

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	8,013,554	-	-	-	8,013,554
Berkeley	67,532,078	3,036,752	-	3,036,752	70,568,830
Boone	11,421,681	696,413	3,420	692,993	12,114,674
Braxton	6,315,653	-	-	-	6,315,653
Brooke	9,288,798	467,854	-	467,854	9,756,652
Cabell	41,500,500	1,569,040	-	1,569,040	43,069,540
Calhoun	4,367,879	-	-	-	4,367,879
Clay	6,158,639	43,566	-	43,566	6,202,205
Doddridge	4,707,077	180,100	-	180,100	4,887,177
Fayette	19,999,194	667,216	-	667,216	20,666,410
Gilmer	4,135,420	7,650	-	7,650	4,143,070
Grant	6,380,807	-	-	-	6,380,807
Greenbrier	17,132,197	297,610	-	297,610	17,429,807
Hampshire	10,450,027	-	-	-	10,450,027
Hancock	12,777,949	1,108,154	84,805	1,023,350	13,801,299
Hardy	7,769,173	-	-	-	7,769,173
Harrison	35,629,834	1,873,440	1,097	1,872,343	37,502,177
Jackson	14,971,356	763,959	150	763,809	15,735,165
Jefferson	29,638,193	1,255,703	-	1,255,703	30,893,896
Kanawha	84,899,167	4,693,473	-	4,693,473	89,592,640
Lewis	8,767,986	160,800	-	160,800	8,928,786
Lincoln	11,268,459	194,800	-	194,800	11,463,259
Logan	18,072,428	563,600	-	563,600	18,636,028
Marion	25,835,492	1,478,556	1,608	1,476,948	27,312,440
Marshall	14,887,354	1,886,338	464,368	1,421,969	16,309,323
Mason	13,653,644	590,913	-	590,913	14,244,557
McDowell	9,204,425	259,092	-	259,092	9,463,517
Mercer	30,276,013	940,398	-	940,398	31,216,411
Mineral	14,645,745	440,177	-	440,177	15,085,922
Mingo	13,700,976	386,550	-	386,550	14,087,526
Monongalia	40,036,999	1,731,547	-	1,731,547	41,768,546
Monroe	6,001,369	-	-	-	6,001,369
Morgan	7,938,280	300,862	-	300,862	8,239,142
Nicholas	12,280,533	261,150	-	261,150	12,541,683
Ohio	17,698,619	1,438,522	48,165	1,390,358	19,088,977
Pendleton	4,925,555	-	-	-	4,925,555
Pleasants	4,672,702	386,773	20,562	366,211	5,038,913
Pocahontas	5,325,843	-	-	-	5,325,843
Preston	15,753,863	-	-	-	15,753,863
Putnam	32,109,815	2,435,878	27,081	2,408,797	34,518,612
Raleigh	38,369,970	1,583,205	-	1,583,205	39,953,175
Randolph	13,592,016	-	-	-	13,592,016
Ritchie	4,985,741	-	-	-	4,985,741
Roane	6,375,737	27,270	-	27,270	6,403,007
Summers	4,755,554	-	-	-	4,755,554
Taylor	8,139,534	118,405	-	118,405	8,257,939
Tucker	4,707,300	-	-	-	4,707,300
Tyler	4,838,929	151,267	-	151,267	4,990,196
Upshur	14,799,983	-	-	-	14,799,983
Wayne	22,533,260	663,075	-	663,075	23,196,335
Webster	5,193,884	-	-	-	5,193,884
Wetzel	7,830,735	337,950	-	337,950	8,168,685
Wirt	4,095,975	107,225	-	107,225	4,203,200
Wood	41,853,024	1,995,350	-	1,995,350	43,848,374
Wyoming	12,686,733	414,636	-	414,636	13,101,369
Total	904,903,651	35,515,265	651,255	34,864,014	939,767,665

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	2,676,837	-	-	-	2,676,837
Berkeley	23,279,476	651,043	-	651,043	23,930,519
Boone	3,802,938	142,897	-	142,897	3,945,835
Braxton	2,132,662	-	-	-	2,132,662
Brooke	3,046,384	36,004	-	36,004	3,082,388
Cabell	13,947,945	306,900	-	306,900	14,254,845
Calhoun	1,435,846	-	-	-	1,435,846
Clay	2,066,280	-	-	-	2,066,280
Doddridge	1,501,742	74,450	-	74,450	1,576,192
Fayette	6,537,060	237,254	-	237,254	6,774,314
Gilmer	1,424,324	-	-	-	1,424,324
Grant	2,051,154	-	-	-	2,051,154
Greenbrier	5,745,775	114,297	-	114,297	5,860,072
Hampshire	3,564,871	-	-	-	3,564,871
Hancock	4,130,307	289,925	23,736	266,189	4,396,496
Hardy	2,602,833	-	-	-	2,602,833
Harrison	11,694,874	661,827	-	661,827	12,356,701
Jackson	5,040,480	164,354	-	164,354	5,204,834
Jefferson	10,206,122	115,393	-	115,393	10,321,515
Kanawha	28,717,770	487,240	-	487,240	29,205,010
Lewis	2,985,966	55,330	-	55,330	3,041,296
Lincoln	3,695,555	41,019	-	41,019	3,736,574
Logan	6,275,368	37,244	-	37,244	6,312,612
Marion	8,309,289	929,480	185,896	743,584	9,052,873
Marshall	4,904,751	514,041	87,563	426,478	5,331,229
Mason	4,708,740	87,035	-	87,035	4,795,775
McDowell	3,263,175	73,628	-	73,628	3,336,803
Mercer	9,888,386	264,281	-	264,281	10,152,667
Mineral	4,887,799	20,607	-	20,607	4,908,406
Mingo	4,691,437	59,241	-	59,241	4,750,678
Monongalia	13,370,674	239,759	-	239,759	13,610,433
Monroe	2,081,954	-	-	-	2,081,954
Morgan	2,699,007	53,270	-	53,270	2,752,277
Nicholas	4,143,769	26,601	-	26,601	4,170,370
Ohio	5,926,673	161,088	-	161,088	6,087,761
Pendleton	1,818,382	-	-	-	1,818,382
Pleasants	1,501,861	163,958	45,829	118,129	1,619,990
Pocahontas	1,781,500	-	-	-	1,781,500
Preston	5,211,816	-	-	-	5,211,816
Putnam	10,602,427	542,345	-	542,345	11,144,772
Raleigh	12,771,756	410,369	-	410,369	13,182,125
Randolph	4,453,882	-	-	-	4,453,882
Ritchie	1,743,435	-	-	-	1,743,435
Roane	2,122,432	-	-	-	2,122,432
Summers	1,732,117	-	-	-	1,732,117
Taylor	2,704,777	22,610	-	22,610	2,727,387
Tucker	1,591,923	-	-	-	1,591,923
Tyler	1,601,030	45,124	-	45,124	1,646,154
Upshur	4,802,408	-	-	-	4,802,408
Wayne	7,457,968	219,840	-	219,840	7,677,808
Webster	1,704,824	-	-	-	1,704,824
Wetzel	2,714,918	64,284	-	64,284	2,779,202
Wirt	1,332,164	58,360	-	58,360	1,390,524
Wood	14,244,002	153,342	-	153,342	14,397,344
Wyoming	4,368,937	40,592	-	40,592	4,409,529
Total	303,700,782	7,565,033	343,024	7,222,008	310,922,790

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	564,822	-	-	-	564,822
Berkeley	4,779,317	173,918	-	173,918	4,953,235
Boone	828,016	32,800	-	32,800	860,816
Braxton	433,564	-	-	-	433,564
Brooke	-	-	-	-	-
Cabell	2,918,444	123,948	-	123,948	3,042,392
Calhoun	253,489	-	-	-	253,489
Clay	434,095	1,000	-	1,000	435,095
Doddridge	315,661	11,900	-	11,900	327,561
Fayette	1,318,834	35,700	-	35,700	1,354,534
Gilmer	294,244	450	-	450	294,694
Grant	402,065	-	-	-	402,065
Greenbrier	1,176,138	17,500	-	17,500	1,193,638
Hampshire	670,450	-	-	-	670,450
Hancock	864,396	66,115	2,709	63,406	927,802
Hardy	552,926	-	-	-	552,926
Harrison	2,502,718	91,200	-	91,200	2,593,918
Jackson	1,067,835	52,140	-	52,140	1,119,975
Jefferson	2,109,142	69,639	-	69,639	2,178,781
Kanawha	5,990,305	353,032	-	353,032	6,343,337
Lewis	551,124	8,800	-	8,800	559,924
Lincoln	803,018	10,000	-	10,000	813,018
Logan	1,172,522	30,350	-	30,350	1,202,872
Marion	1,697,991	79,200	40	79,160	1,777,151
Marshall	977,986	123,086	30,072	93,014	1,071,000
Mason	967,823	31,400	-	31,400	999,223
McDowell	574,329	14,310	-	14,310	588,639
Mercer	2,107,660	60,500	-	60,500	2,168,160
Mineral	1,000,073	24,607	-	24,607	1,024,680
Mingo	953,415	21,192	-	21,192	974,607
Monongalia	2,667,499	106,768	-	106,768	2,774,267
Monroe	411,786	-	-	-	411,786
Morgan	525,089	18,300	-	18,300	543,389
Nicholas	803,819	17,500	-	17,500	821,319
Ohio	1,204,308	77,196	4,136	73,060	1,277,368
Pendleton	324,069	-	-	-	324,069
Pleasants	298,592	22,724	833	21,891	320,483
Pocahontas	421,111	-	-	-	421,111
Preston	1,050,534	-	-	-	1,050,534
Putnam	2,151,586	142,062	1,598	140,464	2,292,050
Raleigh	2,656,130	102,375	-	102,375	2,758,505
Randolph	899,150	-	-	-	899,150
Ritchie	330,902	-	-	-	330,902
Roane	450,794	1,600	-	1,600	452,394
Summers	378,265	-	-	-	378,265
Taylor	559,033	7,000	-	7,000	566,033
Tucker	307,412	-	-	-	307,412
Tyler	391,894	5,800	-	5,800	397,694
Upshur	962,692	-	-	-	962,692
Wayne	1,451,502	47,800	-	47,800	1,499,302
Webster	333,806	-	-	-	333,806
Wetzel	568,983	28,800	-	28,800	597,783
Wirt	306,529	6,250	-	6,250	312,779
Wood	2,855,419	121,564	-	121,564	2,976,983
Wyoming	866,724	22,300	-	22,300	889,024
Total	61,460,030	2,160,824	39,388	2,121,438	63,581,468

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

County	Total Amount Upon Which Retirement Based Total Pers.	MCVC Total Upon Which Retirement Allocated	Total Amount Upon Which Retirement Based Excluding MCVCs and Charter Schools	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes Co Bds.	Public Charter School Allocation 2022-23
Barbour	11,255,213	-	11,255,213	7.97%	897,040	1,927
Berkeley	99,452,584	1,569,870	97,882,714	7.69%	7,527,181	31,305
Boone	16,921,325	-	16,921,325	7.85%	1,328,324	627
Braxton	8,881,879	-	8,881,879	7.71%	684,793	932
Brooke	12,839,040	-	12,839,040	7.77%	997,593	2,105
Cabell	60,366,777	-	60,366,777	7.87%	4,750,865	5,492
Calhoun	6,057,214	704,443	5,352,771	7.61%	407,346	312
Clay	8,703,580	-	8,703,580	7.83%	681,490	-
Doddridge	6,790,930	-	6,790,930	7.98%	541,916	-
Fayette	28,795,258	-	28,795,258	7.82%	2,251,789	1,220
Gilmer	5,862,088	-	5,862,088	7.76%	454,898	-
Grant	8,834,026	648,730	8,185,296	8.14%	666,283	334
Greenbrier	24,483,517	-	24,483,517	7.75%	1,897,473	2,735
Hampshire	14,685,348	-	14,685,348	7.97%	1,170,422	4,692
Hancock	19,125,597	-	19,125,597	7.63%	1,459,283	2,661
Hardy	10,924,932	-	10,924,932	7.71%	842,312	316
Harrison	52,452,796	1,178,533	51,274,263	7.71%	3,953,246	4,207
Jackson	22,059,974	1,015,232	21,044,742	7.83%	1,647,803	2,168
Jefferson	43,394,192	-	43,394,192	7.80%	3,384,747	30,523
Kanawha	125,140,987	-	125,140,987	7.85%	9,823,567	10,953
Lewis	12,530,006	-	12,530,006	7.61%	953,533	1,795
Lincoln	16,012,851	-	16,012,851	8.33%	1,333,870	1,007
Logan	26,151,512	-	26,151,512	8.00%	2,092,121	1,217
Marion	38,142,464	-	38,142,464	7.77%	2,963,669	3,028
Marshall	22,711,552	-	22,711,552	7.67%	1,741,976	1,495
Mason	20,039,555	-	20,039,555	7.79%	1,561,081	1,534
McDowell	13,388,959	-	13,388,959	8.65%	1,158,145	2,040
Mercer	43,537,238	-	43,537,238	7.72%	3,361,075	4,197
Mineral	21,019,008	-	21,019,008	7.84%	1,647,890	901
Mingo	19,812,811	-	19,812,811	7.89%	1,563,231	954
Monongalia	58,153,246	-	58,153,246	7.85%	4,565,030	48,644
Monroe	8,495,109	-	8,495,109	7.86%	667,716	1,256
Morgan	11,534,808	-	11,534,808	7.63%	880,106	1,532
Nicholas	17,533,372	-	17,533,372	7.73%	1,355,330	618
Ohio	26,454,106	-	26,454,106	7.78%	2,058,129	1,819
Pendleton	7,068,006	-	7,068,006	8.05%	568,974	-
Pleasants	6,979,386	793,180	6,186,206	7.75%	479,431	1,209
Pocahontas	7,528,454	-	7,528,454	8.29%	624,109	-
Preston	22,016,213	-	22,016,213	8.01%	1,763,499	8,822
Putnam	47,955,434	-	47,955,434	7.70%	3,692,568	1,787
Raleigh	55,893,805	-	55,893,805	7.75%	4,331,770	6,934
Randolph	18,945,048	-	18,945,048	8.07%	1,528,865	975
Ritchie	7,060,078	-	7,060,078	7.86%	554,922	-
Roane	8,977,833	-	8,977,833	7.66%	687,702	314
Summers	6,865,936	-	6,865,936	7.84%	538,289	626
Taylor	11,551,359	-	11,551,359	7.73%	892,920	889
Tucker	6,606,635	-	6,606,635	7.63%	504,086	922
Tyler	7,034,044	-	7,034,044	7.64%	537,401	610
Upshur	20,565,083	576,303	19,988,780	7.91%	1,581,112	602
Wayne	32,373,445	-	32,373,445	7.70%	2,492,755	1,787
Webster	7,232,514	-	7,232,514	8.00%	578,601	328
Wetzel	11,545,670	-	11,545,670	7.78%	898,253	1,532
Wirt	5,906,503	-	5,906,503	7.69%	454,210	-
Wood	61,222,701	-	61,222,701	7.88%	4,824,349	5,512
Wyoming	18,399,922	-	18,399,922	8.06%	1,483,034	1,305
Total	1,314,271,923	6,486,291	1,307,785,632	7.82%	102,288,123	208,700

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

County	Retirement Allocation For Budgeting Purposes Co Bds. Net of Charters	Paid through 12/31/2022	Remaining to be Paid
Barbour	895,113	379,629	515,484
Berkeley	7,495,876	3,185,502	4,310,374
Boone	1,327,697	562,145	765,552
Braxton	683,861	289,806	394,055
Brooke	995,488	422,181	573,307
Cabell	4,745,373	2,010,566	2,734,807
Calhoun	407,034	172,390	234,644
Clay	681,490	288,406	393,084
Doddridge	541,916	229,341	312,575
Fayette	2,250,569	952,956	1,297,613
Gilmer	454,898	192,512	262,386
Grant	665,949	281,969	383,980
Greenbrier	1,894,738	803,010	1,091,728
Hampshire	1,165,730	495,321	670,409
Hancock	1,456,622	617,569	839,053
Hardy	841,996	356,466	485,530
Harrison	3,949,039	1,673,016	2,276,023
Jackson	1,645,635	697,351	948,284
Jefferson	3,354,224	1,432,425	1,921,799
Kanawha	9,812,614	4,157,325	5,655,289
Lewis	951,738	403,536	548,202
Lincoln	1,332,863	564,494	768,369
Logan	2,090,904	885,385	1,205,519
Marion	2,960,641	1,254,225	1,706,416
Marshall	1,740,481	737,205	1,003,276
Mason	1,559,547	660,648	898,899
McDowell	1,156,105	490,126	665,979
Mercer	3,356,878	1,422,408	1,934,470
Mineral	1,646,989	697,386	949,603
Mingo	1,562,277	661,559	900,718
Monongalia	4,516,386	1,931,921	2,584,465
Monroe	666,460	282,578	383,882
Morgan	878,574	372,461	506,113
Nicholas	1,354,712	573,578	781,134
Ohio	2,056,310	871,000	1,185,310
Pendleton	568,974	240,792	328,182
Pleasants	478,222	202,896	275,326
Pocahontas	624,109	264,124	359,985
Preston	1,754,677	746,311	1,008,366
Putnam	3,690,781	1,562,694	2,128,087
Raleigh	4,324,836	1,833,206	2,491,630
Randolph	1,527,890	647,016	880,874
Ritchie	554,922	234,842	320,080
Roane	687,388	291,036	396,352
Summers	537,663	227,805	309,858
Taylor	892,031	377,883	514,148
Tucker	503,164	213,330	289,834
Tyler	536,791	227,430	309,361
Upshur	1,580,510	669,127	911,383
Wayne	2,490,968	1,054,934	1,436,034
Webster	578,273	244,865	333,408
Wetzel	896,721	380,140	516,581
Wirt	454,210	192,221	261,989
Wood	4,818,837	2,041,666	2,777,171
Wyoming	1,481,729	627,620	854,109
Total	102,079,423	43,288,334	58,791,089

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

County	Monthly Allocation July	Monthly Allocation August	Monthly Allocation September	Monthly Allocation October	Monthly Allocation November	Monthly Allocation December	Monthly Allocation January 13.25%
Barbour	59,743	59,833	59,833	66,740	66,740	66,740	68,278
Berkeley	501,310	502,063	502,063	560,022	560,022	560,022	570,930
Boone	88,466	88,599	88,599	98,827	98,827	98,827	101,401
Braxton	45,607	45,676	45,676	50,949	50,949	50,949	52,195
Brooke	66,440	66,539	66,539	74,221	74,221	74,221	75,937
Cabell	316,408	316,883	316,883	353,464	353,464	353,464	362,239
Calhoun	27,129	27,170	27,170	30,307	30,307	30,307	31,080
Clay	45,387	45,455	45,455	50,703	50,703	50,703	52,066
Doddridge	36,092	36,146	36,146	40,319	40,319	40,319	41,402
Fayette	149,969	150,194	150,194	167,533	167,533	167,533	171,875
Gilmer	30,296	30,342	30,342	33,844	33,844	33,844	34,754
Grant	44,374	44,441	44,441	49,571	49,571	49,571	50,860
Greenbrier	126,372	126,561	126,561	141,172	141,172	141,172	144,605
Hampshire	77,950	78,067	78,067	87,079	87,079	87,079	88,799
Hancock	97,188	97,334	97,334	108,571	108,571	108,571	111,137
Hardy	56,098	56,182	56,182	62,668	62,668	62,668	64,311
Harrison	263,286	263,682	263,682	294,122	294,122	294,122	301,470
Jackson	109,744	109,908	109,908	122,597	122,597	122,597	125,605
Jefferson	225,424	225,763	225,763	251,825	251,825	251,825	254,552
Kanawha	654,252	655,231	655,231	730,870	730,870	730,870	749,070
Lewis	63,505	63,601	63,601	70,943	70,943	70,943	72,612
Lincoln	88,836	88,969	88,969	99,240	99,240	99,240	101,774
Logan	139,335	139,544	139,544	155,654	155,654	155,654	159,677
Marion	197,380	197,677	197,677	220,497	220,497	220,497	226,023
Marshall	116,016	116,190	116,190	129,603	129,603	129,603	132,889
Mason	103,968	104,124	104,124	116,144	116,144	116,144	119,064
McDowell	77,132	77,248	77,248	86,166	86,166	86,166	88,212
Mercer	223,848	224,184	224,184	250,064	250,064	250,064	256,230
Mineral	109,749	109,914	109,914	122,603	122,603	122,603	125,780
Mingo	104,111	104,268	104,268	116,304	116,304	116,304	119,305
Monongalia	304,031	304,488	304,488	339,638	339,638	339,638	342,325
Monroe	44,470	44,537	44,537	49,678	49,678	49,678	50,847
Morgan	58,615	58,703	58,703	65,480	65,480	65,480	67,037
Nicholas	90,265	90,401	90,401	100,837	100,837	100,837	103,465
Ohio	137,071	137,277	137,277	153,125	153,125	153,125	157,000
Pendleton	37,894	37,951	37,951	42,332	42,332	42,332	43,469
Pleasants	31,930	31,978	31,978	35,670	35,670	35,670	36,468
Pocahontas	41,566	41,628	41,628	46,434	46,434	46,434	47,682
Preston	117,449	117,625	117,625	131,204	131,204	131,204	133,563
Putnam	245,925	246,294	246,294	274,727	274,727	274,727	281,876
Raleigh	288,496	288,929	288,929	322,284	322,284	322,284	330,029
Randolph	101,822	101,975	101,975	113,748	113,748	113,748	116,676
Ritchie	36,958	37,013	37,013	41,286	41,286	41,286	42,396
Roane	45,801	45,870	45,870	51,165	51,165	51,165	52,499
Summers	35,850	35,904	35,904	40,049	40,049	40,049	41,042
Taylor	59,468	59,558	59,558	66,433	66,433	66,433	68,101
Tucker	33,572	33,623	33,623	37,504	37,504	37,504	38,390
Tyler	35,791	35,845	35,845	39,983	39,983	39,983	40,976
Upshur	105,302	105,460	105,460	117,635	117,635	117,635	120,717
Wayne	166,017	166,267	166,267	185,461	185,461	185,461	190,210
Webster	38,535	38,593	38,593	43,048	43,048	43,048	44,162
Wetzel	59,824	59,913	59,913	66,830	66,830	66,830	68,424
Wirt	30,250	30,296	30,296	33,793	33,793	33,793	34,702
Wood	321,302	321,784	321,784	358,932	358,932	358,932	367,850
Wyoming	98,770	98,918	98,918	110,338	110,338	110,338	113,131
Total	6,812,389	6,822,618	6,822,618	7,610,236	7,610,236	7,610,236	7,787,169

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**COUNTY BOARDS OF EDUCATION
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

County	Monthly Allocation February 13.25%	Monthly Allocation March 13.25%	Monthly Allocation April 20.08%	Monthly Allocation May 20.08%	Monthly Allocation June 20.11%	Total Annual Allocation 100.00%
Barbour	68,278	68,278	103,490	103,490	103,670	895,113
Berkeley	570,930	570,930	865,363	865,363	866,858	7,495,876
Boone	101,401	101,401	153,694	153,694	153,961	1,327,697
Braxton	52,195	52,195	79,112	79,112	79,246	683,861
Brooke	75,937	75,937	115,099	115,099	115,298	995,488
Cabell	362,239	362,239	549,048	549,048	549,994	4,745,373
Calhoun	31,080	31,080	47,108	47,108	47,188	407,034
Clay	52,066	52,066	78,917	78,917	79,052	681,490
Doddridge	41,402	41,402	62,753	62,753	62,863	541,916
Fayette	171,875	171,875	260,512	260,512	260,964	2,250,569
Gilmer	34,754	34,754	52,677	52,677	52,770	454,898
Grant	50,860	50,860	77,089	77,089	77,222	665,949
Greenbrier	144,605	144,605	219,178	219,178	219,557	1,894,738
Hampshire	88,799	88,799	134,593	134,593	134,826	1,165,730
Hancock	111,137	111,137	168,451	168,451	168,740	1,456,622
Hardy	64,311	64,311	97,476	97,476	97,645	841,996
Harrison	301,470	301,470	456,941	456,941	457,731	3,949,039
Jackson	125,605	125,605	190,380	190,380	190,709	1,645,635
Jefferson	254,552	254,552	385,826	385,826	386,491	3,354,224
Kanawha	749,070	749,070	1,135,368	1,135,368	1,137,342	9,812,614
Lewis	72,612	72,612	110,059	110,059	110,248	951,738
Lincoln	101,774	101,774	154,260	154,260	154,527	1,332,863
Logan	159,677	159,677	242,023	242,023	242,442	2,090,904
Marion	226,023	226,023	342,585	342,585	343,177	2,960,641
Marshall	132,889	132,889	201,421	201,421	201,767	1,740,481
Mason	119,064	119,064	180,466	180,466	180,775	1,559,547
McDowell	88,212	88,212	133,704	133,704	133,935	1,156,105
Mercer	256,230	256,230	388,370	388,370	389,040	3,356,878
Mineral	125,780	125,780	190,645	190,645	190,973	1,646,989
Mingo	119,305	119,305	180,831	180,831	181,141	1,562,277
Monongalia	342,325	342,325	518,865	518,865	519,760	4,516,386
Monroe	50,847	50,847	77,069	77,069	77,203	666,460
Morgan	67,037	67,037	101,609	101,609	101,784	878,574
Nicholas	103,465	103,465	156,823	156,823	157,093	1,354,712
Ohio	157,000	157,000	237,966	237,966	238,378	2,056,310
Pendleton	43,469	43,469	65,887	65,887	66,001	568,974
Pleasants	36,468	36,468	55,275	55,275	55,372	478,222
Pocahontas	47,682	47,682	72,272	72,272	72,395	624,109
Preston	133,563	133,563	202,442	202,442	202,793	1,754,677
Putnam	281,876	281,876	427,241	427,241	427,977	3,690,781
Raleigh	330,029	330,029	500,227	500,227	501,089	4,324,836
Randolph	116,676	116,676	176,847	176,847	177,152	1,527,890
Ritchie	42,396	42,396	64,260	64,260	64,372	554,922
Roane	52,499	52,499	79,573	79,573	79,709	687,388
Summers	41,042	41,042	62,208	62,208	62,316	537,663
Taylor	68,101	68,101	103,222	103,222	103,401	892,031
Tucker	38,390	38,390	58,188	58,188	58,288	503,164
Tyler	40,976	40,976	62,108	62,108	62,217	536,791
Upshur	120,717	120,717	182,972	182,972	183,288	1,580,510
Wayne	190,210	190,210	288,302	288,302	288,800	2,490,968
Webster	44,162	44,162	66,936	66,936	67,050	578,273
Wetzel	68,424	68,424	103,710	103,710	103,889	896,721
Wirt	34,702	34,702	52,598	52,598	52,687	454,210
Wood	367,850	367,850	557,553	557,553	558,515	4,818,837
Wyoming	113,131	113,131	171,473	171,473	171,770	1,481,729
Total	7,787,169	7,787,169	11,803,065	11,803,065	11,823,451	102,079,423

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**MULTI-COUNTY VOCATIONAL CENTER
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	1,253,206	53,895	-	53,895	1,307,101
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	592,982	-	-	-	592,982
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	548,294	-	-	-	548,294
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	875,171	39,600	-	39,600	914,771
Jackson	807,041	41,949	10	41,939	848,980
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	641,683	49,662	3,544	46,118	687,801
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	488,203	-	-	-	488,203
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	5,206,580	185,106	3,554	181,552	5,388,132

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

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Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**MULTI-COUNTY VOCATIONAL CENTER
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	230,696	5,666	-	5,666	236,362
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	111,461	-	-	-	111,461
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	100,436	-	-		100,436
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	252,419	11,343	-	11,343	263,762
Jackson	162,079	4,173	-	4,173	166,252
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	98,958	8,730	2,310	6,421	105,379
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	88,100	-	-	-	88,100
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	1,044,149	29,913	2,310	27,603	1,071,752

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

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Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**MULTI-COUNTY VOCATIONAL CENTER
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 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	25,309	1,098	-	1,098	26,407
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	25,309	1,098	-	1,098	26,407

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

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Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**MULTI-COUNTY VOCATIONAL CENTER
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

County	MCVC Total Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes MCVC
Barbour			
Berkeley	1,569,870	7.50%	117,740
Boone			
Braxton			
Brooke			
Cabell			
Calhoun	704,443	7.99%	56,285
Clay			
Doddridge			
Fayette			
Gilmer			
Grant	648,730	7.50%	48,655
Greenbrier			
Hampshire			
Hancock			
Hardy			
Harrison	1,178,533	8.12%	95,697
Jackson	1,015,232	7.50%	76,142
Jefferson			
Kanawha			
Lewis			
Lincoln			
Logan			
Marion			
Marshall			
Mason			
McDowell			
Mercer			
Mineral			
Mingo			
Monongalia			
Monroe			
Morgan			
Nicholas			
Ohio			
Pendleton			
Pleasants	793,180	7.50%	59,489
Pocahontas			
Preston			
Putnam			
Raleigh			
Randolph			
Ritchie			
Roane			
Summers			
Taylor			
Tucker			
Tyler			
Upshur	576,303	7.50%	43,223
Wayne			
Webster			
Wetzel			
Wirt			
Wood			
Wyoming			
Total	6,486,291	7.66%	497,231

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

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12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**PUBLIC CHARTER SCHOOLS
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

Charter School	Retirement Allocation For Budgeting Purposes Charter Schools	Monthly Allocation July	Monthly Allocation August	Monthly Allocation September	Monthly Allocation October	Monthly Allocation November	Monthly Allocation December
Eastern Panhandle Preparatory Academy	52,220	-	-	-	-	-	-
Virtual Preparatory Academy	35,988	-	-	-	-	-	-
West Virginia Academy	54,334	-	-	-	-	-	-
West Virginia Virtual Academy	66,158	-	-	-	-	-	-
Total	208,700	-	-	-	-	-	-

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)

**PUBLIC CHARTER SCHOOLS
SECOND PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES (REDISTRIBUTION)
FOR THE 2022-23 YEAR**

Charter School	Monthly Allocation January 13.25%	Monthly Allocation February 13.25%	Monthly Allocation March 13.25%	Monthly Allocation April 20.08%	Monthly Allocation May 20.08%	Monthly Allocation June 20.11%	Total Annual Allocation 100.00%
Eastern Panhandle Preparatory Academy	6,917	6,917	6,917	10,484	10,484	10,501	52,220
Virtual Preparatory Academy	4,767	4,767	4,767	7,225	7,225	7,237	35,988
West Virginia Academy	7,197	7,197	7,197	10,908	10,908	10,927	54,334
West Virginia Virtual Academy	8,762	8,762	8,762	13,282	13,282	13,307	66,158
Total	27,643	27,643	27,643	41,899	41,899	41,972	208,700

Note: The above allocations are preliminary for budgeting purposes only; they will be adjusted during the upcoming year.

OSF

12/20/22

Ret Allocation-Budget - Second Prel Comps 23 (redistribution)