

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	8,202,320	-	-	-	8,202,320
Berkeley	77,375,161	3,086,689	-	3,086,689	80,461,850
Boone	12,008,733	697,058	7,787	689,271	12,698,004
Braxton	6,447,134	-	-	-	6,447,134
Brooke	8,824,321	482,530	-	482,530	9,306,851
Cabell	44,216,904	1,626,507	-	1,626,507	45,843,411
Calhoun	4,647,355	-	-	-	4,647,355
Clay	5,750,601	35,150	-	35,150	5,785,751
Doddridge	5,518,021	184,400	-	184,400	5,702,421
Fayette	20,924,175	650,964	-	650,964	21,575,139
Gilmer	4,428,961	7,750	-	7,750	4,436,711
Grant	6,935,460	-	-	-	6,935,460
Greenbrier	17,865,040	349,324	-	349,324	18,214,364
Hampshire	10,903,899	-	-	-	10,903,899
Hancock	12,764,923	1,160,724	81,959	1,078,766	13,843,689
Hardy	8,913,731	-	-	-	8,913,731
Harrison	37,332,857	1,956,264	1,555	1,954,709	39,287,566
Jackson	16,251,320	748,209	55	748,154	16,999,474
Jefferson	32,456,545	1,251,715	-	1,251,715	33,708,260
Kanawha	89,775,365	4,705,536	-	4,705,536	94,480,901
Lewis	8,771,292	131,840	-	131,840	8,903,132
Lincoln	10,568,371	176,510	-	176,510	10,744,881
Logan	18,224,225	542,000	-	542,000	18,766,225
Marion	28,128,475	1,382,002	880	1,381,122	29,509,597
Marshall	15,845,061	1,953,305	473,072	1,480,233	17,325,294
Mason	13,860,784	540,318	-	540,318	14,401,102
McDowell	9,001,718	235,575	-	235,575	9,237,293
Mercer	32,935,647	923,495	-	923,495	33,859,142
Mineral	15,477,424	465,806	-	465,806	15,943,230
Mingo	13,570,809	365,100	-	365,100	13,935,909
Monongalia	44,983,908	1,811,777	-	1,811,777	46,795,685
Monroe	6,573,794	-	-	-	6,573,794
Morgan	8,160,756	307,197	-	307,197	8,467,953
Nicholas	12,701,390	256,280	-	256,280	12,957,670
Ohio	18,284,582	1,437,860	46,334	1,391,526	19,676,108
Pendleton	5,487,822	-	-	-	5,487,822
Pleasants	5,068,522	386,698	18,776	367,922	5,436,444
Pocahontas	5,711,529	-	-	-	5,711,529
Preston	15,574,015	-	-	-	15,574,015
Putnam	33,482,139	2,423,059	26,338	2,396,721	35,878,860
Raleigh	40,737,098	1,612,650	-	1,612,650	42,349,748
Randolph	14,383,060	-	-	-	14,383,060
Ritchie	5,335,786	-	-	-	5,335,786
Roane	6,259,336	23,800	-	23,800	6,283,136
Summers	5,281,973	-	-	-	5,281,973
Taylor	8,356,107	117,929	-	117,929	8,474,036
Tucker	5,048,766	-	-	-	5,048,766
Tyler	5,102,556	161,039	-	161,039	5,263,595
Upshur	13,807,500	-	-	-	13,807,500
Wayne	23,514,892	634,775	-	634,775	24,149,667
Webster	5,405,092	-	-	-	5,405,092
Wetzel	8,329,413	431,640	-	431,640	8,761,053
Wirt	4,259,252	106,875	-	106,875	4,366,127
Wood	43,507,185	1,978,668	-	1,978,668	45,485,853
Wyoming	12,612,404	405,794	-	405,794	13,018,198
Total	955,895,509	35,754,809	656,755	35,098,057	990,993,566

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

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	3,348,243	-	-	-	3,348,243
Berkeley	32,904,502	741,219	-	741,219	33,645,721
Boone	5,077,671	168,203	-	168,203	5,245,874
Braxton	2,696,582	-	-	-	2,696,582
Brooke	3,634,320	44,379	-	44,379	3,678,699
Cabell	18,661,827	352,781	-	352,781	19,014,608
Calhoun	1,897,924	-	-	-	1,897,924
Clay	2,388,827	-	-	-	2,388,827
Doddridge	2,190,755	89,873	-	89,873	2,280,628
Fayette	8,610,700	289,855	-	289,855	8,900,555
Gilmer	1,904,781	-	-	-	1,904,781
Grant	2,863,324	-	-	-	2,863,324
Greenbrier	7,364,229	135,951	-	135,951	7,500,180
Hampshire	4,585,821	-	-	-	4,585,821
Hancock	5,161,599	298,716	17,451	281,266	5,442,865
Hardy	3,725,421	-	-	-	3,725,421
Harrison	15,014,892	733,688	-	733,688	15,748,580
Jackson	6,731,627	185,743	-	185,743	6,917,370
Jefferson	14,230,058	117,732	-	117,732	14,347,790
Kanawha	37,643,803	555,363	-	555,363	38,199,166
Lewis	3,717,974	58,855	-	58,855	3,776,829
Lincoln	4,419,988	49,330	-	49,330	4,469,318
Logan	7,746,477	40,878	-	40,878	7,787,355
Marion	11,316,769	950,079	190,016	760,063	12,076,832
Marshall	6,460,754	516,336	60,920	455,416	6,916,170
Mason	5,936,887	109,422	-	109,422	6,046,309
McDowell	3,895,238	134,032	-	134,032	4,029,270
Mercer	13,469,773	291,815	-	291,815	13,761,588
Mineral	6,492,578	19,033	-	19,033	6,511,611
Mingo	5,769,717	64,121	-	64,121	5,833,838
Monongalia	18,874,321	255,700	-	255,700	19,130,021
Monroe	2,753,989	-	-	-	2,753,989
Morgan	3,514,806	64,817	-	64,817	3,579,623
Nicholas	5,353,782	29,900	-	29,900	5,383,682
Ohio	7,636,812	150,938	-	150,938	7,787,750
Pendleton	2,405,933	-	-	-	2,405,933
Pleasants	2,010,599	184,166	48,784	135,382	2,145,981
Pocahontas	2,415,996	-	-	-	2,415,996
Preston	6,411,689	-	-	-	6,411,689
Putnam	13,753,071	601,745	-	601,745	14,354,816
Raleigh	16,984,166	456,405	-	456,405	17,440,571
Randolph	5,948,408	-	-	-	5,948,408
Ritchie	2,265,791	-	-	-	2,265,791
Roane	2,721,352	-	-	-	2,721,352
Summers	2,312,082	-	-	-	2,312,082
Taylor	3,467,266	26,544	-	26,544	3,493,810
Tucker	2,110,328	-	-	-	2,110,328
Tyler	2,170,978	49,519	-	49,519	2,220,497
Upshur	5,837,382	-	-	-	5,837,382
Wayne	9,641,575	235,144	-	235,144	9,876,719
Webster	2,262,151	-	-	-	2,262,151
Wetzel	3,545,655	74,121	-	74,121	3,619,776
Wirt	1,786,059	66,370	-	66,370	1,852,429
Wood	18,265,584	183,955	-	183,955	18,449,539
Wyoming	5,580,151	39,283	-	39,283	5,619,434
Total	399,892,987	8,366,007	317,170	8,048,841	407,941,828

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

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	567,529	-	-	-	567,529
Berkeley	5,396,802	220,606	-	220,606	5,617,408
Boone	855,353	39,475	-	39,475	894,828
Braxton	452,345	-	-	-	452,345
Brooke	583,764	35,424	-	35,424	619,188
Cabell	3,148,455	117,759	-	117,759	3,266,214
Calhoun	273,014	-	-	-	273,014
Clay	320,108	650	-	650	320,758
Doddridge	371,102	14,000	-	14,000	385,102
Fayette	1,435,319	32,300	-	32,300	1,467,619
Gilmer	314,076	588	-	588	314,664
Grant	452,186	-	-	-	452,186
Greenbrier	1,249,320	22,387	-	22,387	1,271,707
Hampshire	732,877	-	-	-	732,877
Hancock	881,015	69,756	4,402	65,354	946,369
Hardy	583,460	-	-	-	583,460
Harrison	2,597,866	106,320	-	106,320	2,704,186
Jackson	1,134,946	54,510	-	54,510	1,189,456
Jefferson	2,255,238	89,528	-	89,528	2,344,766
Kanawha	6,177,945	356,887	-	356,887	6,534,832
Lewis	603,380	12,000	-	12,000	615,380
Lincoln	760,162	10,500	-	10,500	770,662
Logan	1,207,497	32,150	-	32,150	1,239,647
Marion	1,859,013	81,600	-	81,600	1,940,613
Marshall	1,065,208	125,152	30,241	94,911	1,160,119
Mason	937,871	36,375	-	36,375	974,246
McDowell	613,786	13,500	-	13,500	627,286
Mercer	2,379,995	62,150	-	62,150	2,442,145
Mineral	1,056,054	35,119	-	35,119	1,091,173
Mingo	930,931	21,330	-	21,330	952,261
Monongalia	2,996,292	124,388	-	124,388	3,120,680
Monroe	448,340	-	-	-	448,340
Morgan	537,973	21,560	-	21,560	559,533
Nicholas	874,497	14,500	-	14,500	888,997
Ohio	1,247,540	81,100	6,031	75,070	1,322,610
Pendleton	373,467	-	-	-	373,467
Pleasants	308,310	22,098	1,407	20,691	329,001
Pocahontas	438,165	-	-	-	438,165
Preston	1,032,267	-	-	-	1,032,267
Putnam	2,223,415	152,334	1,537	150,796	2,374,211
Raleigh	2,904,128	96,525	-	96,525	3,000,653
Randolph	973,573	-	-	-	973,573
Ritchie	345,849	-	-	-	345,849
Roane	416,168	800	-	800	416,968
Summers	373,950	-	-	-	373,950
Taylor	584,008	8,400	-	8,400	592,408
Tucker	351,710	-	-	-	351,710
Tyler	390,619	12,100	-	12,100	402,719
Upshur	927,521	-	-	-	927,521
Wayne	1,547,547	47,950	-	47,950	1,595,497
Webster	350,541	-	-	-	350,541
Wetzel	583,904	40,590	-	40,590	624,494
Wirt	334,998	5,000	-	5,000	339,998
Wood	2,928,362	115,232	-	115,232	3,043,594
Wyoming	878,782	14,800	-	14,800	893,582
Total	65,568,543	2,347,442	43,618	2,303,825	67,872,368

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	12,118,092	-	12,118,092	7.68%	930,669	15,658
Berkeley	119,724,979	1,646,749	118,078,230	7.57%	8,938,522	161,947
Boone	18,838,706	-	18,838,706	7.74%	1,458,116	6,726
Braxton	9,596,061	-	9,596,061	7.61%	730,260	15,170
Brooke	13,604,738	-	13,604,738	7.58%	1,031,239	10,328
Cabell	68,124,233	-	68,124,233	7.72%	5,259,191	50,262
Calhoun	6,818,293	724,668	6,093,625	7.56%	460,678	1,538
Clay	8,495,336	-	8,495,336	7.61%	646,495	5,862
Doddridge	8,368,151	-	8,368,151	7.76%	649,369	1,993
Fayette	31,943,313	-	31,943,313	7.66%	2,446,858	23,796
Gilmer	6,656,156	-	6,656,156	7.75%	515,852	2,796
Grant	10,250,970	752,960	9,498,010	7.97%	756,991	4,497
Greenbrier	26,986,251	-	26,986,251	7.57%	2,042,859	14,722
Hampshire	16,222,597	-	16,222,597	7.76%	1,258,874	21,876
Hancock	20,232,923	-	20,232,923	7.57%	1,531,632	14,914
Hardy	13,222,612	-	13,222,612	7.55%	998,307	6,984
Harrison	57,740,332	1,302,625	56,437,707	7.64%	4,311,841	65,552
Jackson	25,106,300	1,193,519	23,912,781	7.52%	1,798,241	16,877
Jefferson	50,400,816	-	50,400,816	7.66%	3,860,703	89,249
Kanawha	139,214,899	-	139,214,899	7.89%	10,984,056	77,206
Lewis	13,295,341	-	13,295,341	7.53%	1,001,139	9,190
Lincoln	15,984,861	-	15,984,861	7.75%	1,238,827	7,128
Logan	27,793,227	-	27,793,227	7.71%	2,142,858	7,837
Marion	43,527,042	-	43,527,042	7.66%	3,334,171	51,797
Marshall	25,401,583	-	25,401,583	7.56%	1,920,360	8,839
Mason	21,421,657	-	21,421,657	7.63%	1,634,472	5,465
McDowell	13,893,849	-	13,893,849	8.04%	1,117,065	16,027
Mercer	50,062,875	-	50,062,875	7.61%	3,809,785	72,902
Mineral	23,546,014	-	23,546,014	7.55%	1,777,724	8,041
Mingo	20,722,008	-	20,722,008	7.74%	1,603,883	8,264
Monongalia	69,046,386	-	69,046,386	7.68%	5,302,762	139,094
Monroe	9,776,123	-	9,776,123	7.63%	745,918	6,651
Morgan	12,607,109	-	12,607,109	7.63%	961,922	12,045
Nicholas	19,230,349	-	19,230,349	7.59%	1,459,583	10,848
Ohio	28,786,468	-	28,786,468	7.64%	2,199,286	17,768
Pendleton	8,267,222	-	8,267,222	7.79%	644,017	1,642
Pleasants	7,911,426	812,173	7,099,253	7.59%	538,833	3,508
Pocahontas	8,565,690	-	8,565,690	7.80%	668,124	5,592
Preston	23,017,971	-	23,017,971	7.72%	1,776,987	35,351
Putnam	52,607,887	-	52,607,887	7.59%	3,992,939	27,958
Raleigh	62,790,972	-	62,790,972	7.58%	4,759,556	70,299
Randolph	21,305,041	-	21,305,041	7.79%	1,659,663	13,981
Ritchie	7,947,426	-	7,947,426	7.65%	607,978	8,245
Roane	9,421,456	-	9,421,456	7.59%	715,089	6,267
Summers	7,968,005	-	7,968,005	7.67%	611,146	10,568
Taylor	12,560,254	-	12,560,254	7.59%	953,323	7,735
Tucker	7,510,804	-	7,510,804	7.50%	563,310	4,577
Tyler	7,886,811	-	7,886,811	7.50%	591,511	3,486
Upshur	20,572,403	767,697	19,804,706	7.56%	1,497,236	8,107
Wayne	35,621,883	-	35,621,883	7.59%	2,703,701	19,625
Webster	8,017,784	-	8,017,784	7.74%	620,576	5,549
Wetzel	13,005,323	-	13,005,323	7.68%	998,809	11,735
Wirt	6,558,554	-	6,558,554	7.50%	491,892	7,303
Wood	66,978,986	-	66,978,986	7.70%	5,157,382	53,619
Wyoming	19,531,214	-	19,531,214	7.71%	1,505,857	10,603
Total	1,466,807,762	7,200,391	1,459,607,371	7.67%	111,918,437	1,305,599

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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%
Barbour	915,011	60,940	61,031	61,031	68,077	68,077
Berkeley	8,776,575	584,520	585,398	585,398	652,977	652,977
Boone	1,451,390	96,663	96,808	96,808	107,983	107,983
Braxton	715,090	47,625	47,697	47,697	53,203	53,203
Brooke	1,020,911	67,993	68,095	68,095	75,956	75,956
Cabell	5,208,929	346,915	347,436	347,436	387,544	387,544
Calhoun	459,140	30,579	30,625	30,625	34,160	34,160
Clay	640,633	42,666	42,730	42,730	47,663	47,663
Doddridge	647,376	43,115	43,180	43,180	48,165	48,165
Fayette	2,423,062	161,376	161,618	161,618	180,276	180,276
Gilmer	513,056	34,170	34,221	34,221	38,171	38,171
Grant	752,494	50,116	50,191	50,191	55,986	55,986
Greenbrier	2,028,137	135,074	135,277	135,277	150,893	150,893
Hampshire	1,236,998	82,384	82,508	82,508	92,033	92,033
Hancock	1,516,718	101,013	101,165	101,165	112,844	112,844
Hardy	991,323	66,022	66,121	66,121	73,754	73,754
Harrison	4,246,289	282,803	283,227	283,227	315,924	315,924
Jackson	1,781,364	118,639	118,817	118,817	132,533	132,533
Jefferson	3,771,454	251,179	251,556	251,556	280,596	280,596
Kanawha	10,906,850	726,395	727,488	727,488	811,471	811,471
Lewis	991,949	66,064	66,163	66,163	73,801	73,801
Lincoln	1,231,699	82,031	82,154	82,154	91,638	91,638
Logan	2,135,021	142,192	142,406	142,406	158,846	158,846
Marion	3,282,374	218,606	218,934	218,934	244,209	244,209
Marshall	1,911,521	127,307	127,498	127,498	142,217	142,217
Mason	1,629,007	108,492	108,655	108,655	121,198	121,198
McDowell	1,101,038	73,329	73,439	73,439	81,917	81,917
Mercer	3,736,883	248,876	249,250	249,250	278,024	278,024
Mineral	1,769,683	117,861	118,038	118,038	131,664	131,664
Mingo	1,595,619	106,268	106,428	106,428	118,714	118,714
Monongalia	5,163,668	343,900	344,417	344,417	384,177	384,177
Monroe	739,267	49,235	49,309	49,309	55,001	55,001
Morgan	949,877	63,262	63,357	63,357	70,671	70,671
Nicholas	1,448,735	96,486	96,631	96,631	107,786	107,786
Ohio	2,181,518	145,289	145,507	145,507	162,305	162,305
Pendleton	642,375	42,782	42,846	42,846	47,793	47,793
Pleasants	535,325	35,653	35,706	35,706	39,828	39,828
Pocahontas	662,532	44,125	44,191	44,191	49,292	49,292
Preston	1,741,636	115,993	116,167	116,167	129,578	129,578
Putnam	3,964,981	264,068	264,464	264,464	294,995	294,995
Raleigh	4,689,257	312,305	312,773	312,773	348,881	348,881
Randolph	1,645,682	109,602	109,767	109,767	122,439	122,439
Ritchie	599,733	39,942	40,002	40,002	44,620	44,620
Roane	708,822	47,208	47,278	47,278	52,736	52,736
Summers	600,578	39,998	40,059	40,059	44,683	44,683
Taylor	945,588	62,976	63,071	63,071	70,352	70,352
Tucker	558,733	37,212	37,267	37,267	41,570	41,570
Tyler	588,025	39,162	39,221	39,221	43,749	43,749
Upshur	1,489,129	99,176	99,325	99,325	110,791	110,791
Wayne	2,684,076	178,759	179,028	179,028	199,695	199,695
Webster	615,027	40,961	41,022	41,022	45,758	45,758
Wetzel	987,074	65,739	65,838	65,838	73,438	73,438
Wirt	484,589	32,274	32,322	32,322	36,053	36,053
Wood	5,103,763	339,911	340,421	340,421	379,720	379,720
Wyoming	1,495,254	99,584	99,733	99,733	111,247	111,247
Total	110,612,838	7,366,815	7,377,876	7,377,876	8,229,595	8,229,595

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

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 YEAR**

County	Monthly Allocation December 7.44%	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%
Barbour	68,077	69,907	69,907	69,907	106,050	106,050
Berkeley	652,977	670,530	670,530	670,530	1,017,205	1,017,205
Boone	107,983	110,886	110,886	110,886	168,216	168,216
Braxton	53,203	54,633	54,633	54,633	82,879	82,879
Brooke	75,956	77,998	77,998	77,998	118,324	118,324
Cabell	387,544	397,962	397,962	397,962	603,715	603,715
Calhoun	34,160	35,078	35,078	35,078	53,214	53,214
Clay	47,663	48,944	48,944	48,944	74,249	74,249
Doddridge	48,165	49,460	49,460	49,460	75,031	75,031
Fayette	180,276	185,122	185,122	185,122	280,833	280,833
Gilmer	38,171	39,197	39,197	39,197	59,463	59,463
Grant	55,986	57,491	57,491	57,491	87,214	87,214
Greenbrier	150,893	154,950	154,950	154,950	235,061	235,061
Hampshire	92,033	94,507	94,507	94,507	143,368	143,368
Hancock	112,844	115,877	115,877	115,877	175,788	175,788
Hardy	73,754	75,737	75,737	75,737	114,894	114,894
Harrison	315,924	324,416	324,416	324,416	492,145	492,145
Jackson	132,533	136,096	136,096	136,096	206,460	206,460
Jefferson	280,596	288,139	288,139	288,139	437,112	437,112
Kanawha	811,471	833,287	833,287	833,287	1,264,105	1,264,105
Lewis	73,801	75,785	75,785	75,785	114,967	114,967
Lincoln	91,638	94,102	94,102	94,102	142,754	142,754
Logan	158,846	163,116	163,116	163,116	247,449	247,449
Marion	244,209	250,773	250,773	250,773	380,427	380,427
Marshall	142,217	146,040	146,040	146,040	221,545	221,545
Mason	121,198	124,456	124,456	124,456	188,802	188,802
McDowell	81,917	84,119	84,119	84,119	127,610	127,610
Mercer	278,024	285,498	285,498	285,498	433,105	433,105
Mineral	131,664	135,204	135,204	135,204	205,106	205,106
Mingo	118,714	121,905	121,905	121,905	184,932	184,932
Monongalia	384,177	394,504	394,504	394,504	598,469	598,469
Monroe	55,001	56,480	56,480	56,480	85,681	85,681
Morgan	70,671	72,571	72,571	72,571	110,091	110,091
Nicholas	107,786	110,683	110,683	110,683	167,908	167,908
Ohio	162,305	166,668	166,668	166,668	252,838	252,838
Pendleton	47,793	49,077	49,077	49,077	74,451	74,451
Pleasants	39,828	40,899	40,899	40,899	62,044	62,044
Pocahontas	49,292	50,617	50,617	50,617	76,787	76,787
Preston	129,578	133,061	133,061	133,061	201,856	201,856
Putnam	294,995	302,925	302,925	302,925	459,541	459,541
Raleigh	348,881	358,259	358,259	358,259	543,485	543,485
Randolph	122,439	125,730	125,730	125,730	190,735	190,735
Ritchie	44,620	45,820	45,820	45,820	69,509	69,509
Roane	52,736	54,154	54,154	54,154	82,152	82,152
Summers	44,683	45,884	45,884	45,884	69,607	69,607
Taylor	70,352	72,243	72,243	72,243	109,594	109,594
Tucker	41,570	42,687	42,687	42,687	64,757	64,757
Tyler	43,749	44,925	44,925	44,925	68,152	68,152
Upshur	110,791	113,769	113,769	113,769	172,590	172,590
Wayne	199,695	205,063	205,063	205,063	311,084	311,084
Webster	45,758	46,988	46,988	46,988	71,282	71,282
Wetzel	73,438	75,412	75,412	75,412	114,402	114,402
Wirt	36,053	37,023	37,023	37,023	56,164	56,164
Wood	379,720	389,927	389,927	389,927	591,526	591,526
Wyoming	111,247	114,237	114,237	114,237	173,300	173,300
Total	8,229,595	8,450,821	8,450,821	8,450,821	12,820,028	12,820,028

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

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Retirement - Budget - Preliminary 26

**COUNTY BOARDS OF EDUCATION
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 YEAR**

County	Monthly Allocation June 11.58%	Total Annual Allocation 100.00%
Barbour	105,957	915,011
Berkeley	1,016,328	8,776,575
Boone	168,072	1,451,390
Braxton	82,805	715,090
Brooke	118,218	1,020,911
Cabell	603,194	5,208,929
Calhoun	53,169	459,140
Clay	74,188	640,633
Doddridge	74,964	647,376
Fayette	280,590	2,423,062
Gilmer	59,414	513,056
Grant	87,137	752,494
Greenbrier	234,858	2,028,137
Hampshire	143,242	1,236,998
Hancock	175,636	1,516,718
Hardy	114,798	991,323
Harrison	491,722	4,246,289
Jackson	206,284	1,781,364
Jefferson	436,734	3,771,454
Kanawha	1,262,995	10,906,850
Lewis	114,867	991,949
Lincoln	142,632	1,231,699
Logan	247,233	2,135,021
Marion	380,100	3,282,374
Marshall	221,357	1,911,521
Mason	188,639	1,629,007
McDowell	127,503	1,101,038
Mercer	432,731	3,736,883
Mineral	204,930	1,769,683
Mingo	184,774	1,595,619
Monongalia	597,953	5,163,668
Monroe	85,609	739,267
Morgan	109,993	949,877
Nicholas	167,764	1,448,735
Ohio	252,620	2,181,518
Pendleton	74,389	642,375
Pleasants	61,991	535,325
Pocahontas	76,724	662,532
Preston	201,680	1,741,636
Putnam	459,143	3,964,981
Raleigh	543,016	4,689,257
Randolph	190,569	1,645,682
Ritchie	69,449	599,733
Roane	82,084	708,822
Summers	69,547	600,578
Taylor	109,497	945,588
Tucker	64,702	558,733
Tyler	68,095	588,025
Upshur	172,443	1,489,129
Wayne	310,819	2,684,076
Webster	71,220	615,027
Wetzel	114,305	987,074
Wirt	56,115	484,589
Wood	591,017	5,103,763
Wyoming	173,152	1,495,254
Total	12,808,967	110,612,838

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

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Retirement - Budget - Preliminary 26

**MULTI-COUNTY VOCATIONAL CENTER
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	1,329,054	51,315	-	51,315	1,380,369
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	595,209	-	-	-	595,209
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	636,578	-	-	-	636,578
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	1,003,343	41,400	-	41,400	1,044,743
Jackson	956,805	41,949	10	41,939	998,744
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	646,734	45,526	3,801	41,725	688,459
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	664,143	-	-	-	664,143
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	5,831,866	180,190	3,811	176,379	6,008,245

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-Prel Comps 26

**MULTI-COUNTY VOCATIONAL CENTER
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	233,584	5,271	-	5,271	238,855
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	129,459	-	-	-	129,459
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	116,382	-	-		116,382
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	247,839	10,043	-	10,043	257,882
Jackson	190,602	4,173	-	4,173	194,775
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	117,293	9,059	2,639	6,421	123,714
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	103,554	-	-	-	103,554
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	1,138,713	28,546	2,639	25,908	1,164,621

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-Prel Comps 26

**MULTI-COUNTY VOCATIONAL CENTER
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	26,427	1,098	-	1,098	27,525
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	26,427	1,098	-	1,098	27,525

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-Prel Comps 26

**MULTI-COUNTY VOCATIONAL CENTER
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 YEAR**

County	MCVC Total Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes MCVC
Barbour			
Berkeley	1,646,749	7.50%	123,506
Boone			
Braxton			
Brooke			
Cabell			
Calhoun	724,668	7.92%	57,394
Clay			
Doddridge			
Fayette			
Gilmer			
Grant	752,960	7.50%	56,472
Greenbrier			
Hampshire			
Hancock			
Hardy			
Harrison	1,302,625	7.75%	100,953
Jackson	1,193,519	7.50%	89,514
Jefferson			
Kanawha			
Lewis			
Lincoln			
Logan			
Marion			
Marshall			
Mason			
McDowell			
Mercer			
Mineral			
Mingo			
Monongalia			
Monroe			
Morgan			
Nicholas			
Ohio			
Pendleton			
Pleasants	812,173	7.50%	60,913
Pocahontas			
Preston			
Putnam			
Raleigh			
Randolph			
Ritchie			
Roane			
Summers			
Taylor			
Tucker			
Tyler			
Upshur	767,697	7.50%	57,577
Wayne			
Webster			
Wetzel			
Wirt			
Wood			
Wyoming			
Total	7,200,391	7.59%	546,329

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-Prel Comps 26

**PUBLIC CHARTER SCHOOLS
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	88,041	5,864	5,872	5,872	6,550	6,550	6,550
Virtual Preparatory Academy	445,098	29,644	29,688	29,688	33,115	33,115	33,115
West Virginia Academy	95,082	6,332	6,342	6,342	7,074	7,074	7,074
West Virginia Virtual Academy	642,415	42,784	42,849	42,849	47,797	47,797	47,797
WIN Academy	13,377	891	892	892	995	995	995
Clarksburg Classical Academy	21,586	1,438	1,440	1,440	1,606	1,606	1,606
Total	1,305,599	86,952.89	87,083	87,083	97,137	97,137	97,137

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

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Retirement - Budget - Preliminary 26

**PUBLIC CHARTER SCHOOLS
PRELIMINARY RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
FOR THE 2025-26 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	6,726	6,726	6,726	10,204	10,204	10,197	88,041
Virtual Preparatory Academy	34,005	34,005	34,005	51,587	51,587	51,544	445,098
West Virginia Academy	7,264	7,264	7,264	11,020	11,020	11,012	95,082
West Virginia Virtual Academy	49,082	49,082	49,082	74,456	74,456	74,385	642,415
WIN Academy	1,022	1,022	1,022	1,550	1,550	1,551	13,377
Clarksburg Classical Academy	1,649	1,649	1,649	2,502	2,502	2,499	21,586
Total	99,748	99,748	99,748	151,319	151,319	151,188	1,305,599

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

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Retirement - Budget - Preliminary 26