

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 1 Salary Allowance Prof. Educators (Basic & Equity)	1984 Co. Supplement Professional Educators	Co. Supplement In Excess Of Required Equity Prof. Educators	Co. Supplement Upon Which Retirement Based Prof. Educators	Step 1 Total Amount Upon Which Retirement Based Prof. Educators
Barbour	8,525,338	-	-	-	8,525,338
Berkeley	71,838,595	2,993,155	-	2,993,155	74,831,750
Boone	11,912,853	687,675	6,111	681,564	12,594,417
Braxton	6,522,947	-	-	-	6,522,947
Brooke	9,277,968	474,294	-	474,294	9,752,262
Cabell	43,167,037	1,570,294	-	1,570,294	44,737,331
Calhoun	4,631,595	-	-	-	4,631,595
Clay	6,167,765	41,101	-	41,101	6,208,866
Doddridge	5,048,560	167,400	-	167,400	5,215,960
Fayette	21,041,004	661,946	-	661,946	21,702,950
Gilmer	4,164,366	7,650	-	7,650	4,172,016
Grant	6,655,819	-	-	-	6,655,819
Greenbrier	17,970,739	305,627	-	305,627	18,276,366
Hampshire	10,752,724	-	-	-	10,752,724
Hancock	12,920,059	1,126,821	80,948	1,045,873	13,965,932
Hardy	8,485,914	-	-	-	8,485,914
Harrison	37,235,216	1,775,736	1,113	1,774,623	39,009,839
Jackson	15,818,780	755,664	60	755,604	16,574,384
Jefferson	30,370,520	1,225,348	78	1,225,270	31,595,790
Kanawha	87,916,628	4,573,449	-	4,573,449	92,490,077
Lewis	8,977,094	144,400	-	144,400	9,121,494
Lincoln	10,935,568	189,190	-	189,190	11,124,758
Logan	18,992,467	550,100	-	550,100	19,542,567
Marion	27,320,485	1,491,648	2,212	1,489,436	28,809,921
Marshall	15,431,081	1,913,112	468,315	1,444,797	16,875,878
Mason	13,829,356	584,575	-	584,575	14,413,931
McDowell	9,205,241	265,842	-	265,842	9,471,083
Mercer	31,902,114	897,498	-	897,498	32,799,612
Mineral	15,211,661	448,152	-	448,152	15,659,813
Mingo	13,658,649	372,150	-	372,150	14,030,799
Monongalia	42,991,725	1,740,449	-	1,740,449	44,732,174
Monroe	6,297,005	-	-	-	6,297,005
Morgan	8,124,603	305,663	-	305,663	8,430,266
Nicholas	12,847,240	264,025	-	264,025	13,111,265
Ohio	18,566,805	1,453,577	48,283	1,405,295	19,972,100
Pendleton	5,144,812	-	-	-	5,144,812
Pleasants	4,913,771	380,616	21,660	358,956	5,272,727
Pocahontas	5,549,095	-	-	-	5,549,095
Preston	16,034,561	-	-	-	16,034,561
Putnam	33,213,594	2,446,434	29,173	2,417,261	35,630,855
Raleigh	40,252,316	1,616,355	-	1,616,355	41,868,671
Randolph	14,358,335	-	-	-	14,358,335
Ritchie	5,201,556	-	-	-	5,201,556
Roane	6,463,595	26,018	-	26,018	6,489,613
Summers	5,044,067	-	-	-	5,044,067
Taylor	8,330,896	114,429	-	114,429	8,445,325
Tucker	4,929,223	-	-	-	4,929,223
Tyler	5,089,898	144,618	-	144,618	5,234,516
Upshur	14,420,489	-	-	-	14,420,489
Wayne	23,121,077	671,675	-	671,675	23,792,752
Webster	5,462,844	-	-	-	5,462,844
Wetzel	8,104,679	459,450	-	459,450	8,564,129
Wirt	4,241,485	106,038	-	106,038	4,347,523
Wood	43,160,509	2,012,502	-	2,012,502	45,173,011
Wyoming	12,879,006	420,226	-	420,226	13,299,232
Total	940,631,329	35,384,898	657,953	34,726,950	975,358,279

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 2 Salary Allowance Service Pers (Basic & Equity)	1984 Co. Supplement Service Personnel	Co. Supplement In Excess Of Required Equity Service Personnel	Co. Supplement Upon Which Retirement Based Service Personnel	Step 2 Total Amount Upon Which Retirement Based Service Personnel
Barbour	3,152,212	-	-	-	3,152,212
Berkeley	27,512,777	668,225	-	668,225	28,181,002
Boone	4,484,955	144,146	-	144,146	4,629,101
Braxton	2,464,754	-	-	-	2,464,754
Brooke	3,408,351	37,058	-	37,058	3,445,409
Cabell	16,175,630	306,613	-	306,613	16,482,243
Calhoun	1,666,156	-	-	-	1,666,156
Clay	2,330,145	-	-	-	2,330,145
Doddridge	1,791,740	74,255	-	74,255	1,865,995
Fayette	7,736,015	237,759	-	237,759	7,973,774
Gilmer	1,639,161	-	-	-	1,639,161
Grant	2,436,189	-	-	-	2,436,189
Greenbrier	6,631,363	124,569	-	124,569	6,755,932
Hampshire	4,087,086	-	-	-	4,087,086
Hancock	4,657,344	296,249	24,856	271,393	4,928,737
Hardy	3,178,995	-	-	-	3,178,995
Harrison	13,664,795	488,872	-	488,872	14,153,667
Jackson	5,901,922	164,135	-	164,135	6,066,057
Jefferson	11,765,757	114,444	-	114,444	11,880,201
Kanawha	33,010,529	496,505	-	496,505	33,507,034
Lewis	3,397,618	58,950	-	58,950	3,456,568
Lincoln	4,100,506	41,929	-	41,929	4,142,435
Logan	7,226,438	38,161	-	38,161	7,264,599
Marion	9,783,402	900,288	180,058	720,231	10,503,633
Marshall	5,654,385	488,837	72,116	416,721	6,071,106
Mason	5,363,171	77,881	-	77,881	5,441,052
McDowell	3,631,333	96,748	-	96,748	3,728,081
Mercer	11,637,246	228,743	-	228,743	11,865,989
Mineral	5,666,391	19,726	-	19,726	5,686,117
Mingo	5,155,575	59,688	-	59,688	5,215,263
Monongalia	16,024,013	238,202	-	238,202	16,262,215
Monroe	2,423,917	-	-	-	2,423,917
Morgan	3,084,822	53,251	-	53,251	3,138,073
Nicholas	4,871,591	26,818	-	26,818	4,898,409
Ohio	6,863,421	152,618	-	152,618	7,016,039
Pendleton	2,070,505	-	-	-	2,070,505
Pleasants	1,776,917	167,660	47,193	120,466	1,897,383
Pocahontas	2,099,768	-	-	-	2,099,768
Preston	5,877,736	-	-	-	5,877,736
Putnam	12,266,505	543,691	-	543,691	12,810,196
Raleigh	15,087,016	422,328	-	422,328	15,509,344
Randolph	5,192,204	-	-	-	5,192,204
Ritchie	2,001,102	-	-	-	2,001,102
Roane	2,477,324	-	-	-	2,477,324
Summers	2,037,085	-	-	-	2,037,085
Taylor	3,058,108	22,950	-	22,950	3,081,058
Tucker	1,810,405	-	-	-	1,810,405
Tyler	1,895,898	47,724	-	47,724	1,943,622
Upshur	5,372,089	-	-	-	5,372,089
Wayne	8,638,920	211,747	-	211,747	8,850,667
Webster	1,969,424	-	-	-	1,969,424
Wetzel	3,137,297	65,554	-	65,554	3,202,851
Wirt	1,559,632	59,170	-	59,170	1,618,802
Wood	16,328,693	154,872	-	154,872	16,483,565
Wyoming	5,039,645	40,860	-	40,860	5,080,505
Total	352,275,978	7,371,224	324,223	7,047,003	359,322,981

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 5 Salary Allowance Prof Student Support Pers. (Basic & Equity)	1984 Co. Supplement Prof. Student Support Pers.	Co. Supplement In Excess Of Required Equity Support Pers.	Co. Supplement Upon Which Retirement Based Support Pers.	Step 5 Total Amount Upon which Retirement Based Support Pers.
Barbour	578,843	-	-	-	578,843
Berkeley	5,187,067	183,838	-	183,838	5,370,905
Boone	844,225	32,170	-	32,170	876,395
Braxton	453,102	-	-	-	453,102
Brooke	682,476.00	17,338	-	17,338	699,814
Cabell	3,072,145	113,418	-	113,418	3,185,563
Calhoun	296,448	-	-	-	296,448
Clay	401,524	1,000	-	1,000	402,524
Doddridge	341,922	9,100	-	9,100	351,022
Fayette	1,437,583	35,020	-	35,020	1,472,603
Gilmer	307,841	450	-	450	308,291
Grant	412,940	-	-	-	412,940
Greenbrier	1,248,993	17,500	-	17,500	1,266,493
Hampshire	696,961	-	-	-	696,961
Hancock	884,529	64,446	3,199	61,247	945,776
Hardy	578,575	-	-	-	578,575
Harrison	2,621,471	57,120	-	57,120	2,678,591
Jackson	1,139,473	52,140	-	52,140	1,191,613
Jefferson	2,156,027	70,434	-	70,434	2,226,461
Kanawha	6,096,746	335,854	-	335,854	6,432,600
Lewis	608,363	9,600	-	9,600	617,963
Lincoln	791,142	9,550	-	9,550	800,692
Logan	1,240,201	34,750	-	34,750	1,274,951
Marion	1,820,353	81,800	-	81,800	1,902,153
Marshall	1,025,064	119,808	28,687	91,121	1,116,185
Mason	982,192	30,375	-	30,375	1,012,567
McDowell	603,826	12,960	-	12,960	616,786
Mercer	2,214,211	62,421	-	62,421	2,276,632
Mineral	1,035,942	27,869	-	27,869	1,063,811
Mingo	943,391	21,192	-	21,192	964,583
Monongalia	2,896,625	106,342	-	106,342	3,002,967
Monroe	436,638	-	-	-	436,638
Morgan	548,456	16,470	-	16,470	564,926
Nicholas	869,556	17,500	-	17,500	887,056
Ohio	1,262,480	79,139	5,508	73,632	1,336,112
Pendleton	341,897	-	-	-	341,897
Pleasants	312,952	22,934	840	22,094	335,046
Pocahontas	438,548	-	-	-	438,548
Preston	1,065,468	-	-	-	1,065,468
Putnam	2,243,688	150,149	1,712	148,437	2,392,125
Raleigh	2,872,106	93,600	-	93,600	2,965,706
Randolph	955,216	-	-	-	955,216
Ritchie	347,352	-	-	-	347,352
Roane	436,698	1,600	-	1,600	438,298
Summers	390,383	-	-	-	390,383
Taylor	568,806	7,000	-	7,000	575,806
Tucker	331,091	-	-	-	331,091
Tyler	415,498	5,800	-	5,800	421,298
Upshur	950,113	-	-	-	950,113
Wayne	1,516,098	49,200	-	49,200	1,565,298
Webster	354,432	-	-	-	354,432
Wetzel	605,800	23,400	-	23,400	629,200
Wirt	318,247	5,000	-	5,000	323,247
Wood	2,917,692	114,456	-	114,456	3,032,148
Wyoming	844,367	20,420	-	20,420	864,787
Total	64,943,783	2,113,162	39,946	2,073,218	67,017,001

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Total Amount Upon Which Retirement Based Total Pers.	MCVC Total Upon Which Retirement Allocated	Total Amount Upon Which Retirement Based Excluding MCVCs	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes Co Bds.	Public Charter School Allocation
Barbour	12,256,393	-	12,256,393	7.95%	974,383	4,473
Berkeley	108,383,657	1,617,606	106,766,051	7.64%	8,156,926	74,533
Boone	18,099,913	-	18,099,913	7.78%	1,408,173	2,882
Braxton	9,440,803	-	9,440,803	7.56%	713,725	3,910
Brooke	13,897,485	-	13,897,485	7.68%	1,067,327	3,530
Cabell	64,405,137	-	64,405,137	7.81%	5,030,041	13,751
Calhoun	6,594,199	794,987	5,799,212	7.56%	438,420	363
Clay	8,941,535	-	8,941,535	7.69%	687,604	739
Doddridge	7,432,977	-	7,432,977	7.92%	588,692	761
Fayette	31,149,327	-	31,149,327	7.75%	2,414,073	4,361
Gilmer	6,119,468	-	6,119,468	7.75%	474,259	-
Grant	9,504,948	714,759	8,790,189	8.15%	716,400	783
Greenbrier	26,298,791	-	26,298,791	7.65%	2,011,858	4,304
Hampshire	15,536,771	-	15,536,771	7.83%	1,216,529	7,024
Hancock	19,840,445	-	19,840,445	7.62%	1,511,842	5,680
Hardy	12,243,484	-	12,243,484	7.72%	945,197	1,113
Harrison	55,842,097	1,174,425	54,667,672	7.65%	4,182,077	7,433
Jackson	23,832,054	1,107,499	22,724,555	7.65%	1,738,428	5,407
Jefferson	45,702,452	-	45,702,452	7.70%	3,519,089	65,489
Kanawha	132,429,711	-	132,429,711	7.74%	10,250,060	25,098
Lewis	13,196,025	-	13,196,025	7.85%	1,035,888	2,586
Lincoln	16,067,885	-	16,067,885	7.95%	1,277,397	1,146
Logan	28,082,117	-	28,082,117	7.87%	2,210,063	1,836
Marion	41,215,707	-	41,215,707	7.72%	3,181,853	10,044
Marshall	24,063,169	-	24,063,169	7.61%	1,831,207	3,517
Mason	20,867,550	-	20,867,550	7.78%	1,623,495	3,256
McDowell	13,815,950	-	13,815,950	8.33%	1,150,869	3,107
Mercer	46,942,233	-	46,942,233	7.68%	3,605,163	5,691
Mineral	22,409,741	-	22,409,741	7.75%	1,736,755	1,083
Mingo	20,210,645	-	20,210,645	7.82%	1,580,472	2,200
Monongalia	63,997,356	-	63,997,356	7.78%	4,978,994	101,343
Monroe	9,157,560	-	9,157,560	7.74%	708,795	1,488
Morgan	12,133,265	-	12,133,265	7.63%	925,768	4,660
Nicholas	18,896,730	-	18,896,730	7.65%	1,445,600	3,937
Ohio	28,324,251	-	28,324,251	7.73%	2,189,465	6,099
Pendleton	7,557,214	-	7,557,214	7.95%	600,799	-
Pleasants	7,505,156	757,573	6,747,583	7.66%	516,865	1,104
Pocahontas	8,087,411	-	8,087,411	8.26%	668,020	1,191
Preston	22,977,765	-	22,977,765	7.91%	1,817,541	15,507
Putnam	50,833,176	-	50,833,176	7.65%	3,888,738	4,933
Raleigh	60,343,721	-	60,343,721	7.68%	4,634,398	15,319
Randolph	20,505,755	-	20,505,755	7.96%	1,632,258	3,024
Ritchie	7,550,010	-	7,550,010	7.85%	592,676	377
Roane	9,405,235	-	9,405,235	7.64%	718,560	1,468
Summers	7,471,535	-	7,471,535	7.93%	592,493	1,870
Taylor	12,102,189	-	12,102,189	7.65%	925,817	1,785
Tucker	7,070,719	-	7,070,719	7.63%	539,496	1,466
Tyler	7,599,436	-	7,599,436	7.64%	580,597	1,101
Upshur	20,742,691	662,603	20,080,088	7.61%	1,528,095	731
Wayne	34,208,717	-	34,208,717	7.64%	2,613,546	2,497
Webster	7,786,700	-	7,786,700	7.88%	613,592	1,136
Wetzel	12,396,180	-	12,396,180	7.63%	945,829	2,880
Wirt	6,289,572	-	6,289,572	7.58%	476,750	-
Wood	64,688,724	-	64,688,724	7.80%	5,045,720	11,879
Wyoming	19,244,524	-	19,244,524	7.88%	1,516,468	2,217
Total	1,401,698,261	6,829,452	1,394,868,809	7.74%	107,975,145	454,112

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Retirement Allocation For Budgeting Purposes Co Bds Net of Charters	Monthly Allocation July 6.66%	Monthly Allocation August 6.67%	Monthly Allocation September 6.67%	Monthly Allocation October 7.44%	Monthly Allocation November 7.44%	Monthly Allocation December 7.44%
Barbour	969,910	64,470	64,566	64,566	72,020	72,020	72,237
Berkeley	8,082,393	537,842	538,649	538,649	600,832	600,832	601,597
Boone	1,405,291	93,450	93,590	93,590	104,394	104,394	104,639
Braxton	709,815	47,214	47,284	47,284	52,743	52,743	52,846
Brooke	1,063,797	70,760	70,866	70,866	79,047	79,047	79,200
Cabell	5,016,290	333,661	334,162	334,162	372,738	372,738	373,466
Calhoun	438,057	29,330	29,374	29,374	32,764	32,764	32,499
Clay	686,865	45,687	45,756	45,756	51,038	51,038	51,137
Doddridge	587,931	38,494	38,552	38,552	43,002	43,002	44,138
Fayette	2,409,712	160,283	160,524	160,524	179,055	179,055	179,404
Gilmer	474,259	31,340	31,387	31,387	35,011	35,011	35,432
Grant	715,617	47,791	47,863	47,863	53,388	53,388	53,164
Greenbrier	2,007,554	133,535	133,736	133,736	149,175	149,175	149,462
Hampshire	1,209,505	80,450	80,571	80,571	89,872	89,872	90,049
Hancock	1,506,162	100,184	100,334	100,334	111,917	111,917	112,134
Hardy	944,084	62,685	62,779	62,779	70,027	70,027	70,354
Harrison	4,174,644	277,759	278,176	278,176	310,290	310,290	310,756
Jackson	1,733,021	115,504	115,677	115,677	129,031	129,031	128,886
Jefferson	3,453,600	229,486	229,831	229,831	256,363	256,363	257,261
Kanawha	10,224,962	680,082	681,109	681,109	759,737	759,737	761,273
Lewis	1,033,302	68,636	68,739	68,739	76,674	76,674	76,987
Lincoln	1,276,251	84,889	85,016	85,016	94,831	94,831	95,019
Logan	2,208,227	146,879	147,100	147,100	164,081	164,081	164,405
Marion	3,171,809	210,973	211,290	211,290	235,681	235,681	236,144
Marshall	1,827,690	121,573	121,755	121,755	135,811	135,811	136,071
Mason	1,620,239	107,770	107,932	107,932	120,392	120,392	120,628
McDowell	1,147,762	76,345	76,459	76,459	85,286	85,286	85,451
Mercer	3,599,472	239,414	239,774	239,774	267,454	267,454	267,986
Mineral	1,735,672	115,452	115,625	115,625	128,973	128,973	129,220
Mingo	1,578,272	104,982	105,139	105,139	117,277	117,277	117,502
Monongalia	4,877,651	324,429	324,916	324,916	362,425	362,425	363,150
Monroe	707,307	47,048	47,118	47,118	52,558	52,558	52,659
Morgan	921,108	61,204	61,295	61,295	68,372	68,372	68,615
Nicholas	1,441,663	95,890	96,034	96,034	107,121	107,121	107,334
Ohio	2,183,366	145,231	145,449	145,449	162,240	162,240	162,551
Pendleton	600,799	39,890	39,949	39,949	44,561	44,561	44,774
Pleasants	515,761	34,643	34,695	34,695	38,700	38,700	38,197
Pocahontas	666,829	44,357	44,424	44,424	49,552	49,552	49,644
Preston	1,802,034	119,863	120,043	120,043	133,901	133,901	134,163
Putnam	3,883,805	258,313	258,701	258,701	288,566	288,566	289,164
Raleigh	4,619,079	307,235	307,696	307,696	343,217	343,217	343,896
Randolph	1,629,234	108,371	108,533	108,533	121,063	121,063	121,297
Ritchie	592,299	39,215	39,274	39,274	43,808	43,808	44,206
Roane	717,092	47,464	47,535	47,535	53,023	53,023	53,528
Summers	590,623	39,284	39,343	39,343	43,884	43,884	43,973
Taylor	924,032	61,426	61,519	61,519	68,620	68,620	68,816
Tucker	538,030	35,788	35,841	35,841	39,979	39,979	40,056
Tyler	579,496	37,916	37,973	37,973	42,356	42,356	43,521
Upshur	1,527,364	101,718	101,871	101,871	113,631	113,631	113,638
Wayne	2,611,049	173,673	173,934	173,934	194,014	194,014	194,395
Webster	612,456	40,713	40,774	40,774	45,481	45,481	45,613
Wetzel	942,949	62,641	62,735	62,735	69,977	69,977	70,251
Wirt	476,750	31,711	31,758	31,758	35,425	35,425	35,495
Wood	5,033,841	334,828	335,331	335,331	374,042	374,042	374,773
Wyoming	1,514,251	100,718	100,870	100,870	112,514	112,514	112,739
Total	107,521,033	7,150,489	7,161,226	7,161,226	7,987,934	7,987,934	8,005,795

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Monthly Allocation January 7.64%	Monthly Allocation February 7.64%	Monthly Allocation March 7.64%	Monthly Allocation April 11.59%	Monthly Allocation May 11.59%	Monthly Allocation June 11.58%	Total Annual Allocation 100.00%
Barbour	74,179	74,179	74,179	112,530	112,530	112,434	969,910
Berkeley	617,769	617,769	617,769	937,165	937,165	936,355	8,082,393
Boone	107,452	107,452	107,452	163,006	163,006	162,866	1,405,291
Braxton	54,267	54,267	54,267	82,324	82,324	82,252	709,815
Brooke	81,329	81,329	81,329	123,377	123,377	123,270	1,063,797
Cabell	383,505	383,505	383,505	581,783	581,783	581,282	5,016,290
Calhoun	33,372	33,372	33,372	50,626	50,626	50,584	438,057
Clay	52,512	52,512	52,512	79,662	79,662	79,593	686,865
Doddridge	45,325	45,325	45,325	68,758	68,758	68,700	587,931
Fayette	184,227	184,227	184,227	279,475	279,475	279,236	2,409,712
Gilmer	36,384	36,384	36,384	55,195	55,195	55,149	474,259
Grant	54,593	54,593	54,593	82,818	82,818	82,745	715,617
Greenbrier	153,480	153,480	153,480	232,832	232,832	232,631	2,007,554
Hampshire	92,469	92,469	92,469	140,278	140,278	140,157	1,209,505
Hancock	115,149	115,149	115,149	174,682	174,682	174,531	1,506,162
Hardy	72,245	72,245	72,245	109,597	109,597	109,504	944,084
Harrison	319,110	319,110	319,110	484,095	484,095	483,677	4,174,644
Jackson	132,351	132,351	132,351	200,778	200,778	200,606	1,733,021
Jefferson	264,177	264,177	264,177	400,760	400,760	400,414	3,453,600
Kanawha	781,737	781,737	781,737	1,185,911	1,185,911	1,184,881	10,224,962
Lewis	79,056	79,056	79,056	119,929	119,929	119,827	1,033,302
Lincoln	97,573	97,573	97,573	148,020	148,020	147,890	1,276,251
Logan	168,825	168,825	168,825	256,109	256,109	255,888	2,208,227
Marion	242,492	242,492	242,492	367,864	367,864	367,546	3,171,809
Marshall	139,729	139,729	139,729	211,970	211,970	211,787	1,827,690
Mason	123,871	123,871	123,871	187,914	187,914	187,752	1,620,239
McDowell	87,748	87,748	87,748	133,115	133,115	133,002	1,147,762
Mercer	275,190	275,190	275,190	417,468	417,468	417,110	3,599,472
Mineral	132,694	132,694	132,694	201,299	201,299	201,124	1,735,672
Mingo	120,661	120,661	120,661	183,044	183,044	182,885	1,578,272
Monongalia	372,912	372,912	372,912	565,714	565,714	565,226	4,877,651
Monroe	54,074	54,074	54,074	82,032	82,032	81,962	707,307
Morgan	70,460	70,460	70,460	106,889	106,889	106,797	921,108
Nicholas	110,220	110,220	110,220	167,205	167,205	167,059	1,441,663
Ohio	166,921	166,921	166,921	253,221	253,221	253,001	2,183,366
Pendleton	45,977	45,977	45,977	69,748	69,748	69,688	600,799
Pleasants	39,224	39,224	39,224	59,503	59,503	59,453	515,761
Pocahontas	50,979	50,979	50,979	77,335	77,335	77,269	666,829
Preston	137,769	137,769	137,769	208,998	208,998	208,817	1,802,034
Putnam	296,937	296,937	296,937	450,458	450,458	450,067	3,883,805
Raleigh	353,141	353,141	353,141	535,720	535,720	535,259	4,619,079
Randolph	124,557	124,557	124,557	188,955	188,955	188,793	1,629,234
Ritchie	45,394	45,394	45,394	68,864	68,864	68,804	592,299
Roane	54,967	54,967	54,967	83,385	83,385	83,313	717,092
Summers	45,155	45,155	45,155	68,501	68,501	68,445	590,623
Taylor	70,666	70,666	70,666	107,202	107,202	107,110	924,032
Tucker	41,133	41,133	41,133	62,400	62,400	62,347	538,030
Tyler	44,690	44,690	44,690	67,796	67,796	67,739	579,496
Upshur	116,693	116,693	116,693	177,026	177,026	176,873	1,527,364
Wayne	199,621	199,621	199,621	302,828	302,828	302,566	2,611,049
Webster	46,839	46,839	46,839	71,055	71,055	70,993	612,456
Wetzel	72,139	72,139	72,139	109,437	109,437	109,342	942,949
Wirt	36,449	36,449	36,449	55,293	55,293	55,245	476,750
Wood	384,847	384,847	384,847	583,819	583,819	583,315	5,033,841
Wyoming	115,769	115,769	115,769	175,624	175,624	175,471	1,514,251
Total	8,221,004	8,221,004	8,221,004	12,471,392	12,471,392	12,460,632	107,521,033

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 1 Salary Allowance Prof. Educators (Basic & Equity)	1984 Co. Supplement Professional Educators	Co. Supplement In Excess Of Required Equity Prof. Educators	Co. Supplement Upon Which Retirement Based Prof. Educators	Step 1 Total Amount Upon Which Retirement Based Prof. Educators
Barbour					
Berkeley	1,307,548	53,325	-	53,325	1,360,873
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	674,320	-	-	-	674,320
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	605,393	-	-	-	605,393
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	910,723	40,800	-	40,800	951,523
Jackson	884,262	41,949	10	41,939	926,201
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	601,504	44,842	4,463	40,380	641,884
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	565,824	-	-	-	565,824
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	5,549,574	180,916	4,473	176,444	5,726,018

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 2 Salary Allowance Service Pers (Basic & Equity)	1984 Co. Supplement Service Personnel	Co. Supplement In Excess Of Required Equity Service Personnel	Co. Supplement Upon Which Retirement Based Service Personnel	Step 2 Total Amount Upon Which Retirement Based Service Personnel
Barbour					
Berkeley	223,551	5,331	-	5,331	228,882
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	120,667	-	-	-	120,667
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	109,366	-	-		109,366
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	213,652	9,250	-	9,250	222,902
Jackson	177,125	4,173	-	4,173	181,298
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	109,268	8,840	2,419	6,421	115,689
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	96,779	-	-	-	96,779
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	1,050,408	27,594	2,419	25,175	1,075,583

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Step 5 Salary Allowance Prof Student Support Pers. (Basic & Equity)	1984 Co. Supplement Prof. Student Support Pers.	Co. Supplement In Excess Of Required Equity Support Pers.	Co. Supplement Upon Which Retirement Based Support Pers.	Step 5 Total Amount Upon which Retirement Based Support Pers.
Barbour					
Berkeley	26,753	1,098	-	1,098	27,851
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					
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	26,753	1,098	-	1,098	27,851

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	MCVC Total Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes MCVC
Barbour			
Berkeley	1,617,606	7.50%	121,320
Boone			
Braxton			
Brooke			
Cabell			
Calhoun	794,987	7.93%	63,042
Clay			
Doddridge			
Fayette			
Gilmer			
Grant	714,759	7.50%	53,607
Greenbrier			
Hampshire			
Hancock			
Hardy			
Harrison	1,174,425	7.76%	91,135
Jackson	1,107,499	7.50%	83,062
Jefferson			
Kanawha			
Lewis			
Lincoln			
Logan			
Marion			
Marshall			
Mason			
McDowell			
Mercer			
Mineral			
Mingo			
Monongalia			
Monroe			
Morgan			
Nicholas			
Ohio			
Pendleton			
Pleasants	757,573	7.50%	56,818
Pocahontas			
Preston			
Putnam			
Raleigh			
Randolph			
Ritchie			
Roane			
Summers			
Taylor			
Tucker			
Tyler			
Upshur	662,603	7.50%	49,695
Wayne			
Webster			
Wetzel			
Wirt			
Wood			
Wyoming			
Total	6,829,452	7.59%	518,679

**PUBLIC CHARTER SCHOOLS
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

Charter School	Retirement Allocation For Budgeting Purposes Charter Schools	Monthly Allocation July 6.66%	Monthly Allocation August 6.67%	Monthly Allocation September 6.67%	Monthly Allocation October 7.44%	Monthly Allocation November 7.44%	Monthly Allocation December 7.44%
Eastern Panhandle Preparatory Academy	113,866	7,583	7,595	7,595	8,472	8,472	8,472
Virtual Preparatory Academy	78,646	5,238	5,246	5,246	5,851	5,851	5,851
West Virginia Academy	109,186	7,272	7,283	7,283	8,123	8,123	8,123
West Virginia Virtual Academy	146,298	9,744	9,757	9,757	10,885	10,885	10,885
WIN Academy	6,116	504	505	505	563	563	397
Total	454,112	30,340.90	30,386.45	30,386.45	33,894.33	33,894.33	33,728.00

**PUBLIC CHARTER SCHOOLS
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

Charter School	Monthly Allocation January 7.64%	Monthly Allocation February 7.64%	Monthly Allocation March 7.64%	Monthly Allocation April 11.59%	Monthly Allocation May 11.59%	Monthly Allocation June 11.58%	Total Annual Allocation 100.00%
Eastern Panhandle Preparatory Academy	8,699	8,699	8,699	13,197	13,197	13,186	113,866
Virtual Preparatory Academy	6,009	6,009	6,009	9,115	9,115	9,106	78,646
West Virginia Academy	8,342	8,342	8,342	12,655	12,655	12,643	109,186
West Virginia Virtual Academy	11,177	11,177	11,177	16,956	16,956	16,942	146,298
WIN Academy	408	408	408	618	618	619	6,116
Total	34,635.00	34,635.00	34,635.00	52,541.00	52,541.00	52,496.00	454,112

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2023-24 YEAR**

County	Estimated Step 1 Attributable To Charter Schools	Estimated Step 2 Attributable To Charter Schools	Estimated Step 5 Attributable To Charter Schools	Total Amount Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Charter Allocation Prior to 99% Net	Retirement Allocation For Budgeting Purposes Charter Schools
Barbour	39,354	14,797	2,683	56,834	7.95%	4,518	4,473
Berkeley	682,438	255,125	47,851	985,414	7.64%	75,286	74,533
Boone	25,938	9,695	1,789	37,422	7.78%	2,911	2,882
Braxton	35,777	13,777	2,683	52,237	7.56%	3,949	3,910
Brooke	32,199	11,991	2,236	46,426	7.68%	3,566	3,530
Cabell	122,982	45,923	8,944	177,849	7.81%	13,890	13,751
Calhoun	3,130	1,276	447	4,853	7.56%	367	363
Clay	6,261	2,551	894	9,706	7.69%	746	739
Doddridge	6,261	2,551	894	9,706	7.92%	769	761
Fayette	38,907	14,797	3,130	56,834	7.75%	4,405	4,361
Gilmer	-	-	-	-	7.75%	-	-
Grant	6,261	2,551	894	9,706	8.15%	791	783
Greenbrier	39,354	14,797	2,683	56,834	7.65%	4,348	4,304
Hampshire	62,162	23,982	4,472	90,616	7.83%	7,095	7,024
Hancock	51,876	19,390	4,025	75,291	7.62%	5,737	5,680
Hardy	9,839	3,827	894	14,560	7.72%	1,124	1,113
Harrison	67,975	25,257	4,919	98,151	7.65%	7,509	7,433
Jackson	49,193	18,624	3,578	71,395	7.65%	5,462	5,407
Jefferson	594,786	222,724	41,590	859,100	7.70%	66,151	65,489
Kanawha	226,734	84,702	16,099	327,535	7.74%	25,351	25,098
Lewis	22,808	8,674	1,789	33,271	7.85%	2,612	2,586
Lincoln	9,839	3,827	894	14,560	7.95%	1,158	1,146
Logan	16,099	6,123	1,342	23,564	7.87%	1,854	1,836
Marion	90,783	33,932	6,708	131,423	7.72%	10,146	10,044
Marshall	32,199	12,246	2,236	46,681	7.61%	3,552	3,517
Mason	29,068	10,970	2,236	42,274	7.78%	3,289	3,256
McDowell	25,938	9,950	1,789	37,677	8.33%	3,138	3,107
Mercer	51,876	19,390	3,578	74,844	7.68%	5,748	5,691
Mineral	9,391	3,827	894	14,112	7.75%	1,094	1,083
Mingo	19,230	7,399	1,789	28,418	7.82%	2,222	2,200
Monongalia	911,408	340,847	63,503	1,315,758	7.78%	102,366	101,343
Monroe	12,969	5,103	1,342	19,414	7.74%	1,503	1,488
Morgan	42,037	16,073	3,578	61,688	7.63%	4,707	4,660
Nicholas	35,777	13,522	2,683	51,982	7.65%	3,977	3,937
Ohio	55,006	20,665	4,025	79,696	7.73%	6,161	6,099
Pendleton	-	-	-	-	7.95%	-	-
Pleasants	9,839	3,827	894	14,560	7.66%	1,115	1,104
Pocahontas	9,839	3,827	894	14,560	8.26%	1,203	1,191
Preston	136,398	51,790	9,839	198,027	7.91%	15,664	15,507
Putnam	45,168	16,838	3,130	65,136	7.65%	4,983	4,933
Raleigh	139,081	52,556	9,839	201,476	7.68%	15,473	15,319
Randolph	25,938	10,205	2,236	38,379	7.96%	3,055	3,024
Ritchie	3,130	1,276	447	4,853	7.85%	381	377
Roane	12,969	5,103	1,342	19,414	7.64%	1,483	1,468
Summers	16,099	6,378	1,342	23,819	7.93%	1,889	1,870
Taylor	16,099	6,123	1,342	23,564	7.65%	1,803	1,785
Tucker	12,969	5,103	1,342	19,414	7.63%	1,481	1,466
Tyler	9,839	3,827	894	14,560	7.64%	1,112	1,101
Upshur	6,261	2,551	894	9,706	7.61%	739	731
Wayne	22,808	8,419	1,789	33,016	7.64%	2,522	2,497
Webster	9,839	3,827	894	14,560	7.88%	1,147	1,136
Wetzel	25,938	9,950	2,236	38,124	7.63%	2,909	2,880
Wirt	-	-	-	0	7.58%	0	-
Wood	106,435	39,800	7,603	153,838	7.80%	11,999	11,879
Wyoming	19,677	7,399	1,342	28,418	7.88%	2,239	2,217
Total	4,094,181	1,539,684	297,390	5,931,255	7.74%	458,698	454,112