

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	8,649,021	-	-	-	8,649,021
Berkeley	76,156,924	3,037,467	-	3,037,467	79,194,391
Boone	12,162,156	651,350	5,628	645,722	12,807,878
Braxton	6,709,373	-	-	-	6,709,373
Brooke	9,311,737	472,262	-	472,262	9,783,999
Cabell	44,743,455	1,546,532	-	1,546,532	46,289,987
Calhoun	4,856,230	-	-	-	4,856,230
Clay	6,084,143	40,051	-	40,051	6,124,194
Doddridge	5,414,323	167,000	-	167,000	5,581,323
Fayette	21,328,066	654,143	-	654,143	21,982,209
Gilmer	4,354,108	7,550	-	7,550	4,361,658
Grant	7,043,225	-	-	-	7,043,225
Greenbrier	18,321,387	306,505	-	306,505	18,627,892
Hampshire	11,251,287	-	-	-	11,251,287
Hancock	13,129,863	1,029,267	72,206	957,062	14,086,925
Hardy	8,759,767	-	-	-	8,759,767
Harrison	37,633,579	1,907,856	2,474	1,905,382	39,538,961
Jackson	16,256,958	755,427	100	755,327	17,012,285
Jefferson	31,465,868	1,246,886	-	1,246,886	32,712,754
Kanawha	91,198,124	4,791,074	-	4,791,074	95,989,198
Lewis	9,297,041	134,320	-	134,320	9,431,361
Lincoln	11,117,011	190,900	-	190,900	11,307,911
Logan	18,868,170	550,850	-	550,850	19,419,020
Marion	28,381,406	1,409,642	2,572	1,407,070	29,788,476
Marshall	15,819,659	1,934,601	470,977	1,463,624	17,283,283
Mason	13,964,156	587,175	-	587,175	14,551,331
McDowell	9,345,356	233,550	-	233,550	9,578,906
Mercer	32,984,701	886,770	-	886,770	33,871,471
Mineral	15,660,211	449,342	-	449,342	16,109,553
Mingo	13,784,364	343,950	-	343,950	14,128,314
Monongalia	44,729,281	1,781,933	-	1,781,933	46,511,214
Monroe	6,623,546	-	-	-	6,623,546
Morgan	8,290,604	305,567	-	305,567	8,596,171
Nicholas	13,192,313	271,230	-	271,230	13,463,543
Ohio	19,059,020	1,421,873	48,896	1,372,978	20,431,998
Pendleton	5,393,874	-	-	-	5,393,874
Pleasants	5,041,185	385,056	20,516	364,540	5,405,725
Pocahontas	5,720,235	-	-	-	5,720,235
Preston	16,248,333	-	-	-	16,248,333
Putnam	34,421,630	2,444,779	28,425	2,416,353	36,837,983
Raleigh	41,326,073	1,567,241	-	1,567,241	42,893,314
Randolph	14,710,412	-	-	-	14,710,412
Ritchie	5,450,363	-	-	-	5,450,363
Roane	6,322,862	25,480	-	25,480	6,348,342
Summers	5,339,723	-	-	-	5,339,723
Taylor	8,537,419	116,529	-	116,529	8,653,948
Tucker	5,136,770	-	-	-	5,136,770
Tyler	5,156,959	158,632	-	158,632	5,315,591
Upshur	14,624,309	-	-	-	14,624,309
Wayne	23,833,246	672,825	-	672,825	24,506,071
Webster	5,642,013	-	-	-	5,642,013
Wetzel	8,439,858	441,900	-	441,900	8,881,758
Wirt	4,338,172	104,375	-	104,375	4,442,547
Wood	43,515,491	1,959,352	-	1,959,352	45,474,843
Wyoming	12,938,121	410,566	-	410,566	13,348,687
Total	968,083,481	35,401,805	651,793	34,750,015	1,002,833,496

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	3,366,079	-	-	-	3,366,079
Berkeley	30,946,923	699,341	-	699,341	31,646,264
Boone	4,859,768	144,986	-	144,986	5,004,754
Braxton	2,673,835	-	-	-	2,673,835
Brooke	3,619,083	39,804	-	39,804	3,658,887
Cabell	17,924,807	319,300	-	319,300	18,244,107
Calhoun	1,835,223	-	-	-	1,835,223
Clay	2,415,649	-	-	-	2,415,649
Doddridge	2,025,816	82,469	-	82,469	2,108,285
Fayette	8,355,704	249,989	-	249,989	8,605,693
Gilmer	1,818,348	-	-	-	1,818,348
Grant	2,763,568	-	-	-	2,763,568
Greenbrier	7,230,445	131,288	-	131,288	7,361,733
Hampshire	4,497,204	-	-	-	4,497,204
Hancock	5,000,203	310,249	20,557	289,692	5,289,895
Hardy	3,504,558	-	-	-	3,504,558
Harrison	14,758,150	664,338	-	664,338	15,422,488
Jackson	6,420,929	173,917	-	173,917	6,594,846
Jefferson	13,078,946	117,303	-	117,303	13,196,249
Kanawha	35,973,092	518,554	-	518,554	36,491,646
Lewis	3,690,801	57,710	-	57,710	3,748,511
Lincoln	4,392,754	47,479	-	47,479	4,440,233
Logan	7,555,907	38,472	-	38,472	7,594,379
Marion	10,797,457	932,699	186,540	746,159	11,543,616
Marshall	6,139,122	516,038	66,859	449,179	6,588,301
Mason	5,647,333	91,156	-	91,156	5,738,489
McDowell	3,873,310	108,399	-	108,399	3,981,709
Mercer	12,716,586	258,533	-	258,533	12,975,119
Mineral	6,229,610	19,428	-	19,428	6,249,038
Mingo	5,478,092	60,420	-	60,420	5,538,512
Monongalia	17,660,060	249,089	-	249,089	17,909,149
Monroe	2,650,941	-	-	-	2,650,941
Morgan	3,339,608	59,987	-	59,987	3,399,595
Nicholas	5,245,884	29,886	-	29,886	5,275,770
Ohio	7,524,357	148,970	-	148,970	7,673,327
Pendleton	2,305,791	-	-	-	2,305,791
Pleasants	1,912,852	174,015	46,915	127,100	2,039,952
Pocahontas	2,307,589	-	-	-	2,307,589
Preston	6,356,473	-	-	-	6,356,473
Putnam	13,448,265	575,711	-	575,711	14,023,976
Raleigh	16,566,414	411,939	-	411,939	16,978,353
Randolph	5,657,799	-	-	-	5,657,799
Ritchie	2,159,194	-	-	-	2,159,194
Roane	2,612,689	-	-	-	2,612,689
Summers	2,242,165	-	-	-	2,242,165
Taylor	3,386,735	24,053	-	24,053	3,410,788
Tucker	2,013,174	-	-	-	2,013,174
Tyler	2,063,951	50,824	-	50,824	2,114,775
Upshur	5,754,047	-	-	-	5,754,047
Wayne	9,354,829	227,108	-	227,108	9,581,937
Webster	2,147,218	-	-	-	2,147,218
Wetzel	3,404,413	71,258	-	71,258	3,475,671
Wirt	1,715,875	61,770	-	61,770	1,777,645
Wood	17,491,940	171,393	-	171,393	17,663,333
Wyoming	5,369,323	41,389	-	41,389	5,410,712
Total	384,280,888	7,879,263	320,871	7,558,393	391,839,281

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	604,342	-	-	-	604,342
Berkeley	5,477,071	195,337	-	195,337	5,672,408
Boone	883,782	32,435	-	32,435	916,217
Braxton	478,955	-	-	-	478,955
Brooke	611,988.00	34,848	-	34,848	646,836
Cabell	3,211,784	99,044	-	99,044	3,310,828
Calhoun	284,420	-	-	-	284,420
Clay	401,362	1,000	-	1,000	402,362
Doddridge	349,259	10,400	-	10,400	359,659
Fayette	1,461,798	33,609	-	33,609	1,495,407
Gilmer	325,883	450	-	450	326,333
Grant	451,898	-	-	-	451,898
Greenbrier	1,273,636	17,500	-	17,500	1,291,136
Hampshire	744,246	-	-	-	744,246
Hancock	891,262	72,991	4,713	68,278	959,540
Hardy	610,367	-	-	-	610,367
Harrison	2,627,738	84,960	40	84,920	2,712,658
Jackson	1,152,090	52,140	10	52,130	1,204,220
Jefferson	2,217,954	81,283	-	81,283	2,299,237
Kanawha	6,270,894	338,639	-	338,639	6,609,533
Lewis	622,009	8,800	-	8,800	630,809
Lincoln	819,734	10,000	-	10,000	829,734
Logan	1,235,073	31,300	-	31,300	1,266,373
Marion	1,865,620	82,000	-	82,000	1,947,620
Marshall	1,064,688	122,499	28,810	93,689	1,158,377
Mason	981,898	33,375	-	33,375	1,015,273
McDowell	613,844	15,660	-	15,660	629,504
Mercer	2,387,651	60,600	-	60,600	2,448,251
Mineral	1,063,477	27,869	-	27,869	1,091,346
Mingo	953,625	19,692	-	19,692	973,317
Monongalia	2,981,186	108,716	-	108,716	3,089,902
Monroe	461,204	-	-	-	461,204
Morgan	561,843	14,440	-	14,440	576,283
Nicholas	857,159	20,000	-	20,000	877,159
Ohio	1,283,307	76,878	6,351	70,527	1,353,834
Pendleton	367,387	-	-	-	367,387
Pleasants	330,459	23,219	726	22,493	352,952
Pocahontas	464,190	-	-	-	464,190
Preston	1,097,737	-	-	-	1,097,737
Putnam	2,318,410	150,321	1,628	148,693	2,467,103
Raleigh	2,923,924	101,400	-	101,400	3,025,324
Randolph	940,476	-	-	-	940,476
Ritchie	340,779	-	-	-	340,779
Roane	461,931	1,000	-	1,000	462,931
Summers	371,807	-	-	-	371,807
Taylor	591,302	8,400	-	8,400	599,702
Tucker	350,275	-	-	-	350,275
Tyler	444,534	4,350	-	4,350	448,884
Upshur	973,535	-	-	-	973,535
Wayne	1,594,941	46,700	-	46,700	1,641,641
Webster	377,505	-	-	-	377,505
Wetzel	583,543	39,600	-	39,600	623,143
Wirt	338,161	5,000	-	5,000	343,161
Wood	2,923,507	105,786	-	105,786	3,029,293
Wyoming	868,818	19,240	-	19,240	888,058
Total	66,746,268	2,191,480	42,278	2,149,203	68,895,471

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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.
Barbour	12,619,442	-	12,619,442	8.10%	1,022,175
Berkeley	116,513,063	1,713,967	114,799,096	7.61%	8,736,211
Boone	18,728,849	-	18,728,849	7.76%	1,453,359
Braxton	9,862,163	-	9,862,163	7.61%	750,511
Brooke	14,089,722	-	14,089,722	7.65%	1,077,864
Cabell	67,844,922	-	67,844,922	7.76%	5,264,766
Calhoun	6,975,873	866,087	6,109,786	7.55%	461,289
Clay	8,942,205	-	8,942,205	7.61%	680,502
Doddridge	8,049,267	-	8,049,267	7.80%	627,843
Fayette	32,083,309	-	32,083,309	7.69%	2,467,206
Gilmer	6,506,339	-	6,506,339	7.73%	502,940
Grant	10,258,691	733,357	9,525,334	8.13%	774,410
Greenbrier	27,280,761	-	27,280,761	7.62%	2,078,794
Hampshire	16,492,737	-	16,492,737	7.80%	1,286,433
Hancock	20,336,360	-	20,336,360	7.60%	1,545,563
Hardy	12,874,692	-	12,874,692	7.63%	982,339
Harrison	57,674,107	1,274,668	56,399,439	7.65%	4,314,557
Jackson	24,811,351	1,173,039	23,638,312	7.62%	1,801,239
Jefferson	48,208,240	-	48,208,240	7.67%	3,697,572
Kanawha	139,090,377	-	139,090,377	8.20%	11,405,411
Lewis	13,810,681	-	13,810,681	7.50%	1,035,801
Lincoln	16,577,878	-	16,577,878	7.82%	1,296,390
Logan	28,279,772	-	28,279,772	7.77%	2,197,338
Marion	43,279,712	-	43,279,712	7.70%	3,332,538
Marshall	25,029,961	-	25,029,961	7.59%	1,899,774
Mason	21,305,093	-	21,305,093	7.72%	1,644,753
McDowell	14,190,119	-	14,190,119	8.33%	1,182,037
Mercer	49,294,841	-	49,294,841	7.64%	3,766,126
Mineral	23,449,937	-	23,449,937	7.63%	1,789,230
Mingo	20,640,143	-	20,640,143	7.77%	1,603,739
Monongalia	67,510,265	-	67,510,265	7.73%	5,218,543
Monroe	9,735,691	-	9,735,691	7.67%	746,727
Morgan	12,572,049	-	12,572,049	7.66%	963,019
Nicholas	19,616,472	-	19,616,472	7.58%	1,486,929
Ohio	29,459,159	-	29,459,159	7.71%	2,271,301
Pendleton	8,067,052	-	8,067,052	7.85%	633,264
Pleasants	7,798,629	803,253	6,995,376	7.59%	530,949
Pocahontas	8,492,014	-	8,492,014	7.81%	663,226
Preston	23,702,543	-	23,702,543	7.83%	1,855,909
Putnam	53,329,062	-	53,329,062	7.64%	4,074,340
Raleigh	62,896,991	-	62,896,991	7.63%	4,799,040
Randolph	21,308,687	-	21,308,687	7.92%	1,687,648
Ritchie	7,950,336	-	7,950,336	7.72%	613,766
Roane	9,423,962	-	9,423,962	7.53%	709,624
Summers	7,953,695	-	7,953,695	7.61%	605,276
Taylor	12,664,438	-	12,664,438	7.65%	968,830
Tucker	7,500,219	-	7,500,219	7.55%	566,267
Tyler	7,879,250	-	7,879,250	7.59%	598,035
Upshur	21,351,891	647,029	20,704,862	7.57%	1,567,358
Wayne	35,729,649	-	35,729,649	7.61%	2,719,026
Webster	8,166,736	-	8,166,736	7.89%	644,355
Wetzel	12,980,572	-	12,980,572	7.62%	989,120
Wirt	6,563,353	-	6,563,353	7.50%	492,251
Wood	66,167,469	-	66,167,469	7.77%	5,141,212
Wyoming	19,647,457	-	19,647,457	7.76%	1,524,643
Total	1,463,568,248	7,211,400	1,456,356,848	7.74%	112,749,368

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

County	Public Charter School Allocation	Retirement Allocation For Budgeting Purposes Co Bds Net of Charters	Amount Paid Through December	Remaining Amount to be Paid	Monthly Allocation July	Monthly Allocation August
Barbour	10,594	1,011,581	428,101	583,480	67,371	67,472
Berkeley	135,150	8,601,061	3,639,970	4,961,091	572,831	573,691
Boone	4,710	1,448,649	613,067	835,582	96,480	96,625
Braxton	6,918	743,593	314,688	428,905	49,523	49,598
Brooke	11,388	1,066,476	451,333	615,143	71,027	71,134
Cabell	32,740	5,232,026	2,214,194	3,017,832	348,453	348,976
Calhoun	383	460,906	195,053	265,853	30,696	30,742
Clay	4,213	676,289	286,205	390,084	45,041	45,108
Doddridge	1,961	625,882	264,874	361,008	41,684	41,746
Fayette	13,853	2,453,353	1,038,258	1,415,095	163,393	163,639
Gilmer	392	502,548	212,680	289,868	33,470	33,520
Grant	2,044	772,366	326,866	445,500	51,440	51,517
Greenbrier	10,723	2,068,071	875,206	1,192,865	137,734	137,940
Hampshire	18,088	1,268,345	536,765	731,580	84,472	84,599
Hancock	12,819	1,532,744	648,657	884,087	102,081	102,234
Hardy	4,631	977,708	413,764	563,944	65,115	65,213
Harrison	43,312	4,271,245	1,800,840	2,470,405	283,402	283,828
Jackson	11,826	1,789,413	757,279	1,032,134	119,175	119,354
Jefferson	83,725	3,613,847	1,529,380	2,084,467	240,682	241,044
Kanawha	46,765	11,358,646	4,806,992	6,551,654	756,486	757,623
Lewis	6,418	1,029,383	435,635	593,748	68,557	68,660
Lincoln	7,448	1,288,942	545,479	743,463	85,844	85,972
Logan	12,790	2,184,548	924,499	1,260,049	145,491	145,709
Marion	23,372	3,309,166	1,400,603	1,908,563	220,416	220,747
Marshall	6,788	1,892,986	801,111	1,091,875	126,073	126,262
Mason	6,570	1,638,183	693,280	944,903	109,103	109,267
McDowell	9,206	1,172,831	496,344	676,487	78,111	78,228
Mercer	18,573	3,747,553	1,585,965	2,161,588	249,587	249,962
Mineral	4,203	1,785,027	755,423	1,029,604	118,883	119,061
Mingo	6,219	1,597,520	676,070	921,450	106,395	106,555
Monongalia	117,739	5,100,804	2,158,662	2,942,142	339,714	340,224
Monroe	4,655	742,072	314,044	428,028	49,422	49,496
Morgan	7,295	955,724	404,463	551,261	63,651	63,747
Nicholas	8,357	1,478,572	625,733	852,839	98,473	98,621
Ohio	12,259	2,259,042	956,027	1,303,015	150,452	150,678
Pendleton	1,194	632,070	267,492	364,578	42,096	42,159
Pleasants	769	530,180	224,371	305,809	35,310	35,363
Pocahontas	2,360	660,866	279,678	381,188	44,014	44,080
Preston	18,095	1,837,814	777,761	1,060,053	122,398	122,582
Putnam	23,149	4,051,191	1,714,464	2,336,727	269,809	270,214
Raleigh	43,341	4,755,699	2,012,612	2,743,087	316,730	317,205
Randolph	10,379	1,677,269	709,821	967,448	111,706	111,874
Ritchie	2,724	611,042	258,595	352,447	40,695	40,757
Roane	3,058	706,566	299,020	407,546	47,057	47,128
Summers	4,598	600,678	254,205	346,473	40,005	40,065
Taylor	8,005	960,825	406,620	554,205	63,991	64,087
Tucker	1,516	564,751	239,001	325,750	37,612	37,669
Tyler	4,222	593,813	251,302	342,511	39,548	39,607
Upshur	2,232	1,565,126	662,360	902,766	104,237	104,394
Wayne	10,648	2,708,378	1,146,185	1,562,193	180,378	180,649
Webster	1,584	642,771	272,021	370,750	42,809	42,873
Wetzel	6,520	982,600	415,834	566,766	65,441	65,539
Wirt	1,886	490,365	207,521	282,844	32,658	32,707
Wood	30,850	5,110,362	2,163,023	2,947,339	340,400	340,911
Wyoming	6,604	1,518,039	642,433	875,606	101,101	101,253
Total	891,861	111,857,507	47,331,829	64,525,678	7,448,723	7,459,908

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

County	Monthly Allocation September	Monthly Allocation October	Monthly Allocation November	Monthly Allocation December
Barbour	67,472 -	75,262	75,262	75,262
Berkeley	573,691 -	639,919	639,919	639,919
Boone	96,625 -	107,779	107,779	107,779
Braxton	49,598 -	55,323	55,323	55,323
Brooke	71,134 -	79,346	79,346	79,346
Cabell	348,976 -	389,263	389,263	389,263
Calhoun	30,742 -	34,291	34,291	34,291
Clay	45,108 -	50,316	50,316	50,316
Doddridge	41,746 -	46,566	46,566	46,566
Fayette	163,639 -	182,529	182,529	182,529
Gilmer	33,520 -	37,390	37,390	37,390
Grant	51,517 -	57,464	57,464	57,464
Greenbrier	137,940 -	153,864	153,864	153,864
Hampshire	84,599 -	94,365	94,365	94,365
Hancock	102,234 -	114,036	114,036	114,036
Hardy	65,213 -	72,741	72,741	72,741
Harrison	283,828 -	316,594	316,594	316,594
Jackson	119,354 -	133,132	133,132	133,132
Jefferson	241,044 -	268,870	268,870	268,870
Kanawha	757,623 -	845,087	845,087	845,087
Lewis	68,660 -	76,586	76,586	76,586
Lincoln	85,972 -	95,897	95,897	95,897
Logan	145,709 -	162,530	162,530	162,530
Marion	220,747 -	246,231	246,231	246,231
Marshall	126,262 -	140,838	140,838	140,838
Mason	109,267 -	121,881	121,881	121,881
McDowell	78,228 -	87,259	87,259	87,259
Mercer	249,962 -	278,818	278,818	278,818
Mineral	119,061 -	132,806	132,806	132,806
Mingo	106,555 -	118,855	118,855	118,855
Monongalia	340,224 -	379,500	379,500	379,500
Monroe	49,496 -	55,210	55,210	55,210
Morgan	63,747 -	71,106	71,106	71,106
Nicholas	98,621 -	110,006	110,006	110,006
Ohio	150,678 -	168,073	168,073	168,073
Pendleton	42,159 -	47,026	47,026	47,026
Pleasants	35,363 -	39,445	39,445	39,445
Pocahontas	44,080 -	49,168	49,168	49,168
Preston	122,582 -	136,733	136,733	136,733
Putnam	270,214 -	301,409	301,409	301,409
Raleigh	317,205 -	353,824	353,824	353,824
Randolph	111,874 -	124,789	124,789	124,789
Ritchie	40,757 -	45,462	45,462	45,462
Roane	47,128 -	52,569	52,569	52,569
Summers	40,065 -	44,690	44,690	44,690
Taylor	64,087 -	71,485	71,485	71,485
Tucker	37,669 -	42,017	42,017	42,017
Tyler	39,607 -	44,180	44,180	44,180
Upshur	104,394 -	116,445	116,445	116,445
Wayne	180,649 -	201,503	201,503	201,503
Webster	42,873 -	47,822	47,822	47,822
Wetzel	65,539 -	73,105	73,105	73,105
Wirt	32,707 -	36,483	36,483	36,483
Wood	340,911 -	380,267	380,267	380,267
Wyoming	101,253 -	112,942	112,942	112,942
Total	7,459,908	8,321,097	8,321,097	8,321,097

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

County	Monthly Allocation January 13.25%	Monthly Allocation February 13.25%	Monthly Allocation March 13.25%	Monthly Allocation April 20.09%	Monthly Allocation May 20.09%	Monthly Allocation June 20.08%	Total Annual Allocation 100.00%
Barbour	77,285	77,285	77,285	117,242	117,242	117,141	1,011,581
Berkeley	657,121	657,121	657,121	996,863	996,863	996,002	8,601,061
Boone	110,677	110,677	110,677	167,899	167,899	167,753	1,448,649
Braxton	56,811	56,811	56,811	86,183	86,183	86,106	743,593
Brooke	81,479	81,479	81,479	123,604	123,604	123,498	1,066,476
Cabell	399,727	399,727	399,727	606,392	606,392	605,867	5,232,026
Calhoun	35,214	35,214	35,214	53,419	53,419	53,373	460,906
Clay	51,669	51,669	51,669	78,382	78,382	78,313	676,289
Doddridge	47,817	47,817	47,817	72,540	72,540	72,477	625,882
Fayette	187,436	187,436	187,436	284,344	284,344	284,099	2,453,353
Gilmer	38,394	38,394	38,394	58,245	58,245	58,196	502,548
Grant	59,009	59,009	59,009	89,517	89,517	89,439	772,366
Greenbrier	158,001	158,001	158,001	239,690	239,690	239,482	2,068,071
Hampshire	96,901	96,901	96,901	147,001	147,001	146,875	1,268,345
Hancock	117,102	117,102	117,102	177,645	177,645	177,491	1,532,744
Hardy	74,697	74,697	74,697	113,317	113,317	113,219	977,708
Harrison	327,217	327,217	327,217	496,394	496,394	495,966	4,271,245
Jackson	136,711	136,711	136,711	207,393	207,393	207,215	1,789,413
Jefferson	276,098	276,098	276,098	418,845	418,845	418,483	3,613,847
Kanawha	867,800	867,800	867,800	1,316,466	1,316,466	1,315,324	11,358,646
Lewis	78,645	78,645	78,645	119,305	119,305	119,203	1,029,383
Lincoln	98,475	98,475	98,475	149,389	149,389	149,260	1,288,942
Logan	166,900	166,900	166,900	253,189	253,189	252,971	2,184,548
Marion	252,799	252,799	252,799	383,499	383,499	383,168	3,309,166
Marshall	144,624	144,624	144,624	219,397	219,397	219,209	1,892,986
Mason	125,157	125,157	125,157	189,865	189,865	189,702	1,638,183
McDowell	89,604	89,604	89,604	135,931	135,931	135,813	1,172,831
Mercer	286,313	286,313	286,313	434,341	434,341	433,967	3,747,553
Mineral	136,376	136,376	136,376	206,885	206,885	206,706	1,785,027
Mingo	122,051	122,051	122,051	185,153	185,153	184,991	1,597,520
Monongalia	389,701	389,701	389,701	591,183	591,183	590,673	5,100,804
Monroe	56,694	56,694	56,694	86,006	86,006	85,934	742,072
Morgan	73,017	73,017	73,017	110,768	110,768	110,674	955,724
Nicholas	112,963	112,963	112,963	171,366	171,366	171,218	1,478,572
Ohio	172,591	172,591	172,591	261,823	261,823	261,596	2,259,042
Pendleton	48,290	48,290	48,290	73,257	73,257	73,194	632,070
Pleasants	40,506	40,506	40,506	61,448	61,448	61,395	530,180
Pocahontas	50,490	50,490	50,490	76,594	76,594	76,530	660,866
Preston	140,409	140,409	140,409	213,003	213,003	212,820	1,837,814
Putnam	309,511	309,511	309,511	469,533	469,533	469,128	4,051,191
Raleigh	363,335	363,335	363,335	551,185	551,185	550,712	4,755,699
Randolph	128,143	128,143	128,143	194,395	194,395	194,229	1,677,269
Ritchie	46,683	46,683	46,683	70,819	70,819	70,760	611,042
Roane	53,981	53,981	53,981	81,891	81,891	81,821	706,566
Summers	45,892	45,892	45,892	69,619	69,619	69,559	600,678
Taylor	73,407	73,407	73,407	111,360	111,360	111,264	960,825
Tucker	43,147	43,147	43,147	65,455	65,455	65,399	564,751
Tyler	45,367	45,367	45,367	68,823	68,823	68,764	593,813
Upshur	119,576	119,576	119,576	181,398	181,398	181,242	1,565,126
Wayne	206,920	206,920	206,920	313,901	313,901	313,631	2,708,378
Webster	49,108	49,108	49,108	74,497	74,497	74,432	642,771
Wetzel	75,071	75,071	75,071	113,884	113,884	113,785	982,600
Wirt	37,464	37,464	37,464	56,834	56,834	56,784	490,365
Wood	390,390	390,390	390,390	592,227	592,227	591,715	5,110,362
Wyoming	115,978	115,978	115,978	175,941	175,941	175,790	1,518,039
Total	8,546,744	8,546,744	8,546,744	12,965,545	12,965,545	12,954,358	111,857,507

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	1,387,562	53,540	-	53,540	1,441,102
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	739,377	-	-	-	739,377
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	618,109	-	-	-	618,109
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	995,717	42,000	-	42,000	1,037,717
Jackson	939,935	41,949	-	41,949	981,884
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	639,851	45,189	4,223	40,966	680,817
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	544,542	-	-	-	544,542
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	5,865,093	182,678	4,223	178,455	6,043,548

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	238,160	5,331	-	5,331	243,491
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	126,710	-	-	-	126,710
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	115,248	-	-		115,248
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	227,623	9,328	-	9,328	236,951
Jackson	186,982	4,173	-	4,173	191,155
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	116,015	8,950	2,529	6,421	122,436
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	102,487	-	-	-	102,487
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	1,113,225	27,782	2,529	25,253	1,138,478

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	28,276	1,098	-	1,098	29,374
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	28,276	1,098	-	1,098	29,374

**MULTI-COUNTY VOCATIONAL CENTER
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

County	MCVC Total Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes MCVC
Barbour			
Berkeley	1,713,967	7.50%	128,548
Boone			
Braxton			
Brooke			
Cabell			
Calhoun	866,087	7.92%	68,594
Clay			
Doddridge			
Fayette			
Gilmer			
Grant	733,357	7.50%	55,002
Greenbrier			
Hampshire			
Hancock			
Hardy			
Harrison	1,274,668	7.75%	98,787
Jackson	1,173,039	7.50%	87,978
Jefferson			
Kanawha			
Lewis			
Lincoln			
Logan			
Marion			
Marshall			
Mason			
McDowell			
Mercer			
Mineral			
Mingo			
Monongalia			
Monroe			
Morgan			
Nicholas			
Ohio			
Pendleton			
Pleasants	803,253	7.50%	60,244
Pocahontas			
Preston			
Putnam			
Raleigh			
Randolph			
Ritchie			
Roane			
Summers			
Taylor			
Tucker			
Tyler			
Upshur	647,029	7.50%	48,527
Wayne			
Webster			
Wetzel			
Wirt			
Wood			
Wyoming			
Total	7,211,400	7.59%	547,680

**PUBLIC CHARTER SCHOOLS
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

Charter School	Retirement Allocation For Budgeting Purposes Charter Schools	Amount Paid Through December	Remaining To Be Paid	Monthly Allocation July	Monthly Allocation August	Monthly Allocation September	Monthly Allocation October	Monthly Allocation November	Monthly Allocation December
Eastern Panhandle Preparatory Academy	141,739	59,983	81,756	9,440	9,454	9,454	10,545	10,545	10,545
Virtual Preparatory Academy	257,423	108,940	148,483	17,144	17,170	17,170	19,152	19,152	19,152
West Virginia Academy	105,700	44,732	60,968	7,040	7,050	7,050	7,864	7,864	7,864
West Virginia Virtual Academy	360,530	152,574	207,956	24,011	24,047	24,047	26,823	26,823	26,823
WIN Academy	7,118	3,014	4,104	474	475	475	530	530	530
Clarksburg Classical Academy	19,351	14,459	4,892	2,275	2,279	2,279	2,542	2,542	2,542
Total	891,861	383,702	508,159	60,384	# 60,475	60,475	67,456	67,456	67,456

**PUBLIC CHARTER SCHOOLS
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 YEAR**

Charter School	Monthly Allocation January 13.25%	Monthly Allocation February 13.25%	Monthly Allocation March 13.25%	Monthly Allocation April 20.09%	Monthly Allocation May 20.09%	Monthly Allocation June 20.08%	Total Annual Allocation 100.00%
Eastern Panhandle Preparatory Academy	10,829	10,829	10,829	16,428	16,428	16,413	141,739
Virtual Preparatory Academy	19,667	19,667	19,667	29,836	29,836	29,810	257,423
West Virginia Academy	8,076	8,076	8,076	12,251	12,251	12,238	105,700
West Virginia Virtual Academy	27,545	27,545	27,545	41,786	41,786	41,749	360,530
WIN Academy	544	544	544	825	825	822	7,118
Clarksburg Classical Academy	648	648	648	983	983	982	19,351
Total	67,309	67,309	67,309	102,109	102,109	102,014	891,861

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2024-25 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	89,172	36,332	6,605	132,109	8.10%	10,701	10,594
Berkeley	1,221,037	487,924	84,925	1,793,886	7.61%	136,515	135,150
Boone	41,047	16,955	3,303	61,305	7.76%	4,757	4,710
Braxton	61,807	25,298	4,718	91,823	7.61%	6,988	6,918
Brooke	102,382	40,907	7,077	150,366	7.65%	11,503	11,388
Cabell	290,161	115,724	20,288	426,173	7.76%	33,071	32,740
Calhoun	3,303	1,346	472	5,121	7.55%	387	383
Clay	37,745	15,340	2,831	55,916	7.61%	4,255	4,213
Doddridge	16,985	6,997	1,415	25,397	7.80%	1,981	1,961
Fayette	123,142	50,326	8,493	181,961	7.69%	13,993	13,853
Gilmer	3,303	1,346	472	5,121.00	7.73%	395.85	392
Grant	16,985	6,997	1,415	25,397	8.13%	2,065	2,044
Greenbrier	95,777	39,292	7,077	142,146	7.62%	10,832	10,723
Hampshire	158,055	64,859	11,323	234,237	7.80%	18,270	18,088
Hancock	116,065	46,290	8,021	170,376	7.60%	12,949	12,819
Hardy	41,047	16,955	3,303	61,305	7.63%	4,678	4,631
Harrison	389,241	155,285	27,365	571,891	7.65%	43,750	43,312
Jackson	106,157	43,060	7,549	156,766	7.62%	11,946	11,826
Jefferson	750,173	300,074	52,371	1,102,618	7.67%	84,571	83,725
Kanawha	392,072	156,631	27,365	576,068	8.20%	47,238	46,765
Lewis	58,504	23,683	4,246	86,433	7.50%	6,482	6,418
Lincoln	65,109	26,374	4,718	96,201	7.82%	7,523	7,448
Logan	112,762	45,482	8,021	166,265	7.77%	12,919	12,790
Marion	208,067	83,429	15,098	306,594	7.70%	23,608	23,372
Marshall	61,335	24,760	4,246	90,341	7.59%	6,857	6,788
Mason	58,032	23,683	4,246	85,961	7.72%	6,636	6,570
McDowell	75,489	30,949	5,190	111,628	8.33%	9,299	9,206
Mercer	167,020	66,743	11,795	245,558	7.64%	18,761	18,573
Mineral	37,745	15,071	2,831	55,647	7.63%	4,246	4,203
Mingo	54,730	22,337	3,774	80,841	7.77%	6,281	6,219
Monongalia	1,047,412	418,489	72,658	1,538,559	7.73%	118,931	117,739
Monroe	41,047	16,955	3,303	61,305	7.67%	4,702	4,655
Morgan	65,109	26,374	4,718	96,201	7.66%	7,369	7,295
Nicholas	75,489	30,680	5,190	111,359	7.58%	8,441	8,357
Ohio	109,459	43,598	7,549	160,606	7.71%	12,383	12,259
Pendleton	10,380	4,037	944	15,361.00	7.85%	1,205.84	1,194
Pleasants	7,077	2,691	472	10,240	7.59%	777	769
Pocahontas	20,288	8,343	1,887	30,518	7.81%	2,383	2,360
Preston	158,055	64,052	11,323	233,430	7.83%	18,278	18,095
Putnam	208,067	82,891	15,098	306,056	7.64%	23,383	23,149
Raleigh	389,241	157,169	27,365	573,775	7.63%	43,779	43,341
Randolph	89,172	36,601	6,605	132,378	7.92%	10,484	10,379
Ritchie	24,062	9,689	1,887	35,638	7.72%	2,751	2,724
Roane	27,365	11,303	2,359	41,027	7.53%	3,089	3,058
Summers	41,519	16,686	2,831	61,036	7.61%	4,645	4,598
Taylor	71,715	28,796	5,190	105,701	7.65%	8,086	8,005
Tucker	13,682	5,652	944	20,278	7.55%	1,531	1,516
Tyler	37,745	15,609	2,831	56,185	7.59%	4,264	4,222
Upshur	20,288	8,074	1,415	29,777	7.57%	2,254	2,232
Wayne	95,777	38,485	7,077	141,339	7.61%	10,756	10,648
Webster	13,682	5,652	944	20,278	7.89%	1,600	1,584
Wetzel	58,504	23,683	4,246	86,433	7.62%	6,586	6,520
Wirt	16,985	6,997	1,415	25,397	7.50%	1,905	1,886
Wood	272,705	108,996	19,344	401,045	7.77%	31,161	30,850
Wyoming	58,032	23,683	4,246	85,961	7.76%	6,671	6,604
Total	7,927,306	3,185,634	562,394	11,675,334	7.74%	900,869	891,861