilities and a dearth of materials and equipment.

168. A special education specialist who conducted a detailed survey of the Lincoln County special education program testified that many students currently placed in special education classes could function in regular classrooms if the regular program were not so deficient in staff, facilities and materials and equipment, and if special services were available to assist regular teachers. As a result, students are not served in the least restrictive environment.

169. Adequate identification, screening, evaluation and placement services are crucial to any special education program. However, such services are inadequate in Lincoln County. Lincoln County provides no vision, adaptive behavior, or physical/motor screening due to lack of staff and facilities. Behavioral screening is not conducted by trained staff, and hearing screening is conducted by RESA audiologists, creating long delays in placement of needy children. Psychological evaluation services were contracted in 1980-81, because Lincoln County had no psychologist on staff. Vocational assessments are not conducted, despite the fact that vocational training should be a part of all students' special education program.

170. Placement decisions are not made appropriately because psychologists and specialists in all areas of exceptionality are not available to participate in the placement decisions as mandated. In addition, classroom teachers are supposed to, but do not participate in such decisions due to lack of substitutes. Parents only participate half of the time due to the county's inability

to provide transportation and informational services.

171. Special education instruction is extremely inadequate in Lincoln County. Almost one-half of all special education personnel in Lincoln County are not properly certified and turnover is great. An analysis of the entire program is as follows:

(a) The speech and language therapists have case-loads that exceed the legal maximum and serve up to four schools. Students are served for as little as one-half hour per week. Facilities are inadequate in virtually every school in the county. Therapists typically work in hallways, cafeterias, teachers' lounges, storage rooms, windowless damp rooms, and corners of classrooms. Teachers often work without tables and chairs, tape recorders and other audio-visual equipment and language materials.

(b) The behavioral disorders program is currently itinerant. Two additional teachers are needed to create a resource program. Materials are needed.

(c) The gifted program does not serve two of the four high schools or half of the elementary schools. Those who are served receive only one-half hour of instruction per week. There are no rooms to work in, no advanced texts and supplemental materials and no funding for field trips and other enrichment activities.

(d) The learning disabilities program is extremely understaffed. Many students are not served, and those who are, receive only one to two hours per week of instruction when a minimum of five hours is necessary. Rooms and appropriate materials are needed.

(e) There is no program for the visually impaired.

(f) Two additional hearing impaired programs are needed and the existing programs need to be relocated out of substandard facilities.

(g) The program for Educable Mentally Retarded (EMR) students needs to be expanded to serve three additional schools. Existing rooms need to be upgraded or eliminated. Perhaps the worst situation exists at Duval High School. Until 1981-82, the program was located in a shack on the property shared by the band and termed "the doghouse" by students. This year the program is located in an inadequate facility in a former drive-in restaurant segregated from the school. The EMR program at all schools in Lincoln County lacks career awareness materials and training for all age levels, manipulative and programmed materials, and field trips.

(h) The program for Trainable Mentally Retarded students also needs to be expanded to serve an additional school where students have been identified. Segregated trailers used at one school are inappropriate. The programs lack most materials required by state guidelines. Vocational training needs to be provided.

(i) The county has no program for Profoundly Mentally Retarded students although two students reside in the county. One is sent out of the county. Another is not served.

(j) The physically handicapped are not served. The county needs a physical therapist, a properly equipped bus, and aides for regular classroom teachers. Many schools in Lincoln County are not accessible to the handicapped.

(k) Preschool handicapped students are not served.

172. Marshall County has a well-staffed and equipped special education program. Individual plans are developed for each of the approximately eight hundred twenty (820) students in special education. Special education personnel include a behavior disorder specialist, nineteen (19) EMR teachers, twenty-eight (28) gifted teachers, one (1) hearing impaired teacher, two (2) home/hospital teachers, one (1) physically handicapped teacher, six (6) special learning disability teachers, six (6) speech/language teachers, two (2) TMR teachers, two (2) psychologists in the county with access to two (2) additional psychologists from the RESA, and two (2) visually impaired teachers from the RESA. There is also a special education director, a physical therapist, a special education instructional specialist, and two (2) special education supervisors (1 elementary, 1 secondary) on the county staff, one (1) adaptive physical education specialist and an audiologist available through the RESA. Teachers have appropriate facilities and materials and equipment.

173. In addition, Marshall County there are currently three hundred (300) students who are in need of specialized instructional programs, yet, whose problems will not warrant special education services. For these children, modified education programs (MEP) have been developed to address these unique learning needs. The MEP is a procedure modeled after the special education delivery process which provides specific instructional changes where necessary and a much improved line of communication between teacher and parent as to what the problem is.

Remedial Education

174. It is essential for educationally disadvantaged

students to receive compensatory education programs throughout the school career. However, Lincoln County lacks adequate compensatory education programs at all levels. The only remedial services offered are provided by the federal Title I program to students in grades 1-3 who qualify for those services. Many students in those grades are needy, but do not qualify to be served. Remedial programs cannot be provided in grades 4-12 in Lincoln County despite severe deficiencies in the skills of many students and the clear recognition of school personnel of the need for such services. The Superintendent of Lincoln County testified that as many as 50% of secondary students in Lincoln County need remedial assistance. Lincoln County needs specialized remedial instructors for all grades and appropriate materials and equipment. The test scores of students in Lincoln County on the State-County testing program bear out this need. Students in Lincoln County score far below the state and national average in virtually all subjects at all grade levels. Scores get progressively worse in the higher grades.

175. Wealthier counties have available local funds for remedial programs. Ohio County has a one-on-one tutoring program for students in the primary grades organized by a specialist at the county level. In the intermediate grades, students are grouped according to ability and students with problems are served in classes as small as twelve (12). In addition, teachers have access to a variety of materials on all grade levels from their classrooms and the media centers in each school. These services are locally funded and supplement the Title I program. In junior high and high school, Ohio County offers courses at all ability levels. Class sizes throughout the county are generally

low. Remedial specialists are employed, and materials and equipment designed for varying ability levels of students are available.

Guidance

176. Guidance and counseling services are crucial at all grade levels. However, Lincoln County is unable to offer any guidance services at all to students in grades K-8. Only minimal counseling services are offered in grades 9-12. Duval, Guyan Valley and Hamlin High Schools have one guidance counselor each. Harts High School has a counselor for only two periods a day. Every high school guidance program is understaffed. None of the counselors have clerical assistance, or appropriate materials and equipment. Many other counties have inadequate guidance services. Few counties in West Virginia have elementary guidance counselors.

177. Marshall County has a high quality guidance program. Fourteen counselors serve the county and six of those are assigned to elementary schools. Ohio County has a high quality guidance program at the secondary level. The Junior High Schools all have at least one counselor. Counselors have appropriate offices and materials. Wheeling Junior High School has two counselors, due to its large disadvantaged population, despite a total enrollment of only four hundred fifty (450). Wheeling Junior High also has a program to prevent dropouts. Fifteen to twenty high risk students are instructed in a self-contained setting and are provided numerous enrichment activities. At Wheeling Park High School there are five counselors for one thousand, seven hundred, fifty (1,750) students. Each has an office. Ohio County also instituted a program two years ago to

reduce its dropout rate. Counselors identify students likely to drop out and a full-time staff social worker works to prevent the student from dropping out. Drop-out rates have declined 27% in the last two years.

Health Services

178. Despite the tragic health problems among many students in Lincoln County and the lack of health services in the county, the Lincoln County School System has no health service program. Until 1981-82, the county did employ one nurse. However, that position has been eliminated due to lack of funds. Many students in Lincoln County have severe, unaddressed health problems. Where such problems are not addressed, preventable conditions are allowed to ruin a child's health forever. What little first aid or health care is provided in Lincoln County is delivered by already over-worked teachers and principals. For instance, the principal of Fez Elementary, who also teaches two grades, must also check children for lice when there is an epidemic, and care for sick children. In contrast, all schools in Ohio County are served by a nurse on a full or part-time basis. Schools have clinics and appropriate equipment.

179. The state can most efficiently operate the health services in the schools by coordinating the present federally funded and state operated EPSDT (Early and Periodic Screening, Diagnosis, and Treatment) Program through the school system. Many of the substantial resources of the program presently going into transportation and outreach could be redirected into the actual service if it were done in coordination with the schools where the children are already present. Many of the screenings

needed to meet the standards for school health services could be funded through federal dollars.

Transportation

180. Lincoln County's transportation system is inadequate. Many students must be on a bus more than the maximum amount of time recommended by the State. Students of all grades are transported together instead of separating age groups, due to lack of buses. There are also insufficient buses for the handicapped.

181. Many students in Lincoln County are totally unexposed to the world outside of their home and school. However, even though students in rural and relatively isolated counties such as Lincoln and Mingo Counties need enrichment activities more than students who live in counties with a wealth of cultural and educational organizations and activities, these counties cannot afford to transport students for field trips. On the other hand, counties such as Pleasants provide field trips for all students with buses traveling long distances at county expense.

182. The state's system of funding transportation costs does not even meet the needs of Lincoln County to get students to school. Ninety-four percent of students in Lincoln County are transported. This high percentage, the rural nature of the county and the need for small schools have forced Lincoln County to spend a larger amount per mile transported than is reimbursed by the state, and to hire more than thirty-four (34) service personnel per one thousand (1,000) students. The current school bus replacement schedule is also inadequate for Lincoln County, due to the fact that 75-80% of the bus runs are on unpaved roads.

Inadequacies and Inequalities in Staff and Personnel in
Lincoln County and Other Counties in West Virginia

183. West Virginia school systems vary significantly in the ratio of staff to students. Typically, the counties with the greatest concentrations of high-need students, have the fewest educational resources and the fewest staff. Therefore, the statistical disparities in staff, class size, turnover and salary among the counties are, to that extent, understated. When counties are ranked by state and local revenues from highest to lowest, the top fifth of counties had 68.61 professional staff per 1,000 net enrollment in 1979-80, while the bottom fifth had only 59.86 per 1,000.

184. A crucial factor in providing a high quality education in every subject offering is a small class size so that students can receive needed individual attention. Yet, differences in class sizes among counties in West Virginia are even more pronounced than differences in professional staff ratios. The average class size at the elementary level in Marshall, a wealthy county, is eighteen (18). In contrast, property poor counties have far larger class sizes. This is illustrated by a comparison of pupil/teacher ratios for elementary schools with a net enrollment greater than two hundred (200) in Lincoln, Mingo, Ohio, and Marshall counties. Of the nine elementary schools in Lincoln county with at least two hundred (200) students, only two have pupil teacher ratios less than twenty-five (25). Atenville Elementary has an average of thirty (30) pupils per class. There other schools have at least twenty-nine (29) pupils per class. In Mingo County, eight of eleven with enrollments greater than two hundred (200), have pupil/teacher ratios greater than twenty-five (25). In contrast, only

one school in Ohio and one school in Marshall have classroom ratios greater than 25 to 1.

185. There are large differences in class sizes at the high school level among counties in West Virginia. There are approximately fifteen (15) to seventeen (17) students per class at Jhon Marshall High School in Marshall County, many classes at Duval, Guyan Valley and Hamlin High Schools in Lincoln have between thirty (30) and forty (40) students per class. There are thirty-five (35) to forty-two (42) students per class at Lenore High School in Mingo County.

186. Similarly, the pupil to professional staff ratio is high in high schools located in property poor counties. Professional staff includes administration and professionals such as counselors and librarians in addition to teachers. The ratio in Cameron High School in Marshall County is 14.9 to 1, as compared to 19.5 to 1 in Burch High School and 21.1 to 1 in Gilbert High School, two schools in Mingo County.

187. Lincoln County has used every incentive position available to it under West Virginia Code Ch. 18, Art. 9A, Sec. 14 since 1977-78 and still is unable to hire sufficient staff to reduce class sizes and provide specialized staff in all areas.

188. Class sizes in Ohio, Marshall and Pleasants Counties are appropriate for delivery of a thorough and efficient education, while class sizes are too large in Lincoln, Clay, Mingo and Tucker Counties.

189. Property poor counties are unable to attract and retain highly qualified teachers. When counties are ranked by state and local revenues per net enrollment, the highest fifth of counties

have more experienced and highly educated instructional staff than the lowest fifth of counties. Whereas 42.3% of instructional personnel in the highest fifth have a masters degree or better, only 32.9% of personnel in the lowest fifth have such a degree. Similarly, 21.1% of personnel in the highest fifth have three (3) years or less experience, compared to 25.8% in the lowest fifth. Lincoln County has fewer staff with advanced degrees and more staff with 0.5 years experience than the state average.

190. Lincoln County has a high rate of turnover among instructional staff. Inexperienced teachers gain experience in Lincoln County and then leave to accept employment in adjoining counties. Lincoln County has few applicants for position. Lincoln County receives no more than four (4) applicants for each elementary position and fewer at the high school level. This turnover and replacement pattern has a major detrimental impact on the capability of providing high quality education. z

191. Other property poor counties, such as Tucker and Mingo, experience high teacher turnover. Few teachers come to Tucker with experience or an advanced degree.

192. In contrast, wealthy counties such as Pleasants County have very low staff turnover and generally hire experienced individuals to fill vacancies. Even in the areas of science and math, Pleasants County has not failed to fill vacancies. Pleasants has as many as thirty (30) to forty (40) applicants per position. In 1979-80, only 18.4% of elementary instructional staff in Pleasants County had two years or less experience. In contrast, 31.9% of elementary instructional staff in Tucker County had two years or less experience.

193. In Marshall County there are approximately one hundred fifty (150) applicants per position. There has never been a situation where a vacancy has not been filled with a certified person. Staff turnover is low in all areas including special education.

194. The differences in the ability of counties to attract and retain staff is largely a function of differences in salaries. When counties are ranked by state and local revenues, the highest fifth of counties have average instructional staff salaries that are One Thousand, Eight Hundred Dollars (\$1,800.00) higher than salaries in the lowest fifth of counties.

195. Salaries vary among counties, because counties are authorized to pay salary supplements in addition to the state minimum salary schedule, and a county's ability to pay supplements is related to the county's local property wealth. As of 1980-81, county paid salary supplements for teachers in Lincoln County were Seven Hundred Dollars (\$700.00) for teachers with less than a master's degree and Nine Hundred Dollars (\$900.00) for teachers with a master degree or better. These are the same supplements that were offered in 1971-72. All counties surrounding Lincoln offer higher supplements. Other poor counties have minimal or no supplements. Tucker County offers no supplements. Clay County offers supplements of between Three Hundred Dollars (\$300.00) to Three Hundred Fifty Dollars (\$350.00) per year. Mingo County offers a maximum of One Thousand, Five Hundred Dollars (\$1,500.00) per year. On the other hand, Marshall County offers a salary supplement for teachers with a B.A. degree and no experience of Two Thousand, Seven Hundred Dollars (\$2,700.00) and at maximum

level exceeds Four Thousand Dollars (\$4,000.00). Hancock offers up to Five Thousand, Four Hundred, Ninety-one Dollars (\$5,491.00) to teachers at the highest level of education and experience, the highest supplement in the state.

196. Instructional personnel seeking a job or deciding whether to remain in a current position are also affected by the quality of school facilities and the availability of instructional materials and equipment in a county. Due to the poor quality of facilities and the general lack of adequate instructional supplies in Lincoln County, it is difficult to attract and retain staff. Some teachers leave jobs or turn down jobs solely because of inadequate facilities and equipment.

197. Many poor counties in West Virginia lack sufficient administrative and supervisory staff to deliver a high quality system of education. Lincoln County has only one specialist who supervises reading, grades K-3. Specialists are needed in the areas of math, physical education, science, social studies, secondary language arts, art, music, media, foreign languages, and guidance and testing.

198. Ohio County employs curriculum specialists in the major subject areas. These individuals coordinate the curriculum, prepare curriculum guides and work with staff members to insure that programs are effectively carried out. Pleasants, a small county, has recently employed a curriculum supervisor at the suggestion of a survey conducted by a consulting team hired to make recommendations in all educational areas.

199. Many counties in West Virginia are unable to deliver a thorough and efficient system of education because they lack

sufficient administrative staff at the school level. Four elementary schools in Lincoln County have teaching principals. Two schools share a principal. None of the elementary schools in the county have secretarial assistance. At the high school level, there is a need for additional clerical and professional administrative personnel. Due to understaffing, principals spend much of their day teaching, answering the phone, greeting visitors and deliverymen, taking care of sick children, and attending to numerous other non-instructional tasks. Because S.B. 15 will require that the counties maintain forty-nine (49) instructional personnel per one thousand (1,000) and Lincoln County presently has fewer than forty-nine (49) instructional personnel per one thousand (1,000), Lincoln County will be forced to further reduce its already inadequate administrative staff and add instructional personnel in order to receive reimbursement for all personnel on staff.

200. Roane County employs insufficient clerical personnel. Two schools have no secretary, and the high schools are inadequately staffed. A witness from Clay County testified that because schools in Clay County have teaching-principals and inadequate secretarial assistance, very little of the principal's time can be devoted to curriculum development and instructional leadership. The superintendent of Wood County also testified that the county should employ assistant principals at five large elementary schools and that the sharing of principals among smaller schools should be eliminated. However, the county has no funds to accomplish these goals.

201. Ohio County lacks sufficient administrative staff in

some of the small elementary schools. However, the junior and senior highs are adequately staffed. Wheeling Junior High School, with four hundred fifty (450) students, has a principal, assistant principal and a secretary, in addition to two guidance counselors. In contrast, Duval High School, with many more students and six grades, has the same administrative staff. Wheeling Park High School, with one thousand, seven hundred, fifty (1,750) students, employs one principal, five assistant principals, one activities director and five guidance counselors.

202. The state does not provide sufficient funds to counties to conduct a thorough and efficient system of continuing education for staff. The state provides no funds for county in-service except in the area of special education.

203. All teachers are required by the state to receive eighteen (18) hours of continuing education per year. This is the maximum that many counties can provide with existing funds. This is found to be insufficient. Lincoln County continuing education program is found to be inadequate. The county is unable to provide specialized training to teachers in their particular teaching field. It is unable to bring in sufficient experts from outside the county and have insufficient funds to send personnel to conferences. Lincoln County lacks the curriculum coordinators and the funds to pay substitutes that would be required to conduct an on-going program of "in-service" and teacher evaluation throughout the year. Instead, the program is concentrated in the first week of school and has little lasting impact.

Inadequacies and Inequalities in Facilities in Lincoln County and Other Counties in West Virginia

204. As a result of the state's reliance on local bonds to finance school facility construction, there is a vast disparity in the quality of facilities in West Virginia, ranging from modern well-equipped buildings, to buildings which should be condemned as being unfit for occupancy.

205. Mingo County has the worst facilities in the state. Photographs introduced by the plaintiffs and testimony of witnesses from Mingo County corroborate the deplorable condition of facilities in Mingo County. Other counties illustrative of inadequate bonding potential and poor facilities include Lincoln, Clay, Roane, Ritchie, Wirt, Calhoun, Pendleton, Greenbrier, Pocahontas, Randolph, and Monroe.

206. There are two general statistical indicators of the quality of facilities in a county. The first is the total value of facilities per pupil. The second is the number of square feet in buildings per pupil. In general, West Virginia counties with adequate bonding potential have made larger investments in facilities and equipment than counties with inadequate potential as the following table demonstrates:

<u>County</u>	<u>Total Value Building and Equipment Per Pupil</u>
Marshall	\$5,284.94
Ohio	\$5,517.14
Pleasants	\$5,362.11
Clay	\$3,727.27
Lincoln	\$2,511.11
Mingo	\$1,981.08
Tucker	\$3,696.58

207. The facilities in Lincoln County are grossly inadequate despite the building program conducted under the Better School Buildings Program. Lincoln County's building program involved twenty-four (24) projects at a cost of approximately \$10.5 million dollars. As part of the plan, Lincoln County passed a bond issue in 1978 in the amount of Three Million, One Hundred Twenty-Five Thousand Dollars (\$3,125,000.00) utilizing virtually 100% of its bonding potential for 1977. Lincoln County was compelled to compromise its educational plan due to the inability to receive voter approval on two separate occasions, that included considerable consolidation prior to 1978. Concerning their original plans, however, Lincoln County was forced to design its program predicated on the amount of money available and using this factor to fashion which needs could be met. As a result, many needs went unmet. Additions that were constructed were in many instances not tiled, painted or furnished due to lack of funds, and landscaping and paving were incomplete. Further existing facilities were not adequately renovated.

208. Lincoln County's building program was administered as efficiently as possible within the finance and budget constraints imposed upon the Lincoln County officials. Construction has proceeded ahead of schedule. Lincoln County had difficulty in obtaining acceptable bids due to the increase material and equipment costs occasioned by road and bridge conditions, as well as higher labor travel costs due to its remote location. Lincoln County had to revise its plan because funds were not available to meet the bids. Lincoln County received a bid of Six Hundred Fifty Thousand Dollars (\$650,000.00) for Woodville

Elementary School, but was forced to construct a metal building costing Three Hundred Thousand Dollars (\$300,000.00) due to the insufficiency of funds.

209. It would cost approximately Six Million Dollars to renovate the facilities in Lincoln County so that all children in that county would be attending safe and sanitary schools. This cost would more than double so as to create a quality facility system, and would be even greater if facilities were consolidated as proposed in the county's original Comprehensive Educational Facilities Plan. The following are some of the basic needs of many of the schools in Lincoln County:

- (a) Additional classrooms are needed to relieve overcrowding;
- (b) Existing classrooms need to be remodeled, and refurnished;
- (c) Toilet facilities need to be expanded;
- (d) Art and music facilities need to be provided;
- (e) Adequate libraries need to be provided;
- (f) Outside play areas need to be improved and expanded and landscaping and paving are needed;
- (g) Special education facilities need to be improved and buildings must be made accessible to the handicapped;
- (h) Roofs need repair;
- (i) Science facilities need to be built or renovated;
- (j) Office facilities need to be expanded;

- (k) Auditoriums need to be provided at the high schools and physical education facilities expanded;
- (l) Storage space needs to be provided;
- (m) Health clinics need to be provided;
- (n) Emergency lighting is needed and classroom lighting needs to be improved; and
- (o) Asbestos ceilings need to be sealed at seven schools.

210. Conditions at many of the facilities in Lincoln County pose an immediate and serious health hazard. Two schools should be closed immediately and most others need substantial repair to meet state health standards. The water supply at many schools is unhealthful. At Ranger Elementary, water must be transported to the school due to inadequate supply. At Harts High School, the well is not approved. Restrooms are in poor condition in many of the schools. Restroom floors and fixtures are in poor repair, ventilation is inadequate, and there is no running water at some hand sinks. At two schools, sewage disposal system are periodically saturated and sewage surfaces. At another school, untreated sewage discharges into a stream. At most schools in the county, water pools are in the playground area, roofs leak, ceilings are in poor repair, floors are worn, and lighting is inadequate. These conditions threaten the health and safety of students in Lincoln County and adversely affect the ability of students to concentrate in school.

211. Other property poor counties have similar facility problems. For example, with unused bonding potential of under one million dollars, Tucker County is completely unable to address

its facility needs. The following is a list of major needs in Tucker County:

- (a) A junior high/middle school;
- (b) Additional classrooms at each of the elementary schools;
- (c) Replace the St. George School, built in 1886;
- (d) Renovate Parsons Grade School;
- (e) Build a multi-purpose room at Parsons;
- (f) Add music, art and physical education rooms at Hamrick Elementary;
- (g) Add storage at all schools;
- (h) Add at least five (5) special education rooms;
- (i) Money for ongoing maintenance of facilities;
- (j) Tucker County High School: Add four (4) classrooms, landscape and pave, add ball fields, laboratories, teacher preparation area, media center, special education classrooms, and expand the cafeteria and band room.

212. Wood County has recently conducted an inventory of existing facilities needs. Wood County does not have the bonding capacity to address all of the identified needs. Randolph County also has substantial unmet needs. The county needs to replace its high school facilities built in the 1920's and 1930's. At Elkins High School the 1926 coal furnace does not function adequately and students must wear coats in class. Additional classrooms are needed in the elementary schools.

213. Pleasants County generally has high quality facilities. During the Better School Buildings Program the county built an

exemplary middle school with ample specialized spaces for all subjects. The existing high school and elementary schools were renovated. Pleasants does plan to replace the present bus garage and enlarge the vocational center with local current operating funds set aside over a three year period. In addition, the county had \$6.5 million in unused bond potential as of June 30, 1980, in order to meet future needs as they arise.

214. Ohio County also has high quality facilities. The county spent approximately \$25 million dollars during its building program, using more than \$17 million dollars in local funds. The county built a high quality comprehensive high school, several elementary schools and a junior high school. Existing buildings were renovated and redesigned to meet current needs. As of June 30, 1980, Ohio County had almost \$20 million dollars in unused bond potential to meet future needs.

Inadequacies and Inequalities in Instructional Materials and Equipment in Lincoln County and Other Counties in West Virginia

215. The State of West Virginia does not separately fund instructional materials and equipment, consequently there is a substantial variation among the various counties relating to the quality of materials and equipment.

216. Many counties have insufficient funds to purchase texts. Forty-five counties provide textbooks through excess levies, a source of funding totally dependent on the property wealth of the counties. West Virginia ranked 46th and last in textbook sales per capita on a nationwide basis for the two most recent years for which statistics were compiled. West Virginia represents only 0.7% of the national market for texts.

217. Although West Virginia law regulates the adoption by counties of elementary and secondary texts, there are no standards governing workbooks, supplemental texts and supplemental materials. There are no provisions for special education texts and materials except for blind and visually impaired programs. Further, although the law requires that counties adopt texts in required subjects, it does not govern optional subjects and does not require counties actually to purchase adopted texts.

218. It is common throughout the state that in property poor counties each secondary student does not have a text. All students receiving free and reduced price meals must be provided free texts. This law places the greatest burden on property poor, rural counties with a high incidence of personal poverty. Such counties are forced to provide a single set of texts per classroom, because they have insufficient resources to provide each student a text.

219. Text materials in use in West Virginia have copyright dates as early as 1932. Science books in current use in many instances are over twenty (20) years old. No standards have been adopted by the state to remedy the situation.

220. Lincoln County spends Eighty Thousand Dollars (\$80,000.00) in excess levy funds for texts each year. With these funds, the county provides texts in most subjects except art, music, physical education and health to all students through grade eight. At the high school level, the county can purchase only one set of forty texts for each classroom. As a result, students must share texts and are extremely limited in their ability to take books home. The purchase of supplies and equipment beyond the basic text

is extremely limited. Needed workbooks are not provided in many subjects. Materials are not provided for students reading above or below grade level. Art, music, science and social studies are taught in regular classrooms where specialized equipment is virtually nonexistent. Audio-visual equipment is lacking in all schools. Furniture is old and in many situations inappropriate for the grade level served. Many secondary classrooms are totally bare with the exception of desks, chairs, and a filing cabinet.

221. Lincoln County relies on school fundraisers to supply basic instructional materials and equipment. In some schools students are sent door-to-door to sell products to raise money for the schools. Such fundraisers are time consuming for administrators and have an adverse impact on students.

222. In Tucker County, materials and equipment are inadequate throughout the schools due to lack of funds. The county allocates only Nine Dollars (\$9.00) per pupil for all instructional materials and supplies other than texts. Equipment for "hands-on" experiences is lacking in all subject areas, as are supplemental materials and audio-visual materials and equipment. Basic materials such as glue, art supplies, crayons, paper and pencils are lacking because of insufficiency of funds.

223. In Randolph, the county allocates Ten Dollars (\$10.00) per pupil for supplies at the high schools and Thirteen Dollars (\$13.00) per pupil at the elementary level. This is all that is available for classroom instructional materials, library expenditures, and office expenses such as postage. Schools in Randolph County lack such basic supplies as glue and scotch tape. In order to operate a high quality program, Randolph County officials

feel they need Forty Dollars (\$40.00) to Fifty Dollars (\$50.00) per pupil at the high school level and Thirty Dollars (\$30.00) to Thirty-five Dollars (\$35.00) at the elementary level in present dollars.

224. Marshall County furnishes free textbooks and consumable supplies to all students in all subjects grades K to 12.

225. In order to insure that all students receive the texts and instructional materials and equipment needed to provide a thorough and efficient education, the state must provide adequate funding and eliminate dependence on local funds.

V.
FINANCING OF PUBLIC EDUCATION IN WEST VIRGINIA

So that there can be no misunderstanding, this Court finds that the testimony offered during the course of this trial was clear and convincing that the inadequate school systems in Lincoln County, specifically and the State of West Virginia, generally, are products of the current school financing system.

To that extent, while certain portions of the school funding formula may be constitutionally proper, the system taken as a whole violates both the Thorough and Efficient and Equal Protection clauses of the West Virginia Constitution.

There are so many pervasive problems with the entire funding system, that the small portion of the formula and system that attempts to achieve parity throughout the state, are insufficient to salvage the entire scheme.

The principal problems are found in the total inability on a state level to finance facility construction and the problems inherent in the excess levy.

As expressed at the inception of this Opinion, there was incessant convincing testimony that the infrastructure of any sound educational system consists of: (a) curriculum; (b) personnel; (c) materials and equipment; and (d) facilities.

Since each of these elements have a symbiotic relationship, if there are any deficiencies in any one of the four components, the entire system is adversely affected.

Thus, with this recognition and finding that the evidence was clear and convincing that the financial support for at least two of these elements is so inferior in many counties throughout the state, the entire educational system is destroyed. These are: inadequate and insufficient materials and equipment, and inadequate, unsafe and unsanitary facilities.

This Court finds that the exclusive cause for the inadequate and insufficient materials and supplies is directly related to the reliance and utilization of funds raised through the local excess levy to subsidize the purchase of textbooks, and other learning materials and supplies.

Further, the inability to construct adequate, safe and sanitary facilities is correlated to the wealth of a county, since facility construction can only be accomplished by the issuance of bonds on a county level, and the bonding capacity is in direct proportion to the property values in that county.

Thus, given the vast disparity of property wealth in West Virginia, given the finding that property wealth is the sole basis upon which two of the denominators of a high quality educational system are formed, then the conclusion is inescapable that the absence of a thorough and efficient system of education in West

Virginia is directly related to property wealth, and the failure of the Legislature to provide a sufficient financial base to assure that each child in West Virginia is the recipient of a high quality system of education.⁵

In Pauley, et al v. Kelly, et al., supra. the Court required a full development of all the elements of the school financing system: (1) the local regular levy; (2) State Foundation Aid; (3) special or excess levy; (4) funding for facility construction; and (5) property appraisal systems.

After a single finding as to the basis upon which this Court determines that the financing system violates both the Thorough and Efficient and Equal Protection clauses, each of these enumerated elements will be discussed in the form of additional findings:

226. The present system of school finance prevents property poor counties from providing the educational components of a high quality system of education and creates substantial inequalities in educational programs among counties in West Virginia. The major sources of funding inadequacy and inequality are (1) the excess levy, and (2) facility funding. Despite the fact that

5. This Court is not suggesting the finding that the other elements of a high quality education, i.e. curriculum and personnel, are adequate in West Virginia. However, the formula which is discussed in a later portion of this Opinion, is to be commended for a valiant attempt to achieve parity among all counties in these areas, however, there are so many built-in inequities within the formula, caused principally by the use of local excess levy, that it cannot survive constitutional scrutiny.

locally raised excess levies greatly vary by county due to large differences in property wealth, the school funding system relies heavily on such levies to provide basic educational programs. Many counties are unable to pass an excess levy or cannot raise sufficient funds through their excess levy, therefore, reliance on the excess levy is a primary source of the inability of counties to provide a thorough and efficient system of education. In addition, the state has no ongoing method of financing facilities, and again local revenue raising capacity depends on the county's property wealth. The facility financing system produces huge inadequacies and inequalities in facilities throughout the state. State funding does nothing to equalize these two elements of the school finance system, injects additional elements of inequality into the system through the foundation program and state supplemental aid, and provides inadequate funding for a high quality system of education.

The Excess Levy

227. The excess levy is the primary cause of the inability of many counties to meet their educational needs, because the amount of money that can be raised, and is raised, varies in large degrees based upon the amount and type of local property wealth of the county. West Virginia Code Ch. 11, Art. 8, Sec. 16 authorizes a county board of education to impose an excess levy on the property for up to five years at a rate equal to its regular levy rate, if 60% of the voters approve the levy. The maximum excess levy rate per One Hundred Dollars (\$100.00) of assessed valuation is 22.95 cents for Class I property, 45.9 cents for Class II property, and 91.8 cents for Class III and IV property.

228. Counties have to rely on the excess levy as a basic element of funding. In 1979-80 excess levies represented almost 47% of local tax revenues. The excess levy is an inadequate source of funding to provide the necessary components of a thorough and efficient education in many counties in West Virginia, including Lincoln County.

229. The revenues realized from the excess levy in 1980-81 ranged from \$534.40 per pupil in Pleasants County to \$0.00 in eleven counties that were unable to pass an excess levy. Pleasants County had the highest excess levy yield of all counties, due to its substantial property wealth, even though it levied only a partial levy. In contrast to Pleasants County, Mineral County with a 100% excess levy raised only \$127.95 per pupil in 1980-81. By 1981-82, Pleasants County's excess levy yield had climbed \$701.16 per pupil, while Mineral County, with the smallest yield among counties with a maximum levy, raised only \$135.14 per pupil, barely more than the year before. Lincoln County raised only \$140.08 per pupil with a maximum excess levy in 1981-82.

230. The substantial reliance on the excess levy in West Virginia prevents counties such as Lincoln and Mineral, with limited capacity to raise revenues through an excess levy, from providing a thorough and efficient system of education. Property poor counties suffer twice: first because their regular levy raises a smaller amount of revenues; and second, because the special levy has a similarly lower revenue raising capacity.

231. Lincoln County has had a 100% excess levy continuously for over twenty-five years. The current excess levy is used to

provide salary supplements for professional employees of between Seventy Dollars (\$70.00) and Ninety Dollars (\$90.00) per month, salary supplements for service personnel of Twenty-five Dollars (\$25.00) per month, at least Eighty Thousand Dollars (\$80,000.00) for free textbooks, Forty Thousand Dollars (\$40,000.00) per year for the purchase of new buses, Forty-five Thousand Dollars (\$45,000.00) per year for the pension fund for retired employees, Twenty-five Thousand Dollars (\$25,000.00) for school maintenance, and Thirty-one Thousand Dollars (\$31,000.00) for teaching materials and supplies. Despite the excess levy, salaries are inadequate to attract and retain personnel, texts and other supplies and materials are inadequate and often unavailable for many students, additional maintenance is needed, and buses need to be replaced. All of the inadequacies and inequalities in educational programs and services have occurred despite Lincoln County's maximum regular and special levy effort.

232. As of 1980, eleven counties had no excess levy, and thirteen additional counties had only partial excess levies. The counties without excess levies in 1980 are the same counties that have been unable to pass levies year after year. The counties that are unable to pass excess levies are generally rural and sparsely populated, with little industry. In these counties, the average personal income and the level of educational attainment of the general population are low.

233. Counties that cannot pass an excess levy cannot offer a high quality educational program. Such counties cannot provide salary supplements and adequate texts or materials, and cannot maintain facilities. Counties that have had excess levies

over time have been able to build a quality program if they have sufficient property wealth. The multiplier effect of not having the resources over time is very significant. Even in wealthier counties the excess levy must be used to supplement staff salaries, to purchase textbooks, and to maintain facilities. Without the excess levies, salaries would be reduced, all students would not be provided free texts and materials, and preventive maintenance would be suspended. Wealthy counties would become "maintenance systems" without the funds now generated by the excess levy. In the wealthiest counties e.g. Ohio, Marshall and Pleasants, the excess levy is necessary to provide the quality of opportunity they now offer, which is not consistently of high quality in all program areas.

234. The use of excess levies to fund schools creates inefficiency. Counties that pass excess levies often do so by compromising education priorities in order to create a package acceptable to 60% of the voters. For example, Lincoln County has had to commit certain excess levy funds to supplement pensions for retired personnel to obtain additional support for passage of the excess levy. Further, because the state relies on excess levies to fund public education, county school administrators are forced to spend considerable time seeking passage of levies. This responsibility impedes the supervision and improvement of the instructional program. In addition, the excess levy often creates misunderstanding between the educational community and the public.

Facility Financing

235. West Virginia has no ongoing state financing mechanism

for school facility construction. The financial capability of a county to construct facilities depends on the county's local property wealth.

236. The West Virginia State Department of Education does not offer adequate support to school districts in planning school facilities. In order to have an efficient facilities system, the state needs to provide additional planning assistance to the counties. At a minimum, the state needs an architect, structural engineer, and four educational planners. These personnel have been unsuccessfully requested by the state director.

237. The principal sources of funding for school construction are local bond issues, and the Better School Buildings Program, which is nearing completion.

238. Counties are empowered to issue bonds for school construction up to a maximum of 5% of the county's assessed value. West Virginia Code Ch. 13, Art. 1, Sec. 3. This is called a county's bond potential. Bonds may only be issued after 60% of the voters have approved the bond. West Virginia Code Ch. 13, Art. 1, Sec. 4.

239. There is great variance in the bond potential of counties in West Virginia. The three counties in West Virginia with the smallest potential per pupil in 1980-81 were:

<u>County</u>	<u>Bond Potential</u>
Wayne	\$1,034
Mingo	\$1,045
Lincoln	\$1,086

The three counties with the greatest potential per pupil in 1980-81 were:

<u>County</u>	<u>Bond Potential</u>
Pleasants	\$4,438
Grant	\$3,645
Gilmer	\$2,956

The state average bond potential per pupil in 1980-81 was One Thousand, Six Hundred, Eighty Dollars (\$1,680.00). When counties are ranked according to equalized assessed value per pupil, the wealthiest fifth of counties have over twice the amount of bond potential per pupil as the poorest fifth.

240. When a county borrows to its legal borrowing limit, it is unable to construct additional facilities unless it has Better School Building Program funds or other sources of funds.

241. Unused bond potential is the measure of a county's current ability to construct facilities with local bond monies. Unused potential is that portion of bond potential which is not already committed. When counties are ranked according to equalized assessed value per pupil the wealthiest fifth of counties had in 1980-81, One Thousand, Nine Hundred and Ninety-nine Dollars (\$1,999.00) in unused potential per pupil, over three times the amount of unused potential per pupil available to the poorest fifth of counties.

242. There are substantial differences in unused bond potential among counties of similar enrollment. For example, Pleasants County, with net enrollment in 1980-81 of One Thousand Seven Hundred, Sixty-one (1,761), had assessed value of \$156,296.255.00. Tucker County, with One Thousand Seven Hundred, Ninety-one (1,791) students, had assessed value of only \$41,070.650.00. The difference in assessed value translated into a difference in bond potential of over \$5 million dollars, \$7,814,813.00 for Pleasants

compared to \$2,053,533.00 for Tucker. As of 1980, Pleasants had used only 16.7% of its bond potential and had unused potential of \$6,510,813.00. Tucker had used 58.4% of its potential and had unused potential of only \$853,533.00.

243. A similar comparison of Marshall, Ohio and Mingo Counties demonstrates that Marshall and Ohio Counties had greater assessed value and greater bond potential per pupil than Mingo County in 1980-81. Ohio County had used only .1% of its potential and Marshall only 19.5%. However, Mingo County had used 65.4% of its potential in 1980-81. As a result, Mingo had approximately \$3 million dollars in unused bond potential in 1980-81. while Marshall and Ohio Counties each had approximately \$19 million dollars in unused potential.

244. In addition to Tucker and Mingo, examples of counties with limited unused bond potential are Roane, Wirt, Calhoun, Lincoln, Clay and Pendleton. These counties and other counties in the state with inadequate bond potential are unable to construct high quality facilities. Their unused bond potential cannot meet existing facilities needs in these counties.

245. If a county has used most of its bonding capacity and Better School Buildings money, as have many counties in the state, it is powerless to build facilities unless it has access to excess levy monies for that purpose. Most counties, however, need to use excess levy funds for current operating purposes.

246. There are substantial differences in the cost of construction throughout the state. Isolated southern counties, including Lincoln, have costs approximately 15% higher than counties such as Cabell.

247. Many counties are unable to pass local bond levies. Since the inception of the Better School Building Program in 1971, there have been eighty-six (86) county bond elections in West Virginia. Fifty-five of those elections have failed. Approximately twenty (20) counties have been unable to pass local bond referendums. Some counties have tried repeatedly without success. Gilmer County attempted five times and never received more than 53.56 percent voter approval.

248. There are many factors that affect voter approval of a bond. Counties with a large percentage of poor or retired people are less likely to pass a bond. Counties with a high percentage of business and industrial property are more likely to pass a bond. Some counties have 40% of assessed valuation in residential ownership, while others have less than 10%. In counties with poor school facilities, voters tend to lose confidence in their ability to improve the situation.

249. Frequently counties are forced to permit political considerations to influence the composition of a bond issue, when the most educationally sound program does not receive 60% voter approval. Lincoln County held two bond elections in 1976. The county administration worked hard for passage of the bond, but it failed with only 42.49% in favor the first time and 38.50% in favor the second time. After changing the bond package by eliminating the planned consolidation of the high schools and several elementary schools, the bond passed in 1978 with 66.35% voter approval. The plan that met voter approval was not the most educationally thorough or the most efficient.

250. In recent years, some counties have passed bond

issues, but have been unable to sell them, due to the overall poor financial conditions existing nationwide occasioned by high interest rates. These counties include Brooke, Hancock and Raleigh.

251. Following the ratification of the Better School Buildings Amendment in 1972, which authorized the state to sell bonds for school facility construction, the Legislature adopted West Virginia Code Ch. 18, Art. 9C, Sec. 1, et seq., to establish a state program for the construction, renovation, and remodeling of school buildings. West Virginia Code Ch. 18, Art. 9C, Sec. 5 established the schedule for the distribution to the counties of the \$200,000,000 in state funds authorized by the Constitutional Amendment. The county entitlements were based on a three-step formula. The first step was a flat grant of Two Hundred Thousand Dollars (\$200,000.00) to each county. The second step involved a flat amount per pupil in net enrollment. The third step distributed funds in inverse relation to a county's bond potential. However, all counties received substantial funds under the third step.

252. The formula was not based on county needs or ability to finance school facilities. The formula was a means by which each county was given some money.

253. Interest accruing as a result of the investment of the state school building fund is distributed to the counties on a per pupil basis. As of August 31, 1981, the total state entitlement funds amounted to \$220,130,426.36.

254. Better School Building funds were distributed to a county after the State Board approved the county Comprehensive Educational Facilities Plan (CEFP) and the individual building

plan. Later the State Board adopted a policy to distribute entitlement funds to a county once the CEFPP was approved.

255. All county CEFPP's were to include a community analysis, a population and enrollment study, the educational plan, the evaluation of existing facilities, a determination of facility needs based on the foregoing sections, and a financing plan. In reality, the facility needs section was affected by the availability of funds therefore, counties with limited local resources approved plans that did not provide for high quality construction.

256. When counties are ranked by equalized assessed value and the counties that did not pass a local bond levy are excluded, the wealthiest fifth of counties received more state and federal funds under the Better School Building Program and had far more local bond potential than the poorest fifth of counties. The wealthiest counties had Eight Hundred Seventeen Dollars (\$817.00) per pupil in state and federal funds and One Thousand, Five Hundred and Seven Dollars (\$1,507.00) per pupil in local funds, compared to Six Hundred Ninety-seven Dollars (\$697.00) per pupil in state-federal funds and Eight Hundred Forty-five Dollars (\$845.00) per pupil in local funds for the poorest counties. As a result, the wealthiest counties had available almost Eight Hundred Dollars (\$800.00) more per pupil than the poorest counties under the Better School Building Program.

257. Counties that were unable to pass bonds and counties with limited bonding capacity were forced to reduce the scope of their Better School Building Program, because they had insufficient funds available. Counties such as Lincoln had to sacrifice quality by taking out special facilities, labs, and special

education classrooms and auditoriums, reducing size, building facilities with inexpensive finishes, using metal buildings, and leaving facilities unfurnished. Such counties could not incorporate life-cycle costing of buildings. Inexpensive buildings without proper insulation and heating and cooling systems are often more expensive to maintain. Counties such as Lincoln were forced to build additions to existing inadequate buildings instead of consolidating small schools.

258. Counties with lower assessed value were forced to build smaller, less costly facilities under the Better School Building Program, than counties with higher assessed value.

259. Virtually all of the state funds provided under the Better School Building Program have already been committed to approved projects. There is no on-going source of state funds for school construction. S.B. 15, West Virginia Code Ch. 18, Art. 9A, Sec. 21, requires the State Department of Education to conduct a statewide facility needs assessment but does not provide adequate funds to staff the State Department or to construct needed facilities.

260. Present and past state department facility directors acknowledge outstanding facility needs in the state of at least \$600 to \$900 million dollars in 1981 dollars. These existing needs and needs that will develop over time will not be met unless the state adopts a continuing program of school facility financing to replace the current reliance on local bond funding. It requires an annual expenditure of approximately 2.5% of the total valuation of the state's school facilities to maintain an ongoing program once the gross facility deficiencies are corrected.

261. Lincoln County performed more than adequately in administering its building program considering its limited resource and the constraints of the present method of financing facility construction. Lincoln County still has significant unfulfilled facility needs as stated herein.

262. If facility programs are planned and financed at the state level, a number of efficiencies can be realized. Energy efficiencies and other specifications can be required in all plans, and economies can be realized in planning and purchasing. In addition, state funding eliminates the costs associated with local bond elections. When counties are forced to administer a building program with minimal state assistance, local administrators must often ignore other duties.

State Foundation Aid and Regular Levy Monies

263. The "West Virginia Public School Support Plan" (hereinafter "support plan") is contained in West Virginia Code Ch. 18, Art. 9A, Sec. 1 through 20. A portion of the support plan is made up of the "basic foundation program" which is contained in West Virginia Code Ch. 18, Art. 9A, Sec. 3 through Ch. 18, Art. 9A, Sec. 10. This foundation program is made up of seven "foundation allowances" detailed in West Virginia Code Ch. 18, Art. 9A, Sec. 4 through Ch. 18, Art. 9A, Sec. 10 (hereinafter referred to as the "formula"). Each of these seven foundation allowances is often referred to as a "step" although that term is also never used in the Code. In addition to the allowances in the formula, there are three other allowances under the support plan. These amounts are added on to the formula amounts and are contained in West Virginia Code Ch. 18, Art. 9A, Secs. 14, 15 and 16.

264. The state pays a portion of the amount calculated under the formula. The portion paid by the state is equal to the difference between the sum total of the seven steps and the county's "local share" (as that term is defined in West Virginia Code Ch. 18, Art. 9A, Sec. 11 and which is described in Findings 273(e) and (f)). This local share is the element in the formula which factors in a consideration of the county's local property taxes. To calculate the total amount of state money appropriated to education under the formula, the shares of all the counties are added together. This total is referred to as "state foundation aid".

265. The amounts allocated to the counties under the formula and other aspects of the support plan depend on data such as number of "professional educators", "net enrollment", and "adjusted enrollment". Beginning in 1981-82, data from the second month of the prior school term is used in these computations. As a result, the amount of money a county school system receives under the formula for the school and fiscal year 1981-82 is based largely on teacher and pupil data from October, 1980 resulting in a perpetual one-year delay.

266. The amounts allocated to the counties under the formula are affected by pupil definitions. "Net enrollment" is defined as including all students enrolled in special education, early childhood education, and grades one through twelve. It is in reality the total of all students enrolled in free schools in West Virginia.

267. "Adjusted enrollment" includes net enrollment plus twice the number of pupils enrolled for special education "all

adjusted to the equivalent of the instructional term. . . ."

This means that students classified by a county in any special education category are given a weighting of three under the statute regardless of the nature of the program provided, and regardless of the nature of the program provided, and regardless of the actual educational costs of the particular program provided. Students identified as special education students are the only students counted more than once under the statute. In practice, full-time equivalency (FTE) is used only for early childhood education students while the "head count" is used for all others in determining adjusted enrollment.

268. The foundation program contains numerous provisions that discriminate against and provide inadequate funding to property poor counties. These provisions of the formula are detailed in the following findings:

Step One

269. (a) Step one of the formula, West Virginia Code Ch. 18, Art. 9A, Sec. 4, gives the counties an allowance for each "professional educator" up to a maximum of fifty-five professional educators to each one thousand students in adjusted enrollment. The allowance for each educator is the amount required to pay the state minimum salaries as required by the Code.

(b) The term professional educator is defined to include the county superintendent, assistant superintendents, instructional director/managers and curriculum specialists, principals, assistant principals, counselors, librarians, remedial specialists, teachers in grades K-12, psychologists, nurses, and attendance directors, officers and social workers. West Virginia

Code Ch. 18, Art. 1, Sec. 1 and state guidelines.

(c) A county receives reimbursement for the salaries of professional educators only if the person is employed with state or county money. Further, if an educator is employed less than full time, he is counted less than full time.

(d) The step one reimbursement for actual teachers hired is most beneficial to and rewards those counties who hire the greatest number of teachers per one thousand (1,000) students up to fifty-five (55). Wealthy counties have more educators per one thousand (1,000) students than poor counties. Further, the step one amount directly affects allocations under steps three, five and six of the formula with a multiplier affect.

(e) the 55/1,000 reimbursement limit does not meet the needs of many counties in West Virginia. The ratio does not take into account the fact that some counties have smaller schools, more educationally disadvantaged students requiring more intensive educational services, and need more staff overall. Sixteen counties exceed 55/1,000. Another seven counties have ratios greater than 54/1,000. Many counties cannot provide a high quality education within the 55/1,000 limit.

(f) The amount of the foundation allowance a county is given under step one is equal to the "state minimum salaries" a county is required to pay its teachers pursuant to West Virginia Code Ch. 18A, Art. 4, Sec. 2. The minimum salary schedule gives a higher minimum salary to those teachers with the greatest educational background and/or teaching experience. This section rewards the counties that have teachers with the greatest amount of education and/or experience. There is a direct relationship

between educational expenditures per pupil and teacher expenses and education. This provision favors wealthy counties which can retain teachers.

(g) Because there is a one year delay between the school year for which salaries are budgeted and the data upon which the budget is based, the counties must pay teachers for current level of experience and education, from funds calculated from last year's levels of experience and education. The fact that all teachers are gaining more experience and many have more education and all are annually entitled to a higher salary under the state minimum salary is not reflected in the amounts available to the counties.

(h) Counties at or above the state average professional staff ratio per 1,000 are limited by West Virginia Code Ch. 18, Art. 9A, Sec. 4 in the number of additional staff than can be hired and whose salaries can be reimbursed under the formula in the following year to 20% of a county's total potential increase under this provisions (55/1,000 less their existing ratio or five professionals, whichever is greater). All professional staff employed above the state average ratio must be fully paid by the county in the first year of their employment. Poor counties are unable to fully fund staff members with local revenues.

(i) Step one does not reimburse counties for county salary supplements, for salaries exceeding ten months or for supplemental pay for extracurricular activities. These are all necessary expenses that must be paid by the county resources.

(j) Barbour, Braxton, Hardy, Pendleton, Pocahontas, Tucker and Webster did not provide a salary supplement in 1980-81.

(k) Under West Virginia Code Ch. 18A, Art. 4, Sec. 3

(first passed in 1969), principals receive monthly salary increment from state funds appropriated therefor in addition to the recommended salary schedule for them which is in existence in each county. The amount of the increment depends on the number of teachers the principal is responsible for supervising and the principal's level of educational background or whether she/he has a principal's certificate. The amount of increment provided under the 1981 amendments ranges from Seven Dollars and Twenty-five cents (\$7.25) to Fifty-three Dollars and twenty-five cents (\$53.25) per month. In calculating which principals are eligible for their salary increment under this step, the 55/1,000 limit is ignored. All principals receive this increment regardless of the number of professional staff per one thousand (1,000) students in the county.

(1) The amounts of the increments given in the statute do not accurately reflect the total amount of salary supplements which many counties pay principals since many counties further supplement principals' salaries from local funds. In addition, the minimum salary schedule and principal salary increments of the formula presume that a principal works for only ten months. In many cases principals work for a longer period each year and to the extent that this is true the additional salary and increment is not reimbursed under this section of the statute and must be paid for from additional county funds.

(m) As of 1982, a county must maintain a minimum of forty-nine (49) professional instructional personnel (defined in West Virginia Code Ch. 18, Art. 9A, Sec. 2 as classroom teacher, librarian or counselor) per one thousand (1,000) students in

adjusted enrollment, or suffer a pro-rata reduction in its allowance for professional educators. There is no consideration given to counties having smaller schools and a greater need for principals and other administrative staff. Thus some counties may be forced to return to teaching principals or do away with curriculum support positions. A county must use all incentive positions (discussed in later findings) to employ professional instructional personnel until the minimum ratio is obtained.

Step Two

270. (a) Step two, West Virginia Code Ch. 18, Art. 9A, Sec. 5, establishes the foundation allowance for service personnel. There are seventy-two (72) different service personnel positions, including bus operators, accountants, secretaries, aides, skilled craftsmen and repairmen, cooks, custodians and maintenance men.

(b) Beginning in 1981, the calculation of both the state's total and county's share of the service personnel cost has been changed from a percentage of the step one calculation to a ratio per 1,000 students, with a maximum reimbursement ratio of thirty-four (34) service personnel per one thousand students in adjusted enrollment. The county must pay out of local funds for service personnel in excess of 34/1,000.

(c) The maximum ratio is uniform throughout the state and is not adjusted for the varying needs of counties (e.g., (1) for more bus drivers as a result of greater transportation burdens, required because of hilly terrain or other problems of geography, (2) for more custodians and maintenance staff needed for older and/or smaller schools serving sparsely populated areas, or (3) for a greater need for aides or tutorial staff

for greater compensatory educational needs.) The amount of the allowance under this section is computed on the average state minimum pay scale of all service personnel in the county.

(d) Twenty-eight counties exceeded the 34/1,000 ratio as of 1980-81. A majority of these counties generally have low property wealth and are rural. Those counties that are poor and rural have greater needs than other counties in the state. The state average is 33.03/1,000.

(e) Any county having fewer than 34/1,000 is limited in the number of additional service personnel it can employ each year to ten percent of its total potential increase (the difference between 34/1,000 and its present ratio) of two persons, whichever is greater.

(f) This step of the formula does not reimburse counties for social security and other payments resulting from paying salaries above the minimum salary schedule or from employing staff in addition to maximum ratios under the formula.

Step Three

271. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 6 is the foundation allowance for fixed charges. Under this step counties are reimbursed for the amounts of Social Security payments (West Virginia Code Ch. 18, Art. 9A, Sec. 6(1)), unemployment compensation contributions (West Virginia Code Ch. 18, Art. 9A, Sec. 6(2)), and workman's compensation contributions (West Virginia Code Ch. 18, Art. 9A, Sec. 6(3)) attributable to a county based only on the minimum salaries for professional educators and service personnel under steps one and two (West Virginia Code

Ch. 18, Art. 9A, Sec. 4 and Ch. 18, Art. 9A, Sec. 5)). The county must legally fund all such charges incurred due to salary supplements.

Step Four

272. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 7, reimburs counties for a portion of their transportation costs, other than the cost of transportation personnel, e.g., bus drivers and maintenance staff, which must be included within the service personnel ratios of step two, West Virginia Code Ch. 18, Art. 9A, Sec. 5. For current operating costs under this step, a county receives an allowance equal to (a) 80% of its actual transportation costs (exclusive of salaries) for maintenance, operation and related costs, plus (b) 100% of insurance premiums paid by it on buses, buildings, and equipment used for transportation; plus (c) 80% of its cost of contracted transportation services and public utility transportation; and (d) an amount for aid in lieu of transportation equal to the state average amount per pupil for each pupil receiving such aid in the county.

(b) The counties actually receive reimbursement for costs incurred two years earlier. This adversely affects rural counties especially, that have to spend a larger share of their budget on transportation.

(c) For replacement of buses, counties receive a percentage of the current replacement value of their bus fleet: 10% until July 1, 1981; 11.1% until July 1, 1982; 12.5% after July 1, 1983. Only buses used full time, not extra or spare buses used for emergencies, are included in calculating the number

of buses in a county's "bus fleet". The replacement schedule does not recognize differences among counties in road conditions, terrain, or population density, and is inadequate for many counties.

(d) An additional limit on the amount that a county may receive for transportation under this allowance, is that its reimbursement may be no "greater than one-third above the computed state average allowance per mile multiplied by the total mileage in the county. West Virginia Code Ch. 18, Art. 9A, Sec. 7. Over the years reimbursement to seven different counties has been limited by this provision. Clay and Lincoln are among the counties that have been limited.

Step Five

273. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 8, establishes the statewide foundation allowance for administrative costs as 0.7% of the total statewide step one allocation. The total is divided by fifty-five and each county is allotted an equal amount. The allocation is not based on actual administrative costs.

Step Six

274. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 9, establishes the foundation allowance for other current expenses and substitute employees (professional and service). For current expenses, a state total equal to 4% of steps one and two is distributed to counties based on adjusted enrollment. For professional educator substitutes a state total of 2.5% of step one is distributed to counties proportional to the county allocation for professional educators. For service personnel substitutes, 2.5% of the total state allocation under step two is distributed

to counties according to the county allocation for service personnel

(b) Prior to the 1981 amendments, current expense was 10% of the total amount of steps one and two. Then when the amount distributed under steps one and two increased under the 1981 amendments, the percentages of these steps allocated for step six was reduced from 10% to 6.5% (4% of steps one and two, plus 2.5% of step one and 2.5% of step two).

(c) Step six does not begin to cover actual costs for current expenses. There is no separate allocation for texts or other instructional materials and equipment. Utility costs have increased dramatically in recent years. Step six should provide adequate funding so that counties do not have to rely on the excess levy to fund current expenditures.

Step Seven

275. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 10, establishes the foundation allowance to improve instructional programs. Twenty percent of step seven funds are allocated to counties proportional to adjusted enrollment. Eighty percent is distributed beginning with the county having the lowest average expenditure per pupil to bring it to the level of the next lowest average expenditure per county; these funds are then allocated to these two counties to bring them to the level of the county that is third from the bottom, and so on until funds run out.

(b) The 1981 amendments to the School Support Plan reduced the funds distributed during 1981-82 under step seven to nearly zero from \$31 million in 1980-81. The bulk of funds distributed under this section in previous years resulted from annual increases in the total local share charged to counties

under the formula from a base year of 1971-72. When the total amount of the local share increased, e.g., because of reappraisal of property or new construction, from the base year of 1971-72, the amount of that increase was distributed under step seven. The amendments reduced the amount almost to zero by changing the base year to July 1, 1981. There are two other potential sources of funds that this section of the Code anticipates: the general school fund and legislative appropriations. Since 1971, the Legislature has not appropriated any money for distribution under this section. The general school fund is a minor source of funds.

(c) While the concept of step seven is designed to achieve financial parity among the counties, in practice it will never overcome the inadequate funding faced by many counties in West Virginia because step seven does not take into account and equalize for differences in excess levy revenues. For some counties, excess levies represent a significant portion of current operating funds, while other counties are unable to pass an excess levy. In addition very little money is distributed through step seven. The projected 1982-83 increase in step seven funds is much larger than projected future increases because much of the 1982-83 increase results from the one-time mandated increase in local share. In 1982-83, many needy counties, such as Clay will not be eligible for the 80% equalizing funds under step seven.

(d) The sum of steps one through seven is the basic foundation program. When counties are ranked by property wealth, the wealthiest fifth of counties had the highest basic foundation program level in 1979-80. The disequalizing result in the foundation,

apart from the failure to equalize the funds from the special levies, is the product, primarily, of steps one and two which are tied to numbers, experience and qualifications of staff.

(e) The state pays to the counties only a portion of the basic foundation program or the total of steps one through seven. The state's share is calculated by subtracting from the sum of steps one through seven the counties' "local share". West Virginia Code Ch. 18, Art. 9A, Sec. 11 describes how a county's local share is calculated. The tax commissioner is required to make an appraisal in each county, and in the state as a whole, of all nonutility, real and personal property based on its true and actual value and maintain and revise the same annually. There are four classes of property in West Virginia for ad valorem taxation purposes. Calculations made in determining "local share" are made on the basis of the "most recent survey of property valuations in the state." First, 97.5% of the value of each class of public utility property in the county is determined. Then 47.5% of the appraised value of all other property in each class in the county is determined. Effective July 1, 1982, this amount will increase from 47.5% to 52.25% (representing 55% of 100% less 5% allowance for losses in collections). The value of each class of property so determined is then multiplied by the hypothetical levy rates set out in West Virginia Code Ch. 18, Art. 9A, Sec. 2. The rates per each hundred dollars of valuation are 22.5 (19.6 prior to 1981 amendments) cents on Class I property, 45 (39.2 prior to 1981 amendments) cents on Class II property, and 90 (78.4 prior to 1981 amendments) cents on Classes III and IV property. The products are then added to determine the amount of "local share" that will

be deducted from a county's foundation amount.

(f) A considerable portion of regular levy revenues are omitted from the local share, because (a) part of the actual regular tax rate charged by counties is uncharged in the local share computations, and (b) actual assessment levels exceed those used in calculating local share (referred to as "excess assessments"):

(i) Uncharged regular tax rate refers to the fact that in practice, counties use the following levy rates per hundred dollars valuation on the various classes of property for school purposes: 22.95 cents on Class I, 45.9 cents on Class II, and 91.8 cents on Classes III and IV. These rates are higher than the hypothetical rates used in "local share" calculation. This category of regular tax levy revenues is unequalized since it is disregarded in the formula computations. The uncharged regular tax rate amounted to 11.79% of regular tax levy revenues in 1980-81 and ranged from \$71.09/pupil in Grant County to \$14.13/pupil in Tucker County, a 5 to 1 ratio. This source of of unequalized local revenue will be substantially reduced by the increase of regular levy included in local share beginning in 1982-83.

(ii) Excess assessments are produced because only 47.5% of the appraised value of nonutility property in the county is considered in determining local share (effective July 1, 1982, 52.25%). However, the statute provides the actual assessed valuation in each of the four classes shall not be less than 60% of the appraised valuation (prior to July 1, 1981, "not less than 50% nor more than 100%"). In practice, none of the counties routinely assess their property as low as 50% though a number are in the 50's percentage range and at least in one instance one

class of property has been assessed in excess of 94%. The major classes of property are assessed in the 60% to 70% range. That portion of the assessment above 47.5% of appraised value is disregarded in calculating local share and is therefore unequal. This "excess assessment" potential became mandated with the 1981 legislation. In the 1981-82 fiscal year the difference between 47.5% and 60% (and every year after that the difference between 52.25% and 60%) is mandated local monies, precluded by law from equalization. The excess assessments amounted to 19.23% of regular tax levy revenues in 1980-81, and ranged from \$213.19/pupil in Pleasants County to \$12.09/pupil in Monroe County, a 17.6 to 1 ratio.

(iii) In 1980-81 the total regular tax levy revenues per student ranged from Six Hundred, Fourteen Dollars and Seventy-six Cents (\$614.76) in Pleasants County to One Hundred Thirteen Dollars and Eighty-four Cents (\$113.84) in Monroe County.

(g) Total state aid did not even equalize for differences in local share in 1979-80. When counties are ranked by property wealth, the wealthiest fifth of counties receives approximately \$76/pupil more than the poorest fifth in state revenues plus local share. The same pattern exists when counties are ranked by state and local revenues; however, the difference is greater - \$157/pupil.

SOURCES OUTSIDE OF STATE FUNDS

Incentive for Staffing Improvement

276. (a) West Virginia Code Ch. 18, Art. 9A, Sec. 14 provides that those counties having higher ratios of adjusted enrollment to "professional staff" than the state average "will be granted

advance funds to employ sufficient additional staff to reach the state average". In the following fiscal year, their salaries are picked up by the formula. In any one fiscal year, no more than one-half of the additional staff needed to reach the state average may be funded under this provision. The only money the county receives for these incentive personnel is the state minimum salary for those persons, the exact amount depending on their experience and educational background. The county does not receive an increase in any of the other foundation allowances which would otherwise result from an increase in the number of professional educators such as that for fixed charges, administrative expenses, and other current expenses, such as materials and equipment. These costs and the county salary supplement must be picked up by the county for the entire year even though they are reimbursed for the "minimum salaries". As described above, when a county reaches the state average ratio it is still limited in its annual increase in professional educators and must pay for all additional staff from local funds in the first year of employment.

(b) The 1981 amendments to West Virginia Code Ch. 18, Art. 9A, Sec. 14 added a provision establishing an incentive program for service personnel. It is available to counties with ratios of adjusted enrollment to service personnel below the state average service personnel ratio per one thousand (1,000) students. The statute simply says these counties will be granted funds - it does not say when. However, in any given year the amount of funds allocated under the program to a county shall not exceed an amount sufficient to hire a number of service personnel that exceeds 10%.

of a county's total potential increase under West Virginia Code Ch. 18, Art. 9A, Sec. 5 for the year, i.e., 10% of the difference between the county's service personnel ratio per one thousand (1,000) students and thirty-four (34) per one thousand (1,000) for the year, i.e., 10% of the difference between the county's service personnel ratio per one thousand (1,000) students and thirty-four (34) per one thousand (1,000). As described above, when a county reaches the state average ratio it is still limited to this 10% increase and must pay for all additional service personnel from local funds in the first year of employment.

Allowance for Increased Enrollment

277. West Virginia Code Ch. 18, Art. 9A, Sec. 15 establishes the Allowance for Increased Enrollment. Under this section "there shall be appropriated . . . an amount equal to the average total state aid per net pupil" multiplied by the total increase in net enrollments of the counties. This amount is allocated to each county with increasing enrollment in an amount equal to that county's average per net pupil total state aid multiplied by the county's increase in enrollment. However, the statute says if the amount appropriated by the Legislature is not sufficient to provide payment in full for all counties, each county's share shall be reduced proportionately. During the fiscal years 1975-76 and 1976-77 funds appropriated under this allocation were insufficient to meet the needs of the counties. Allowances for 1975-76 were prorated at 48.25% and allowances for 1976-77 were prorated at 45.67%.

General School Fund

278. (a) The General School Fund consists of \$1 million dollars and the income and interest therefrom in addition to

monies appropriated by the Legislature. Each year since 1971, proceeds from school fund income and interest accrue to the general school fund and the board of the school fund releases this money to the State Department of Education for distribution to the counties through step seven. In 1979-80, the amount distributed was approximately Eight Hundred Thousand Dollars (\$800,000.00).

(b) Some poor counties received fewer funds for 1981-82 under S.B. 15, West Virginia Code Ch. 18, Art. 9A, Sec. 1 through 30, than they would have received under the old formula. These counties include Clay, Mingo, Randolph, Roane and Tucker. The state is not moving toward greater equity and adequacy of funding under this section.

Supplemental State Aid

279. Certain sources of state funds for the public schools are outside of the formula. Generally these are distributed to counties without regard to the fiscal ability of the county. The major sources of out-of-formula funds include state teacher retirement payments, teacher benefit payments, certain special education funds, driver education and school meal programs, and certain vocational monies.

280. The state-funded effort in special education is distributed to county boards authorized by West Virginia Code Ch. 18, Art. 20, Sec. 5. For fiscal years 1980-81 and 1981-82, 93% of the legislative appropriation is distributed on the following formula: one-third equally divided among the county boards, and two-thirds distributed to the boards based on the county's net enrollment. These funds can be used to maintain existing programs for exceptional children or state new ones. Three percent of the

total state appropriation is awarded in equal amounts to each of the state's Regional Educational Service Agencies, and the remaining 4% goes to these four special state projects: state-wide special olympics; instructional materials center (visually impaired); inservice training and training institutes; and continuing education. Continuing education is the only one of these four projects which provides funds directly to county boards. Special education, continuing education funds are distributed based on an amount per professional educator. None of the over \$6 million dollars in state funds for special education is distributed in a manner which takes into account the relative wealth of counties.

281. The State Department of Education administers seven United States Department of Agriculture child nutrition programs. Federal law requires three local dollars to match each federal dollar. Ten percent of the local monies are appropriations from the state while the other dollars come from student fees, etc. The state's allocation is based on the number of school meals served during the previous year. Funds are distributed to the county boards on the basis of the number of meals served, weighted according to the number of free or reduced meals in the county. Funds are distributed monthly. In 1981-82 the state will distribute approximately \$2 million under these programs.

282. State drivers' education funds are provided to county boards based on the ratio of pupils enrolled in drivers education in the county to the total number of such students in the state. Two Hundred Sixteen Thousand Dollars (\$216,000.00) have been distributed annually for the last three fiscal years. Again, these funds are not distributed according to the relative wealth of

counties.

283. State aid for vocational education is the only supplemental state aid distributed at least in part according to county need. Originally set up on a 50-50 matching basis of federal and state funds, this program now requires well over fifty percent of state effort. This program directs quarterly payments to county boards for vocational education. Counties must have approved curriculums, approved project applications and minimum student hours. All county boards participate. RESAs also receive funds as do colleges and universities for teacher training, multi-county vocational centers, the school for the deaf and the blind, and private research corporations. State funds are allocated through a formula that is directly related to the state foundation program. The amount per pupil from the regular levy and formula state aid is used to determine the ratio of allocations per contact hour. The eligible recipients that receive the least per pupil under the foundation program will receive the most in allocations of state vocational funds. The most needy recipient receives approximately one and one half times the rate per contact hour as does the least needy eligible recipient. The state formula is as follows:

$$\frac{\text{Average Statewide Share per Pupil (Regular levy and Formula State Aid)}}{\text{Local Share Per Pupil Contact Hours}} \times \text{County Contact Hours} = \text{County Adjusted}$$

The percent of county adjusted contact hours compared to the state total of adjusted contact hours is the percentage of the state funds allocated to each eligible recipient.

284. Other state supported vocational programs are not funded according to county wealth. These include:

- (a) Adult Basic Education Vocational - these monies,

in theory 90% federal to 10% state matching and in reality about two to one federal to state dollars, are used to educate persons over sixteen in basic skills. ABE funds go to county boards, based on project applications. The counties then may fund program at health and correctional institutions within the county. Amounts for each county are based on (1) the number of eligible adults in the county; (2) past ABE performance in the county; and (3) amount of funds available. Funds also go to research and to colleges and universities for teacher training. Payments are made quarterly.

(b) Vocational equipment replacement - This program involves total state dollars and no local match is required if the amount appropriated equals the value of equipment needing replacement. All county boards receive quarterly payments, based on the value of vocational education equipment that needs replacement. If funds are not sufficient to pay for all equipment scheduled for replacement, each county's share is reduced by the same percentage.

(c) Equipment for new vocational facilities - This program directs state dollars to county boards with new vocational education schools. Grants are made pursuant to project applications under a comprehensive facilities plan. Payments are made quarterly.

(d) Vocational construction - this is a state-funded program, although the 1980-81 appropriation came from federal revenue sharing funds, over which the state has a large amount of discretion. Some Appalachian Regional Commission funds are pledged to this program but have not yet been received. The dollars go to county boards for the construction of vocational

education facilities, including multi-county vocational schools. Grants are made according to competitive project applications, pursuant to the State Comprehensive Building Plan. Payments are made quarterly.

(e) New and expanding industries - This program directs grants to county boards on the basis of project applications, to provide vocational training in mining and other vocations. Just under \$2 million dollars will be distributed to counties under these programs in 1981-82.

285. Several state aid programs are not administered by the State Department of Education. These include the employee retirement plan, health and life insurance and liability insurance program.

286. Both professional personnel and service personnel employed by county boards belong to the "State Teachers Retirement System". West Virginia Code Ch. 18, Art. 7A, Sec. 1 et seq. Six percent of an employee's earnings each month is withheld as the employee's contribution into the retirement fund. The county board of education has no obligation to make employer contributions into this fund. The State Legislature funds the remainder of the contributions to the fund, which amounts to eighty-five to nineth^y percent of the total cost. These funds are administered by a retirement board. The state appropriation for 1981-82 is \$35,800,000. The degree of benefit a county receives under the retirement system depends on the number of staff it is able to hire and the salary level of employees. In counties with large salary supplements, typically wealthy counties, teachers receive substantially larger retirement benefits from the state than teachers with identical

education and experience who taught in counties with small or no salary supplements.

287. All teachers and service employees are covered under the "West Virginia Public Employees Insurance Act". This provides both health insurance and life insurance in the amount of Ten Thousand Dollars (\$10,000.00). In the first year of employment employees pay 30% of the premium and the state pays 70%. In subsequent years, the full cost is paid by the state. West Virginia Code Ch. 5, Art. 16, Sec. 13. Again, the degree of benefit a county receives depends on the number of staff it is able to hire.

288. As of 1980-81 the state pays premiums for liability insurance for teachers and service and auxiliary personnel in connection with employment by county boards. The plan also provides liability insurance for school buildings and grounds, equipment, school buses and other vehicles. The degree of benefit depends on the number of staff the county is able to hire.

289. Overall, supplemental state aid benefits wealthy counties as much as or more than poor counties. The poorest fifth of counties received slightly more such aid per pupil than the wealthiest fifth, but received less than the second and third group of counties.

290. The state also provides funds to Regional Educational Service Agencies. The formula consists of one-third in identical amounts to each region, one-third on an adjusted enrollment basis and one-third on adjusted enrollment weighted inversely to local school tax potential in each region. Funds are distributed quarterly based on approved administrative budget. The

1981-82 appropriation is only Four Hundred Sixty-eight Thousand, Eight Hundred and Sixty-seven Dollars (\$468,867.00).

VI.

CORRELATIONS BETWEEN WEALTH AND EXPENDITURES FOR EDUCATION
AND CORRELATION BETWEEN EXPENDITURES AND OFFERINGS
AND ACHIEVEMENTS

This Opinion could not be complete without commenting and finding whether even if all the finances required for a thorough and efficient system of education would be made available, would the infusion of these resources produce a marked increase in scholastic achievement.

Many days of testimony were devoted to this rather fundamental question, with reams of arcane tables, charts and graphs considered and introduced.

While the methodology of the various expert witnesses varied, this Court determines that the following findings are justified by the totality of all the evidence, distilled to its more basic terms:

291. The inadequacies and inequalities in educational programs and services in West Virginia are the product of the school finance system. In West Virginia, the counties with the greatest local property wealth are the counties with the greatest ability to finance education, since state and local revenues for education are directly related to property wealth. These property wealthy counties also have a population more able to support education. Per capital income in West Virginia is directly related to property wealth and educational expenditures.

292. There is a substantial variation in the distribution

of property wealth among counties in West Virginia, whether weighted or equalized assessed valuation is considered. In 1979-8 the range in equalized assessed values per pupil ranged from \$547,693/pupil in Pleasants County to \$104,920/pupil in Wayne County. This is a difference of \$442,773. The ratio between the highest and lowest county is 5.22 to 1. The state average equalize property wealth was \$82,726 per pupil. Weighted values ranged from \$225,407 to \$56,538.

293. The difference in property wealth among counties in West Virginia translate into large differences in state and local revenues per net enrollment. In 1979-80, state and local revenues per pupil ranged from a high of \$2,339.00 in Grant County to \$1,340.00 in Logan County, a difference of \$999.00 per pupil. Even when the wealthiest and poorest districts are disregarded, the variation is form \$1,809.00 in Kanawha County at the 95th percentile to \$1,357.00 in Nicholas County at the 5th percentile. The state average revenues per pupil in 1979-80 was \$1,580.00.

294. There was a similar difference in current expenditures per pupil in 1979-80. The range was from \$2,163.00 per pupil in Pleasants County to \$1,358.00 per pupil in Roane County. Even when the wealthiest and poorest districts are disregarded, there is a range of \$402.00 between Monongalia County at the 95th percentile and Greenbrier County at the 5th percentile. The state average expenditures per pupil in 1979-80 was \$1,608.00. These findings concerning the range in revenues and expenditures were corroborated by defense witnesses.

295. In West Virginia, there is a strong relationship between a county's property wealth and its available state and local

revenues for elementary and secondary education. Counties with high property wealth generally have greater revenues for education, while low wealth districts generally have less state and local revenues.

296. The strong relationship between property wealth and state and local revenues in the state is produced by the extremely strong relationship between property wealth and local revenues and the failure to state aid to overcome this relationship. The wealthiest fifth of counties raised over two times the local revenues raised by the poorest fifth of counties in 1979-80. In contrast, the poorest fifth of counties received only slightly more state aid than the wealthiest counties.

Relationship Between Educational Expenditures,
Educational Offerings and Student Achievement

297. The inadequacies and inequalities in educational offerings referred to in the findings herein, are directly related to differences in the level of educational expenditures in counties in West Virginia. Adequate resources are essential ingredients to providing high quality educational offerings. It is impossible to offer high quality programs without sufficient staff, facilities and materials and equipment, and that these can only be provided if adequate resources are available.

298. Students who do not have access to high quality programs in all subject areas are at a disadvantage when seeking employment or competing in higher education.

299. The comprehensive subject area studies conducted at the direction of the State Department of Education recognize the relationship between resources and effective educational programs

A strong, positive correlation exists between the amount of expenditures in West Virginia schools and the achievement or educational success rate of the students in West Virginia schools.

300. There is a strong, positive relationship between educational expenditures and results on standardized achievement tests in West Virginia. The West Virginia Department of Education has operated a State-County Testing Program since 1962. Students in grades 3, 6, 9 and 11 are administered the Comprehensive Tests of Basic Skills, Form S. This test tests six basic skills areas -- reading, language, mathematics, reference skills, science and social studies -- using ten separately timed tests.

301. The clear weight of evidence demonstrates the direct relationships between educational expenditures and test scores.

302. Counties with the highest level of state and local revenues for education have the highest test scores, while counties with the lowest level of resources have the lowest scores.

303. Although there is a direct, positive relationship between educational expenditures and test scores, test scores can never be used as a sole, or even major, measure of educational quality or the equality of educational resources and opportunities in West Virginia. The West Virginia Department of Education Interpretation and Use Handbook states that the tests are "not meant to measure total achievement in any school or grade or in any discipline within a grade" and "must not be used as a basis for total evaluation of instruction". Further, the tests test only a limited number of skills. Many areas such as art, music, physical education, foreign language, and vocational education,

all essential areas of the curriculum, are not tested. Counties that choose to devote their resources to the skills tested will have higher scores than counties that emphasize other elements of the curriculum. However, there is no way of knowing a county's emphasis from the scores alone. Moreover, different students start at different levels and no matter what the level, resource input produces a substantial result.

What Changes Can Be Made to Solve the Constitutional Infirmities in the Method of Financing Public Education

As previously indicated, this Court does not deem it to be within the province of the judicial branch of government to determine the ways and means to finance public education in a constitutionally permissible manner. As suggested, for example, the method of financing facility construction in Maryland has demonstrated excellent results, and would in the view of this Court satisfy many of the problems which exist in Lincoln County, specifically, and West Virginia on a statewide basis, as they relate to facility construction.

Similarly, this Court heard considerable testimony from witnesses who were well qualified in the field of financing public education, and everyone concerned would be remiss if we didn't learn something from their experience and recommendations.

This Court found particularly impressive, several suggestions in line with those previously discussed regarding facility construction.

Chief among these is to either prohibit the use of excess levies to fund education, or to sufficiently discourage the use of excess levies to fund current educational costs by:

(a) Requiring that counties that adopt an excess levy either totally, or in excess of certain levels, would not be eligible to participate in the state funding program, or

(b) Include excess levies in the local share of the formula or foundation as it is legally known.

This Court further, can reach no other conclusion, based upon the volume of credible testimony, that the funding of all direct and indirect costs of the high quality education, must be fully included in the state financing system. Costs for all:

(1) Instructional salaries and benefits,

(2) Support and administrative staff salaries and benefits,

(3) Supplies and equipment

can be integrated within the funding formula, with the caveat, that if this is done, the state must conceive of a plan to bring the grossly deficient counties to the same level as the more progressive counties, or the same educational disparities will be perpetuated.

Further, the state must devote more resources to the "high cost items" such as special education, remedial and enrichment education, vocational education, and early childhood education.

The formula which is discussed in the previous section, could be revised so as to include the concept of pupil need and/or program cost weightings to determine the county's adjusted enrollment within the financing system, or to develop additional steps in the formula that concentrate on the cost of individual programs and the number of students needing those programs in each county.

Further, attention must be given by the Legislature to

eliminate the inadequacies and inequalities in the transportation of students throughout the state. Some suggestions heard in this regard during the trial were:

- (a) Total state reimbursement of county transportation costs;
- (b) Revise the formula with realistic cost variation factors to pay full costs of an efficiently operated transportation system;
- (c) Provide transportation on a regional or state basis.

As will be discussed in the last portion of this Opinion, this Court feels that the deficiencies in the system of delivering education to West Virginia students, must be corrected now. The only method to accomplish this, as this Court perceives the magnitude of the problem, is to appoint a qualified individual to coordinate, under the aegis of this Court, the Legislative and Executive branches of government, as well as all state agencies and departments whose function is to sponsor and administer the educational system in West Virginia. As part of this endeavor, the various suggestions contained herein, as well as others that may not be specifically mentioned, should be explored so that the Legislature can provide a thorough and efficient system of education in free schools in West Virginia.

VII. PROPERTY TAX SYSTEM

Revenue generated through taxation of real and personal property is the principal source of funds available to county school boards, and is integral part of the foundation or formula

program on a state level.

Accordingly, the Supreme Court required evidentiary development as to whether property poor counties are assessing their property adequately, and whether the State Tax Commissioner is performing his statutory duties in assuring that each local assessor is assessing all real and personal non-utility property at its true and actual value.

This Court specifically finds that all counties, not just property poor counties, are not assessing their property adequately, and that is not a result of the problem with the local assessor, as much as it is the problem that the State Tax Commissioner is not discharging his statutory duty.

This Court further understands the Supreme Court's mandate on remand, was to review the total spectrum of problems relating to taxation of all utility and non-utility real and personal property.

This Court specifically finds that as a direct result of the failure of the Tax Commissioner of the State of West Virginia to perform his statutory duty, all utility and non-utility real and personal property, are not being uniformly assessed at their true and actual value.

The portion of the State Tax Commissioner's office responsible for discharging the local property tax function, is the local government relation division.

It is divided into two operating groups: (1) the fiscal supervision and services group, and (2) the property tax group.

The property tax group is divided into seven (7) sections:

(1) Business appraisals

- (2) Residential appraisals
- (3) Appraisal processing
- (4) Mapping and drafting
- (5) Certification and updating
- (6) Mineral valuation
- (7) Public utilities

This Court does not and would not attempt to disparage the current Tax Commissioner. In actuality, Commissioner Rose fully appreciates his duties and responsibilities, but this beleaguered gentleman, simply does not have the resources and staff necessary to satisfy his good intentions.

However a comment must be made of the role of the Tax commissioner vis-a-vis the local assessor.

This Court finds that whether through a misunderstanding of the law, or the lack of resources, the Tax Commissioner of the State of West Virginia has historically assumed a role which is too passive for an effective discharge of his duties in the area of real and personal property tax assessments.

Under West Virginia Code Ch. 18, Art. 9A, Sec. 11 and, particularly since the decision in Pauley, et al v. Kelly, et al, supra., the Tax Commissioner has extremely broad mandatory enforcement and penalty powers over the county assessor.

For reasons best known to the Tax Commissioner, he has never taken any legal action to correct varying assessment ratios among the counties, and considers an intra-class equalization as being the concern of county officials. This Court does not agree, and as the West Virginia Supreme Court expressed in Pauley, et al v. Kelly, et al, supra., the Tax Commissioner is vested with the

power to proceed to enforce the provisions of West Virginia Code Ch. 18, Art. 9A, Sec. 11, thus overruling State ex rel. Raece v. Battle, 149 W.Va. 761, 143 S.E.2d 328 (1965).

Accordingly the following Findings of Fact are hereby made:

304. The property tax is a major source of revenue for local unites of government: counties, school boards, and municipalities.

305. Effective and uniform tax appraisals and assessments require centralized management and administration from the Tax Department.

306. The Tax Department takes a very passive attitude in the supervision of ad valorem taxation in the state and relative to its statutory enforcement responsibilities. Despite tremendous variations in the assessment practices and results, the Tax Department does not generally see itself as having a substantial supervisory role. The Tax Department does not provide formulas, standards, or meaningful guidelines for the assessment of many types of property. The Tax Department acknowledges its obligation to provide information to the assessors to assist them in their responsibilities, but does little to monitor the counties in assuring that assessments are at market value or even that "certified" values are met on individual parcels; assessments are examined only by class totals. Relative to enforcement, the State Tax Department has not initiated any legal actions in the courts to correct varying assessment ratios among the counties. The Tax Department has never ordered a reassessment in a county pursuant to West Virginia Code Ch. 11, Art. 3, Sec. 1. —

307. The Tax Department has knowledge of types of property which are not being assessed.

308. The Tax Department takes the position that it does not have the authority to order or direct a reassessment of property in a county but only to bring to the attention of the assessor the fact that the assessor is not following the law and to bring some action against the assessor for failing to do so.

309. In 1958, the West Virginia Legislature provided for a statewide property appraisal program to be administered at the state level by the Tax Commissioner. The legislation (presently West Virginia Code Ch. 18, Art. 9A, Sec. 11), provided: "The tax commissioner shall make or cause to be made an appraisal in the several counties of the state of all nonutility real property and of all nonutility personal property which shall be based upon true and actual value..." For the purpose of carrying out this directive, the Tax Commissioner was authorized to employ professional appraisal firms and such assistance as available appropriations would permit.

310. Appraisal values for improvements to real property were and are based on cost manuals prepared for each county at the time of reappraisal. These cost manuals were prepared by the various professional appraisal firms hired by the Tax Commissioner to make the statewide appraisal during the period 1959 through 1967. The cost manuals vary from county to county due to the base valuation year used and the company that did the appraisal. The base year depends on when the county was reappraised.

311. There has been no appraisal by the Tax Commissioner of: active coal mining interests; no coal reappraisals at all in the counties of Cabell, Calhoun, Gilmer, Hancock, Marion, Mason,

Monongalia, Putnam, Roane, Tyler, Wetzel, Wirt; no appraisal of oil and gas producing properties for oil and gas reserves; no appraisal of timber reserves; no appraisal of limestone, dolomite, clay, or other minerals; no appraisal of intangibles or of other personal property except machinery and equipment.

312. The Tax Department states that its goal in the appraisal of nonutility real and tangible personal property is to value such property in West Virginia by 1985, based on 1980 market value. The Tax Department takes the position that the law does not require appraisals and assessments to be at market value.

313. Appraisals in West Virginia are not updated annually by the Tax Commissioner, and are not at market value. From July 1, 1967, the date specified by the Legislature for completion of the statewide appraisal ordered, until 1973, all new construction and other new property, exclusive of natural resources and intangible personal property, were placed on the base year of the county appraisal. After 1973, a few counties have received some appraisals of real property. With respect to the updating of appraisals: there is no procedure for updating of coal appraisals; there is no procedure for appraisals at all for oil and gas, therefore, no updating; there is no routinized procedure for the updating of residential and commercial real property appraisals; there are no guidelines or procedures for the annual updating of industrial and commercial personal property appraisals.

314. Current appraisals are at a fraction of actual market value throughout the state although the more recent appraisals tend to be a more realistic fraction of actual market value than do the more dated appraisals. On a statewide basis there are

different appraisal base years in different counties within any given species of property, and among the various species of property there are different appraisal base years within any given county. Appraisals of real property vary in base year by more than twenty years from county to county. Appraisals of industrial and personal property vary in base years by as much as five years county to county. Appraisals of commercial personal property vary in base year by as much as ten years county to county. The increase in market value attributable to the larger size of the tract is ignored by the Tax Department appraisal process.

315. The Tax Department periodically adjusts class total appraisal values in the counties even though the properties have not been recently appraised by the Tax Department. This adjustment is done on an ad hoc basis to ensure that assessed values do not exceed 10% of appraised values. There is no formula used statewide and no description of any methodology used to increase the total appraised value. As a result, more of a county's local tax revenue will fall into the definition of "local share" when the appraised value is increased.

316. The lack of current appraisals, or even geographically uniform outdated appraisals, has significant ramifications for the educational financing process, and particularly the statutory formula. Because an increase in appraised value increases the "local share" (West Virginia Code Ch. 18, Art. 9A, Sec. 11) and consequently reduces the "excess assessments" (assessments exceeding the local share available to a county school system which are not considered in the formula), the appraised value

totals set by the Tax Department have a significant impact on the total monies available to a county school system. The Commission has no precise standards upon which to base the appraised value class totals which are the underpinnings of the formula, since any substantial increases in assessments by local assessors are merely picked up by the Tax Commissioner in the appraised class totals, this results in a built-in incentive for assessors to not aggressively pursue assessments. When this happens, the increased assessments have little effect on county revenues for education because the resulting increase in appraisals causes the county's local share of the foundation to increase.

317. To eliminate the inequities inherent in the lack of precise appraisal totals, the only practical and efficient approach is the updating of appraisals annually through the use of computer technology. The most easily administered system would involve the placement of a computer terminal in each county assessor's office which would feed updated sales information automatically into a central computer allowing automatic annual updating of real property values. The Tax Department acknowledges that annual update figures are needed and that a computer approach is the most effective mechanism to accomplish it. There are, however, no plans to put such a program into effect.

318. Fractional assessments are the pattern throughout the state. One of the principal causes of lack of uniformity and inequality in assessments is fractional assessments which make uniformity much more difficult to reach. County assessors use the State Tax Department appraisals as a guide in making their assessments.

319. With respect to residential and commercial real property values, the following are the most recent appraisal year and certification years for Tax Department appraisals:

<u>COUNTY</u>	<u>APPRAISAL</u>	<u>CERTIFICATION</u>
Barbour	1962	1963
Berkeley	1973	1975
Boone	1965	1966
Braxton	1964	1965
Brooke	1961	1962
Cabell	1966	1967
Calhoun	1974	1976
Clay	1973	1974
Doddridge	1974	1976
Fayette	1977	1981
Gilmer	1975	1976
Grant	1975	1976
Greenbrier	1961	1963
Hampshire	1973	1975
Hancock	1961	1962
Harcy	1964	1965
Harrison	1964	1965
Jackson	1974	1976
Jefferson	1973	1975
Kanawha	1973	1981
Lewis	1977	1979
Lincoln	1975	1979
Logan	1965	1966
Marion	1960	1967
Marshall	1956	1962
Mason	1962	1963
Mercer	1961	1962
Mineral	1978	1980
Mingo	1964	1965
Monongalia	1962	1963
Monroe	1975	1976
Morgan	1973	1975
McDowell	1964	1966
Nicholas	1964	1965
Ohio	1961	1962
Pendleton	1966	1968
Pleasants	1973	1978
Pocahontas	1975	1978
Preston	1964	1965
Putnam	1977	1981
Raleigh	1962	1963
Randolph	1966	1967
Ritchie	1975	1976
Roane	1979	1980
Summers	1962	1963
Taylor	1963	1963
Tucker	1964	1965

Tyler	1962	1962
Upshur	1966	1967
Wayne	1962	1963
Webster	1964	1965
Wetzel	1977	1981
Wirt	1973	1975
Wood	1973	1977
Wyoming	1965	1966

320. There are no counties that are current on their commercial and residential real property appraisals. Residential/Commercial appraisals vary by more than twenty years (e.g., Marshall - 1958; Roane - 1980). This results in substantial disparities and inequalities in appraisal levels statewide. A hypothetical parcel of residential or commercial real property purchased for Twenty Thousand Dollars (\$20,000.00) in 1979 has the following approximate appraised value by the Tax Commissioner: Ten Thousand Dollars (\$10,000.00) in Kanawha County, base year of 1973; Twenty Thousand Dollars (\$20,000.00) in Roane County, base year of 1979; Two Thousand Dollars (\$2,000.00) in Marshall County, base year of 1958; Two Thousand Dollars (\$2,000.00) in Ohio County, base year of 1959; Eleven Thousand Dollars - Twelve Thousand Dollars (\$11,000.00 - \$12,000.00) in Lincoln County, base year of 1975; Five Thousand Dollars - Six Thousand Dollars (\$5,000.00 - \$6,000.00) in Logan County, base year of 1966.

321. Appraisals are low when the appraisals are not updated every year. Because of outdated appraisals in general, a residential landowner in Marshall County, for example (no recent appraisal), pays substantially less in taxes than a person who owns an identical or similar parcel of property in Lincoln County (recent reappraisal). Even though Lincoln and Marshall,

might reflect a similar percentage of assessment to appraisal, because Lincoln has a recent appraisal and Marshall not, the Lincoln County landowner (with identical property ownership) has a substantially greater tax burden.

322. Appraisals of different properties at different times within a county results in disparities in appraisal levels.

323. Written general guidelines on the appraisal of real property are contained in county manuals and the dates of these county manuals vary by the date the appraisal took place in the county and are generally out of date. The county manuals vary from one another for two reasons: (1) the counties were valued in different years, (2) they were done by different appraisal companies so the methodologies vary.

324. There is nothing in the county manuals indicating a uniform approach for commercial properties. Residential rental property is valued by the cost method; consideration is given to the income approach in certain counties. The Tax Department's approach in appraising rental property does not take into consideration the tax sheltered aspects of investing in that type of property.

325. Large tracts of undeveloped property tend to be more underappraised than many other types of property and are therefore grossly underassessed.

326. It is a sound appraisal policy to have a uniform appraisal approach statewide as to each kind of real property. The only information for assessing real property that is provided to assessors is that limited information in the Guide for Assessors which is insufficient in detail to give an adequate

basis for comprehensive assessment of real property.

327. There have been a number of counties asking for reappraisals that have not been done. There is no policy as to when a county will obtain a reappraisal of real property. Clay county will be provided an update on real estate next year even though it had a reappraisal on surface in 1974 while several other counties have not had one for over twenty years.

328. The West Virginia Tax Department does not do formal sales ratio studies.

329. The Tax Commissioner has no written guidelines telling county assessors how to perform their own sales ratio studies.

During the course of the trial, a great deal of testimony was received relating to particular areas where the appraisal and/or assessment techniques utilized on a local level, were either questionable, improper or non-existent. These fell into the following categories:

- (1) Pollution abatement equipment
- (2) Industrial and commercial machinery and equipment
- (3) Personal property of professionals (e.g. lawyers, physicians, etc.)
- (4) Leased equipment
- (5) Inventory
- (6) Intangible personal property, i.e., accounts receivable with tax situs in West Virginia
- (7) Non-exempt corporate stock (See West Virginia Code Ch. 11, Art. 5, Secs. 1 and 6)
- (8) Real and personal property of lending institutions.

- (9) Coal (active and reserve)
- (10) Oil and gas reserves
- (11) Producing oil and gas
- (12) Limestone, fire clay, dolomite, and sandstone
- (13) Timber.

The root of the failure of the Tax Commissioner to insure that all real and personal utility and nonutility property is properly assessed, is within the Commissioner's perception of his passive participation in the assessment process.

What the Tax Commissioner must recognize is, that effective ad valorem tax administration, requires tax leadership and direction from the state level.

Unquestionably the Tax Commissioner has significantly more expertise and resources than local assessors, and, the Commissioner must provide the guidance and information to local assessors on:

(a) how to assess specific species of property; (b) the specific information needed for property assessments; and (c) adequate forms to be furnished to the taxpayer so that the return upon which so much reliance is given by the assessor, can provide the vital information to make the assessment.

This kind of leadership, guidance, and direction is virtually non-existent in West Virginia. Unquestionably the failure of the Tax Commissioner to properly discharge his role, has significantly affected resources available to all counties, generally, and schools systems, specifically.

Perhaps the genesis of the Commissioner's newly recognized active role in working with local assessors should be the "Assessor's Manual". The following specific findings are made in this area:

330. A primary reason for assessments not being at market value is the lack of meaningful guidance from the Tax Commissioner. The Assessor's manual is too general in focus and does not provide the specific requirements on how to deal with information obtained from specific returns and other specific sources.

331. The "Guide for Assessors" does not provide the type of guidelines and specific direction needed for comprehensive valuation of real property. It provides no examples of the methods discussed to appraise real property, no discussion on the details of the sales method of appraisal, no discussion the details of applying the indome approach to appraisal, and only an inadequate discussion of replacement. cost.

332. The assessor's manual fails to give any guidelines which recognize the increased value of coal when owned in large tracts and ignores the substantially increased value of actively mined and soon to be mined coal. The assessor's manual fails to give any guidelines for the valuation of oil and gas reserves and the formulas given in the assessor's manual for valuing producing oil and gas wells are out of date and presented in a manner that is confusing and vague to assessors. The assessor's manual provides no meaningful guidelines as to the assessment of timber.

333. With regard to personalty, the assessor's manual lacks the critical guidance in how to update industrial and commercial personal property values, has no standards relative to the appraisal and assessment of corporate stock, places tangible personal property in banks in Class I rather than Class III or IV, values inventory at cost rather than market value, and has no guidelines on assessing leases, i.e., coal, oil, gas

or otherwise. The methodology described in the assessor's manual for valuing rented data processing and copying equipment, i.e., substituting conservative estimates for actual selling prices when a company will not cooperate, illustrate the passivity of the Tax Department in not obtaining accurate sales price information from the manufacturer.

334. The lack of information and clarity and the vagueness and out-of-date information in the assessor's manual results in great diversity among counties in the assessment techniques and values applied to the various species of property.

335. The Tax Department needs the capability to provide updated figures annually to the counties. Although this could be done immediately by the Tax Department without additional resources, it could be done most effectively with the use of a computer. Appraisals, for example, on machinery and equipment, could be kept current by a computer which would be fed the relevant identifying information on the equipment and the index factor and/or the Green Guides and produce an up to date list which could be sent to assessors. Computers are used to maintain annual listings of true and actual value in other states.

336. A computerized process to categorize actual characteristics of real estate, establish a sales ratio program, and maintain annual updating could be established by the Tax Department. There are no present plans to implement this approach. The decision of whether or not to implement this plan lies with the Tax Commissioner. Without computerization to assist in the process of appraisal and updating, it is not possible to efficiently determine and regularly update market value. The most cost

effective approach would be to require each assessor's office to computerize and simply match the state's appraisal values with the county's values by computer.

Additionally, the testimony in regard to the Tax Commissioner's role vis-a-vis, public utility assessments is also of questionable value.

The Tax Commissioner is required to receive annually, reports from public service businesses, operating within the State of West Virginia, and to provide the Board of Public Works with a recommendation regarding the tentative assessed value of each public service business. This is generally referred to as the "Tentative Assessment".

Here again, the testimony revealed an absence of any effective way of monitoring the public utility return, to distinguish, for example, between operating (excluded from local assessments) from non-operating property (included in local assessments).

In one instance this resulted in the questionable exclusion of sixty thousand (60,000) acres of "fee mineral less gas, including coal reserves", from any assessment of Columbia Gas Transmission Corporation, as this was considered to be "operating property". While this conclusion may have been ultimately proper, there simply are no guidelines established by the Commissioner to advise and direct the local assessor in these very important areas, which could conceivably generate more revenue on a local level.

Further, there is absolutely no communication between the Tax Commissioner and the Public Service Commission to compare unaudited (the return to the Tax Commissioner) and audited informa-

tion (the return to the Public Utility Commission in rate cases).

It would certainly be a recommended practice, that the Tax Commissioner in discharging his statutory role, attempt to base his tentative assessment on audited information which is available in the office which may simply be a few doors away, in the Public Service Commission. These are the kinds of deficiencies that the Tax Commissioner must correct, so that he is in a position of faithfully fulfilling his statutory responsibility.

This Court could not leave the area of property tax assessment, without recognizing the provisions of West Virginia Code Ch. 18, Art. 9A, Sec. 11(f), require the total of the assessed valuation in each of the four classes of property, shall be no less than sixty percent (60%) of the appraised valuation of each class of property.

The result of this wide range of ratios between appraisals and ultimate assessment, has led one Circuit Judge in West Virginia to hold as a matter of law that this statutory provision is unconstitutional. The basis for this ruling is that the statute violates the provisions of Article X, Sec. 1 of the West Virginia Constitution, requiring equal and uniform taxation (Killen v. Logan County Commission and Amherst Coal Corp., Civil Action No. 81-P-31, January 6, 1982, Naaman Aldridge, J.) This Court has read Judge Aldridge's excellent Opinion, and based upon the testimony in the case sub judice, would have no reason to disagree with his conclusions.

VIII. STATE AND LOCAL ADMINISTRATIVE ROLE

The last area of concern on remand, was whether the state and

local administration of the educational process was in any way responsible for the failure to deliver a thorough and efficient system of education.

The following findings are hereby made:

337. The current system of public school administration in West Virginia is composed of three levels: The fifty-five (55) county boards of education; the eight Regional Education Service Agencies (RESAs); and the State Board of Education. West Virginia Code Ch. 18, Art. 2, Sec. 1 et seq., West Virginia Code Ch. 18, Art. 5, Sec. 1 et seq. This is an efficient system for the administration of public education.

338. The duties of the State Board of School Finance, West Virginia Code Ch. 18, Art. 9B, Sec. 1, et seq. have been assumed by the State Board of Education pursuant to West Virginia Code Ch. 18, Art. 9A, Sec. 17. This is an efficient mechanism for the administration of schools.

339. The State Department of Education in its role of calculating tax revenues and State aid has fulfilled its administrative responsibility. Though there was some limited evidence about the lack of sufficient resources at the state level for effective financial management assistance, the problems seem to be minor and certainly secondary to the tremendous absence of resource problems in many counties. No significant flaws are discernable in the budgeting and accounting process. Many counties lack expertise in certain areas, however, and need meaningful assistance in order to run an efficient system.

340. The State's administrative role relative to the development of standards in the establishment of comprehensive

educational program or programs in county school systems has not been effectively performed in recent years, as hereinbefore specified in detail. Instead, the State Department of Education has embarked on a mission to develop general policy statements pursuant to West Virginia Code Ch. 18, Art. 2, Sec. 23, which provides for the development of a Comprehensive Educational Program. The erosion of the Comprehensive Educational Program process began as early as 1972 when funding ceased. But the action of replacement of the standards by general and, for the most, meaningless statements in the form of "programatic definitions" was taken in 1979 by the State Board. The State Board, therefore, has not established standards, reviewed county plans, or evaluated county school systems on an ongoing basis as required by West Virginia Code Ch. 18, Art. 2, Sec. 23. However, without adequate funding to implement thorough and efficient standards, West Virginia Code Ch. 18, Art. 2, Sec. 23, if reactivated, would still not produce a high quality system of education in West Virginia.

* 341. There is substantial need for additional state supervision and technical assistance in the areas of facility planning, transportation routing, and curriculum support.

342. The State Board of Education has no effective mechanism at the present time for the presentation of grievances against county school officials acting inconsistently with the individual's statutory or other legal or educational responsibility.

343. The Regional Education Service Agencies serve a useful role in providing certain resources and personnel to the county school system. At present, RESAs provide services ~~primarily~~ in the area of special education, continuing education and joint purchasing.

(D-138; West Virginia Code Ch. 18, Art. 2, Sec. 26; "Resolution of Establishment for Regional Education Service Agencies" July 14, 1972, State Board of Education Policy No. 3233.) The role of RESAs should be expanded with adequate state funding to provide curriculum specialists to small counties, additional inservice training in specific subject areas and special education services in counties with small populations, and specialized media production centers. However, RESAs cannot be seen as a substitute for adequate staffing at the county level. RESAs were organized to provide supplementary services only. Many services need to be located in the county to limit travel time. For instance, in the area of special education, some testing and supervision can be conducted by the RESA, but most instruction must be conducted by county personnel. RESAs should not serve more than a limited area, preferably two to four counties, so as to assure accessibility.

344. The Lincoln County Board of Education and the Superintendent of Lincoln County are, generally speaking, operating the school system as efficiently as can be done given current resources and funding mechanisms.

345. Lincoln County has consolidated schools substantially in the past twenty years. There are currently twenty-one (21) schools in Lincoln County as compared to eighty-three (83) in 1961-62. Lincoln County would benefit from more consolidation particularly at the high school level. The Board, and the Superintendents, have made every reasonable effort available to it to consolidate unnecessary schools. Two schools, Cuzzie and Sumerco, have been recently closed, with those students transported to existing schools, although Lincoln County already

has grossly inadequate space in its system as a whole.

346. To the extent that Lincoln County (and many other counties as well) have not consolidated schools further, the fault lies in the current method of funding school construction in West Virginia through bond issues or excess levies which permits economy, efficiency, and sound educational planning to be subverted by other considerations.

IX.
CONCLUSIONS OF LAW

The Court hereby concludes as a matter of law, and pursuant to West Virginia Code Ch. 55, Art. 13, Sec. 1 et seq., hereby declares, as follows:

THE CONSTITUTIONAL MANDATES REQUIRING A THOROUGH
AND EFFICIENT SYSTEM OF EDUCATION AND EQUAL
PROTECTION RELATIVE TO EDUCATION

1. The state's duty to provide a thorough and efficient education is imposed by Article XII, Sec. 1 of the West Virginia Constitution which provides: "The legislature shall provide, by general law, for a thorough and efficient system of free schools." This education provision requires the legislature to provide a public school system of high quality.

2. A thorough and efficient system must develop "as best the state of education expertise allows, the minds, bodies and social morality of its charges to prepare them for useful and happy occupations, recreations and citizenship,..." Pauley v. Kelly, 255 S.E.2d at 977-78. To implement such a system, high quality physical facilities, instructional materials, personnel, and careful state and local supervision must be provided; and thorough and efficient educational standards as well as funding to assure that they can be implemented in every county, are required.

Thorough and efficient educational standards are standards that clearly define the specific resources, including staff, instructional materials and supplies, equipment and facilities, necessary to provide high quality educational offerings for all essential educational programs and services.

3. As recognized by the West Virginia Supreme Court of Appeals in Pauley v. Kelly, 255 S.E.2d 859, 877 (1979), there are eight general elements of a thorough and efficient system of education:

- (a) Literacy,
- (b) The ability to add, subtract, multiply and divide numbers,
- (c) Knowledge of government to the extent the child will be equipped as a citizen to make informed choices among persons and issues that affect his own governance,
- (d) Self-knowledge and knowledge of his or her total environment to allow the child to intelligently choose life work -- to know his or her options,
- (e) Work-training and advanced academic training as the child may intelligently choose,
- (f) Recreational pursuits,
- (g) Interests in all creative arts such as music, theatre, literature, and the visual arts, and,
- (h) Social ethics, both behavioral and abstract, to facilitate compatibility with others in this society.

4. The state has a legal duty to develop general elements of a thorough and efficient education in all studies through the provision of high quality educational programs in the following

subject areas: art, early childhood education, foreign languages, health education, home economics, industrial arts, language arts, mathematics, media, music, physical education, science, social studies, vocational education, and extracurricular education.

(a) "Literacy" is developed through virtually every program, but primarily through language arts, media programs, social studies, early childhood education, foreign language, and special education.

(b) The "ability to add, subtract, multiply and divide numbers" is developed through mathematics, early childhood education, science, music, home economics, industrial arts, vocational education, health education, and special education.

(c) "Knowledge of government to the extent that the child will be equipped as a citizen to make informed choices among persons and issues that affect his own governance" is developed primarily through social studies and language arts.

(d) "Self-knowledge and knowledge of his or her total environment to allow the child to intelligently choose life work -- to know his or her options" is developed through exposure to all educational programs including language arts, media, math, science, foreign languages, social studies, arts, music, physical education, industrial arts, vocational education including home economics, health education, and extracurricular activities.

(e) "Work-training and advanced academic training as the child may intelligently choose" requires exposure to the same programs listed in (d).

(f) "Recreational pursuits" are developed through music, art, foreign languages, physical education, home economics, industrial arts, language arts, media, health education, and extracurricular activities.

(g) "Interests in all creative arts, such as music, theatre, literature, and the visual arts" are developed through music, art, physical education, language arts, media, foreign language, and extracurricular activities.

(h) "Social ethics, both behavioral and abstract, to facilitate compatibility with others in this society" are developed through all programs that require interaction among students, teachers, etc., and may include all the programs listed in (d).

5. The state has a duty to develop the legally recognized elements of a thorough and efficient system of education in every child to his or her capacity, by providing high quality programs to children of all abilities. This duty to provide the high quality substantive educational offerings to every child pursuant to the constitutional mandate is the duty to provide the resources in terms of the following components: the requisite curriculum offerings, personnel, facilities, and materials and equipment to assure the development of every child. Special education, remedial and advanced programs, are essential to a thorough and efficient system. The higher cost programs such as special education, remedial and enrichment education, vocational education, early childhood education, and secondary education must be reflected in the funding system.

6. A high quality program consistent with Article XII, Section 1 of the West Virginia Constitution requires that all

direct and indirect costs of the educational programs must be fully included in the state financing structure, i.e., curriculum costs, instructional, support and administrative staff salaries, benefits, supplies and equipment costs, and facility costs.

7. Further, in order to develop thorough and efficient programs, the state has a duty to provide that the counties have the ability to:

(a) attract, employ, and retain a high quality staff of sufficient size to perform the educational tasks, including sufficient administrative staff;

(b) provide high quality well-maintained educational facilities; and

(c) provide high quality textbooks, workbooks, and instructional supplies and equipment.

8. To support the educational program, the State has a duty to provide that the counties are able to provide high quality support services in the areas of counseling and guidance, health, food preparation, and transportation.

9. Based on the extensive testimony and documentary evidence presented in this case, this Court concludes as a matter of law that all elements of the educational services and programs set out in findings 19 to 91, comprise the essential standards of a thorough and efficient system of education.

10. The State Board of Education has the duty to "determine the educational policies of the State" "(s)ubject to and in conformity with the Constitution and laws of this State." Therefore the State Board must adopt educational standards consistent with Article XII, Section 1, of the West Virginia Constitution as

set out in Findings 19 to 91. West Virginia Constitution Article XII, Section 2, West Virginia Code Ch. 18, Art. 2, Sec. 5. Beginning with these standards, the State Board of Education, pursuant to its constitutional responsibility to supervise the schools of this state, West Virginia Constitution Article XII, Section 2, and implement the constitutional guarantee of a high quality education, West Virginia Constitution Article XII, Section 1, and the State Superintendent of Schools acting under the Board's general authority, have the duty to further develop such standards as the need arises, maintain their currency and relevancy to the "best the state of education expertise allows," and to pursue their implementation throughout the State on a uniform and equitable basis to assure that every child is afforded the substantive education offerings specified by the standards.

11. "The mandatory requirements of a thorough and efficient system of free schools, found in West Virginia Constitution Article XII, Section 1, demonstrates that education is a fundamental constitutional right in this State." Because education is a fundamental constitutional right, the equal protection guarantees of Article III, Sections 10 and 17, of the West Virginia Constitution demand equitable financing of the state's educational system. Pauley v. Kelly, 255 S.E.2d 859, 878.

12. Equal protection requires equality in substantive educational offerings and results. Pauley v. Kelly, 255 S.E.2d 859, 865, n.7. The state has a legal duty to provide equal educational opportunities by allocating resources to counties according to criteria substantially related to educational needs and costs. The requirement of a thorough and efficient system

of schools imposes the same duty on the state. Since equality in substantive educational offerings is guaranteed by the constitutional equal protection guarantee, it is the resources that is, the specific inputs in terms of curriculum offerings, personnel, facilities and materials and equipment, not the outcomes in terms of achievement test scores by which the constitutional adequacy of the school system must be measured.

13. Equal means that all factors contributing to differences in curriculum needs and costs among counties; including; concentrations of educationally disadvantaged and culturally isolated students; differences in concentrations of children needing services to address specific handicapping conditions; differences in the need for vocational education programs. must be incorporated into the financing structure. The State has a legal duty to insure that school systems with greater educational needs and costs receive sufficient educational resources to meet those needs so that all children with similar needs are treated equally and receive a high quality education.

14. The State also has a duty to eliminate the effects of unequal costs among counties of providing educational services due to factors such as county isolation, sparsity, terrain and road conditions.

15. The State has a duty to eliminate the effects of unequal costs among counties of providing non-instructional services such as transportation and facility construction, renovation and equipment.

16. The State has a duty to eliminate the effects of varying numbers of pupils among counties on the quality of county

educational services by equalizing the ability of counties to have sufficient county administrative staff and curriculum supervisors.

17. The State has a duty to eliminate the effects of small school size on the ability to offer a broad range of education programs and services.

18. The State has a duty to equalize the ability of counties to attract and retain sufficient high quality staff.

19. Since education is a fundamental constitutional right in West Virginia, and since the various discriminatory classifications are found to exist as stated herein, and since the state has not demonstrated any compelling state interest to justify the unequal classification, the result is that the educational system in West Virginia violates Article III, Section 10 of the West Virginia Constitution.

20. The current system of school finance prevents Lincoln County and many other poor counties from providing educational programs and services necessary to meet the standards of a thorough and efficient system of education. Due to inadequate resources, not a single program in Lincoln County meets the thorough and efficient requirements. All programs are hampered by insufficient staff, obsolete, inappropriate and overcrowded facilities, and a serious lack of necessary instructional texts, materials and equipment. Lincoln County fails to provide a thorough and efficient program of art, early childhood education, foreign language, health education, home economics, industrial arts, mathematics, media, music, physical education, science, social studies, vocational education, or extra-curricular

activities. Lincoln County is unable to meet the special education and remedial needs of students in the county. Lincoln County is unable to provide high quality supportive services in the areas of counseling and guidance, health, food service, and transportation as required in a thorough and efficient education system.

21. The inadequacies and inequalities in educational offerings in West Virginia are directly produced by the inadequacies and inequalities in the level of educational resources and expenditures among counties in West Virginia. The present system allocates funds according to factors such as the amount of a county's property wealth and its ability to pass excess and bond levies. These factors bear no relation to educational needs and costs of substantive educational offerings and results. Indeed, counties where children have the greatest educational needs attend school in counties which in most instances have the least taxable wealth per pupil and the fewest education resources.

22. The West Virginia school finance system thus violates the requirements of Article XII, Section 1 and Article III, Sections 10 and 17 of the West Virginia Constitution.

23. The reliance on locally funded excess levies to provide educational programs essential to a thorough and efficient system of education violates Article XII, Section 1 of the Constitution, because the amount of revenue that is raised through the excess levy varies dramatically among counties based upon the local property wealth of the county and the ability of voters to approve an excess levy. Counties that are unable to pass an excess levy cannot fund high quality programs. Many other counties are unable to provide high quality programs because even

a 100% levy is inadequate to meet the county's needs. Because the state is responsible for providing a thorough and efficient system of education, it cannot make fulfillment of this responsibility dependent on the ability to pass an excess levy or the amount of money that can be raised by an excess levy.

24. The state's failure to provide an ongoing program for the adequate funding of school construction violates Article XII, Section 1 and Article III, Sections 10 and 17 of the West Virginia Constitution:

(a) The Better School Building Program, West Virginia Code Ch. 18, Art. 9C, Sec. 1 et seq., does not begin to meet current facility needs in the state and does not provide ongoing funding to address future needs.

(b) Because the financial capacity of a county to construct facilities depends on the county's bonding capacity, (local property wealth) and on voter willingness to pass bond issues instead of criteria related to educational needs, the current method of funding facility construction violates the equal protection and thorough and efficient guarantees of the West Virginia Constitution.

(c) There is no state funding of facilities based upon need pursuant to uniform state criteria.

25. Numerous components of the West Virginia Public Support Plan, West Virginia Code Ch. 18, Art. 9A, Sec. 1 through 20, violate Article XII, Section 1 and Article III, Sections 10 and 17 of the West Virginia Constitution. Certain elements of the Support Plan are unconstitutional in effect because they compound the relationship between local wealth and resources for education

created by other elements of the school finance system. Other aspects of the Support Plan are unconstitutional per se, that is, they are violative of the constitutional mandates and would be objectionable even in a system that had eliminated the direct relationship between property wealth and educational resources.

26. The aspects of the Support Plan that are unconstitutional per se include:

(a) The arbitrary 55/1000 reimbursement limit in step one and the 34/1000 limit in step two which do not recognize that some counties with smaller schools or more children with educational problems need more staff in order to provide a thorough and efficient education;

(b) The requirement in step one that all counties must maintain a minimum of forty-nine (49) instructional personnel per one thousand (1,000) students regardless of a county's relative need for administrators;

(c) The failure of steps one and two to reimburse counties for staff costs, other than the minimum salary, such as county supplements and extended employment;

(d) The failure of step three to fund fixed charges attributable to county funded salary supplements;

(e) The failure of step four to fully fund transportation expenses including bus replacement and driver salaries; and

(f) The failure of step six to fully fund current expenses, including costs associated with the purchase of instructional materials and equipment.

(g) The use of an adjusted pupil count for determining

state assistance that includes an indential additional pupil count for all special educational students, such as gifted, that bears no relationship to the varying additional cost of educating such students.

27. The aspects of the Support Plan that unconstitutionally compound the wealth discrimination of the school finance system include:

(a) Steps one and two which reimburse counties for staff salaries according to the state minimum salary schedule, which provides higher salaries to personnel with greater experience and education. This factor of the finance system is constitutionally impermissible in the context of a funding system in which wealthy counties, because of their greater ability to attract and retain large numbers of more experienced, and better trained personnel, receive greater advantage from steps one and two than do poorer counties.

(b) Step three, which allocates funds for fixed charges, as a percentage of steps one and two, perpetrates the inequitable distribution of those steps.

(c) Step five exacerbates the wealth inequalities in the school finance system, because it provides the same amount of funds to all counties for administrative costs regardless of county property wealth and actual needs.

(d) Step six, which allocates funds for current expenses and substitute employees as a percentage of steps one and two, perpetuates the inequitable distribution of those steps.

(e) Step seven, although in name equalizing, because it ~~allocates~~ 80% of its funds in inverse proportion to county expendi-

tures per pupil, will never overcome the inequities of the school finance system, because it does not equalize excess levy revenues.

28. The net effect of the basic foundation program, steps one through seven, is that the wealthiest counties have the highest foundation level while the poorest counties have the lowest level, making the foundation program inequitable in violation of the West Virginia Constitution, Article III, Sections 10 and 17. In addition, the foundation program is not based on actual educational needs and costs and provides insufficient funds to counties to develop a high quality system of education as required by Article XII, Section 1 of the constitution.

29. The Incentive for Staffing Improvement, West Virginia Code Ch. 18, Art. 9A, Sec. 14, while intended to "encourage counties to move toward new and improved programs and to reduce class size", is ineffective in producing these results within the near future. The incentive only applies to counties with ratios of enrollment to professional staff higher than the state average. The state average bears no relation to staff needed for a thorough and efficient system. The provision limits the number of staff than can be added in a given year. Finally, the provision only provides current funding for the staff person's minimum salary. A county must pay for all benefits associated with the minimum salary in the first year and must pay all supplements and other costs associated with the employment of additional staff, including instructional materials and equipment. The county receives no increase in other steps dependent on steps one and two, namely steps three, five, and six. In short, this provision will never produce a thorough and efficient system of education in counties such as Lincoln that

are in desperate need of additional staff.

30. The existing method of distributing supplemental state aid outside of a comprehensive financing system violates Article III, Sections 10 and 17 and Article XII, Section 1 of the West Virginia Constitution. Most supplemental aid is distributed to counties without regard to their fiscal ability, and supplemental aid does not cover the county needs in such areas of supplemental funding as special education, vocational education, and drivers' education.

31. Several other state aid programs, not administered by the State Department of Education, also violate Article III, Sections 10 and 17. The State Teachers Retirement System, West Virginia Code Ch. 18, Art. 7A, Sec. 2, et seq., is inherently discriminatory and constitutionally infirm, because teachers of identical experience and education at retirement receive different benefits depending on the level of salary supplements in the county in which they taught. Teachers from wealthy counties with larger supplements receive substantially larger retirement benefits than teachers from counties with no supplement or an insignificant supplement. The health and life insurance and liability insurance programs are also inequitable and violative of Article III, Sections 10 and 17, because wealthier counties with greater numbers of staff receive greater benefits.

32. The State in funding public schools must insure that all of the duties set out in this part of the Conclusions are met.

33. The State has a legal duty to design a system of school finance which eliminates all expenditure inequalities and inadequacies

resulting from the use of the excess levy to fund public education.

34. Under no circumstances may the funding system rely on the excess levy to raise more than an insignificant amount of revenue for the public schools in any county. Any excess levy so permitted must be fully equalized among counties so that any given excess levy rate raises the same amount of revenues in each county in which it is levied.

35. The State has a legal duty to eliminate all expenditure inequalities and inadequacies resulting from unequal and deficient appraisal and assessment practices in West Virginia.

THE PROPERTY TAX SYSTEM

36. To meet the mandate of Article X, Section 1 of the West Virginia Constitution, there must be like treatment in the valuation of all species of property, both within a species of property and among all species of property. In conformance with this constitutional standard, it is the duty of the Tax Commissioner in all valuation efforts to value all property at true and actual value. West Virginia Code Ch. 11, Art. 3, Sec. 1.

37. The Tax Commissioner is not fulfilling his constitutional (West Virginia Constitution Article III, Section 5) and statutory (West Virginia Code Ch. 11, Art. 1, Sec. 1) duties to see that the constitutional mandates of equal and uniform taxation and equal taxation among species of property (West Virginia Constitution Article X, Section 1) are enforced.

38. Substantial interspecies inequities in violation of Article X, Section 1 of the West Virginia Constitution exist among virtually all species of property throughout the state, due to the Tax Commissioner's lack of effective methodology in appraisal

practice and failure to provide adequate guidelines to assessors from the Tax Commissioner. To meet the constitutional mandates of Article X, Section 1 of the West Virginia Constitution of taxation in proportion to value and equal valuation among species there must be like treatment among varying species of property. This requires that all valuations -- appraisals and assessments -- result in a like valuation for property of equal value, regardless of species or class. Different approaches to value may be employed for valuation purposes of difference species of property, but these approaches must be appropriate to reach equitable valuations.

39. A lack of meaningful guidelines to determine what is operating and non-operating property of public utilities that is immediately connected with a public service activity, allowing utilities to incorporate much non-operating property in their report to the state as a public utility and thereby escaping local taxation, creates inequity in valuation and taxation relative to other species of property in violation of Article X, Section 1 of the West Virginia Constitution.

40. The use of unaudited data by the Tax Commissioner's office, and his failure to obtain information from other sources in fixing the tentative assessments of public utilities in at least a few instances results in an understatement of net income and consequently an undervaluation in violation of Article X, Section 1 of the West Virginia Constitution.

41. To meet the constitutional mandate of equal and uniform taxation, there must be similar treatment of like species of property throughout the state. This imposes the duty on the Tax Commissioner to use and enforce uniform standards for valua-

tion for like properties statewide, absent some compelling reason to the contrary.

42. The failure of the Tax Commissioner to monitor assessment practices, provide comprehensive guidelines to assessors, and enforce general assessment standards results in inequality and lack of uniformity among counties in taxation in violation of Article X, Section 1 of the West Virginia Constitution.

43. The Tax Commissioner's failure to appraise all non-utility real property and personal property at its true and actual value in all counties of the state is in violation of West Virginia Code Ch. 18, Art. 9A, Sec. 11(b) and West Virginia Code Ch. 11, Art. 3, Sec. 1. Under West Virginia law, it is the duty of the Tax Commissioner in all valuation efforts to value all property at "its true and actual value, that is to say, at the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property,...., is usually sold..." West Virginia Code Ch. 11, Art. 3, Sec. 1.

44. The Tax Commissioner's failure to appraise all species of personal property is in violation of his statutory duty to appraise all property. West Virginia Code Ch. 18, Art. 9A, Sec. 1(b). The statute specifies that such appraisal, except for machinery, equipment, etc., shall be done by the prescription of "accepted methods of determining such values". The Tax Commissioner has failed to properly prescribe such methods for each species of tangible and intangible personal property.

45. The Tax Commissioner has the primary responsibility to implement the constitutional mandates of Article X, Section 1 of the Constitution by providing guidance to county assessors.

The State Tax Commissioner has a statutory duty pursuant to West Virginia Code Ch. 11, Art. 1, Sec. 2 to "give such information and require such action as will tend to produce full and just assessments throughout the state." These constitutional and statutory duties impose a general supervisory responsibility upon the State Tax Commissioner to prescribe such regulations, guidelines, standards, methodologies and formulas as are necessary to meet the constitutional mandate of equal and uniform taxation and taxation in proportion to value, and the statutory mandate of true and actual market value assessments.

46. The Tax Commissioner has the authority to issue comprehensive regulations relative to the assessment practices throughout the state, and in order to fulfill his duty to assure that the constitutional mandate of uniform and equal taxation is met, and to "require such action as will tend to produce full and just assessments", he has the duty to prescribe (1) uniform assessment practices and procedures, (2) adequate form returns for the reporting of all property in adequate detail, and (3) procedures for the gathering of all information requisite to the appraisal and assessment of property. (West Virginia Code Ch. 11, Art. 1, Sec. 2).

47. The Tax Commissioner has failed to prescribe guidelines and returns for the effective implementation of the canvass by the assessor's office. The canvass requires the assessor to call upon every person to provide to the assessor "a full and correct description of all of the real estate and personal property." West Virginia Code Ch. 11, Art. 3, Sec. 2. To efficiently and most effectively carry out this responsibility, the Tax Commissioner's

guidelines or regulations must assure the provision of appropriate returns to each taxpayer, be it individual corporation, partnership, or other entity, require the completion of the return in full by a specified date, and the return in full by a specified date, and require follow-up by correspondence and personal visit to the extent necessary to obtain compliance and complete information. Adequate and complete form returns must be prescribed by the Tax Commissioner to assure comprehensive reporting.

48. The Tax Commissioner has the responsibility for statewide enforcement of the constitutional and statutory mandates relative to ad valorem taxation, and he has failed to take measures to assure enforcement of the constitutional mandates of uniform and equal taxation and taxation in proportion to value. The Tax Commissioner has a clear duty to enforce the Constitution, West Virginia Code Ch. 11, Art. 1, Sec. 1. Further, he must take "such action as will tend to produce full and just assessments throughout the state" West Virginia Code Ch. 11, Art. 1, Sec. 2. He has a specific duty to "order and direct a reassessment" any time the assessments are not at true and actual value in any county. West Virginia Code Ch. 11, Art. 3, Sec. 1. He has the duty to make "such corrections in the valuations" as necessary to comply with the mandates of Chapter 11 of the Code. West Virginia Code Ch. 18, Art. 9A, Sec. 11. The Tax Commissioner's failure to correct valuations or direct reassessments in the face of clear knowledge that assessments are not at true and actual value is in violation of his enforcement duties.

STATE AND LOCAL ADMINISTRATIVE ROLE

49. The current administrative structure of public school

administration under the State Board of Education, consisting of RESAs and fifty-five county superintendents is a constitutionally effective administrative structure. West Virginia Constitution, Article XII, Section 1.

50. The State Board of Education has failed to fulfill its statutory duty to "determine the educational policies of the state" "(s)ubject to and in conformity with the Constitution and laws of this State". West Virginia Code Ch. 18, Art. 2, Sec. 5. The State Board's failure to adopt thorough and efficient standards violates Article XII, Sections 1 and 2 of the West Virginia Constitution and West Virginia Code Ch. 18, Art. 2, Sec. 5.

(a) The standards promulgated by the State Board of Education pursuant to West Virginia Code, Ch. 18, Art. 2, Sec. 6, West Virginia Code Ch. 18, Art. 2, Sec. 23 and West Virginia Code Ch. 18, Art. 9A, Sec. 22, have been far too general and minimal to define the elements of a thorough and efficient system of education for the state.

(b) The state standards for classification adopted pursuant to West Virginia Code Ch. 18, Art. 2, Sec. 6 bear no relationship to a high quality educational system. Nor does the State Board of Education monitor the classification process to insure accuracy. The North Central Association's accrediting system is similarly general and minimal, and cannot be considered consistent with the requirements of a thorough and efficient system of education.

(c) Although West Virginia Code Ch. 18, Art. 2, Sec. 13 mandates the development of high quality education standards

through the establishment of a comprehensive educational program, the State Board of Education has not complied with the provisions of this statute. The Board has begun a process of replacing earlier specific resource-related standards adopted pursuant to West Virginia Code Ch. 18, Art. 2, Sec. 23, with general, program statements, essential competencies and learner outcomes. Such standards do not fulfill the State Board's constitutional (Article XII, Section 1 of the West Virginia Constitution) of statutory (West Virginia Code Ch. 18, Art. 2, Sec. 23) duties.

(d) The State Department of Education has not used the mandate of S.B. 15, West Virginia Code, Ch. 18, Art. 9A, Sec. 11 to develop education standards of high quality education. West Virginia Code, Ch. 18, Art. 9A, Sec. 22 is violative of the mandate of West Virginia Constitution Article XII, Section 1 in that it authorizes the State Board of Education to withhold three percent (3%) of a county's public school support if the county does not meet standards developed under West Virginia Code Ch. 18, Art. 9A, Sec. 22, yet does not provide funds to permit counties to provide a thorough and efficient system.

51. The supervisory responsibility of the State Board of Education pursuant to West Virginia Constitution Article XII, Section 1 and Article XII, Section 2, include the responsibility to assist in the delivery of, and to monitor and delivery of, educational programs in the counties, which functions are not being adequately performed at the present time, nor could they be with the present staffing and funding of the State Department of Education in this regard.

52. The State Board is not meeting its constitutional

supervisory responsibility pursuant to West Virginia Constitution Article XII, Section 2, in failing to provide adequate assistance in the area of facility planning, transportation routing, and curriculum support and development.

53. The performance of the budgeting and accounting functions by the State Department of Education under the supervision of the State Superintendent of Schools and State Board of Education is an efficient and constitutionally proper administrative responsibility. West Virginia Constitution Article XII, Sections 1 and 2; West Virginia Code Ch. 18, Art. 9A, Sec. 17; West Virginia Code Ch. 18, Art. 9B, Sec. 1 et seq. These are not the cause of the inadequacies in the public schools.

54. The Lincoln County Board of Education and Superintendent of Schools are fulfilling their legal responsibilities in the general administration of the county's school system in an economical and efficient manner.

55. The unconstitutional condition of the public school system in Lincoln County and other counties is not due to inefficiency or failure on the part of the county school systems to follow existing school statutes. Inadequate and inequitable funding is the overriding cause of the current unconstitutionality of the system.

56. The State Board of Education, pursuant to constitutional responsibility in the general supervision of the schools of the state, West Virginia Constitution Article XII, Section 2, and its duty to enforce the constitutional mandate of a thorough and

efficient system of schools, West Virginia Constitution Article XII, Section 1, has the duty to provide a grievance mechanism and remedy at the state level for citizens to pursue grievance against county school board members, county superintendents, or other administrative officials for failure to provide elements of a high quality education that resources permit them to provide or for violation of any other legal duty, and to assure a remedy is provided for failure to perform such legal duties. The statutory remedy of removal from office, West Virginia Code Ch. 6, Art. 6, Sec. 5 and Ch. 6, Art. 6, Sec. 7, is not adequate for lesser failures to meet educational responsibilities. Such grievance mechanism must afford proper and timely opportunity to be heard, before an impartial official, upon reasonable notice, written reasons for decision, and procedure for appeal.

57. The named plaintiffs represent a class consisting of themselves and all other children presently or in the future attending schools in Lincoln County and their parents. These children and parents as all West Virginia children and parents, are entitled to enforcement of their rights under the West Virginia Constitution.

X.
RELIEF

This Court has discharged what it considers to be its responsibility within the contours of Pauley, et al v. Kelly, et al., supra. The result is no less than a call to the Legislature to completely re-construct the entire system of education in West Virginia.

This immensely complicated process can only be accomplished

by a coordination of the Legislative and Executive branches of government at the highest levels, together with the State Board of Education; The State Department of Education; The Tax Commissioner of the State of West Virginia; County Boards of Education; County Assessors, as well as representative of the plaintiffs, and conceivably representative of other interested educational groups, e.g. West Virginia Association of School Administrators; West Virginia Secondary School Principal's Association; West Virginia Elementary School Principal's Association; West Virginia State Reading Council; West Virginia Association of Supervisors; West Virginia Education Association, and the West Virginia State Congress of Parents and Teachers.

Because of the far reaching systemic reforms mandated by this decision, the coordination of all the branches, agencies, officials and representatives of interested educational groups, is not best suited directly to this Court.

Instead the responsibility of developing a complete remedial plan, addressing the issues of educational standards, resources to fund those standards and public taxation, should be with a person with a knowledge, background and experience in the areas of concern, working under the aegis of this Court.

This concept of appointing a coordinator or "Commissioner", as the person will be designated, may be novel in form, but not in substance within the context of implementing judicial decisions which require a plan to conform to certain legal mandates.

In E. H. v. Martin, _____ W.Va. _____, 284 S.E.2d 232 (1981); and Cooper v. Gwin, _____ W.Va. _____, _____ S.E.2d _____ (1982);

the West Virginia Supreme Court recognized that it lacked certain expertise in institutional reform, and designated a lower court to serve as a coordinator to develop plans and programs consistent with stipulated legal standards adopted by the Court.

What this Court is attempting to do, is to anticipate what the Supreme Court may do in the future, and in the interest of judicial economy and efficiency have a plan developed within the confines of Pauley, et al v. Kelly, et al and this Opinion, in a more abbreviated period of time.

Actually, circuit courts in West Virginia have the power to appoint Commissioners, pursuant to West Virginia Code Ch. 51, Art. 5, Sec. 1. See also West Virginia Rules of Civil Procedure Rule 53.

Heretofore the role of the Commissioner in West Virginia has been rather narrow, and limited to those matters relating to hearing evidence and making findings in divorce cases, as well as presiding over matters relating to disputed accounts.

However, the appointment of a Commissioner is within the wide discretion of the trial court, see Hooper v. Wood, 100 W.Va. 272, 130 S.E. 444 (1925), and this Court does not feel compelled to limit its discretion within the narrow confines of the prior usage of a Commissioner.

The Legislature, State Educational Officers, and State Tax Commissioner, are required by this Opinion to conform to certain constitutional mandates. With the appropriate attitude which I am sure will be exhibited by all concerned, reflecting the change in the course of education which is required by this Opinion, and with the assistance of all of the fine representatives from

the Legislative and Executive branch, the parties, and the educational associations, all under the leadership and guidance of a qualified Commissioner, a plan implementing these constitutional mandates will, I am sure, come to fruition.⁶

Accordingly, this Court does hereby appoint to serve in the role of Commissioner, who shall, subject to the time periods later described, within one hundred twenty (120) days after consulting with the representatives of the plaintiffs, all the named defendants, state officials, bodies and agencies, Representative of the Speaker of the House of Delegates and the President of the Senate, and any interested educational groups as referred to herein, develop a master plan for the implementation of this decision.⁷

The plan, shall then be submitted to this Court, and must be consistent with the standards of a high quality system of education as recognized in this opinion. This Court shall retain continuing jurisdiction of all future proceedings necessary to insure the implementation of the approved plan by the appropriate

6. The other alternate relief considered by this Court was to permit the Legislature a sufficient period of time to develop its own plan, consistent with the standards set forth in this Opinion and Findings.

However, this concept was not thought to be as acceptable as the referral of the development of the plan to a Commissioner. The reason for this is that the plan conceived as outlined in this Opinion, will have the cooperative spirit of all branches of government officials, agencies, and other interested groups, all under the skillful direction of the commissioner and under the aegis of this Court. It is felt that the latter alternative could best carry out the mandate of this Opinion within the shortest period of time, and actually, if all goes as planned, with less interference from the Courts.

7. The costs and expenses of the Commissioner shall be taxed as part of the costs of this case and assessed against all of the state defendants

state and county officials.

The referral of this case to the Commissioner named herein shall be deferred for a period of sixty (60) days to allow the state defendants time to present a Petition for Writ of Error if they so desire to the West Virginia Supreme Court of Appeals.

XI. EPILOGUE

During the early days of this trial, I listened to and observed all of the many witnesses who testified and a single recurring thought kept haunting me. That thought arose out of reading Justice Neely's excellent dissenting opinion in Pauley, et al v. Kelly, et al. Even though the educational system in West Virginia is in an outrageous condition, what is this case doing in the courts? Initially I thought that the resolution of all the myriad of problems associated with the public schools in West Virginia could only be solved by "prying more money from the Legislature" through the cumbersome legislative/political process suggested by Justice Neely.

Slowly, however, as more witnesses testified and more exhibits considered, that original thought dissipated and gave way to the realization of -- if not the judicial branch of government -- then who?

The other branches of government have over these many years not only the duty, but obviously the opportunity to have made the standards set forth herein a reality. Indeed, there should have been no reason to have instituted this suit in the first instance.

However, as occasionally occurs, despite the rather precise

constitutional mandates, other branches of government need the judicial direction to assist them in discharging their oath. This is the genius written the concept of separation of power, and judicial review.

What is most intriguing, is that despite the strong language in Pauley, et al v. Kelly, et al., that "our basic law makes education's funding second in priority only to payment of the state debt, and ahead of every other state function", and in State ex rel. Board of Education v. Rockefeller, _____ W.Va. _____, 281 S.E.2d 131, 135 "in the final analysis...our Constitution...gives a constitutionally preferred status to public education in this State", the Legislature still failed to adopt legislation which could have dispensed with further consideration of this case.

Instead Senate Bill 15, although a rather noble effort, failed to adequately address the fundamental deficiencies of the system -- the absence of standards of a high quality system of education, the absence of dispensing with the reliance on excess levies, and a plan for facility construction.

At the conclusion of this trial, after the last witness left the courtroom, the only thing that then haunted me, was a rather apt, albeit often used thought of Rabbi Hillel "If not now--when?" The "when" must be now, and the "who" is the judicial branch, bringing together the energy and talents of all interested West Virginians for the benefit of our most precious natural resource -- our children.

Accordingly, based upon the within opinion, findings of fact and conclusions of law, it is hereby ORDERED, ADJUDGED and DECREED as follows:

(1) The system of financing public schools in West Virginia is declared unconstitutional in that it:

(a) Violates the provisions of Article XII, Section 1 of the West Virginia Constitution on the basis that the Legislature has not provided for a thorough and efficient system of free schools;

(b) Violates the provisions of Article III, Sections 10 and 17 of the West Virginia Constitution, on the basis that it permits to exist discriminatory classifications in financing education and educational offerings.

(2) That in an effort to bring the public school system in West Virginia into constitutional conformity a master plan shall be developed with the assistance of the commissioner appointed hereunder. The master plan shall incorporate the standards of all the aspects of a high quality system of education regarding: (1) curriculum; (2) personnel, (3) facilities; and (4) materials and equipment, as defined herein.

The structure of the master plan shall include:

(a) All legislative proposals necessary to implement every component of a thorough and efficient and equal educational system, including the ingredients of a high quality system of education and the resources necessary to guarantee deliverance of the system to each public school student in West Virginia;

(b) All administrative or other regulatory proposals to implement a thorough and efficient and equal educational system as well as the implementation of a property tax system compatible with constitutional and statutory mandates and standards. To this extent, the plan that is hereinafter described to be developed

by the State Tax Commissioner shall be incorporated in the master plan;

(c) Any and all required changes within the West Virginia Board of Education, State Department of Education and Office of the State Tax Commissioner to implement a thorough and efficient and equal educational and property tax system, compatible with constitutional and statutory mandates and standards.

(3) That the Tax Commissioner of the State of West Virginia shall cause a plan to be developed to provide remedial action for all the deficiencies identified in the findings contained herein which shall include, but is not limited to:

(a) A detailed outline of comprehensive regulations or guidelines addressed to local assessors for their use in the valuation of all real and personal non-utility property;

(b) Recommended forms for the detailed reporting of all species of real and personal property by each taxpayer in the State of West Virginia, containing detailed explanations to the assessor as to how to make the actual assessment from the reported information;

(c) A description of the method of valuation of active coal;

(d) A description of the method of valuation of reserve coal;

(e) A description of the method of valuation of oil and gas producing properties;

(f) A description of the method of valuation of known oil and gas producing areas;

(g) A description of the method of valuation of timber property on a comprehensive basis throughout the State of West Virginia;

(h) A description of the method of valuation of active mining mineral interests including limestone, fire clay, dolomite, sandstone and other actively mined minerals;

(i) A description of the method of valuation of residential and commercial real property;

(j) A description of the method of valuation of industrial and commercial machinery and equipment;

(k) A description of the method of valuation of intangible personal property including stock and accounts receivable, etc.

(l) A description of the method establishing tentative assessments for public utilities;

(m) A description of enforcement techniques and procedures to be used by the Tax Commissioner including the events which would trigger their intended use and the utilization of subpoena power to remedy inadequate assessments;

(n) A description and time-table for the installation of computer capabilities with county terminals into and through which information from all current sales and other valuation information shall be processed, permitting the update of all residential, commercial and other real property valuations on an annual basis throughout the State of West Virginia.

(4) That subject to any action by the West Virginia Supreme Court of Appeals, the plans required to be developed herein shall

be submitted as follows:

(a) The plan required to be developed by the Tax Commissioner of West Virginia within ninety (90) days from and after the date of this Order.

(b) The master plan to be developed through the commissioner designated herein within one hundred twenty (120) days from and after the date of this Order.

(5) That the plans required to be submitted hereunder shall contain the procedures, mechanisms and time-tables for their execution in terms of proposed legislative and/or proposed regulations.

(6) That the function and duty of the commissioner appointed hereunder shall be as follows:

(a) To monitor the implementation of this Order;

(b) To coordinate and work with all representatives from the legislative and executive branches of government, representatives of the State Board of Education, State Department of Education; State Tax Commissioner; the plaintiff; local boards of education; local assessors, and it is recommended that representatives of any or all of the educational groups referred to herein be included all for purposes of developing and implementing the master plan described herein.

(c) To provide any and all assistance to the Legislator as requested;

(d) To obtain further information on the methods and manner for the implementation of this Order;

(e) To obtain any and all other expert assistance

necessary for the implementation of this Order; subject to the prior approval of this Court;

(f) To make any recommendations to this Court regarding any further relief that may be necessary.

(7) This Court shall retain jurisdiction until the master plan developed and approved by this Court is fully implemented.

(8) The terms of this Order may be suspended for a period of ninety (90) days so that any party who feels aggrieved hereunder shall present a Petition for Writ of Error to the West Virginia Supreme Court of Appeals.

(9) The objection and exception to the Court's ruling by the defendants is hereby saved.

ENTER this 11th day of May, 1982.



Arthur M. Recht, Special Judge
Circuit Court of Kanawha County

IN THE CIRCUIT COURT OF KANAWHA COUNTY, WEST VIRGINIA

GLORIA TOMBLIN, et al.,

Plaintiffs,

v.

CIVIL ACTION NO. 75-1268

DENZIL GAINER, AUDITOR OF THE
STATE OF WEST VIRGINIA, et al.,

Defendants.

Agreed ORDER

This day came the West Virginia State Board of Education, by counsel, Michael J. Farrell; the Governor of West Virginia, by counsel, John T. Poffenbarger; the West Virginia State Superintendent of Schools, by counsel, Katherine L. Dooley, and moved the Court to accept the agreements hereinafter set forth as a resolution on the nonfunding issues pending before this Court. The plaintiff class, by counsel, Daniel F. Hedges, and the WVEA, by counsel, William B. McGinley, are in agreement with said motion. The Court took the motion under advisement and considering all the ramifications thereof is of the opinion that said motion should be granted.

The plaintiffs made a motion for an Order of Implementation seeking that resource evaluations be reinstated, that court action be taken to implement the Master Plan in terms of formula and other funding changes and that there be a commissioner appointed to oversee the implementation of the decree and for other relief. The defendant State Board of

Education and Superintendent made the motion that H.B. 4306 be accepted in lieu of the Master Plan for such other relief set forth in their motion. The parties being interested in fully compromising all matters pending before the Court have agreed to the terms hereinafter set forth.

The parties recognize that the West Virginia Constitution gives constitutionally preferred status to public education. State ex rel Board of Education v. Rockefeller, 167 W.Va. 72, 281 S.E.2d 131 (1981); West Virginia Education Assoc. v. Legislature of West Virginia, 179 W.Va. 381, 369 S.E.2d 454 (1988). Education is the primary responsibility of State government in the State of West Virginia. Article XII of the West Virginia Constitution requires that the Legislature develop and fund a high quality education system. Pauley v. Kelly, 162 W.Va. 672, 255 S.E.2d 859 (1979); West Virginia Education Assoc. v. Legislature of West Virginia, 179 W.Va. 381, 369 S.E.2d 454 (1988) (with the general supervision of the school system being entirely vested in the West Virginia Board of Education); West Virginia Board of Education v. Hechler, 180 W.Va. 451, 376 S.E.2d 839 (1988) (implicit in this definition of the entire system of schools are (1) good physical facilities, instructional materials and personnel; and (2) careful State and local supervision to prevent waste and to monitor pupil and teacher administrative competency; Pauley v. Kelly, 162 W.Va. 672, 255 S.E.2d 859 (1979). The parties recognize that in 1990, evaluation of resource needs, which had been accomplished utilizing the Criteria of Excellence, was altered by passage of W.Va. Code §18-2E-1. The parties also recognize that

(1) substantial progress has been made in the implementation of this Court's decree in improvement of facilities through a statewide facility planning and funding mechanism which prevents waste and promotes the efficient use of existing resources, a significant step in the implementation of the Master Plan, and that (2) with the exception of high school curriculum offerings and vocational offerings that the significant portion of the Master Plan has been incorporated into State Board of Education policy.

It is also recognized that all funding needs verified as a result of resource evaluation cannot be immediately funded. West Virginia recognizes and wants to give public primary and secondary education the priority in funding that it deserves but also recognizes that the proper balance of (a) curriculum, facilities and equipment improvements and (b) formula changes is essential given the limited resources of the State.

The State seeks to assure that all of its students are able to compete academically and vocationally in the national and international economy. For that reason, the State Superintendent and the State Board of Education do hereby state their commitment to the highest quality of education, and that priority will be given to those funding needs which produce the greatest benefit for students at the earliest possible time. That is not to suggest that any of the funding needs hereinafter set forth will not be pursued on a timely basis.

Upon the agreements of the parties and the Court's review of the applicable law, it is hereby **ORDERED** and **DECREED** that:

1. Identification of Resource Needs.

a) The State Board of Education shall fully implement resource evaluations as a part of the accreditation and evaluation process. The process will meaningfully evaluate the needs for facilities, personnel, curriculum, equipment and materials in each of the county's schools and how those impact program and student performance. (See e.g., the proposed changes, Appendix A).

There is a controversy about whether a number of evaluation criteria set forth in the Training Manual and Handbook for Education Performance Audits which (a) do not require routine evaluation and should not continue to occupy a significant role in the accreditation process because they are generally followed or are not significant issues affecting delivery of education, or (b) are duplicative, will be reviewed by a committee of the State Board of Education and substantive changes made. (See Appendix B). The high school curriculum offerings and vocational offerings to be available in a high quality school and system shall be listed and all reviewed in the accreditation process. The offerings shall be consistent with elective offerings listed in Policies 2510 and 2520 as updated from time to time by the State Board of Education. The vocational offerings shall be developed consistent with paragraph 3(b) and included in the manual and evaluated in the accreditation process.

b) In effectuating the resource evaluations, Chapters 1 through 14 of Policy 6200 shall be used as the guiding document in the evaluation of the facilities and equipment

portion of the evaluations in all schools throughout the State; and that Policy 6200 shall be updated by the Board to. (a) delete Chapter 15; (b) add computer technology; (c) continue detailed description of facility and equipment needs in each program; (d) assure all service areas are covered; and (e) otherwise reflect that it is the document for facility and equipment evaluation in all of the schools in the State. The parties recognize that corrective measures to be taken in response to any identified resource deficiencies will always of necessity be subject to the feasibility of modifying existing facilities, availability of funding and prioritization of educational needs.

c) Performance audit teams shall be made up primarily of professional personnel employed by the State who ~~routinely perform the same functions~~ in the audit process to insure consistency in the evaluation process.

d) The State Board of Education shall assure in the accreditation process that writing shall continue to be a part of every child's weekly educational curriculum in grade 1 through 12, that writing takes place in every appropriate class, and that the effectiveness of the writing education shall be thoroughly evaluated in the process of school evaluation.

e) The Director of the Office of Education Performance Audits shall propose recommendations regarding policy and regulatory changes contemplated by Paragraph 1 of the Order on or before the October, 2000 meeting of the State Board of Education, to be placed in policy, if accepted, on or before March 1, 2000, with pilots to begin thereafter, and

2001

full implementation by July 1, ²⁰⁰¹2000.

2. Testing.

a) In the implementation of the accreditation/evaluation process, and in particular that portion of the evaluation relating to student success rate, the State Board of Education shall establish a minimum of six criteria for the evaluation of testing data which shall include, but shall not be limited to: (1) annual changes in students' scores; (2) trends in scores; (3) goals for schools in average scores. This is a value added approach.

The goals of the testing and evaluation process shall be to (i) remove any adverse impact upon schools related to the demographics of the children attending the school, and (ii) improve performance of all children attending all schools. The composite of these criteria shall refine these goals.

b) Questions about the validity and effectiveness of the tests used in the school of this State (grades 3-12) have been raised, both as to basic skills and substantive area tests. Testing procedures/tests to be employed shall be identified by a committee consisting of seven persons: (i) four designees of the State Board of Education, (ii) one designee of the State Legislature, (iii) a designee of WVEA, and (iv) an educator designated by counsel for the plaintiff class of school children. The committee shall, by January 1, 2002, identify basic skills and substantive area tests to be considered by the State Board of Education for implementation on or before the school year 2002-2003, and in addition identify the types of testing mechanisms to be considered by the State Board of Education and be in place

beginning September 2004, and submit the same to the State Board of Education. The decisions of the committee shall be by consensus.

3. Substantive Needs. Certain substantive needs exist in many West Virginia schools and require the development of effective strategies as hereinafter set forth:

a) In order to pursue a remedy for (i) shortage in foreign language teachers, (ii) art and music program limitations and (iii) projected teacher shortages in all areas in upcoming years, in each of the three areas a committee composed of one legislator or designee, three education specialists, and one higher education supervisor shall be appointed by the State Board of Education, with one of the education specialists to be designated by WVEA and one to be designated by counsel for the plaintiff class of school children. Said committees shall develop a strategy and present a needs analysis to the State Board of Education, Governor, and Legislature initially by January 1, 2001 and annually thereafter as the subject area warrants.

b) Vocational Offerings. In order to address delivery of appropriate vocational offerings in public secondary schools in every county in the State, a committee composed of one legislator or designee, three vocational educational specialists, one higher education supervisory person, and a business representative, including one education specialist designated by WVEA and one education specialist designated by counsel for the plaintiff class, shall be appointed by the State Board of Education. The committee shall develop and submit to the State Board of Education for its consideration, strategies for the public schools

to remedy this inadequacy which shall include (a) personnel needs; (b) alternate methods of delivery; and (c) interfacing with community and technical colleges offerings. A needs analysis will be presented to the State Board of Education, Governor, and the Legislature by July 1, 2001, and annually thereafter as the subject area warrants.

The State Department shall supply sufficient staff to coordinate development of technology vocational education in every county of the State. The State Board of Education shall assure that the evaluation and accreditation process includes meaningful evaluation of the vocational offering components.

c) Science facilities and equipment. In order to address inadequacies in some school science facilities for grades 7-12 students, a committee of four persons consisting of one legislator or designee, one State Board of Education designee, one designee of WVEA and one designee of counsel for plaintiff class of school children. The committee will devise strategies to immediately address this issue and present a needs analysis to the State Board of Education for its consideration, with copies to the School Building Authority, Governor, and the Legislature, by January 1, 2001 and annually thereafter as warranted.

4. The resolution of the pending motions filed by the plaintiff class and other plaintiffs, as reflected in this Order, does not change, alter, diminish or otherwise modify the constitutional and statutory powers of the West Virginia State Board of Education to supervise the K-12 public school system of the State of West Virginia. The advisory committees provided for herein are not designed to, in any way, impinge upon that

constitutional and statutory authority.

5. The plaintiffs retain the right to seek further relief from this Court regarding issues of nonimplementation.

FINALLY, the parties address the status of the Master Plan (Chapters II and III) adopted by this Court by its Order dated March 4, 1983 and the motion by the State Board of Education that the Court recognize the policies of the State Board of Education adopted from the Master Plan, including but not limited to: Policy 2510 - Assuring the Quality of Education: Regulations for Education Programs; Policy 2520 - Instructional Goals and Objectives for West Virginia Schools; and Policy 6200 - Handbook on Planning School Facilities together with the requirements hereinbefore set forth in paragraphs 1 through 3 of this Order as the standards of a high quality education, which are so recognized.

The parties further agree that the process set forth in W. Va. Code §18-2E-5 be used as the evaluation process for ascertaining delivery of a high quality education for the students in West Virginia so long as the changes hereinbefore contemplated, in paragraphs 1-3, including but not limited to, the evaluation of resource needs, are included, and govern the implementation of such process.

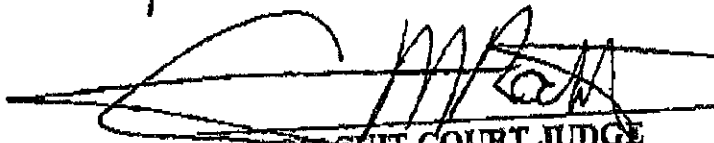
Therefore, this Order is adopted as a modification of this Court's Order of March 4,

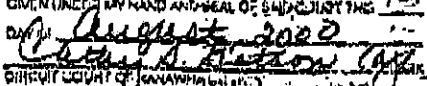
1983 and to the extent that they are in conflict, said Order is hereby vacated. The Court expressly grants the plaintiffs' motion to reinstate resource evaluations, as moulded, and expressly grants the State Board of Education's motion to recognize W. Va. Code §18-2E-5 as the implementation process for ascertaining compliance with the constitutional mandate.

The plaintiffs' pending motion to appoint a commissioner is withdrawn. The Plaintiffs have pending before this court motions relative to funding issues articulated by this Court in its original opinion, further identified by the Department of Education and the State Board of Education in the Master Plan adopted by the Court in 1983, and reiterated by this Court in its 1997 Order. The plaintiffs contend that the issues include, but are not limited to, the areas of (1) facility financing, (2) the elimination of the excess levy as an essential part of educational financing, and (3) all Steps of the funding formula including the primary problem areas of Step 1 and Step 2 of the formula.

It is so **ORDERED**.

Entered this 1st day of August 2000.


CIRCUIT COURT JUDGE

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, SS
I, CATHY S. GATSON, CLERK OF CIRCUIT COURT OF SAID COUNTY
AND IN SAID STATE, DO HEREBY CERTIFY THAT THE FOREGOING
IS A TRUE COPY FROM THE RECORDS OF SAID COURT
GIVEN UNDER MY HAND AND SEAL OF SAID COURT THIS 1st
DAY OF August 2000

CIRCUIT COURT OF KANAWHA COUNTY

Academic Indicators												Student Success Indicators				
District Name	Assessment ELA			Assessment Math			Assessment ELA Progress			Assessment Math Progress			Attendance Value	Discipline Value	On Track Value	Post Secondary Value
	Proficiency		Meets Annual Target?	Performance		Meets Annual Target?	Assessment		Meets Annual Target?	Assessment		Meets Annual Target?				
	Assessment Performance Value	Meets Annual Target?		Assessment Performance Value	Meets Annual Target?		Assessment ELA Progress Value	Meets Annual Target?		Assessment Math Progress Value	Meets Annual Target?					
Barbour	51.46%	No	47.24%	No	47.12%	38.24%	92.25%	94.52%	26.45%	97.50%	77.02%	51.18%				
Berkeley	55.25%	No	48.28%	No	45.93%	41.96%	97.04%	98.51%	23.51%	93.89%	80.55%	38.69%				
Boone	54.92%	No	46.17%	No	38.99%	34.18%	92.79%	94.14%	43.97%	97.72%	72.88%	70.71%				
Braxton	54.49%	No	47.91%	No	45.67%	40.11%	98.50%	99.20%	19.94%	95.27%	88.03%	73.48%				
Brooke	57.44%	No	52.88%	No	43.50%	37.35%	89.83%	86.01%	32.06%	93.82%	69.17%	58.14%				
Cabell	61.39%	No	54.69%	No	49.13%	43.52%	89.67%	89.05%	26.59%	98.33%	76.98%	55.96%				
Calhoun	55.31%	No	50.36%	No	78.95%	65.79%	94.03%	92.31%	14.02%	97.42%	69.67%	60.00%				
Clay	54.63%	No	46.82%	No	44.42%	30.17%	95.16%	95.92%	23.38%	96.42%	88.46%	54.92%				
Doddridge	58.52%	No	55.10%	No	34.51%	36.52%	98.67%	100.00%	16.53%	96.77%	96.67%	52.00%				
Fayette	54.45%	No	46.82%	No	46.09%	37.38%	93.61%	90.54%	19.29%	91.95%	74.00%	58.65%				
Gilmer	56.06%	No	50.69%	No	48.31%	40.45%	96.67%	98.39%	21.63%	95.62%	83.59%	60.66%				
Grant	59.52%	No	53.62%	No	54.23%	52.65%	96.67%	95.65%	21.54%	99.86%	90.57%	81.90%				
Greenbrier	54.56%	No	49.50%	No	39.84%	38.46%	91.74%	92.86%	23.38%	95.15%	87.72%	49.13%				
Hampshire	55.71%	No	53.53%	No	41.68%	39.52%	89.51%	86.41%	19.60%	97.88%	86.79%	68.28%				
Hancock	62.45%	No	61.87%	No	47.27%	53.51%	95.52%	95.21%	12.83%	95.40%	88.33%	43.31%				
Hardy	54.45%	No	48.61%	No	48.21%	44.39%	91.18%	92.26%	19.59%	99.10%	84.29%	64.24%				
Harrison	59.38%	No	53.72%	No	46.33%	41.61%	96.55%	97.42%	21.11%	98.22%	90.52%	63.88%				
Jackson	62.68%	No	59.36%	No	48.81%	49.24%	94.50%	96.79%	17.39%	97.49%	82.65%	75.85%				
Jefferson	60.10%	No	53.69%	No	50.71%	50.02%	89.58%	92.69%	18.75%	96.77%	83.62%	38.95%				
Kanawha	56.77%	No	53.41%	No	47.11%	47.05%	89.93%	89.76%	20.49%	96.73%	77.77%	66.41%				
Lewis	48.88%	No	44.26%	No	40.33%	38.69%	89.89%	95.09%	28.47%	98.33%	82.45%	61.11%				
Lincoln	50.36%	No	44.91%	No	37.56%	37.67%	79.56%	82.14%	31.31%	93.38%	77.62%	58.52%				
Logan	54.29%	No	45.65%	No	48.65%	40.07%	94.65%	96.47%	45.83%	95.66%	75.15%	47.38%				
Marion	59.99%	No	54.99%	No	50.30%	48.33%	94.23%	96.32%	17.73%	95.09%	80.78%	48.02%				
Marshall	56.43%	No	52.47%	No	38.25%	42.11%	96.01%	96.52%	20.12%	98.88%	80.81%	62.99%				
Mason	54.34%	No	47.17%	No	51.71%	41.13%	94.57%	96.01%	15.67%	98.27%	86.41%	59.53%				
Mercer	56.60%	No	50.44%	No	47.03%	41.84%	86.24%	89.60%	20.44%	93.17%	83.50%	73.01%				
Mineral	50.63%	No	47.84%	No	40.32%	39.21%	97.59%	98.63%	18.02%	97.50%	91.04%	51.26%				

Mingo	56.12%	No	49.33%	No	47.26%	39.85%	89.96%	95.49%	30.95%	94.84%	74.89%	61.79%
Monongall	66.34%	No	63.37%	No	57.33%	57.06%	95.71%	96.12%	14.59%	98.00%	83.67%	49.08%
Monroe	55.57%	No	47.63%	No	51.53%	36.59%	97.27%	97.09%	25.30%	97.63%	86.84%	81.37%
Morgan	60.31%	No	52.85%	No	53.27%	42.81%	97.58%	95.71%	25.01%	97.08%	89.77%	43.03%
McDowell	48.58%	No	36.50%	No	46.30%	24.68%	90.00%	84.21%	51.03%	97.32%	70.00%	75.54%
Nicholas	55.60%	No	49.73%	No	44.98%	38.83%	94.90%	96.94%	20.32%	96.48%	71.00%	53.78%
Ohio	65.76%	No	60.81%	No	51.40%	45.87%	89.30%	96.52%	12.31%	96.64%	82.04%	65.53%
Pendleton	59.61%	No	53.32%	No	51.41%	45.77%	96.77%	95.45%	15.87%	95.42%	90.52%	41.38%
Pleasants	54.27%	No	49.49%	No	41.98%	43.21%	100.00%	100.00%	17.84%	97.64%	95.21%	75.81%
Pocahontas	59.02%	No	57.44%	No	50.18%	49.11%	84.06%	93.33%	34.51%	99.44%	82.76%	57.89%
Preston	55.28%	No	49.65%	No	50.90%	41.47%	91.70%	89.09%	19.86%	97.77%	80.49%	68.00%
Putnam	67.85%	No	65.88%	No	53.59%	55.38%	98.50%	98.63%	18.50%	97.87%	96.38%	78.38%
Raleigh	60.67%	No	55.63%	No	46.25%	45.93%	86.06%	89.92%	33.04%	95.85%	85.19%	56.24%
Randolph	49.55%	No	40.82%	No	38.88%	28.86%	93.42%	96.32%	16.81%	96.38%	86.25%	50.92%
Ritchie	60.97%	No	59.30%	No	47.62%	47.47%	92.22%	97.00%	16.41%	92.89%	94.38%	78.75%
Roane	54.17%	No	46.92%	No	44.49%	39.96%	91.06%	95.69%	15.96%	98.89%	85.20%	60.18%
Summers	47.13%	No	41.55%	No	54.10%	36.36%	92.86%	88.66%	34.14%	99.27%	77.53%	70.73%
Taylor	52.87%	No	48.23%	No	38.19%	43.00%	91.89%	92.67%	12.98%	96.26%	91.88%	66.67%
Tucker	51.69%	No	44.97%	No	35.92%	34.63%	100.00%	95.45%	14.69%	100.00%	88.00%	70.31%
Tyler	58.87%	No	58.21%	No	55.20%	46.65%	92.68%	97.89%	14.69%	100.00%	91.56%	75.00%
Upshur	53.02%	No	48.76%	No	47.81%	47.41%	88.44%	92.41%	22.29%	98.78%	77.71%	52.00%
Wayne	57.51%	No	52.23%	No	46.20%	43.30%	89.41%	89.78%	31.79%	98.26%	86.36%	77.43%
Webster	55.76%	No	46.00%	No	50.76%	29.44%	92.31%	93.75%	25.30%	97.67%	80.92%	83.75%
Wetzel	54.13%	No	50.43%	No	40.70%	35.28%	96.45%	91.76%	22.65%	95.57%	88.73%	77.01%
Wirt	54.47%	No	55.18%	No	40.07%	46.23%	93.33%	91.30%	23.50%	97.83%	77.46%	66.18%
Wood	62.81%	No	59.34%	No	48.23%	48.70%	92.28%	91.73%	20.97%	96.27%	76.88%	55.22%
Wyoming	54.09%	No	46.95%	No	45.45%	37.01%	93.40%	87.69%	31.74%	95.71%	90.49%	67.51%
WV Acade	61.30%	No	53.89%	No	51.25%	57.50%			6.38%	100.00%		
EP Prep A	53.16%	No	50.18%	No	36.36%	41.03%			33.50%	98.00%		
Vt Prep A	41.57%	No	32.95%	No					20.47%		36.36%	
WV Vrt Ac	48.44%	No	40.78%	No					16.96%		63.16%	
WIN Acade									10.71%			
CC Acader	47.37%	No	51.68%	No					18.18%	90.91%		
State Rec	57.83%	No	52.62%	No	47.21%	44.17%	92.58%	93.41%	22.64%	96.50%	82.33%	58.83%

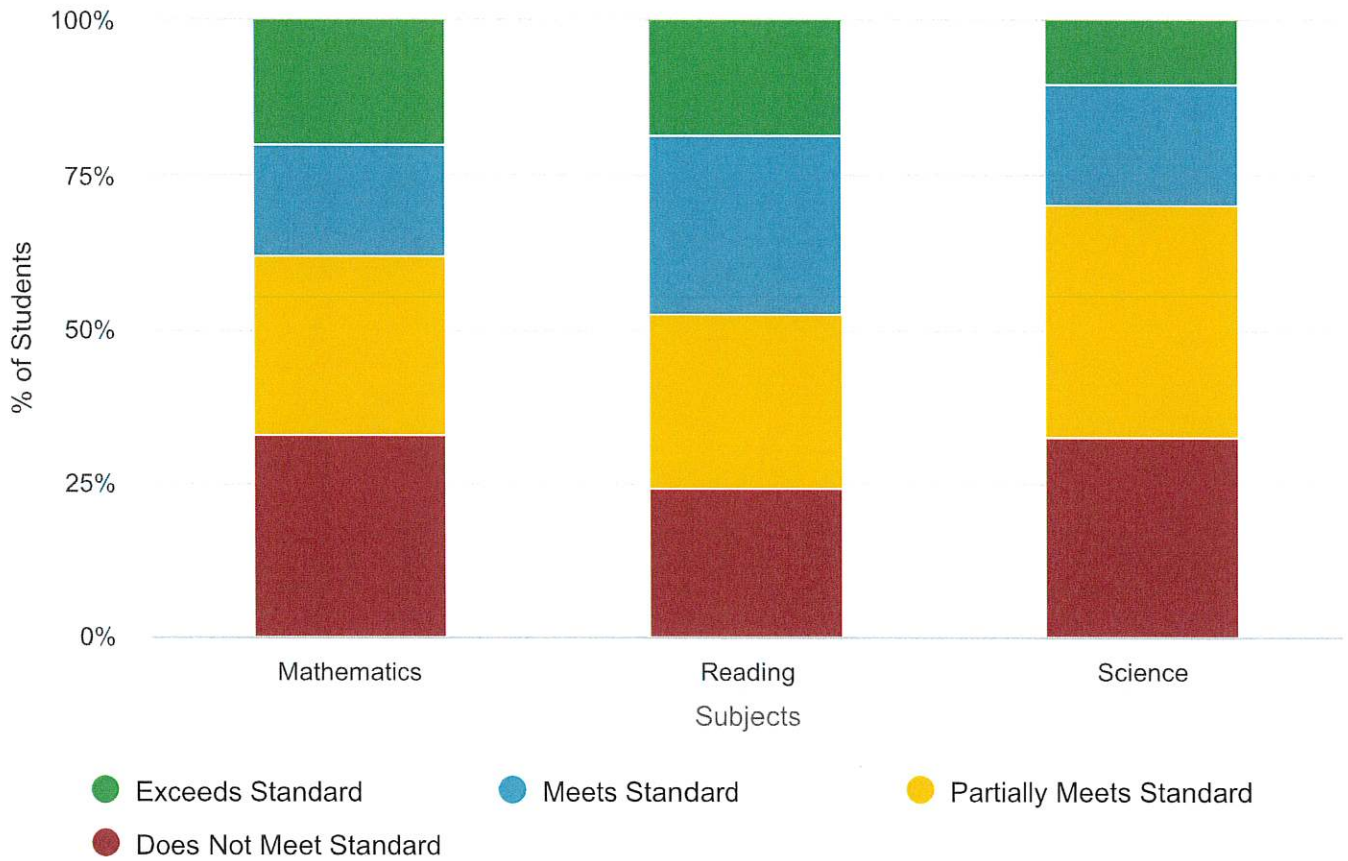
Assessment Achievement

Note: Performance at "Meets Standard" and "Exceeds Standard" is proficient.
Performance at "Does Not Meet Standard" and "Partially Meets Standard" is not proficient.

Filter Criteria:

School Year 2024-2025
School [All Schools]

District/County [All Districts]



Total of 12 row(s) with 10000 Row Limit

Subject	Mastery	Mastery Pct
Mathematics	Does Not Meet Standard	32.98%
Mathematics	Exceeds Standard	20.07%
Mathematics	Meets Standard	17.91%
Mathematics	Partially Meets Standard	29.03%
Reading	Does Not Meet Standard	24.33%
Reading	Exceeds Standard	18.31%
Reading	Meets Standard	29.24%
Reading	Partially Meets Standard	28.12%
Science	Does Not Meet Standard	32.29%
Science	Exceeds Standard	10.37%

Science	Meets Standard	19.48%
Science	Partially Meets Standard	37.86%

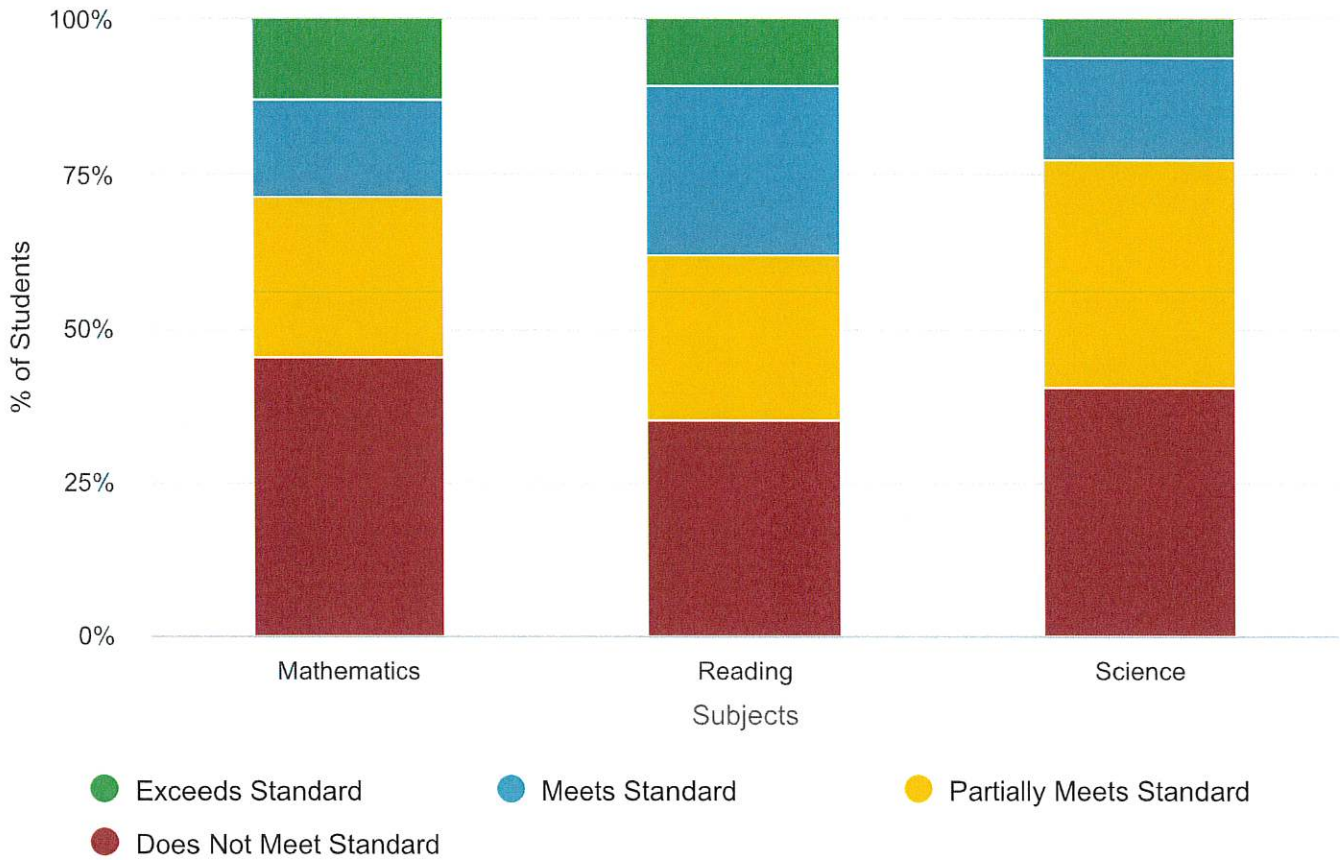
Assessment Achievement

Note: Performance at "Meets Standard" and "Exceeds Standard" is proficient.
Performance at "Does Not Meet Standard" and "Partially Meets Standard" is not proficient.

Filter Criteria:

School Year 2024-2025
School [All Schools]

District/County (043) - Lincoln



Total of 12 row(s) with 10000 Row Limit

Subject	Mastery	Mastery Pct
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Research Report

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SRIKANT KUMAR SAHOO

Analysis of West Virginia's State School Aid Funding Formula

Recommendations to Enhance Adequacy, Fairness, and
Efficiency of State Funding for Education

This publication has completed RAND's research quality-assurance process but was not professionally copyedited.

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RR-A4161-1

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About This Report

This report, prepared for the West Virginia House of Delegates, is intended to provide an independent, holistic assessment of West Virginia's state school aid funding formula and to identify opportunities for improvements in the state's funding strategy. We reference a combination of prior research on funding issues, benchmarks and examples from funding formulas nationwide, and analysis of state and national data sets to inform our recommendations.

RAND Rural America Partnership

This work was conducted within in the RAND Rural America Partnership, a collaboration between RAND and public institutions, universities, and philanthropic organizations to identify priorities and deliver evidence-based solutions for rural, remote, and Indigenous communities nationwide. The partnership is part of RAND Education, Employment, and Infrastructure, a division of RAND that aims to improve educational opportunity, economic prosperity, and civic life for all. For more information about the RAND Rural America Partnership, visit www.rand.org/rural-america. To learn more about RAND Education, Employment, and Infrastructure, visit www.rand.org/eei or email EEI@rand.org.

Funding

Funding for this research was provided by the West Virginia House of Delegates.

Acknowledgments

We are grateful to the West Virginia Department of Education and the West Virginia State Treasurer's Office for providing us access to data and records to facilitate this study. In particular we thank Jonathan Rollins, Uriah Cummings, Amy Willard, Georgia Hughes-Webb, and Adam Canter for their timely delivery of data to the research team. We thank John Pane, Bruce Fuller, David Luckey, and Heather Schwartz for their review and feedback about this work.

Summary

A substantial body of research has established that there is a clear causal relationship between school spending levels and student outcomes. It follows that how West Virginia distributes its funding to schools and students matters as well.

To promote improved learning in West Virginia's PK-12 schools, the West Virginia House of Delegates sponsored RAND to conduct an independent review of the design and adequacy of West Virginia's state school aid funding formula. Informed by prior research, benchmarks from other states, and analyses of spending data in West Virginia and nationwide, we offer recommendations for how the formula and funding-related policies could be enhanced.

Key Findings and Recommendations

- Based on an assessment of the adequacy of current spending levels relative to student needs, we recommend that West Virginia continue to increase overall funding levels for public education, while simultaneously working to improve system effectiveness.
- Compared to other states, West Virginia under-allocates resources to districts that serve students who cost more to educate. We recommend distributing more funding to districts with larger proportions of low-income, special education, and English learner students. Implementing weights similar to the median weights used by other states would boost funding in 28 districts and cost the state around \$37M to hold other districts harmless.
- In the context of anticipated reductions in force, we recommend phasing out funding allocations that reward retention of higher-cost staff. Simultaneously, districts should be empowered to make personnel decisions based more on performance than seniority.
- To remove unhelpful incentives, we recommend basing transportation funding on key cost drivers—such as ridership, mileage, transit time, and fleet condition—instead of individual districts' prior-year transportation spending.
- Directing Hope Scholarship funds toward families who would enroll in private schools regardless of the scholarship is inefficient. To reduce this, we recommend canceling the planned program eligibility expansion and considering income-based eligibility criteria.

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Available at www.rand.org/t/RRA4161-1

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Chapter 1. Introduction

The scope of our work is informed by conversations with and questions from members of the House of Delegates and other state educational leaders who expressed interest in updating the formula to help improve student outcomes. Based on their input and on our holistic review of the state's funding strategy, the report focuses on four questions:

1. What is the **adequacy** of West Virginia's per-pupil funding levels in PK-12 education, relative to the needs of its students and in comparison to spending levels in other states?
2. To what extent is the **distribution** of funds to districts commensurate with the educational challenges and costs that districts face?
3. What are the implications of the **design** of the current funding formula for districts' **incentives** around effective use of resources?
4. What are the implications of the Hope scholarship program and a planned expansion in program eligibility for the **efficiency** of state education spending in West Virginia?

In Chapters 2 through 5 of this report, we summarize our analyses and recommendations related to each of these questions. **A complete summary of all report recommendations is provided in Chapter 6.**

Throughout, we reference more detailed information provided in three supplemental appendixes. Appendix A includes additional information from our review of research literature and of other state funding formulas. In Appendix B, we provide details about the methods and supplemental findings from our analysis of current spending distributions in West Virginia. Finally, in Appendix C, we include scenario analyses that illustrate the expected impacts across West Virginia's school districts of the types of distributional changes to the funding formula that we recommend. These appendixes can be found in the technical annex available at www.rand.org/t/RR4161-1.

Our recommendations are informed by desk research and quantitative analyses, including review of relevant research literature in several topic areas, a review of state funding formulas nationwide, and statistical analyses of school spending distributions nationwide and in West Virginia in particular. Our work was facilitated by detailed records provided by the West Virginia Department of Education (WVDE) about state school aid funding formula allocations and calculations, and conversations with staff at WVDE familiar with the funding formula. We also received data and helpful context from state treasury officials associated with the Hope Scholarship program.

One limitation of our work is our limited direct engagement with stakeholders most familiar with the historical context around school funding in West Virginia. This poses some challenge for our interpretation of the original intent of funding statutes that determine current allocations.

A Brief Orientation to West Virginia's State School Aid Formula

West Virginia determines the amount of state aid allocated to districts to fund public schools through a multi-step process known as the Public School Support program (also referred to as the state school aid formula) (WVDE 2024). The formula estimates a "basic foundation allowance" for each district. This is a baseline funding amount that is the sum of estimated costs of various inputs to schooling including personnel salaries, employee benefits, transportation costs, general operating costs, and other specific allowances described in statute as intended to support areas ranging from instructional program improvement to technology funding, to educator induction, and more. Most input costs are pegged directly or indirectly to the number of students enrolled.

While funding amounts are justified based on the estimated costs of each input, almost all funds are provided as a single block grant and districts are not required to allocate resources linked to the estimated costs of each input. The formula also includes an adjustment in funding for districts that are smaller than 1,400 students to account for worse economies of scale, and adjusts funding levels for all districts based on enrollment density (i.e. number of students per square mile).

Districts' foundation allowances are compared to an estimation of the "local share" that each county is assumed to be able to contribute based on its local property tax base. The difference between the foundation allowance and the local share for each district determines the actual amount of state aid allocated by the formula.

In practice, counties can and do provide more local funding than their local share calculation assumes, and the formula does not penalize counties from funding schools at higher levels.

Subsequent to the calculation of allocated state aid, additional allowances are provided to districts, sometimes automatically and sometimes as a grant for which districts must apply. These include allowances linked to enrollment increases; for the education of children with "high acuity" special needs; for alternative education programs; for Limited English Proficiency programs; and more.

In a separate appropriation, the state allocates funding to the Hope scholarship program board, which oversees the provision of scholarships to eligible families with children not enrolled in public schools. Scholarships are typically spent on private schooling, educational services, or supplies.

Chapter 2. Overall Adequacy of West Virginia's School Funding Levels

Overview: *West Virginia's student population has significantly higher poverty rates, a larger proportion of students in special education, and lower academic performance than the national averages, while total per-pupil spending has been close to the national average. In light of research evidence about the likely benefits of increased funding, we recommend that the state continue to increase its level of funding for PK-12 education. Simultaneously, improvement trends of some other states similar to West Virginia indicate that West Virginia has the potential to improve the overall effectiveness of its educational system.*

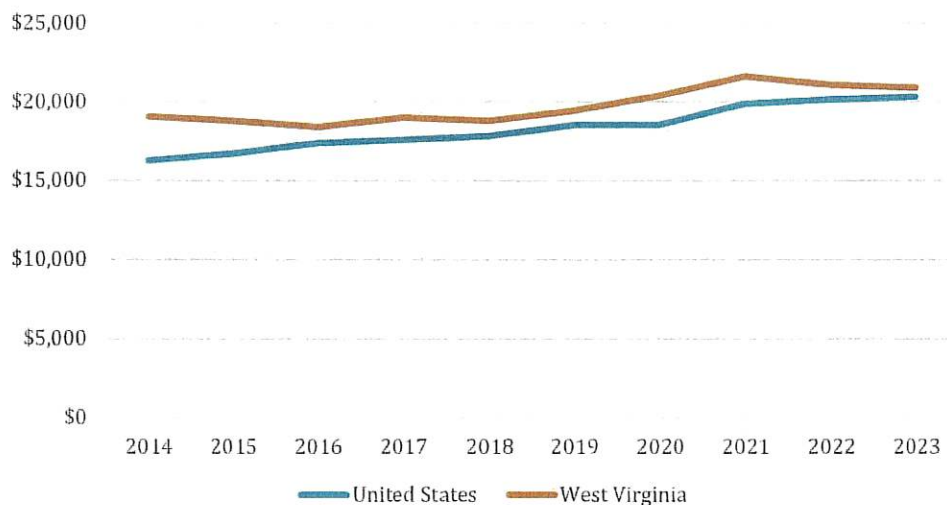
Current spending levels relative to student needs

To gauge the adequacy of school spending levels in West Virginia, we consider its investments in education relative to the rest of the nation, as well as key characteristics of its students that relate to the educational disadvantages they face. While each state's context and challenges are unique, these indicators provide a reference point for the degree of educational need in the state.

Spending levels on education in West Virginia are close to the national average, when accounting for regional variation in wages. As shown in Figure 1, in 2022-23, the most recent year in which national comparative data are available, real wage-adjusted per pupil spending on education in West Virginia (counting state, local, and federal resources combined) was three percent higher than the national average. As shown in Figure 2, Federal resources have been elevated in recent years due to COVID-19 relief, accounting for 19% of total spending in West Virginia in 2023 relative to 13% nationwide, but these supplemental resources will soon lapse. During this same period, state spending declined in real terms. Moreover, the state's higher-than-average reliance on federal resources presents an added funding risk given recent uncertainty around federal distributions of resources to support schools (Stadler and Abbott, 2025).

In 2023-24, real state and local educational spending per pupil increased by nearly 14 percent over 2022-23 levels in West Virginia, driven in part by growth in educator pay and funds to support additional service personnel (West Virginia Legislature, 2023). This increase helped to reverse declines in the real (inflation-adjusted) value of per-pupil spending that had occurred over the prior few years in the context of inflationary pressures. However, we lack a reference point for how this compares to national spending during this period.

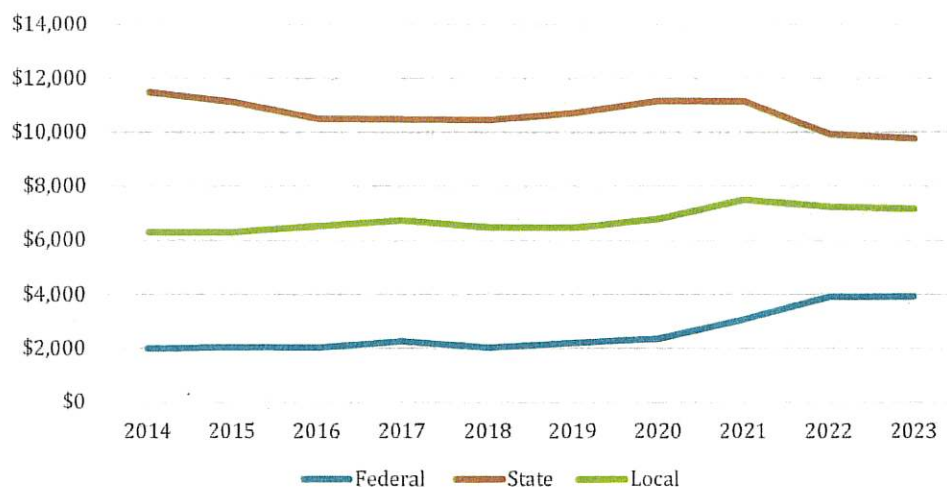
Figure 1. Total Adjusted Real Per Pupil Spending in West Virginia, Relative to the Nation Overall, 2013-2014 through 2022-2023



SOURCE: Features data from the U.S. Census Bureau, Annual Survey of School System Finances; the National Center for Education Statistics, Education Demographic and Geographic Estimates, Comparable Wage Index for Teachers; and the U.S. Bureau of Labor Statistics, Consumer Price Index.

NOTE: Total spending includes state, local, and federal sources, and adjusts for the Comparable Wage Index (CWI) across states and for the Consumer Price Index over time to display figures in December 2022 dollars.

Figure 2. Share of Adjusted Real Per Pupil Education Spending in West Virginia by Source, 2013-2014 through 2022-2023



SOURCE: Features data from the U.S. Census Bureau, Annual Survey of School System Finances; the National Center for Education Statistics, Education Demographic and Geographic Estimates, Comparable Wage Index for Teachers; and the U.S. Bureau of Labor Statistics, Consumer Price Index.

NOTE: Spending is from West Virginia and adjusts for the Comparable Wage Index (CWI) and for the Consumer Price Index over time to display figures in December 2022 dollars.

While total spending levels are somewhat above the national average, West Virginia schools educate large proportions of students in key groups that have been shown in previous research to be associated with higher costs and academic disadvantage (Jimenez-Castellanos and Topper, 2012; Duncombe and Yinger, 2004; Imazeki, 2008). As shown in Table 1, West Virginia ranks 5th nationally across U.S. states in terms of the proportion of its students classified as eligible for special education services under the Individuals with Disabilities Education Act (IDEA), and ranks 47th nationally in the proportion of students who have a parent with a college degree (NCES, 2024; Ruggles et al, 2025). West Virginia ranks 8th out of 50 states in terms of the proportion of families with children ages 5-17 living in poverty (U.S. Census Bureau, 2024).¹ Substantial declines in student enrollment in recent years have also contributed to rising fixed costs of delivering education in many counties in the state. However, the state does have the lowest rate nationally of students who are English language learners, a group that has been shown to require additional educational resources to educate (NCES, 2024).

Table 1. Student Characteristics and 2024 NAEP Academic Performance in West Virginia

	Percent special education students	Percent of parents with a college degree	Percent families in poverty	Percent English learners	NAEP 8th grade reading % proficient	NAEP 8th grade math % proficient
West Virginia	19	36	18	1	21%	18%
National	15	42	15	11	29%	27%
Relative Rank	5 th	47 th	8 th	50 th	48 th	48 th

SOURCES: Special education and English learner proportions are from the 2022-23 school year as reported by NCES. Parent education levels are calculated from census microdata, using average of annual estimates between 2019 and 2023 given variability in annual estimates. Achievement scores are from the 2024 NAEP exam.

NOTE: Relative ranks shown are across the 50 U.S. states. In terms of raw NAEP scores, West Virginia

Academic achievement scores from the 2024 National Assessment of Education Progress (NAEP) indicate very poor outcomes for West Virginia students. Just 21 percent of West Virginia students scored proficient or higher in 8th grade reading, and 18 percent in 8th grade math. Relative to the nation as a whole, the state ranks 48th out of 50 states in reading and 48th in math scores on the 8th grade exams. West Virginia ranks similarly poorly with respect to 4th grade exam NAEP scores (NCES, 2024). In summary, these results indicate that the state's education system is struggling to provide adequate educational services for its students.

¹ Because different states calculate student free or reduced price lunch eligibility in different ways, we refer here to family poverty levels as a more comparable metric for assessing relative poverty rates among school-aged children across states.

Anticipated benefits of additional investment in education

Although there has long been debate about whether money matters for schools, there is now consensus based on rigorous research that it does. A large body of high-quality research examining the effects of school funding levels show a clear relationship between sustained (i.e., for four years or more) changes in funding levels and student outcomes over both the short- and long-term (Jackson and Mackevicius, 2024; Baker and Knight, 2025). On average across rigorous causal studies from diverse contexts and policy reforms, a sustained \$1,000 increase in per-pupil spending yields sustained increases in test scores by 0.03 standard deviations (i.e. raising the median student from the 50th percentile nationally to the 51st), high-school graduation by around 2 percentage points, and college-going by 2.8 percentage points (Jackson and Mackevicius, 2024). Moreover, this meta-analysis indicates that sustained spending increases can be expected to improve test scores in over 92 percent of studied cases and educational attainment outcomes in over 97 percent of cases, with improved probabilities of impact when funds are allocated to higher-poverty settings.² The documented effects of funding increases appear to flow through a wide range of potential uses of funding, including wages (which can indirectly affect teacher quality and retention), staffing ratios, capital investments, and a variety of other instructional supports. However, investments in capital (e.g., school infrastructure) tend to take longer to yield positive impacts. Effects of funding increases are smaller when resources are provided to more economically advantaged student populations.

Overall, this prior research shows that sustained increases in education spending are a reliable and beneficial investment across a range of contexts. On the flip side, decreases in funding levels (regardless of the cause) can be reliably expected to harm student achievement and attainment.

Recommendations around adequacy of overall spending levels

In light of the factors we have reviewed, including the research evidence on spending impacts, the high degree of disadvantage facing West Virginia's student population, expected declines in federal COVID-19 era supports, and the current low level of academic performance state-wide, we recommend that the state continue to increase its investments via the state school aid formula to more adequately address student needs. Increasing total education spending could also be used to facilitate the types of distributional changes in formula allocations which we recommend in Chapter 2. For example, it could allow the state to hold all districts "harmless" in the face of those changes.

We recognize that the state's current overall funding levels represent an above average degree of "effort" relative to its tax base. For example, West Virginia's state and local spending

² Study authors analyze risk of potential publication bias and find that their results are robust to it.

as a percent of statewide GDP ranked 15th among states as of 2021-22 (Education Law Center, 2024). Even so, additional investment is justified given the high level of student need, the well-documented long-term returns to educational investments on students' health and livelihoods (Psacharopoulos and Patrinos, 2018), and, in the near-term, the potential for improvements in school quality to help mitigate outmigration from the state and specific communities (Marré and Rupasingha, 2020).

Rigorous studies have provided varying estimates of the extent to which local counties might reduce investments in education in response to an increase in state aid (aka "crowd out"). Some research suggests that state reforms to funding distributions of the type we recommend lead to little or no crowd out effect on local funding (Lafortune, Rothstein, and Schanzenbach, 2018). However, other research has documented instances of partial crowd-out, in which local funding decreases and partially offsets the increase in state funds (Baicker and Gordon, 2006). Potential crowd out effects could be mitigated by tying any increases in state aid to individual counties to maintenance of effort by those counties.

Educational system performance and potential for improvement

Some other state school systems that serve similarly challenged students have been able to achieve superior results in recent years. In Table 2 we highlight three states that have exceeded national average test score trajectories over the past decade. While these states' school systems do not face all of the same challenges as West Virginia's system, they showcase the potential to improve state-wide performance in spite of significant challenges and resource limitations.

Table 2. Spending, Student Characteristics, and Academic Performance in West Virginia Relative to States with Superior Performance and Improvement Trajectories

	Total adjusted expenditures per enrolled student	Special education students	Parents with a college degree	Families living in poverty	NAEP 4th grade reading % proficient	NAEP 4th grade math % proficient	NAEP 8th grade reading % proficient	NAEP 8th grade math % proficient
West Virginia	\$20,858	19%	36%	18%	25%	31%	21%	18%
Mississippi	\$17,440	16%	37%	24%	32%	38%	23%	22%
Tennessee	\$16,018	13%	38%	18%	32%	42%	31%	31%
Louisiana	\$20,463	13%	42%	24%	32%	35%	27%	21%

SOURCES: Total adjusted expenditures per enrolled student are 2022-23 data from the U.S. Census Bureau, Annual Survey of School System Finances, adjusted for regional cost variation using the National Center for Education Statistics, Education Demographic and Geographic Estimates, Comparable Wage Index for Teachers. Special education and English learner proportions are from the 2022-23 school year as reported by NCES. Parent education levels calculated from census microdata, using average of annual estimates between 2019 and 2023. Achievement scores are from the 2024 NAEP exam.

NOTE: States shown were selected based on having substantially higher absolute performance on NAEP than West Virginia and superior improvement trends relative to the nation since 2015. Total expenditures include state, local, and federal and are shown here adjusted for regional wage differences using the Comparable Wage Index.

Mississippi, Louisiana and Tennessee have all seen relative improvements in academic outcomes over the past decade, spurred by a range of evidence-based state-wide reform efforts (Hovanetz, 2025). Each of these states has also been active in updating school funding formulas to make progress over time around fairness in funding distributions (Education Commission of the States, 2024, Tennessee Department of Education, 2025, BESE Admin, 2025).

Once ranking near the bottom nationally in reading outcomes, Mississippi's large-scale literacy instructional reforms linked to the science of reading have helped to improve teaching at scale and improve outcomes (Spencer, 2024). These reforms were complemented by an enhanced system of school accountability and a realignment of state exams to match national standards.

In Tennessee, improvements appear to have stemmed from similar large-scale development of teachers' instructional practices, higher academic standards, and aligned curriculum and assessments. Enhanced accountability systems for both schools and teachers were coupled with structured local autonomy to allow districts to adapt policies within a coherent state framework (Matheny, 2023).

In Louisiana, reforms to adopt higher academic standards, to enhance curriculum, assessment, and standards-alignment, and to strengthen teacher preparation and development, appear to have increased the quality and alignment of teachers' instruction (Kaufman et al., 2018). A range of accountability reforms implemented by the state might have also contributed to gains, with overall (though not uniformly) positive effects related to closing and replacing struggling schools (Churchill, 2024). However a rigorous study of other aspects of the state's school-level accountability reforms found no significant effects, underscoring the uncertainty inherent in any system-wide reform effort (Dee and Ross, 2019).

Collectively, these examples provide a sense of the scale of evidence-based reforms that may be required to enhance teaching and learning statewide—not just updated school funding formulas.³

An examination of the full range of potential school system improvement strategies that may be most beneficial for West Virginia is out of scope for this report. Even so, we highlight these three states to point to the potential value of combining increased spending with evidence-based reforms to improve students' academic performance overall.

In the remainder of this report, we return to our focus on updating the state school aid funding formula to help improve the efficiency and fairness of the state's educational investments.

³ A few states do include improvement incentives as part of their state funding systems, though these tend to be limited in scope. We provide an overview of this topic in Appendix A.

Chapter 3. Distribution of Funds to Districts

Overview: *Compared to other states, West Virginia under-allocates funding to districts that serve greater proportions of students who have greater needs and who require additional resources to educate. We recommend modifying West Virginia's state school aid funding formula to redistribute more resources to districts that serve more students who are from low-income families, who are special education students, or who are English learners. The state should implement funding weights for these groups that are within the range of additional costs identified in prior research, and within the norms set by other states' formula weights.*

The case for redistribution according to costs of educating to proficiency

Extensive research has demonstrated how student demographic characteristics, in particular family income levels, special education status, and English learner status, are associated with increased costs to schools of providing an adequate education (Baker, Weber, and Srikanth, 2021; Duncombe, William, and Yinger, 2005; Chambers, et al, 2002). High concentrations of low-poverty students have also been shown to amplify barriers to student success, due to factors including larger gaps in resources, challenges in recruiting effective teachers, and negative peer effects (Sirin, 2005; Chetty, Hendren, and Katz, 2016; Reardon and Owens, 2014; and Clotfelter, Ladd, and Vigdor, 2006). In terms of specific inputs with cost implications, students from lower-income families often require additional educational support such as small group instruction, extended learning time, or targeted interventions. Special education students might require these as well as specialized personnel, more customized behavioral or academic interventions, specialized transportation, facility modifications, or additional therapies. English learners may require specially trained staff, push-in or pull-out services, and supplemental curriculum and instructional materials, among other supports.

Research-based estimates of the additional costs required to educate students with greater needs come from a range of methodologies, including professional judgement panels that assess costs of necessary inputs, descriptive analysis of observed spending levels for different student populations, and empirical cost-function analyses that estimate the costs of raising students' achievement to an adequate level based on current district performance. We reviewed a range of such studies that include specific recommended amounts of additional funding adequate for serving these student populations, and detail findings from this literature in Appendix Table A1.

All cost analyses we reviewed identified incremental costs of adequately educating low income, English learner and special education students that exceed the supplemental resources currently provided by the West Virginia state school aid formula for these student groups. That said, research-based recommendations for the amount of incremental funding required for each

type of student vary as a function of the methods used to estimate funding needs, state contexts in which the analyses were done, and choice of acceptable outcome goals. Our review of this literature found that recommended weights for students (i.e., the amount of additional funds needed to adequately fund their education) from low-income families ranged between 0.3 and 3 (i.e., from between 30 percent more to 300 percent more funding), recommended weights for English learners ranged from 0.2 to 2 (20 percent more to 200 percent more), and recommended weights for special education students varied (both by study context and by disability severity) from 0.5 to 4.2 (50 percent more to 420 percent more).

The varied estimates from this literature unfortunately do not offer clear guidance as to the specific formula weights that would be most appropriate for addressing education cost disparities in West Virginia. Deriving precise recommendations around state-specific weights could involve either (a) additional analysis based on professional assessments of the costs of key supplemental inputs needed to support students in each category, or (b) a statistical cost-function analyses of current spending patterns, outcomes, and outcome goals specific to the state.

In what follows, we first summarize the way in which West Virginia currently distributes its resources to students in each of the three student groups. Then, to provide a reference point for the typical use of formula weights for these groups, we analyze the prevalence and extent of weight adjustments used in state formulas nationwide.

West Virginia's current funding distribution patterns

Currently, West Virginia's state school aid funding formula includes little consideration of the cost implications for districts serving higher-cost student categories:

- The formula does not provide any additional resources related to low-income student status.
- Additional resources for special education students are limited to a supplemental grant program that districts must apply for that is aimed at students with the most "high acuity" needs.⁴
- Additional grant funding to serve the state's approximately 2,000 English learner students is very limited, amounting to just \$96,000 statewide annually in recent years.

As shown in Table 3, the end result is that West Virginia's calculation of per-pupil funding needs is quite similar for districts with relatively higher (i.e., 80th percentile) and lower (i.e., 20th percentile) proportions of either low income or special education students, after adjusting for other factors predictive of cost differences such as district size and density.

⁴ In 2025, this was limited to students that cost over \$46,839 annually to educate (WVDE, IDEA Finance Update, 2025) or roughly triple the average per pupil expenditure.

Table 3. Adjusted Per-Pupil State Formula Funding Allowance, by Poverty Rate and by Share of Special Education Students, 2025-2026

Student Subgroup	Low share of student population (20 th percentile)	High share of student population (80 th percentile)	Percentage Difference (High vs. Low)
Students living in poverty	\$8,741	\$8,862	+1%
Special education students	\$8,801	\$8,815	0%

SOURCE: Features analyses of data from the West Virginia Department of Education, the U.S. Census Bureau, and the U.S. Department of Education. Funding allowances are from the 2025-26 West Virginia state school aid formula. NOTE: Outcome variable is the natural log of the Total Basic Allowance per pupil in West Virginia for school year 2024-25. Dollar amounts are back-transformed predictions from a regression model that includes poverty rate, special education student share, the Comparable Wage Index, binary variables for deciles of district size (by enrollment), and binary variables for deciles of district density (enrollment per square mile). Models are weighted by district enrollment. Excludes funding for capital outlays and debt service. High-poverty and special education share represents the 80th percentile for the proportion of each student type across districts statewide, while low-poverty and special education share represents the 20th percentile for the proportions across districts.

When accounting for all sources of funding (i.e., local, state, and federal) combined, we find that West Virginia's total funding allocations are less responsive to the needs of these higher cost student groups than is typical nationwide. In Table 4, we summarize our analysis of the difference in total adjusted per pupil spending for higher- and lower-poverty districts and higher- and lower-proportion special education districts in West Virginia, relative to other states where comparable data were available. Total adjusted per-pupil spending for higher-poverty districts in the state (i.e., those at the 80th percentile statewide in share of low-income students) is just 3 percent higher than for lower-poverty districts (i.e., those at the 20th percentile statewide), which ranks West Virginia 34th out of 45 states that could be included in our comparative analysis. Total adjusted spending in districts with higher proportions of special education students was 4 percent lower than in districts with lower proportions of special education students, which ranks West Virginia 42nd out of the 45 states in terms of distributing funding to help districts adequately address these students' needs.

Due to the scarcity and uneven distribution of English learner students in West Virginia, we were unable to complete a similar analysis for that group. Complete methodological details and additional results from our comparative analyses are provided in Appendix B.

Table 4. Adjusted Per-Pupil Combined State, Federal, and Local Funding Levels by Poverty Rate and by Share of Special Education Students, 2021-2022

Student Subgroup	Low share of student population (20th percentile)	High share of student population (80th percentile)	Percentage Difference (High vs. Low)	Rank Among 45 States (1 = most advantages high share districts)
Students living in poverty	\$19,170	\$19,695	+3%	34
Special education students	\$19,630	\$18,878	-4%	42

NOTE: Dollar amounts are back-transformed predictions from a regression model that includes poverty rate, special education student share, the Comparable Wage Index, binary variables for deciles of district size (by enrollment), and binary variables for deciles of district density (enrollment per square mile). Models are weighted by district enrollment. Excludes funding for capital outlays and debt service. High-poverty and special education share represents the 80th percentile for the proportion of each student type across districts in each state, while low-poverty and special education share represents the 20th percentile for the proportions across districts in each state. Five states are excluded either because they are just one district (Hawaii) or because they lacked data for one or more factors in the model (Colorado, Maine, Vermont, and Wyoming).

SOURCE: Features analyses of data from the U.S. Census Bureau and the U.S. Department of Education.

Overview of other states' approaches to formula weights

A large majority of states provide extra funds to districts serving larger proportions of each of three student groups: low-income, special education, and English learners. In Table 5, we summarize the frequency with which state funding formulas include weights for each of these three student characteristics, as well as the range of such weights, according to data compiled by the Education Commission of the States (ECS) and state education agency reports (ECS, 2023). These extra state funds are in addition to the federal funds such as Title I that target disadvantaged student populations.

The following are a few illustrative examples of weights from the three states we highlighted in Chapter 2:

- Mississippi's recently reformed (2024) funding formula provides a 30% weight for low-income students, with 10% more for concentrated poverty; a 20% weight for English learners; and tiered weights ranging from 60 to 130% for special education students.
- Tennessee's recently reformed (2022) funding formula provides a 25% weight for low-income students with 5% more for concentrated poverty; English learner weights tiered by ability levels from 20 to 70%, and tiered special education weights from 15 to 150%.
- Louisiana's funding formula provides a 22% weight for low-income students, 22% for English learners, and 150% per student with an individualized education plan (IEP).

In Appendix A, we provide a more complete review with additional examples of funding weight strategies employed nationwide.

Because school funding levels nationwide are driven primarily by local resources, the inclusion of weights in state-level funding rarely achieves total funding levels for disadvantaged students that are as favorable as the research literature recommends. Regardless, state formula

adjustments provide a valuable counterweight to status quo trends in resource distribution, which otherwise tend to favor more advantaged districts and students. As discussed in Chapter 2, improvements in fairness of formula distributions have been shown to improve outcomes in communities serving more disadvantaged student populations (Lafortune, Rothstein, and Schanzenbach, 2018).

Table 5. Distribution of Weighting Approaches and Weights Across 50 States, by Student Category

Student Group	Number of states that provide additional funding	Typical Approaches to Weighting	Typical Per-Pupil Weight Ranges
Low-income	43 states. Most typically awarded per-student and linked to FRPL status (33 states). Some use Direct Certification (8) or both.	35 states include a per-pupil weight; at least 18 include weights that consider community concentration or intensity of need	Most range from 0.20 to 0.35, with a median weight of approximately 0.25; Concentration-based weights vary widely in approach but typically start to apply for districts with >50 to 70% low-income students
English Learners	49 states provide additional funding for all English learner students	34 states use a single weight per ELL student; 12 use tiered weights; 3 reimburse for specialized staff or program costs	Most range from 0.15 to 0.40, with a median weight of approximately 0.25.
Special education	35 states provide additional funding for all students with an IEP, while 15 limit to specific categories or partially fund students with "mild" disabilities	Many states (21) use tiered systems based on severity, though some (7) use a universal flat rate per student and some (7) reimburse IEP-related costs, wholly or partially. Some (8) use census-based formulas.	Tiered weights range widely. Lower tiers cluster between 0.5 to 1.2, and upper tiers between 2.5 to 4.0. Flat universal rates typically range from 1 to 1.5, with a median of 1.2.

SOURCES: ECS, 2024, and review of individual state funding formula documentation.

NOTE: FRPL = free or reduced-price lunch. IEP = Individual education plan. Summaries of typical weight ranges are approximations, and many aid formula criteria are complex and involve multi-faceted calculations that help to inform the adequacy of the per-pupil weights they use. Some states' funding weights for these and other categories of students overlap or are combined into a single high-needs category for purposes of allocating additional resources. See Appendix A for additional details from our scan of state formulas.

Recommendations and scenario analyses

Based on our findings on current funding distributions in West Virginia and prior research on district costs of serving higher proportions of these student groups, we recommend adjusting the state funding formula's calculation of each district's "total basic program allowance" to account for the proportion of students certified as low-income and those classified as English learners in a given school year. We also recommend adjusting for the proportion of students with an IEP, either in their entirety or at least for those with moderate disabilities and associated cost implications. We recommend increased per-pupil funding weights that are in the range of those recommended by research about the cost implications of serving these students subgroups, and at

least equivalent to norms set by other states' funding formulas.⁵ The state should also collect data on districts' distribution of funds to schools to help ensure that funding is distributed commensurate with the student populations at each school.

As the heterogeneity in formula weights for these groups across states suggests, arriving at specific weights is a nuanced task which demands consideration of the implications for communities impacted by distributional changes, and additional data on the cost implications of various categories of special needs students served in West Virginia's schools. We do not yet have access to complete data sufficient to analyze educational costs and outcome functions specific to West Virginia's special education students, and have not yet engaged with stakeholders to recommend a specific set of weights. Instead, we provide here and in Appendix C a few scenarios intended to help policymakers assess the general implications of an adjustment to current school aid formula distributions in line with our recommendation. If the legislature opts to proceed with a change in formula distributions of this type, additional analyses may be warranted to identify weights tailored to West Virginia's context.

As shown in Table 6, we analyze the distributional impacts of three formula weight scenarios. First, in scenario 1, we select weights within the range of estimates from the research we reviewed and close to the median of weights implemented by other states nationwide. We note, however, that these are on the lower end of the range of research-recommended weights. In scenario 2, we select weights twice as large as scenario 1. The weights used in scenario 2 are still well within the wide range of research-recommended formula adjustments and are also within the range of states' varied formulas weights. Finally, in scenario 3, we used the same median weights as for scenario 1, but assume total state aid is increased by 5 percent.

For each scenario, we calculate the amount of additional state aid that would be needed to hold all districts "harmless" relative to current levels of per-pupil state aid provided. Holding districts harmless in this way would essentially ensure that in the near-term every district's per-pupil state aid level remains at least as high as it has been in the recent past. The estimated cost of holding districts harmless in this way may gradually decrease over time if total per-pupil state aid allocations keep pace with inflation.

In both scenarios 1 and 2, when holding total funding levels constant, roughly half of districts in the state gain some state aid or are not affected and the other half lose some state aid from this redistribution. In both scenarios, districts that stand to gain more aid tend to have lower achievement levels (0.83 grade levels below the national average versus 0.65 below) than those that stand to lose. The districts gaining funds also have more lower income students (57.2

⁵ Mechanically, in the current formula, such an adjustment could be made by adjusting the effective enrollment in each district, which is the basis for most other cost estimates. Each district's enrollment could be modified based on the proportion of students in each weighted group, and then all districts' enrollments could be reduced by a single flat percentage that retains the same total enrollment statewide. In this way, weights could be applied to shift funding distributions while maintaining the same total funding levels overall statewide.

percent versus 46.1 percent)⁶ and more special education students (21.1 percent versus 19.1 percent), though they have similar proportions of English learners (0.2 percent versus 0.3 percent). If additional resources were allocated to hold all districts harmless, then roughly half of the districts in the state would see increased funding levels as shown in Table 6, while the other half would see no initial change.⁷

Table 6. Summary of Inputs and Outputs from Scenario Analyses of Distributional Changes in School Aid Formula Allocations, Relative to the Status Quo

Inputs and Outputs	Scenario 1: Median national weights	Scenario 2: Doubled weights	Scenario 3: Median national weights and +5% total funding
SCENARIO INPUTS			
Base low-income student weight	25%	50%	25%
Low-income concentration adjustment ($\geq 50\%$ low-income)	+10% per low-income student	+20% per low-income student	+10% per low-income student
English learner student weight	25%	50%	25%
Special education student weight (average across tiers)	80%	160%	80%
Additional state aid that would be required to hold all districts harmless	+2.6% (~\$37M)	+4.3% (~\$60M)	+0.7% (~\$10M), on top of assumed +5% (~\$70M) increased spending
DISTRICTS THAT GAIN FUNDS			
# of districts receiving same or more state aid, after local share adjustment	28	28	41
Largest per-pupil increase in foundation allowance	+10%	+16%	+14%
DISTRICTS THAT COULD LOSE FUNDS (if not held harmless)			
# of districts receiving less state aid, after local share adjustment	27	27	14
Largest per-pupil decrease in foundation allowance	-7%	-11%	-3%

SOURCE: Estimates of district specific grade levels below U.S. average are from the Stanford Education Data Archive (SEDA), and are based on math and English test results in grades 3 through 8. Adjustments to formula allowances are based on and use as a reference point the 2025-2026 state aid funding formula amounts and distributions to districts, after accounting for estimated local share funding.

NOTE: We assume that districts that currently receive no state aid due to their high local share adjustments will continue to not receive state aid (i.e. no change).

⁶ We use WVDE's definition of low socioeconomic status (SES) as our measure of low-income students in the scenario analyses. This includes students who are directly certified as eligible for free or reduced-price meals.

⁷ Note that while our scenario analyses summarize implications for each district's school aid formula allowance, impacts on total district funding levels will be more modest when local and federal resources are taken into account.

In scenario 3, 41 districts would see the same or improved funding levels, while 14 would experience reduced funding, albeit to a lesser degree than in scenarios 1 or 2. In addition to the assumed increase of \$70 million in total state aid in scenario 3, it would cost another \$10 million to hold these 14 districts harmless.

It is noteworthy that even though scenario 2 doubles the size of the formula weights relative to scenario 1, the distributional effects are not close to twice as large. This is because most districts in the state are fairly homogenous. Almost all include sizeable proportions of low-income and special education students, and no districts include large proportions of English learners. As a result, even ambitious changes in the funding formula weights have comparatively modest impacts on realized aid allotments.

Note that in these scenarios we apply a single special education per-pupil funding weight that is applied equally to all students eligible for special education services. This is assumed to be in addition to resources currently distributed to districts serving students with severe disabilities. We use this single per-pupil weight because we have not yet requested or received data on the full range and distribution of student special education categories in each district to model a tiered approach. Regardless of our use of this simplifying assumption for scenario analyses, most states' formulas differentiate tiered special education weights according to disability severity or type. We recommend West Virginia should ultimately use a tiered approach as well.

More details about our methodology as well as breakdowns of expected impacts for each individual district in West Virginia under each scenario are provided in Appendix C.

Considerations around special education classification

Research has shown that changes to special education funding incentives can influence classification rates, particularly for students on the margins of special education classification, for mild disability classifications, and in the context of large financial incentives that do not differentiate between classification types (Dhuey and Lipscomb, 2011; Kwak, 2010; Cullen and Berry, 2003; Battisti, Friesen, and Hickey, 2012). At the same time, changes in funding formula incentives do not consistently influence classification rates, and the extent to which any changes represent misclassification versus differences in effort around accurate classification of students is not always clear (Powers and Uhing, 2023; Parrish et al., 2003; Dhuey and Lipscomb, 2011). For example, if IEPs introduce costs to schools associated with specialized instruction and sufficient compensatory funding is not currently provided, schools could have a disincentive to accurately identify student needs. Given that correctly targeted special education services are generally shown to improve student outcomes, selecting an appropriate level of funding tied to accurate student classification is important (Hanushek, Rivkin, and Kane, 2002; Schwartz, Hopkins, and Steifel, 2021).

Partly in response to concerns about misclassification, some states (7) do not differentiate amounts of special education funding linked to district-specific special education enrollment (e.g., LAO, 2023). Many states (21), however, leverage severity-based weights, which can help

to reduce marginal incentives around classification into mild special education categories (e.g., Connecticut School Finance Project, 2024, Owens, 2024). Funding tier groupings could also take into consideration which special education categories are more and less prone to potential misclassification.

Tightening accountability around special education classifications might also be beneficial, including clarifying eligibility criteria and standardizing processes for classification to include tiered “Response to Intervention” screening, improving training of educators around classification processes, and monitoring classification rates and auditing in high-incidence categories (U.S. Department of Education, 2011; Horowitz, Raw, and Whittaker, 2017; U.S. Government Accountability Office, 2019; Westmoreland, 2025). These monitoring and accountability approaches could leverage data already being collected for the purpose of determining if there exist any “disproportionate representation” among racial or ethnic groups in special education based on “inappropriate identification” (Echevarria, Powers, and Elliott, 2004; U.S. Department of Education, 2007; U.S. Department of Education, 2008). States are required to describe their approaches to determining whether disproportionate representation stems from inappropriate identification in their annual IDEA state performance plans, and these plans could provide a reference point for additional monitoring steps to consider (U.S. Department of Education, undated).⁸

Other potential weighting factors

State funding formulas nationwide weight funding using a wide range of student and community characteristics. While we have analyzed and made recommendations related to three metrics that have been most frequently shown in research to be related to costs for schools (economic disadvantage, English learner status, and SPED status), the legislature may also want to consider additional factors. Economic disadvantage itself is measured in a variety of ways across states, though in our analyses to-date we have used the state’s current determination of low socio-economic status (which is based on direct certification of students as eligible for free or reduced price lunch) as the best proxy characteristic available to us. Some states include in their formulas other characteristics that likely relate to schooling costs, including homelessness, foster youth, students from single-parent homes, low parental educational attainment, or

⁸ The Department of Education collects and makes available State Performance Plans and Annual Performance Reports on its Individuals with Disabilities Education Act website at <https://sites.ed.gov/idea/spp-apr-letters>. The IDEA Part B reports include a discussion of indicators related to “disproportionate representation” (Indicator 9) and “disproportionate representation in specific disability categories” (Indicator 10). These reports offer examples of how states assess whether inappropriate identification is occurring. For example, Connecticut reported conducting a desk audit of district responses on 52 indicators related to regulatory requirements and identification policies, procedures, and practices; Minnesota developed a “policies and procedures” review for districts with disproportionate representation to complete in a web-based platform that could trigger ongoing monitoring and corrective action; and Massachusetts requires districts with disproportionate representation to submit for state review policies, practices, and procedures around eligibility determinations as well as “descriptions of tiered systems of support” and “information regarding any training or support the LEA provides staff” among other materials.

community income and unemployment metrics. In West Virginia in particular, recent legislation related to student discipline and alternative placement options may also differentially affect costs across districts (West Virginia Legislature, 2025). In Appendix A, we include additional analysis and discussion of how well the three characteristics we have recommended correlate with other factors that may also be related to the costs facing districts in West Virginia.

Distribution of resources based on district size and sparsity

Small school districts and districts serving sparsely populated communities can face substantially higher educational costs per student due to worse economies of scale, difficulties recruiting and retaining staff, and higher costs of basic services. For example, estimates from a recent cost-function analysis in Vermont suggest that rural sparsity of <36 people per square mile is associated with a 23 percent increase in costs, while average school enrollments of less than 100 students are associated with a 26 percent increase in costs (Kolbe et al., 2021). As such, many state formulas adjust per pupil funding weights for very small and sparse districts.

In 2008-09 West Virginia amended its funding formula to provide additional resources to districts with fewer than 1,400 students, with the sparsest districts in this category (Pocahontas and Pendleton) receiving funding as if their enrollment was around 1,400 students, regardless of actual district size (West Virginia Legislature, 2008). As shown in Table 7, as of the 2010-11 school year, shortly after this provision was enacted, we estimate that the maximum benefit of this provision to districts was approximately a 31 percent increase in per-student funding.

Since then and amidst continued declines in enrollment, the effective adjustment has grown substantially. As of the 2024-25 school year, three of the smallest and sparsest districts are now receiving effective funding adjustments exceeding 50 percent. As enrollment continues to decline, the effect of this provision will continue to increase for the smallest and sparsest districts in the state. This could exceed the intent of the original provision, and for a few districts represents an unusually large adjustment compared to typical state formula adjustments for sparsity and district size.

Table 7. Proportional Impacts of Small District Enrollment Adjustments in West Virginia on Per-Student Funding, by District, in 2025-26 Versus 2010-11

District	Population per sq mile	Most recent Enrollment	Most recent Impact	Enrollment 2010-11	Impact as of 2010-11
Pendleton	9	851	+64%	1,065	+31%
Glinner	22	720	+58%	943	+29%
Pocahontas	8	893	+55%	1,183	+18%
Calhoun	22	789	+40%	1,122	+13%
Tucker	16	918	+35%	1,053	+22%

District	Population per sq mile	Most recent Enrollment	Most recent Impact	Enrollment 2010-11	Impact as of 2010-11
Webster	15	1,048	+28%	1,534	n/a
Wirt	22	862	+27%	1,010	+17%
Ritchie	19	1,130	+20%	1,578	n/a
Summers	33	1,133	+17%	1,551	n/a
Doddridge	24	1,203	+15%	1,169	+18%
Pleasants	59	1,043	+15%	1,278	+10%
Tyler	32	1,184	+14%	1,419	n/a

SOURCE: Features analyses of data from the West Virginia Department of Education, the U.S. Census Bureau, and the U.S. Department of Education.

NOTE: Population per square mile estimates are from the 2020 Decennial Census. We estimate impacts of the provision in 2010-11 based on current ratios of sparsity across districts and their observed implications for 2025-2026 allocation determinations (which are based on 2024-2025 enrollment levels).

We recommend that the legislature consider updating this provision to include a cap on the maximum scale of per-student funding increases per district. Such a cap could be set around 50% (in line with research-based estimates about the underlying costs facing very small and sparse rural districts) or at the recent maximum adjustment of 64%, if the goal is to hold all districts harmless. Alternatively, other modifications of the provision could be made to address these dynamics.

Chapter 4. School Aid Formula Design and Associated Incentives

Overview: *We are agnostic as to whether to make a wholesale shift to the design of the state school aid formula. However, we recommend two targeted updates to the formula to better align district incentives around resource use. First, we recommend phasing out the link between funding allocations and staff salary bands, which creates incentives to overlook staff costs in personnel decisions. Strategic personnel management is particularly important for West Virginia given anticipated workforce reductions and the opportunity to maximize the benefits of recent teacher pay increases. Second, we recommend removing references to individual districts' prior-year spending in transportation funding allocations. Instead, allocations should be based on key cost drivers—such as ridership, mileage, travel time, and fleet condition—that preserve incentives for districts to reduce costs where feasible.*

General funding formula design considerations

A growing majority of states' school funding formulas (35) are structured around the concept of providing a foundation level of funding per student, with overall funding levels not explicitly tied to the costs of inputs (ECS, 2024). In contrast, West Virginia's funding model includes many discrete funding allocation steps, each associated with actual or estimated costs of specific inputs related to the delivery of educational services. However, although West Virginia's state school aid formula refers to many inputs, the majority of the funding allocation steps are linked, directly or indirectly, to student enrollment levels. Moreover, almost all funds contribute towards a single block grant of funding, allowing districts to use funds flexibly within broad guidelines such as minimum staff-to-student ratios. As such, for the most part West Virginia's approach is similar to a student-based foundation funding models in its ultimate effect.

An advantage of retaining references to specific inputs is that it could help to monitor whether funding levels are adequate to provide key inputs. Potential downsides of the input-based formula relate to the degree of complexity involved in calculating total funding levels, as well as the difficulty of keeping multiple different cost justifications up to date. For example, allocations for substitute teachers, for 21st century technology, or for instructional improvement activities are specific appropriations for which the amount provided does not clearly correspond to an identified benchmark cost or usage rate.

Going further than the current formula and mandating levels of district expenditure in specific areas could enforce investments by districts, but would impose an oversight burden for both the state and districts and require more frequent formula updates. Given these tradeoffs, proscriptive earmarks are typically best suited to areas that are a high priority for the legislature

and where there is evidence that districts would not otherwise make adequate investments on their own initiative.

We are agnostic as to the value of changing the entire formula to eliminate references to inputs and instead use a student-based foundation. Following in the footsteps of other states in this way might reduce some complexity. It could also be helpful as a rebranding or reorientation towards a statewide focus on using school resources to improve student outcomes “through any means necessary” rather than via pre-determined inputs. However, shifting the conceptual basis for the formula would not lead to a major change to the level or distribution of resources provided to districts, since the bulk of current distributions are already tied to student enrollment numbers.

While we are agnostic as to whether the entire school state aid formula should be overhauled, we identify in our review two key areas where the costs of inputs are estimated in a way that provides unhelpful incentives. In the remainder of this chapter, we dive deeper into these specific issues and provide recommendations for how the legislature could address them.

Allocations linked to staff characteristics and associated salary costs

West Virginia’s current funding formula allocates funding to districts based in part on the salary costs of current staff, with consideration of factors including educators’ years of experience and educational attainment. While this approach has the advantage of compensating districts for the type of staff they currently employ, it also reduces incentives for districts to consider cost efficiency tradeoffs when making personnel management decisions.

An alternative approach would be to provide funds for staff based on a per pupil funding amount for districts without pegging funding amounts to the salary bands of current staff. Districts could still receive additional funds for factors outside of their control such as local labor market conditions that may make it more costly to recruit and retain qualified staff. They could also receive supplemental funds for any strategic initiatives the state is explicitly seeking to incentivize or subsidize. For example, a state incentive might be appropriate for hiring and retaining teachers with certifications in math or special education if districts would otherwise be reluctant to pay the higher salary costs associated with hiring these “high need” teacher groups.

Personnel management incentives for districts are especially important for West Virginia’s school system in light of two related factors. First, declining enrollments will likely lead to reductions in force statewide in the near-term. The National Center for Education Statistics has forecasted that West Virginia’s total enrollment in public schools will continue to decline by approximately 13% between Fall 2022 and Fall 2031 (NCES, 2022). Second, West Virginia’s recent investments in improving teacher wages are more likely to help improve teacher effectiveness if schools practice strategic personnel management. Higher wages can expand the pool of job applicants and teachers’ willingness to stay in teaching, but school personnel management decisions will determine if that translates into retaining the most effective teachers.

Research on best practices in managing teacher reductions in force highlights the benefits to students of considering factors such as teacher skillsets and performance in those decisions, rather than traditional “last in first out” policies that prioritize retaining the most senior tenured staff above all other considerations (Kraft, 2015; Goldhaber et al., 2016; Boyd et al., 2011). Strategic staff management can also help to ensure that a balanced mix of effective teachers are retained rather than incentivizing the retention of only the most expensive veteran staff in a manner that would ultimately drive average salary costs higher statewide.⁹

The current funding formula approach of compensating districts based on the salary bands of current staff makes some sense in the context of West Virginia’s limits on the amount of autonomy districts have in personnel management, with policies that heavily prioritize seniority in any reductions of force (West Virginia Legislature, §18A-4-7a, undated; Thomsen, 2014). If districts ultimately lack meaningful control over these staffing decisions, then continuing to compensate them based on legacy personnel costs might be fair. However, if districts were afforded more control over personnel management decisions, then updating the funding allocations to be neutral with respect to staff characteristics would allow districts to realize cost-efficiency gains should they opt to retain a more balanced mix of more and less veteran staff.

Overall, we recommend that legislators should allow for more strategic personnel management, balancing considerations of educator seniority alongside other key factors when making reductions in force. Connected with this, we recommend updating the funding formula to avoid pegging funds allocated to individual districts based on the characteristics of the personnel that currently work at their schools, excepting any staff characteristics the state is explicitly seeking to subsidize or promote.

Considerations around updating formula allowances for school staff

The primary goal of our recommendation around modifying staff-related allocations is not to change the total amount of funds each district receives, but to change the incentives around the use of those funds. Unless the state is explicitly seeking to subsidize district hiring and retention of more veteran staff or staff with more advanced degrees statewide, eliminating links to current staff characteristics would improve personnel management incentives for all districts. However, there are multiple ways this could be accomplished.

One option for eliminating current incentives around staff-related funding would be to eliminate the link to changes in staff characteristics moving forward and simply peg districts’ relative per-pupil funding levels for staffing to the most recent prior distributions. Future changes in statewide funding levels related to staffing could still be implemented as needed (e.g. adjustments for inflation or minimum salary increases). This would be sufficient to ensure that,

⁹ The benefits from strategic personnel management are partially contingent on the capacity of current staff evaluation and certification tracking systems to differentiate staff performance and key skills. We have not yet examined these systems in depth.

moving forward, districts no longer have an incentive to disregard staff salary costs in their local personnel decisions. However, recent staff characteristics provide a rather arbitrary basis for funding distributions over the long term. Alternative options would require more unpacking of the implications and goals underlying the current formula distributions.

Currently, the state school aid formula incorporates numerous factors when allocating resources to compensate districts for personnel costs. These include experience levels, degree classifications, pay grades, additional pay linked to specific characteristics such as teachers certified to teach math or special education, college credit hours earned by service personnel, and more. Separate from these “basic” costs linked to current staff, the formula also includes a smaller amount (i.e. ~6% of total staffing resources) of district-specific “salary supplement” funding amounts related to historical disparities in salary equity state-wide (West Virginia Legislature §18A-4-5, undated).

Not counting the “salary supplement” allocations, we find that districts’ “basic” per-student staff-related funding allocations vary, resulting in as much as 4.5 percent lower allowance for the district with the smallest per-student allocations to 9 percent higher allowance for the district with the largest per-student allocation. We describe the size of those differences relative to the statewide average “basic” staff-related per-student allocation in Table 8.¹⁰

Districts that receive smaller per-student staff-related allocations tend to be somewhat less densely populated and to serve a lower-income student population. This may reflect some underlying differences in the types of teachers that tend to be recruited or retained across different counties. If these staff allocations were to be equalized, some compensatory formula adjustments might be warranted to reflect any underlying cost drivers (e.g. local labor market factors) outside of districts’ control. Regardless, in the next section we analyze the implications of simply equalizing “basic” per-student staff-related funding across districts.

¹⁰ Our calculations include all “basic” allocations for professional educators, service, and support personnel, while backing out formula adjustments for district population density and size.

Table 8. Characteristics of districts with above and below average "basic" per-student funding allowances for staff.

District category	Number of districts	Median (and maximum) difference in per-student "basic" staff allocation	Median district enrollment (2024-25)	Median density (people/sq. mile)	% Low-income students	% Special education students	Achievement relative to U.S. average
Below-average staff funding	31	-1% (-4.5%)	4,175	78	55%	21%	-0.76
Above-average staff funding	24	+1% (+9%)	4,798	117	50%	20%	-0.59

SOURCE: Per student difference in funding is the difference in per-student basic staff allocations relative to the statewide average basic staff allocations. Estimates of districts' grade levels below U.S. average are based on math and English test results in grades 3 through 8.

SOURCE: Features analyses of data from the West Virginia Department of Education, the U.S. Census Bureau, the Stanford Education Data Archive (SEDA), and the U.S. Department of Education.

Scenario analysis around equalizing staff-related funding

We estimate that if "basic" per-student formula funding allocations for professional educators and support personnel were to be immediately equalized across districts, it would cost the state around \$7M annually (0.5% of total state aid) to hold all districts harmless initially, while 29 districts would see additional resources (at most, about a 3% higher foundation allowance). We discuss this scenario in more detail in Appendix C and show potential impacts on individual districts in Table C.4.

Combining this change to the state school aid formula with the type of distributional changes recommended in Chapter 3 would result in net changes to district state aid allocations that are partially offsetting. As a result, the total cost to the state to hold all districts harmless when both implementing median funding weights for student characteristics (aka Scenario 1) and equalizing "basic" per pupil allocations for staff are around \$39M, just \$2M more than the costs to hold districts harmless under Scenario 1 alone. In this combined scenario, the largest district-level increase in funding relative to the status quo is around 11 percent, while the largest decrease (if not held harmless) would be around 10 percent, as shown in Table C.5.

We note that we have not yet evaluated the goals and distributions underlying the state's "supplemental salary" allocations for staffing. These supplemental allocations are not evenly distributed to districts but instead are district-specific and linked to historical differences in salaries provided to their staff. However, additional analyses (and insight from legislators around the original intent) may be warranted to assess whether an update to supplemental allocations is needed to better reflect current disparities in district needs. It may also be appropriate to adjust the size of the supplements if equalization of "basic" staff-related allocations were to alter districts' need for the supplements.

Allocations linked to prior spending on transportation

A second area where we believe the current funding formula may be providing unhelpful incentives to districts is with respect to transportation costs. Currently, allowances for transportation explicitly reference prior-year spending on transportation as a key benchmark when determining allocations to districts. While the formula includes some guardrails against excessive spending, this approach reduces incentives for districts to reduce their transportation costs over time, where feasible.

It is important to ensure that districts receive adequate funding to address their transportation needs; but we believe this can be accomplished (as many states do) by pegging funding to underlying cost drivers, rather than spending levels in the prior school year (ECS, 2021; Zamarripa, Dammu, and O'Keefe, 2024). Factors such as ridership, mileage covered by routes, time spent in transit (in case of variation in terrain and navigability), additional costs for special needs rider accommodation, and upkeep costs associated with the age and condition of vehicles, could all be considered in an updated formula.

We lack sufficient data of these types to recommend a specific alternative transportation formula at this time, but the aforementioned factors should allow for estimation of costs facing districts that are in line with their true levels of need. Such a formula could be designed to align closely with recent prior spending levels, as these provide valuable information about the costs facing districts. But by removing explicit references to prior-year transportation spending levels, the new formula would incentivize districts to use the resources they are allocated to address their underlying transportation needs in the most cost-effective way possible.

Chapter 5. Implications of Hope Scholarship Program Design and Eligibility Expansion

Overview: *Currently, most Hope Scholarship participants must have been enrolled in the public school system. A planned eligibility expansion in 2026–27 would remove this requirement. Evidence from other universal voucher programs suggests that such an expansion would inefficiently subsidize private school tuition for many families who would have chosen private schools regardless. We therefore recommend against the expansion, and recommend considering adding income eligibility criteria to focus resources towards families less able to afford private schooling. We also recommend limiting the rollover of unused scholarship funds, as indefinite rollover delays the use of substantial state resources for educational improvement. Finally, we recommend that the state continue to improve data collection around the characteristics and experiences of families who use scholarships.*

Hope Scholarship program current design and efficiency considerations

Through a supplemental appropriation, the state allocates resources to the Hope Scholarship program, which provides funding for educational expenses to participating students' families. Scholarship amounts are equivalent to the statewide average state aid allotted per pupil (after accounting for local share estimates). As of school year 2023-24 this amounted to approximately \$4,900 per student annually. Parents can also rollover unused funds from one year to the next, with more than \$3M (~11%) of funds rolled over in this way in school year 2023-24.¹¹ The program is intended to provide all taxpayers the opportunity to use state contributions toward their child's education if they opt not to participate in the public school system, and to promote competition with public schools to encourage sector-wide school improvement.

Currently, the program is only open to families with a rising Kindergarten-age child or a child who transferred out of regular attendance at a public elementary or secondary school (Hope Scholarship WV, 2025). As of the 2024-25 school year, the program served an estimated 10,542 students (18% of them rising Kindergarteners), relative to approximately 241,000 students enrolled in public schools of all kinds state-wide.

From an allocative efficiency standpoint (i.e., the use of state educational aid for the purpose of providing more or better educational services), scholarships to support students who would have otherwise attended public schools is a break-even spending proposition for the state, and could free up local resources that could be used to support students still in public schools. While there are other impacts such as contributing to declining overall enrollment in the public system

¹¹ According to records provided by the State Treasurer's Office.

and loss of associated federal resources, the overall arrangement is reasonably cost-efficient if it allows families to access alternative educational services they prefer.

The educational efficiency of state-provided scholarships is lower when considering students who would have attended private schools regardless of the presence or absence of the scholarship. For these families, scholarships are expected to largely substitute for spending they would have undertaken regardless (Fernandez and Rogerson, 2003). In other words, state educational dollars in this case are providing a financial boost to families already using private schools, but not a meaningful change in the education their children receive. In cases where scholarships largely substitute for families' existing spending, there is also reduced potential for the program to spur increased competition in the overall education sector.

Families who were always going to home-school their children and who use scholarships would likely see a mix of substitution effects and increased total education expenditures. There is limited data on typical home-school educational expenditures, but the most recent estimates suggest parents spend around \$1,300-\$1,600 dollars annually (Duvall 2025) on educational services and supplies. Thus, for this group, only a portion of the scholarship is expected to substitute for spending that would have occurred regardless.

Overall, the efficiency of the Hope program spending for promoting educational expenditures depends upon the mix of families who use the scholarships. In the short term, the program's current eligibility restrictions related to prior public school enrollment are preventing enrollment by most families already attending private schools. However, even with these rules in place, over time an increasing proportion of families that would have enrolled in a private school regardless of the scholarships will become eligible to enroll. Reducing their participation rate over the long-term would boost the cost efficiency of the program.

Given the strong relationship between family income levels and private school participation, we recommend considering income eligibility thresholds for participation in the program. This could reduce participation rates by wealthier families who are more likely to use private schools absent the scholarship (Murnane et al., 2018).¹² Many voucher programs nationwide include income-based eligibility thresholds in this way to help improve program targeting and efficiency (Erwin 2024). That said, we appreciate that there is a tradeoff between program goals related to universality of access and the cost efficiency of the program as an investment in the education sector. Regardless of whether new eligibility criteria are adopted, improved tracking of the income levels and educational experiences of families who use scholarships would be helpful to allow legislators to better understand who is benefitting from the program.

Unlimited rollover of funds by families is another area where the efficiency of the existing program could potentially be improved. While the current flexibility is generous to participants, setting aside substantial amounts of state education funding year over year that is unused –

¹² While we do not have data on the income levels of families with students enrolled in private schools in West Virginia, we do observe that private school attendance is higher in wealthier counties (U.S. Census Bureau, 2023).

potentially for several years in a row if families opt to accumulate funds—represents a missed opportunity to invest these funds towards West Virginia students' education in a more timely way. As such, we recommend that unused funds should return to the state, or for caps to be placed on total rollover amounts allowed per participant.

Efficiency implications of Hope eligibility expansion

In school year 2026-27, the Hope program is expected to eliminate eligibility requirements requiring prior public school enrollment and attendance, becoming a universally available program. This will have important near-term implications for its cost efficiency. A sizeable pool of around 36,000 school-aged youth including a mix of current private school attendees (~38%) and home-schooled students (~62%) will be immediately eligible to participate with no significant barrier to entry (NCES, 2023; Johns Hopkins University School of Education, 2024).¹³ Hope participants from this newly eligible population could represent a sizeable new burden on state educational finances, e.g. ~\$105M annually if half of the newly eligible opt to take a scholarship. This would be a population that is much more likely to use the scholarship as a partial or full substitute for educational spending they would have undertaken regardless of the Hope program.

In addition, universal access to scholarships may spur increases in private school tuition costs, as private-school attending families state-wide become eligible to receive scholarships at the same time. Prior studies of universal voucher programs have found that this approach can lead to private schools charging higher tuition, reducing access to private options and the financial benefits to families that use scholarships to attend private schools (Fontana and Jennings, 2024; Hungerman and Rinz, 2016). Price impacts may be less likely if program expansion is gradual, leaving more time for private school supply to match growing demand.

Overall, the sudden expansion of the Hope program to become universally available without eligibility barriers may produce a substantial new cost burden to the state. The additional resources spent by expanding eligibility are likely to be less efficient—in terms of increasing the net educational services students receive—than the current version of the Hope program or the use of state resources directly towards the delivery of public educational services. Additionally, if private school tuition increases, many current scholarship recipients could also be negatively impacted. In light of these considerations, we recommend against the current planned expansion of eligibility for the Hope Scholarship program in school year 2026-27.

¹³ We estimate the pool of 36,000 new eligibles after program expansion based on publicly available estimates of the total number of West Virginia youth currently attending private schools or participating in home-schooling.

Chapter 6. Summary of Findings and Recommendations

- West Virginia's spending levels on education are close to national averages, but its students face well above average socio-economic and academic challenges. Research indicates a sustained increase in spending would very likely improve outcomes.
 - We recommend that the state increase funding through the school aid formula while simultaneously working to improve system effectiveness.
- Compared to other states, West Virginia under-allocates resources to districts that serve students who cost more to educate.
 - We recommend distributing additional funding to districts with larger proportions of low-income, special education, and English learner students. Associated weights should be at least as large as the median weights used by other states.
 - The state should collect data on district's distribution of funds to individual schools to help monitor alignment between resource levels and local needs.
- West Virginia appropriately allocates additional resources to very small and sparse districts. However, over time this allocation has grown unusually large for some districts.
 - We recommend updating the formula to cap the maximum proportional funding increase that districts can receive under this provision.
- The current formula provides additional resources to districts that have staff in more expensive salary bands. This provides an unhelpful incentive to disregard staff costs when making personnel management decisions.
 - We recommend that the state update the formula to decouple per-pupil funding allocations from current staff characteristics.
 - We recommend this change be paired with reforms to allow reductions in force to be based primarily on staff performance rather than on educator tenure.
- The current formula allocates transportation funding to districts tied to prior-year spending levels, reducing incentives for districts to cut costs.
 - We recommend transportation funding be tied instead to underlying cost drivers, such as ridership, mileage, time in transit, and condition of the fleet.
- It is inefficient to direct Hope Scholarship funds toward families who would choose private schools even without the scholarship, or to permit indefinite rollover of funds.
 - We recommend against expanding Hope program eligibility, as this will open participation to a substantial number of students already enrolled in private schools and could lead to tuition cost increases by private schools statewide.
 - We recommend considering income-based eligibility to help steer scholarships towards students who are otherwise less likely to attend private schools.
 - We recommend the program limit rollover of unused scholarship funds to allow state resources to be used in a more timely way to support educational goals.

- We recommend that the state continue to improve data collection around the characteristics and experiences of families who use scholarships.

Abbreviations

CWI	Comparable Wage Index
ECS	Education Commission of the States
ELL	English language learner
ESL	English as a second language
FRPL	Free or reduced-price lunch
GDP	Gross domestic product
IDEA	Individuals with Disabilities Education Act
IEP	Individualized education plan
K-12	Kindergarten through grade 12
NAEP	National Assessment of Educational Progress
SAIPE	Small Area Income and Poverty Estimates
SPED	Special education
WVDE	West Virginia Department of Education

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ELSI Export

National Center for Education Statistics - <http://nces.ed.gov/ccd/elsi/>

This is a State based table with the following filters applied: State(s) (All Years): All 50 + DC

State Name	Total Current Expenditures for Public El-Sec (TE5) per Pupil (MEMBR) [State Finance] 2022-23
ALABAMA	12808
ALASKA	20340
ARIZONA	11431
ARKANSAS	12764
CALIFORNIA	18830
COLORADO	14884
CONNECTICUT	24837
DELAWARE	20577
DISTRICT OF COLI	31037
FLORIDA	12602
GEORGIA	14361
HAWAII	20056
IDAHO	10383
ILLINOIS	20572
INDIANA	13113
IOWA	13850
KANSAS	14196
KENTUCKY	14623
LOUISIANA	14829
MAINE	19731
MARYLAND	19349
MASSACHUSETTS	24850
MICHIGAN	16379
MINNESOTA	16001
MISSISSIPPI	12238
MISSOURI	13712
MONTANA	13803

NEBRASKA	15109
NEVADA	11956
NEW HAMPSHIRE	21668
NEW JERSEY	26942
NEW MEXICO	15767
NEW YORK	29588
NORTH CAROLIN,	12379
NORTH DAKOTA	16152
OHIO	16340
OKLAHOMA	11051
OREGON	17092
PENNSYLVANIA	20109
RHODE ISLAND	21743
SOUTH CAROLIN/	13619
SOUTH DAKOTA	12149
TENNESSEE	11942
TEXAS	12382
UTAH	10287
VERMONT	27469
VIRGINIA	16122
WASHINGTON	18243
WEST VIRGINIA	14909
WISCONSIN	14896
WYOMING	19332

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD)

, "National Public Education Financial Survey (State Fiscal)", 2022-23 v.2a; "State Nonfiscal Public Elementary/Secondary Education Survey", 2022

† indicates that the data are not applicable.

– indicates that the data are missing.

‡ indicates that the data do not meet NCES data quality standards.

ELSI Export

National Center for Education Statistics - <http://nces.ed.gov/ccd/elsi/>

This is a District based table with the following filters applied: State(s) (All Years): WEST VIRGINIA

<u>Agency Name</u>	<u>State Name [Distri Total Current Expenditures (TCURELSC) per Pupil (V33) [District Finance] 2022-23</u>
BARBOUR COUNTY SCHOOLS	West Virginia 12158
PRESTON COUNTY SCHOOLS	West Virginia 12793
BERKELEY COUNTY SCHOOLS	West Virginia 12899
UPSHUR COUNTY SCHOOLS	West Virginia 12908
RANDOLPH COUNTY SCHOOLS	West Virginia 12936
GRANT COUNTY SCHOOLS	West Virginia 13063
HARDY COUNTY SCHOOLS	West Virginia 13103
RALEIGH COUNTY SCHOOLS	West Virginia 13305
MERCER COUNTY SCHOOLS	West Virginia 13583
BRAXTON COUNTY SCHOOLS	West Virginia 13685
PUTNAM COUNTY SCHOOLS	West Virginia 13757
ROANE COUNTY SCHOOLS	West Virginia 13833
WOOD COUNTY SCHOOLS	West Virginia 13900
MINERAL COUNTY SCHOOLS	West Virginia 13984
LEWIS COUNTY SCHOOLS	West Virginia 13986
NICHOLAS COUNTY SCHOOLS	West Virginia 14052
WEBSTER COUNTY SCHOOLS	West Virginia 14065
MINGO COUNTY SCHOOLS	West Virginia 14081
LOGAN COUNTY SCHOOLS	West Virginia 14098
MARION COUNTY SCHOOLS	West Virginia 14106
JACKSON COUNTY SCHOOLS	West Virginia 14226
FAYETTE COUNTY SCHOOLS	West Virginia 14235
KANAWHA COUNTY SCHOOLS	West Virginia 14242
MORGAN COUNTY SCHOOLS	West Virginia 14306
HAMPSHIRE COUNTY SCHOOLS	West Virginia 14361
HARRISON COUNTY SCHOOLS	West Virginia 14396
MONONGALIA COUNTY SCHOOLS	West Virginia 14414

JEFFERSON COUNTY SCHOOLS	West Virginia	14424
WAYNE COUNTY SCHOOLS	West Virginia	14446
WYOMING COUNTY SCHOOLS	West Virginia	14525
SUMMERS COUNTY SCHOOLS	West Virginia	14800
HANCOCK COUNTY SCHOOLS	West Virginia	14820
GREENBRIER COUNTY SCHOOLS	West Virginia	14841
LINCOLN COUNTY SCHOOLS	West Virginia	14841
MASON COUNTY SCHOOLS	West Virginia	14880
TAYLOR COUNTY SCHOOLS	West Virginia	15015
MONROE COUNTY SCHOOLS	West Virginia	15268
CABELL COUNTY SCHOOLS	West Virginia	15473
CLAY COUNTY SCHOOLS	West Virginia	15509
BOONE COUNTY SCHOOLS	West Virginia	15630
MCDOWELL COUNTY SCHOOLS	West Virginia	15682
TUCKER COUNTY SCHOOLS	West Virginia	15729
RITCHIE COUNTY SCHOOLS	West Virginia	15964
OHIO COUNTY SCHOOLS	West Virginia	16079
BROOKE COUNTY SCHOOLS	West Virginia	16381
WIRT COUNTY SCHOOLS	West Virginia	16428
PLEASANTS COUNTY SCHOOLS	West Virginia	16780
CALHOUN COUNTY SCHOOLS	West Virginia	17049
GILMER COUNTY SCHOOLS	West Virginia	17294
MARSHALL COUNTY SCHOOLS	West Virginia	18263
POCAHONTAS COUNTY SCHOOLS	West Virginia	18970
PENDLETON COUNTY SCHOOLS	West Virginia	19141
TYLER COUNTY SCHOOLS	West Virginia	20950
WETZEL COUNTY SCHOOLS	West Virginia	21536
DODDRIDGE COUNTY SCHOOLS	West Virginia	22500
WV SCHOOLS OF DIVERSION & TR/ West Virginia		32245
WV SCHOOL FOR THE DEAF & BLIN West Virginia		191000
EASTERN PANHANDLE INSTRUCTIC WEST VIRGINIA	+	
EASTERN PANHANDLE PREPARATC WEST VIRGINIA	+	
MOUNTAIN STATE EDUCATIONAL ; WEST VIRGINIA	+	
SOUTHERN EDUCATIONAL SERVICE WEST VIRGINIA	+	

VIRTUAL PREPARATORY ACADEMY	WEST VIRGINIA	†
WEST VIRGINIA ACADEMY	WEST VIRGINIA	†
WEST VIRGINIA VIRTUAL ACADEMY	WEST VIRGINIA	†
WIN ACADEMY AT BVCTC	WEST VIRGINIA	†

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),

Local Education Agency (School District) Universe Survey, 2022-23 v.1a; "School District Finance Survey (F-33)", 2022-23 (FY 2023) v.1a.

† indicates that the data are not applicable.

– indicates that the data are missing.

‡ indicates that the data do not meet NCES data quality standards.

ELSI Export

National Center for Education Statistics - <http://nces.ed.gov/ccd/elsi/>

This is a State based table with the following filters applied: State(s) (All Years): WEST VIRGINIA

State Name	State Revenues (R3) [State Finance] 2022-23
WEST VIRGINIA	2024144285

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (State Fiscal)", 2022-23 v.2a; "State Nonfiscal Public Elementary/Secondary Education Survey", 2022-23 v.1a.

† indicates that the data are not applicable.

– indicates that the data are missing.

‡ indicates that the data do not meet NCES data quality standards.

**STATE OF WEST VIRGINIA
EXECUTIVE SUMMARY OF THE
PUBLIC SCHOOL SUPPORT PROGRAM
BASED ON THE FINAL COMPUTATIONS
FOR THE 2026-27 YEAR**

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia, which specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP is a basic foundation allowance program that provides funding to the local school districts for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, advanced placement programs, and teacher and leader induction and professional growth (Step 7). Additional allowances are provided for alternative education programs, increased enrollment, and other programs.

The number of personnel allowed for funding for each district is determined by the district's net enrollment. Each district's state aid allowance is determined by the salary degree classifications (pay grade for service personnel) and years of experience of the personnel actually employed by the district. The allowance for student transportation is determined by the actual transportation expenditures incurred by each district, within limits, and funding for improvements to instructional programs, technology, and teacher and leader induction and professional growth (Steps 7a, 7b, and 7d) are based on the previous year's appropriation plus 10% (Step 7a) and 20% (Step 7b and 7d) of the increase in local share for each purpose.

According to statute, the allowance computations using enrollment and employment data are based on the data reported by the various school districts as of the second month for the preceding school year. The allowance computations for student transportation are based on actual expenditures for transportation operating costs for the most recent year for which the data is available.

The districts are divided into the following four groups, based on student net enrollment per square mile:

Sparse	—	Less than 5 students per sq. mile
Low	—	5 to less than 10 students per sq. mile
Medium	—	10 to less than 20 students per sq. mile, and
High	—	20 or more students per sq. mile

For the districts with student net enrollments of less than 1,400, the PSSP increases each district's net enrollment by an amount determined by the following formula: Determine the enrollment difference between the district's actual enrollment and 1,400; multiply the difference by the percent derived by dividing the district's student population density into the student population density of the district with the lowest density. Additionally, HB 206, which passed during the 2019 special legislative session, further increases the enrollment amount by 10% up to a maximum of 1,400 students.

A new provision in House Bill 206 requires each county's basic state aid funding to be distributed in the form of a block grant. That provision indicates that all basic state aid funds distributed to the county board shall be exempt from expenditure requirements and limitations contained in WVC Chapter 18, Article 9A and that a county board may expend the funds in any authorized and allowable manner the county board deems appropriate. The provision further indicates, however, that all expenditures shall be consistent with the provisions of all other articles of West Virginia Code.

A brief description of each step follows:

1. **Foundation Allowance for Professional Educators (WVC §18-9A-4 and §18-9A-5a):** Step 1 of the PSSP provides to each school district an allowance to pay the annual state minimum salary per degree classification and years of experience and the state supplement amount for professional educators as established by statute: WVC §18A-4-2 sets forth the annual state minimum salary that is to be paid to each teacher per degree classification and years of experience; WVC §18A-4-3 sets forth the annual state salary increment that is to be paid to each principal and assistant principal; and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to professional educators.

The funding ratios per each 1,000 students in net enrollment for professional educators, based on the district's student population density, are reflected in the following chart. Districts are funded at the number of positions calculated, regardless of the number actually employed. In addition, each school district must maintain a minimum number of professional instructional (PI) personnel or suffer a pro rata reduction in the professional educator allowance. A provision, however, exempts the districts that have an increase in net enrollment from the penalty. An additional provision was established during the 2022 Legislative Session through HB 4110 holding county boards of education who serve as fiscal agents for a multi-county vocational center (MCVC) harmless from being penalized for not meeting the minimum professional instructional ratio set forth in WVC §18-9A-4 if the penalty is caused by staffing levels of the MCVC. The PI requirement is based on a percentage of the lesser of the number of professional educators actually employed or the number funded. The funding ratios for each category are also reflected in the following chart:

Category	PE	PI %
Sparse	72.75	91.07%
Low	72.60	91.18%
Medium	72.45	91.24%
High	72.30	91.29%

Pursuant to WVC §18-9A-4, school districts cannot increase the number of administrative personnel employed above the number which were employed, or for which positions were posted, on June 30, 1990.

2. **Foundation Allowance for Service Personnel (WVC §18-9A-5 and §18-9A-5a):** Step 2 of the PSSP provides to each school district an allowance to pay the monthly state minimum salary per pay grade and years of experience and the state supplement amount for service personnel as established by statute:

WVC §18A-4-8a sets forth the monthly state minimum salary that is to be paid to each service employee and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to service personnel.

During the 2023 legislative session, HB 3035 was passed by the Legislature, increasing the service personnel ratios to provide funding for mandated additional classroom aides based on class size thresholds for grades 1-3. The service personnel ratios in WVC §18-9A-5 under the PSSP were increased, effective for the 2023-24, 2024-25, and 2025-26 funding years under the following phase-in requirement: 1st grade - FY24, 2nd grade - FY25, and 3rd grade - FY26. The service personnel ratios in WVC §18-9A-5 under the PSSP were adjusted to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the legislation are as follows:

FY24: 47.39 – high, 47.95 – medium, 48.52 – low, 49.10 – sparse

FY25: 50.65 – high, 51.21 – medium, 51.78 – low, 52.36 – sparse
FY26: 53.79 – high, 54.35 – medium, 54.92 – low, 55.50 – sparse

Districts are funded at the number of positions calculated, regardless of the number actually employed.

- 3a. Foundation Allowance for Fixed Charges (WVC §18A-9A-6):** Step 3 of the PSSP provides to each school district an allowance to cover the employer's share of contributions for social security, unemployment compensation and workers' compensation. The allowance for each school district is determined by multiplying the district's total allowance for salaries under Steps 1, 2 and 5 by the following rates: for social security the current rate of 7.65%; for unemployment compensation the rate of 0.04%; and for workers' compensation the rate which is derived by dividing the total estimated aggregate contribution for workers' compensation by all school districts by the sum of the foundation allowance for professional and service personnel.

The estimated contribution rate for workers' compensation is determined each year by multiplying each school district's allowance for professional and service personnel by the district's effective contribution rate for all workers' compensation employee categories for the most recent year for which the information is available. The allowance rate for workers' compensation for the 2026-27 year was determined to be 0.49%; therefore, the total allowance rate for social security, unemployment compensation, and workers' compensation for the year has been determined to be 8.18%.

- 3b. Foundation Allowance for Retirement (WVC §18-9A-6a and §18-9A-6b):** Step 3 also provides an allowance to the teachers' retirement system. The amount of the allowance is the total of the following: (1) The average retirement contribution rate of each county board multiplied by the sum of the basic foundation allowance for salaries; all state salary supplement appropriations; and such amounts as are paid by the school districts as salary supplements; and (2) the additional amount estimated to be required to eliminate the unfunded liability by June 30, 2034, such amount to be based on an annual actuarial report to be provided to the Legislature.

- 4. Foundation Allowance for Transportation Costs (WVC §18-9A-7):** Step 4 of the Public School Support Program (PSSP) provides to each school district the sum of the following computations as an allowance for student transportation operating expenses:

- (a) An allowance for the operations, maintenance and contracted services of student transportation services, exclusive of salaries, based on the following percentages of actual expenditures for such costs, with the county school districts categorized into the four groups indicated below, based on the number of net enrollment students per square mileage of the county:

Sparse (Less than 5 net students/sq. mile)	- 95.0% of actual expenditures
Low (5 to less than 10 net students/sq. mile)	- 92.5% of actual expenditures
Medium (10 to less than 20 net students/sq. mile)	- 90.0% of actual expenditures
High (More than 20 net students/sq. mile)	- 87.5% of actual expenditures

- (b) An additional allowance of 10% of actual expenditures for that portion of the bus fleet that is using propane, compressed natural gas (CNG), or is fully powered by electric (following passage of HB 4571 during the 2022 Legislative Session) as an alternative fuel;
- (c) An additional allowance of 5% of actual expenditures for that portion of the bus system that is manufactured within the state of West Virginia as established through the passage of HB 4571 during the 2022 Legislative Session;
- (d) An additional allowance of 10% of actual expenditures for operations, maintenance, and contracted services, exclusive of salaries, for that portion of the bus fleet used to transport students to and from multi-county vocational centers;
- (e) 100% of the insurance premium costs on buses, buildings and equipment used in transportation;

- (f) 8.33% of the current replacement value of each school district's school bus fleet plus the remaining replacement value of buses purchased after July 1, 1999 that attain 180,000 miles. In addition, districts that experience an increase in net enrollment may apply for funding for additional buses, with the allowance for additional buses excluded from the allowance limit discussed below; and

- (g) Aid paid to students in lieu of transportation, based on the state average amount paid per pupil.

Each district's allowance is limited to 1/3 above the computed state average allowance per mile multiplied by the total mileage for the district, exclusive of the allowance for the purchase of additional buses.

Prior to the passage of HB 206 during 2019, the funding for the replacement of buses and the purchase of additional buses could only be used for that sole purpose, with the flexibility to spend up to \$200,000 on alternative purposes with the approval of the State Superintendent after consideration of the county's two-year bus defect rate. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, bus replacement funding and funding for additional buses can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

- 5. **Foundation Allowance for Professional Student Support Services (WVC §18-9A-8):** Prior to the passage of HB 206 during the 2019 special legislative session, funding for Step 5 of the PSSP was based on the 2012-13 year and limited to school counselors and school nurses. HB 206 expanded the definition of professional student support personnel to also include professional personnel providing social and emotional support to students and to professional personnel addressing chronic absenteeism.

In addition, beginning with the 2019-20 funding year, each district is now provided an allowance to pay the annual state minimum salary and the state supplement amount for professional student support personnel at a funding ratio of five positions per each 1,000 students in net enrollment.

- 6. **Foundation Allowance for Other Current Expenses, Substitute Salary Costs and Faculty Senates (WVC §18-9A-9):** Step 6 of the PSSP provides an allowance to each school district for other current expenses, substitute salary costs and faculty senates, which is the sum of the following:

- (a) Previously, 10% of the total allowance for the salary allowances under steps 1, 2 and 5 for current expense. Distribution was made to each district proportionally based on the average of each district's average daily attendance for the preceding year and the district's second month net enrollment.

The Step 6a calculation was modified with the passage of HB 2561, effective for the 2018-19 year and thereafter. The new methodology is based on the average square footage per student and the average operations and maintenance expenditures per square foot. The specific Step 6a calculation is as follows: 1) Actual operations and maintenance expenditures reported by each county are divided by the total reported square footage of school buildings in each county to determine a state average expenditure per square foot for operations and maintenance. 2) The total reported square footage for school buildings in each county is divided by the total net enrollment for each county to calculate a state average square footage per student. 3) Each county's net enrollment is multiplied by the state average expenditure per square foot and the state average square footage per student. 4) Each county's total is then multiplied by 71.25% (increased from 70.25% with the passage of HB 206) to determine the Step 6a allowance.

- (b) For substitute salary costs of professional educators or current expense, 2.5% of the computed allowance for salary allowances under steps 1 and 5; distribution is made to each district proportionally based on the number of professional educators respectively authorized;
- (c) For substitute salary costs of service personnel or current expense, 2.5% of the computed allowance for salaries for service personnel under Step 2; distribution is made to each district proportionally based on the number of service personnel respectively authorized;

- (d) For expenditure by faculty senates for academic materials, supplies and equipment used in instructional programs, \$400 (previously \$200 prior to HB 206) multiplied by the number of professional instructional and student support personnel employed. School districts are required to forward the allowance to each school during the month of September of each year.

7a. Foundation Allowance for the Improvement of Instructional Programs (WVC §18-9A-10): Step 7a of the PSSP provides an allowance to each school district for the improvement of instructional programs. The amount appropriated each year is the amount appropriated for the preceding year plus 10% of the growth in local share. Step 7a funds are to be used to improve instructional programs in accordance to a plan developed by each county board and submitted to the State Board for approval.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$150,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment.

Prior to the passage of HB 206 during 2019, there were various restrictions on Step 7a expenditures. Up to 50% of the total Step 7a funds could be spent on the employment of personnel and up to 25% could be used for alternative purposes. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, Step 7a funding can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

7b. Foundation Allowance for the Improvement of Instructional Technology (WVC §18-9A-10): Step 7b provides an allowance for the improvement of instructional technology. The amount appropriated each year is the amount appropriated for the preceding year plus 20% of the growth in local share. Step 7b funds are to be used to improve instructional technology in accordance with the county and schools' strategic plans. These funds are in addition to the funds specifically appropriated for Tools for Schools by the Legislature.

Distribution of the amount appropriated is made to the various school districts on the following basis: \$30,000 to each school district with the remaining funds allocated proportionally on the basis of the average of each district's average daily attendance for the preceding year and the district's second month enrollment.

Prior to the passage of HB 206 during 2019, there were various restrictions on Step 7b expenditures. The funds could be used for the employment of Technology Systems Specialists (TSS), and up to 50% could be used for alternative purposes. Because HB 206 provides all state aid funding in the form of a block grant and frees the county boards of education from any expenditure restrictions contained in West Virginia Code Chapter 18, Article 9A, Step 7b funding can now be spent on any allowable and authorized purpose deemed appropriate by the county board of education.

7c. Foundation Allowance for Advanced Placement, Dual Credit, and International Baccalaureate Programs (WVC §18-9A-10): Step 7c provides an allowance for students enrolled in advance placement, dual credit, and international baccalaureate courses, based on one percent (1%) of the state average per pupil state aid multiplied by the number of students enrolled in such courses in each district.

7d. Foundation Allowance for Comprehensive Systems for Teacher and Leader Induction and Professional Growth (WVC §18-9A-10): During the 2018 legislation session, HB 4619 created a new step under the PSSP effective for the 2019-20 school year to support county-level implementation of comprehensive systems for teacher and leader induction and professional growth. The amount appropriated for this purpose will be the amount appropriated in the immediately preceding school year plus 20% of the growth in local share. HB 5405, which passed during the 2024 legislative session, indicates that the WVDE may retain up to \$15 million of the total Step 7d allocation annually, beginning with fiscal year 2024-25, to:

- Accommodate county school system participation in regional professional learning cadres or teacher leadership networks established or supported by WVDE;
- Expand regional professional learning cadres and teacher leadership networks designed to support the full implementation of the Third-Grade Success Act (HB3035-2023 Regular Legislative Session);
- Implement WVDE academic initiatives; and,
- Assist teachers that are less than certified for the position they are currently employed.

HB 4619 indicates that no county may receive an allocation that is less than the county's total 2016-17 allocation from the Teacher Mentor and Principals Mentorship appropriations from the West Virginia Department of Education.

8. **Total Basic Foundation Allowance (WVC §18-9A-3)**: The total basic foundation program allowance is the sum of the above seven allowances. The basic program allowance includes both the State's share and the local districts' share.
9. **Local Share (WVC §18-9A-11)**: Local share is a computation of each school district's projected regular levy property tax collections for the year. Projected excess levy tax collections are not included.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 85% (previously 90% prior to HB 206) of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts, exonerations, delinquencies, and reducing the amount further by the amount that is to be paid to the Assessor's Valuation Fund. For the preliminary local share calculations prepared each December, the local share calculations are based on estimates provided by the West Virginia State Tax Department since the certificates of valuation from the county assessors are not yet available.

The projected levy rates used for calculating local share for the year are: For Class I property - 19.40¢ per \$100 assessed valuation; for Class II property – 38.80¢ per \$100 assessed valuation; and for classes III and IV property – 77.60 ¢ per \$100 assessed valuation.

In addition, according to WVC §11-8-6f(c), in any school district in which tax increment financing is in effect pursuant to the provisions of WVC §7-11B-1 et seq., the assessed valuation used for the local share calculation is the base assessed valuation of the property located within the project area in the year the project was initiated.

Furthermore, for the school districts that are designated as a "growth county" and have by resolution elected to participate in the Growth County School Facilities Act established by WVC §11-8-6f(d), the estimated revenues from application of the regular school board levy rate to the taxable assessed valuation of new property and improvements to property is subtracted from the local share calculation.

As discussed in the paragraphs for Step 7, 10% of the growth in local share from the previous year is dedicated for the allowance for the improvement of instructional programs (Step 7a), 20% is dedicated for the improvement of instructional technology (Step 7b), and another 20% is dedicated for teacher and leader induction and professional growth (Step 7d).

The total local share calculated for each school district is subtracted from the total basic foundation allowance to determine the State's share that is appropriated.

10. **State Aid Allowance Allocated to each School District (WVC §18-9A-12)**: The amount of the basic foundation program allowance allocated to each school district is the total of the amounts calculated in Steps 1 through 7, excluding the amounts for retirement, less the amount calculated for local share.

WVC §18-9A-12 provides that the allocation for each school district is to be adjusted in the following

circumstances where the calculated local share is not reflective of local funds available to the school district, provided that funds are appropriated for this purpose:

- (1) In instances where a district is under a final court order to refund or credit property taxes paid in prior years;
- (2) In instances where a district is collecting taxes based on an assessed value which is less than that determined by the state tax commissioner in the most recent published survey or property valuation due to an error; and
- (3) In instances where a district is unable to collect property taxes from a taxpayer during the pendency of any court proceedings. Property taxes collected later upon completion of such court proceedings must be reimbursed to the State.

In addition, the amount of the basic foundation allowance allocated to each district is to be reduced by any payments or contributions received by a district in lieu of property taxes.

It should be noted that, historically up through the 2015-16 year, state aid was not reduced as a result of payments received by a school district in lieu of taxes nor has any additional funding been appropriated in general for the purposes discussed above since the statute was enacted; however, funds have been appropriated by the Legislature to correct state aid allowances as the result of assessment errors on a case by case basis. However, beginning with the 2016-17 year, the state aid adjustments for payments in lieu of property taxes and the specific reasons listed above were included in the budget bill approved by the Legislature. It is anticipated that the adjustments will continue to be included in future state aid appropriations.

11. Other Allowances:

- a. **Allowance for County Transfers (WVC §18-9A-14):** Under the PSSP, an allowance is provided for county school districts that agree to transfer students to another school district pursuant to an agreement approved by the State Board, provided that funds are appropriated for this purpose.

The allowance for the year in which the transfer occurs is to be 100% of amount in the agreement, not to exceed the district's per pupil state aid allocation; the allowance in the first year after the transfer occurs is to be 50% of the amount in the agreement; and the allowance for the second year is to be 25%. A provision states that if professional or service personnel obtain full-time employment pursuant to WVC §18-9A-8i, the allowance is to be reduced by an appropriate amount.

- b. **Allowance for Increased Enrollment (WVC §18-9A-15):** Each school district which has an increase in net enrollment is to receive an allocation equal to the district's increase in net enrollment over the previous year multiplied by each district's average per pupil state aid. The funds appropriated for this purpose are to be distributed by December 31st of the year in which the enrollment increase occurs. If the funds appropriated for this purpose are not sufficient to provide full funding, each district's allocation is to be reduced proportionally, and a supplemental appropriation is to be requested.
- c. **Allowance for Alternative Education Programs (WVC §18-9A-21):** The allowance for alternative education programs in the PSSP is \$18 per net enrollment student. The total funds are distributed proportionally to each district on the basis of net enrollment.
- d. **Allowance for Limited English Proficiency Programs (WVC §18-9A-22):** The PSSP includes a provision that provides supplemental funding for programs for Limited English Proficient students where the cost of the program in a particular district exceeds the district's capacity to provide the program with the funds that the district has available. The statute does not require any specific amount of funding to be appropriated, but any funds so appropriated in any year must be distributed to the various districts in a manner that takes into account the varying

proficiency levels of the students and the capacity of the district to deliver the needed programs. Districts are required to apply for the funds that are available in accordance with the provisions contained in State Board policy.

- e. **Allowance for the Public Employees Insurance Fund (WVC §5-16-18 and §18-9A-24):** The PSSP provides an allowance for the Public Employees Insurance Fund. The total allowance is based on an average premium rate for all school district employees, as established by the PEIA Finance Board, multiplied by the number of personnel allowed for funding under the Public School Support Program. The average premium rate includes a proportionate share of the retirees' subsidy established by the finance board and the difference, if any, between the previous year's actual premium costs and the previous year's appropriation, if the actual costs were greater than the appropriation.

The estimated average premium rate used for the 2026-27 year was \$929.15 per month.

- f. **Allowance for Hope Scholarship Program (WVC §18-9A-25):** The PSSP provides an allowance of an amount not less than two percent of net public school enrollment adjusted for state aid purposes or the total number of eligible Hope Scholarship applications received by the Hope Scholarship Board, if available, multiplied by the prior year's statewide average net state aid allotted per pupil. The amount appropriated shall be transferred by the Department of Education to the Hope Scholarship Board to be used solely to meet the Hope Scholarship Program obligations set forth in WVC §18-31-1.
- g. **Allowance for Sustained Growth (WVC §18-9A-15):** The PSSP provides an allowance to help offset the budgetary impact of extraordinary and sustained increases in net enrollment in county boards of education whose most recent three-year average growth in second month net enrollment is two percent or more. The allowance is calculated as an amount equal to one fourth of the state average per pupil state aid multiplied by the increase in the county's second month net enrollment in the latest year.

12. Allowance for the Education of Exceptional Children (WVC §18-20-5):

Although not a part of the Public School Support Program, a provision is included in WVC §18-20-5 that requires the State to make an appropriation to the Department of Education to be distributed to the county boards in accordance with State Board Policy to support children with high acuity needs that exceed the capacity of the school district to provide with available funds. Each county board is required to apply to the State Superintendent for receipt of this funding in a manner set forth by the State Superintendent that assesses and takes into account varying acuity levels of the exceptional students.

DEFINITIONS

Advanced Placement – Students enrolled in programs offering classes that are advanced in terms of content and performance expectations as opposed to those normally available for the age/grade level of the student and which provide credit towards graduation and possible college credit. These can include programs recognized or offered by the College Board, postsecondary institutions and other recognized foundations, corporations or institutions.

Allowance for Increased Enrollment (WVC §18-9A-15) – Allowance for the county boards that experience an increase in net enrollment as compared to the similar net enrollment of the previous year. According to statute, the allocation must be distributed no later than December 31 of the year in which the districts experience an increase in enrollment.

Full-time Equivalency (FTE) – The number students or personnel reported on a fractional basis compared to their full-time counterparts. For example, those students or personnel that attend school or are employed full-time are reported as a 1.0 FTE; those that attend or are employed half of what is considered full-time are reported as a 0.5 FTE.

Multi-County Vocational Centers (MCVCs) (WVC §18-2B-1) – Area vocational education training centers established under the authority of WVC §18-2B-1 to provide vocational programs to students from two or more school districts.

Net Enrollment (WVC §18-9A-2) – The number of students enrolled in pre-kindergarten through grade twelve and special education programs in the public schools of a county, including public charter school students with a physical residence in the county, reported on a full-time equivalency (FTE) basis, plus adults enrolled in vocational programs, limited to a maximum of 2,500 of these students, statewide.

Pre-kindergarten (early childhood) enrollment includes both the students enrolled in programs operated by the school district and those operated by collaborative community partners. Pre-kindergarten students must be four years of age by July 1 of the year in which they are enrolled in the program. Through the 2015 – 16 school year, the program was required to provide a minimum of 12 hours of instruction per week and a pre-kindergarten student was required to attend 24 hours a week in order to be counted as a full-time equivalent (FTE). The pre-kindergarten program requirements changed for the 2016-17 year and all programs are required to offer 1500 minutes of instruction per week (48,000 per year), which is the equivalent of 25 hours to be counted as a FTE.

Furthermore, the net enrollment is adjusted for the purpose of determining the basic state aid allowance for the district's whose net enrollment is less than 1,400 students, but this adjustment is for funding purposes only and not added to the district's actual net enrollment. The adjustment is computed by determining the difference between the district's actual student population and 1,400 and then multiplying the difference by the percent determined by dividing the State's lowest student population density by that district's actual student population density. After the passage of HB 206, the subtotal of the actual enrollment plus the adjustment is then increased by an additional 10%, up to a maximum of 1,400 students.

Professional Educator (WVC §18-9A-2) – Personnel employed by a board of education as a teacher, supervisor, principal, superintendent, public school librarian, public school nurse with a bachelor's degree who is licensed by the State board of examiners for registered professional nurses, or any other person regularly employed for instructional purposes in a public school in the State.

Professional Instructional Personnel (WVC §18-9A-2) – A professional educator employed by a board of education whose regular duty is that of a classroom teacher (including speech language pathologist), librarian, attendance director, or school psychologist.

Professional Student Support Personnel (WVC §18-9A-2) – A professional personnel who is assigned and serves on a regular full-time basis as a counselor or as a school nurse with a bachelor's degree and who is licensed by the West Virginia Board of Examiners for Registered Professional Nurses. With the passage of HB 206, also includes professional personnel who provide social and emotional support for students or professional personnel that address chronic absenteeism.

State Supplement (WVC §18A-4-5) – Prior to the passage of HB 206, the State provided a supplement for the purposes of salary equity. Although HB 206 eliminated the requirement for salary equity moving forward, the existing state funded supplement continues at the previous level.

Service Personnel (WVC §18-9A-2) – Personnel employed by a board of education under any of the class titles identified in WVC §18A-4-8.

State Minimum Salary – The State legally mandated salaries for professional educators and service personnel as set forth in WVC §18A-4-1 et seq., including the state basic salary plus the state supplement.

**PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2022-23 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	42,665,474,259	613,013,438	42,052,460,821	38.80	163,163,549
Class III	42,857,193,917	638,071,501	42,219,122,416	77.60	327,620,389
Class IV	16,212,526,724	671,205,495	15,541,321,229	77.60	120,600,650
Total	101,735,194,900	1,922,290,434	99,812,904,466		611,384,588

Projected regular levy gross tax collections at applicable rates

519,676,904

Less:

Allowance for uncollectibles (4% of gross)	24,455,381
Allowance for Assessor's Valuation Fund	10,900,573
Funding for Growth Counties School Facilities Act	1,750,451
Adjustment to Cap Tyler at Step 8 Calculated Amount	1,223,625

Local Share Calculation at 19.40c for Class I Property - 2022-23

\$ 481,346,874

Local Share Appropriation - 2021-22

476,260,743

Increase From Previous Year's Local Share Appropriation

\$ 5,086,131

10% of growth earmarked for Step 7a (Improvement of Instructional Programs)

508,613

20% of growth earmarked for Step 7b (21st Century Technology)

1,017,226

20% of growth earmarked for Step 7d (Teacher and Leader Induction)

1,017,226

Balance of Increase Over Prior Year's Appropriation after Earmarks

\$ 2,543,066

OSF

03/14/22

Local Share 23 at 19.40c

COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 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	-	-	-	-	335,827,708	-
Berkeley	-	-	-	-	4,598,416,472	9,280
Boone	-	-	-	-	244,757,429	-
Braxton	-	-	-	-	281,174,204	-
Brooke	-	-	-	-	357,354,498	-
Cabell	-	-	-	-	1,614,369,586	5,944,440
Calhoun	-	-	-	-	103,748,022	-
Clay	-	-	-	-	93,218,057	-
Doddridge	-	-	-	-	157,742,690	-
Fayette	-	-	-	-	637,443,080	-
Gilmer	-	-	-	-	112,864,084	-
Grant	-	-	-	-	290,837,808	-
Greenbrier	-	-	-	-	1,008,883,256	258,880,570
Hampshire	-	-	-	-	786,498,764	-
Hancock	-	-	-	-	493,666,460	-
Hardy	-	-	-	-	499,371,014	-
Harrison	-	-	-	-	1,557,357,728	45,943,220
Jackson	-	-	-	-	592,595,585	-
Jefferson	-	-	-	-	2,990,804,750	-
Kanawha	-	-	-	-	3,952,096,354	-
Lewis	-	-	-	-	346,158,346	-
Lincoln	-	-	-	-	252,366,138	-
Logan	-	-	-	-	324,934,260	-
Marion	-	-	-	-	1,444,512,324	23,489,560
Marshall	-	-	-	-	604,454,786	59,390
Mason	-	-	-	-	479,056,562	-
McDowell	-	-	-	-	43,179,222	-
Mercer	-	-	-	-	941,051,022	-
Mineral	-	-	-	-	633,040,759	-
Mingo	-	-	-	-	149,498,192	-
Monongalia	-	-	-	-	2,893,261,946	35,716,220
Monroe	-	-	-	-	360,350,632	-
Morgan	-	-	-	-	781,672,806	-
Nicholas	-	-	-	-	446,081,668	-
Ohio	-	-	-	-	1,006,050,752	304,410
Pendleton	-	-	-	-	358,402,212	-
Pleasants	-	-	-	-	163,812,696	-
Pocahontas	-	-	-	-	317,918,520	-
Preston	-	-	-	-	815,543,420	-
Putnam	-	-	-	-	1,927,648,812	132,024,118
Raleigh	-	-	-	-	1,336,316,776	108,248,400
Randolph	-	-	-	-	618,025,418	-
Ritchie	-	-	-	-	271,082,651	-
Roane	-	-	-	-	316,504,770	-
Summers	-	-	-	-	282,253,486	-
Taylor	-	-	-	-	446,702,822	-
Tucker	-	-	-	-	257,232,888	-
Tyler	-	-	-	-	192,195,648	-
Upshur	-	-	-	-	535,029,042	-
Wayne	-	-	-	-	592,045,816	-
Webster	-	-	-	-	73,650,187	-
Wetzel	-	-	-	-	305,415,528	-
Wirt	-	-	-	-	116,783,237	-
Wood	-	-	-	-	2,219,544,996	2,393,830
Wyoming	-	-	-	-	104,668,370	-
Total	-	-	-	-	42,665,474,259	613,013,438

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 YEAR**

County	Class II		Class III			
	Assessed	Proj. Tax	Taxable	Assessed	Assessed	Proj. Tax
	Valuation Less TIF	Collections @ 38.80	Assessed Valuation	Valuation TIF	Valuation Less TIF	Collections @ 77.60
Barbour	335,827,708	1,303,012	413,066,409	-	413,066,409	3,205,395
Berkeley	4,598,407,192	17,841,820	2,033,726,305	49,500	2,033,676,805	15,781,332
Boone	244,757,429	949,659	503,018,102	-	503,018,102	3,903,420
Braxton	281,174,204	1,090,956	397,231,629	-	397,231,629	3,082,517
Brooke	357,354,498	1,386,535	558,107,016	-	558,107,016	4,330,910
Cabell	1,608,425,146	6,240,690	1,135,758,572	15,152,379	1,120,606,193	8,695,904
Calhoun	103,748,022	402,542	299,681,637	-	299,681,637	2,325,530
Clay	93,218,057	361,686	167,020,594	-	167,020,594	1,296,080
Doddridge	157,742,690	612,042	1,234,593,875	-	1,234,593,875	9,580,448
Fayette	637,443,080	2,473,279	633,726,527	2,923,878	630,802,649	4,895,029
Gilmer	112,864,084	437,913	189,520,821	-	189,520,821	1,470,682
Grant	290,837,808	1,128,451	777,604,442	-	777,604,442	6,034,210
Greenbrier	750,002,686	2,910,010	796,035,416	80,087,450	715,947,966	5,555,756
Hampshire	786,498,764	3,051,615	577,830,130	-	577,830,130	4,483,962
Hancock	493,666,460	1,915,426	381,303,102	-	381,303,102	2,958,912
Hardy	499,371,014	1,937,560	406,508,588	-	406,508,588	3,154,507
Harrison	1,511,414,508	5,864,288	1,474,986,529	6,395,481	1,468,591,048	11,396,267
Jackson	592,595,585	2,299,271	836,190,828	-	836,190,828	6,488,841
Jefferson	2,990,804,750	11,604,322	958,142,872	-	958,142,872	7,435,189
Kanawha	3,952,096,354	15,334,134	2,592,047,757	-	2,592,047,757	20,114,291
Lewis	346,158,346	1,343,094	490,244,090	-	490,244,090	3,804,294
Lincoln	252,366,138	979,181	208,751,552	-	208,751,552	1,619,912
Logan	324,934,260	1,260,745	748,681,842	-	748,681,842	5,809,771
Marion	1,421,022,784	5,513,568	677,192,548	-	677,192,548	5,255,014
Marshall	604,395,396	2,345,054	3,780,328,842	149,704,194	3,630,624,648	28,173,647
Mason	479,056,562	1,858,739	544,186,808	-	544,186,808	4,222,890
McDowell	43,179,222	167,535	506,895,931	-	506,895,931	3,933,512
Mercer	941,051,022	3,651,278	791,174,932	-	791,174,932	6,139,517
Mineral	633,040,759	2,456,198	449,674,477	-	449,674,477	3,489,474
Mingo	149,498,192	580,053	463,940,712	-	463,940,712	3,600,180
Monongalia	2,857,545,726	11,087,277	2,415,919,655	86,330,463	2,329,589,192	18,077,612
Monroe	360,350,632	1,398,160	162,985,885	-	162,985,885	1,264,770
Morgan	781,672,806	3,032,890	353,476,685	-	353,476,685	2,742,979
Nicholas	446,081,668	1,730,797	395,023,395	-	395,023,395	3,065,382
Ohio	1,005,746,342	3,902,296	1,178,442,212	229,761,003	948,681,209	7,361,766
Pendleton	358,402,212	1,390,601	251,448,710	-	251,448,710	1,951,242
Pleasants	163,812,696	635,593	325,960,168	-	325,960,168	2,529,451
Pocahontas	317,918,520	1,233,524	381,832,083	-	381,832,083	2,963,017
Preston	815,543,420	3,164,308	606,240,234	-	606,240,234	4,704,424
Putnam	1,795,624,694	6,967,024	1,558,462,462	36,611,150	1,521,851,312	11,809,566
Raleigh	1,228,068,376	4,764,905	1,404,435,460	16,779,540	1,387,655,920	10,768,210
Randolph	618,025,418	2,397,939	632,373,685	-	632,373,685	4,907,220
Ritchie	271,082,651	1,051,801	620,246,550	-	620,246,550	4,813,113
Roane	316,504,770	1,228,039	269,210,024	-	269,210,024	2,089,070
Summers	282,253,486	1,095,144	250,177,267	-	250,177,267	1,941,376
Taylor	446,702,822	1,733,207	467,297,674	-	467,297,674	3,626,230
Tucker	257,232,888	998,064	353,935,007	-	353,935,007	2,746,536
Tyler	192,195,648	745,719	1,604,899,028	-	1,604,899,028	12,454,016
Upshur	535,029,042	2,075,913	477,561,227	-	477,561,227	3,705,875
Wayne	592,045,816	2,297,138	660,350,943	-	660,350,943	5,124,323
Webster	73,650,187	285,763	181,264,584	-	181,264,584	1,406,613
Wetzel	305,415,528	1,185,012	1,597,557,627	-	1,597,557,627	12,397,047
Wirt	116,783,237	453,119	131,886,725	-	131,886,725	1,023,441
Wood	2,217,151,166	8,602,547	959,288,555	14,276,463	945,012,092	7,333,294
Wyoming	104,668,370	406,113	589,745,187	-	589,745,187	4,576,423
Total	42,052,460,821	163,163,549	42,857,193,917	638,071,501	42,219,122,416	327,620,389

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 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	85,982,076	-	85,982,076	667,221	834,876,193	-
Berkeley	538,389,408	14,446,157	523,943,251	4,065,800	7,170,532,185	14,504,937
Boone	68,221,149	-	68,221,149	529,396	815,996,680	-
Braxton	60,663,660	-	60,663,660	470,750	739,069,493	-
Brooke	496,077,523	20,080,389	475,997,134	3,693,738	1,411,539,037	20,080,389
Cabell	1,278,817,094	59,261,112	1,219,555,982	9,463,754	4,028,945,252	80,357,931
Calhoun	9,707,376	-	9,707,376	75,329	413,137,036	-
Clay	10,844,984	-	10,844,984	84,157	271,083,635	-
Doddridge	13,817,266	-	13,817,266	107,222	1,406,163,831	-
Fayette	257,520,399	4,568,944	252,951,455	1,962,903	1,528,690,006	7,492,822
Gilmer	29,150,535	-	29,150,535	226,208	331,535,440	-
Grant	48,333,361	-	48,333,361	375,067	1,116,775,611	-
Greenbrier	281,841,466	14,884,952	266,956,514	2,071,583	2,086,760,138	353,852,972
Hampshire	49,430,430	-	49,430,430	383,580	1,413,759,324	-
Hancock	313,560,239	-	313,560,239	2,433,227	1,188,529,801	-
Hardy	111,289,239	-	111,289,239	863,604	1,017,168,841	-
Harrison	1,172,217,594	193,555,066	978,662,528	7,594,421	4,204,561,851	245,893,767
Jackson	176,653,542	-	176,653,542	1,370,831	1,605,439,955	-
Jefferson	525,964,511	-	525,964,511	4,081,485	4,474,912,133	-
Kanawha	3,298,740,563	-	3,298,740,563	25,598,227	9,842,884,674	-
Lewis	78,929,974	-	78,929,974	612,497	915,332,410	-
Lincoln	21,136,922	-	21,136,922	164,023	482,254,612	-
Logan	126,914,218	-	126,914,218	984,854	1,200,530,320	-
Marion	693,891,238	10,782,927	683,108,311	5,300,920	2,815,596,110	34,272,487
Marshall	392,158,265	1,834,535	390,323,730	3,028,912	4,776,941,893	151,598,119
Mason	103,782,975	-	103,782,975	805,356	1,127,026,345	-
McDowell	91,040,128	-	91,040,128	706,471	641,115,281	-
Mercer	375,324,111	-	375,324,111	2,912,515	2,107,550,065	-
Mineral	102,886,538	-	102,886,538	798,400	1,185,601,774	-
Mingo	96,191,893	-	96,191,893	746,449	709,630,797	-
Monongalia	1,267,259,122	266,562,628	1,000,696,494	7,765,405	6,576,440,723	388,609,311
Monroe	23,180,072	-	23,180,072	179,877	546,516,589	-
Morgan	44,695,176	-	44,695,176	346,835	1,179,844,667	-
Nicholas	146,773,563	-	146,773,563	1,138,963	987,878,626	-
Ohio	766,238,748	75,129,089	691,109,659	5,363,011	2,950,731,712	305,194,502
Pendleton	19,274,080	-	19,274,080	149,567	629,125,002	-
Pleasants	52,529,364	-	52,529,364	407,628	542,302,228	-
Pocahontas	38,975,685	-	38,975,685	302,451	738,726,288	-
Preston	149,110,164	-	149,110,164	1,157,095	1,570,893,818	-
Putnam	222,687,562	4,796,956	217,890,606	1,690,831	3,708,798,836	173,432,224
Raleigh	533,400,797	-	533,400,797	4,139,190	3,274,153,033	125,027,940
Randolph	202,061,915	-	202,061,915	1,568,000	1,452,461,018	-
Ritchie	64,781,577	-	64,781,577	502,705	956,110,778	-
Roane	54,181,972	-	54,181,972	420,452	639,896,766	-
Summers	67,200,803	-	67,200,803	521,478	599,631,556	-
Taylor	79,874,972	-	79,874,972	619,830	993,875,468	-
Tucker	72,383,514	-	72,383,514	561,696	683,551,409	-
Tyler	44,180,805	-	44,180,805	342,843	1,841,275,481	-
Upshur	141,971,058	-	141,971,058	1,101,695	1,154,561,327	-
Wayne	158,165,375	-	158,165,375	1,227,363	1,410,562,134	-
Webster	23,460,984	-	23,460,984	182,057	278,375,755	-
Wetzel	168,074,946	214,620	167,860,326	1,302,596	2,071,048,101	214,620
Wirt	11,665,771	-	11,665,771	90,526	260,335,733	-
Wood	895,063,513	5,088,120	889,975,393	6,906,209	4,073,897,064	21,758,413
Wyoming	55,856,509	-	55,856,509	433,447	750,270,066	-
Total	16,212,526,724	671,205,495	15,541,321,229	120,600,650	101,735,194,900	1,922,290,434

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 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	834,876,193	5,175,628	85.00%	4,399,284	207,025	4,968,603
Berkeley	7,156,027,248	37,688,952	85.00%	32,036,609	1,507,558	36,181,394
Boone	815,996,680	5,382,475	85.00%	4,575,104	215,299	5,167,176
Braxton	739,069,493	4,644,223	85.00%	3,947,590	185,769	4,458,454
Brooke	1,391,458,648	9,411,183	85.00%	7,999,506	376,447	9,034,736
Cabell	3,948,587,321	24,400,348	85.00%	20,740,296	976,014	23,424,334
Calhoun	413,137,035	2,803,401	85.00%	2,382,891	112,136	2,691,265
Clay	271,083,635	1,741,923	85.00%	1,480,635	69,677	1,672,246
Doddridge	1,406,153,831	10,299,712	85.00%	8,754,755	411,988	9,887,724
Fayette	1,521,197,184	9,331,211	85.00%	7,931,529	373,248	8,957,963
Gilmer	331,535,440	2,134,803	85.00%	1,814,583	85,392	2,049,411
Grant	1,116,775,611	7,537,728	85.00%	6,407,069	301,509	7,236,219
Greenbrier	1,732,907,166	10,537,349	85.00%	8,956,747	421,494	10,115,855
Hampshire	1,413,759,324	7,919,157	85.00%	6,731,283	316,766	7,602,391
Hancock	1,188,529,801	7,307,565	85.00%	6,211,430	292,303	7,015,262
Hardy	1,017,168,841	5,955,671	85.00%	5,062,320	238,227	5,717,444
Harrison	3,958,668,084	24,854,976	85.00%	21,126,730	994,199	23,860,777
Jackson	1,605,439,955	10,158,943	85.00%	8,636,102	406,358	9,752,585
Jefferson	4,474,912,133	23,120,996	85.00%	19,652,847	924,840	22,196,156
Kanawha	9,842,884,674	61,046,652	85.00%	51,889,654	2,441,866	58,604,786
Lewis	915,332,410	5,759,885	85.00%	4,895,902	230,395	5,529,490
Lincoln	482,254,612	2,763,116	85.00%	2,348,649	110,525	2,652,591
Logan	1,200,530,320	8,055,370	85.00%	6,847,065	322,215	7,733,155
Marion	2,781,323,623	16,069,502	85.00%	13,659,077	642,780	15,426,722
Marshall	4,625,343,774	33,547,613	85.00%	28,515,471	1,341,905	32,205,708
Mason	1,127,026,345	6,886,985	85.00%	5,853,937	275,479	6,611,506
McDowell	641,115,281	4,807,518	85.00%	4,086,390	192,301	4,615,217
Mercer	2,107,550,065	12,703,310	85.00%	10,797,814	508,132	12,195,178
Mineral	1,185,601,774	6,744,072	85.00%	5,732,461	269,763	6,474,309
Mingo	709,630,797	4,926,682	85.00%	4,187,680	197,067	4,729,615
Monongalia	6,187,831,412	36,930,294	85.00%	31,390,750	1,477,212	35,453,082
Monroe	546,516,589	2,842,807	85.00%	2,416,386	113,712	2,729,095
Morgan	1,179,844,667	6,122,704	85.00%	5,204,298	244,908	5,877,796
Nicholas	987,878,626	5,935,142	85.00%	5,044,871	237,406	5,697,736
Ohio	2,645,537,210	16,627,073	85.00%	14,133,012	665,083	15,961,990
Pendleton	629,125,002	3,491,410	85.00%	2,967,699	139,656	3,351,754
Pleasants	542,302,228	3,572,672	85.00%	3,036,771	142,907	3,429,765
Pocahontas	738,726,288	4,498,992	85.00%	3,824,143	179,960	4,319,032
Preston	1,570,893,818	9,025,827	85.00%	7,671,953	361,033	8,664,794
Putnam	3,535,366,612	20,467,421	85.00%	17,397,308	818,697	19,648,724
Raleigh	3,149,125,093	19,672,305	85.00%	16,721,459	786,892	18,885,413
Randolph	1,452,461,018	8,873,159	85.00%	7,542,185	354,926	8,518,233
Ritchie	956,110,778	6,367,819	85.00%	5,412,476	254,705	6,112,914
Roane	639,896,766	3,737,561	85.00%	3,176,927	149,502	3,588,059
Summers	599,631,556	3,557,998	85.00%	3,024,298	142,320	3,415,678
Taylor	993,875,468	5,979,267	85.00%	5,082,377	239,171	5,740,096
Tucker	683,551,409	4,306,296	85.00%	3,660,352	172,252	4,134,044
Tyler	1,841,275,481	13,542,578	85.00%	11,511,191	541,703	13,000,875
Upshur	1,154,561,327	6,883,483	85.00%	5,850,961	275,339	6,608,144
Wayne	1,410,562,134	8,648,824	85.00%	7,351,500	345,953	8,302,871
Webster	278,375,755	1,874,433	85.00%	1,593,268	74,977	1,799,456
Wetzel	2,070,833,481	14,884,655	85.00%	12,651,957	595,386	14,289,269
Wirt	260,335,733	1,567,086	85.00%	1,332,023	62,683	1,504,403
Wood	4,052,138,651	22,842,050	85.00%	19,415,743	913,682	21,928,368
Wyoming	750,270,066	5,415,983	85.00%	4,603,586	216,639	5,199,344
Total	99,812,904,466	611,384,588	-	519,676,904	24,455,381	586,929,207

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 YEAR**

County	Assessor's Valuation Fund Percent 2022-23	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	Local Share Calculations
Barbour	2.00%	99,372	-	-	4,092,887
Berkeley	2.00%	723,628	1,229,271	-	28,575,152
Boone	2.00%	103,344	-	-	4,256,461
Braxton	2.00%	89,169	-	-	3,672,652
Brooke	1.75%	158,108	-	-	7,464,951
Cabell	1.20%	281,092	-	-	19,483,190
Calhoun	2.00%	53,825	-	-	2,216,930
Clay	2.00%	33,445	-	-	1,377,513
Doddridge	1.00%	98,877	-	-	8,243,890
Fayette	2.00%	179,159	-	-	7,379,122
Gilmer	2.00%	40,988	-	-	1,688,203
Grant	2.00%	144,724	-	-	5,960,836
Greenbrier	2.00%	202,317	-	-	8,332,936
Hampshire	2.00%	152,048	-	-	6,262,469
Hancock	0.75%	52,614	-	-	5,866,513
Hardy	1.80%	102,914	-	-	4,721,179
Harrison	2.00%	477,216	-	-	19,655,315
Jackson	2.00%	195,052	-	-	8,033,692
Jefferson	1.85%	410,629	-	-	18,317,378
Kanawha	2.00%	1,172,096	-	-	48,275,692
Lewis	2.00%	110,690	-	-	4,554,917
Lincoln	2.00%	53,052	-	-	2,185,072
Logan	2.00%	154,663	-	-	6,370,187
Marion	2.00%	308,534	-	-	12,707,763
Marshall	1.25%	402,571	-	-	26,770,995
Mason	2.00%	132,230	-	-	5,446,228
McDowell	2.00%	92,304	-	-	3,801,785
Mercer	2.00%	243,904	-	-	10,045,778
Mineral	2.00%	129,486	-	-	5,333,212
Mingo	2.00%	94,592	-	-	3,896,021
Monongalia	2.00%	709,062	521,180	-	28,683,296
Monroe	2.00%	54,582	-	-	2,248,092
Morgan	2.00%	117,556	-	-	4,841,834
Nicholas	2.00%	113,955	-	-	4,693,510
Ohio	2.00%	319,240	-	-	13,148,689
Pendleton	2.00%	67,035	-	-	2,761,008
Pleasants	1.40%	48,017	-	-	2,846,847
Pocahontas	2.00%	86,381	-	-	3,557,802
Preston	2.00%	173,296	-	-	7,137,624
Putnam	2.00%	392,974	-	-	16,185,637
Raleigh	1.95%	368,266	-	-	15,566,301
Randolph	2.00%	170,365	-	-	7,016,894
Ritchie	1.70%	103,920	-	-	5,053,851
Roane	2.00%	71,761	-	-	2,955,664
Summers	1.00%	34,157	-	-	2,847,821
Taylor	2.00%	114,802	-	-	4,728,404
Tucker	1.50%	62,011	-	-	3,426,089
Tyler	1.60%	208,014	-	1,223,625	9,537,849
Upshur	2.00%	132,163	-	-	5,443,459
Wayne	2.00%	166,057	-	-	6,839,490
Webster	2.00%	35,989	-	-	1,482,302
Wetzel	2.00%	285,785	-	-	11,770,786
Wirt	2.00%	30,088	-	-	1,239,252
Wood	2.00%	438,567	-	-	18,063,494
Wyoming	2.00%	103,987	-	-	4,282,960
Total	1.87%	10,900,573	1,750,451	1,223,625	481,346,874

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2022-23 YEAR**

County	Feb Local Share Calculations 2022-23	Actual Local Share Calculations 2022-23	Difference	Percent Change
Barbour	4,325,995	4,092,887	(233,108)	-5.39%
Berkeley	28,309,413	28,575,152	265,739	0.94%
Boone	4,473,007	4,256,461	(216,546)	-4.84%
Braxton	3,649,002	3,672,652	23,650	0.65%
Brooke	7,200,545	7,464,951	264,406	3.67%
Cabell	19,562,358	19,483,190	(79,168)	-0.40%
Calhoun	2,187,757	2,216,930	29,173	1.33%
Clay	1,200,033	1,377,513	177,480	14.79%
Doddridge	7,476,091	8,243,890	767,799	10.27%
Fayette	7,381,704	7,379,122	(2,582)	-0.03%
Gilmer	1,577,556	1,688,203	110,647	7.01%
Grant	5,953,785	5,960,836	7,051	0.12%
Greenbrier	8,343,642	8,332,936	(10,706)	-0.13%
Hampshire	6,262,022	6,262,469	447	0.01%
Hancock	5,869,402	5,866,513	(2,889)	-0.05%
Hardy	4,659,459	4,721,179	61,720	1.32%
Harrison	19,537,619	19,655,315	117,696	0.60%
Jackson	7,937,035	8,033,692	96,657	1.22%
Jefferson	15,786,643	18,317,378	2,530,735	16.03%
Kanawha	47,698,349	48,275,692	577,343	1.21%
Lewis	4,432,053	4,554,917	122,864	2.77%
Lincoln	2,174,411	2,185,072	10,661	0.49%
Logan	6,373,738	6,370,187	(3,551)	-0.06%
Marion	12,636,390	12,707,763	71,373	0.56%
Marshall	26,064,259	26,770,995	706,736	2.71%
Mason	5,784,299	5,446,228	(338,071)	-5.84%
McDowell	3,756,706	3,801,785	45,079	1.20%
Mercer	10,031,677	10,045,778	14,101	0.14%
Mineral	5,296,212	5,333,212	37,000	0.70%
Mingo	3,822,856	3,896,021	73,165	1.91%
Monongalia	28,702,967	28,683,296	(19,671)	-0.07%
Monroe	2,251,437	2,248,092	(3,345)	-0.15%
Morgan	4,844,797	4,841,834	(2,963)	-0.06%
Nicholas	4,668,251	4,693,510	25,259	0.54%
Ohio	12,924,318	13,148,689	224,371	1.74%
Pendleton	2,785,353	2,761,008	(24,345)	-0.87%
Pleasants	2,722,064	2,845,847	123,783	4.55%
Pocahontas	3,564,439	3,557,802	(6,637)	-0.19%
Preston	7,111,814	7,137,624	25,810	0.36%
Putnam	16,231,884	16,185,637	(46,247)	-0.28%
Raleigh	15,544,957	15,566,301	21,344	0.14%
Randolph	6,982,167	7,016,894	34,727	0.50%
Ritchie	4,132,714	5,053,851	921,137	22.29%
Roane	3,055,584	2,955,664	(99,920)	-3.27%
Summers	2,850,241	2,847,821	(2,420)	-0.08%
Taylor	4,700,259	4,728,404	28,145	0.60%
Tucker	3,485,992	3,426,089	(59,903)	-1.72%
Tyler	9,452,693	9,537,849	85,156	0.90%
Upshur	5,479,761	5,443,459	(36,302)	-0.66%
Wayne	6,783,350	6,839,490	56,140	0.83%
Webster	1,478,269	1,482,302	4,033	0.27%
Wetzel	11,536,433	11,770,786	234,353	2.03%
Wirt	1,205,328	1,239,252	33,924	2.81%
Wood	17,954,777	18,063,494	108,717	0.61%
Wyoming	4,441,549	4,282,960	(158,589)	-3.57%
Total	474,655,416	481,346,874	6,691,458	1.41%

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2022-23 YEAR

County	Increased Net Enroll 50 or More (3 of 5 yrs)	Class I		Class II	
		Assessed Valuation New Property	Proj Taxes @ 19.40	Assessed Valuation New Property	Proj Taxes @ 38.80
Barbour	-	-	-	-	-
Berkeley	Yes	-	-	131,993,486	512,135
Boone	-	-	-	-	-
Braxton	-	-	-	-	-
Brooke	-	-	-	-	-
Cabell	-	-	-	-	-
Calhoun	-	-	-	-	-
Clay	-	-	-	-	-
Doddridge	-	-	-	-	-
Fayette	-	-	-	-	-
Gilmer	-	-	-	-	-
Grant	-	-	-	-	-
Greenbrier	-	-	-	-	-
Hampshire	-	-	-	-	-
Hancock	-	-	-	-	-
Hardy	-	-	-	-	-
Harrison	-	-	-	-	-
Jackson	-	-	-	-	-
Jefferson	-	-	-	-	-
Kanawha	-	-	-	-	-
Lewis	-	-	-	-	-
Lincoln	-	-	-	-	-
Logan	-	-	-	-	-
Marion	-	-	-	-	-
Marshall	-	-	-	-	-
Mason	-	-	-	-	-
McDowell	-	-	-	-	-
Mercer	-	-	-	-	-
Mineral	-	-	-	-	-
Mingo	-	-	-	-	-
Monongalia	Yes	-	-	42,884,072	166,390
Monroe	-	-	-	-	-
Morgan	-	-	-	-	-
Nicholas	-	-	-	-	-
Ohio	-	-	-	-	-
Pendleton	-	-	-	-	-
Pleasants	-	-	-	-	-
Pocahontas	-	-	-	-	-
Preston	-	-	-	-	-
Putnam	-	-	-	-	-
Raleigh	-	-	-	-	-
Randolph	-	-	-	-	-
Ritchie	-	-	-	-	-
Roane	-	-	-	-	-
Summers	-	-	-	-	-
Taylor	-	-	-	-	-
Tucker	-	-	-	-	-
Tyler	-	-	-	-	-
Upshur	-	-	-	-	-
Wayne	-	-	-	-	-
Webster	-	-	-	-	-
Wetzel	-	-	-	-	-
Wirt	-	-	-	-	-
Wood	-	-	-	-	-
Wyoming	-	-	-	-	-
Total	-	-	-	174,877,558	678,525

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2022-23 YEAR

County	Class III		Class IV		Total Assessed Valuation New Property	Projected Gross Tax Collections New Property
	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Proj Taxes @ 77.60		
Barbour	-	-	-	-	-	-
Berkeley	105,994,575	822,518	28,326,413	219,813	266,314,474	1,554,466
Boone	-	-	-	-	-	-
Braxton	-	-	-	-	-	-
Brooke	-	-	-	-	-	-
Cabell	-	-	-	-	-	-
Calhoun	-	-	-	-	-	-
Clay	-	-	-	-	-	-
Doddridge	-	-	-	-	-	-
Fayette	-	-	-	-	-	-
Gilmer	-	-	-	-	-	-
Grant	-	-	-	-	-	-
Greenbrier	-	-	-	-	-	-
Hampshire	-	-	-	-	-	-
Hancock	-	-	-	-	-	-
Hardy	-	-	-	-	-	-
Harrison	-	-	-	-	-	-
Jackson	-	-	-	-	-	-
Jefferson	-	-	-	-	-	-
Kanawha	-	-	-	-	-	-
Lewis	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-
Logan	-	-	-	-	-	-
Marion	-	-	-	-	-	-
Marshall	-	-	-	-	-	-
Mason	-	-	-	-	-	-
McDowell	-	-	-	-	-	-
Mercer	-	-	-	-	-	-
Mineral	-	-	-	-	-	-
Mingo	-	-	-	-	-	-
Monongalia	28,706,170	222,760	34,781,407	269,904	106,371,649	658,054
Monroe	-	-	-	-	-	-
Morgan	-	-	-	-	-	-
Nicholas	-	-	-	-	-	-
Ohio	-	-	-	-	-	-
Pendleton	-	-	-	-	-	-
Pleasants	-	-	-	-	-	-
Pocahontas	-	-	-	-	-	-
Preston	-	-	-	-	-	-
Putnam	-	-	-	-	-	-
Raleigh	-	-	-	-	-	-
Randolph	-	-	-	-	-	-
Ritchie	-	-	-	-	-	-
Roane	-	-	-	-	-	-
Summers	-	-	-	-	-	-
Taylor	-	-	-	-	-	-
Tucker	-	-	-	-	-	-
Tyler	-	-	-	-	-	-
Upshur	-	-	-	-	-	-
Wayne	-	-	-	-	-	-
Webster	-	-	-	-	-	-
Wetzel	-	-	-	-	-	-
Wirt	-	-	-	-	-	-
Wood	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-
Total	134,700,745	1,045,278	63,107,820	489,717	372,686,123	2,213,520

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2022-23 YEAR

County	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	Assessor's Valuation Fund Percent 2022-23	Allowance For Assessor's Valuation Fund	Local Share Impact of Growth Counties Facilities Act
Barbour	85.00%	-	-	-	2.00%	-	-
Berkeley	85.00%	1,321,296	62,179	1,492,287	2.00%	29,846	1,229,271
Boone	85.00%	-	-	-	2.00%	-	-
Braxton	85.00%	-	-	-	2.00%	-	-
Brooke	85.00%	-	-	-	1.75%	-	-
Cabell	85.00%	-	-	-	1.20%	-	-
Calhoun	85.00%	-	-	-	2.00%	-	-
Clay	85.00%	-	-	-	2.00%	-	-
Doddridge	85.00%	-	-	-	1.00%	-	-
Fayette	85.00%	-	-	-	2.00%	-	-
Gilmer	85.00%	-	-	-	2.00%	-	-
Grant	85.00%	-	-	-	2.00%	-	-
Greenbrier	85.00%	-	-	-	2.00%	-	-
Hampshire	85.00%	-	-	-	2.00%	-	-
Hancock	85.00%	-	-	-	0.75%	-	-
Hardy	85.00%	-	-	-	1.80%	-	-
Harrison	85.00%	-	-	-	2.00%	-	-
Jackson	85.00%	-	-	-	2.00%	-	-
Jefferson	85.00%	-	-	-	1.85%	-	-
Kanawha	85.00%	-	-	-	2.00%	-	-
Lewis	85.00%	-	-	-	2.00%	-	-
Lincoln	85.00%	-	-	-	2.00%	-	-
Logan	85.00%	-	-	-	2.00%	-	-
Marion	85.00%	-	-	-	2.00%	-	-
Marshall	85.00%	-	-	-	1.25%	-	-
Mason	85.00%	-	-	-	2.00%	-	-
McDowell	85.00%	-	-	-	2.00%	-	-
Mercer	85.00%	-	-	-	2.00%	-	-
Mineral	85.00%	-	-	-	2.00%	-	-
Mingo	85.00%	-	-	-	2.00%	-	-
Monongalia	85.00%	560,196	26,362	632,692	2.00%	12,654	521,180
Monroe	85.00%	-	-	-	2.00%	-	-
Morgan	85.00%	-	-	-	2.00%	-	-
Nicholas	85.00%	-	-	-	2.00%	-	-
Ohio	85.00%	-	-	-	2.00%	-	-
Pendleton	85.00%	-	-	-	2.00%	-	-
Pleasants	85.00%	-	-	-	1.40%	-	-
Pocahontas	85.00%	-	-	-	2.00%	-	-
Preston	85.00%	-	-	-	2.00%	-	-
Putnam	85.00%	-	-	-	2.00%	-	-
Raileigh	85.00%	-	-	-	1.95%	-	-
Randolph	85.00%	-	-	-	2.00%	-	-
Ritchie	85.00%	-	-	-	1.70%	-	-
Roane	85.00%	-	-	-	2.00%	-	-
Summers	85.00%	-	-	-	1.00%	-	-
Taylor	85.00%	-	-	-	2.00%	-	-
Tucker	85.00%	-	-	-	1.50%	-	-
Tyler	85.00%	-	-	-	1.60%	-	-
Upshur	85.00%	-	-	-	2.00%	-	-
Wayne	85.00%	-	-	-	2.00%	-	-
Webster	85.00%	-	-	-	2.00%	-	-
Wetzel	85.00%	-	-	-	2.00%	-	-
Wirt	85.00%	-	-	-	2.00%	-	-
Wood	85.00%	-	-	-	2.00%	-	-
Wyoming	85.00%	-	-	-	2.00%	-	-
Total	85.00%	1,881,492	88,541	2,124,979	1.87%	42,500	1,750,451

ELSI Export

National Center for Education Statistics - <http://nces.ed.gov/ccd/elsi/>

This is a District based table with the following filters applied: State(s) (All Years): WEST VIRGINIA

Agency Name	State Name [District] Latest available year	Fall Membership (V33) [District Finance] 2022-		Total Revenue - Local Sources (TLOCREV) [District Finance] 2022-		Total Revenue - State Sources (TSTREV) [District Finance] 2022-	
		23	23	23	23	23	23
BARBOUR COUNTY SCHOOLS	West Virginia	2157	6413000	16327000		22740000	10542.42003
BERKELEY COUNTY SCHOOLS	West Virginia	19856	97991000	143781000		241772000	12176.26914
BOONE COUNTY SCHOOLS	West Virginia	3188	17779000	26165000		43944000	13784.19072
BRAXTON COUNTY SCHOOLS	West Virginia	1726	6973000	12712000		19685000	11404.98262
BROOKE COUNTY SCHOOLS	West Virginia	2479	22634000	15719000		38353000	15471.15772
CABELL COUNTY SCHOOLS	West Virginia	11473	73130000	89534000		162664000	14177.98309
CALHOUN COUNTY SCHOOLS	West Virginia	864	4018000	8462000		12480000	14444.44444
CLAY COUNTY SCHOOLS	West Virginia	1632	2673000	15789000		18462000	11312.5
DODDRIDGE COUNTY SCHOOLS	West Virginia	1119	20686000	4735000		25421000	22717.605
FAYETTE COUNTY SCHOOLS	West Virginia	5613	24875000	53044000		77919000	13881.88135

GILMER COUNTY SCHOOLS	West Virginia	792	3352000	9046000	12398000	15654.0404
GRANT COUNTY SCHOOLS	West Virginia	1615	11166000	9499000	20665000	12795.66563
GREENBRIER COUNTY SCHOOLS	West Virginia	4702	24748000	39737000	64485000	13714.37686
HAMPSHIRE COUNTY SCHOOLS	West Virginia	2801	14078000	25303000	39381000	14059.62156
HANCOCK COUNTY SCHOOLS	West Virginia	3497	20514000	27338000	47852000	13683.72891
HARDY COUNTY SCHOOLS	West Virginia	2194	8699000	15600000	24299000	11075.2051
HARRISON COUNTY SCHOOLS	West Virginia	9920	58840000	70309000	129149000	13019.05242
JACKSON COUNTY SCHOOLS	West Virginia	4135	24726000	29664000	54390000	13153.56711
JEFFERSON COUNTY SCHOOLS	West Virginia	8389	70700000	56873000	127573000	15207.17606
KANAWHA COUNTY SCHOOLS	West Virginia	23864	146444000	198072000	344516000	14436.64097
LEWIS COUNTY SCHOOLS	West Virginia	2403	9708000	17813000	27521000	11452.76737
LINCOLN COUNTY SCHOOLS	West Virginia	2942	8202000	28177000	36379000	12365.39769
LOGAN COUNTY SCHOOLS	West Virginia	5190	21168000	41678000	62846000	12109.05588
MARION COUNTY SCHOOLS	West Virginia	7406	40527000	55309000	95836000	12940.31866
MARSHALL COUNTY SCHOOLS	West Virginia	4239	71790000	14115000	85905000	20265.39278
MASON COUNTY SCHOOLS	West Virginia	3788	19268000	30083000	49351000	13028.2471

MCDOWELL COUNTY SCHOOLS	West Virginia	2537	11836000	21505000	33341000	13141.89988
MERCER COUNTY SCHOOLS	West Virginia	8686	34378000	69121000	103499000	11915.61133
MINERAL COUNTY SCHOOLS	West Virginia	4023	16379000	40055000	56434000	14027.83992
MINGO COUNTY SCHOOLS	West Virginia	3719	12103000	32032000	44135000	11867.43748
MONONGALIA COUNTY SCHOOLS	West Virginia	11297	80819000	73640000	154459000	13672.56794
MONROE COUNTY SCHOOLS	West Virginia	1651	7209000	15288000	22497000	13626.2871
MORGAN COUNTY SCHOOLS	West Virginia	2183	12730000	15744000	28474000	13043.51809
NICHOLAS COUNTY SCHOOLS	West Virginia	3484	13348000	28963000	42311000	12144.37428
OHIO COUNTY SCHOOLS	West Virginia	4953	45478000	38825000	84303000	17020.59358
PENDLETON COUNTY SCHOOLS	West Virginia	867	3991000	10612000	14603000	16843.13725
PLEASANTS COUNTY SCHOOLS	West Virginia	1086	11093000	7610000	18703000	17221.91529
POCAHONTAS COUNTY SCHOOLS	West Virginia	893	5309000	10034000	15343000	17181.41097
PRESTON COUNTY SCHOOLS	West Virginia	4090	19909000	32517000	52426000	12818.09291
PUTNAM COUNTY SCHOOLS	West Virginia	8993	59642000	67441000	127083000	14131.32436
RALEIGH COUNTY SCHOOLS	West Virginia	10867	54197000	90377000	144574000	13303.94773
RANDOLPH COUNTY SCHOOLS	West Virginia	3638	10060000	28458000	38518000	10587.68554

RITCHIE COUNTY SCHOOLS	West Virginia	1243	10402000	8193000	18595000	14959.77474
ROANE COUNTY SCHOOLS	West Virginia	1795	5793000	23233000	29026000	16170.47354
SUMMERS COUNTY SCHOOLS	West Virginia	1318	4576000	14826000	19402000	14720.78907
TAYLOR COUNTY SCHOOLS	West Virginia	2213	11043000	16584000	27627000	12483.95843
TUCKER COUNTY SCHOOLS	West Virginia	961	5069000	8697000	13766000	14324.66181
TYLER COUNTY SCHOOLS	West Virginia	1257	27292000	4038000	31330000	24924.42323
UPSHUR COUNTY SCHOOLS	West Virginia	3776	12541000	31118000	43659000	11562.23517
WAYNE COUNTY SCHOOLS	West Virginia	6240	24365000	51092000	75457000	12092.46795
WEBSTER COUNTY SCHOOLS	West Virginia	1192	2677000	11886000	14563000	12217.28188
WETZEL COUNTY SCHOOLS	West Virginia	2258	33890000	11556000	45446000	20126.66076
WIRT COUNTY SCHOOLS	West Virginia	927	3907000	9469000	13376000	14429.34196
WOOD COUNTY SCHOOLS	West Virginia	11663	53524000	89011000	142535000	12221.12664
WYOMING COUNTY SCHOOLS	West Virginia	3609	14367000	30537000	44904000	12442.22776

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Local Education Agency (School District) Universe Survey, 2022-23 v.1a; "School District Finance Survey (F-33)" v.1a.

† indicates that the data are not applicable.

— indicates that the data are missing.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
SECOND PRELIMINARY COMPUTATIONS
FOR THE 2022-23 YEAR**

County	Adjusted Net Enr. On Which Funding Based 2021-22	No. Prof. Ed. Employed SA Eligible 2021-22	Number Prof. Educ. Funded 2022-23	No. Prof. Ed. Employed in Excess of Funded	No. Prof. Support Pers. Employed SA Eligible 2021-22	Number Prof. Support Pers. Funded 2022-23	No. Prof. Pers. Employed in Excess of Funded
Barbour	2,130.00	159.71	153.84	(5.87)	6.50	10.65	4.15
Berkeley	19,716.30	1,472.10	1,432.56	(39.54)	83.70	98.72	15.02
Boone	3,218.75	257.55	233.68	(23.87)	12.00	16.09	4.09
Braxton	1,722.00	122.55	124.13	1.58	8.00	8.61	0.61
Brooke	2,575.00	189.99	186.17	(3.82)	-	12.88	12.88
Cabell	11,684.64	901.50	844.80	(56.70)	68.02	58.42	(9.60)
Calhoun	1,132.43	84.43	85.58	1.15	3.00	5.66	2.66
Clay	1,654.00	130.76	120.33	(10.43)	3.00	8.27	5.27
Doddridge	1,287.66	118.00	92.76	(25.24)	8.00	6.44	(1.56)
Fayette	5,538.99	392.48	402.13	9.65	21.00	27.69	6.69
Gilmer	1,163.76	76.50	81.46	4.96	4.50	5.82	1.32
Grant	1,618.27	125.43	121.97	(3.46)	5.80	8.09	2.29
Greenbrier	4,661.21	297.61	338.44	40.83	17.50	23.31	5.81
Hampshire	2,807.86	220.05	204.27	(15.78)	11.50	14.04	2.54
Hancock	3,671.26	288.00	265.43	(22.57)	18.00	18.36	0.36
Hardy	2,126.32	163.50	152.17	(11.33)	8.00	10.63	2.63
Harrison	9,998.54	780.60	724.43	(56.17)	38.00	49.99	11.99
Jackson	4,115.84	322.70	303.66	(19.04)	22.00	20.58	(1.42)
Jefferson	8,632.18	642.50	618.87	(23.63)	35.51	43.06	7.55
Kanawha	24,521.14	1,727.13	1,772.88	45.75	128.32	122.61	(5.71)
Lewis	2,445.13	201.00	175.26	(25.74)	11.00	12.23	1.23
Lincoln	3,072.08	237.60	223.03	(14.57)	12.00	15.36	3.36
Logan	5,151.88	388.80	373.25	(15.55)	20.90	25.76	4.86
Marion	7,375.39	584.54	533.24	(51.30)	31.00	36.88	5.88
Marshall	4,287.24	391.90	310.61	(81.29)	27.00	21.44	(5.56)
Mason	3,865.16	293.50	280.61	(12.89)	15.50	19.33	3.83
McDowell	2,558.42	191.92	186.13	(5.79)	10.60	12.79	2.19
Mercer	8,605.23	626.45	622.16	(4.29)	40.00	43.03	3.03
Mineral	3,978.29	303.57	288.23	(15.34)	16.97	19.89	2.92
Mingo	3,797.29	282.70	275.68	(7.02)	14.66	18.99	4.33
Monongalia	11,294.27	826.75	816.58	(10.17)	52.50	56.47	3.97
Monroe	1,625.28	118.87	118.24	(0.63)	8.60	8.13	(0.47)
Morgan	2,210.20	162.54	158.63	(3.91)	10.00	11.01	1.01
Nicholas	3,440.46	261.40	249.78	(11.62)	17.50	17.20	(0.30)
Ohio	5,023.00	413.25	363.16	(50.09)	21.00	25.12	4.12
Pendleton	1,400.00	80.40	100.13	19.73	6.00	7.00	1.00
Pleasants	1,218.09	105.50	97.41	(8.09)	6.00	6.09	0.09
Pocahontas	1,400.00	96.38	101.85	5.47	5.00	7.00	2.00
Preston	4,224.16	303.96	306.67	2.71	18.00	21.12	3.12
Putnam	9,135.32	688.30	660.48	(27.82)	41.00	45.68	4.68
Raleigh	10,858.33	811.90	786.69	(25.21)	52.50	54.29	1.79
Randolph	3,627.65	255.09	263.69	8.60	21.00	18.14	(2.86)
Ritchie	1,400.00	110.25	97.05	(13.20)	6.00	7.00	1.00
Roane	1,793.14	136.35	125.60	(10.75)	8.00	8.97	0.97
Summers	1,400.00	98.55	101.85	3.30	6.50	7.00	0.50
Taylor	2,256.30	169.15	162.85	(6.30)	10.00	11.28	1.28
Tucker	1,266.00	82.83	92.10	9.27	5.00	6.33	1.33
Tyler	1,388.86	112.46	98.85	(13.61)	4.00	6.94	2.94
Upshur	4,015.04	255.96	293.95	37.99	19.50	20.08	0.58
Wayne	6,300.28	496.50	456.46	(40.04)	35.00	31.50	(3.50)
Webster	1,400.00	94.68	101.85	7.17	5.75	7.00	1.25
Wetzel	2,254.13	187.75	161.66	(26.09)	16.00	11.27	(4.73)
Wirt	1,145.43	85.78	83.33	(2.45)	5.00	5.73	0.73
Wood	11,873.27	869.72	858.44	(11.28)	53.00	59.37	6.37
Wyoming	3,576.88	279.20	259.68	(19.52)	15.00	17.88	2.88
State	254,638.33	19,078.59	18,444.74	(633.85)	1,149.83	1,273.22	123.39

Note: The total basic program allowance includes steps 1-7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
SECOND PRELIMINARY COMPUTATIONS
FOR THE 2022-23 YEAR**

County	No. SP Employed SA Eligible 2021-22	Number Service Pers. Funded 2022-23	No. SP Employed in Excess of Funded	Total Basic Program Allowance	Local Share	Other Adjustments	Basic State Aid Allowance (Sec Prel Comps)
Barbour	96.97	95.80	(1.17)	\$ 14,946,229	\$ (4,092,887)	\$ -	\$ 10,853,342
Berkeley	972.62	869.38	(103.24)	127,671,793	(28,575,152)	(874,150)	98,222,491
Boone	173.21	145.17	(28.04)	21,503,336	(4,256,461)	133,180	17,380,055
Braxton	91.14	78.66	(12.48)	11,876,645	(3,672,652)	-	8,203,993
Brooke	144.02	113.22	(30.79)	16,889,148	(7,464,951)	(28,603)	9,395,594
Cabell	613.80	513.77	(100.03)	76,809,980	(19,483,190)	-	57,326,790
Calhoun	53.52	52.75	(0.77)	8,081,533	(2,216,930)	-	5,864,603
Clay	88.19	75.56	(12.64)	11,818,734	(1,377,513)	-	10,441,221
Doddridge	86.50	58.34	(28.17)	8,895,933	(8,243,890)	-	652,043
Fayette	263.62	249.81	(13.81)	37,324,620	(7,379,122)	(32,173)	29,913,325
Gilmer	53.79	52.14	(1.64)	7,808,405	(1,688,203)	-	6,120,202
Grant	59.14	75.29	16.16	11,819,054	(5,960,836)	-	5,858,218
Greenbrier	265.81	212.92	(52.88)	31,696,180	(8,332,936)	-	23,363,244
Hampshire	145.00	128.26	(16.74)	19,566,016	(6,262,469)	-	13,303,547
Hancock	205.50	161.43	(44.07)	23,814,125	(5,866,513)	(6,566)	17,941,046
Hardy	104.44	96.32	(8.13)	14,613,048	(4,721,179)	-	9,891,869
Harrison	509.10	440.45	(68.65)	65,299,034	(19,655,315)	-	45,643,719
Jackson	225.14	187.19	(37.95)	27,963,472	(8,033,692)	28,118	19,957,898
Jefferson	479.27	377.74	(101.54)	55,681,752	(18,317,378)	-	37,364,374
Kanawha	1,218.10	1,078.19	(139.91)	156,953,942	(48,275,692)	-	108,678,250
Lewis	138.33	109.53	(28.80)	16,417,780	(4,554,917)	(22,046)	11,840,817
Lincoln	164.08	138.55	(25.53)	21,094,464	(2,185,072)	590	18,909,982
Logan	297.95	229.41	(68.54)	34,149,755	(6,370,187)	-	27,779,568
Marion	453.41	324.30	(129.11)	47,673,687	(12,707,763)	-	34,965,924
Marshall	291.66	190.91	(100.74)	27,881,315	(26,770,995)	(17,355)	1,092,965
Mason	204.79	174.32	(30.47)	25,770,165	(5,446,228)	-	20,323,937
McDowell	86.62	116.87	30.25	17,905,258	(3,801,785)	-	14,103,473
Mercer	440.47	378.37	(62.10)	55,544,648	(10,045,778)	(4,501)	45,494,369
Mineral	207.69	177.15	(30.54)	27,167,949	(5,333,212)	-	21,834,737
Mingo	197.47	171.26	(26.21)	25,680,334	(3,896,021)	-	21,784,313
Monongalia	554.12	496.61	(57.51)	73,994,861	(28,683,296)	(1,044,957)	44,266,608
Monroe	80.88	74.24	(6.63)	11,413,795	(2,248,092)	-	9,165,703
Morgan	106.54	99.05	(7.49)	14,986,648	(4,841,834)	(129)	10,144,685
Nicholas	177.34	155.17	(22.17)	23,135,314	(4,693,510)	(75,247)	18,366,557
Ohio	279.92	220.86	(59.06)	33,107,320	(13,148,689)	-	19,958,631
Pendleton	61.75	63.40	1.65	9,519,069	(2,761,008)	-	6,758,061
Pleasants	72.03	57.45	(14.58)	8,691,276	(2,845,847)	(702,030)	5,143,399
Pocahontas	70.09	63.95	(6.14)	10,038,580	(3,557,802)	-	6,480,778
Preston	192.20	190.51	(1.69)	29,052,205	(7,137,624)	-	21,914,581
Putnam	451.95	401.68	(50.27)	59,010,712	(16,185,637)	(8,052)	42,817,023
Raleigh	547.16	483.52	(63.64)	71,136,637	(15,566,301)	(16,498)	55,553,838
Randolph	184.33	165.71	(18.62)	25,052,098	(7,016,894)	59,892	18,095,096
Ritchie	82.82	62.61	(20.21)	9,578,381	(5,053,851)	-	4,524,530
Roane	89.85	80.35	(9.50)	12,188,633	(2,955,664)	-	9,232,969
Summers	67.43	63.95	(3.47)	9,543,074	(2,847,821)	-	6,695,253
Taylor	113.05	100.14	(12.91)	15,265,691	(4,728,404)	-	10,537,287
Tucker	52.41	57.83	5.43	8,814,751	(3,426,089)	(80,722)	5,307,940
Tyler	90.25	62.83	(27.42)	9,537,849	(9,537,849)	-	-
Upshur	191.57	179.80	(11.77)	27,258,522	(5,443,459)	(6,962)	21,808,101
Wayne	366.40	280.55	(85.85)	41,974,947	(6,839,490)	-	35,135,457
Webster	64.54	63.95	(0.58)	9,778,995	(1,482,302)	-	8,296,693
Wetzel	183.23	101.10	(82.13)	15,062,613	(11,770,786)	495,881	3,787,708
Wirt	58.36	52.32	(6.04)	7,725,892	(1,239,252)	-	6,486,640
Wood	567.93	522.07	(45.87)	76,879,024	(18,063,494)	(292,674)	58,522,856
Wyoming	202.96	161.32	(41.64)	23,980,419	(4,282,960)	-	19,697,459
State	13,240.41	11,334.02	(1,906.38)	\$ 1,687,025,640	\$ (481,346,874)	\$ (2,495,004)	\$ 1,203,183,762

Note: The total basic program allowance includes steps 1-7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND
SELECTED FACTORS ON WHICH ALLOWANCES ARE BASED
BASED ON THE SECOND PRELIMINARY STATE AID COMPUTATIONS
SORTED BY TOTAL PROGRAM ALLOWANCE
FOR THE 2022-23 YEAR**

Cl.	County	Number Prof. Educ. Funded	Number Prof. Support Pers. Funded	Number Service Pers. Funded	Total Basic Program Allowance	Local Share	Other Adjustments	Basic State Aid Allowance (Sec Prel Comps)
1	Kanawha	1,772.88	122.61	1,078.19	\$ 156,953,942	\$ (48,275,692)	\$ -	\$ 108,678,250
2	Berkeley	1,432.56	98.72	869.38	127,671,793	(28,575,152)	(874,150)	98,222,491
3	Wood	858.44	59.37	522.07	76,879,024	(18,063,494)	(292,674)	58,522,856
4	Cabell	844.80	58.42	513.77	76,809,980	(19,483,190)	-	57,326,790
5	Monongalia	816.58	56.47	496.61	73,994,861	(28,683,296)	(1,044,957)	44,266,608
6	Raleigh	786.69	54.29	483.52	71,136,637	(15,566,301)	(16,498)	55,553,838
7	Harrison	724.43	49.99	440.45	65,299,034	(19,655,315)	-	45,643,719
8	Putnam	660.48	45.68	401.68	59,010,712	(16,185,637)	(8,052)	42,817,023
9	Jefferson	618.87	43.06	377.74	55,681,752	(18,317,378)	-	37,364,374
10	Mercer	622.16	43.03	378.37	55,544,648	(10,045,778)	(4,501)	45,494,369
11	Marion	533.24	36.88	324.30	47,673,687	(12,707,763)	-	34,965,924
12	Wayne	456.46	31.50	280.55	41,974,947	(6,839,490)	-	35,135,457
13	Fayette	402.13	27.69	249.81	37,324,620	(7,379,122)	(32,173)	29,913,325
14	Logan	373.25	25.76	229.41	34,149,755	(6,370,187)	-	27,779,568
15	Ohio	363.16	25.12	220.86	33,107,320	(13,148,689)	-	19,958,631
16	Greenbrier	338.44	23.31	212.92	31,696,180	(8,332,936)	-	23,363,244
17	Preston	306.67	21.12	190.51	29,052,205	(7,137,624)	-	21,914,581
18	Jackson	303.66	20.58	187.19	27,963,472	(8,033,692)	28,118	19,957,898
19	Marshall	310.61	21.44	190.91	27,881,315	(26,770,995)	(17,355)	1,092,965
20	Upshur	293.95	20.08	179.80	27,258,522	(5,443,459)	(6,962)	21,808,101
21	Mineral	288.23	19.89	177.15	27,167,949	(5,333,212)	-	21,834,737
22	Mason	280.61	19.33	174.32	25,770,165	(5,446,228)	-	20,323,937
23	Mingo	275.68	18.99	171.26	25,660,334	(3,896,021)	-	21,764,313
24	Randolph	263.69	18.14	165.71	25,052,098	(7,016,894)	59,892	18,095,096
25	Wyoming	259.68	17.88	161.32	23,980,419	(4,282,960)	-	19,697,459
26	Hancock	265.43	18.36	161.43	23,814,125	(5,866,513)	(6,566)	17,941,046
27	Nicholas	249.78	17.20	155.17	23,135,314	(4,693,510)	(75,247)	18,366,557
28	Boone	233.68	16.09	145.17	21,503,336	(4,256,461)	133,180	17,380,055
29	Lincoln	223.03	15.36	138.55	21,094,464	(2,185,072)	590	18,909,982
30	Hampshire	204.27	14.04	128.26	19,566,016	(6,262,469)	-	13,303,547
31	McDowell	186.13	12.79	116.87	17,905,258	(3,801,785)	-	14,103,473
32	Brooke	186.17	12.88	113.22	16,889,148	(7,464,951)	(28,603)	9,395,594
33	Lewis	175.26	12.23	109.53	16,417,780	(4,554,917)	(22,046)	11,840,817
34	Taylor	162.85	11.28	100.14	15,265,691	(4,728,404)	-	10,537,287
35	Wetzel	161.66	11.27	101.10	15,062,613	(11,770,786)	495,881	3,787,708
36	Morgan	158.63	11.01	99.05	14,986,648	(4,841,834)	(129)	10,144,685
37	Barbour	153.84	10.65	95.80	14,946,229	(4,092,887)	-	10,853,342
38	Hardy	152.17	10.63	96.32	14,613,048	(4,721,179)	-	9,891,869
39	Roane	125.60	8.97	80.35	12,188,633	(2,955,664)	-	9,232,969
40	Braxton	124.13	8.61	78.66	11,876,645	(3,672,652)	-	8,203,993
41	Grant	121.97	8.09	75.29	11,819,054	(5,960,836)	-	5,858,218
42	Clay	120.33	8.27	75.56	11,818,734	(1,377,513)	-	10,441,221
43	Monroe	118.24	8.13	74.24	11,413,795	(2,248,092)	-	9,165,703
44	Pocahontas	101.85	7.00	63.95	10,038,580	(3,557,802)	-	6,480,778
45	Webster	101.85	7.00	63.95	9,778,995	(1,482,302)	-	8,296,693
46	Ritchie	97.05	7.00	62.61	9,578,381	(5,053,851)	-	4,524,530
47	Summers	101.85	7.00	63.95	9,543,074	(2,847,821)	-	6,695,253
48	Tyler	98.85	6.94	62.83	9,537,849	(9,537,849)	-	-
49	Pendleton	100.13	7.00	63.40	9,519,069	(2,761,008)	-	6,758,061
50	Doddridge	92.76	6.44	58.34	8,895,933	(8,243,890)	-	652,043
51	Tucker	92.10	6.33	57.83	8,814,751	(3,426,089)	(80,722)	5,307,940
52	Pleasants	97.41	6.09	57.45	8,691,276	(2,845,847)	(702,030)	5,143,399
53	Calhoun	85.58	5.66	52.75	8,081,533	(2,216,930)	-	5,864,603
54	Gilmer	81.46	5.82	52.14	7,808,405	(1,688,203)	-	6,120,202
55	Wirt	83.33	5.73	52.32	7,725,892	(1,239,252)	-	6,486,640
-	State	18,444.74	1,273.22	11,334.02	\$ 1,687,025,640	\$ (481,346,874)	\$ (2,495,004)	\$ 1,203,183,762

Note: The total basic program allowance includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

03/28/22

Comps Summary 23 Sec Prel

West Virginia

IDEA High-Cost/High-Acuity State Plan FY25

Reimbursement Period:

July 1, 2024 – June 30, 2025

Purpose

Under 34 CFR §300.704, states may reserve a portion of Individuals with Disabilities Education Act (IDEA) Part B funds to assist Local Educational Agencies (LEAs) in covering the costs of educating high-need students with disabilities. The regulation requires the department to establish a definition of a high-need child that addresses the financial impact on the LEA. IDEA high-cost funds are intended to assist the LEAS in the provision of direct special education and related services to high-need children. The purpose of this plan is to ensure equitable access to education for students whose needs exceed typical funding levels.

Available funding for reimbursement FY2025: \$2,582,463

- IDEA Funding: \$1,082,463
- State Appropriated Funding: \$1,500,000 ***2026 State Appropriated Funding will be \$2,700,00.*

Definition and Eligibility for High-Cost/High-Acuity Reimbursement

A **high-cost, high-acuity student with a disability** is defined as a student whose need for special education and related services—outlined in **their Individualized Education Program (IEP)—significantly exceeds the typical supports provided to students with disabilities**. These exceptional needs place a substantial financial burden on the LEA.

Only explicitly identified services in the student's IEP are considered when determining eligibility for high-cost/high-acuity reimbursement.

In accordance with **34 CFR §300.704(c)(3)**, which requires states to consider the number and percentage of high-need children with disabilities served by an LEA, the West Virginia Department of Education (WVDE)—after careful review of other state models and stakeholder input—will allow a maximum **of 0.3% of the Special Education population from the December 1, 2024 child count for students aged 3–21** to be used as the cap for high-cost/high-acuity submissions. LEAs with a special education census count of fewer than 600 will be permitted to

submit up to 2 high-cost/high-acuity applications, with the exception of court-ordered out of state applications.

Eligibility for Accessing the High-Cost/High-Acuity Fund

All LEAs in West Virginia—including the **West Virginia Schools for the Deaf and the Blind, West Virginia Schools of Diversion and Transition, and public charter schools**—are eligible to access the High-Cost Expenditure/High-Acuity Fund.

To be considered eligible, each LEA must have the following on record with the WVDE:

- An **approved application** for state and federal special education funds for the fiscal school year (2024-2025).
- Documentation that the LEA's Board of Education **complies with West Virginia Board of Education Policy 2419: Regulations for the Education of Students with Exceptionalities.**
- **Approved Corrective Action and/or Improvement Plans**, if applicable, or documentation verifying the LEA's active efforts to complete any outstanding requirements.
- **Evidence that all other available funding sources have been exhausted** in supporting the high-cost/high-acuity student.
- Attestation confirming that **no federal or state grant funds have been returned to WVDE** due to expiration or non-use.

LEAs may request funding from the **High-Cost/High-Acuity Fund** for a student with a disability who meets **all** the following criteria:

- The student was **between the ages of 3 and 21** during the time of service for which reimbursement is requested.
- The student was **eligible under IDEA Part B.**
- The student had a **current IEP.**
- The student was appropriately **enrolled in the LEA requesting funds** and receiving special education, which may have been accompanied by related services.
- The cost of the student's education is equal to or exceeds **\$46,839 per fiscal year – or –** the student has been **placed in an out-of-state facility by the West Virginia court system** and receives special education, which may be accompanied by related services. The out-of-state reimbursement amount is **\$13,842.00.**

Reimbursement Threshold

The reimbursement threshold is set at **three times the state's Average Per Pupil Expenditure (APPE)**, which is **\$15,613** for the 2024* school year. Therefore, for **FY2025**, the threshold amount is **\$46,839**.

**Note: 2024 is the most recent year for which APPE calculations and figures are available. All expenditures made by LEA boards are included in the APPE calculation, with the exception of costs related to capital improvements, debt service, community services, adult education, transfers, and tuition.*

To streamline the process and reduce administrative burden, costs such as prorated salaries for staff already providing special education services need not be recorded since **the first third of the threshold is automatically satisfied by the APPE**.

As a result, LEAs are only required to verify and document expenses **that exceed \$31,226, and that are explicitly outlined in the student's IEP, excluding non-allowable expenses described in the next section.**

PARTIAL SALARIES UNDER 50% (0.5 FTE) WILL NO LONGER BE CONSIDERED SINCE THEY ARE COVERED IN THE APPE.

Allowable and Non-Allowable Expenses

Eligible expenses for high-cost student funding may include services that exceed the scope of standard special education provisions. These may encompass interpreters, translators, contracted professional services and/or other intensive and focused support services that are not typically included in the core delivery of special education.

This includes **individualized adult support constituting at least 50% of the staff person's salary** when such support is necessary to ensure the student's access to instruction, safety, and engagement, as documented in the student's Individualized Education Program (IEP). These supports are required due to the **intensity, frequency and/or specialization** of the services needed, distinguishing them from routine accommodations and/or modifications or a small percentage of a staff member's time.

LEAs must consider the following when applying for reimbursement:

- Costs associated with students with disabilities who are placed in out-of-state facilities through court orders may be eligible for reimbursement through the

High-Cost Expenditure/High-Acuity Fund. LEAs may seek reimbursement for the portion of costs allocated to them.

- Costs for students with disabilities who are placed out-of-state by an LEA IEP Team, due to the inability of the district to provide free appropriate public education (FAPE) **may not be reimbursed** through the High-Cost Expenditure Fund or the state appropriation for high-cost/high-acuity students. Out-of-state funding procedures and reimbursements through another funding source for IEP placements remain separate as established.
- Expenditures for out-of-LEA students are reimbursable when all criteria are met. These are students who have been placed into foster care or an emergency shelter in a district that is not their home LEA and would otherwise be reimbursable under the Application for Reimbursement for the Education of Students with Exceptionalities Placed in LEA by Other State Agencies (Out-of-LEA Reimbursement). **However, reimbursement will not be provided from both the high-cost/high-acuity and the out-of-LEA funding reimbursement mechanism.**

Allowable Expenses:

- Personal aides or other staff who provide individualized support constituting more than 50% of the aide's salary and are responsible for implementing the supports specified on the IEP.
- Evaluations recommended by the IEP Team and documented on the student's IEP (not previously reimbursed under the Assistive Technology Reimbursement Application).
- Supplementary classroom materials for the provision of specially designed instruction as identified on the student's IEP.
- Assistive technology services or devices identified on the student's IEP.
- Equipment (mats, prone stander) – must be specifically noted in the student's IEP.
- Construction (ramp, handicapped accessible bathroom), as required in the student's IEP.

Non-Allowable Expenses:

- Pro-rated salaries for teachers already providing special education services, unless the individual student services constitute at least 50% of the salary.
- Pro-rated salaries of related services personnel already providing services. **** Related services (such as speech/language, physical or occupational therapy) are considered above the standard threshold when they are provided more than 90 minutes per week. This benchmark helps distinguish routine services from those that may qualify for high-cost reimbursement due to their intensity and financial impact.**
- Pro-rated salaries of special education bus drivers, unless the individual student supports constitute at least 50% of the salary.
- Pro-rated time of director, supervisors, school psychologists and/or counselors for administrative duties, meetings, etc.

- Specialized equipment/materials already provided by the LEA.
- Reimbursement for services not documented in the IEP.

High-Cost/High-Acuity Funding Application Guidelines

Applications must be submitted by September 15th, 2025. LEAs **must use the designated, current-year fillable application** form and upload all supporting documentation as specified in the application instructions for eligible costs.

Reimbursements will be **pro-rated** based on the ratio of each LEAs request to the total amount of all requests received for the funding period. LEAs are required to initially cover the costs of educating the student. Any remaining state acuity funds will be carried over into the next fiscal year, increasing the amount available for reimbursement in the following year's High-Cost Expenditure/High-Acuity Funds.

For FY2024, requests exceeded the available funding, resulting in no carryover balance into FY2025. During FY2024, LEAs were reimbursed at approximately 27% of the requested amounts.

WVDE will verify Medicaid payments and application amounts will be reduced by any Medicaid funding received between June 1, 2024, and June 30, 2025. **Additionally, per-pupil aid for the 2024–2025 school year (\$5,545) will be deducted from the approved award amount.** Approved applications will be reimbursed at a prorated rate based on available funds.

State Plan Annual Review

The Office of Special Education, Division of Federal Programs and Support, will continue to conduct an annual review—collaboratively with local special education directors and other relevant stakeholders—of the application process for high-cost/high-acuity funding for students with significant needs.

Proposed revisions to the annual plan, along with the application, will be shared for stakeholder feedback prior to the start of each school year.

Special education directors and other interested staff are encouraged to submit questions or concerns regarding the plan to **Karen Finney** at karen.finney@k12.wv.us to ensure their input is considered during the review process.

TABLE 4
COUNTY BOARDS OF EDUCATION
SPECIAL EDUCATION - STATE ALLOCATIONS
0314-159 SCHOOL AGE AND PRE SCHOOL
FOR THE 2024-2025 SCHOOL YEAR

	(1) SCHOOL AGE	(2) SCHOOL AGE EXCEPT.	(3) PER STUDENT BASE	(4) PER STUDENT BASE	(5) SCHOOL AGE SUB-TOTAL	(6) PRE- SCHOOL BASE	(7) PRE-SCHOOL EXCEPT. STUDENTS	(8) PER STUDENT BASE	(9) PER STUDENT BASE	(10) PRE- SCHOOL SUBTOTAL	(11) TOTAL ALLOCATION	OOS Tuition Cost	Net Allocation* (after OOS cost)
NAME	FUND												
BARBOUR	0314 159	29,957	505	74,3574	37,551	67,508	48	135,8994	6,523	16,523	84,031	41,526	42,505.00
BERKELEY	0314 159	29,957	3,498	74,3574	260,102	290,050	402	135,8994	54,632	64,632	354,691	332,208	22,483.00
BOONE	0314 159	29,957	688	74,3574	51,901	81,868	42	135,8994	5,708	15,708	97,568	13,842	83,724.00
BRAXTON	0314 159	29,957	324	74,3574	24,092	54,049	35	135,8994	4,796	14,796	68,805	27,684	41,121.00
BROOKE	0314 159	29,957	508	74,3574	37,625	67,582	52	135,8994	7,057	17,057	84,649	96,894	(12,245.00)
CABELL	0314 159	29,957	2,636	74,3574	196,006	225,963	265	135,8994	36,013	46,013	271,976	207,630	64,346.00
CALHOUN	0314 159	29,957	160	74,3574	11,154	41,111	20	135,8994	2,718	12,718	63,829	13,842	39,987.00
CLAY	0314 159	29,957	289	74,3574	22,233	52,190	32	135,8994	4,349	14,349	66,539	-	66,539.00
DODDRIDGE	0314 159	29,957	204	74,3574	15,169	45,126	30	135,8994	4,077	14,077	59,203	13,842	45,361.00
FAYETTE	0314 159	29,957	1,122	74,3574	83,429	113,386	99	135,8994	13,454	23,454	136,840	55,368	81,472.00
GILMER	0314 159	29,957	162	74,3574	12,046	42,003	6	135,8994	815	10,815	52,818	-	52,818.00
GRANT	0314 159	29,957	252	74,3574	18,738	48,685	31	135,8994	4,213	14,213	62,908	-	62,908.00
GREENBRIER	0314 159	29,957	981	74,3574	72,945	102,902	87	135,8994	11,823	21,823	124,725	83,062	41,673.00
HAMPSHIRE	0314 159	29,957	508	74,3574	37,774	67,731	34	135,8994	4,621	14,621	82,352	27,684	54,668.00
HANCOCK	0314 159	29,957	726	74,3574	53,983	83,940	60	135,8994	8,154	18,154	102,094	96,894	5,200.00
HARDY	0314 159	29,957	427	74,3574	31,751	61,708	36	135,8994	4,892	14,892	76,600	27,684	48,916.00
HARRISON	0314 159	29,957	2,269	74,3574	168,717	198,674	143	135,8994	19,434	29,434	228,108	276,840	(48,732.00)
JACKSON	0314 159	29,957	640	74,3574	47,589	77,546	68	135,8994	9,241	19,241	96,787	13,842	82,945.00
JEFFERSON	0314 159	29,957	1,208	74,3574	86,824	119,781	94	135,8994	12,775	22,775	142,556	110,736	31,820.00
KANAWHA	0314 159	29,957	4,912	74,3574	365,243	395,200	277	135,8994	37,644	47,644	442,844	373,734	69,110.00
LEWIS	0314 159	29,957	492	74,3574	36,584	66,541	33	135,8994	4,485	14,485	81,026	27,684	53,342.00
LINCOLN	0314 159	29,957	696	74,3574	51,753	81,710	35	135,8994	4,766	14,766	96,466	55,368	41,098.00
LOGAN	0314 159	29,957	1,086	74,3574	80,752	110,709	64	135,8994	8,698	18,698	129,407	-	129,407.00
MARION	0314 159	29,957	1,271	74,3574	94,508	124,465	77	135,8994	8,018	18,018	105,676	83,052	22,624.00
MARSHALL	0314 159	29,957	776	74,3574	57,701	87,658	59	135,8994	8,523	18,523	106,119	13,842	92,277.00
MASON	0314 159	29,957	665	74,3574	48,704	78,661	48	135,8994	6,232	16,232	95,184	13,842	81,342.00
MERCER	0314 159	29,957	1,644	74,3574	122,244	152,201	176	135,8994	23,918	33,918	186,119	13,842	172,277.00
MINERAL	0314 159	29,957	768	74,3574	57,107	87,064	62	135,8994	8,426	18,426	106,490	83,052	23,438.00
MINGO	0314 159	29,957	481	74,3574	35,766	65,723	25	135,8994	3,397	13,397	79,120	13,842	65,278.00
MONONGALIA	0314 159	29,957	2,741	74,3574	203,814	233,771	168	135,8994	22,831	32,831	266,602	110,736	155,866.00
MONROE	0314 159	29,957	289	74,3574	21,489	51,446	23	135,8994	3,126	13,126	64,572	-	64,572.00
MORGAN	0314 159	29,957	367	74,3574	27,289	57,246	47	135,8994	6,387	16,387	73,633	41,526	32,107.00
MCDOWELL	0314 159	29,957	551	74,3574	40,971	70,928	16	135,8994	2,174	12,174	73,633	13,842	59,790.00
NICHOLAS	0314 159	29,957	630	74,3574	48,845	76,802	52	135,8994	7,067	17,067	93,869	13,842	80,027.00
OHIO	0314 159	29,957	838	74,3574	62,312	92,269	90	135,8994	12,231	22,231	114,500	166,104	(51,604.00)
PENDLETON	0314 159	29,957	142	74,3574	10,559	40,516	11	135,8994	1,495	11,495	52,011	-	52,011.00
PLEASANTS	0314 159	29,957	171	74,3574	12,715	42,672	18	135,8994	2,446	12,446	55,118	-	55,118.00
POCAHONTAS	0314 159	29,957	164	74,3574	12,195	42,152	5	135,8994	680	10,680	52,832	-	52,832.00
PRESTON	0314 159	29,957	830	74,3574	61,717	91,674	41	135,8994	5,572	15,572	107,246	55,368	51,878.00
PUTNAM	0314 159	29,957	1,713	74,3574	127,374	157,331	116	135,8994	15,764	25,764	183,095	69,210	113,885.00
RALEIGH	0314 159	29,957	2,178	74,3574	161,950	191,907	185	135,8994	25,141	35,141	227,048	138,420	88,628.00
RANDOLPH	0314 159	29,957	744	74,3574	55,322	85,279	28	135,8994	3,805	13,805	99,084	27,684	71,400.00
RITCHIE	0314 159	29,957	246	74,3574	18,282	48,249	41	135,8994	5,572	15,572	63,821	13,842	49,979.00
ROANE	0314 159	29,957	307	74,3574	22,828	52,785	25	135,8994	3,397	13,397	66,182	-	66,182.00
SUMMERS	0314 159	29,957	258	74,3574	19,184	49,141	13	135,8994	1,767	11,767	60,908	27,684	33,224.00
TAYLOR	0314 159	29,957	421	74,3574	31,304	61,261	44	135,8994	5,980	15,980	77,241	27,684	49,557.00
TUCKER	0314 159	29,957	158	74,3574	11,748	41,705	9	135,8994	1,223	11,223	52,928	-	52,928.00
TYLER	0314 159	29,957	225	74,3574	16,730	46,687	8	135,8994	1,087	11,087	57,774	-	57,774.00
UPSHUR	0314 159	29,957	550	74,3574	40,897	70,854	55	135,8994	7,474	17,474	88,328	55,368	32,960.00
WAYNE	0314 159	29,957	1,440	74,3574	107,075	137,032	103	135,8994	13,998	23,998	110,736	110,736	0.00
WEBSTER	0314 159	29,957	193	74,3574	14,351	44,308	13	135,8994	1,767	11,767	56,075	27,684	28,391.00
WEITZEL	0314 159	29,957	460	74,3574	34,204	64,161	42	135,8994	5,708	15,708	79,869	13,842	66,027.00
WOOD	0314 159	29,957	2,612	74,3574	194,222	224,179	225	135,8994	3,397	13,397	59,043	13,842	45,201.00
WYOMING	0314 159	29,957	739	74,3574	54,950	84,907	111	135,8994	15,086	25,086	264,349	110,736	153,613.00
WV ACADEMY	0314 159	29,957	31	74,3574	2,305	32,262	4	135,8994	544	10,544	42,806	-	42,806.00
EP PREP ACADEMY	0314 159	29,957	55	74,3574	4,080	34,047	0	135,8994	-	-	34,047	13,842	20,205.00
VRT PREP ACADEMY	0314 159	29,957	112	74,3574	8,328	38,285	0	135,8994	-	-	38,285	-	38,285.00
WV VRT ACADEMY	0314 159	29,957	109	74,3574	8,105	38,062	0	135,8994	-	-	38,062	-	38,062.00
WIN ACADEMY	0314 159	29,957	1	74,3574	75	30,032	0	135,8994	-	-	30,032	-	30,032.00
TOTAL		1,797,420	49,382	74	3,671,920	5,469,340	3,955	136	537,482	1,097,482	6,566,822	3,183,560	3,383,262

*Counties with a negative balance remit that difference to the WDE 000350

Add back negative balance
Net County Allocation

112,581
3,495,743



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

MEMORANDUM

TO: Local Educational Facility (LEA) Special Education Directors

FROM: Sheila Paitsel
Director, Special Education
Division of Federal Programs

SUBJECT: FY 2025 Funds for Out-of-State Instruction of Students with Disabilities
Under State Account 0314-159 (**LIMITED TO 1st SEMESTER ONLY**)

DATE: March 10, 2026

This memorandum sets forth the administrative procedures and stipulations for the receipt of state funds under state account 0314-159 for students placed in out-of-state instruction programs for FY 2025 for educational reasons by their Individualized Education Program (IEP) Teams.

Please read directions carefully as changes to this application process are being implemented this year.

LEAs requesting reimbursement for the out-of-state placement of students with disabilities must submit the form, [Request for Out-of-State Instruction Funds](#), with the required documentation, when appropriate, in accordance with the timelines specified on the online form. Timely receipt of this information is essential for budgeting purposes and efficient dissemination of grant awards to LEAs applying for reimbursement. **Requests for reimbursement received after the specified dates will not be honored.**

LEA Eligibility for Support Through State Account 0314-159:

The following criteria must be met to receive financial support through the out-of-state placement fund.

1. The placement of a student with a disability in an out-of-state program must be in accordance with all applicable federal and state laws and regulations, including the procedures for the out-of-state placement of exceptional students in Policy 2419: *Regulations for the Education of Students with Exceptionalities, Chapter 8, Section 3.*
2. Free appropriate public education cannot be provided within the state.
3. The LEA must provide evidence that more than one out-of-state facility has been investigated.
4. The LEA must place the student in a private school or facility that has approved status in the state in which it is located, must provide assurances the school or facility meets the requirements of the Individuals with Disabilities Education Act of 2004 and must have a signed contract between the LEA and the approved out-of-state facility.
5. A complete and current WV IEP has been developed and finalized. The responsibility for renewing and revising subsequent IEPs remains with the WV LEA.

Reimbursement Rate

To lessen administrative demands for LEAs and the SEA, submissions may not exceed a total of \$300,000 for each LEA, which is equivalent to the total amount of funding available statewide.

The reimbursement for the educational costs for students placed out-of-state by an Individualized Education Program (IEP) team will be based upon the following:

1. The state funds (\$300,000) will only be available for the first semester. The first semester is defined as July 1st through December 31st of the current school year. Due to the increase in court-ordered out-of-state invoices, the remaining \$150,000 is being set aside by the WVDE to cover these costs.
2. Funds will be equally divided and disbursed based on the number of LEAs requesting reimbursement for the first semester, but in no case will exceed the total amount requested for reimbursement made by the LEA.
3. Funds under the account shall be used to **reimburse** the LEA. The LEA must initially pay the costs of educating the student.

Memorandum
March 10, 2026
Page 3

Funding Level for FY 2025

1. The Legislature appropriated state funds, of which \$300,000 was budgeted for out-of-state instruction during the period of July 1, 2025, to June 30, 2026.
2. The funding available for this application in future years may be reduced and/or eliminated, dependent upon the costs required for court ordered out of state placements or by changes in funding made by the West Virginia Legislature.

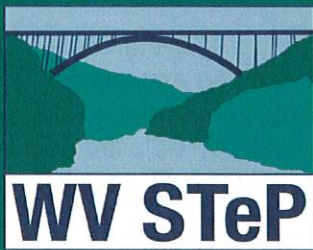
Please submit using the form linked below for each out-of-state student for whom you request reimbursement. <https://forms.office.com/r/rVyviygs0P>

Total LEA submissions may not exceed \$300,000, which is equivalent to the total amount of funding available statewide.

NOTE: This form is **NOT** to be used for requesting reimbursement for **court-ordered** out-of-state students. Requests for reimbursement for these students are submitted with the High Cost/High Acuity application and will be due in the summer. This application is only for students who were placed out-of-state by the LEA IEP team decision.

For your convenience, this memo and the application is also available on the WVDE Office of Special Education homepage at <https://wvde.us/special-education/finance/funding-opportunities/>.

Questions regarding this process should be directed to Taffy Robertson, Coordinator, Special Education at taffy.robertson@k12.wv.us (304) 558-2696.



West Virginia Science and Technology Policy Initiative

Science & Technology Note

October 2025

West Virginia Special Education Funding

Over the past decade, the number of students eligible to receive special education services has [increased](#). West Virginia has a higher rate of students eligible for special education services than the national average. In order to serve these students, West Virginia funds special education through a combination of federal programs, state allocations, and local contributions. This Science & Technology Note explains state and federal mechanisms for funding special education, with an emphasis on West Virginia's special education funding system.

Special Education Services

In the 2022-2023 school year, [19%](#) of West Virginia's students, or 47,000 students, were eligible for special education services. This is the 6th highest percentage of students in the country, with the national average of eligible students around [15%](#). Notably, the number of students eligible for special education services in West Virginia's public schools [continues to rise](#) even as public school enrollment drops. Special education services are designed to provide a free appropriate public education in the least restrictive environment possible for disabled students. There are 13 disability categories that fall under the [Individuals with Disabilities Education Act \(IDEA\)](#). These [include](#) autism, specific learning disabilities like dyslexia, intellectual disabilities, vision or hearing impairments, and health conditions like diabetes and epilepsy. To qualify for services, a student's disability must impact their education. Students then receive an individualized education plan (IEP). IEPs can include a variety of accommodations such as extra time on assignments or tests, speech therapy, instructions read out loud, preferential seating, adjusted assignments, a sign language interpreter, or increased font size.

Federal Funding for Special Education

In 2020, the federal government contributed about [12%](#) of all special education expenditures nationally. This funding comes from [IDEA grants](#). To be eligible for IDEA grants, states must sustain their funding rates year over year and meet programmatic and administrative requirements. There are 3 grant programs housed under IDEA: Part B grants, the primary mechanism for preK-12 special education federal funds; Part C grants, which provide funding for children ages 0-3 to access early intervention services; and Part D grants, which coordi-

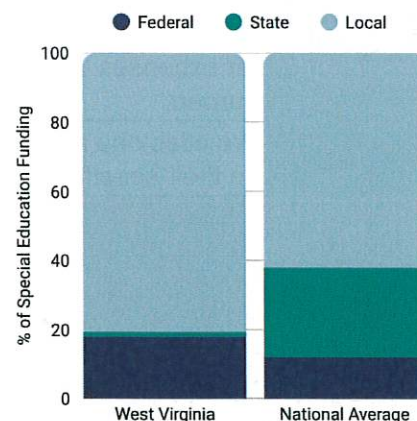
Research Highlights

- West Virginia uses a combination of funding mechanisms and relies on a high proportion of local funds to provide special education services.
- State funding for special education in West Virginia has remained relatively stable over the past 5 years.

nate national activities to improve the education of children with disabilities. [92%](#) of IDEA funding provides Part B grants. These grants are distributed through a [federal formula](#) that provides a base payment to each state. The remaining Part B funds are allocated based on the population and poverty rate of states. States then disburse their funds to local school districts, but can retain some money to cover administrative costs and establish a fund for high-cost services. The West Virginia Department of Education received about [\\$147.5 million](#) in Part B funds in fiscal year 2024 to distribute to districts.

State Funding for Special Education

States contribute about [26%](#) of the total costs for special education. West Virginia spends significantly less, contributing about [2%](#) of the cost. [Nearly all states](#) provide funding in addition to their typical school funding formulas for students with disabilities. [17 states, including West Virginia](#), provide additional funding for students that require high-cost services, like an individual aide. There are 6 major structures for special education funding that states utilize, in addition to hybrid mechanisms that combine approaches (table and map on reverse).

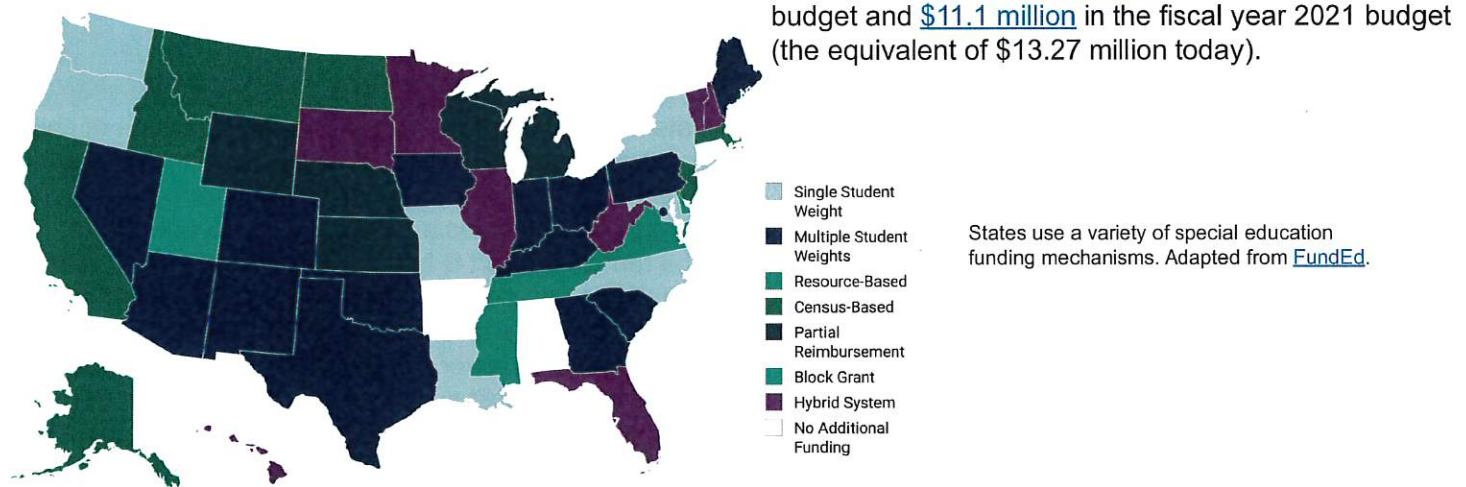


West Virginia receives more federal special education funding than the national average, contributes less state funding to special education than the national average, and relies more heavily on local funding for special education than the national average. Adapted from [Who Pays for Special Education?](#)

West Virginia's Special Education Funding

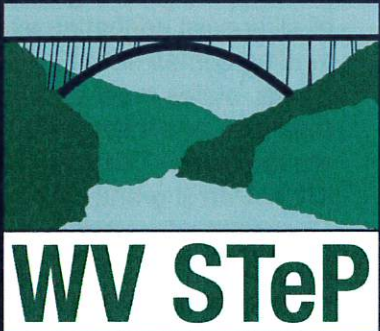
West Virginia uses a [combination](#) of single student weight and partial reimbursement mechanisms to provide districts with funds for special education services, in addition to the [base funding](#) for West Virginia schools. Schools are provided a flat amount of [\\$74](#) for each student with disabilities in addition to the base funding, and if districts have students with high-cost needs, reimbursement is available. Districts must apply to access the state [High-Cost/High-Acuity Needs Fund](#). The cost to educate the student must have exceeded 3 times the state average, or the student must have been placed in an out-of-state facility by the courts. In 2024, schools who accessed this fund were reimbursed at 27%.

[West Virginia](#) school districts spend a larger-than-typical amount of local and federal money on educating students with disabilities. (see graph) Local funding is typically reliant on [property taxes](#), and can be extremely variable between districts. In West Virginia, districts are required to provide at least [40%](#) of special education costs from local funds, although the amount provided locally is typically much higher, potentially exacerbating property tax differences. Inadequate funding for special education can [force schools](#) to use larger portions of local funding and to cut other programs in order to meet their legal educational responsibilities to students with disabilities. The state has not significantly increased special education funding over the last 5 years, providing approximately [\\$11.7 million](#) in the fiscal year 2026 budget and [\\$11.1 million](#) in the fiscal year 2021 budget (the equivalent of \$13.27 million today).



Funding Mechanism	Description
Single Student Weight	Provides the same amount of funding for each student with a disability. Does not differentiate funding based on disability or service type.
Multiple Student Weights	Provides multiple levels of funding based on student categories. Primarily based on disability type or services required. Is more complex to implement than single student weight.
Resource-Based	Distributes resources, such as number of staff positions, based on district requirements and enrollment.
Census-Based	Assumes that there is the same percentage of students receiving special education services in each district and allocates funding based on district enrollment totals. Does not account for differences in student needs.
Partial Reimbursement	Districts pay for special education services up-front, then the state reimburses them for expenses. Reimbursement rates range from 28%-100%. Has a high administrative burden.
Block Grant	Provides one amount of money that schools can use flexibly for special education based on their specific needs. Can be highly vulnerable to underfunding.

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



**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2018-19 YEAR**

County	Oper & Maint Expenditures (2016-17)	Total Sq Footage Buildings (2016-17)	Net Enrollment Adjusted for State Aid Funding	Adjustment for MCVC Enroll.	Enrollment Adjusted for MCVC
Barbour	1,203,610	491,564	2,299.10	(16.50)	2,282.60
Berkeley	10,314,105	2,519,861	19,246.65	104.00	19,349.65
Boone	1,824,419	615,127	4,011.99		4,011.99
Braxton	1,205,955	375,426	1,998.10		1,998.10
Brooke	2,241,103	629,436	2,935.00		2,935.00
Cabell	7,960,448	1,779,898	12,697.68		12,697.68
Calhoun	772,480	284,932	1,137.18	46.34	1,183.52
Clay	891,337	303,638	1,922.00		1,922.00
Doddridge	1,400,374	220,667	1,204.21	(20.50)	1,183.71
Fayette	3,678,803	834,488	6,365.50		6,365.50
Gilmer	772,396	133,972	1,082.49	(46.34)	1,036.15
Grant	861,829	334,594	1,658.06	60.50	1,718.56
Greenbrier	3,656,215	1,039,435	4,897.00		4,897.00
Hampshire	1,942,272	432,937	3,149.40		3,149.40
Hancock	2,480,235	752,909	4,086.00		4,086.00
Hardy	1,173,797	436,712	2,340.12	(36.00)	2,304.12
Harrison	6,716,629	1,878,073	10,748.80	28.00	10,776.80
Jackson	3,092,143	682,614	4,650.32	56.50	4,706.82
Jefferson	5,424,457	1,278,179	9,145.14	(70.00)	9,075.14
Kanawha	13,583,540	4,223,223	26,234.08		26,234.08
Lewis	1,533,100	439,147	2,565.11	(51.00)	2,514.11
Lincoln	1,711,416	517,359	3,458.14		3,458.14
Logan	3,922,660	1,123,477	5,807.95		5,807.95
Marion	5,208,221	1,376,371	8,004.90		8,004.90
Marshall	3,083,816	906,206	4,662.26		4,662.26
Mason	2,191,598	614,154	4,164.12		4,164.12
McDowell	2,918,606	778,332	3,056.74		3,056.74
Mercer	4,861,551	1,467,805	8,932.23		8,932.23
Mineral	2,814,172	690,663	4,095.96		4,095.96
Mingo	2,480,961	703,901	4,200.40		4,200.40
Monongalia	8,447,601	1,806,011	11,591.60		11,591.60
Monroe	1,051,931	347,927	1,778.90		1,778.90
Morgan	1,596,702	359,885	2,328.42	(34.00)	2,294.42
Nicholas	1,900,913	669,531	3,733.50		3,733.50
Ohio	4,269,088	996,453	5,268.50		5,268.50
Pendleton	549,384	220,355	1,314.14	(24.50)	1,289.64
Pleasants	1,075,926	285,548	1,180.16	83.50	1,263.66
Pocahontas	911,038	265,491	1,400.00		1,400.00
Preston	1,992,511	801,463	4,515.04		4,515.04
Putnam	4,716,820	1,351,274	9,623.85		9,623.85
Raleigh	6,628,753	1,714,594	11,979.38		11,979.38
Randolph	1,784,861	740,657	4,028.23		4,028.23
Ritchie	938,347	248,125	1,444.62	(38.50)	1,406.12
Roane	800,374	382,623	2,225.02	(56.50)	2,168.52
Summers	676,354	287,548	1,518.00		1,518.00
Taylor	1,679,791	475,376	2,429.26	(7.50)	2,421.76
Tucker	801,384	198,506	1,186.24		1,186.24
Tyler	1,529,687	282,000	1,314.28	(21.50)	1,292.78
Upshur	2,901,749	569,824	3,760.38	67.50	3,827.88
Wayne	2,843,863	1,039,104	6,986.13		6,986.13
Webster	718,339	228,320	1,381.07		1,381.07
Wetzel	4,830,565	589,711	2,531.00	(23.50)	2,507.50
Wirt	550,273	182,955	1,124.48		1,124.48
Wood	6,890,903	2,181,824	12,571.65		12,571.65
Wyoming	2,178,072	895,468	3,984.38		3,984.38
State	164,187,477	44,985,673	271,953.85	-	271,953.85

**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2018-19 YEAR**

County	Sq. Ft./ Student	Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
Barbour	215.35	2.450	1,378,195	70.25%	968,182
Berkeley	130.23	4.090	11,682,991	70.25%	8,207,301
Boone	153.32	2.970	2,422,371	70.25%	1,701,716
Braxton	187.89	3.210	1,206,419	70.25%	847,509
Brooke	214.46	3.580	1,772,103	70.25%	1,244,902
Cabell	140.18	4.470	7,666,640	70.25%	5,385,815
Calhoun	240.75	2.710	714,589	70.25%	501,999
Clay	157.98	2.940	1,160,471	70.25%	815,231
Doddridge	186.42	6.350	714,704	70.25%	502,080
Fayette	131.10	4.410	3,843,381	70.25%	2,699,975
Gilmer	129.30	5.770	625,610	70.25%	439,491
Grant	194.69	2.580	1,037,637	70.25%	728,940
Greenbrier	212.26	3.520	2,956,725	70.25%	2,077,099
Hampshire	137.47	4.490	1,901,554	70.25%	1,335,842
Hancock	184.27	3.290	2,467,057	70.25%	1,733,108
Hardy	189.54	2.690	1,391,188	70.25%	977,310
Harrison	174.27	3.580	6,506,849	70.25%	4,571,061
Jackson	145.03	4.530	2,841,898	70.25%	1,996,433
Jefferson	140.84	4.240	5,479,416	70.25%	3,849,290
Kanawha	160.98	3.220	15,839,692	70.25%	11,127,384
Lewis	174.67	3.490	1,517,977	70.25%	1,066,379
Lincoln	149.61	3.310	2,087,968	70.25%	1,466,798
Logan	193.44	3.490	3,506,741	70.25%	2,463,486
Marion	171.94	3.780	4,833,223	70.25%	3,395,339
Marshall	194.37	3.400	2,814,993	70.25%	1,977,533
Mason	147.49	3.570	2,514,225	70.25%	1,766,243
McDowell	254.63	3.750	1,845,608	70.25%	1,296,540
Mercer	164.33	3.310	5,393,126	70.25%	3,788,671
Mineral	168.62	4.070	2,473,073	70.25%	1,737,334
Mingo	167.58	3.520	2,536,130	70.25%	1,781,631
Monongalia	155.80	4.680	6,998,808	70.25%	4,916,663
Monroe	195.59	3.020	1,074,070	70.25%	754,534
Morgan	156.85	4.440	1,385,332	70.25%	973,196
Nicholas	179.33	2.840	2,254,224	70.25%	1,583,592
Ohio	189.13	4.280	3,181,031	70.25%	2,234,674
Pendleton	170.87	2.490	778,663	70.25%	547,011
Pleasants	225.97	3.770	762,976	70.25%	535,991
Pocahontas	189.64	3.430	845,296	70.25%	593,820
Preston	177.51	2.490	2,726,104	70.25%	1,915,088
Putnam	140.41	3.490	5,810,717	70.25%	4,082,029
Raleigh	143.13	3.870	7,232,946	70.25%	5,081,145
Randolph	183.87	2.410	2,432,177	70.25%	1,708,604
Ritchie	176.46	3.780	848,991	70.25%	596,416
Roane	176.44	2.090	1,309,316	70.25%	919,794
Summers	189.43	2.350	916,543	70.25%	643,871
Taylor	196.29	3.530	1,462,219	70.25%	1,027,209
Tucker	167.34	4.040	716,232	70.25%	503,153
Tyler	218.13	5.420	780,559	70.25%	548,343
Upshur	148.86	5.090	2,311,209	70.25%	1,623,824
Wayne	148.74	2.740	4,218,107	70.25%	2,963,220
Webster	165.32	3.150	833,867	70.25%	585,792
Wetzel	235.18	8.190	1,513,986	70.25%	1,063,575
Wirt	162.70	3.010	678,942	70.25%	476,957
Wood	173.55	3.160	7,590,547	70.25%	5,332,359
Wyoming	224.74	2.430	2,405,701	70.25%	1,690,005
State	165.42	3.650	164,201,117	-	115,351,287

PUBLIC SCHOOL SUPPORT PLAN
ALLOWANCE FOR OTHER CURRENT EXPENSE (STEP 6a)
MULTI-COUNTY VOCATIONAL CENTERS
FOR THE 2018-19 YEAR

MCVC	Total MCVC Enroll.	State Avg Sq. Ft./ Student	State Avg Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
James Rumsey	294.88	165.42	3.65	178,044	70.25%	125,076
Calhoun-Gilmer	119.67	165.42	3.65	72,255	70.25%	50,759
South Branch	170.87	165.42	3.65	103,168	70.25%	72,476
United Technical	184.38	165.42	3.65	111,326	70.25%	78,207
Roane-Jackson	174.75	165.42	3.65	105,511	70.25%	74,121
Mid-Ohio Valley	133.66	165.42	3.65	80,702	70.25%	56,693
Fred Eberle	147.88	165.42	3.65	89,287	70.25%	62,724
State	1,228.09	165.42	3.65	740,293	-	520,056

OSF

12/13/17

Step 6a 19

**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2018-19 YEAR**

County	Oper & Maint Expenditures (2016-17)	Total Sq Footage Buildings (2016-17)	Net Enrollment Adjusted for State Aid Funding	Adjustment for MCVC Enroll.	Enrollment Adjusted for MCVC
Barbour	1,203,610	491,564	2,299.10	(16.50)	2,282.60
Berkeley	10,314,105	2,519,861	19,245.65	104.00	19,349.65
Boone	1,824,419	615,127	4,011.99		4,011.99
Braxton	1,205,955	375,426	1,998.10		1,998.10
Brooke	2,241,103	629,436	2,935.00		2,935.00
Cabell	7,960,448	1,779,898	12,697.68		12,697.68
Calhoun	772,480	284,932	1,137.18	46.34	1,183.52
Clay	891,337	303,638	1,922.00		1,922.00
Doddridge	1,400,374	220,667	1,204.21	(20.50)	1,183.71
Fayette	3,678,803	834,486	6,365.50		6,365.50
Gilmer	772,396	133,972	1,082.49	(46.34)	1,036.15
Grant	861,829	334,594	1,658.06	60.50	1,718.56
Greenbrier	3,656,215	1,039,435	4,897.00		4,897.00
Hampshire	1,942,272	432,937	3,149.40		3,149.40
Hancock	2,480,235	752,909	4,086.00		4,086.00
Hardy	1,173,797	436,712	2,340.12	(36.00)	2,304.12
Harrison	6,716,629	1,878,073	10,748.80	28.00	10,776.80
Jackson	3,092,143	682,614	4,650.32	56.50	4,706.82
Jefferson	5,424,457	1,278,179	9,145.14	(70.00)	9,075.14
Kanawha	13,583,540	4,223,223	26,234.08		26,234.08
Lewis	1,533,100	439,147	2,565.11	(51.00)	2,514.11
Lincoln	1,711,416	517,359	3,458.14		3,458.14
Logan	3,922,660	1,123,477	5,807.95		5,807.95
Marion	5,208,221	1,376,371	8,004.90		8,004.90
Marshall	3,083,816	906,206	4,662.26		4,662.26
Mason	2,191,598	614,154	4,164.12		4,164.12
McDowell	2,918,606	778,332	3,056.74		3,056.74
Mercer	4,861,551	1,467,805	8,932.23		8,932.23
Mineral	2,814,172	690,663	4,095.96		4,095.96
Mingo	2,480,961	703,901	4,200.40		4,200.40
Monongalia	8,447,601	1,806,011	11,591.60		11,591.60
Monroe	1,051,931	347,927	1,778.90		1,778.90
Morgan	1,596,702	359,885	2,328.42	(34.00)	2,294.42
Nicholas	1,900,913	669,531	3,733.50		3,733.50
Ohio	4,269,088	996,453	5,268.50		5,268.50
Pendleton	549,384	220,355	1,314.14	(24.50)	1,289.64
Pleasants	1,075,926	285,548	1,180.16	83.50	1,263.66
Pocahontas	911,038	265,491	1,400.00		1,400.00
Preston	1,992,511	801,463	4,515.04		4,515.04
Putnam	4,716,820	1,351,274	9,623.85		9,623.85
Raleigh	6,628,753	1,714,594	11,979.38		11,979.38
Randolph	1,784,861	740,657	4,028.23		4,028.23
Ritchie	938,347	248,125	1,444.62	(38.50)	1,406.12
Roane	800,374	382,623	2,225.02	(56.50)	2,168.52
Summers	676,354	287,548	1,518.00		1,518.00
Taylor	1,679,791	475,376	2,429.26	(7.50)	2,421.76
Tucker	801,384	198,506	1,186.24		1,186.24
Tyler	1,529,687	282,000	1,314.28	(21.50)	1,292.78
Upshur	2,901,749	569,824	3,760.38	67.50	3,827.88
Wayne	2,843,863	1,039,104	6,986.13		6,986.13
Webster	718,339	228,320	1,381.07		1,381.07
Wetzel	4,830,565	589,711	2,531.00	(23.50)	2,507.50
Wirt	550,273	182,955	1,124.48		1,124.48
Wood	6,890,903	2,181,824	12,571.65		12,571.65
Wyoming	2,178,072	895,468	3,984.38		3,984.38
State	164,187,477	44,985,673	271,953.85	-	271,953.85

**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2018-19 YEAR**

County	Sq. Ft./ Student	Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
Barbour	215.35	2.450	1,378,195	70.25%	968,182
Berkeley	130.23	4.090	11,682,991	70.25%	8,207,301
Boone	153.32	2.970	2,422,371	70.25%	1,701,716
Braxton	187.89	3.210	1,206,419	70.25%	847,509
Brooke	214.46	3.580	1,772,103	70.25%	1,244,902
Cabell	140.18	4.470	7,666,640	70.25%	5,385,815
Calhoun	240.75	2.710	714,589	70.25%	501,999
Clay	157.98	2.940	1,160,471	70.25%	815,231
Doddridge	186.42	6.350	714,704	70.25%	502,080
Fayette	131.10	4.410	3,843,381	70.25%	2,699,975
Gilmer	129.30	5.770	625,610	70.25%	439,491
Grant	194.69	2.580	1,037,637	70.25%	728,940
Greenbrier	212.26	3.520	2,956,725	70.25%	2,077,099
Hampshire	137.47	4.490	1,901,554	70.25%	1,335,842
Hancock	184.27	3.290	2,467,057	70.25%	1,733,108
Hardy	189.54	2.690	1,391,188	70.25%	977,310
Harrison	174.27	3.580	6,506,849	70.25%	4,571,061
Jackson	145.03	4.530	2,841,898	70.25%	1,996,433
Jefferson	140.84	4.240	5,479,416	70.25%	3,849,290
Kanawha	180.98	3.220	15,839,692	70.25%	11,127,384
Lewis	174.67	3.490	1,517,977	70.25%	1,066,379
Lincoln	149.61	3.310	2,087,968	70.25%	1,466,798
Logan	193.44	3.490	3,506,741	70.25%	2,463,486
Marion	171.94	3.780	4,833,223	70.25%	3,395,339
Marshall	194.37	3.400	2,814,993	70.25%	1,977,533
Mason	147.49	3.570	2,514,225	70.25%	1,766,243
McDowell	254.63	3.750	1,845,608	70.25%	1,296,540
Mercer	164.33	3.310	5,393,126	70.25%	3,788,671
Mineral	168.62	4.070	2,473,073	70.25%	1,737,334
Mingo	167.58	3.520	2,536,130	70.25%	1,781,631
Monongalia	155.80	4.680	6,998,808	70.25%	4,916,663
Monroe	195.59	3.020	1,074,070	70.25%	754,534
Morgan	156.85	4.440	1,385,332	70.25%	973,196
Nicholas	179.33	2.840	2,254,224	70.25%	1,583,592
Ohio	189.13	4.280	3,181,031	70.25%	2,234,674
Pendleton	170.87	2.490	778,663	70.25%	547,011
Pleasants	225.97	3.770	762,976	70.25%	535,991
Pocahontas	189.64	3.430	845,296	70.25%	593,820
Preston	177.51	2.490	2,726,104	70.25%	1,915,088
Putnam	140.41	3.490	5,810,717	70.25%	4,082,029
Raleigh	143.13	3.870	7,232,946	70.25%	5,081,145
Randolph	183.87	2.410	2,432,177	70.25%	1,708,604
Ritchie	176.46	3.780	848,991	70.25%	596,416
Roane	176.44	2.090	1,309,316	70.25%	919,794
Summers	189.43	2.350	916,543	70.25%	643,871
Taylor	196.29	3.530	1,462,219	70.25%	1,027,209
Tucker	167.34	4.040	716,232	70.25%	503,153
Tyler	218.13	5.420	780,559	70.25%	548,343
Upshur	148.86	5.090	2,311,209	70.25%	1,623,624
Wayne	148.74	2.740	4,218,107	70.25%	2,963,220
Webster	165.32	3.150	833,867	70.25%	585,792
Wetzel	235.18	8.190	1,513,986	70.25%	1,063,575
Wirt	162.70	3.010	678,942	70.25%	476,957
Wood	173.55	3.160	7,590,547	70.25%	5,332,359
Wyoming	224.74	2.430	2,405,701	70.25%	1,690,005
State	165.42	3.650	164,201,117	-	115,351,287

OSF
12/13/17
Step 6a 19

PUBLIC SCHOOL SUPPORT PLAN
ALLOWANCE FOR OTHER CURRENT EXPENSE (STEP 6a)
MULTI-COUNTY VOCATIONAL CENTERS
FOR THE 2018-19 YEAR

MCVC	Total MCVC Enroll.	State Avg Sq. Ft./ Student	State Avg Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
James Rumsey	294.88	165.42	3.65	178,044	70.25%	125,076
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Roane-Jackson	174.75	165.42	3.65	105,511	70.25%	74,121
Mid-Ohio Valley	133.66	165.42	3.65	80,702	70.25%	56,893
Fred Eberle	147.88	165.42	3.65	89,287	70.25%	62,724
State	1,226.09	165.42	3.65	740,293	-	520,056

OSF

12/13/17

Step 6a 19

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022-23 (Fiscal Year 2023)

First Look Report

2025-302
U.S. DEPARTMENT OF EDUCATION

A Publication of the National Center for Education Statistics



Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022-23 (Fiscal Year 2023)

First Look

April 2025

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Suggested Citation

Cornman, S.Q., Doyle, S., Moore, C., Phillips, J., and Nelson, M.R. (2025). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022-23 (Fiscal Year 2023): First Look* (NCES 2025-302). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

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Acknowledgments

The data collection, preparation, and table production of this report were supported through an interagency agreement with the U.S. Census Bureau. The Economic Reimbursable Surveys Division of the Census Bureau and a network of state education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While the professionals who supported this work are too numerous to list here, their time, effort, and commitment toward providing accurate school finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data program possible.

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Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2023. Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function, subfunction, and object;
- current expenditures;
- revenues and current expenditures per pupil;
- expenditures from Title I funds; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

The expenditure functions include instruction, support services, food services, and enterprise operations. The support services function is further broken down into seven subfunctions: instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services).¹ Objects reported within a function or subfunction include salaries and wages, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Financial Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is one of NCES's key sources of information on public elementary and secondary education in the United States. State education agencies (SEAs) in each of the 50 states, the District of Columbia, and the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

The data and findings included in this report are from the FY 23 NPEFS provisional (version 1a) data file and the FY 22 NPEFS final (version 2a) data file.² The student membership data used in this report come from the State Nonfiscal Public Elementary/Secondary Education Survey, school years 2020-21 through 2022-23.³ The Title I allocation amounts used in this report are derived from the U.S. Department of Education state budget tables.⁴

The purpose of a First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue. While the tables in this report include data for all NPEFS respondents, the selected findings are limited to the 50 states and the District of Columbia. Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used

¹ Finance terms are defined in appendix B, Glossary.

² Tables for FY 22 can be found online at https://nces.ed.gov/ccd/data_tables.asp.

³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020-21 through 2022-23, Provisional Version 1a.

⁴ U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>.

in this report. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

Selected Findings: Fiscal Year 2023

- The 50 states and the District of Columbia⁵ reported \$981.8 billion in revenues collected for public elementary and secondary education in FY 23 (table 1). State and local governments provided \$855.4 billion, or 87.1 percent of all revenues (derived from table 1). The federal government contributed \$126.4 billion, or 12.9 percent of all revenues. Total revenues increased by 1.6 percent from FY 22 to FY 23, after adjusting for inflation⁶ (from \$966.6 to \$981.8 billion), local revenues increased by 1.1 percent (from \$407.5 to \$412.1 billion), state revenues increased by 4.1 percent (from \$425.9 to \$443.3 billion), and federal revenues decreased by 5.1 percent (from \$133.2 to \$126.4 billion) (tables 1 and 9).⁷
- Total revenues per pupil averaged \$19,871 on a national basis in FY 23 (table 2). This reflects an increase of 1.2 percent between FY 22 and FY 23, after adjusting for inflation, and follows an increase of 1.3 percent from FY 21 to FY 22. Total revenues per pupil increased in the District of Columbia and 23 states between FY 22 and FY 23. Total revenues per pupil decreased in 27 states between FY 22 and FY 23.⁸
- Current expenditures for public elementary and secondary education across the nation increased by 0.3 percent between FY 22 and FY 23, after adjusting for inflation (from \$816.0 to \$818.2 billion) (tables 3 and 9). Within that increase, expenditures for instruction decreased by 0.8 percent (from \$485.7 to \$481.6 billion), and student support services expenditures increased by 0.5 percent between FY 22 and FY 23, after adjusting for inflation (from \$54.4 to \$54.7 billion) (table 9).⁹
- Current expenditures per pupil¹⁰ on a national basis decreased by 0.1 percent between FY 22 and FY 23, after adjusting for inflation (from \$16,569 to \$16,560), following an increase of 1.8 percent between FY 21 and FY 22 (tables 4, 5, and 9).
- In FY 23, current expenditures per pupil ranged from \$10,265 in Utah to \$31,037 in the District of Columbia (table 5 and figure 1). The states with the largest increases in current expenditures per pupil from FY 22 to FY 23, after adjusting for inflation, were New Mexico (10.5 percent), Hawaii (8.3 percent), and California (4.4 percent). The states with the largest decreases in current expenditures per pupil from FY 22 and FY 23, after adjusting for inflation, were Louisiana (-7.2 percent), Alaska (-5.2 percent), and New York (-4.9 percent).¹¹
- In FY 23, salaries and wages (\$439.3 billion) in conjunction with employee benefits (\$191.3 billion)

⁵ Totals and percentages in the selected findings are calculated with data from the 50 states and the District of Columbia.

⁶ Whenever comparisons were made between FY 22 and FY 23 data, the FY 22 data were adjusted to FY 23 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved June 10, 2023, from <https://www.bls.gov/data/>. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2021-22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

⁷ Without the inflation adjustment, total revenues increased by 7.9 percent, local revenues increased by 7.5 percent, state revenues increased by 10.6 percent, and federal revenues increased by 0.9 percent (derived from table 9).

⁸ Without the inflation adjustment, only one state (Wyoming) had a decrease in total revenues per pupil from FY 22 to FY 23. Wyoming's total revenues per pupil decreased by 0.1 percent from FY 22 to FY 23.

⁹ Without the inflation adjustment, current expenditures increased by 6.5 percent, expenditures for instruction increased by 5.4 percent, and student support services expenditures increased by 6.8 percent (derived from table 9).

¹⁰ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. See the "Student membership" information in appendix A for further detail.

¹¹ Without the inflation adjustment, only one state (Louisiana) had a decrease in current expenditures per pupil from FY 22 to FY 23. Louisiana's current expenditures per pupil decreased by 1.4 percent from FY 22 to FY 23.

accounted for 77.1 percent (\$630.5 billion) of current expenditures for public elementary and secondary education (derived from table 6). Expenditures for instruction and instructional staff support services comprised 64.3 percent (\$525.8 billion) of total current expenditures.

- Total expenditures increased by 1.0 percent after adjusting for inflation (from \$935.9 to \$945.3 billion) between FY 22 and FY 23 (tables 7 and 9). Of the \$945.3 billion in total expenditures, 86.6 percent are current expenditures, 9.9 percent are capital outlay expenditures, 2.4 percent are interest on debt, and 1.2 percent are expenditures for other programs (derived from table 7).
- In FY 23, current expenditures from federal Title I grants for economically disadvantaged students¹² (including carryover expenditures) accounted for \$16.4 billion, or 2.0 percent of current expenditures for public elementary and secondary education (derived from table 8). Title I expenditures per pupil¹³ were \$333 on a national level and ranged from \$118 in Utah to \$600 in the District of Columbia.
- Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$48.7 billion, or 38.6 percent of all federal revenues in FY 23 (derived from tables 9 and 10).¹⁴ In comparison, in FY 22, revenues from COVID-19 Federal Assistance Funds were \$43.3 billion, or 35.4 percent of all federal revenues.¹⁵ In FY 23, revenues from ARP ESSER¹⁶ accounted for \$31.8 billion, or 65.2 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER II¹⁷ accounted for \$12.7 billion, or 26.0 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER I¹⁸ accounted for \$2.8 billion, or 5.8 percent of total revenues from COVID-19 Federal Assistance Funds.
- In FY 23, current expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$39.9 billion (table 11), or 4.9 percent of all current expenditures (derived from tables 9 and 11).¹⁹ In comparison, in FY 22, current expenditures paid from COVID-19 Federal Assistance Funds totaled \$39.1 billion, or 5.1 percent of all current expenditures.²⁰ In FY 23, instructional expenditures accounted for \$21.5 billion, or 53.9 percent of current expenditures paid from COVID-19 Federal Assistance Funds, and support services expenditures accounted for \$14.6 billion, or 36.6 percent of current expenditures paid from COVID-19 Federal Assistance Funds.

¹² FY 22 U.S. Department of Education funds are available for spending by school districts beginning with the 2022-23 school year. Title I grants data are from U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>. See the Title I grants and expenditures information in appendix A for further detail.

¹³ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total membership, which includes both Title I eligible students and noneligible students. See Title I grants and expenditures information in appendix A for further detail.

¹⁴ New York and North Dakota received but did not report revenues from COVID-19 Federal Assistance Funds. The proportion of federal revenues from COVID-19 Federal Assistance Funds is likely to be higher than 38.6 percent.

¹⁵ Derived from tables 9 and 10 of the National Public Education Financial Survey (NPEFS) FY 22, Final Version 2a tables published at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1.LevelId:2.CollectionYearId:1029.Page:1.

¹⁶ ARP ESSER refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act of 2021.

¹⁷ ESSER II refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021.

¹⁸ ESSER I refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

¹⁹ New York and North Dakota expended but did not report expenditures from COVID-19 Federal Assistance Funds. The proportion of total current expenditures paid from COVID-19 Federal Assistance Funds is likely to be higher than 4.9 percent.

²⁰ Derived from tables 9 and 11 of the National Public Education Financial Survey (NPEFS) FY 22, Final Version 2a tables published at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1.LevelId:2.CollectionYearId:1029.Page:1.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2023

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
United States⁶	\$981,793,393	\$412,138,336	\$443,267,671	\$126,387,386	\$945,275,855^{7, 8, 9}	\$818,183,512^{7, 8}	\$93,754,104^{7, 8}	\$33,338,239^{7, 9}
Alabama	11,602,540	3,613,333	5,957,143	2,032,064	10,953,906	9,454,252	1,193,986	305,668
Alaska	2,845,504	644,105	1,577,276	624,123	2,912,321	2,658,860	228,810	24,652
Arizona	15,901,117	4,815,759	8,202,181	2,883,176	15,586,247	12,725,559	2,272,488	588,199
Arkansas	6,919,881	2,602,735	2,913,370	1,403,776	7,319,898	6,294,192	838,324	187,381
California	144,367,482 ⁷	43,173,349 ⁷	84,859,978	16,334,155	125,613,340 ⁷	108,657,540 ⁷	11,826,506 ⁷	5,129,294 ⁷
Colorado	15,694,847	8,006,569	6,284,938	1,403,340	16,157,201	12,961,648	2,397,527	798,026
Connecticut	13,810,681	7,678,952	4,989,316	1,142,414	14,069,759 ^{8, 9}	12,754,043	850,532 ⁸	465,185 ⁹
Delaware	3,048,416	878,587	1,790,040	379,789	3,166,747	2,910,876	219,851	36,021
District of Columbia	3,330,588	2,942,102	†	388,486	3,485,821	2,824,394	457,544	203,883
Florida	43,465,384	21,092,252	15,247,618	7,125,514	41,851,303	36,174,661	4,260,749	1,415,892
Georgia	29,751,696	13,967,389	11,796,440	3,987,867	28,146,012	25,146,446	2,693,529	306,036
Hawaii	4,337,804	55,436	3,817,300	465,067	3,711,213	3,413,654	280,089	17,471
Idaho	3,816,271	824,833	2,412,159	579,278	3,782,970	3,285,182	366,714	131,075
Illinois	45,725,327	25,114,403	15,813,151	4,797,773	43,874,498	37,958,308	4,521,952	1,394,238
Indiana	16,740,829	5,054,902	9,451,704	2,234,223	15,729,437	13,586,115	1,650,037	493,284
Iowa	8,652,935	3,341,308	4,343,237	968,390	8,668,335	7,081,460	1,391,177	195,699
Kansas	8,161,979	2,182,619	5,260,559	718,801	7,684,406	6,927,193	523,031	234,182
Kentucky	11,667,611	3,815,657	5,830,644	2,021,311	11,277,708	9,651,812	1,302,391	323,505
Louisiana	12,415,332	5,507,309	4,327,412	2,580,611	11,790,130	10,644,074	985,722	160,334
Maine	3,679,498	1,797,503	1,535,175	346,820	3,672,247	3,430,266	156,933	85,048
Maryland	19,968,464	9,413,501	8,465,907	2,089,056	19,325,770	17,219,654	1,849,455	256,661
Massachusetts	23,067,045	11,613,820	9,590,498	1,862,728	24,062,629	22,945,380	722,907	394,341
Michigan	28,912,666	8,429,191	16,388,193	4,095,282	28,153,017	23,486,325	3,458,007	1,208,686
Minnesota	16,784,871	4,888,274	10,196,305	1,700,292	17,190,858	13,921,359	2,143,011	1,126,489
Mississippi	6,377,007	2,010,442	2,873,880	1,492,684	6,220,419	5,388,382	732,464	99,573
Missouri	15,218,182	8,753,416	4,358,597	2,106,168	14,712,090	12,234,533	1,933,254	544,302
Montana	2,422,900	985,966	984,926	452,008	2,376,223	2,080,532	231,753	63,938
Nebraska	5,660,814	3,328,090	1,668,099	664,626	5,762,332	4,974,355	643,024	144,953
Nevada	6,773,830	1,138,005	4,652,740	983,085	6,330,920	5,789,079	152,522	389,319
New Hampshire	3,842,002	2,434,600	1,076,420	330,982	3,852,519	3,540,086	265,022	47,410
New Jersey	41,513,366	19,016,680	19,298,714	3,197,971	40,277,593	37,282,720	2,127,008	867,864
New Mexico	6,161,591	1,126,000	3,921,393	1,114,198	5,805,846	4,966,901	766,086	72,859
New York	85,560,758	44,046,668	33,022,644	8,491,447	79,814,153	72,672,963	3,285,402	3,855,788
North Carolina	20,350,007	5,048,072	11,570,490	3,731,444	21,092,594	19,085,381	1,892,490	114,723
North Dakota	2,329,303	828,138	1,085,139	416,026	2,343,620	1,914,251	368,853	60,516

See notes at end of table.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2023—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
Ohio	31,527,075	15,905,919	11,171,971	4,449,185	31,299,407	27,462,008	2,768,076	1,069,323
Oklahoma	9,150,054	3,618,706	3,989,129	1,542,220	8,938,824	7,750,319	1,051,008	137,497
Oregon	11,619,650	4,321,255	6,154,789	1,143,605	11,632,850	9,441,141	1,611,366	580,343
Pennsylvania	40,439,337	20,915,445	14,853,546	4,670,346	39,086,571	34,012,146	3,460,704	1,613,722
Rhode Island	3,436,595	1,469,646	1,462,925	504,023	3,335,983	2,988,544	230,085	117,354
South Carolina	14,488,608	5,806,809	6,650,848	2,030,951	12,853,464	10,712,488	1,706,982	433,995
South Dakota	2,172,071	1,051,550	670,994	449,527	2,236,890	1,723,803	458,466	54,622
Tennessee	14,367,607	5,896,717	5,818,328	2,652,563	14,068,797	12,022,415	1,698,303	348,079
Texas	85,346,213	44,072,232	26,638,372	14,635,609	87,473,501	68,341,238	14,104,819	5,027,444
Utah	8,797,637	3,446,422	4,514,089	837,127	8,608,310	7,102,170	1,210,132	296,008
Vermont	2,219,347	62,457	1,902,719	254,170	2,422,261	2,297,922	103,408	20,932
Virginia	22,838,044	10,891,851	9,311,709	2,634,483	22,447,199	20,319,194	1,935,192	192,813
Washington	23,128,326	5,869,318	14,922,091	2,336,916	22,967,225 ⁸	19,890,122 ⁸	2,375,894	701,210
West Virginia	4,305,978	1,444,791	2,024,144	837,043	4,247,843	3,745,530	422,338	79,975
Wisconsin	15,039,787	6,302,525	6,763,440	1,973,823	14,911,471	12,544,430	1,456,660	910,381
Wyoming	2,038,535	892,726	854,990	290,819	1,971,179	1,787,607	171,522	12,051
Other jurisdictions								
American Samoa	184,717	0	21,548 ¹⁰	163,169	152,386	104,385	38,927	9,073
Guam	358,161	243,058	†	115,103	361,608	329,261	32,346	0
Commonwealth of the Northern Mariana Islands	137,118	0	24,003 ¹⁰	113,116	158,442	136,897	9,945	11,600
Puerto Rico	2,180,225	47	1,135,465 ¹⁰	1,044,713	3,785,013	3,628,320	80,446	76,247
U.S. Virgin Islands	202,000	174,343	†	27,657	204,210	204,210	0	0

† Not applicable.

¹ Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Capital outlay includes expenditures on property and construction of facilities.

⁵ Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK–12 public education.

⁶ United States totals include the 50 states and the District of Columbia.

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures and certain local revenues separately, and these overall expenditures and local revenues were excluded from the amounts reported in this table. This table does include expenditures and local revenues for special education preschool programs along with K–12 expenditures in California.

⁸ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

⁹ Value contains imputation for missing data.

¹⁰ Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding. Total revenues do not include proceeds from bond sales or the sale of property or equipment, nor do they include the use of existing assets or securities. Expenditures made from these funds are included. Therefore, in some instances, total expenditures may exceed total revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2021 through FY 2023

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
United States³	\$19,374	\$19,626	1.3	\$19,871	1.2
Alabama	14,937	15,326	2.6	15,451	0.8
Alaska	23,110	22,682	-1.8	21,767	-4.0
Arizona	13,421	13,962	4.0	14,284	2.3
Arkansas	14,936	14,438	-3.3	14,033	-2.8
California	21,214	21,886	3.2	24,670 ⁴	12.7 ⁴
Colorado	17,266	17,401	0.8	18,022	3.6
Connecticut	27,815	27,599	-0.8	26,895	-2.6
Delaware	22,875	21,757	-4.9	21,549	-1.0
District of Columbia	36,577	35,019	-4.3	36,599	4.5
Florida	14,602	14,730	0.9	15,142	2.8
Georgia	16,523	17,323	4.8	16,992	-1.9
Hawaii	20,925	21,873	4.5	25,485	16.5 ⁵
Idaho	12,105	12,260	1.3	12,018	-2.0
Illinois	24,700	24,574	-0.5	24,753	0.7
Indiana	15,990	16,099	0.7	16,157	0.4
Iowa	17,779	17,320	-2.6	16,924	-2.3
Kansas	17,607	17,015	-3.4	16,726	-1.7
Kentucky	15,936	17,029	6.9 ⁶	17,677	3.8
Louisiana	16,966	18,009	6.1 ⁷	17,288	-4.0
Maine	23,708	21,914	-7.6 ⁸	21,164	-3.4
Maryland	22,629	22,689	0.3	22,437	-1.1
Massachusetts	25,987	25,344	-2.5	24,982	-1.4
Michigan	18,742	19,048	1.6	20,163	5.9 ⁹
Minnesota	20,135	19,777	-1.8	19,293	-2.5
Mississippi	13,835	13,939	0.8	14,484	3.9
Missouri	16,934	16,851	-0.5	17,056	1.2
Montana	17,588	16,716	-5.0 ¹⁰	16,074	-3.8
Nebraska	17,502	17,379	-0.7	17,194	-1.1
Nevada	13,746	14,709	7.0 ¹¹	13,990	-4.9
New Hampshire	24,536	23,472	-4.3	23,516	0.2
New Jersey	29,566	30,619	3.6	29,999	-2.0
New Mexico	17,077	17,952	5.1 ¹²	19,559	9.0 ¹²
New York	34,617	36,097	4.3	34,835	-3.5
North Carolina	12,875	13,783	7.1 ¹³	13,200	-4.2
North Dakota	20,896	20,085	-3.9	19,654	-2.1
Ohio	19,114	18,933	-0.9	18,759	-0.9
Oklahoma	13,013	13,557	4.2	13,047	-3.8
Oregon	20,026	20,575	2.7	21,036	2.2
Pennsylvania	23,508	23,955	1.9	23,881	-0.3
Rhode Island	23,823	23,601	-0.9	25,003	5.9 ¹⁴
South Carolina	18,065	18,336	1.5	18,358	0.1
South Dakota	15,707	15,127	-3.7	15,308	1.2
Tennessee	13,924	14,195	1.9	14,271	0.5
Texas	15,468	15,573	0.7	15,462	-0.7
Utah	12,306	12,329	0.2	12,715	3.1

See notes at end of table.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2021 through FY 2023—Continued

	Total revenues per pupil ^{1, 2}				
State or jurisdiction	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
Vermont	27,460	26,166	-4.7	26,530	1.4
Virginia	17,523	17,868	2.0	18,120	1.4
Washington	21,551	21,516	-0.2	21,214	-1.4
West Virginia	17,855	17,301	-3.1	17,140	-0.9
Wisconsin	18,713	18,017	-3.7	18,273	1.4
Wyoming	23,715	23,448	-1.1	22,046	-6.0 ¹⁵
Other jurisdictions					
American Samoa	16,129	—	—	—	—
Guam	14,366	14,562	1.4	—	—
Commonwealth of the Northern Mariana Islands	—	15,180	—	14,634	-3.6
Puerto Rico	9,822	11,136	13.4 ¹⁶	8,698	-21.9 ¹⁶
U.S. Virgin Islands	39,696	40,498	2.0	19,870	-50.9 ¹⁷

— Not available. For FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22 and FY 23, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23, data are missing for Guam because the jurisdiction did not report student membership.

¹ Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for FY 20. In FY 21 and FY 22, the revenue from these acts contributed to a large increase in total revenues in several states.

² Revenues per pupil are calculated by dividing total revenues by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, FY 22, and FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 21, FY 22, and FY 23.

³ United States totals include the 50 states and the District of Columbia.

⁴ In California for FY 23, revenue from state sources increased due to the increase in state apportionment to school districts and three new state funding programs for education. California reported certain local revenues for prekindergarten programs separately, and these local revenues were excluded from the amounts reported in this table.

⁵ In Hawaii for FY 23, the increase in total revenues per pupil is primarily attributable to an increase in state appropriations for teacher salaries and one-time construction and repair and maintenance costs to department facilities.

⁶ In Kentucky for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁷ In Louisiana for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁸ In FY 22, Maine's decrease in revenues can be attributed to a decrease in revenues from the Coronavirus Relief Fund (CRF).

⁹ In Michigan for FY 23, the increase is primarily attributable to a one-time \$1 billion state appropriation to offset a portion of the contributions owed by the district to the Michigan Public School Employee Retirement System.

¹⁰ In Montana for FY 22, revenue from Grants-in-Aid from the Federal Government increased \$244 million, after adjusting for inflation.

¹¹ In Nevada for FY 22, total revenue coming from federal revenue was higher due to the influx of COVID-19 federal assistance funds.

¹² In New Mexico for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased. In FY 23, this increase is due to an increase in both property tax revenue and State Equalization Guarantee appropriation.

¹³ In North Carolina for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

¹⁴ In Rhode Island for FY 23, the increase is due to increased revenue from property taxes and state appropriations.

¹⁵ In Wyoming for FY 23, revenue decreased due to a decrease in revenue from state sources.

¹⁶ In Puerto Rico for FY 22, revenue from Grants-in-Aid from the Federal Government increased. For FY 23, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 23 Final Version 2a file.

¹⁷ U.S. Virgin Islands reported revenue from the Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency and revenue from the Education Stabilization Fund to the Outlying Areas-Governors in FY 2021. These funds were also available for spending during FY 23.

NOTE: Data have been adjusted to FY 23 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2020–21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020–21 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index. Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ³
			Total support services	Student support services ⁴	Instructional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student transpor- tation	Other support services	Food services	
United States ⁵	\$818,183,512 ^{6, 7}	\$481,624,220 ^{6, 7}	\$305,241,838 ^{6, 7}	\$54,736,756 ^{6, 7}	\$44,126,120 ^{6, 7}	\$15,961,502 ^{6, 7}	\$45,451,061 ^{6, 7}	\$78,121,722 ^{6, 7}	\$33,226,019 ^{6, 7}	\$33,618,659 ^{6, 7}	\$30,049,796 ^{6, 7}	\$1,267,658 ⁷
Alabama	9,454,252	5,265,973	3,588,343	715,320	453,481	255,436	542,752	936,383	450,065	234,906	599,937	0
Alaska	2,658,860	1,377,014	1,188,582	199,642	288,565	39,453	153,895	312,220	79,771	115,037	81,719	11,544
Arizona	12,725,559	6,817,392 ⁶	5,355,394 ⁶	1,126,676 ⁶	701,875 ⁶	237,055 ⁶	683,793 ⁶	1,450,784 ⁶	492,923 ⁶	662,289 ⁶	536,122	16,651
Arkansas	6,294,192	3,411,562 ⁶	2,533,722 ⁶	354,940 ⁶	538,320 ⁶	167,357 ⁶	312,017 ⁶	723,463 ⁶	228,619 ⁶	209,007 ⁶	345,005 ⁶	3,904
California	108,657,540 ⁷	62,584,545 ^{6, 7}	42,079,139 ^{6, 7}	8,030,695 ^{6, 7}	7,085,839 ^{6, 7}	1,718,919 ^{6, 7}	7,080,171 ^{6, 7}	10,337,720 ^{6, 7}	2,194,191 ^{6, 7}	5,631,604 ^{6, 7}	3,779,606 ⁷	214,250 ⁷
Colorado	12,961,648	6,903,911	5,598,985	968,358	761,041	222,669	972,409	1,215,120	370,255	1,089,132	395,046	63,707
Connecticut	12,754,043	7,638,178 ⁶	4,688,459 ⁶	1,022,705 ⁶	482,730 ⁶	291,673 ⁶	719,562 ⁶	1,086,077 ⁶	661,401 ⁶	424,311 ⁶	321,012 ⁶	106,394
Delaware	2,910,876	1,570,735	1,246,084	323,886	117,174	26,894	137,548	388,396	153,012	99,174	94,030	27
District of Columbia	2,824,394	1,410,172	1,334,547	293,305	142,481	148,432	198,769	245,599	132,383	173,579	79,293	382
Florida	36,174,661	21,688,061 ⁶	12,817,334 ⁶	1,851,044 ⁶	2,350,462 ⁶	442,700 ⁶	1,852,014 ⁶	4,113,869 ⁶	1,262,446 ⁶	944,800 ⁶	1,669,266	0
Georgia	25,146,446	15,250,651 ⁶	8,629,015 ⁶	1,340,315 ⁶	1,408,343 ⁶	409,951 ⁶	1,529,505 ⁶	1,908,104 ⁶	1,132,779 ⁶	900,017 ⁶	1,176,227	90,553
Hawaii	3,413,654	1,974,288	1,270,870	305,555	100,023	9,106	219,833	472,623	59,092	104,637	168,496	0
Idaho	3,285,182	1,928,002 ⁶	1,227,481 ⁶	188,880 ⁶	213,914 ⁶	79,931 ⁶	183,148 ⁶	315,900 ⁶	145,923 ⁶	99,785 ⁶	128,245 ⁶	1,453
Illinois	37,958,308	22,818,960 ⁶	14,212,474 ⁶	3,051,447 ⁶	1,522,758 ⁶	1,097,751 ⁶	1,921,514 ⁶	3,375,957 ⁶	1,746,168 ⁶	1,496,878 ⁶	926,873	0
Indiana	13,586,115	7,544,965	5,416,564	832,796	645,768	284,766	886,685	1,601,796	709,077	455,675	624,586	0
Iowa	7,081,460	4,101,949	2,654,781	436,686	461,241	181,913	406,679	674,711	265,030	228,521	315,060	9,670
Kansas	6,927,193	4,033,170	2,579,660	508,394	297,980	190,037	384,430	717,382	288,666	192,772	314,364	0
Kentucky	9,651,812	5,628,603	3,446,876	525,495	508,660	211,277	549,767	854,811	505,925	290,940	545,260	31,074
Louisiana	10,644,074	5,777,832	4,334,167	645,959	622,285	270,084	670,217	1,214,208	579,395	332,019	531,650	425
Maine	3,430,266	1,966,123	1,345,246	256,585	160,326	135,668	177,394	394,916	169,852	50,506	118,446	451
Maryland	17,219,654	10,955,176 ⁶	5,804,028 ⁶	838,469 ⁶	931,984 ⁶	124,218 ⁶	936,198 ⁶	1,600,565 ⁶	882,483 ⁶	490,110 ⁶	460,450	0
Massachusetts	22,945,380	14,337,168	7,985,717	1,971,779	1,171,407	462,697	947,454	1,929,902	1,071,630	430,848	622,496	0
Michigan	23,486,325	12,994,256	9,667,265	2,098,732	1,317,337	502,563	1,255,204	2,110,610	903,494	1,479,325	824,804	0
Minnesota	13,921,359	8,769,328 ⁶	4,551,392 ⁶	513,632 ⁶	734,414 ⁶	556,284 ⁶	536,916 ⁶	970,344 ⁶	869,455 ⁶	370,347 ⁶	583,704	16,934
Mississippi	5,388,382	3,081,200	2,004,350	312,041	260,490	176,912	292,853	551,868	246,316	163,871	302,617	215
Missouri	12,234,533	6,760,049	4,970,324	855,724	492,170	737,071	681,354	1,275,377	640,816	287,810	504,161	0
Montana	2,080,532	1,208,812	774,493	139,446	66,122	67,483	114,057	217,699	100,072	69,615	93,768	3,459
Nebraska	4,974,355	3,042,793	1,713,055	272,246	146,319	118,301	247,954	461,059	138,534	328,642	212,910	5,597
Nevada	5,789,079	3,303,311	2,276,368	357,755	452,066	83,410	373,022	514,040	208,497	287,578	208,849	552
New Hampshire	3,540,086	2,195,690	1,260,926	293,705	123,832	126,145	196,027	292,745	173,814	54,657	83,471	0
New Jersey	37,282,720	21,880,113	14,360,893	3,850,167	1,891,910	733,076	1,780,498	3,532,137	1,662,697	910,408	792,609	249,105
New Mexico	4,966,901	2,843,330	1,922,404	544,067	122,895	157,219	261,989	543,842	122,128	170,265	201,167	0
New York	72,672,963	47,354,848	23,724,228	2,182,138	3,412,891	488,296	3,702,065	6,733,885	3,992,974	3,211,979	1,593,830	58
North Carolina	19,085,381	11,719,001 ⁶	6,485,327 ⁶	1,136,934 ⁶	644,577 ⁶	460,843 ⁶	1,147,688 ⁶	1,637,037 ⁶	777,819 ⁶	680,428 ⁶	881,054 ⁶	0
North Dakota	1,914,251	1,138,723	624,561	82,796	67,996	79,999	94,794	164,393	76,636	57,948	97,900	53,066

See notes at end of table.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ³
			Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
Ohio	27,462,008	16,006,924	10,609,898	2,134,135	1,148,801	922,667	1,393,680	2,333,806	1,291,804	1,385,005	844,263	923
Oklahoma	7,750,319	4,134,870	3,138,061	596,233	335,215	250,756	419,645	1,020,798	230,770	284,643	423,758	53,631
Oregon	9,441,141	5,262,601	3,900,344	869,648	465,344	138,434	591,494	742,637	419,299	673,488	276,227	1,969
Pennsylvania	34,012,146	20,701,032	12,109,701	2,208,762	1,282,852	907,518	1,535,851	3,097,173	1,664,813	1,412,731	1,030,904	170,508
Rhode Island	2,988,544	1,725,657	1,178,764	342,644	135,176	48,457	141,040	226,944	141,196	143,307	83,628	495
South Carolina	10,712,488	5,857,554	4,340,195	881,422	662,908	100,211	714,411	1,069,018	413,617	498,608	491,179	23,559
South Dakota	1,723,803	994,933	627,850	104,579	63,174	59,195	84,353	181,356	69,462	65,731	93,042	7,978
Tennessee	12,022,415	6,834,102	4,562,060	770,529	966,931	248,059	726,941	992,227	463,587	393,786	626,253	0
Texas	68,341,238	39,176,543	25,637,264	3,819,835	3,883,453	980,921	3,856,175	7,507,300	2,022,516	3,567,064	3,527,431	0
Utah	7,102,170	4,438,784	2,375,049	418,730	367,040	81,727	473,499	609,313	200,028	224,712	287,783	554
Vermont	2,297,922	1,408,911	820,946	208,735	107,277	38,524	133,179	173,781	76,632	82,817	65,350	2,714
Virginia	20,319,194	11,933,976	7,612,958	1,156,852	1,599,131	331,176	1,161,222	1,897,089	1,056,971	410,516	763,973	8,286
Washington	19,890,122 ⁶	11,522,324 ⁶	7,693,801	1,689,892	1,379,369	191,628	1,158,456	1,577,761	786,665	910,030	557,064	116,933
West Virginia	3,745,530	2,123,383	1,387,176	231,353	144,700	52,719	190,785	404,322	281,908	81,389	234,971	0
Wisconsin	12,544,430	7,182,662 ⁶	4,886,294 ⁶	752,486 ⁶	796,270 ⁶	279,805 ⁶	628,477 ⁶	1,233,658 ⁶	525,274 ⁶	670,324 ⁶	475,474	0
Wyoming	1,787,607	1,044,083	688,426	122,606	88,806	34,114	91,674	178,998	87,138	85,089	54,464	634
Other jurisdictions												
American Samoa	104,385	33,653	48,621	4,456	8,865	1,714	14,177	13,496	1,264	4,648	22,111	0
Guam	329,261	159,814	151,209	40,736	33,846	5,149	22,413	32,951	7,529	8,585	18,238	0
Commonwealth of the Northern Mariana Islands	136,897	58,689	63,148	12,317	24,997	9,671	1,832	6,699	1,700	5,932	15,060	0
Puerto Rico	3,628,320	1,642,158	1,619,218	563,740	86,197	94,708	185,388	449,958	76,365	162,863	366,944	0
U.S. Virgin Islands	204,210	133,347	60,742	13,350	7,443	6,746	10,905	8,772	2,788	10,738	10,122	0

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³ Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁴ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵ United States totals include the 50 states and the District of Columbia.

⁶ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023

State or jurisdiction	School year 2022–23 student membership ¹	Current expenditures per pupil ²											
		Support services ³											
		Total	Instruction	Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁴
United States⁶	49,408,708	\$16,560^{7,8}	\$9,748^{7,8}	\$6,178^{7,8}	\$1,108^{7,8}	\$893^{7,8}	\$323^{7,8}	\$920^{7,8}	\$1,581^{7,8}	\$672^{7,8}	\$680^{7,8}	\$608^{7,8}	\$26⁸
Alabama	750,923	12,590	7,013	4,779	953	604	340	723	1,247	599	313	799	0
Alaska	130,723	20,340	10,534	9,092	1,527	2,207	302	1,177	2,388	610	880	625	88
Arizona	1,113,241	11,431	6,124 ⁷	4,811 ⁷	1,012 ⁷	630 ⁷	213 ⁷	614 ⁷	1,303 ⁷	443 ⁷	595 ⁷	482	15
Arkansas	493,130	12,764	6,918 ⁷	5,138 ⁷	720 ⁷	1,092 ⁷	339 ⁷	633 ⁷	1,467 ⁷	464 ⁷	424 ⁷	700 ⁷	8
California	5,851,877	18,568 ⁸	10,695 ^{7,8}	7,191 ^{7,8}	1,372 ^{7,8}	1,211 ^{7,8}	294 ^{7,8}	1,210 ^{7,8}	1,767 ^{7,8}	375 ^{7,8}	962 ^{7,8}	646 ⁸	37 ⁸
Colorado	870,871	14,884	7,928	6,429	1,112	874	256	1,117	1,395	425	1,251	454	73
Connecticut	513,513	24,837	14,874 ⁷	9,130 ⁷	1,992 ⁷	940 ⁷	568 ⁷	1,401 ⁷	2,115 ⁷	1,288 ⁷	826 ⁷	625 ⁷	207
Delaware	141,465	20,577	11,103	8,808	2,290	828	190	972	2,746	1,082	701	665	#
District of Columbia	91,001	31,037	15,496	14,665	3,223	1,566	1,631	2,184	2,699	1,455	1,907	871	4
Florida	2,870,527	12,602	7,555 ⁷	4,465 ⁷	645 ⁷	819 ⁷	154 ⁷	645 ⁷	1,433 ⁷	440 ⁷	329 ⁷	582	0
Georgia	1,750,972	14,361	8,710 ⁷	4,928 ⁷	765 ⁷	804 ⁷	234 ⁷	874 ⁷	1,090 ⁷	647 ⁷	514 ⁷	672	52
Hawaii	170,209	20,056	11,599	7,467	1,795	588	54	1,292	2,777	347	615	990	0
Idaho	317,555	10,345	6,071 ⁷	3,865 ⁷	595 ⁷	674 ⁷	252 ⁷	577 ⁷	995 ⁷	460 ⁷	314 ⁷	404 ⁷	5
Illinois	1,847,264	20,548	12,353 ⁷	7,694 ⁷	1,652 ⁷	824 ⁷	594 ⁷	1,040 ⁷	1,828 ⁷	945 ⁷	810 ⁷	502	0
Indiana	1,036,108	13,113	7,282	5,228	804	623	275	856	1,546	684	440	603	0
Iowa	511,297	13,850	8,023	5,192	854	902	356	795	1,320	518	447	616	19
Kansas	487,978	14,196	8,265	5,286	1,042	611	389	788	1,470	592	395	644	0
Kentucky	660,029	14,623	8,528	5,222	796	771	320	833	1,295	767	441	826	47
Louisiana	718,145	14,822	8,045	6,035	899	867	376	933	1,691	807	462	740	1
Maine	173,853	19,731	11,309	7,738	1,476	922	780	1,020	2,272	977	291	681	3
Maryland	889,960	19,349	12,310 ⁷	6,522 ⁷	942 ⁷	1,047 ⁷	140 ⁷	1,052 ⁷	1,798 ⁷	992 ⁷	551 ⁷	517	0
Massachusetts	923,349	24,850	15,527	8,649	2,135	1,269	501	1,026	2,090	1,161	467	674	0
Michigan	1,433,914	16,379	9,062	6,742	1,464	919	350	875	1,472	630	1,032	575	0
Minnesota	870,019	16,001	10,079 ⁷	5,231 ⁷	590 ⁷	844 ⁷	639 ⁷	617 ⁷	1,115 ⁷	999 ⁷	426 ⁷	671	19
Mississippi	440,285	12,238	6,998	4,552	709	592	402	665	1,253	559	372	687	#
Missouri	892,246	13,712	7,576	5,571	959	552	826	764	1,429	718	323	565	0
Montana	150,733	13,803	8,020	5,138	925	439	448	757	1,444	664	462	622	23
Nebraska	329,234	15,109	9,242	5,203	827	444	359	753	1,400	421	998	647	17
Nevada	484,192	11,956	6,822	4,701	739	934	172	770	1,062	431	594	431	1
New Hampshire	163,379	21,668	13,439	7,718	1,798	758	772	1,200	1,792	1,064	335	511	0
New Jersey	1,383,830	26,942	15,811	10,378	2,782	1,367	530	1,287	2,552	1,202	658	573	180
New Mexico	315,023	15,767	9,026	6,102	1,727	390	499	832	1,726	388	540	639	0
New York	2,456,173	29,588	19,280	9,659	888	1,390	199	1,507	2,742	1,626	1,308	649	#
North Carolina	1,541,722	12,379	7,601 ⁷	4,207 ⁷	737 ⁷	418 ⁷	299 ⁷	744 ⁷	1,062 ⁷	505 ⁷	441 ⁷	571 ⁷	0
North Dakota	118,513	16,152	9,608	5,270	699	574	675	800	1,387	647	489	826	448

See notes at end of table.

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National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023—Continued

State or jurisdiction	School year 2022–23 student membership ¹	Current expenditures per pupil ²												
		Total	Instruction	Support services ³									Food services	Enterprise operations ⁴
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services			
Ohio	1,680,639	16,340	9,524	6,313	1,270	684	549	829	1,389	769	824	502	1	
Oklahoma	701,301	11,051	5,896	4,475	850	478	358	598	1,456	329	406	604	76	
Oregon	552,380	17,092	9,527	7,061	1,574	842	251	1,071	1,344	759	1,219	500	4	
Pennsylvania	1,693,347	20,086	12,225	7,151	1,304	758	536	907	1,829	983	834	609	101	
Rhode Island	137,449	21,743	12,555	8,576	2,493	983	353	1,026	1,651	1,027	1,043	608	4	
South Carolina	789,231	13,573	7,422	5,499	1,117	840	127	905	1,355	524	632	622	30	
South Dakota	141,888	12,149	7,012	4,425	737	445	417	595	1,278	490	463	656	56	
Tennessee	1,006,752	11,942	6,788	4,531	765	960	246	722	986	460	391	622	0	
Texas	5,519,599	12,382	7,098	4,645	692	704	178	699	1,360	366	646	639	0	
Utah	691,906	10,265	6,415	3,433	605	530	118	684	881	289	325	416	1	
Vermont	83,654	27,469	16,842	9,814	2,495	1,282	461	1,592	2,077	916	990	781	32	
Virginia	1,260,351	16,122	9,469	6,040	918	1,269	263	921	1,505	839	326	606	7	
Washington	1,090,227	18,244 ⁷	10,569 ⁷	7,057	1,550	1,265	176	1,063	1,447	722	835	511	107	
West Virginia	251,224	14,909	8,452	5,522	921	576	210	759	1,609	1,122	324	935	0	
Wisconsin	823,040	15,242	8,727 ⁷	5,937 ⁷	914 ⁷	967 ⁷	340 ⁷	764 ⁷	1,499 ⁷	638 ⁷	814 ⁷	578	0	
Wyoming	92,467	19,332	11,291	7,445	1,326	960	369	991	1,936	942	920	589	7	
Other jurisdictions														
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—	
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—	
Commonwealth of the Northern Mariana Islands	9,370	14,610	6,263	6,739	1,315	2,668	1,032	196	715	181	633	1,607	0	
Puerto Rico	250,668	14,475	6,551	6,460	2,249	344	378	740	1,795	305	650	1,464	0	
U.S. Virgin Islands	10,166	20,088	13,117	5,975	1,313	732	664	1,073	863	274	1,056	996	0	

— Not available. Data are missing for American Samoa and Guam because these jurisdictions did not report student membership.

Rounds to zero.

¹ The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 23.

² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership.

³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁵ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁶ United States totals include the 50 states and the District of Columbia.

⁷ Value affected by redistribution of reported expenditure values to correct for missing data items and/or to distribute state direct support expenditures.

⁸ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 23, Provisional Version 1a; and “State Nonfiscal Public Elementary/Secondary Education Survey,” school year 2022–23, Provisional Version 1a.

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Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2021 through FY 2023

State or jurisdiction	Current expenditures per pupil ^{1,2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
United States³	\$16,280⁴	\$16,569⁴	1.8	\$16,560	-0.1
Alabama	12,217	12,605	3.2	12,590	-0.1
Alaska	22,253	21,450	-3.6	20,340	-5.2 ⁵
Arizona	10,899	11,052	1.4	11,431	3.4
Arkansas	12,799	12,929	1.0	12,764	-1.3
California	16,737 ⁴	17,787 ⁴	6.3 ⁶	18,568 ⁴	4.4
Colorado	13,931	14,289	2.6	14,884	4.2
Connecticut	25,300	25,363	0.2	24,837	-2.1
Delaware	18,892	19,970	5.7 ⁷	20,577	3.0
District of Columbia	28,625	29,889	4.4	31,037	3.8
Florida	12,326	12,412	0.7	12,602	1.5
Georgia	13,789	14,418	4.6	14,361	-0.4
Hawaii	18,848	18,511	-1.8	20,056	8.3 ⁸
Idaho	10,311	10,267	-0.4	10,345	0.8
Illinois	21,099	20,390	-3.4	20,548	0.8
Indiana	12,996	13,047	0.4	13,113	0.5
Iowa	14,480	14,143	-2.3	13,850	-2.1
Kansas	14,563	14,575	0.1	14,196	-2.6
Kentucky	13,684	14,269	4.3	14,623	2.5
Louisiana	15,013	15,967	6.4 ⁹	14,822	-7.2 ⁹
Maine	20,938	19,990	-4.5	19,731	-1.3
Maryland	19,215	19,331	0.6	19,349	0.1
Massachusetts	24,518	24,204	-1.3	24,850	2.7
Michigan	15,204	15,727	3.4	16,379	4.1
Minnesota	16,186	16,287	0.6	16,001	-1.8
Mississippi	11,457	11,779	2.8	12,238	3.9
Missouri	13,665	13,702	0.3	13,712	0.1
Montana	15,103	14,391	-4.7	13,803	-4.1
Nebraska	15,647	15,082	-3.6	15,109	0.2
Nevada	11,471	11,931	4.0	11,956	0.2
New Hampshire	22,089	21,703	-1.7	21,668	-0.2
New Jersey	25,924	27,150	4.7	26,942	-0.8
New Mexico	13,741	14,266	3.8	15,767	10.5 ¹⁰
New York	29,720	31,117	4.7	29,588	-4.9
North Carolina	11,979	12,879	7.5 ¹¹	12,379	-3.9
North Dakota	17,241	16,852	-2.3	16,152	-4.2
Ohio	16,387	16,273	-0.7	16,340	0.4
Oklahoma	11,484	11,390	-0.8	11,051	-3.0
Oregon	15,739	16,720	6.2 ¹²	17,092	2.2
Pennsylvania	20,296	20,324	0.1	20,086	-1.2
Rhode Island	21,421	21,782	1.7	21,743	-0.2
South Carolina	13,824	13,692	-1.0	13,573	-0.9
South Dakota	12,636	12,396	-1.9	12,149	-2.0
Tennessee	12,039	11,984	-0.5	11,942	-0.4
Texas	12,583	12,633	0.4	12,382	-2.0
Utah	10,266	10,091	-1.7	10,265	1.7

See notes at the end of table.

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Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2021 through FY 2023—Continued

	Current expenditures per pupil ^{1, 2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
State or jurisdiction					
Vermont	27,386	27,489	0.4	27,469	-0.1
Virginia	15,778	16,035	1.6	16,122	0.5
Washington	17,781	18,139	2.0	18,244	0.6
West Virginia	15,122	15,007	-0.8	14,909	-0.7
Wisconsin	15,586	15,477	-0.7	15,242	-1.5
Wyoming	20,657	19,641	-4.9	19,332	-1.6
Other jurisdictions					
American Samoa	8,596	—	—	—	—
Guam	14,429	12,951	-10.2 ¹³	—	—
Commonwealth of the Northern Mariana Islands	—	14,328	—	14,610	2.0
Puerto Rico	8,665	10,983	26.8 ¹⁴	14,475	31.8 ¹⁴
U.S. Virgin Islands	18,648	19,885	6.6 ¹⁵	20,088	1.0

— Not available. For FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22 and FY 23, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23, data are missing for Guam because the jurisdiction did not report student membership.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, FY 22 and FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 21, FY 22, and FY 23.

² Includes current expenditures from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs begin making expenditures from those funds. As a result, a small proportion of the total amount allocated under these acts was expending during FY 20. In FY 21 and FY 22, expenditures from these funds contributed to a large increase in current expenditures in several states.

³ United States totals include the 50 states and the District of Columbia.

⁴ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. For FY 19 through FY 23, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁵ In FY 23, Alaska decreased state payments on behalf of LEAs for employee benefits for public school employees by 41.4 percent without accounting for inflation.

⁶ In FY 22, California's increase in current expenditures per pupil can be attributed to an increase in spending from COVID-19 Federal assistance funds, an increase in state funds for student learning supports, and a decrease in student membership.

⁷ In FY 22, Delaware's increase in current expenditures per pupil from the prior year is due to increases in student support services and operations and maintenance expenditures.

⁸ In FY 23, Hawaii's increased expenditures were primarily attributable to collective bargaining increases and pay-differential increases, an increased use of sabbatical leave for employees, software as a service investments, and special education payroll and employee differentials to incentivize teachers to return to the special education field. Hawaii also made significant investments in equipment and facility repairs and maintenance.

⁹ In FY 22, Louisiana's increase in current expenditures per pupil from the prior year is due to a decrease in student membership combined with increases in instruction and operations and maintenance expenditures. In FY 23, the decrease can be attributed to a 5.4 percent increase in student membership.

¹⁰ In FY 23, New Mexico's increase in current expenditures per pupil from the prior year is due to an increase in the State Equalization Guarantee.

¹¹ In FY 22, North Carolina's increase in current expenditures per pupil from the prior year is due to increases in instruction, food services, and student transportation expenditures.

¹² In FY 22, Oregon's increase in current expenditures per pupil from the prior year is due to increases in instruction and student support services expenditures.

¹³ In FY 22, Guam's current expenditures per pupil decreased due to a decrease in salaries and benefits for operations and maintenance support services and a reduction in food services operations resulting from a reduction of "to go" lunches served in the first year of COVID-19.

¹⁴ In FY 22, Puerto Rico increased expenditures for instruction and student support services while also experiencing a decrease in student membership. For FY 23, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 23 Final Version 2a data file.

¹⁵ In FY 22, U.S. Virgin Islands' increase in current expenditures per pupil from the prior year is due to a decrease in student membership combined with increases in school administration and other support services expenditures.

NOTE: Data have been adjusted to FY 23 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2020–21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020–21 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index. Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

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Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2023

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
United States⁷	\$818,183,512^{8, 9}	\$439,262,559^{8, 9}	\$191,258,882^{8, 9}	\$525,750,341^{8, 9}	\$313,086,445^{8, 9}	\$135,807,678^{8, 9}	\$261,115,717^{8, 9}	\$116,951,882^{8, 9}	\$51,594,908^{8, 9}	\$31,317,454^{8, 9}
Alabama	9,454,252	5,072,322	1,857,879	5,719,453	3,501,689	1,233,170	3,134,862	1,397,877	529,924	599,937
Alaska	2,658,860	1,206,116	660,227	1,665,579	829,085	436,459	900,017	353,971	208,830	93,263
Arizona	12,725,559	7,234,269 ⁸	2,195,803 ⁸	7,519,267 ⁸	4,914,477 ⁸	1,454,576 ⁸	4,653,519 ⁸	2,161,694 ⁸	690,457 ⁸	552,773
Arkansas	6,294,192	3,514,701 ⁸	1,111,361 ⁸	3,949,881 ⁸	2,516,205 ⁸	790,698 ⁸	1,995,402 ⁸	916,088 ⁸	291,808 ⁸	348,909 ⁸
California	108,657,540 ⁹	57,804,264 ^{8, 9}	27,556,288 ^{8, 9}	69,670,384 ^{8, 9}	39,750,576 ^{8, 9}	18,486,638 ^{8, 9}	34,993,300 ^{8, 9}	16,738,384 ^{8, 9}	8,370,510 ^{8, 9}	3,993,856 ⁹
Colorado	12,961,648	7,374,167	2,702,257	7,664,952	4,904,790	1,728,430	4,837,944	2,294,594	912,296	458,753
Connecticut	12,754,043	6,610,693 ⁸	3,523,399 ⁸	8,120,907 ⁸	4,716,503 ⁸	2,469,493 ⁸	4,205,729 ⁸	1,745,504 ⁸	975,726 ⁸	427,406 ⁸
Delaware	2,910,876	1,444,134	757,533	1,687,909	983,203	530,075	1,128,910	422,066	219,276	94,058
District of Columbia	2,824,394	1,777,053	340,019	1,552,653	1,136,570	215,383	1,192,067	634,716	123,659	79,675
Florida	36,174,661	18,169,521 ⁸	6,360,133 ⁸	24,038,523 ⁸	12,729,901 ⁸	4,315,794 ⁸	10,466,872 ⁸	4,973,759 ⁸	1,830,939 ⁸	1,669,266
Georgia	25,146,446	14,025,697 ⁸	6,090,801 ⁸	16,658,994 ⁸	10,256,202 ⁸	4,611,530 ⁸	7,220,672 ⁸	3,429,169 ⁸	1,339,161 ⁸	1,266,780
Hawaii	3,413,654	1,718,125	809,018	2,074,311	1,237,676	567,901	1,170,847	431,244	215,671	168,496
Idaho	3,285,182	1,837,508 ⁸	701,348 ⁸	2,141,915 ⁸	1,334,844 ⁸	499,245 ⁸	1,013,567 ⁸	458,776	180,394 ⁸	129,699 ⁸
Illinois	37,958,308	18,405,748 ⁸	11,721,730 ⁸	24,341,719 ⁸	13,074,094 ⁸	8,243,403 ⁸	12,689,716 ⁸	5,078,849 ⁸	3,364,473 ⁸	926,873
Indiana	13,586,115	7,056,319	3,551,404	8,190,733	4,825,580	2,452,155	4,770,796	2,044,694	1,047,787	624,586
Iowa	7,081,460	4,339,940	1,451,491	4,563,190	3,117,949	1,036,510	2,193,540	1,116,003	388,542	324,730
Kansas	6,927,193	4,134,296	1,386,072	4,331,149	2,908,510	958,779	2,281,680	1,131,766	387,798	314,364
Kentucky	9,651,812	4,846,798	3,058,318	6,137,263	3,363,773	2,146,819	2,938,215	1,309,858	801,919	576,334
Louisiana	10,644,074	5,202,048	2,388,539	6,400,117	3,637,003	1,633,609	3,711,882	1,401,768	667,114	532,075
Maine	3,430,266	1,879,866	782,643	2,126,449	1,304,311	556,769	1,184,920	531,683	209,160	118,897
Maryland	17,219,654	9,954,201 ⁸	4,009,345 ⁸	11,887,160 ⁸	7,481,275 ⁸	2,968,854 ⁸	4,872,044 ⁸	2,305,271 ⁸	982,815 ⁸	460,450
Massachusetts	22,945,380	12,681,016	5,456,886	15,508,575	9,207,623	4,278,124	6,814,310	3,277,413	1,082,649	622,496
Michigan	23,486,325	9,519,492	7,749,219	14,311,594	6,583,876	5,452,971	8,349,927	2,787,063	2,198,839	824,804
Minnesota	13,921,359	7,965,617 ⁸	2,701,403 ⁸	9,503,742 ⁸	6,191,720 ⁸	2,129,607 ⁸	3,816,979 ⁸	1,601,116 ⁸	515,147 ⁸	600,638
Mississippi	5,388,382	3,033,841	1,066,001	3,341,690	2,144,349	739,608	1,743,860	810,758	286,900	302,832
Missouri	12,234,533	7,151,024	2,260,847	7,252,219	4,796,294	1,499,080	4,478,153	2,229,226	714,782	504,161
Montana	2,080,532	1,192,201	370,522	1,274,934	835,221	255,866	708,371	326,795	104,397	97,227
Nebraska	4,974,355	2,802,017	1,074,856	3,189,112	2,048,227	791,228	1,566,736	695,431	261,408	218,507
Nevada	5,789,079	3,333,939	1,273,321	3,755,376	2,341,697	881,086	1,824,302	937,470	362,133	209,401
New Hampshire	3,540,086	1,733,988	891,506	2,319,521	1,274,648	657,941	1,137,094	436,326	225,851	83,471
New Jersey	37,282,720	17,283,042	11,683,172	23,772,023	11,836,447	8,266,691	12,468,983	5,145,290	3,355,291	1,041,714
New Mexico	4,966,901	2,758,440	1,008,774	2,966,225	1,851,271	671,705	1,799,510	847,224	314,920	201,167
New York	72,672,963	35,814,902	17,755,698	50,767,738	28,372,457	14,097,230	20,311,337	6,915,142	3,558,226	1,593,888
North Carolina	19,085,381	10,859,273	4,441,976 ⁸	12,363,578 ⁸	7,889,031	3,188,743 ⁸	5,840,750 ⁸	2,669,868	1,129,479 ⁸	881,054 ⁸
North Dakota	1,914,251	1,093,828	417,278	1,206,719	785,764	304,520	556,565	268,770	100,605	150,967

See notes at end of table.

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Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
Ohio	27,462,008	14,778,608	5,730,012	17,155,725	10,350,893	3,836,033	9,461,097	4,173,920	1,768,348	845,186
Oklahoma	7,750,319	4,259,177	1,398,177	4,470,085	2,977,092	965,933	2,802,846	1,175,042	387,818	477,388
Oregon	9,441,141	4,811,443	2,675,604	5,727,945	3,203,362	1,769,815	3,435,000	1,533,174	857,544	278,196
Pennsylvania	34,012,146	15,903,078	10,245,458	21,983,884	11,621,731	7,473,420	10,826,849	4,004,562	2,623,567	1,201,413
Rhode Island	2,988,544	1,595,864	735,346	1,860,832	1,115,782	536,579	1,043,588	477,128	198,098	84,123
South Carolina	10,712,488	5,835,228	2,503,364	6,520,463	4,048,447	1,727,561	3,677,287	1,663,708	712,144	514,738
South Dakota	1,723,803	1,012,537	295,334	1,058,106	714,018	205,006	564,676	264,932	79,055	101,020
Tennessee	12,022,415	7,064,295	2,312,156	7,801,033	5,257,652	1,750,994	3,595,129	1,605,648	497,522	626,253
Texas	68,341,238	44,294,522	8,262,886	43,059,996	31,493,203	5,735,730	21,753,811	11,718,752	2,181,233	3,527,431
Utah	7,102,170	4,074,782	1,704,298	4,805,824	2,941,610	1,221,910	2,008,009	1,035,087	446,470	288,337
Vermont	2,297,922	1,128,330	646,192	1,516,187	761,606	513,398	713,669	348,187	125,406	68,065
Virginia	20,319,194	12,166,802	4,912,277	13,533,107	8,715,342	3,513,459	6,013,827	3,196,936	1,297,606	772,259
Washington	19,890,122 ⁸	11,919,253	4,457,258	12,901,693 ⁸	8,351,620	3,071,568	6,314,432	3,392,037	1,285,389	673,997
West Virginia	3,745,530	2,002,668	885,375	2,268,084	1,343,299	573,304	1,242,475	588,633	277,584	234,971
Wisconsin	12,544,430	6,599,093 ⁸	2,860,201 ⁸	7,978,932 ⁸	4,825,682 ⁸	2,044,052 ⁸	4,090,025 ⁸	1,661,616 ⁸	769,370 ⁸	475,474
Wyoming	1,787,607	986,475	467,877	1,132,889	682,267	318,224	599,620	286,893	138,866	55,098
Other jurisdictions										
American Samoa	104,385	53,881	9,885	42,518	26,440	4,778	39,756	20,133	3,886	22,111
Guam	329,261	188,714	69,295	193,660	128,930	47,783	117,363	58,503	20,937	18,238
Commonwealth of the Northern Mariana Islands	136,897	48,784	19,847	83,686	41,576	12,260	38,151	7,208	7,588	15,060
Puerto Rico	3,628,320	1,948,606	657,696	1,728,355	1,234,244	416,581	1,533,021	585,764	197,710	366,944
U.S. Virgin Islands	204,210	119,955	61,668	140,790	89,612	46,312	53,298	25,388	12,381	10,122

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Includes instruction and instructional staff support services current expenditures. Expenditures for instruction and instructional staff support services include expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

³ Includes student support services, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ Includes food services and enterprise operations current expenditures.

⁵ Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

⁶ The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). These details are not presented in this table.

⁷ United States totals are for the 50 states and the District of Columbia.

⁸ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁹ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

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Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2023

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
United States⁴	\$945,275,855^{5, 6, 7}	\$818,183,512^{5, 6}	\$68,325,702^{5, 6}	\$7,349,678^{5, 6}	\$18,078,724^{5, 6, 7}	\$10,994,483^{5, 7}	\$22,343,755⁵
Alabama	10,953,906	9,454,252	919,033	114,874	160,079	133,352	172,316
Alaska	2,912,321	2,658,860	134,885	44,586	49,338	7,757	16,895
Arizona	15,586,247	12,725,559	1,268,720	180,915	822,854	213,522	374,677
Arkansas	7,319,898	6,294,192	585,973	70,851	181,499	36,887	150,494
California	125,613,340 ⁵	108,657,540 ⁵	10,239,377 ⁵	302,839 ⁵	1,284,290 ⁵	1,423,499 ⁵	3,705,795 ⁵
Colorado	16,157,201	12,961,648	1,690,015	380,644	326,868	107,510	690,516
Connecticut	14,069,759 ^{6, 7}	12,754,043	535,375 ⁶	91,349 ⁶	223,808 ^{6, 7}	332,912 ⁷	132,272
Delaware	3,166,747	2,910,876	163,885	0	55,966	12,658	23,362
District of Columbia	3,485,821	2,824,394	373,308 ⁶	36,952	47,284 ⁶	32,918	170,965
Florida	41,851,303	36,174,661	3,106,318	227,315	927,117	825,953	589,939
Georgia	28,146,012	25,146,446	2,134,648	117,238	441,643	45,937	260,099
Hawaii	3,711,213	3,413,654	249,319	0	30,770	17,471	0
Idaho	3,782,970	3,285,182	215,117	28,383	123,214	65,237	65,838
Illinois	43,874,498	37,958,308	2,876,165 ⁶	490,747 ⁶	1,155,040	272,553	1,121,685
Indiana	15,729,437	13,586,115	1,070,774	381,229	198,035	108,237	385,047
Iowa	8,668,335	7,081,460	1,107,382	24,551	259,243	41,370	154,329
Kansas	7,684,406	6,927,193	228,087	34,733	260,211	5,841	228,341
Kentucky	11,277,708	9,651,812	958,830	54,318	289,242	108,470	215,034
Louisiana	11,790,130	10,644,074	753,282	78,373	154,067	17,952	142,382
Maine	3,672,247	3,430,266	95,162	5,986	55,785	33,146	51,902
Maryland	19,325,770	17,219,654	1,614,685	27,732	207,037	58,221	198,440
Massachusetts	24,062,629	22,945,380	382,728	206,084	134,095	74,886	319,456
Michigan	28,153,017	23,486,325	2,341,362	273,958	842,686	387,341	821,345
Minnesota	17,190,858	13,921,359	1,595,486 ⁶	272,231 ⁶	275,294	626,176	500,313
Mississippi	6,220,419	5,388,382	151,490	315,473 ⁶	265,500 ⁶	32,587	66,986
Missouri	14,712,090	12,234,533	1,411,563 ⁶	11,545	510,146 ⁶	212,060	332,242
Montana	2,376,223	2,080,532	138,912	16,470	76,371	11,309	52,628
Nebraska	5,762,332	4,974,355	282,765	186,219	174,040	7,020	137,933
Nevada	6,330,920	5,789,079	23,281	19,867	109,374	200,377	188,942
New Hampshire	3,852,519	3,540,086	177,201	9,619 ⁶	78,202 ⁶	6,524	40,886
New Jersey	40,277,593	37,282,720	1,380,244	347,402	399,362	381,308	486,556
New Mexico	5,805,846	4,966,901	590,859	81,113	94,114	4,991	67,867
New York	79,814,153	72,672,963	2,395,449	36,506	853,448	1,982,104	1,873,684
North Carolina	21,092,594	19,085,381	1,534,124	43,047	315,319	69,520	45,203
North Dakota	2,343,620	1,914,251	266,773	36,542	65,539	17,523	42,993
Ohio	31,299,407	27,462,008	1,770,123	12,158	985,796	567,947	501,376
Oklahoma	8,938,824	7,750,319	508,560	351,316	191,133	32,891	104,606
Oregon	11,632,850	9,441,141	1,471,778	7,939	131,649	56,212	524,131
Pennsylvania	39,086,571	34,012,146	2,189,831	211,721	1,059,151	611,937	1,001,785
Rhode Island	3,335,983	2,988,544	63,592	11,437	155,056	68,566	48,788
South Carolina	12,853,464	10,712,488	921,823	274,702	510,456	88,005	345,990
South Dakota	2,236,890	1,723,803	321,243 ⁶	54,812 ⁶	82,410	8,536	46,085
Tennessee	14,068,797	12,022,415	951,691	357,744	388,869	104,013	244,066
Texas	87,473,501	68,341,238	11,842,498	562,128	1,700,194	619,643	4,407,801
Utah	8,608,310	7,102,170	751,355	304,981	153,796	73,460	222,549

See notes at end of table.

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Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
Vermont	2,422,261	2,297,922	71,871	3,707	27,830	11,803	9,129
Virginia	22,447,199	20,319,194	1,106,440	225,438 ⁶	603,314 ⁶	84,242	108,571
Washington	22,967,225 ⁶	19,890,122 ⁶	1,809,167	197,832	368,894	47,555	653,655
West Virginia	4,247,843	3,745,530	254,300	99,752	68,286	66,296	13,679
Wisconsin	14,911,471	12,544,430	1,255,040	29,151	172,468	626,972	283,408
Wyoming	1,971,179	1,787,607	43,812	95,169	32,542	11,275	775
Other jurisdictions							
American Samoa	152,386	104,385	19,006	16,854	3,068	9,073	0
Guam	361,608	329,261	0	0	32,346	0	0
Commonwealth of the Northern Mariana Islands							
	158,442	136,897	8,949	0	996	11,600	0
Puerto Rico	3,785,013	3,628,320	2,386	0	78,060	76,247	0
U.S. Virgin Islands	204,210	204,210	0	0	0	0	0

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Other program expenditures include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

³ Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

⁴ United States totals are for the 50 states and the District of Columbia.

⁵ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁶ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁷ Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

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Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2023

State or jurisdiction	Title I grants for the disadvantaged, FY 22 ¹ [in thousands of dollars]	School year 2022–23 student membership ²	Current expenditures ³ [in thousands of dollars]		Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
			Total ⁶	Title I expenditures ⁷			
United States⁹	\$15,936,041	49,408,708	\$818,183,512^{10,11}	\$13,679,024	\$2,752,327	\$16,560¹⁰	\$333
Alabama	266,382	750,923	9,454,252	237,555	30,865	12,590	357
Alaska	47,510	130,723	2,658,860	76,085	0	20,340	582
Arizona	355,430	1,113,241	12,725,559	289,034	0	11,431	260
Arkansas	163,805	493,130	6,294,192	176,638	0	12,764	358
California	2,040,023	5,851,877	108,657,540 ¹⁰	1,507,035	529,265	18,568 ¹⁰	348
Colorado	161,189	870,871	12,961,648	156,014	1,207	14,884	181
Connecticut	153,915	513,513	12,754,043	107,169	36,052	24,837	279
Delaware	54,033	141,465	2,910,876	29,668	25,814	20,577	392
District of Columbia	48,927	91,001	2,824,394	49,672	4,966	31,037	600
Florida	907,251	2,870,527	36,174,661	940,294	44,442	12,602	343
Georgia	568,658	1,750,972	25,146,446	522,914	84,168	14,361	347
Hawaii	56,701	170,209	3,413,654	45,604	7,709	20,056	313
Idaho	57,359	317,555	3,285,182	61,863	0	10,345	195
Illinois	685,476	1,847,264	37,958,308	455,519	254,739	20,548	384
Indiana	251,572	1,036,108	13,586,115	255,195	0	13,113	246
Iowa	102,837	511,297	7,081,460	94,429	11,159	13,850	207
Kansas	110,335	487,978	6,927,193	93,528	12,259	14,196	217
Kentucky	250,129	660,029	9,651,812	189,328	88,256	14,623	421
Louisiana	363,771	718,145	10,644,074	210,910	177,323	14,822	541
Maine	55,961	173,853	3,430,266	25,071	31,087	19,731	323
Maryland	282,884	889,960	17,219,654	165,591	64,006	19,349	258
Massachusetts	259,046	923,349	22,945,380	162,659	68,653	24,850	251
Michigan	482,905	1,433,914	23,486,325	450,885	0	16,379	314
Minnesota	179,175	870,019	13,921,359	181,739	0	16,001	209
Mississippi	223,970	440,285	5,388,382	256,803	0	12,238	583
Missouri	261,459	892,246	12,234,533	222,086	54,776	13,712	310
Montana	51,290	150,733	2,080,532	78,205	4,484	13,803	549
Nebraska	68,070	329,234	4,974,355	71,581	0	15,109	217
Nevada	147,369	484,192	5,789,079	139,411	13,617	11,956	316
New Hampshire	43,996	163,379	3,540,086	44,571	0	21,668	273
New Jersey	360,294	1,383,830	37,282,720	420,830	0	26,942	304
New Mexico	129,392	315,023	4,966,901	130,118	0	15,767	413
New York	1,221,069	2,456,173	72,672,963	1,009,850	207,323	29,588	496
North Carolina	493,733	1,541,722	19,085,381	517,313	0	12,379	336
North Dakota	43,267	118,513	1,914,251	48,455	0	16,152	409
Ohio	597,709	1,680,639	27,462,008	627,649	20,968	16,340	386
Oklahoma	201,507	701,301	7,750,319	191,149	11,452	11,051	289
Oregon	146,243	552,380	9,441,141	134,358	18,171	17,092	276
Pennsylvania	706,423	1,693,347	34,012,146	599,862	53,859	20,086	386
Rhode Island	55,605	137,449	2,988,544	59,539	9,832	21,743	505
South Carolina	269,753	789,231	10,712,488	291,945	0	13,573	370
South Dakota	51,071	141,888	1,723,803	28,761	27,415	12,149	396
Tennessee	323,379	1,006,752	12,022,415	328,819	63,699	11,942	390
Texas	1,594,652	5,519,599	68,341,238	1,138,668	537,460	12,382	304
Utah	87,155	691,906	7,102,170	19,483	62,297	10,265	118

See notes at end of table.

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Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2023—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 22 ¹ [in thousands of dollars]	School year 2022–23 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
Vermont	37,507	83,654	2,297,922	36,383	6,608	27,469	514
Virginia	291,449	1,260,351	20,319,194	294,875	0	16,122	234
Washington	273,416	1,090,227	19,890,122 ¹¹	163,935	128,431	18,244	268
West Virginia	98,787	251,224	3,745,530	74,258	27,233	14,909	404
Wisconsin	212,706	823,040	12,544,430	229,107	27,810	15,242	312
Wyoming	39,496	92,467	1,787,607	36,612	4,921	19,332	449
Other jurisdictions							
American Samoa	20,291	—	104,385	30,443	0	—	—
Guam	21,985	—	329,261	0	0	—	—
Commonwealth of the Northern Mariana Islands							
	12,265	9,370	136,897	0	0	14,610	0
Puerto Rico	413,911	250,668	3,628,320	311,996	42,613	14,475	1,415
U.S. Virgin Islands	10,586	10,166	204,210	0	5,599	20,088	551

— Not available. Data are missing for American Samoa and Guam because these jurisdictions did not report student membership.

¹ FY 22 U.S. Department of Education funds are available for spending by school districts beginning with the 2022–23 school year. Title I grants for the disadvantaged include allocations for Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); Migrant Education Grants; and Neglected and Delinquent Children Grants.

² The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 23.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, which includes expenditures from funds received from Title I programs (including expenditures from carryover funds in prior year), but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

⁵ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total student membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

⁶ Total current expenditures includes expenditures from funds received from Title I programs, including expenditures from carryover funds in prior year.

⁷ Title I expenditures include expenditures against Title I funds, all parts, that were appropriated for the school year in operation during FY 22.

⁸ Title I carryover expenditures include expenditures against Title I funds made against funds appropriated for the prior fiscal year which remained available for obligation in the reporting period.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

¹¹ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2022–23, Provisional Version 1a; and U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from

<https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>.

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Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: FY 2022 and FY 2023

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage change FY 22 inflation- adjusted ³ and FY 23
	FY 22 (in FY 22 dollars)	FY 22 (inflation-adjusted ³ to FY 23 dollars)	FY 23 (in FY 23 dollars)	
Total revenues	\$909,634,624⁴	\$966,594,637⁴	\$981,793,393^{4,5}	1.6
Local revenues	383,481,812	407,494,891	412,138,336 ⁵	1.1
State revenues	400,841,637	425,941,763	443,267,671	4.1
Federal revenues	125,311,176 ⁴	133,157,982 ⁴	126,387,386 ⁴	-5.1
Total expenditures⁶	880,781,605⁵	935,934,882⁵	945,275,855⁵	1.0
Current expenditures ⁷	767,945,210 ⁵	816,032,835 ⁵	818,183,512 ⁵	0.3
Expenditures for instruction	457,124,367 ⁵	485,748,837 ⁵	481,624,220 ⁵	-0.8
Total support services expenditures	281,874,128 ⁵	299,524,680 ⁵	305,241,838 ⁵	1.9
Student support services expenditures	51,239,904 ⁵	54,448,473 ⁵	54,736,756 ⁵	0.5
Current expenditures per pupil ⁸	15,593 ⁵	16,569 ⁵	16,560 ⁵	-0.1
Expenditures for construction	60,380,331 ⁵	64,161,261 ⁵	68,325,702 ⁵	6.5
Expenditures for land and existing structures	6,185,744 ⁵	6,573,086 ⁵	7,349,678 ⁵	11.8
Expenditures for equipment	15,176,276 ⁵	16,126,592 ⁵	18,078,724 ⁵	12.1
Expenditures for interest on debt	21,506,993 ⁵	22,853,729 ⁵	22,343,755 ⁵	-2.2

¹ United States totals are for the 50 states and the District of Columbia.

² Except current expenditures per pupil, which are presented in dollars.

³ Data have been adjusted to FY 23 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

⁴ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

⁵ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures and certain local revenues separately, and these expenditures and local revenues were excluded from the amounts reported in this table. This table does include expenditures and local revenues for special education preschool programs along with K–12 expenditures in California.

⁶ The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

⁷ The subcategories of current expenditures do not include food services and enterprise operations.

⁸ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2021–22 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index. Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

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Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2023

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
United States⁹	\$2,806,731	\$12,660,990	\$31,758,941	\$133,875	\$195,213	\$80,268	\$1,094,664
Alabama	0	313,202	606,294	501	3,174	0	†
Alaska	125	38,924	154,738	20	255	92	199
Arizona	1,175	219,731	808,569	11,198	†	188	409,719
Arkansas	1,036	65,180	485,675	107	†	0	7
California	28,406	1,971,648	4,646,677	7,032	72,344	114	—
Colorado	3,500	108,970	389,798	4,374	3,305	357	4,212
Connecticut	10,021	165,280	296,420	560	872	†	55,002
Delaware	49,399	0	134,664	1,125	0	0	307
District of Columbia	244	33,117	90,448	3,993	0	†	1,250
Florida	30,036	531,382	2,409,696	†	†	†	†
Georgia	11,832	350,343	1,305,971	84	2,378	13	†
Hawaii	4,636	5	104,660	—	3,120	0	56,065
Idaho	1,951	31,988	142,994	†	†	†	—
Illinois	14,573	375,851	1,668,895	2,167	1,294	†	5,144
Indiana	50,133	288,462	507,500	7,829	4,205	80	0
Iowa	418	26,442	283,804	193	7,588	165	655
Kansas	50,005	121,512	270,723	†	†	†	†
Kentucky	4,576	185,012	592,066	1,288	8,567	2,257	837
Louisiana	5,838	431,853	509,245	0	†	†	†
Maine	3,985	49,253	82,497	4,099	0	36	6,529
Maryland	26,207	333,212	431,212	584	705	0	76,192
Massachusetts	3,625	250,947	312,176	0	1,878	0	0
Michigan	11,135	409,509	1,086,674	4,484	144	5,241	18,598
Minnesota	432	145,457	464,068	734	13,631	3,966	117,914
Mississippi	16,536	226,866	443,960	60	†	0	†
Missouri	8,526	140,910	662,297	2,579	2,743	0	0
Montana	6,028	31,675	114,821	0	0	0	10
Nebraska	2,791	92,659	113,596	—	†	†	†
Nevada	22,047	125,356	452,906	570	7,708	0	66,487
New Hampshire	1,256	53,775	94,000	0	0	0	0
New Jersey	7,516	414,073	1,046,780	0	0	682	47,598
New Mexico	7,156	139,494	200,403	84	†	0	3,521
New York	—	—	—	—	—	—	—
North Carolina	14,469	539,947	986,449	7,027	†	0	200
North Dakota	—	—	—	—	—	—	—
Ohio	2,283,013	†	†	33,186	†	1,510	†
Oklahoma	1,696	65,814	458,103	414	15	0	†
Oregon	1,243	127,853	184,961	2,294	6,113	84	†
Pennsylvania	23,728	452,950	1,387,224	17,802	42,116	0	0
Rhode Island	0	352	147,274	0	0	0	0
South Carolina	7,544	296,396	568,223	7,000	†	0	†
South Dakota	0	73,178	112,013	0	†	0	†
Tennessee	26,830	347,943	724,687	†	†	5,260	†
Texas	25,837	2,148,232	4,111,549	3,618	3,973	0	†
Utah	63	65,242	218,389	2,439	4,321	165	†

See notes at end of table.

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Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
Vermont	1,596	38,597	66,182	413	194	0	27
Virginia	29,149	381,650	588,024	4,939	†	†	181,575
Washington	825	121,902	676,575	†	†	59,761	42,616
West Virginia	1,902	104,311	190,453	405	3,608	17	†
Wisconsin	1,830	173,640	354,004	283	†	†	†
Wyoming	1,859	50,894	70,606	392	962	280	0
Other jurisdictions							
American Samoa	87,987 ¹⁰	†	†	0 ¹¹	†	†	†
Guam	44,963 ¹⁰	†	†	0 ¹¹	†	†	†
Commonwealth of the Northern Mariana Islands	60,061 ¹⁰	†	†	0 ¹¹	†	†	†
Puerto Rico	120,294	490,235	676	†	†	†	†
U.S. Virgin Islands	0 ¹⁰	†	†	0 ¹¹	†	†	†

— Not available.

† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

¹ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

² Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the CARES Act. These amounts do not include ESSER Fund revenues authorized under the CRRSA Act or the ARP.

³ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER II) Fund authorized by the CRRSA Act. These amounts do not include ESSER Fund revenues authorized under the CARES Act or the ARP.

⁴ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the ARP. These amounts do not include ESSER Fund revenues authorized under the CARES Act or the CRRSA Act.

⁵ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER I) Fund authorized by the CARES Act. These amounts do not include GEER Fund revenues authorized under the CRRSA Act.

⁶ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER II) Fund authorized by the CRRSA Act. These amounts do not include GEER Fund revenues authorized under the CARES Act.

⁷ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus Relief Fund (CRF) authorized by the CARES Act and extended under the CRRSA Act.

⁸ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the ARP Act of 2021.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the State Educational Agency. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

¹¹ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the Governor's office. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal does not include revenues, as is displayed in this table. The data available in the ESF Transparency Portal may differ from data in this table due to these differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

National Center for Education Statistics

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2023

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
United States⁶	\$39,852,823	\$21,474,849	\$14,576,403	\$7,317,521	\$	\$	\$2,903,869	\$279,585
Alabama	662,396	390,282	271,681	188,105	88,287	493	45,949	433
Alaska	161,248	124,704	34,931	31,716	—	—	5,343	1,613
Arizona	866,883	514,478	341,925	259,802	18,577	86,743	67,238	10,114
Arkansas	422,248	232,209	175,089	165,954	31,725	19,592	51,032	12,244
California	5,972,576	3,340,966	2,602,558	831,579	—	—	465,306	27,577
Colorado	446,958	228,152	213,911	62,693	30,276	4,354	12,225	4,418
Connecticut	518,294	†	†	53,817	†	†	†	56,867
Delaware	140,470	62,613	77,528	75,691	22,710	12,117	33,918	330
District of Columbia	123,070	36,893	70,805	2,816	1,790	1,965	5,476	175
Florida	2,794,103	1,799,300	983,709	174,608	305,270	93,936	200,777	11,094
Georgia	1,448,584	825,815	593,431	48,260	233,310	12,506	171,529	23,171
Hawaii	162,912	97,563	65,349	2,960	4,392	145	12	0
Idaho	124,265	56,364	66,176	45,837	8,053	2,543	29,953	688
Illinois	1,616,630	891,490	688,631	903,433	43,821	47,869	122,817	36,510
Indiana	634,440	361,913	271,108	262,966	77,571	5,417	52,773	1,419
Iowa	221,502	151,324	69,643	92,883	11,144	12,441	14,930	520
Kansas	372,882	203,547	95,505	47,125	8,748	7,471	23,666	2,570
Kentucky	587,276	380,389	175,885	90,267	47,210	44,286	33,979	1,050
Louisiana	665,652	387,675	274,977	85,249	98,184	15,227	42,592	3,000
Maine	153,249	63,885	85,841	14,034	7,077	3,292	52,945	1,646
Maryland	807,281	534,978	272,283	47,789	†	†	134,531	20
Massachusetts	743,245	437,214	256,124	122,569	312	26,350	95,282	1,555
Michigan	1,365,640	829,340	518,444	178,727	—	—	154,696	479
Minnesota	663,846	393,991	268,556	68,878	30,091	12,232	18,826	1,298
Mississippi	320,333	184,154	135,190	323,600	1,928	1,059	21,140	682
Missouri	635,338	412,176	219,835	53,115	1,584	11,799	56,790	2,716
Montana	97,535	66,058	22,205	52,052	†	†	8,783	489
Nebraska	175,854	†	—	54,253	15,383	3,714	—	3
Nevada	675,074	—	—	—	—	—	—	—
New Hampshire	110,208	55,403	54,648	37,493	2,508	3,250	23,701	157
New Jersey	1,477,612	542,429	586,928	347,488	†	—	—	†
New Mexico	399,648	211,169	185,700	82,294	0	0	127	2,779
New York ⁷	—	—	—	—	—	—	—	—
North Carolina	1,327,063	821,251	491,167	188,738	113,993	19,587	125,146	14,645
North Dakota ⁸	—	—	—	—	—	—	—	—
Ohio	1,543,971	893,239	648,329	491,294	80,729	34,424	141,746	2,344
Oklahoma	479,361	203,233	274,173	120,417	68,184	2,371	134,535	1,955
Oregon	238,643	125,174	103,852	93,132	20,297	423	23,637	986
Pennsylvania ⁹	7,418	131	7,287	1,899	115	495	0	0
Rhode Island	180,228	72,102	101,490	33,325	16,647	17,013	11,780	771
South Carolina	1,616,913	352,841	452,990	259,475	—	—	37	—
South Dakota	48,708	30,216	18,049	145,737	—	—	3,210	246
Tennessee	1,008,512	399,252	180,288	324,678	141,399	44,203	33,657	7,071
Texas	4,803,884	3,248,450	1,519,458	272,776	†	†	325,146	35,977
Utah	253,362	201,486	51,353	27,385	36,096	2,333	5,420	522

See notes at end of table.

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
Vermont	94,996	40,244	54,593	19,599	2,520	1,440	6,612	156
Virginia	1,017,374	443,018	242,579	307,391	60,451	13,600	46,647	5,968
Washington	781,163	357,841	420,781	34,403	41,743	3,322	28,295	1,082
West Virginia	224,217	146,495	75,976	98,214	26,280	3,003	24,111	1,745
Wisconsin	529,756	240,716	209,413	79,126	18,206	4,961	41,240	501
Wyoming	130,001	82,688	46,030	11,877	8,270	865	6,315	0
Other jurisdictions								
American Samoa	38,094	12,014	16,765	25,026	132	2,343	10,476	9
Guam	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	52,144	25,878	22,288	8,949	2,991	†	†	†
Puerto Rico	479,251	177,986	283,921	†	†	†	†	17,345
U.S. Virgin Islands	35,297	16,638	8,165	†	10,451	†	†	44

— Not available.

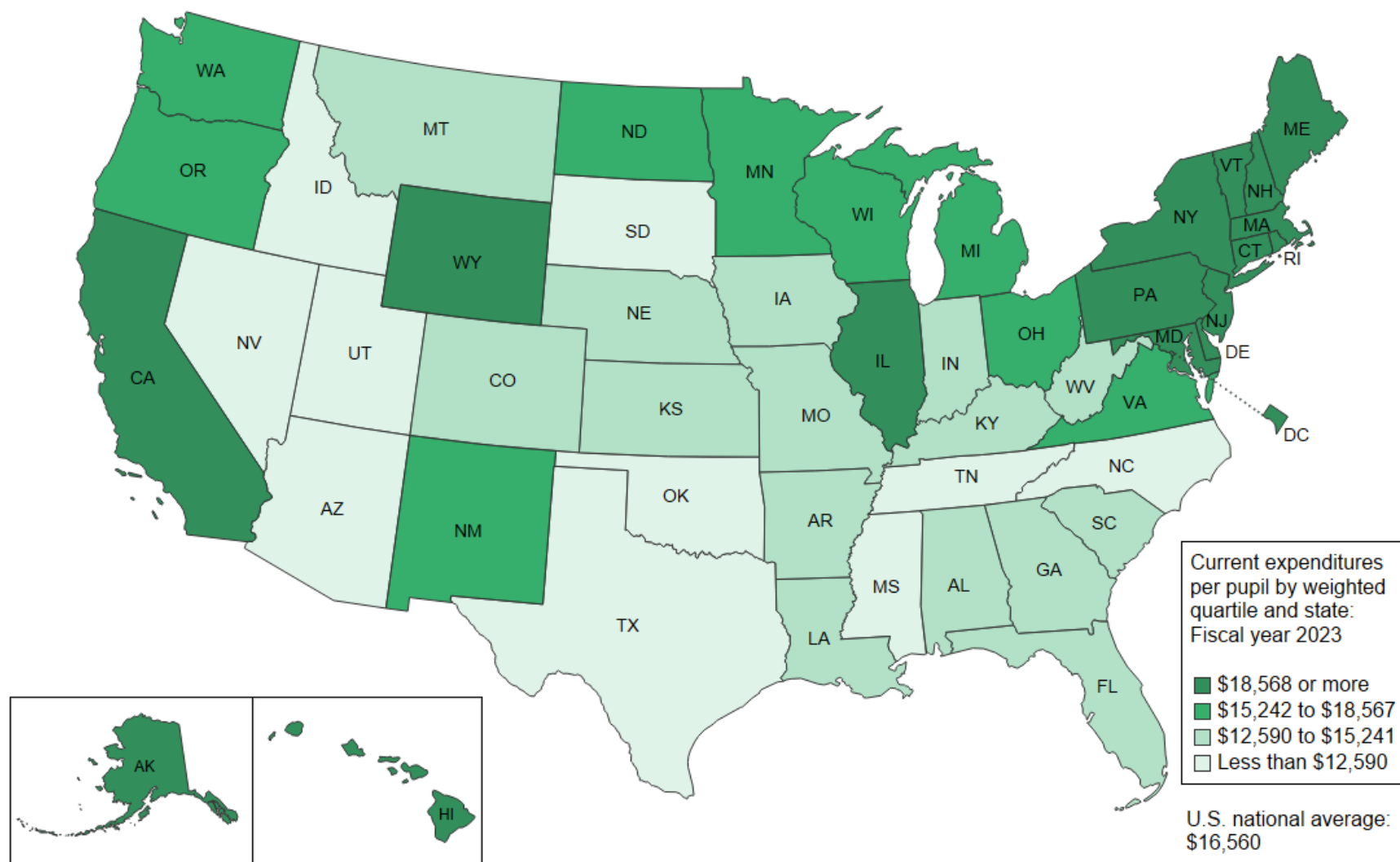
† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

‡ Reporting standards not met. Data were missing for more than 15 percent of state education agencies in the 50 states and the District of Columbia at the national level.

¹ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.⁴ Capital outlay includes expenditures on property and construction of facilities.⁵ Expenditures reported in this column are also included in the support services expenditures.⁶ United States totals are for the 50 states and the District of Columbia.⁷ New York collects school district data using accounting codes established by the New York State Office of the State Comptroller (OSC). OSC has not established a framework for collecting expenditure data by federal funding source. New York has reported that it is not feasible to break expenditures out by federal funding source.⁸ North Dakota did not have sufficient resources available to collect data on expenditures paid from COVID-19 Federal Assistance Funds by function and object. The state will impute current expenditures paid from COVID-19 Federal Assistance Funds based on the national percentage of current expenditures. This data will be reported in the FY 23 NPEFS Final Version 2a data file.⁹ Pennsylvania's Annual Financial Report (AFR) data collection system does not allow for the identification of expenditure funding sources. The data reported in this table is an extract from LEA budgeted figures obtained from subrecipient grant reports for awards received through the COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354).NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal reports all expenditures for grants from the ESF. On the National Public Education Financial Survey (NPEFS), SEAs report current expenditures and capital outlay, which are subsets of all expenditures. NPEFS expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included are specific to each state and are noted in the FY 23 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. The data available in the ESF Transparency Portal may differ from data in this table due to differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2023



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 23. States are grouped by pupil-weighted quartile. Quartiles are calculated from current expenditures per pupil weighted by enrollment, meaning that each quartile contains approximately the same number of students. This figure does not account for geographic cost differences.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2022–23, Provisional Version 1a.

References and Related Data Files

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Related Data Files

Data files for all surveys used in this report may be found on the data page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Electronic versions of the tables included in this report may be found on the data tables page of the CCD website at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,LevelId:2,Page:1.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) is one of NCES's primary survey programs on public elementary and secondary education in the United States. The CCD is an annual comprehensive national statistical collection that includes all public elementary and secondary schools and local education agencies (also referred to as school districts). The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the School-Level Finance Survey (SLFS) are the fiscal components.

State education agencies (SEAs) report data for these CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the CCD fiscal surveys on behalf of NCES. NCES collects data for the CCD nonfiscal surveys through the *EDFacts* submission system. The membership data used in this report come from the State Nonfiscal Survey of Public Elementary/Secondary Education. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data.¹ The NPEFS data are certified by an authorizing official from each SEA after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2023 NPEFS collection opened on January 31, 2024. SEAs were urged to submit accurate and complete FY 23 data by March 29, 2024. The deadline for the final submission of FY 23 data, including any revisions to previously submitted data, was August 15, 2024. All states, the District of Columbia, and the five U.S. Outlying Areas reported data in the FY 23 NPEFS collection. For item non-response rates, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303).²

Editing data to ensure data quality. NCES *Statistical Standards* require that all NCES data be edited to ensure data quality. Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data (U.S. Department of Education 2014). When SEA coordinators enter data into the NPEFS collection system, the system applies a set of automated procedures (sometimes referred to as business rules) to detect potential errors or inconsistencies in the reported data. CCD survey analysts review the data submitted from state coordinators and work with state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, NCES will edit the data based on a set of defined business rules.

¹ Prior year revised tables are released with the version 2a data file and may be found on the data page of the CCD website at <https://nces.ed.gov/ccd/files.asp>.

² Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

Imputation for missing data. Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (U.S. Department of Education 2014). Imputations modify values for cases or records where data are missing (i.e., not reported or suppressed because they did not meet NCES data quality standards). In the case of missing data, an imputation assigns a value to the missing item using a modified ratio methodology. First, the value of the variable with a missing value is subtracted from the total for each responding state. Then, the procedure computes the ratio of the value to the reduced total for each responding state, the average of these ratios across all responding states, and the product of the average ratio and the total for the state missing data. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. In some instances, the missing data is included in a subtotal reported elsewhere on the survey. For these cases, reported values are redistributed by ratio of each subcategory to the grant total. Raking is used to reduce rounding error. Totals and subtotals in tables are noted if the value in the table differs from the value reported by the state in the survey. For further detail on imputations, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303).³

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Public Elementary/Secondary Education Survey. The FY 23 NPEFS data file includes total student membership reported on the school year 2022-23 State Nonfiscal Public Elementary/Secondary Education Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 23 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership variable. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 21, FY 22, and FY 23. For these years, California reported expenditures for the California State Preschool Program separately, and these expenditures were excluded from the amounts in this report. Expenditures for special education preschool programs are included along with K-12 expenditures. In FY 23, California also reported certain local revenues for prekindergarten programs separately, and these local revenues were

³ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

excluded from the amounts in this report. A list of these exclusions are included in the FY 23 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia and do not include data from the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states.

Comparing the NCES School District Finance Survey (F-33) and NPEFS. NPEFS reports many of the same data items as the School District Finance Survey (F-33), but there are differences between the two collections. The survey coverage is different as NPEFS includes special federally-operated school districts that are not included in the F-33. Expenditures on federally-run schools are included in NPEFS, but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated from the district to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.⁴ If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts crosswalk the state-formatted data to NCES-formatted data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303) and *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-305).⁵

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) for all items in the U.S. city average for all urban consumers, not seasonally adjusted, that has been converted from a calendar year basis to a fiscal year basis (July through June).⁶ The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average

⁴ The “crosswalk” translates the amounts states report in state agency format to NPEFS and F-33 survey variables.

⁵ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

⁶ Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved June 10, 2023, from <https://www.bls.gov/data/>.

change in inflation of a fixed market basket of goods and services purchased by consumers. FY 22 data used for comparisons in the selected findings and FY 21 and FY 22 data in tables 2, 5, and 9 were adjusted to FY 23 dollars. The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2020-21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2021-22 CPI (282.025). The CPI for FY 23 is 6.3 percent greater than the CPI for FY 22 and 13.9 percent greater than the CPI for FY 21. In the 10 years prior to FY 22, the year over year change in the CPI did not exceed 3 percent. From FY 22 to FY 23, 27 states have a decrease in inflation-adjusted revenues per pupil; however, only one state (Wyoming) has a nominal (unadjusted) decrease in revenues per pupil from FY 22 to FY 23. Further, 27 states have a decrease in inflation-adjusted current expenditures per pupil; however, only one state (Louisiana) has a nominal (unadjusted) decrease in current expenditures per pupil from FY 22 to FY 23. This indicates that approximately half of states increased revenues or current expenditures at a rate that did not keep up with inflation. These results should be interpreted with caution.

Fiscal years. The fiscal year used by most SEAs begins on July 1 and ends on June 30. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, the fiscal year for New York runs from April 1 through March 31, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states. A fiscal year corresponds to the school year as the latter year of the school year range. For example, FY 23 corresponds to school year 2022-23.

Title I allocations and expenditures. Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, is the U.S. government's largest formula grant program for elementary and secondary education. The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. Title I, Part A provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging academic standards. Title I, Part B provides funds for the development of the additional state assessments and standards required by ESEA section 1111(b) to support the administration of those assessments or other activities related to ensuring that the state's schools and LEAs are held accountable for results. Title I, Part C provides funds to support high quality education programs for migratory children to ensure that all migratory children reach challenging academic standards and graduate with a high school diploma (or complete a HSED) that prepares them for responsible citizenship, further learning, and productive employment. Title I, Part D, Subpart 1 allocates funds to State educational agencies (SEAs) for supplementary education services. These services help provide education continuity for children and youth in state-run neglected and delinquent institutions for juveniles, community day programs, and adult correctional institutions, so that these children and youth can make successful transitions to school or employment after they are released.

Table 8 of this report presents the calculated allocation amounts for Title I grants under the Elementary and Secondary Education Act for the following formula grant programs: Improving Basic Programs Operated by Local Educational Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Education of Migratory Children, and Prevention and Intervention Programs for Children and Youths Who are Neglected, Delinquent or At-Risk: SEA Programs. Title I allocations data are from U.S. Department of Education, Budget Service. Retrieved January 7, 2025,

from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>. Allocations made in FY 22 first became available for use in the 2022-23 school year. Actual amounts received by LEAs may be smaller than those presented due to state-level adjustments to Federal Title I allocations and permitted state reservations for administration and school improvement activities.

States report Title I expenditures on NPEFS as either current year or carryover expenditures. Federal law permits states to retain Title I allocations for up to 27 months in order to allow entities to spend the money at a later date. States report expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute. Some states did not separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

Title I expenditures reported on NPEFS include all expenditures for Title I programs, including both formula and competitive grants. While these programs account for a small proportion of total Title I funds, the inclusion of these programs may cause expenditures to exceed the total allocation amount for a particular state.

In Table 8, Title I expenditures per pupil are calculated by dividing the total of Title I current year and carryover expenditures by student membership, which includes both Title I eligible students and noneligible students. For more information on the distribution of Title I funds, see <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019016>.

COVID-19 Federal Assistance Funds. NCES added data items to the NPEFS survey to capture revenues and expenditures from three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are referred to in this report as “COVID-19 Federal Assistance Funds” and include: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116-260), and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2).

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-302).

The NPEFS data files can be accessed at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:2>.

Appendix B: Glossary

This glossary applies to the Common Core of Data National Public Education Financial Survey. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

administration expenditures—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (local education agency [LEA] planners/ researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

capital outlay—Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

COVID-19 expenditures—Expenditures paid from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

COVID-19 revenues—Revenues from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

current expenditures—Current expenditures comprise expenditures for the day-to- day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures.

Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education, are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures.

current expenditures per pupil—Current expenditures per pupil are calculated by dividing total current expenditures by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education Survey.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. It excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects for reporting purposes.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits.

enterprise operations—Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

facilities acquisition and construction services—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

federal revenues—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district's boundaries.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

food services—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

function—A category of expenditure defining the activity supported by the service or commodity bought.

general administration expenditures—Expenditures for the board of education and superintendent's office for the administration of LEAs, including salaries and benefits for the superintendent, the school board, and their staff.

instruction and instruction-related expenditures—Expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student

assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

instruction expenditures—Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

instructional staff support services—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures—Interest expenditures on long-term debt.

intermediate sources of revenues—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. This term may be used interchangeably with the term “school district.”

local revenues—Revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. Local revenues include revenues from intermediate sources.

long-term debt—Debt payable more than 1 year after the date of issue.

object—A category of expenditure defining the service or commodity bought.

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for operations and maintenance, student transportation, food services, and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services expenditures—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

purchased services expenditures—Expenditures for professional and technical services and the renting of equipment.

replacement equipment expenditures—Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or LEAs.

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

revenues per pupil—Revenues per pupil are calculated by dividing total revenues by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education Survey.

salaries—Salaries include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included.

school administration expenditures—Expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

state revenues—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

student membership—The official unduplicated student enrollment in the state, including students both present and absent within the state on October 1 or the school day closest to that date.

student support services—Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

student transportation services—Expenditures for vehicle operation, monitoring, and vehicle servicing and maintenance associated with transportation services. Expenditures for purchasing buses are reported under equipment.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

technology-related equipment expenditures—Expenditures for purchases of network equipment, servers, personal computers, printers, scanners, and other electronic devices.

technology-related supplies and purchased services expenditures—Expenditures for data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; rentals or leases of computers and related equipment; and purchased communications services, such as software and information technology arrangements.

total expenditures—The sum of current expenditures, other program expenditures, capital outlay, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.



CHILDREN IN POVERTY IN WEST VIRGINIA

DATA SELECTED

2023 ×

DETAILED	SORT / RANK
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Location	Data Type	2023
Barbour	Percent	29.1%
Berkeley	Percent	14.2%
Boone	Percent	20.8%
Braxton	Percent	21.7%
Brooke	Percent	17.1%
Cabell	Percent	23.6%
Calhoun	Percent	49.7%
Clay	Percent	40.3%
Doddridge	Percent	16.1%
Fayette	Percent	25.7%
Gilmer	Percent	11.5%
Grant	Percent	10.4%
Greenbrier	Percent	28.4%
Hampshire	Percent	21.2%
Hancock	Percent	19.9%

000427

Hardy	Percent	28.5%
Harrison	Percent	17.7%
Jackson	Percent	26.4%
Jefferson	Percent	11.7%
Kanawha	Percent	21.0%
Lewis	Percent	28.8%
Lincoln	Percent	25.5%
Logan	Percent	29.5%
Marion	Percent	20.4%
Marshall	Percent	23.6%
Mason	Percent	29.1%
McDowell	Percent	33.8%
Mercer	Percent	21.0%
Mineral	Percent	16.5%
Mingo	Percent	37.6%
Monongalia	Percent	18.3%
Monroe	Percent	28.0%
Morgan	Percent	18.9%
Nicholas	Percent	21.6%
Ohio	Percent	18.0%
Pendleton	Percent	23.3%
Pleasants	Percent	2.8%
Pocahontas	Percent	26.3%
Preston	Percent	18.1%
Putnam	Percent	17.4%

000428

Raleigh	Percent	29.4%
Randolph	Percent	18.2%
Ritchie	Percent	28.0%
Roane	Percent	33.3%
Summers	Percent	27.4%
Taylor	Percent	17.8%
Tucker	Percent	23.7%
Tyler	Percent	29.9%
Upshur	Percent	22.2%
Wayne	Percent	17.9%
Webster	Percent	32.4%
Wetzel	Percent	16.7%
Wirt	Percent	30.4%
Wood	Percent	19.0%
Wyoming	Percent	26.0%

DOWNLOAD RAW DATA

Definition and Source

PROVIDER

West Virginia Center On Budget And Policy

DEFINITION

The percentage of children in poverty is the share of children under age 18 who live in families with incomes below the U.S. poverty threshold as defined by the U.S. Census Bureau.

000429

DATA SOURCE

U.S. Census Bureau, American Community Survey

NOTES

Since the 1999 Data Book, we have used information from the Small Area Income and Poverty Estimates (SAIPE) series of the U.S. Census Bureau which provides state and county-level estimates of income and poverty.

LAST UPDATED

April 2026

**INSTRUCTIONS FOR PREPARING AND PUBLISHING
THE ANNUAL FINANCIAL STATEMENTS (WVDE 11-10-10)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

1. **County Board Requirements:** According to WVC 18-9-3a, every county board of education is required to prepare and publish its annual financial statements **within ninety (90) days** after the beginning of the subsequent fiscal year on forms prescribed by the state superintendent of schools and the state auditor. Therefore, the county boards' financial statements for the fiscal year ended June 30, 2017 must be prepared and published by **September 28, 2017.**
2. **RESAs and MCVCs Requirements:** RESAs and MCVCs are required to prepare their annual financial statements and submit copies both to this office and to their fiscal agent, but these agencies are not required to publish their financial statements. In order to provide time for the fiscal agents to include the financial statements of these agencies as fiduciary funds in their own financial statements, RESAs and MCVCs are required to prepare their financial statement by **September 15, 2017** and submit a signed copy to the fiscal agent and a signed copy to the Office of School Finance.
3. **Basis of Accounting:** All LEAs in the State must prepare their annual financial statements in accordance with generally accepted accounting principles (GAAP). This includes completion of the government-wide statements, the fund basis statements, the reconciliation schedules, the fiduciary statements, the notes to the financial statements, and management's discussion and analysis. The Governmental Accounting Standards Board (GASB) is the considered to be the authoritative source for GAAP for governmental entities in the United States.

For consistency in reporting, each fund maintained by an LEA in the State is to be considered a major fund, therefore, fund basis statements must be prepared for every fund maintained by an LEA, including the budgetary comparison schedules.

4. **Financial Statement Formats:** A financial statement template is provided for use by all boards of education, and RESAs and MCVCs, as well as a template for the notes to the financial statements. The financial statement template includes all statements and schedules required for presentation of the entity-wide financial statements as well as the fund statements for all possible funds, and they also include all known financial categories. Remember, however, that the templates are provided for your convenience but the completed financial statements are each agency's representation of their financial condition for the year. Modify or revise the templates as necessary to fit your particular situation, complete only the schedules and notes needed and delete or discard the rest. Do not submit blank forms or notes with the financial statements that are submitted to this office.
5. **Availability of Forms:** The financial statement formats and sample notes are available on the Department's home page at **<http://wvde.state.wv.us/finance/>**. The blank forms can be accessed by clicking on "Forms, Checklists, Templates" in the left hand column. The financial statements are presented in Excel and the notes in Microsoft Word.
6. **Submission of Financial Statements to the State Department of Education:** Every county board of education, RESA and MCVC is required to submit its annual financial statements for the year ended June 30, 2017, signed by the appropriate chief executive officers, to the State Department of Education, Office of School Finance by **September 28, 2017.** The preferred method of submission is via email. The electronic West Virginia Education Information System (WVEIS) data file must be submitted by that date as well.

The submission to the Office of School Finance must include the following:

- Management's Discussion and Analysis
- Government-wide statements
- All applicable fund basis statements, including the fiduciary fund statements
- Reconciliation Schedules
- Budgetary comparison schedules for each fund
- All applicable notes to the financial statements

- Special projects worksheet prepared on WVEIS
- Schedule of excess levy revenues and expenditures, if applicable
- Schedule of encumbrances outstanding at year-end
- Encumbrance distribution schedule

Additionally, the following schedules must be prepared by September 28, 2017 and maintained on file at the central office and copies must be made available upon request:

- List of expenditures in excess of \$250
- Schedule of salaries paid to each board member and superintendent
- Schedule of all debts owed by the board

These various reports are explained in greater detail in the following paragraphs and in the set of instructions for completing the district-wide statements.

7. **Consequences for Late Submission:** In past years, several county boards have failed to complete and submit their annual financial statements by the due date. This is not only a violation of the provisions of WVC 18-9-3a, but also creates serious consequences for the WVDE in completing its required reports. WVC 18-9B-19 grants the State Superintendent of Schools the authority to withhold payment of state aid from a county that fails or refuses to comply with the provisions of code or the requirements of the state board. Therefore, WVDE will notify the auditors of any board that fails to submit its annual financial statements by the due date, and in addition, reserves the right to withhold a portion of state aid from any LEA that does not submit its financial statements to WVDE by the required deadline.
8. **Financial Statement Format for Publication:** County boards must publish, at a minimum, the basic financial statements which include the district-wide, fund basis statements, reconciliation schedules and fiduciary fund statements. County boards may, but are not required to publish the budgetary comparison schedules, the notes to the financial statements or management's discussion and analysis. RESAs and MCVCs may, but are not required to publish any of their financial statements.
9. **Publication of Notes to the Financial Statements:** As discussed in the preceding paragraph, inclusion of the notes to the financial statements in the publication is optional, but if they are not included, the following comment needs to be included in the publication: "The notes are an integral part of the financial statements, however, to conserve space, they are not included in the publication but are available for review at the board office."
10. **Detailed Listing of Expenditures In Excess of \$250:** In addition to publication of the financial statements, West Virginia Code 18-9-3a, requires that the publication include a detailed schedule of expenditures listing the name of each firm, corporation and person to whom **more than two-hundred fifty (\$250) dollars** in the aggregate was paid during the year and the purpose for which paid. The listing is not to include the name of any employee who has entered into a contract with the board. The names of the board members and the superintendent, however, are to be included.
11. **Other Publication Requirements:** County boards are also required to publish, according to West Virginia Code 18-9-3a, a schedule of the salaries paid to board members and the superintendent and all debts of the board at year-end.
12. **List of Salaries Paid and List of Expenditures less than \$500:** WVC 18-9-3a, requires every county board of education to provide to any resident of the county who requests the information, a copy of the published financial statement supplemented by a list of the names of all school personnel employed by the board showing the amount paid to each during the year and a list of the name of each firm, corporation, and person to whom **less** than \$500 was paid and the purpose for which paid.
13. **Publication Format:** The publication is to be published as a Class I-O legal advertisement in compliance with the provisions of WVC 59-3-1 et seq. This means that the publication is to be published one time in two qualified newspapers of opposite politics published in the publication area.

14. **Deadline for Preparation and Publication:** According to WVC 18-9-3a, every county board of education is required to prepare and publish its annual financial statements within ninety (90) days after the beginning of the subsequent fiscal year. One copy of the completed annual financial statements (WVDE 11-10-10) must be submitted to the Office of School Finance to be received no later than **September 28, 2017**. Each LEA must maintain the newspaper clippings of the publication for audit purposes.
15. **Approval and Signature:** Since these are the entity's financial statements, they must be presented to the board for approval before they are published in the newspaper (for county boards) or submitted to this office. The certificate must be signed by the president of the board and county superintendent, or director in the case of a RESA or MCVC.
16. **Special Projects Worksheet:** Every county board, RESA and MCVC must maintain its special projects worksheet on WVEIS and mail or email a copy to the Office of School Finance at the same time as the financial statements are submitted. The report cannot be submitted electronically through the system along with the data file at this time. **The data presented in the WVEIS special projects worksheet must agree with the information reported in the financial statements.**
17. **Supporting Schedules:** LEAs must also maintain one printed copy of their encumbrance report printed from WVEIS as of June 30, 2017.
18. **Reconciliation with Data File:** In completing the annual financial statement forms (WVDE 11-10-10), **be certain that all amounts reported in the fund basis statements, INCLUDING BALANCE SHEET ACCOUNTS, agree with the amounts reflected in the financial data file maintained on WVEIS that has been submitted to this office.** If not, adjusting entries must be posted to the data file and a 13th month tape submitted to this office at the same time as the annual financial statements (WVDE 11-10-10). Also be certain that the data file includes all funds reported in the annual financial statements. **Please submit a 13th month report even if no adjusting entries are required.**
19. **Changes:** The following changes have been made to the instructions for preparing the financial statements for the fiscal year ended June 30, 2017:
 - **Existing note disclosures** – some of the existing note disclosures have been expanded upon or revised. Those revisions are as follows:
 - o **Note 1: Newly adopted statements issued by the GASB** – This section is updated annually for GASB pronouncements that are adopted by the county boards of education, RESAs, and MCVCs during the current fiscal year.
 - o **Note 1: Recent statements issued by the GASB** – This section is updated annually for GASB pronouncements that have been issued but not yet adopted by the county boards of education.
 - o **Note 6: Tax Abatements** – This note disclosure was added in order to comply with the provisions of GASB Statement No. 77 related to tax abatement disclosures.
 - o **Note 15: Commitments, Contingencies and Subsequent Events** – the Medicaid paragraph of this note disclosure has been updated to report the latest information regarding the cost settlement process.
 - o **Note 18: Going Concern** – This note disclosure was added as a starting point for RESAs to report required going concern disclosures in response to House Bill 2711 that was passed during the 2017 regular legislative session. Each RESA will need to customize this note disclosure and add all pertinent details related to RESA operational plans during FY18 and beyond.
 - **Basic financial statement template (WVDE 11-10-10):**
 - o As a reminder, many of the tabs within the file are protected so users can only enter information into areas that require data input. Those areas are highlighted in yellow throughout the template. This feature was added last year to prevent users from inadvertently overwriting formulas within the template. However, the password to unprotect the worksheet (BOE2017) is provided within the file to enable financial

- o statement preparers to tailor the template to their county's specific needs.
- o All tabs relating to GASB 68 have now been removed from the WVDE 11-10-10 Excel file and are now presented in a separate GASB 68 Excel template. The tabs within the GASB 68 Excel template are also protected with the same password as noted above.
 - Please remember to include all GASB 68 related note disclosures and required supplemental schedules with your annual financial statement submission.
 - The GASB 68 template includes a "GASB 68 JEs" tab which is linked directly to the "JEs" tab within the WVDE 11-10-10 Excel file. Any changes conversion entries U1 through U5 within the GASB 68 template must also be updated within the WVDE 11-10-10 if linking is maintained between the files.
- **Conversion entries** – Please note that preparers of the financial statements should review all conversion entries within the template to ensure that they are reasonable, continue to remain in balance, and are properly posted to the trial balance tab.

20. Basis of Accounting: All LEAs are required to present their financial statements on the basis of accounting principles generally accepted in the United States of America.

Fund Basis Statements: Governmental type fund basis statements are to be maintained on the modified accrual basis of accounting, and the financial data file maintained on the WVEIS must be on this basis.

Entity-Wide Statements: Entity-wide statements are to be maintained on the accrual basis of accounting. Conversion entries must be made to report the financial data presented on the modified basis of accounting in the fund basis statements to the entity-wide statements presented on the accrual basis of accounting. These conversion entries are made in the conversion work schedules only; the adjustments are NOT posted in the financial data file maintained on WVEIS. The following are conversion entries that may be required but others may be needed that are not outlined below:

Eliminate expenditures that represent acquisition of capital assets. In an accrual-based accounting system, the acquisition or construction of a capital asset does not affect net assets. Likewise, expenditures to acquire or construct capital assets are not expenses, and should not be included in the government-wide statement of activities.

Eliminate expenditures for debt service principal payments. From an accrual perspective, the payment of debt service principal has no effect on net assets. Consequently, debt service expenditures for principal payments are not expenses and should not be included in the government-wide statement of activities. The same approach should be taken to other financing uses reported in connection with current or advance refunding transactions.

Eliminate other financing sources, uses and expenditures associated with debt service. From an accrual perspective, debt issuance has no impact on net assets, but rather affects only accounts reported on the statement of position (debt payable, premiums, discounts, issuance costs, difference between the carrying value and reacquisition cost of refunded debt). Accordingly, all other financing sources, uses, and expenditures associated with the issuance of debt should not be included in the government-wide statement of activities.

Include donations of capital assets. Government funds do not report the donation of capital assets not held for resale. Such donations are, however, a transaction that must be reported in an accrual-based government-wide statement of activities.

Restate sales of capital assets on an accrual basis. Governmental funds report the full amount of the proceeds from a capital asset sale as either "other revenue" (if it is immaterial) or "other financing source". From an accrual perspective, however, the sale

of capital assets should be reported on the government-wide statement of activities only to the extent that there is a disparity between the amount of the sales proceeds and the carrying value of the asset sold (a gain or loss). Accordingly, other revenue and other financing sources arising from the sale of capital assets in governmental funds should be replaced by gains or losses in the government-wide statement of activities.

Eliminate revenues and expenditures related to prior periods. Governmental funds report revenue in the current period for amounts deferred in prior years because they were not considered available at that time. Likewise, governmental funds report expenditures during the current period in connection with accrued liabilities that arose in prior periods, including accrued interest, compensated absences, claims and judgments, special termination benefits, landfill closure and post-closure care costs, operating leases with scheduled rent increases, and the government's net pension obligation as an employer. Revenues and expenditures related to transactions and events of prior periods should not be included as revenues and expenses in the accrual-based government-wide statement of activities.

Make all regular accrual adjustments. The regular closing process to prepare accrual-based financial statements routinely involves adjustments for the following items:

Recognition of **revenues earned but not yet available** (that is, earned but unavailable deferred inflows of resources)

Recognition of **expenses incurred during the period but not yet paid** (including interest payable, claims and judgment, compensated absences, special termination benefits, landfill closure and post-closure care costs, operating leases with scheduled rent increases, etc.)

Recognition of **depreciation expense** on depreciable capital assets

Recognition of the **amortization of issuance premiums, discounts**, and the difference between carrying amount and reacquisition cost of refunded debt.

Recognition of expense for **inventory consumed** during the period.

Consolidation of Interfund activity. There are three ways for funds of the board of education to interact, leading to the need for consolidation:

Interfund loan - One fund may loan money to another fund (interfund loans)

Interfund transfer - One fund may furnish resources to another fund with no expectation of repayment

Interfund reimbursement - One fund may reimburse another fund for costs incurred on its behalf

While all three types of interfund activity affects the statement of position, all of them do not affect amounts reported in the statement of activities.

Eliminate the interfund receivables and payables in the government-wide statement of net assets. For example, there may be an interfund receivable and payable between the general fund and the special revenue fund. In that case, neither would be reported in the governmental activities of the entity-wide statement of net assets.

Interfund loans and the statement of activities. Except for interest (if any), interfund loans affect only the statement of net assets. Therefore, interfund loans do not need to

be considered in preparing the statement of activities.

Interfund reimbursements and the statement of activities. Perhaps the most common example of an interfund reimbursement is the allocation of indirect costs to the special revenue fund. From a GAAP financial reporting perspective, interfund reimbursements should be treated as the allocation of expenditure from one to another with no net effect on the total amount of expenditure reported, thereby avoiding the need for consolidation. For internal bookkeeping and budgetary purposes, however, many governments account for interfund reimbursements as a revenue and expenditure. In that case, GAAP require that related interfund revenues and expenditures be eliminated in both the government-wide financial statements and the fund financial statements.

Interfund transfers and the statement of activities. Interfund transfers should be consolidated by eliminating both the transfer in and transfer out from the statement of activities.

21. **Notes to the Financial Statements:** A template is provided for your convenience in completing the required notes to the financial statements, but remember that the financial statements and notes are each entity's representation of their financial condition as of year-end. Modify or revise the notes as necessary to fit your particular situation, complete only the notes needed and delete or discard the rest. Do not submit blank notes with the financial statements that are submitted to this office.
22. **Fund Descriptions:** The following funds descriptions are provided to clarify usage in these instructions:

General Current Expense Fund – The general fund is a governmental fund type that is used to account for all financial resources except those that are required to be accounted for in another fund. The fund typically serves as the chief operating fund of a government. For school districts in the State, the fund is entitled the General Current Expense Fund.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Special Revenue Fund – American Reinvestment and Recovery Act (ARRA) – A governmental fund type used to account for ARRA funds that are legally restricted to expenditures for specified purposes.

Debt Service Fund - A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Fund – One of three governmental funds used by school districts in the State to account for financial resources used for the acquisition or construction of major capital facilities. This fund is used to account for financial resources for a specific capital construction project.

Permanent Improvement Fund – Another one of three funds used by school districts in the State and established under the provisions of West Virginia Code 18-9B-14 to account for the proceeds of the regular levy dedicated for this purpose, unexpended balances of other funds transferred to the fund, and any other financial resources dedicated for the support of building and permanent improvement projects.

Bond Construction Fund – The third capital projects fund used by school districts in the State to account for the proceeds of bond levies passed for the purpose of constructing major capital facilities.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. The fiduciary funds category includes pension (and other employee benefit) trust funds, investment trust funds,

private-purpose trust funds, and agency funds.

Agency Funds - One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Private-purpose Trust Funds - A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

23. **Budgetary Comparison Schedules:** A budgetary comparison schedule must be prepared for each fund maintained by the entity, except fiduciary fund statements. According to GAAP, budgetary comparison schedules for the general current expense and special revenue funds are considered “required supplementary information” and their placement in the financial statements is immediately following the notes to the financial statements; budgetary comparison schedules for all other funds for which a budget is adopted are considered “supplementary information” and their placement is after the “required supplementary information”. The budgetary comparison schedules do not need to be included in the newspaper publication, but they must be submitted to this office as a part of the financial statements.

The budgetary comparison schedules must show the original budget, the final budget, actual results, and a variance column that compares actual results of operations for the year to the final budget. The Office of School Finance has recognized that the budgetary comparison schedules for most county boards of education have shown unfavorable variances due to unbudgeted amounts for accrued other post-employment benefits (the OPEB Annual Required Contribution beyond the pay-as-you-go portion which is expended under object code 217). Because there is no revenue source for the expenditures coded to object 217 and because funds are not remitted to the Retiree Health Benefit Trust for those expenses, county boards of education are instructed not to include those expenditures in their budgets in the annual budget instructions. Therefore, the budgetary comparison schedules cannot be considered GAAP basis schedules. Rather, all budgets that are excluding the unfunded portion of OPEB are considered to be prepared on the regulatory basis of accounting. The budgetary comparison schedules that are included in the financial statement template include columns for GAAP basis actual expenditures, adjustments for regulatory basis reporting, and regulatory basis actual expenditures. County boards should only include the amounts coded to object code 217 within the adjustments column to arrive at regulatory basis actual expenditures, because this is the only expenditure item the Office of School Finance has allowed county boards of education to exclude from their budgets. Please note that county boards of education are instructed to include in their budgets expenditures related to the unfunded retirement liability allocation (object 235).

NOTE: The original budget column consists of the amounts budgeted in the proposed budget submitted to the State Board of Education for approval prior to the beginning of the fiscal year.

24. **Fiduciary Fund Statements:** Various county boards are responsible for accounting for a variety of funds that are to be reported as fiduciary funds. These may include: school activity funds, RESAs or MCVF funds, scholarship funds, or retirement trust funds.

School Activity Funds: The financial activities of the individual schools are to be accounted for as an agency fund. Since all county boards and MCVFs have school activity funds, all county boards and MCVFs must complete the “Statement of Fiduciary Net Assets” as well as the “Schedule of Changes in School Activity Funds”.

The “Schedule of Changes in School Activity Funds” summarizes the financial activity of the individual schools in the county. The schedule shows the beginning cash balance, all collections, all disbursements, and the ending cash balance for each school. The total cash balance for all schools is the amount reported in the “Statement of Fiduciary Net Assets”. The source for the information presented in this schedule is the individual school annual financial statements.

RESA and MCVC Funds: For the county boards that serve as fiscal agents for the RESAs and MCVCs, the financial activity of these entities are also to be reported as an agency fund in the financial statements of the county boards. These county boards must complete the “Statement of Fiduciary Net Assets”.

Scholarship Funds: For the boards of education that have scholarship funds that are material in nature, a determination must be made as to whether the funds are administered by the board or by a third party. If administered by the board, the scholarship fund must be reported as a private-purpose trust using the “Statement of Fiduciary Net Assets” and the “Statement of Changes in Fiduciary Net Assets”. If administered by a third party, only the “Statement of Fiduciary Net Assets” is to be completed.

Retirement Trust Funds: For those county boards that provide a supplemental retirement benefit to their retired employees under the authority of West Virginia Code 18-7A-2 and account for the funds as a separate fund, the fund must be reported as a retirement trust fund in the “Statement of Fiduciary Net Assets” and the “Statement of Changes in Fiduciary Net Assets”.

25. **Excess Levy Supplemental Schedule:** County Boards with excess levies are required to complete the supplemental schedule of excess levy revenues and expenditures as part of their annual financial statements. The schedule presents both current and levy-to-date collections and expenditures compared to the amounts projected in the original levy call. This schedule is considered “other supplementary information” and should be placed after the “required supplementary information” section of the financial statements.
26. **Encumbrance Distribution Schedule:** All county boards are required to complete an encumbrance distribution schedule for the fiscal year ended June 30, 2017. This schedule reports encumbrances based upon their allocation among the various fund balance categories, which is not otherwise available within the basic financial statements or the note disclosures.

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