West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BARBOUR COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	1.000		2.000	2.000	4.000				9.000
1	1.000		6.000	1.000	3.100	3.015			14.115
2	0.500		3.030	4.000	5.175	1.000		1.300	15.005
3	1.000		1.200		2.000	1.000			5.200
4		1.000	1.015	2.000					4.015
5			3.045	1.000			1.000		5.045
6			3.030	2.000	1.075	1.000			7.105
7			1.015	3.000					4.015
8			1.015		1.000				2.015
9				2.000				1.235	3.235
10		0.500		4.000	1.000				5.500
11		1.000					1.025		2.025
12				3.000	1.000				4.000
13		1.000	1.015		1.200		2.200		5.415
14				2.000					2.000
15				2.000		1.000		1.300	4.300
16									
17			1.015	1.000					2.015
18			1.015	2.000		1.000	1.235		5.250
19				1.000					1.000
20				3.000		3.000			6.000
21						2.000			2.000
22				1.000					1.000
23				1.000		1.200			2.200
24				1.000					1.000
25					1.000				1.000
26			2.030						2.030
27							0.960	0.240	1.200
28				1.000					1.000
29				1.000					1.000
30				1.000				1.300	2.300
31								1.300	1.300
32				1.000					1.000
33									
34					1.000				1.000
35									
36									
37									
38									
39									
40									
TOTAL	3.500	3.500	26.425	42.000	21.550	14.215	6.420	6.675	124.285
							Less Ceiling Reduction -		18.120

							Adjusted Total		106.165

Increments:

HS	125.285	Associate	10.140
12 Hours	3.015	BA	12.200
24 Hours	5.435	BA+15	
36 Hours	2.075	MA	
48 Hours	2.000	MA+15	
60 Hours	7.200	MA+30	
72 Hours	5.350	MA+45	
84 Hours	6.090	MA+60	
96 Hours	3.000	DR	
108 Hours	1.015		
120 Hours	3.000	Shift	8.340

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BARBOUR COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	23,770.00		48,800.00	49,860.00	101,840.00				224,270.00
1	24,090.00		148,320.00	25,250.00	79,949.00	79,656.30			357,265.30
2	12,210.00		75,901.50	102,320.00	135,119.25	26,740.00		36,127.00	388,417.75
3	24,740.00		30,456.00		52,880.00	27,070.00			135,146.00
4		25,290.00	26,085.50	52,460.00					103,835.50
5			79,261.35	26,560.00			28,040.00		133,861.35
6			79,901.10	53,780.00	29,476.50	28,050.00			191,207.60
7			27,090.35	81,630.00					108,720.35
8			27,425.30		28,070.00				55,495.30
9				55,760.00				37,161.15	92,921.15
10		13,625.00		112,800.00	28,720.00				155,145.00
11		27,580.00					30,760.25		58,340.25
12				86,580.00	29,390.00				115,970.00
13		28,230.00	29,079.75		35,652.00		67,452.00		160,413.75
14				59,020.00					59,020.00
15				59,660.00		31,000.00		41,665.00	132,325.00
16									
17			30,419.55	30,490.00					60,909.55
18			30,744.35	61,620.00		31,980.00	39,878.15		164,222.50
19				31,140.00					31,140.00
20				94,440.00		97,890.00			192,330.00
21						65,920.00			65,920.00
22				32,130.00					32,130.00
23				32,460.00		40,356.00			72,816.00
24				32,780.00					32,780.00
25					33,650.00				33,650.00
26			66,787.00						66,787.00
27							33,868.80	8,647.20	42,516.00
28				34,110.00					34,110.00
29				34,430.00					34,430.00
30				34,770.00				48,152.00	82,922.00
31								48,581.00	48,581.00
32				35,440.00					35,440.00
33									
34					36,650.00				36,650.00
35									
36									
37									
38									
39									
40									
TOTAL	84,810.00	94,725.00	700,271.75	1,219,490.00	591,396.75	428,662.30	199,999.20	220,333.35	3,539,688.35

Total Increments	60,024.45
Basic with Increments	3,599,712.80
Divided by Total FTE	124.285
Equals Average Salary	28,963.37
Less Formula Ceiling Reduction	524,816.32

Basic Salary Allowance	3,074,896.48

Increments:

HS=$12	15,034.20	Assoc=$40	4,056.00
12 Hrs=$11	331.65	BA=$150	18,300.00
24 Hrs=$22	1,195.70	BA+15=$161	
36 Hrs=$33	684.75	MA=$201	
48 Hrs=$44	880.00	MA+15=$212	
60 Hrs=$55	3,960.00	MA+30=$223	
72 Hrs=$66	3,531.00	MA+45=$234	
84 Hrs=$77	4,689.30	MA+60=$245	
96 Hrs=$88	2,640.00	DR=$285	
108 Hrs=$99	1,004.85		
120 Hrs=$110	3,300.00	Shift=$5	417.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BERKELEY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	0.500	13.000	26.115	33.000	6.275	19.305	7.000		105.195
1	1.000	20.000	23.063	41.000	31.820	53.305	26.305		196.493
2	0.500	9.305	13.673	19.305	23.690	34.735	15.000		116.208
3		3.000	14.220	24.305	15.900	31.985	15.000	1.000	105.410
4		4.000	7.315	12.305	10.825	9.440	4.000	2.000	49.885
5		2.500	8.210	13.305	4.600	13.330	7.305	1.000	50.250
6		2.000	7.010	17.220	6.405	7.305	1.000	2.000	42.940
7	0.500	6.000	4.600	17.610	4.100	9.330	7.000	4.000	53.140
8		4.500	2.505	19.915	8.075	10.550	9.305	1.000	55.850
9		1.500	3.915	13.610	5.505	13.305	7.305	2.000	47.140
10		4.500	6.568	8.000	2.000	2.000	4.305	1.000	28.373
11			1.305	9.610	2.305	9.030	1.000		23.250
12		3.000	6.568	8.000	3.050	4.000	3.075	1.000	28.693
13		1.500	5.263	8.305	4.580	8.455	1.000		29.103
14		2.000	1.000	8.610	2.000	7.430	1.100		22.140
15	0.500		1.000	9.000	1.000	2.500			14.000
16			1.000	9.000	3.355	4.000	4.000	1.000	22.355
17			1.000	6.305	3.000	8.405	4.000		22.710
18		0.500	4.305	6.000	5.000	10.810	2.000	2.305	30.920
19			2.610	6.000	7.000	11.015	6.175	3.000	35.800
20		2.000		10.610	9.000	3.000	2.000	1.305	27.915
21		2.000	2.253	13.525	3.075	5.200	1.000	1.000	28.053
22			1.000	2.000	1.000	1.830	1.305	2.000	9.135
23			0.653	5.000	3.000	3.565	1.000		13.218
24		0.500	4.610	2.000	4.000	6.220	4.405	1.000	22.735
25		2.000		5.000	2.000	3.000	1.000		13.000
26		1.000	2.305	3.610	1.000	1.000	1.075	2.000	11.990
27				2.305	3.000	3.725	1.000	1.000	11.030
28		1.000		4.000			1.305	2.200	8.505
29				2.000		2.305	1.305	1.305	6.915
30			1.000	2.000	3.305	2.150	2.305		10.760
31				4.000	1.000	1.305			6.305
32		1.000		1.000	1.000	1.000	1.000		5.000
33									
34						1.000			1.000
35					1.000				1.000
36		1.000		1.000	1.000				3.000
37		1.000		1.000	1.000				3.000
38				1.000					1.000
39									
40				1.000	1.000			1.305	3.305
TOTAL	3.000	88.805	153.066	351.455	185.865	305.535	144.575	34.420	1,266.721

Less Ceiling Reduction -	169.147

Adjusted Total	1,097.574

Increments:

HS	1286.035	Associate	275.345
12 Hours	36.525	BA	99.570
24 Hours	49.365	BA+15	4.000
36 Hours	49.305	MA	4.000
48 Hours	36.270	MA+15	2.000
60 Hours	114.455	MA+30	1.025
72 Hours	86.470	MA+45	
84 Hours	62.015	MA+60	
96 Hours	39.430	DR	
108 Hours	38.890		
120 Hours	82.480	Shift	108.565

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BERKELEY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	11,885.00	311,740.00	637,206.00	822,690.00	159,761.50	503,667.45	184,870.00		2,631,819.95
1	24,090.00	486,200.00	570,117.36	1,035,250.00	820,637.80	1,408,318.10	703,132.65		5,047,745.91
2	12,210.00	229,182.15	342,508.65	493,821.90	618,545.90	928,813.90	405,900.00		3,030,982.50
3		74,880.00	360,903.60	629,742.55	420,396.00	865,833.95	410,850.00	28,120.00	2,790,726.10
4		101,160.00	187,995.50	322,760.15	289,677.00	258,656.00	110,840.00	56,920.00	1,328,008.65
5		64,025.00	213,706.30	353,380.80	124,614.00	369,507.60	204,832.20	28,780.00	1,358,845.90
6		51,880.00	184,853.70	463,045.80	175,625.10	204,905.25	28,370.00	58,220.00	1,166,899.85
7	13,030.00	157,560.00	122,774.00	479,168.10	113,734.00	264,785.40	200,830.00	117,760.00	1,469,641.50
8		119,655.00	67,685.10	548,459.10	226,665.25	302,785.00	270,031.10	29,760.00	1,565,040.55
9		40,380.00	107,075.25	379,446.80	156,342.00	386,244.15	214,328.70	60,180.00	1,343,996.90
10		122,625.00	181,736.56	225,600.00	57,440.00	58,740.00	127,772.40	30,420.00	804,333.96
11			36,540.00	274,173.30	66,960.25	268,100.70	30,010.00		675,784.25
12		83,730.00	186,005.76	230,880.00	89,639.50	120,080.00	93,264.75	31,070.00	834,670.01
13		42,345.00	150,784.95	242,339.90	136,071.80	256,524.70	30,660.00		858,726.35
14		57,120.00	28,980.00	254,081.10	60,080.00	227,878.10	34,089.00		662,228.20
15	14,335.00		29,300.00	268,470.00	30,360.00	77,500.00			419,965.00
16			29,630.00	271,440.00	102,964.95	125,280.00	126,560.00	32,380.00	688,254.95
17			29,970.00	192,239.45	93,060.00	266,018.25	127,880.00		709,167.70
18		14,935.00	130,398.45	184,860.00	156,700.00	345,703.80	64,580.00	76,157.20	973,334.45
19			79,918.20	186,840.00	221,690.00	355,784.50	201,428.50	100,080.00	1,145,741.20
20		61,040.00		334,002.80	288,000.00	97,890.00	65,900.00	43,978.50	890,811.30
21		61,680.00	70,451.31	430,095.00	99,384.00	171,392.00	33,270.00	34,040.00	900,312.31
22			31,600.00	64,260.00	32,650.00	60,920.70	43,861.05	68,720.00	302,011.75
23			20,850.29	162,300.00	98,970.00	119,890.95	33,950.00		435,961.24
24		15,915.00	148,672.50	65,560.00	133,240.00	211,293.40	151,003.40	35,040.00	760,724.30
25		64,320.00		165,550.00	67,300.00	102,870.00	34,620.00		434,660.00
26		32,490.00	75,834.50	120,754.50	33,990.00	34,630.00	37,560.50	71,400.00	406,659.50
27				77,839.85	102,930.00	130,188.75	35,280.00	36,030.00	382,268.60
28		33,140.00		136,440.00			46,484.10	80,014.00	296,078.10
29				68,860.00		82,127.15	46,901.70	47,906.55	245,795.40
30			34,240.00	69,540.00	116,699.55	77,292.50	83,625.40		381,397.45
31				140,440.00	35,650.00	47,358.45			223,448.45
32		34,470.00		35,440.00	35,970.00	36,630.00	36,940.00		179,450.00
33									
34						37,290.00			37,290.00
35					36,970.00				36,970.00
36		35,810.00		36,780.00	37,320.00				109,910.00
37		36,150.00		37,120.00	37,660.00				110,930.00
38				37,440.00					37,440.00
39									
40				38,110.00	38,660.00			52,682.85	129,452.85
TOTAL	75,550.00	2,332,432.15	4,059,737.98	9,879,221.10	5,316,358.60	8,804,900.75	4,219,625.45	1,119,659.10	35,807,485.13

Total Increments	819,058.20
Basic with Increments	36,626,543.33
Divided by Total FTE	1,266.721
Equals Average Salary	28,914.45
Less Formula Ceiling Reduction	4,890,792.78

Basic Salary Allowance	31,735,750.55

Increments:

HS=$12	154,324.20	Assoc=$40	110,138.00
12 Hrs=$11	4,017.75	BA=$150	149,355.00
24 Hrs=$22	10,860.30	BA+15=$161	6,440.00
36 Hrs=$33	16,270.65	MA=$201	8,040.00
48 Hrs=$44	15,958.80	MA+15=$212	4,240.00
60 Hrs=$55	62,950.25	MA+30=$223	2,285.75
72 Hrs=$66	57,070.20	MA+45=$234	
84 Hrs=$77	47,751.55	MA+60=$245	
96 Hrs=$88	34,698.40	DR=$285	
108 Hrs=$99	38,501.10		
120 Hrs=$110	90,728.00	Shift=$5	5,428.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BOONE COUNTY

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	2.000		5.550	2.000	1.000	1.000			11.550
1	3.000		5.050	5.000		4.305	5.305		22.660
2	4.000		1.000	5.000	0.500	3.305	8.000		21.805
3	2.000			2.000	1.050	2.610	4.000	1.000	12.660
4			4.150	4.150	0.525	4.030	3.305	1.000	17.160
5			3.150	3.000	0.550	0.550			7.250
6				4.000	2.625				6.625
7		1.000	1.000	5.500			2.305	1.000	10.805
8				3.000	1.100	1.000		1.000	6.100
9		1.000	1.000	2.150		1.320			5.470
10			2.100	1.000			1.000		4.100
11						1.500	1.000		2.500
12			1.000	2.150			1.000		4.150
13		1.000		2.000					3.000
14		1.000	3.305	1.000		2.200		1.000	8.505
15			1.200			3.150			4.350
16			1.000	4.000		1.025			6.025
17				2.000		1.000			3.000
18		1.000		2.000		2.505	3.305	1.000	9.810
19			1.000			1.013	0.513	1.000	3.526
20		2.500				1.305			3.805
21		0.500				2.050		1.000	3.550
22			1.200				1.305		2.505
23		1.000		1.200		1.000			3.200
24				2.000			1.000		3.000
25				1.000			0.982		1.982
26				1.000			2.305		3.305
27				2.200		2.150	2.305	1.000	7.655
28						1.025	1.200		2.225
29									
30									
31									
32		1.000							1.000
33						0.500	1.305		1.805
34									
35									
36									
37									
38							1.305		1.305
39									
40									
TOTAL	11.000	10.000	31.705	57.350	7.350	38.543	41.440	9.000	206.388
							Less Ceiling Reduction -		44.489

							Adjusted Total		161.899

Increments:

HS	212.290	Associate	22.435
12 Hours	7.610	BA	6.300
24 Hours	6.000	BA+15	
36 Hours	7.225	MA	
48 Hours		MA+15	
60 Hours	5.025	MA+30	
72 Hours	13.035	MA+45	
84 Hours	5.505	MA+60	
96 Hours	1.000	DR	
108 Hours	1.000		
120 Hours	6.830	Shift	18.200

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BOONE COUNTY

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	47,540.00		135,420.00	49,860.00	25,460.00	26,090.00			284,370.00
1	72,270.00		124,836.00	126,250.00		113,738.10	141,802.65		578,896.75
2	97,680.00		25,050.00	127,900.00	13,055.00	88,375.70	216,480.00		568,540.70
3	49,480.00			51,820.00	27,762.00	70,652.70	109,560.00	28,120.00	337,394.70
4			106,655.00	108,854.50	14,049.00	110,422.00	91,581.55	28,460.00	460,022.05
5			81,994.50	79,680.00	14,899.50	15,246.00			191,820.00
6				107,560.00	71,977.50				179,537.50
7		26,260.00	26,690.00	149,655.00			66,130.45	29,440.00	298,175.45
8				82,620.00	30,877.00	28,700.00		29,760.00	171,957.00
9		26,920.00	27,350.00	59,942.00		38,319.60			152,531.60
10			58,107.00	28,200.00			29,680.00		115,987.00
11						44,535.00	30,010.00		74,545.00
12			28,320.00	62,049.00			30,330.00		120,699.00
13		28,230.00		58,360.00					86,590.00
14		28,560.00	95,778.90	29,510.00		67,474.00		31,720.00	253,042.90
15			35,160.00			97,650.00			132,810.00
16			29,630.00	120,640.00		32,103.00			182,373.00
17				60,980.00		31,650.00			92,630.00
18		29,870.00		61,620.00		80,109.90	106,718.45	33,040.00	311,358.35
19			30,620.00			32,719.90	16,734.06	33,360.00	113,433.96
20		76,300.00				42,582.15			118,882.15
21		15,420.00				67,568.00		34,040.00	117,028.00
22			37,920.00				43,861.05		81,781.05
23		31,510.00		38,952.00		33,630.00			104,092.00
24				65,560.00			34,280.00		99,840.00
25				33,110.00			33,996.84		67,106.84
26				33,450.00			80,536.70		113,986.70
27				74,294.00		75,142.50	81,320.40	36,030.00	266,786.90
28						36,172.25	42,744.00		78,916.25
29									
30									
31									
32		34,470.00							34,470.00
33						18,475.00	48,650.40		67,125.40
34									
35									
36									
37									
38							50,829.75		50,829.75
39									
40									
TOTAL	266,970.00	297,540.00	843,531.40	1,610,866.50	198,080.00	1,151,355.80	1,255,246.30	283,970.00	5,907,560.00

Total Increments	74,338.85
Basic with Increments	5,981,898.85
Divided by Total FTE	206.388
Equals Average Salary	28,983.75
Less Formula Ceiling Reduction	1,289,458.19

Basic Salary Allowance	4,692,440.66

Increments:

HS=$12	25,474.80	Assoc=$40	8,974.00
12 Hrs=$11	837.10	BA=$150	9,450.00
24 Hrs=$22	1,320.00	BA+15=$161	
36 Hrs=$33	2,384.25	MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55	2,763.75	MA+30=$223	
72 Hrs=$66	8,603.10	MA+45=$234	
84 Hrs=$77	4,238.85	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	7,513.00	Shift=$5	910.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BRAXTON COUNTY BOARD OF EDUCATION

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.300		3.300		1.000	1.200		7.800
1				4.000	1.100	3.300	5.305		13.705
2			0.500	2.150	1.050	3.150			6.850
3				4.150		0.300			4.450
4				1.150		0.300			1.450
5				2.150	0.525	1.525			4.200
6			4.500	2.000	1.050				7.550
7				2.150	1.100	0.300	1.000		4.550
8				1.150	0.525	1.525	0.822		4.022
9				3.150			2.000		5.150
10			1.000	1.000					2.000
11			1.000	2.000			1.000		4.000
12							1.305		1.305
13				2.300					2.300
14				1.000					1.000
15							1.305		1.305
16			1.000	1.000	0.525		0.721		3.246
17				1.000		1.575	0.525		3.100
18				1.000	1.000	1.000	1.500		4.500
19			1.000				1.000		2.000
20								1.305	1.305
21				3.125					3.125
22				1.000					1.000
23				2.000					2.000
24						1.300			1.300
25				1.000				1.305	2.305
26				1.000					1.000
27									
28			1.000						1.000
29									
30			1.000	1.000					2.000
31									
32							1.305		1.305
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		2.300	11.000	43.775	6.875	15.275	18.988	2.610	100.823

Less Ceiling Reduction -	14.469

Adjusted Total	86.354

Increments:

HS	108.315	Associate	2.200
12 Hours	6.355	BA	
24 Hours	3.455	BA+15	
36 Hours	5.305	MA	
48 Hours	3.455	MA+15	
60 Hours	3.000	MA+30	
72 Hours		MA+45	
84 Hours	2.455	MA+60	
96 Hours	1.000	DR	
108 Hours	1.050		
120 Hours	2.200	Shift	2.300

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BRAXTON COUNTY BOARD OF EDUCATION

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		55,154.00		82,269.00		26,090.00	31,692.00		195,205.00
1				101,000.00	28,369.00	87,186.00	141,802.65		358,357.65
2			12,525.00	54,997.00	27,415.50	84,231.00			179,168.50
3				107,526.50		8,121.00			115,647.50
4				30,164.50		8,220.00			38,384.50
5				57,104.00	14,222.25	42,273.00			113,599.25
6			118,665.00	53,780.00	28,791.00				201,236.00
7				58,501.50	30,514.00	8,514.00	28,690.00		126,219.50
8				31,671.00	14,736.75	43,767.50	23,854.44		114,029.69
9				87,822.00			58,680.00		146,502.00
10			27,670.00	28,200.00					55,870.00
11			28,000.00	57,060.00			30,010.00		115,070.00
12							39,580.65		39,580.65
13				67,114.00					67,114.00
14				29,510.00					29,510.00
15							40,859.55		40,859.55
16			29,630.00	30,160.00	16,112.25		22,812.44		98,714.69
17				30,490.00		49,848.75	16,784.25		97,123.00
18				30,810.00	31,340.00	31,980.00	48,435.00		142,565.00
19			30,620.00				32,620.00		63,240.00
20								43,978.50	43,978.50
21				99,375.00					99,375.00
22				32,130.00					32,130.00
23				64,920.00					64,920.00
24						44,161.00			44,161.00
25				33,110.00				46,144.80	79,254.80
26				33,450.00					33,450.00
27									
28			33,570.00						33,570.00
29									
30			34,240.00	34,770.00					69,010.00
31									
32							48,206.70		48,206.70
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		55,154.00	314,920.00	1,235,934.50	191,500.75	434,392.25	564,027.68	90,123.30	2,886,052.48

Total Increments	26,602.65
Basic with Increments	2,912,655.13
Divided by Total FTE	100.823
Equals Average Salary	28,888.80
Less Formula Ceiling Reduction	417,992.00

Basic Salary Allowance	2,494,663.13

Increments:

HS=$12	12,997.80	Assoc=$40	880.00
12 Hrs=$11	699.05	BA=$150	
24 Hrs=$22	760.10	BA+15=$161	
36 Hrs=$33	1,750.65	MA=$201	
48 Hrs=$44	1,520.20	MA+15=$212	
60 Hrs=$55	1,650.00	MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77	1,890.35	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	1,039.50		
120 Hrs=$110	2,420.00	Shift=$5	115.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BROOKE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G		H	TOTAL
0			0.500	6.000			2.305			8.805
1			1.305	4.000	3.415	6.000	5.305			20.025
2			6.415	3.000	5.270	11.000				25.685
3			3.500	2.500		2.305	5.220			13.525
4			6.220	3.000	1.000	3.305	3.305			16.830
5			3.610	1.000	1.305	1.000				6.915
6			1.000	4.000		1.000	2.305			8.305
7			1.305	1.500		3.000	4.305			10.110
8			2.610	4.305		1.305	1.000			9.220
9			1.305	3.305			1.000			5.610
10			2.305	2.000		3.025			1.305	8.635
11			3.305	3.305			1.000			7.610
12			2.000	2.000			1.305			5.305
13			2.000			1.025				3.025
14							1.305			1.305
15										
16				1.000		1.000			1.305	3.305
17							1.000			1.000
18			0.500	1.000						1.500
19				1.000						1.000
20				1.000						1.000
21										
22						1.000				1.000
23			1.305	1.305					1.305	3.915
24				2.000						2.000
25					1.000					1.000
26			1.305	1.000						2.305
27							1.000			1.000
28										
29										
30										
31					1.305					1.305
32				2.000						2.000
33				1.000		1.000				2.000
34										
35										
36										
37										
38										
39									1.305	1.305
40										
TOTAL			40.490	51.220	13.295	35.965	30.355		5.220	176.545
								Less Ceiling Reduction -		58.395

								Adjusted Total		118.150

Increments:

HS	179.545	Associate	20.345
12 Hours	7.000	BA	57.735
24 Hours	3.305	BA+15	
36 Hours	5.610	MA	
48 Hours	2.610	MA+15	
60 Hours	11.685	MA+30	
72 Hours	4.915	MA+45	
84 Hours	4.305	MA+60	
96 Hours	3.025	DR	1.000
108 Hours	2.000		
120 Hours	4.000	Shift	15.660

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

BROOKE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			12,200.00	149,580.00			60,875.05		222,655.05
1			32,259.60	101,000.00	88,072.85	158,520.00	141,802.65		521,655.10
2			160,695.75	76,740.00	137,599.70	294,140.00			669,175.45
3			88,830.00	64,775.00		62,396.35	142,975.80		358,977.15
4			159,854.00	78,690.00	26,760.00	90,557.00	91,581.55		447,442.55
5			93,968.30	26,560.00	35,352.45	27,720.00			183,600.75
6			26,370.00	107,560.00		28,050.00	65,392.85		227,372.85
7			34,830.45	40,815.00		85,140.00	123,510.45		284,295.90
8			70,522.20	118,559.70		37,453.50	29,020.00		255,555.40
9			35,691.75	92,143.40			29,340.00		157,175.15
10			63,779.35	56,400.00		88,844.25		39,698.10	248,721.70
11			92,540.00	94,291.65			30,010.00		216,841.65
12			56,640.00	57,720.00			39,580.65		153,940.65
13			57,300.00			31,098.50			88,398.50
14							40,441.95		40,441.95
15									
16				30,160.00		31,320.00		42,255.90	103,735.90
17							31,970.00		31,970.00
18			15,145.00	30,810.00					45,955.00
19				31,140.00					31,140.00
20				31,480.00					31,480.00
21									
22						33,290.00			33,290.00
23			41,668.65	42,360.30				45,283.50	129,312.45
24				65,560.00					65,560.00
25					33,650.00				33,650.00
26			42,934.50	33,450.00					76,384.50
27							35,280.00		35,280.00
28									
29									
30									
31					46,523.25				46,523.25
32				70,880.00					70,880.00
33				35,780.00		36,950.00			72,730.00
34									
35									
36									
37									
38									
39								52,239.15	52,239.15
40									
TOTAL			1,085,229.55	1,436,455.05	367,958.25	1,005,479.60	861,780.95	179,476.65	4,936,380.05

Total Increments	146,443.20
Basic with Increments	5,082,823.25
Divided by Total FTE	176.545
Equals Average Salary	28,790.53
Less Formula Ceiling Reduction	1,681,222.71

Basic Salary Allowance	3,401,600.54

Increments:

HS=$12	21,545.40	Assoc=$40	8,138.00
12 Hrs=$11	770.00	BA=$150	86,602.50
24 Hrs=$22	727.10	BA+15=$161	
36 Hrs=$33	1,851.30	MA=$201	
48 Hrs=$44	1,148.40	MA+15=$212	
60 Hrs=$55	6,426.75	MA+30=$223	
72 Hrs=$66	3,243.90	MA+45=$234	
84 Hrs=$77	3,314.85	MA+60=$245	
96 Hrs=$88	2,662.00	DR=$285	2,850.00
108 Hrs=$99	1,980.00		
120 Hrs=$110	4,400.00	Shift=$5	783.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

CABELL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			1.000	2.000	1.000				4.000
1		5.500	7.600	5.000	5.130	7.000			30.230
2		3.000	3.200	16.305	13.190	6.065	3.480		45.240
3		7.000	2.200	19.000	10.430	11.881	2.175		52.686
4		6.000	6.600	9.000	14.265	9.305	2.305		47.475
5		1.000	12.000	7.000	5.225	8.735	1.000		34.960
6			10.800	3.000	3.125	6.130	2.610		25.665
7			4.500	5.000	2.065	1.000	1.000	1.305	14.870
8			12.700	10.000	1.000	2.165	4.250	1.000	31.115
9			9.900	6.000	1.000	8.065	1.065		26.030
10			3.200	10.305	1.000	10.405	4.000		28.910
11			8.800	10.305	3.000	3.075	4.610		29.790
12			6.200	6.305	3.000	2.000	1.065		18.570
13			1.000	4.000	2.000	4.065	5.610	1.305	17.980
14			2.500	7.000	2.000	4.000	2.305		17.805
15			4.000	10.915		1.000	2.430		18.345
16			4.400	3.000	2.000	1.500	3.610	2.305	16.815
17			5.200	5.610		2.000	3.480		16.290
18			2.500	6.000		2.305	2.610	1.000	14.415
19			2.200	4.610	1.000	2.305	5.915		16.030
20			2.700	5.305	1.000	2.065	5.915		16.985
21			2.200	4.610	1.000	1.000	2.305		11.115
22				8.525		5.370	3.610		17.505
23				3.305	1.000	2.305	1.065	1.000	8.675
24				1.305	1.000	3.370	2.305	1.000	8.980
25			0.500	3.610			1.305		5.415
26				3.000		1.000		2.305	6.305
27				5.610			1.305	1.305	8.220
28			1.200	1.305			1.305		3.810
29				3.305			2.305		5.610
30			1.200	3.610			1.305	1.000	7.115
31				4.610					4.610
32						1.305	2.480		3.785
33						1.000			1.000
34			1.200	1.000	1.000				3.200
35				2.305			1.305		3.610
36							1.305		1.305
37									
38							1.305		1.305
39							2.610		2.610
40				1.305			1.305	1.305	3.915
TOTAL		22.500	119.500	203.065	75.430	110.416	86.555	14.830	632.296
								Less Ceiling Reduction -	35.675

								Adjusted Total	596.621

Increments:

HS	637.090	Associate	76.700
12 Hours	26.795	BA	59.950
24 Hours	21.010	BA+15	46.220
36 Hours	29.120	MA	3.000
48 Hours	17.525	MA+15	2.000
60 Hours	29.620	MA+30	1.000
72 Hours	45.895	MA+45	
84 Hours	7.265	MA+60	
96 Hours	17.405	DR	
108 Hours	7.645		
120 Hours	37.800	Shift	62.400

CABELL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			24,400.00	49,860.00	25,460.00				99,720.00
1		133,705.00	187,872.00	126,250.00	132,302.70	184,940.00			765,069.70
2		73,890.00	80,160.00	417,081.90	344,390.90	162,178.10	94,168.80		1,171,869.70
3		174,720.00	55,836.00	492,290.00	275,769.20	321,618.67	59,573.25		1,379,807.12
4		151,740.00	169,620.00	236,070.00	381,731.40	254,957.00	63,871.55		1,257,989.95
5		25,610.00	312,360.00	185,920.00	141,545.25	242,134.20	28,040.00		935,609.45
6			284,796.00	80,670.00	85,687.50	171,946.50	74,045.70		697,145.70
7			120,105.00	136,050.00	57,283.10	28,380.00	28,690.00	38,419.20	408,927.30
8			343,154.00	275,400.00	28,070.00	62,135.50	123,335.00	29,760.00	861,854.50
9			270,765.00	167,280.00	28,400.00	234,126.95	31,247.10		731,819.05
10			88,544.00	290,601.00	28,720.00	305,594.85	118,720.00		832,179.85
11			246,400.00	294,001.65	87,150.00	91,296.75	138,346.10		857,194.50
12			175,584.00	181,962.30	88,170.00	60,040.00	32,301.45		538,057.75
13			28,650.00	116,720.00	59,420.00	123,332.10	172,002.60	40,977.00	541,101.70
14			72,450.00	206,570.00	60,080.00	122,680.00	71,431.95		533,211.95
15			117,200.00	325,594.45		31,000.00	76,083.30		549,877.75
16			130,372.00	90,480.00	61,380.00	46,980.00	114,220.40	74,635.90	518,068.30
17			155,844.00	171,048.90		63,300.00	111,255.60		501,448.50
18			75,725.00	184,860.00		73,713.90	84,276.90	33,040.00	451,615.80
19			67,364.00	143,555.40	31,670.00	74,451.50	192,947.30		509,988.20
20			83,565.00	167,001.40	32,000.00	67,380.95	194,899.25		544,846.60
21			68,794.00	146,598.00	32,320.00	32,960.00	76,687.35		357,359.35
22				273,908.25		178,767.30	121,332.10		574,007.65
23				107,280.30	32,990.00	77,517.15	36,156.75	34,700.00	288,644.20
24				42,777.90	33,310.00	114,478.90	79,015.40	35,040.00	304,622.20
25			16,290.00	119,527.10			45,179.10		180,996.20
26				100,350.00		34,630.00		82,288.50	217,268.50
27				189,449.70			46,040.40	47,019.15	282,509.25
28			40,284.00	44,513.55			46,484.10		131,281.65
29				113,791.15			82,841.70		196,632.85
30			41,088.00	125,519.70			47,345.40	37,040.00	250,993.10
31				161,857.10					161,857.10
32						47,802.15	91,611.20		139,413.35
33						36,950.00			36,950.00
34			42,696.00	36,120.00	36,650.00				115,466.00
35				83,994.20			49,524.75		133,518.95
36							49,968.45		49,968.45
37									
38							50,829.75		50,829.75
39							102,546.90		102,546.90
40				49,733.55			51,704.10	52,682.85	154,120.50
TOTAL		559,665.00	3,299,918.00	5,934,687.50	2,084,500.05	3,245,292.47	2,786,723.70	505,602.60	18,416,389.32

Total Increments	428,620.95
Basic with Increments	18,845,010.27
Divided by Total FTE	632.296
Equals Average Salary	29,804.10
Less Formula Ceiling Reduction	1,063,261.10

Basic Salary Allowance	17,781,749.17

Increments:

HS=$12	76,450.80	Assoc=$40	30,680.00
12 Hrs=$11	2,947.45	BA=$150	89,925.00
24 Hrs=$22	4,622.20	BA+15=$161	74,414.20
36 Hrs=$33	9,609.60	MA=$201	6,030.00
48 Hrs=$44	7,711.00	MA+15=$212	4,240.00
60 Hrs=$55	16,291.00	MA+30=$223	2,230.00
72 Hrs=$66	30,290.70	MA+45=$234	
84 Hrs=$77	5,594.05	MA+60=$245	
96 Hrs=$88	15,316.40	DR=$285	
108 Hrs=$99	7,568.55		
120 Hrs=$110	41,580.00	Shift=$5	3,120.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

CALHOUN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			1.025	2.000	1.000				4.025
1			1.200	3.000					4.200
2									
3			1.025	1.000		2.000			4.025
4			1.025	3.000	2.000	4.050	1.200		11.275
5			3.000	1.000					4.000
6									
7				1.000			1.050		2.050
8				1.000		2.100			3.100
9			2.000	1.000			1.200		4.200
10						1.050	1.150		2.200
11									
12				1.000			1.050		2.050
13			3.050	2.000					5.050
14			1.025	1.000					2.025
15				1.000			0.288		1.288
16							1.150		1.150
17			1.025	1.000					2.025
18							1.150		1.150
19									
20				1.000			1.000		2.000
21									
22									
23				1.000			2.235		3.235
24			1.025						1.025
25									
26									
27			1.025						1.025
28									
29									
30				1.000					1.000
31									
32									
33									
34						1.000			1.000
35									
36									
37							1.200		1.200
38									
39									
40									
TOTAL			16.425	22.000	3.000	10.200	12.673		64.298
								Less Ceiling Reduction -	3.484

								Adjusted Total	60.814

Increments:

HS	66.275	Associate	3.450
12 Hours		BA	4.100
24 Hours		BA+15	
36 Hours	1.050	MA	
48 Hours		MA+15	
60 Hours	1.150	MA+30	
72 Hours	1.150	MA+45	
84 Hours	1.150	MA+60	
96 Hours		DR	1.000
108 Hours			
120 Hours	1.000	Shift	5.350

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

CALHOUN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			25,010.00	49,860.00	25,460.00				100,330.00
1			29,664.00	75,750.00					105,414.00
2									
3			26,014.50	25,910.00		54,140.00			106,064.50
4			26,342.50	78,690.00	53,520.00	110,970.00	33,252.00		302,774.50
5			78,090.00	26,560.00					104,650.00
6									
7				27,210.00			30,124.50		57,334.50
8				27,540.00		60,270.00			87,810.00
9			54,700.00	27,880.00			35,208.00		117,788.00
10						30,838.50	34,132.00		64,970.50
11									
12				28,860.00			31,846.50		60,706.50
13			87,382.50	58,360.00					145,742.50
14			29,704.50	29,510.00					59,214.50
15				29,830.00			9,017.28		38,847.28
16							36,386.00		36,386.00
17			30,719.25	30,490.00					61,209.25
18							37,133.50		37,133.50
19									
20				31,480.00			32,950.00		64,430.00
21									
22									
23				32,460.00			75,878.25		108,338.25
24			33,056.25						33,056.25
25									
26									
27			34,060.75						34,060.75
28									
29									
30				34,770.00					34,770.00
31									
32									
33									
34						37,290.00			37,290.00
35									
36									
37							46,344.00		46,344.00
38									
39									
40									
TOTAL			454,744.25	615,160.00	78,980.00	293,508.50	402,272.03		1,844,664.78

Total Increments	22,324.00
Basic with Increments	1,866,988.78
Divided by Total FTE	64.298
Equals Average Salary	29,036.50
Less Formula Ceiling Reduction	101,163.16

Basic Salary Allowance	1,765,825.62

Increments:

HS=$12	7,953.00	Assoc=$40	1,380.00
12 Hrs=$11		BA=$150	6,150.00
24 Hrs=$22		BA+15=$161	
36 Hrs=$33	346.50	MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55	632.50	MA+30=$223	
72 Hrs=$66	759.00	MA+45=$234	
84 Hrs=$77	885.50	MA+60=$245	
96 Hrs=$88		DR=$285	2,850.00
108 Hrs=$99			
120 Hrs=$110	1,100.00	Shift=$5	267.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

CLAY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	0.500	1.000			1.000		1.000	1.000	4.500
1			2.130	2.000	1.100	3.200	2.000		10.430
2			2.200	2.000		1.000			5.200
3			2.200			1.000	1.000		4.200
4		1.150	1.000	1.000		1.000	1.850		6.000
5				2.000		3.200			5.200
6		1.000	2.200			1.000			4.200
7		0.150		1.000		1.000	0.850		3.000
8		1.000			1.100	1.000			3.100
9				3.000		3.020			6.020
10			1.000		1.100				2.100
11				1.000					1.000
12		1.000	1.100	1.000		2.000		1.200	6.300
13				1.000					1.000
14			1.000	1.000		1.000			3.000
15			1.000						1.000
16									
17				1.000		1.000			2.000
18		1.000		1.000			0.300		2.300
19				1.000				1.000	2.000
20			1.000	1.000					2.000
21								1.200	1.200
22				1.000					1.000
23		0.150						0.850	1.000
24				1.000					1.000
25									
26				1.000				0.900	1.900
27		1.000		1.000					2.000
28									
29									
30			1.000						1.000
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL	0.500	7.450	15.830	23.000	4.300	19.420	7.000	6.150	83.650

Less Ceiling Reduction -	5.950

Adjusted Total	77.700

Increments:

HS	85.530	Associate	4.400
12 Hours	1.200	BA	2.000
24 Hours	1.000	BA+15	
36 Hours	3.000	MA	
48 Hours	1.200	MA+15	
60 Hours	2.200	MA+30	
72 Hours	2.200	MA+45	
84 Hours		MA+60	
96 Hours		DR	
108 Hours			
120 Hours	6.000	Shift	3.130

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

CLAY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	11,885.00	23,980.00			25,460.00		26,410.00	27,140.00	114,875.00
1			52,653.60	50,500.00	28,369.00	84,544.00	53,460.00		269,526.60
2			55,110.00	51,160.00		26,740.00			133,010.00
3			55,836.00			27,070.00	27,390.00		110,296.00
4		29,083.50	25,700.00	26,230.00		27,400.00	51,263.50		159,677.00
5				53,120.00		88,704.00			141,824.00
6		25,940.00	58,014.00			28,050.00			112,004.00
7		3,939.00		27,210.00		28,380.00	24,386.50		83,915.50
8		26,590.00			30,877.00	28,700.00			86,167.00
9				83,640.00		87,670.60			171,310.60
10			27,670.00		31,592.00				59,262.00
11				28,530.00					28,530.00
12		27,910.00	31,152.00	28,860.00		60,040.00		37,284.00	185,246.00
13				29,180.00					29,180.00
14			28,980.00	29,510.00		30,670.00			89,160.00
15			29,300.00						29,300.00
16									
17				30,490.00		31,650.00			62,140.00
18		29,870.00		30,810.00			9,687.00		70,367.00
19				31,140.00				33,360.00	64,500.00
20			30,950.00	31,480.00					62,430.00
21								40,848.00	40,848.00
22				32,130.00					32,130.00
23		4,726.50						29,495.00	34,221.50
24				32,780.00					32,780.00
25									
26				33,450.00				32,130.00	65,580.00
27		32,810.00		33,770.00					66,580.00
28									
29									
30			34,240.00						34,240.00
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL	11,885.00	204,849.00	429,605.60	663,990.00	116,298.00	549,618.60	192,597.00	200,257.00	2,369,100.20

Total Increments	26,312.10
Basic with Increments	2,395,412.30
Divided by Total FTE	83.650
Equals Average Salary	28,636.13
Less Formula Ceiling Reduction	170,384.98

Basic Salary Allowance	2,225,027.32

Increments:

HS=$12	10,263.60	Assoc=$40	1,760.00
12 Hrs=$11	132.00	BA=$150	3,000.00
24 Hrs=$22	220.00	BA+15=$161	
36 Hrs=$33	990.00	MA=$201	
48 Hrs=$44	528.00	MA+15=$212	
60 Hrs=$55	1,210.00	MA+30=$223	
72 Hrs=$66	1,452.00	MA+45=$234	
84 Hrs=$77		MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110	6,600.00	Shift=$5	156.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

DODDRIDGE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000	2.040		2.000				5.040
1		1.000	3.405		9.000	1.000			14.405
2		2.000	2.050	1.000	7.150	3.610			15.810
3		1.000	1.000	1.000	1.075		1.305		5.380
4			1.305	1.000	1.000	1.000			4.305
5				2.610	1.000	1.000			4.610
6			2.050		1.000				3.050
7			1.050	2.000	1.075				4.125
8		2.000	2.100	4.000	1.000				9.100
9		1.000		2.000	0.500				3.500
10			1.305	4.305			1.020		6.630
11				5.610		2.075			7.685
12				2.610	1.000	0.500			4.110
13				1.305	1.000				2.305
14		1.000	1.000			1.000			3.000
15				1.000	1.000	1.075			3.075
16						1.305			1.305
17									
18				1.000					1.000
19									
20			1.050						1.050
21									
22									
23									
24				1.000			1.305		2.305
25				1.000					1.000
26				1.000				1.305	2.305
27							1.000	1.305	2.305
28									
29									
30									
31						0.500			0.500
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		9.000	18.355	32.440	27.800	13.065	4.630	2.610	107.900
							Less Ceiling Reduction -		31.603

							Adjusted Total		76.297

Increments:

HS	109.400	Associate	4.000
12 Hours	2.305	BA	10.610
24 Hours	3.095	BA+15	
36 Hours	2.000	MA	
48 Hours	1.305	MA+15	
60 Hours	10.610	MA+30	
72 Hours	1.075	MA+45	
84 Hours	3.000	MA+60	
96 Hours		DR	
108 Hours	1.000		
120 Hours	9.685	Shift	8.645

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

DODDRIDGE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00	49,776.00		50,920.00				124,676.00
1		24,310.00	84,171.60		232,110.00	26,420.00			367,011.60
2		49,260.00	51,352.50	25,580.00	186,686.50	96,531.40			409,410.40
3		24,960.00	25,380.00	25,910.00	28,423.00		35,743.95		140,416.95
4			33,538.50	26,230.00	26,760.00	27,400.00			113,928.50
5				69,321.60	27,090.00	27,720.00			124,131.60
6			54,058.50		27,420.00				81,478.50
7			28,024.50	54,420.00	29,820.50				112,265.00
8		53,180.00	56,742.00	110,160.00	28,070.00				248,152.00
9		26,920.00		55,760.00	14,200.00				96,880.00
10			36,109.35	121,401.00			30,273.60		187,783.95
11				160,053.30		61,606.75			221,660.05
12				75,324.60	29,390.00	15,010.00			119,724.60
13				38,079.90	29,710.00				67,789.90
14		28,560.00	28,980.00			30,670.00			88,210.00
15				29,830.00	30,360.00	33,325.00			93,515.00
16						40,872.60			40,872.60
17									
18				30,810.00					30,810.00
19									
20			32,497.50						32,497.50
21									
22									
23									
24				32,780.00			44,735.40		77,515.40
25				33,110.00					33,110.00
26				33,450.00				46,588.50	80,038.50
27							35,280.00	47,019.15	82,299.15
28									
29									
30									
31						18,145.00			18,145.00
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		231,170.00	480,630.45	922,220.40	740,960.00	377,700.75	146,032.95	93,607.65	2,992,322.20

Total Increments	53,742.40
Basic with Increments	3,046,064.60
Divided by Total FTE	107.900
Equals Average Salary	28,230.44
Less Formula Ceiling Reduction	892,166.63

Basic Salary Allowance	2,153,897.97

Increments:

HS=$12	13,128.00	Assoc=$40	1,600.00
12 Hrs=$11	253.55	BA=$150	15,915.00
24 Hrs=$22	680.90	BA+15=$161	
36 Hrs=$33	660.00	MA=$201	
48 Hrs=$44	574.20	MA+15=$212	
60 Hrs=$55	5,835.50	MA+30=$223	
72 Hrs=$66	709.50	MA+45=$234	
84 Hrs=$77	2,310.00	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	10,653.50	Shift=$5	432.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

FAYETTE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	3.000		5.350	14.000		2.000	2.305		26.655
1	3.000		5.875	10.000	1.000	6.050			25.925
2	2.000		5.875	10.000	1.050	6.660	5.000	1.000	31.585
3	2.000		1.175	14.000	2.050	2.000		1.000	22.225
4			2.175	10.000		6.305	3.000		21.480
5	1.000		1.175	1.000		2.305	1.000		6.480
6	1.000	2.000	3.525	2.000		1.000	2.305	2.000	13.830
7			2.350	5.000	2.050	4.555	3.305	2.000	19.260
8		3.000	1.175	4.000		2.000	2.610		12.785
9			3.525	3.000	1.305	1.305	1.050		10.185
10		1.000	4.655	3.000		2.610	1.100		12.365
11		2.000		3.000		2.305			7.305
12		1.000	1.175	3.000	2.305		3.200		10.680
13				5.000			1.261		6.261
14		5.000	1.200	3.000		1.000	2.305		12.505
15		1.000		5.000	1.000	1.305	1.000		9.305
16			1.175	3.000			3.355	1.305	8.835
17		1.000	1.175	1.000		1.000	1.000	1.000	6.175
18		1.000	1.175	1.000		1.050	2.405		6.630
19		1.000	2.350	5.000			1.000	2.610	11.960
20		1.000		2.000		1.305			4.305
21			1.175	3.000				1.000	5.175
22				4.000			2.405		6.405
23			1.175		1.305	2.305			4.785
24			2.505				2.305		4.810
25			4.480	2.000		2.610			9.090
26				2.000	1.000	1.050			4.050
27									
28				2.000					2.000
29						2.610			2.610
30							1.000		1.000
31				1.000					1.000
32			1.175	1.000					2.175
33									
34									
35									
36									
37			1.175						1.175
38									
39									
40			1.000						1.000
TOTAL	12.000	19.000	57.790	122.000	13.065	53.330	42.911	11.915	332.011

Less Ceiling Reduction -	49.917

Adjusted Total	282.094

Increments:

HS	333.055	Associate	21.520
12 Hours	8.860	BA	17.050
24 Hours	6.405	BA+15	
36 Hours	8.305	MA	
48 Hours	11.885	MA+15	
60 Hours	10.390	MA+30	
72 Hours	8.455	MA+45	
84 Hours	8.305	MA+60	
96 Hours	6.000	DR	
108 Hours	5.305		
120 Hours	6.050	Shift	31.880

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

FAYETTE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	71,310.00		130,540.00	349,020.00		52,180.00	60,875.05		663,925.05
1	72,270.00		145,230.00	252,500.00	25,790.00	159,841.00			655,631.00
2	48,840.00		147,168.75	255,800.00	27,415.50	178,088.40	135,300.00	27,790.00	820,402.65
3	49,480.00		29,821.50	362,740.00	54,202.00	54,140.00		28,120.00	578,503.50
4			55,897.50	262,300.00		172,757.00	83,130.00		574,084.50
5	25,400.00		30,585.25	26,560.00		63,894.60	28,040.00		174,479.85
6	25,720.00	51,880.00	92,954.25	53,780.00		28,050.00	65,392.85	58,220.00	375,997.10
7			62,721.50	136,050.00	56,867.00	129,270.90	94,820.45	58,880.00	538,609.85
8		79,770.00	31,748.50	110,160.00		57,400.00	75,742.20		354,820.70
9			96,408.75	83,640.00	37,062.00	37,884.15	30,807.00		285,801.90
10		27,250.00	128,803.85	84,600.00		76,655.70	32,648.00		349,957.55
11		55,160.00		85,590.00		68,435.45			209,185.45
12		27,910.00	33,276.00	86,580.00	67,743.95		97,056.00		312,565.95
13				145,900.00			38,662.26		184,562.26
14		142,800.00	34,776.00	88,530.00		30,670.00	71,431.95		368,207.95
15		28,890.00		149,150.00	30,360.00	40,455.00	31,310.00		280,165.00
16			34,815.25	90,480.00			106,152.20	42,255.90	273,703.35
17		29,540.00	35,214.75	30,490.00		31,650.00	31,970.00	32,710.00	191,574.75
18		29,870.00	35,590.75	30,810.00		33,579.00	77,657.45		207,507.20
19		30,190.00	71,957.00	155,700.00			32,620.00	87,069.60	377,536.60
20		30,520.00		62,960.00		42,582.15			136,062.15
21			36,742.25	95,400.00				34,040.00	166,182.25
22				128,520.00			80,832.05		209,352.05
23			37,517.75		43,051.95	77,517.15			158,086.85
24			80,786.25				79,015.40		159,801.65
25			145,958.40	66,220.00		89,496.90			301,675.30
26				66,900.00	33,990.00	36,361.50			137,251.50
27									
28				68,220.00					68,220.00
29						92,994.30			92,994.30
30							36,280.00		36,280.00
31				35,110.00					35,110.00
32			41,007.50	35,440.00					76,447.50
33									
34									
35									
36									
37			42,981.50						42,981.50
38									
39									
40			37,570.00						37,570.00
TOTAL	293,020.00	533,780.00	1,620,073.25	3,399,150.00	376,482.40	1,553,903.20	1,289,742.86	369,085.50	9,435,237.21

Total Increments	120,973.95
Basic with Increments	9,556,211.16
Divided by Total FTE	332.011
Equals Average Salary	28,782.81
Less Formula Ceiling Reduction	1,436,751.77

Basic Salary Allowance	8,119,459.39

Increments:

HS=$12	39,966.60	Assoc=$40	8,608.00
12 Hrs=$11	974.60	BA=$150	25,575.00
24 Hrs=$22	1,409.10	BA+15=$161	
36 Hrs=$33	2,740.65	MA=$201	
48 Hrs=$44	5,229.40	MA+15=$212	
60 Hrs=$55	5,714.50	MA+30=$223	
72 Hrs=$66	5,580.30	MA+45=$234	
84 Hrs=$77	6,394.85	MA+60=$245	
96 Hrs=$88	5,280.00	DR=$285	
108 Hrs=$99	5,251.95		
120 Hrs=$110	6,655.00	Shift=$5	1,594.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GILMER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			2.000	1.000	1.000				4.000
1			1.000	2.000					3.000
2		1.000		2.000	1.000	1.000			5.000
3			3.300			1.050			4.350
4			1.150					1.100	2.250
5		1.000	1.150				1.100		3.250
6			1.150			1.000			2.150
7		1.000				1.050			2.050
8									
9				2.150					2.150
10				1.000	1.000		1.050		3.050
11		2.000			1.000				3.000
12			1.250						1.250
13			1.000						1.000
14				2.000			1.000		3.000
15							2.050		2.050
16						1.000		1.200	2.200
17									
18				1.000			1.195		2.195
19			1.000	1.000					2.000
20				2.000					2.000
21									
22									
23									
24								1.250	1.250
25				1.000		1.000			2.000
26									
27									
28									
29									
30									
31				1.000					1.000
32							1.050		1.050
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		5.000	13.000	16.150	4.000	6.100	7.445	3.550	55.245
							Less Ceiling Reduction -		-5.091

							Adjusted Total		60.336

Increments:

HS	55.245	Associate	5.150
12 Hours	1.000	BA	16.500
24 Hours		BA+15	
36 Hours		MA	1.000
48 Hours	1.000	MA+15	
60 Hours	2.100	MA+30	
72 Hours	2.050	MA+45	
84 Hours	1.000	MA+60	
96 Hours		DR	
108 Hours	1.000		
120 Hours		Shift	2.300

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GILMER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			48,800.00	24,930.00	25,460.00				99,190.00
1			24,720.00	50,500.00					75,220.00
2		24,630.00		51,160.00	26,110.00	26,740.00			128,640.00
3			83,754.00			28,423.50			112,177.50
4			29,555.00					31,306.00	60,861.00
5		25,610.00	29,934.50				30,844.00		86,388.50
6			30,325.50			28,050.00			58,375.50
7		26,260.00				29,799.00			56,059.00
8									
9				59,942.00					59,942.00
10				28,200.00	28,720.00		31,164.00		88,084.00
11		55,160.00			29,050.00				84,210.00
12			35,400.00						35,400.00
13			28,650.00						28,650.00
14				59,020.00			30,990.00		90,010.00
15							64,185.50		64,185.50
16						31,320.00		38,856.00	70,176.00
17									
18				30,810.00			38,586.55		69,396.55
19			30,620.00	31,140.00					61,760.00
20				62,960.00					62,960.00
21									
22									
23									
24								43,800.00	43,800.00
25				33,110.00		34,290.00			67,400.00
26									
27									
28									
29									
30									
31				35,110.00					35,110.00
32							38,787.00		38,787.00
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		131,660.00	341,759.00	466,882.00	109,340.00	178,622.50	234,557.05	113,962.00	1,576,782.55

Total Increments	40,382.40
Basic with Increments	1,617,164.95
Divided by Total FTE	55.245
Equals Average Salary	29,272.60
Less Formula Ceiling Reduction	-149,026.82

Basic Salary Allowance	1,766,191.77

Increments:

HS=$12	6,629.40	Assoc=$40	2,060.00
12 Hrs=$11	110.00	BA=$150	24,750.00
24 Hrs=$22		BA+15=$161	
36 Hrs=$33		MA=$201	2,010.00
48 Hrs=$44	440.00	MA+15=$212	
60 Hrs=$55	1,155.00	MA+30=$223	
72 Hrs=$66	1,353.00	MA+45=$234	
84 Hrs=$77	770.00	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110		Shift=$5	115.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GRANT COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			3.200				4.500		7.700
1			2.100	2.000		1.000	3.000		8.100
2						2.000	1.000		3.000
3				1.000		1.000	1.000		3.000
4			3.300	1.000		6.050	2.000		12.350
5			2.100	3.000			2.000		7.100
6			1.000			2.000			3.000
7			1.000						1.000
8				1.000					1.000
9							2.150	1.000	3.150
10				1.000			1.000		2.000
11			1.100	2.000		1.000	1.000		5.100
12							1.000		1.000
13				1.000			1.050		2.050
14				1.000		0.500			1.500
15				2.000		1.050	1.050		4.100
16							1.703		1.703
17									
18						2.200		2.200	4.400
19			1.100						1.100
20			1.000					1.000	2.000
21			1.000	3.200					4.200
22							2.200		2.200
23				2.000				1.305	3.305
24				1.000			1.653		2.653
25				1.000					1.000
26				1.000					1.000
27			1.000				1.000		2.000
28									
29			1.100						1.100
30									
31									
32							1.200		1.200
33									
34									
35									
36									
37									
38									
39								1.305	1.305
40							1.305		1.305
TOTAL			19.000	23.200		16.800	29.811	6.810	95.621
							Less Ceiling Reduction -		6.077

							Adjusted Total		89.544

Increments:

HS	96.620	Associate	7.555
12 Hours	3.000	BA	6.100
24 Hours		BA+15	
36 Hours	3.100	MA	
48 Hours	3.000	MA+15	
60 Hours	5.500	MA+30	
72 Hours		MA+45	
84 Hours	4.405	MA+60	
96 Hours		DR	
108 Hours			
120 Hours	7.150	Shift	6.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GRANT COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			78,080.00				118,845.00		196,925.00
1			51,912.00	50,500.00		26,420.00	80,190.00		209,022.00
2						53,480.00	27,060.00		80,540.00
3				25,910.00		27,070.00	27,390.00		80,370.00
4			84,810.00	26,230.00		165,770.00	55,420.00		332,230.00
5			54,663.00	79,680.00			56,080.00		190,423.00
6			26,370.00			56,100.00			82,470.00
7			26,690.00						26,690.00
8				27,540.00					27,540.00
9							63,081.00	30,090.00	93,171.00
10				28,200.00			29,680.00		57,880.00
11			30,800.00	57,060.00		29,690.00	30,010.00		147,560.00
12							30,330.00		30,330.00
13				29,180.00			32,193.00		61,373.00
14				29,510.00		15,335.00			44,845.00
15				59,660.00		32,550.00	32,875.50		125,085.50
16							53,882.92		53,882.92
17									
18						70,356.00		72,688.00	143,044.00
19			33,682.00						33,682.00
20			30,950.00					33,700.00	64,650.00
21			31,270.00	101,760.00					133,030.00
22							73,942.00		73,942.00
23				64,920.00				45,283.50	110,203.50
24				32,780.00			56,664.84		89,444.84
25				33,110.00					33,110.00
26				33,450.00					33,450.00
27			33,230.00				35,280.00		68,510.00
28									
29			37,290.00						37,290.00
30									
31									
32							44,328.00		44,328.00
33									
34									
35									
36									
37									
38									
39								52,239.15	52,239.15
40							51,704.10		51,704.10
TOTAL			519,747.00	679,490.00		476,771.00	898,956.36	234,000.65	2,808,965.01

Total Increments	41,051.25
Basic with Increments	2,850,016.26
Divided by Total FTE	95.621
Equals Average Salary	29,805.34
Less Formula Ceiling Reduction	181,127.04

Basic Salary Allowance	2,668,889.22

Increments:

HS=$12	11,594.40	Assoc=$40	3,022.00
12 Hrs=$11	330.00	BA=$150	9,150.00
24 Hrs=$22		BA+15=$161	
36 Hrs=$33	1,023.00	MA=$201	
48 Hrs=$44	1,320.00	MA+15=$212	
60 Hrs=$55	3,025.00	MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77	3,391.85	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110	7,865.00	Shift=$5	330.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GREENBRIER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	2.000		13.920	2.000	3.000	2.500	1.700	1.200	26.320
1	2.500		12.800	5.200	2.025	5.000	3.200		30.725
2	1.000		3.600	10.000	8.150	12.200	3.000		37.950
3	4.500		4.990	8.000	3.200	7.000	3.000		30.690
4	1.000		1.200	7.200	2.150	5.150	5.400		22.100
5		2.000	1.200	6.000	2.300				11.500
6	1.000		3.600	4.200	1.200	2.025	2.000		14.025
7		0.500		2.000		1.075	4.200		7.775
8		1.000	1.200	2.000	1.000	1.000	1.000		7.200
9		2.500	1.200	3.200		2.215	3.225		12.340
10		1.000	1.200	2.000		1.000	1.000		6.200
11		1.500				2.075	4.450	1.200	9.225
12				1.000	1.025			1.000	3.025
13				2.000		1.025	1.025	1.000	5.050
14		1.000		4.400	1.000		1.000		7.400
15			1.200	6.400		1.000		1.200	9.800
16		3.000		2.200			2.000		7.200
17		1.000		7.200		3.025	1.000		12.225
18		1.000		4.200		1.075	1.000		7.275
19			2.400	6.000		1.000	2.200		11.600
20				4.200	1.000		1.025		6.225
21			1.200	4.200		1.200			6.600
22				3.000		1.000			4.000
23									
24			1.200	1.000			2.025		4.225
25				3.000	1.000	2.225			6.225
26			1.200			1.000			2.200
27				1.000	1.000		2.200		4.200
28			1.000						1.000
29				1.000			1.000	1.000	3.000
30					1.000				1.000
31									
32				1.000					1.000
33									
34			2.200						2.200
35						1.000			1.000
36				1.000					1.000
37							1.200		1.200
38									
39									
40								1.200	1.200
TOTAL	12.000	14.500	55.310	104.600	29.050	54.790	47.850	7.800	325.900
								Less Ceiling Reduction -	90.774

								Adjusted Total	235.126

Increments:

HS	331.035	Associate	22.375
12 Hours	10.425	BA	17.250
24 Hours	9.225	BA+15	
36 Hours	8.250	MA	1.000
48 Hours	4.075	MA+15	
60 Hours	10.975	MA+30	
72 Hours	11.725	MA+45	
84 Hours	11.200	MA+60	
96 Hours	8.150	DR	
108 Hours	5.275		
120 Hours	3.200	Shift	28.710

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

GREENBRIER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	47,540.00		339,648.00	49,860.00	76,380.00	65,225.00	44,897.00	32,568.00	656,118.00
1	60,225.00		316,416.00	131,300.00	52,224.75	132,100.00	85,536.00		777,801.75
2	24,420.00		90,180.00	255,800.00	212,796.50	326,228.00	81,180.00		990,604.50
3	111,330.00		126,646.20	207,280.00	84,608.00	189,490.00	82,170.00		801,524.20
4	25,070.00		30,840.00	188,856.00	57,534.00	141,110.00	149,634.00		593,044.00
5		51,220.00	31,236.00	159,360.00	62,307.00				304,123.00
6	25,720.00		94,932.00	112,938.00	32,904.00	56,801.25	56,740.00		380,035.25
7		13,130.00		54,420.00		30,508.50	120,498.00		218,556.50
8		26,590.00	32,424.00	55,080.00	28,070.00	28,700.00	29,020.00		199,884.00
9		67,300.00	32,820.00	89,216.00		64,301.45	94,621.50		348,258.95
10		27,250.00	33,204.00	56,400.00		29,370.00	29,680.00		175,904.00
11		41,370.00				61,606.75	133,544.50	36,888.00	273,409.25
12				28,860.00	30,124.75			31,070.00	90,054.75
13				58,360.00		31,098.50	31,426.50	31,400.00	152,285.00
14		28,560.00		129,844.00	30,040.00		30,990.00		219,434.00
15			35,160.00	190,912.00		31,000.00		38,460.00	295,532.00
16		87,630.00		66,352.00			63,280.00		217,262.00
17		29,540.00		219,528.00		95,741.25	31,970.00		376,779.25
18		29,870.00		129,402.00		34,378.50	32,290.00		225,940.50
19			73,488.00	186,840.00		32,300.00	71,764.00		364,392.00
20				132,216.00	32,000.00		33,773.75		197,989.75
21			37,524.00	133,560.00		39,552.00			210,636.00
22				96,390.00		33,290.00			129,680.00
23									
24			38,700.00	32,780.00			69,417.00		140,897.00
25				99,330.00	33,650.00	76,295.25			209,275.25
26			39,480.00			34,630.00			74,110.00
27				33,770.00	34,310.00		77,616.00		145,696.00
28			33,570.00						33,570.00
29				34,430.00			35,940.00	36,710.00	107,080.00
30					35,310.00				35,310.00
31									
32				35,440.00					35,440.00
33									
34			78,276.00						78,276.00
35						37,630.00			37,630.00
36				36,780.00					36,780.00
37							46,344.00		46,344.00
38									
39									
40								48,444.00	48,444.00
TOTAL	294,305.00	402,460.00	1,464,544.20	3,005,304.00	802,259.00	1,571,356.45	1,432,332.25	255,540.00	9,228,100.90

Total Increments	123,999.45
Basic with Increments	9,352,100.35
Divided by Total FTE	325.900
Equals Average Salary	28,696.23
Less Formula Ceiling Reduction	2,604,871.30

Basic Salary Allowance	6,747,229.05

Increments:

HS=$12	39,724.20	Assoc=$40	8,950.00
12 Hrs=$11	1,146.75	BA=$150	25,875.00
24 Hrs=$22	2,029.50	BA+15=$161	
36 Hrs=$33	2,722.50	MA=$201	2,010.00
48 Hrs=$44	1,793.00	MA+15=$212	
60 Hrs=$55	6,036.25	MA+30=$223	
72 Hrs=$66	7,738.50	MA+45=$234	
84 Hrs=$77	8,624.00	MA+60=$245	
96 Hrs=$88	7,172.00	DR=$285	
108 Hrs=$99	5,222.25		
120 Hrs=$110	3,520.00	Shift=$5	1,435.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HAMPSHIRE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.110	5.000		3.000				10.110
1		4.800	2.000	4.000		1.050			11.850
2		3.200	2.000	3.000			1.000		9.200
3		1.200	1.000	7.200		1.000	2.000		12.400
4		1.200	4.000	7.000			2.000	1.000	15.200
5		2.200	1.000	3.000		1.000	1.000		8.200
6				3.200					3.200
7		1.000		1.000		2.150	1.000	1.000	6.150
8				4.200		1.025			5.225
9		1.200	1.000	3.000		2.520			7.720
10				2.000			1.075		3.075
11		1.200	1.000	2.200		1.000			5.400
12				1.000					1.000
13				3.000		1.260	2.260		6.520
14		1.200		2.200			1.260		4.660
15		1.000		2.000	1.000	1.050	1.159		6.209
16				1.000		1.100			2.100
17				2.000		1.075			3.075
18				3.200			1.000		4.200
19			1.000	3.000					4.000
20			1.000	1.000					2.000
21								1.260	1.260
22									
23				3.200			1.000		4.200
24		1.000		2.000		1.000	1.000		5.000
25				1.000			2.050		3.050
26				1.000			1.100		2.100
27		1.000				1.260	2.000		4.260
28				2.000		1.000			3.000
29							1.260		1.260
30									
31						1.050	2.520	1.260	4.830
32									
33									
34									
35				1.000			1.260		2.260
36									
37				1.000					1.000
38									
39									
40				1.000					1.000
TOTAL		22.310	19.000	70.400	4.000	18.540	25.944	4.520	164.714
							Less Ceiling Reduction -		13.570

							Adjusted Total		151.144

Increments:

HS	164.815	Associate	6.250
12 Hours	6.520	BA	2.050
24 Hours	5.175	BA+15	
36 Hours	2.150	MA	1.000
48 Hours	3.050	MA+15	
60 Hours	3.000	MA+30	
72 Hours	2.260	MA+45	
84 Hours	2.050	MA+60	
96 Hours	1.000	DR	
108 Hours	1.260		
120 Hours	4.350	Shift	4.800

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HAMPSHIRE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		50,597.80	122,000.00		76,380.00				248,977.80
1		116,688.00	49,440.00	101,000.00		27,741.00			294,869.00
2		78,816.00	50,100.00	76,740.00			27,060.00		232,716.00
3		29,952.00	25,380.00	186,552.00		27,070.00	54,780.00		323,734.00
4		30,348.00	102,800.00	183,610.00			55,420.00	28,460.00	400,638.00
5		56,342.00	26,030.00	79,680.00		27,720.00	28,040.00		217,812.00
6				86,048.00					86,048.00
7		26,260.00		27,210.00		61,017.00	28,690.00	29,440.00	172,617.00
8				115,668.00		29,417.50			145,085.50
9		32,304.00	27,350.00	83,640.00		73,155.60			216,449.60
10				56,400.00			31,906.00		88,306.00
11		33,096.00	28,000.00	62,766.00		29,690.00			153,552.00
12				28,860.00					28,860.00
13				87,540.00		38,228.40	69,291.60		195,060.00
14		34,272.00		64,922.00			39,047.40		138,241.40
15		28,890.00		59,660.00	30,360.00	32,550.00	36,288.29		187,748.29
16				30,160.00		34,452.00			64,612.00
17				60,980.00		34,023.75			95,003.75
18				98,592.00			32,290.00		130,882.00
19			30,620.00	93,420.00					124,040.00
20			30,950.00	31,480.00					62,430.00
21								42,890.40	42,890.40
22									
23				103,872.00			33,950.00		137,822.00
24		31,830.00		65,560.00		33,970.00	34,280.00		165,640.00
25				33,110.00			70,971.00		104,081.00
26				33,450.00			38,434.00		71,884.00
27		32,810.00				44,037.00	70,560.00		147,407.00
28				68,220.00		35,290.00			103,510.00
29							45,284.40		45,284.40
30									
31						38,104.50	92,282.40	47,086.20	177,473.10
32									
33									
34									
35				36,440.00			47,817.00		84,257.00
36									
37				37,120.00					37,120.00
38									
39									
40				38,110.00					38,110.00
TOTAL		582,205.80	492,670.00	2,030,810.00	106,740.00	566,466.75	836,392.09	147,876.60	4,763,161.24

Total Increments	43,142.50
Basic with Increments	4,806,303.74
Divided by Total FTE	164.714
Equals Average Salary	29,179.69
Less Formula Ceiling Reduction	395,968.42

Basic Salary Allowance	4,410,335.32

Increments:

HS=$12	19,777.80	Assoc=$40	2,500.00
12 Hrs=$11	717.20	BA=$150	3,075.00
24 Hrs=$22	1,138.50	BA+15=$161	
36 Hrs=$33	709.50	MA=$201	2,010.00
48 Hrs=$44	1,342.00	MA+15=$212	
60 Hrs=$55	1,650.00	MA+30=$223	
72 Hrs=$66	1,491.60	MA+45=$234	
84 Hrs=$77	1,578.50	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	1,247.40		
120 Hrs=$110	4,785.00	Shift=$5	240.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HANCOCK COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		4.025	4.000	5.200	1.000	1.305	2.610		18.140
1		6.000	4.200	4.000	12.100	2.100			28.400
2		4.400	4.000	7.295	23.100				38.795
3		1.600	2.000	4.400	5.300	3.000			16.300
4		2.795	2.000	6.200	1.100	1.000			13.095
5		2.200		1.000		1.000			4.200
6			1.100	2.000	3.405	1.000			7.505
7		3.800		3.200	6.100	1.000			14.100
8		1.600		3.000	2.305	3.200			10.105
9			0.500	2.000		1.000	1.305		4.805
10		0.500	2.000	3.200	1.000	1.100	1.305		9.105
11		1.100		7.000		0.825			8.925
12					2.000	1.000			3.000
13				3.000	1.000	3.305	1.305		8.610
14		0.500		3.000	1.000	2.000			6.500
15						2.000			2.000
16		0.500		3.000		1.100	1.305		5.905
17					1.000	2.000			3.000
18				1.200					1.200
19		0.500				1.000			1.500
20				1.000		1.000			2.000
21						1.000			1.000
22									
23						1.000			1.000
24		0.500		2.000					2.500
25				1.000					1.000
26									
27		1.100				1.000	1.305		3.405
28						1.000			1.000
29				1.000		1.200			2.200
30									
31							1.109		1.109
32									
33				1.000					1.000
34									
35									
36									
37									
38									
39				1.000					1.000
40									
TOTAL		31.120	19.800	65.695	60.410	35.135	10.244		222.404
								Less Ceiling Reduction -	43.130

								Adjusted Total	179.274

Increments:

HS	228.650	Associate	33.915
12 Hours	9.200	BA	27.800
24 Hours	7.000	BA+15	
36 Hours	6.250	MA	1.000
48 Hours	4.100	MA+15	
60 Hours	17.005	MA+30	
72 Hours	7.100	MA+45	
84 Hours	7.000	MA+60	
96 Hours	1.100	DR	
108 Hours	3.915		
120 Hours	10.200	Shift	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HANCOCK COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		96,519.50	97,600.00	129,636.00	25,460.00	34,047.45	68,930.10		452,193.05
1		145,860.00	103,824.00	101,000.00	312,059.00	55,482.00			718,225.00
2		108,372.00	100,200.00	186,606.10	603,141.00				998,319.10
3		39,936.00	50,760.00	114,004.00	140,132.00	81,210.00			426,042.00
4		70,685.55	51,400.00	162,626.00	29,436.00	27,400.00			341,547.55
5		56,342.00		26,560.00		27,720.00			110,622.00
6			29,007.00	53,780.00	93,365.10	28,050.00			204,202.10
7		99,788.00		87,072.00	169,214.00	28,380.00			384,454.00
8		42,544.00		82,620.00	64,701.35	91,840.00			281,705.35
9			13,675.00	55,760.00		29,030.00	38,288.70		136,753.70
10		13,625.00	55,340.00	90,240.00	28,720.00	32,307.00	38,732.40		258,964.40
11		30,338.00		199,710.00		24,494.25			254,542.25
12					58,780.00	30,020.00			88,800.00
13				87,540.00	29,710.00	100,273.70	40,011.30		257,535.00
14		14,280.00		88,530.00	30,040.00	61,340.00			194,190.00
15						62,000.00			62,000.00
16		14,605.00		90,480.00		34,452.00	41,290.20		180,827.20
17					31,020.00	63,300.00			94,320.00
18				36,972.00					36,972.00
19		15,095.00				32,300.00			47,395.00
20				31,480.00		32,630.00			64,110.00
21						32,960.00			32,960.00
22									
23						33,630.00			33,630.00
24		15,915.00		65,560.00					81,475.00
25				33,110.00					33,110.00
26									
27		36,091.00				34,950.00	46,040.40		117,081.40
28						35,290.00			35,290.00
29				34,430.00		42,756.00			77,186.00
30									
31							40,611.58		40,611.58
32									
33				35,780.00					35,780.00
34									
35									
36									
37									
38									
39				37,780.00					37,780.00
40									
TOTAL		799,996.05	501,806.00	1,831,276.10	1,615,778.45	1,055,862.40	313,904.68		6,118,623.68

Total Increments	126,625.10
Basic with Increments	6,245,248.78
Divided by Total FTE	222.404
Equals Average Salary	28,080.65
Less Formula Ceiling Reduction	1,211,118.41

Basic Salary Allowance	5,034,130.37

Increments:

HS=$12	27,438.00	Assoc=$40	13,566.00
12 Hrs=$11	1,012.00	BA=$150	41,700.00
24 Hrs=$22	1,540.00	BA+15=$161	
36 Hrs=$33	2,062.50	MA=$201	2,010.00
48 Hrs=$44	1,804.00	MA+15=$212	
60 Hrs=$55	9,352.75	MA+30=$223	
72 Hrs=$66	4,686.00	MA+45=$234	
84 Hrs=$77	5,390.00	MA+60=$245	
96 Hrs=$88	968.00	DR=$285	
108 Hrs=$99	3,875.85		
120 Hrs=$110	11,220.00	Shift=$5	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HARDY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		8.875	1.000		1.000		1.000		11.875
1		1.000	1.305	1.000	1.125	2.125	3.000		9.555
2		2.000		1.015	1.550	2.550	2.305		9.420
3		1.000		4.000		1.000	1.000		7.000
4		1.000	1.305	5.000	1.000	1.305	3.000		12.610
5			2.200	1.200			2.000		5.400
6		1.000	1.200	1.000		1.000	1.000		5.200
7			4.400	2.000		1.000	2.000		9.400
8				1.000					1.000
9							2.305		2.305
10				2.215	1.000	1.000	1.000		5.215
11				2.000					2.000
12				4.200					4.200
13				2.015					2.015
14			1.000	2.200					3.200
15				1.000			1.305		2.305
16								1.305	1.305
17				1.000		0.550	0.550		2.100
18			1.000			2.000		1.305	4.305
19				1.015					1.015
20				2.000			2.000	1.305	5.305
21				1.200		1.575	0.575		3.350
22				1.000			2.000		3.000
23				2.015					2.015
24				2.200		0.550	0.550		3.300
25			1.000		1.000	1.000			3.000
26									
27				2.015			1.000		3.015
28								1.305	1.305
29									
30									
31							1.000		1.000
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		14.875	14.410	42.290	6.675	15.655	27.590	5.220	126.715

Less Ceiling Reduction -	7.813

Adjusted Total	118.902

Increments:

HS	126.715	Associate	26.670
12 Hours	1.000	BA	4.400
24 Hours	4.015	BA+15	4.000
36 Hours	1.000	MA	1.000
48 Hours	3.015	MA+15	1.000
60 Hours	9.760	MA+30	
72 Hours	11.110	MA+45	
84 Hours	5.000	MA+60	
96 Hours	3.000	DR	
108 Hours	6.000		
120 Hours	9.525	Shift	8.400

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HARDY COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		212,822.50	24,400.00		25,460.00		26,410.00		289,092.50
1		24,310.00	32,259.60	25,250.00	29,013.75	56,142.50	80,190.00		247,165.85
2		49,260.00		25,963.70	40,470.50	68,187.00	62,373.30		246,254.50
3		24,960.00		103,640.00		27,070.00	27,390.00		183,060.00
4		25,290.00	33,538.50	131,150.00	26,760.00	35,757.00	83,130.00		335,625.50
5			57,266.00	31,872.00			56,080.00		145,218.00
6		25,940.00	31,644.00	26,890.00		28,050.00	28,370.00		140,894.00
7			117,436.00	54,420.00		28,380.00	57,380.00		257,616.00
8				27,540.00					27,540.00
9							67,628.70		67,628.70
10				62,463.00	28,720.00	29,370.00	29,680.00		150,233.00
11				57,060.00					57,060.00
12				121,212.00					121,212.00
13				58,797.70					58,797.70
14			28,980.00	64,922.00					93,902.00
15				29,830.00			40,859.55		70,689.55
16								42,255.90	42,255.90
17				30,490.00		17,407.50	17,583.50		65,481.00
18			30,290.00			63,960.00		43,117.20	137,367.20
19				31,607.10					31,607.10
20				62,960.00			65,900.00	43,978.50	172,838.50
21				38,160.00		51,912.00	19,130.25		109,202.25
22				32,130.00			67,220.00		99,350.00
23				65,406.90					65,406.90
24				72,116.00		18,683.50	18,854.00		109,653.50
25			32,580.00		33,650.00	34,290.00			100,520.00
26									
27				68,046.55			35,280.00		103,326.55
28								47,462.85	47,462.85
29									
30									
31							36,620.00		36,620.00
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		362,582.50	388,394.10	1,221,926.95	184,074.25	459,209.50	820,079.30	176,814.45	3,613,081.05

Total Increments	81,721.80
Basic with Increments	3,694,802.85
Divided by Total FTE	126.715
Equals Average Salary	29,158.37
Less Formula Ceiling Reduction	227,814.34

Basic Salary Allowance	3,466,988.51

Increments:

HS=$12	15,205.80	Assoc=$40	10,668.00
12 Hrs=$11	110.00	BA=$150	6,600.00
24 Hrs=$22	883.30	BA+15=$161	6,440.00
36 Hrs=$33	330.00	MA=$201	2,010.00
48 Hrs=$44	1,326.60	MA+15=$212	2,120.00
60 Hrs=$55	5,368.00	MA+30=$223	
72 Hrs=$66	7,332.60	MA+45=$234	
84 Hrs=$77	3,850.00	MA+60=$245	
96 Hrs=$88	2,640.00	DR=$285	
108 Hrs=$99	5,940.00		
120 Hrs=$110	10,477.50	Shift=$5	420.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HARRISON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		11.000	3.500	10.250	3.000	4.000	2.000		33.750
1		12.000	9.000	6.000	7.538	21.038	2.250	1.250	59.076
2		4.000	14.250	8.000	4.075	26.000	6.000		62.325
3		1.000	4.000	3.000	7.238	10.588	2.250		28.076
4		3.000	4.250	6.250	2.075	3.500	4.500	2.500	26.075
5		5.000	4.000	7.000	4.175	5.500	3.750	1.250	30.675
6		1.000	1.250	6.000	2.825	5.575	3.250		19.900
7		4.000	5.250	8.000	3.325	5.000	4.250		29.825
8		3.000	1.000	7.250	3.000	5.500	1.000	1.250	22.000
9		2.000	3.250	5.000	1.000	4.000	2.250		17.500
10		2.000	5.500	4.250	1.000	5.225	1.150	2.250	21.375
11		2.000	2.000	4.000		5.625	1.800		15.425
12		1.000	2.000	6.250	2.000	3.075	1.000	1.250	16.575
13		1.000	1.250	6.500		2.650	0.500		11.900
14				5.250	1.250	2.100	0.550	1.250	10.400
15			1.000	6.250			2.500	2.500	12.250
16			1.000	3.250		6.075	3.250	1.250	14.825
17			1.000	6.250	1.000	5.075	2.000	2.500	17.825
18		3.000				1.000	1.000	1.250	6.250
19		2.000	1.000	4.000	2.250	1.000	4.750		15.000
20		2.000	2.250	2.000		3.638	2.538	1.250	13.676
21		1.000	1.000	4.250		2.000	1.000		9.250
22		2.000	1.250	2.000	1.000				6.250
23			1.000			3.000	2.000		6.000
24		1.000	1.250	4.000	1.250	2.000	2.250		11.750
25				4.750		1.000	3.500	1.250	10.500
26		1.000		1.000		3.500		2.500	8.000
27				8.500		0.500	1.000	1.250	11.250
28				2.000		2.000			4.000
29				2.250		3.125	2.250		7.625
30				2.000		1.000			3.000
31				1.000				1.250	2.250
32			1.000	1.000		1.000		1.250	4.250
33				1.000					1.000
34				1.000					1.000
35									
36									
37				2.250		1.250			3.500
38				1.000					1.000
39									
40						2.050		1.250	3.300
TOTAL		64.000	72.250	152.750	48.001	148.589	64.538	28.500	578.628
							Less Ceiling Reduction -		83.906

							Adjusted Total		494.722

Increments:

HS	579.675	Associate	55.125
12 Hours	17.250	BA	67.150
24 Hours	20.425	BA+15	
36 Hours	15.575	MA	2.250
48 Hours	8.250	MA+15	
60 Hours	27.200	MA+30	
72 Hours	18.100	MA+45	
84 Hours	19.150	MA+60	
96 Hours	11.500	DR	
108 Hours	8.250		
120 Hours	25.850	Shift	60.350

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

HARRISON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		263,780.00	85,400.00	255,532.50	76,380.00	104,360.00	52,820.00		838,272.50
1		291,720.00	222,480.00	151,500.00	194,405.02	555,823.96	60,142.50	34,337.50	1,510,408.98
2		98,520.00	356,962.50	204,640.00	106,398.25	695,240.00	162,360.00		1,624,120.75
3		24,960.00	101,520.00	77,730.00	191,372.72	286,617.16	61,627.50		743,827.38
4		75,870.00	109,225.00	163,937.50	55,527.00	95,900.00	124,695.00	71,150.00	696,304.50
5		128,050.00	104,120.00	185,920.00	113,100.75	152,460.00	105,150.00	35,975.00	824,775.75
6		25,940.00	32,962.50	161,340.00	77,461.50	156,378.75	92,202.50		546,285.25
7		105,040.00	140,122.50	217,680.00	92,235.50	141,900.00	121,932.50		818,910.50
8		79,770.00	27,020.00	199,665.00	84,210.00	157,850.00	29,020.00	37,200.00	614,735.00
9		53,840.00	88,887.50	139,400.00	28,400.00	116,120.00	66,015.00		492,662.50
10		54,500.00	152,185.00	119,850.00	28,720.00	153,458.25	34,132.00	68,445.00	611,290.25
11		55,160.00	56,000.00	114,120.00		167,006.25	54,018.00		446,304.25
12		27,910.00	56,640.00	180,375.00	58,780.00	92,311.50	30,330.00	38,837.50	485,184.00
13		28,230.00	35,812.50	189,670.00		80,401.00	15,330.00		349,443.50
14				154,927.50	37,550.00	64,407.00	17,044.50	39,650.00	313,579.00
15			29,300.00	186,437.50			78,275.00	80,125.00	374,137.50
16			29,630.00	98,020.00		190,269.00	102,830.00	40,475.00	461,224.00
17			29,970.00	190,562.50	31,020.00	160,623.75	63,940.00	81,775.00	557,891.25
18		89,610.00				31,980.00	32,290.00	41,300.00	195,180.00
19		60,380.00	30,620.00	124,560.00	71,257.50	32,300.00	154,945.00		474,062.50
20		61,040.00	69,637.50	62,960.00		118,707.94	83,627.10	42,125.00	438,097.54
21		30,840.00	31,270.00	135,150.00		65,920.00	33,270.00		296,450.00
22		62,360.00	39,500.00	64,260.00	32,650.00				198,770.00
23			31,930.00			100,890.00	67,900.00		200,720.00
24		31,830.00	40,312.50	131,120.00	41,637.50	67,940.00	77,130.00		389,970.00
25				157,272.50		34,290.00	121,170.00	44,200.00	356,932.50
26		32,490.00		33,450.00		121,205.00		89,250.00	276,395.00
27				287,045.00		17,475.00	35,280.00	45,037.50	384,837.50
28				68,220.00		70,580.00			138,800.00
29				77,467.50		111,343.75	80,865.00		269,676.25
30				69,540.00		35,950.00			105,490.00
31				35,110.00				46,712.50	81,822.50
32			34,900.00	35,440.00		36,630.00		47,137.50	154,107.50
33				35,780.00					35,780.00
34				36,120.00					36,120.00
35									
36									
37				83,520.00		47,875.00			131,395.00
38				37,440.00					37,440.00
39									
40						80,565.00		50,462.50	131,027.50
TOTAL		1,681,840.00	1,936,407.50	4,465,762.50	1,321,105.74	4,344,778.31	1,958,341.60	934,195.00	16,642,430.65

Total Increments	303,410.75
Basic with Increments	16,945,841.40
Divided by Total FTE	578.628
Equals Average Salary	29,286.25
Less Formula Ceiling Reduction	2,457,291.68

Basic Salary Allowance	14,488,549.72

Increments:

HS=$12	69,561.00	Assoc=$40	22,050.00
12 Hrs=$11	1,897.50	BA=$150	100,725.00
24 Hrs=$22	4,493.50	BA+15=$161	
36 Hrs=$33	5,139.75	MA=$201	4,522.50
48 Hrs=$44	3,630.00	MA+15=$212	
60 Hrs=$55	14,960.00	MA+30=$223	
72 Hrs=$66	11,946.00	MA+45=$234	
84 Hrs=$77	14,745.50	MA+60=$245	
96 Hrs=$88	10,120.00	DR=$285	
108 Hrs=$99	8,167.50		
120 Hrs=$110	28,435.00	Shift=$5	3,017.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

JACKSON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.000	9.200	3.000	3.300	1.000			18.500
1		1.000	5.200	2.000	2.575	4.300	7.300	2.000	24.375
2			3.100	2.050	2.050	2.000	3.500	6.500	19.200
3			3.050	7.100		2.075	1.000	5.000	18.225
4			2.050	6.100		1.300	2.600	1.000	13.050
5			2.625	7.050	1.300		2.300	3.000	16.275
6			3.100	3.000		4.750	1.300	2.500	14.650
7			5.108	3.000		4.250	1.000	4.000	17.358
8			1.050	1.000		2.125		1.500	5.675
9			3.100	3.000	2.125		1.000	1.000	10.225
10			1.000	5.150			1.050		7.200
11			1.000	4.100		1.300			6.400
12				1.000		3.650	2.375	1.000	8.025
13				5.050			2.300	1.500	8.850
14			2.000	2.000			1.300		5.300
15			2.000	2.050				2.300	6.350
16			1.000	2.000		1.300	1.050		5.350
17				4.000			1.300	1.300	6.600
18				4.100		0.525	1.300	1.300	7.225
19			1.300	2.000			2.375	2.000	7.675
20			1.058	1.000				2.300	4.358
21			0.500	2.000			1.000		3.500
22				1.000			1.300		2.300
23			1.000	3.300			1.075		5.375
24			1.500	1.000			1.000		3.500
25				2.000		1.300		2.000	5.300
26				1.000				1.000	2.000
27				1.050					1.050
28				1.000			2.600	1.001	4.601
29				1.000			1.300		2.300
30				1.050					1.050
31							1.300		1.300
32									
33									
34							1.300		1.300
35								1.300	1.300
36									
37									
38									
39									
40									
TOTAL		3.000	49.941	84.150	11.350	29.875	43.925	43.501	265.742
							Less Ceiling Reduction -		47.274

							Adjusted Total		218.468

Increments:

HS	276.300	Associate	48.300
12 Hours	9.175	BA	31.925
24 Hours	9.475	BA+15	5.000
36 Hours	9.875	MA	
48 Hours	2.300	MA+15	
60 Hours	19.200	MA+30	
72 Hours	13.025	MA+45	
84 Hours	8.425	MA+60	
96 Hours	5.600	DR	
108 Hours	8.350		
120 Hours	9.000	Shift	27.500

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

JACKSON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		47,960.00	224,480.00	74,790.00	84,018.00	26,090.00			457,338.00
1		24,310.00	128,544.00	50,500.00	66,409.25	113,606.00	195,129.00	54,940.00	633,438.25
2			77,655.00	52,439.00	53,525.50	53,480.00	94,710.00	180,635.00	512,444.50
3			77,409.00	183,961.00		56,170.25	27,390.00	140,600.00	485,530.25
4			52,685.00	160,003.00		35,620.00	72,046.00	28,460.00	348,814.00
5			68,328.75	187,248.00	35,217.00		64,492.00	86,340.00	441,625.75
6			81,747.00	80,670.00		133,237.50	36,881.00	72,775.00	405,310.50
7			136,332.52	81,630.00		120,615.00	28,690.00	117,760.00	485,027.52
8			28,371.00	27,540.00		60,987.50		44,640.00	161,538.50
9			84,785.00	83,640.00	60,350.00		29,340.00	30,090.00	288,205.00
10			27,670.00	145,230.00			31,164.00		204,064.00
11			28,000.00	116,973.00		38,597.00			183,570.00
12				28,860.00		109,573.00	72,033.75	31,070.00	241,536.75
13				147,359.00			70,518.00	47,100.00	264,977.00
14			57,960.00	59,020.00			40,287.00		157,267.00
15			58,600.00	61,151.50				73,715.00	193,466.50
16			29,630.00	60,320.00		40,716.00	33,222.00		163,888.00
17				121,960.00			41,561.00	42,523.00	206,044.00
18				126,321.00		16,789.50	41,977.00	42,952.00	228,039.50
19			39,806.00	62,280.00			77,472.50	66,720.00	246,278.50
20			32,745.10	31,480.00				77,510.00	141,735.10
21			15,635.00	63,600.00			33,270.00		112,505.00
22				32,130.00			43,693.00		75,823.00
23			31,930.00	107,118.00			36,496.25		175,544.25
24			48,375.00	32,780.00			34,280.00		115,435.00
25				66,220.00		44,577.00		70,720.00	181,517.00
26				33,450.00				35,700.00	69,150.00
27				35,458.50					35,458.50
28				34,110.00			92,612.00	36,406.37	163,128.37
29				34,430.00			46,722.00		81,152.00
30				36,508.50					36,508.50
31							47,606.00		47,606.00
32									
33									
34							48,906.00		48,906.00
35								50,323.00	50,323.00
36									
37									
38									
39									
40									
TOTAL		72,270.00	1,330,688.37	2,419,180.50	299,519.75	850,058.75	1,340,498.50	1,330,979.37	7,643,195.24

Total Increments	165,891.25
Basic with Increments	7,809,086.49
Divided by Total FTE	265.742
Equals Average Salary	29,385.97
Less Formula Ceiling Reduction	1,389,192.35

Basic Salary Allowance	6,419,894.14

Increments:

HS=$12	33,156.00	Assoc=$40	19,320.00
12 Hrs=$11	1,009.25	BA=$150	47,887.50
24 Hrs=$22	2,084.50	BA+15=$161	8,050.00
36 Hrs=$33	3,258.75	MA=$201	
48 Hrs=$44	1,012.00	MA+15=$212	
60 Hrs=$55	10,560.00	MA+30=$223	
72 Hrs=$66	8,596.50	MA+45=$234	
84 Hrs=$77	6,487.25	MA+60=$245	
96 Hrs=$88	4,928.00	DR=$285	
108 Hrs=$99	8,266.50		
120 Hrs=$110	9,900.00	Shift=$5	1,375.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

JEFFERSON COUNTY BOARD OF EDUCATION

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		5.000	20.180	9.000	5.075	8.000	1.000		48.255
1		3.000	13.691	14.000	4.380	17.000			52.071
2		4.000	8.525	12.000	8.075	11.000	1.000		44.600
3		2.000	1.305	6.400	5.125	10.000	1.000		25.830
4		5.000	4.915	2.000	8.350	7.305			27.570
5		1.500	4.465	2.000	2.275	4.000	1.000		15.240
6			6.525	6.000	4.050	2.200	1.000		19.775
7		1.000	6.115	5.000	1.000	5.305	1.000		19.420
8				8.200	4.430	4.000	2.305		18.935
9			4.915	4.000	1.000	2.000	3.000		14.915
10		1.000	3.958	1.500	2.000	3.075	2.000		13.533
11		1.000	2.610	3.000	3.000	2.100	1.000		12.710
12			2.610	2.000	1.000	2.000		1.305	8.915
13		1.500	1.653	2.000	2.000	2.075			9.228
14		1.000	3.610	4.000	2.000	2.305	1.000		13.915
15			2.305	5.000	3.000	2.050	2.000		14.355
16		2.000	4.915	3.000	2.000	3.430	2.305		17.650
17		2.000	4.915	6.135	1.000	1.305			15.355
18		1.000	3.915	1.000	2.200	1.000			9.115
19			1.305		1.000	4.305			6.610
20		1.000	2.305	6.305	7.000	3.000	3.200		22.810
21				4.000	2.000	4.610	1.000		11.610
22				1.000			3.000		4.000
23			1.000	3.000	3.000	1.000	1.000		9.000
24			3.810		2.000	1.200			7.010
25				3.000	2.000	1.305			6.305
26				2.305	4.050	2.200			8.555
27			1.305	1.000	2.000		5.915		10.220
28				1.000		1.305		1.200	3.505
29				1.000					1.000
30							1.305		1.305
31						2.505			2.505
32						1.125			1.125
33						2.250	1.305	1.305	4.860
34									
35				2.000				1.200	3.200
36					1.200	2.050	1.305		4.555
37		0.500				2.100			2.600
38					1.000	1.305	1.000		3.305
39									
40			1.305						1.305
TOTAL		32.500	112.157	120.845	87.210	120.410	38.640	5.010	516.772
							Less Ceiling Reduction -		63.884

							Adjusted Total		452.888

Increments:

HS	521.158	Associate	105.265
12 Hours	19.965	BA	55.700
24 Hours	19.915	BA+15	6.710
36 Hours	18.295	MA	
48 Hours	18.575	MA+15	2.000
60 Hours	31.420	MA+30	
72 Hours	39.465	MA+45	
84 Hours	32.250	MA+60	
96 Hours	19.150	DR	
108 Hours	10.030		
120 Hours	35.205	Shift	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

JEFFERSON COUNTY BOARD OF EDUCATION

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		119,900.00	492,392.00	224,370.00	129,209.50	208,720.00	26,410.00		1,201,001.50
1		72,930.00	338,441.52	353,500.00	112,960.20	449,140.00			1,326,971.72
2		98,520.00	213,551.25	306,960.00	210,838.25	294,140.00	27,060.00		1,151,069.50
3		49,920.00	33,120.90	165,824.00	135,505.00	270,700.00	27,390.00		682,459.90
4		126,450.00	126,315.50	52,460.00	223,446.00	200,157.00			728,828.50
5		38,415.00	116,223.95	53,120.00	61,629.75	110,880.00	28,040.00		408,308.70
6			172,064.25	161,340.00	111,051.00	61,710.00	28,370.00		534,535.25
7		26,260.00	163,209.35	136,050.00	27,740.00	150,555.90	28,690.00		532,505.25
8				225,828.00	124,350.10	114,800.00	66,891.10		531,869.20
9			134,425.25	111,520.00	28,400.00	58,060.00	88,020.00		420,425.25
10		27,250.00	109,517.86	42,300.00	57,440.00	90,312.75	59,360.00		386,180.61
11		27,580.00	73,080.00	85,590.00	87,150.00	62,349.00	30,010.00		365,759.00
12			73,915.20	57,720.00	29,390.00	60,040.00		40,546.35	261,611.55
13		42,345.00	47,358.45	58,360.00	59,420.00	62,955.50			270,438.95
14		28,560.00	104,617.80	118,040.00	60,080.00	70,694.35	30,990.00		412,982.15
15			67,536.50	149,150.00	91,080.00	63,550.00	62,620.00		433,936.50
16		58,420.00	145,631.45	90,480.00	61,380.00	107,427.60	72,930.20		536,269.25
17		59,080.00	147,302.55	187,056.15	31,020.00	41,303.25			465,761.95
18		29,870.00	118,585.35	30,810.00	68,948.00	31,980.00			280,193.35
19			39,959.10		31,670.00	139,051.50			210,680.60
20		30,520.00	71,339.75	198,481.40	224,000.00	97,890.00	105,440.00		727,671.15
21				127,200.00	64,640.00	151,945.60	33,270.00		377,055.60
22				32,130.00			100,830.00		132,960.00
23			31,930.00	97,380.00	98,970.00	33,630.00	33,950.00		295,860.00
24			122,872.50		66,620.00	40,764.00			230,256.50
25				99,330.00	67,300.00	44,748.45			211,378.45
26				77,102.25	137,659.50	76,186.00			290,947.75
27			43,365.15	33,770.00	68,620.00		208,681.20		354,436.35
28				34,110.00		46,053.45		43,644.00	123,807.45
29				34,430.00					34,430.00
30							47,345.40		47,345.40
31						90,906.45			90,906.45
32						41,208.75			41,208.75
33						83,137.50	48,650.40	49,642.20	181,430.10
34									
35				72,880.00				46,452.00	119,332.00
36					44,784.00	77,818.00	49,968.45		172,570.45
37		18,075.00				80,430.00			98,505.00
38					37,980.00	50,412.15	38,950.00		127,342.15
39									
40			49,028.85						49,028.85
TOTAL		854,095.00	3,035,784.48	3,417,291.80	2,553,281.30	3,563,657.20	1,243,866.75	180,284.55	14,848,261.08

Total Increments	357,693.40
Basic with Increments	15,205,954.48
Divided by Total FTE	516.772
Equals Average Salary	29,424.88
Less Formula Ceiling Reduction	1,879,779.08

Basic Salary Allowance	13,326,175.40

Increments:

HS=$12	62,538.90	Assoc=$40	42,106.00
12 Hrs=$11	2,196.15	BA=$150	83,550.00
24 Hrs=$22	4,381.30	BA+15=$161	10,803.10
36 Hrs=$33	6,037.35	MA=$201	
48 Hrs=$44	8,173.00	MA+15=$212	4,240.00
60 Hrs=$55	17,281.00	MA+30=$223	
72 Hrs=$66	26,046.90	MA+45=$234	
84 Hrs=$77	24,832.50	MA+60=$245	
96 Hrs=$88	16,852.00	DR=$285	
108 Hrs=$99	9,929.70		
120 Hrs=$110	38,725.50	Shift=$5	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

KANAWHA COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	21.075	50.000	4.785	15.500	26.060	2.305	1.305		121.030
1	34.782	32.000	11.580	26.500	60.405	4.915	5.220		175.402
2	32.855	10.000	10.915	20.000	49.425	2.000			125.195
3	30.593	7.000	11.685	9.000	36.485	2.000			96.763
4	11.025	8.500	14.220	12.305	21.680	3.915	1.305		72.950
5	4.300	5.000	5.355	7.000	8.060	3.409	1.305		34.429
6	8.110	11.000	11.370	9.305	9.385	1.305	2.610		53.085
7	5.913	2.000	11.320	19.610	8.305	5.915	5.220	1.000	59.283
8	10.368	6.500	3.685	17.000	4.500	4.915	1.305		48.273
9	9.915	10.000	8.911	9.805	7.300	7.525	2.610		56.066
10	8.353	10.500	10.555	8.915	9.800	4.425	1.305	2.610	56.463
11	2.150	3.000	9.990	6.610	12.500	7.220		2.610	44.080
12	5.763	4.500	9.220	5.506	7.000	6.820	1.305	1.305	41.419
13	2.250	7.000	6.904	8.610	8.200	3.305	1.305		37.574
14	2.575	1.500	9.693	5.305	8.500	1.150	1.305		30.028
15	2.150	2.000	13.115	6.915	8.380	7.125	3.915	1.000	44.600
16	2.150	3.500	6.568	6.000	3.000	5.015	1.305	2.505	30.043
17		3.000	6.915	2.000	1.000	7.585	1.305		21.805
18	1.000	2.000	7.610	6.915	5.380	3.205	3.915	1.305	31.330
19	2.688	1.000	2.610	4.610	6.075	2.610	1.305	1.305	22.203
20		1.500	2.405	3.305	3.000	2.120	2.610	0.653	15.593
21	1.000	0.500	6.915	3.000	4.000	3.365	2.610		21.390
22	1.000	1.000	3.915	4.524	1.000	3.220	1.305	1.305	17.269
23		2.000	5.380	4.305	2.000	4.975	2.610	3.915	25.185
24		2.500	3.685	4.305	8.915	2.610	1.305	1.305	24.625
25	1.075	2.000	3.305	1.000	1.000	4.305	1.305	1.305	15.295
26		2.000	3.685	1.000	2.000	3.610	1.305		13.600
27		1.000	6.580	2.000	4.305	4.003	1.305	1.305	20.498
28				4.610	3.305	1.305	2.610	1.305	13.135
29			2.100		7.610	3.305	3.915	2.610	19.540
30			2.075	1.000	1.305			3.610	7.990
31			1.305	3.610	1.000			2.610	8.525
32			1.305		1.000	1.000	1.305		4.610
33				2.000		1.150			3.150
34		1.000	1.000						2.000
35						1.060	1.305		2.365
36	0.538								0.538
37						1.060			1.060
38		1.000			1.150	1.200			3.350
39									
40			2.305	1.805	1.000	1.305		1.305	7.720
TOTAL	201.628	194.500	222.966	243.875	344.030	126.257	61.335	34.868	1,429.459

Less Ceiling Reduction -	212.991

Adjusted Total	1,216.468

Increments:

HS	1460.605	Associate	78.030
12 Hours	51.345	BA	102.990
24 Hours	35.345	BA+15	12.000
36 Hours	31.775	MA	
48 Hours	19.215	MA+15	
60 Hours	36.900	MA+30	
72 Hours	60.555	MA+45	
84 Hours	48.130	MA+60	
96 Hours	24.280	DR	
108 Hours	6.075		
120 Hours	54.530	Shift	140.575

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

KANAWHA COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	500,952.75	1,199,000.00	116,754.00	386,415.00	663,487.60	60,137.45	34,465.05		2,961,211.85
1	837,898.38	777,920.00	286,257.60	669,125.00	1,557,844.95	129,854.30	139,530.60		4,398,430.83
2	802,319.10	246,300.00	273,420.75	511,600.00	1,290,486.75	53,480.00			3,177,606.60
3	756,870.82	174,720.00	296,565.30	233,190.00	964,663.40	54,140.00			2,480,149.52
4	276,396.75	214,965.00	365,454.00	322,760.15	580,156.80	107,271.00	36,161.55		1,903,165.25
5	109,220.00	128,050.00	139,390.65	185,920.00	218,345.40	94,497.48	36,592.20		912,015.73
6	208,589.20	285,340.00	299,826.90	250,211.45	257,336.70	36,605.25	74,045.70		1,411,955.20
7	154,092.78	52,520.00	302,130.80	533,588.10	230,380.70	167,867.70	149,761.80	29,440.00	1,619,781.88
8	273,611.52	172,835.00	99,568.70	468,180.00	126,315.00	141,060.50	37,871.10		1,319,441.82
9	264,829.65	269,200.00	243,715.85	273,363.40	207,320.00	218,450.75	76,577.40		1,553,457.05
10	225,865.12	286,125.00	292,056.85	251,403.00	281,456.00	129,962.25	38,732.40	79,396.20	1,584,996.82
11	58,845.50	82,740.00	279,720.00	188,583.30	363,125.00	214,361.80		80,231.40	1,267,607.00
12	159,577.47	125,595.00	261,110.40	158,903.16	205,730.00	204,736.40	39,580.65	40,546.35	1,195,779.43
13	63,045.00	197,610.00	197,799.60	251,239.80	243,622.00	100,273.70	40,011.30		1,093,601.40
14	73,001.25	42,840.00	280,903.14	156,550.55	255,340.00	35,270.50	40,441.95		884,347.39
15	61,640.50	57,780.00	384,269.50	206,274.45	254,416.80	220,875.00	122,578.65	32,050.00	1,339,884.90
16	62,350.00	102,235.00	194,609.84	180,960.00	92,070.00	157,069.80	41,290.20	81,111.90	911,696.74
17		88,620.00	207,242.55	60,980.00	31,020.00	240,065.25	41,720.85		669,648.65
18	29,650.00	59,740.00	230,506.90	213,051.15	168,609.20	102,495.90	126,415.35	43,117.20	973,585.70
19	80,613.12	30,190.00	79,918.20	143,555.40	192,395.25	84,303.00	42,569.10	43,534.80	697,078.87
20		45,780.00	74,434.75	104,041.40	96,000.00	69,175.60	85,999.50	22,006.10	497,437.35
21	30,640.00	15,420.00	216,232.05	95,400.00	129,280.00	110,910.40	86,834.70		684,717.15
22	30,970.00	31,180.00	123,714.00	145,356.12	32,650.00	107,193.80	43,861.05	44,839.80	559,764.77
23		63,020.00	171,783.40	139,740.30	65,980.00	167,309.25	88,609.50	135,850.50	832,292.95
24		79,575.00	118,841.25	141,117.90	296,958.65	88,661.70	44,735.40	45,727.20	815,617.10
25	34,346.25	64,320.00	107,676.90	33,110.00	33,650.00	147,618.45	45,179.10	46,144.80	512,045.50
26		64,980.00	121,236.50	33,450.00	67,980.00	125,014.30	45,596.70		458,257.50
27		32,810.00	218,653.40	67,540.00	147,704.55	139,904.85	46,040.40	47,019.15	699,672.35
28				157,247.10	114,518.25	46,053.45	92,968.20	47,462.85	458,249.85
29			71,190.00		266,197.80	117,757.15	140,705.10	95,813.10	691,663.15
30			71,048.00	34,770.00	46,079.55			133,714.40	285,611.95
31			45,126.90	126,747.10	35,650.00			97,535.70	305,059.70
32			45,544.50		35,970.00	36,630.00	48,206.70		166,351.20
33				71,560.00		42,492.50			114,052.50
34		35,140.00	35,580.00						70,720.00
35						39,887.80	49,524.75		89,412.55
36	19,152.80								19,152.80
37						40,598.00			40,598.00
38		36,470.00			43,677.00	46,356.00			126,503.00
39									
40			86,598.85	68,788.55	38,660.00	51,286.50		52,682.85	298,016.75
TOTAL	5,114,477.96	5,063,020.00	6,338,882.03	6,864,722.38	9,635,077.35	3,929,627.78	1,936,606.95	1,198,224.30	40,080,638.75

Total Increments	604,367.60
Basic with Increments	40,685,006.35
Divided by Total FTE	1,429.459
Equals Average Salary	28,461.82
Less Formula Ceiling Reduction	6,062,111.74

Basic Salary Allowance	34,622,894.61

Increments:

HS=$12	175,272.60	Assoc=$40	31,212.00
12 Hrs=$11	5,647.95	BA=$150	154,485.00
24 Hrs=$22	7,775.90	BA+15=$161	19,320.00
36 Hrs=$33	10,485.75	MA=$201	
48 Hrs=$44	8,454.60	MA+15=$212	
60 Hrs=$55	20,295.00	MA+30=$223	
72 Hrs=$66	39,966.30	MA+45=$234	
84 Hrs=$77	37,060.10	MA+60=$245	
96 Hrs=$88	21,366.40	DR=$285	
108 Hrs=$99	6,014.25		
120 Hrs=$110	59,983.00	Shift=$5	7,028.75

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LEWIS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		3.000	4.450	1.000		3.000			11.450
1			3.450	2.000	3.000	4.000	3.200		15.650
2		2.000	1.225	2.000		5.000			10.225
3		1.000	2.450	2.000		5.050	2.225		12.725
4		1.000							1.000
5			1.225	4.000					5.225
6		3.000	1.225	2.000			2.225		8.450
7			1.225					1.000	2.225
8				2.000					2.000
9			2.450	2.000					4.450
10			1.225	1.000		2.050			4.275
11				3.000		1.225	1.200	1.000	6.425
12			1.838	1.000		1.000	2.275		6.113
13		1.000							1.000
14			2.450	2.000		1.000	1.050		6.500
15				2.000		1.000	0.600		3.600
16			1.225	3.000			2.050		6.275
17									
18		1.000	1.225	1.000			1.050		4.275
19		1.000		2.000		1.000	1.050		5.050
20			1.225			1.000	2.200		4.425
21			1.225	1.000			2.000		4.225
22							1.200		1.200
23							3.200	1.000	4.200
24			3.675	1.000		1.000			5.675
25							1.200		1.200
26						1.225	1.050		2.275
27				1.000			1.200		2.200
28									
29				1.000					1.000
30					1.225	1.000			2.225
31									
32							1.050		1.050
33									
34				1.000					1.000
35									
36									
37									
38									
39									
40		1.000							1.000
TOTAL		14.000	31.788	37.000	4.225	28.550	30.025	3.000	148.588
							Less Ceiling Reduction -		31.132

							Adjusted Total		117.456

Increments:

HS	150.800	Associate	12.275
12 Hours	7.400	BA	4.000
24 Hours	7.325	BA+15	
36 Hours	6.225	MA	
48 Hours	3.050	MA+15	
60 Hours	9.100	MA+30	
72 Hours	6.425	MA+45	
84 Hours	5.450	MA+60	
96 Hours		DR	
108 Hours	1.200		
120 Hours	2.200	Shift	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LEWIS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		71,940.00	108,580.00	24,930.00		78,270.00			283,720.00
1			85,284.00	50,500.00	77,370.00	105,680.00	85,536.00		404,370.00
2		49,260.00	30,686.25	51,160.00		133,700.00			264,806.25
3		24,960.00	62,181.00	51,820.00		136,703.50	60,942.75		336,607.25
4		25,290.00							25,290.00
5			31,886.75	106,240.00					138,126.75
6		77,820.00	32,303.25	53,780.00			63,123.25		227,026.50
7			32,695.25					29,440.00	62,135.25
8				55,080.00					55,080.00
9			67,007.50	55,760.00					122,767.50
10			33,895.75	28,200.00		60,208.50			122,304.25
11				85,590.00		36,370.25	36,012.00	30,740.00	188,712.25
12			52,052.16	28,860.00		30,020.00	69,000.75		179,932.91
13		28,230.00							28,230.00
14			71,001.00	59,020.00		30,670.00	32,539.50		193,230.50
15				59,660.00		31,000.00	18,786.00		109,446.00
16			36,296.75	90,480.00			64,862.00		191,638.75
17									
18		29,870.00	37,105.25	30,810.00			33,904.50		131,689.75
19		30,190.00		62,280.00		32,300.00	34,251.00		159,021.00
20			37,913.75			32,630.00	72,490.00		143,033.75
21			38,305.75	31,800.00			66,540.00		136,645.75
22							40,332.00		40,332.00
23							108,640.00	34,700.00	143,340.00
24			118,518.75	32,780.00		33,970.00			185,268.75
25							41,544.00		41,544.00
26						42,421.75	36,687.00		79,108.75
27				33,770.00			42,336.00		76,106.00
28									
29				34,430.00					34,430.00
30					43,254.75	35,950.00			79,204.75
31									
32							38,787.00		38,787.00
33									
34				36,120.00					36,120.00
35									
36									
37									
38									
39									
40		37,150.00							37,150.00
TOTAL		374,710.00	875,713.16	1,063,070.00	120,624.75	819,894.00	946,313.75	94,880.00	4,295,205.66

Total Increments	51,877.75
Basic with Increments	4,347,083.41
Divided by Total FTE	148.588
Equals Average Salary	29,255.95
Less Formula Ceiling Reduction	910,796.30

Basic Salary Allowance	3,436,287.11

Increments:

HS=$12	18,096.00	Assoc=$40	4,910.00
12 Hrs=$11	814.00	BA=$150	6,000.00
24 Hrs=$22	1,611.50	BA+15=$161	
36 Hrs=$33	2,054.25	MA=$201	
48 Hrs=$44	1,342.00	MA+15=$212	
60 Hrs=$55	5,005.00	MA+30=$223	
72 Hrs=$66	4,240.50	MA+45=$234	
84 Hrs=$77	4,196.50	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	1,188.00		
120 Hrs=$110	2,420.00	Shift=$5	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LINCOLN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		8.513	12.525	5.000		1.000			27.038
1			2.513	9.500	2.000	3.200			17.213
2			1.000	11.000	3.000	12.000	2.000		29.000
3		1.000	3.355	5.000	2.000	4.000	1.000		16.355
4		1.000	3.075	6.000			2.000		12.075
5		1.000		2.000	1.200				4.200
6			1.025	1.500	1.000	2.000			5.525
7			2.050	2.000		1.200			5.250
8			1.130	1.000		1.025			3.155
9		1.000		1.000		1.000	1.000		4.000
10		2.000	1.025	4.500		2.300			9.825
11		2.000		4.000		1.000	2.200		9.200
12		1.000	1.130	3.000		3.000	1.035		9.165
13			1.130	2.000	4.000		1.035		8.165
14		2.000		3.000		3.035	1.000		9.035
15				1.000	1.000	1.200			3.200
16		2.000		1.000		4.200			7.200
17		1.000	1.130	2.000			1.025		5.155
18		1.000	1.025	1.000					3.025
19				2.000			2.400		4.400
20				1.000			1.200		2.200
21				2.000		1.000	3.435		6.435
22		1.000	1.130				1.200		3.330
23				2.000					2.000
24			1.025						1.025
25									
26									
27									
28									
29							1.200		1.200
30									
31									
32							1.200		1.200
33									
34									
35									
36									
37									
38					1.000				1.000
39									
40						1.200			1.200
TOTAL		24.513	34.268	72.500	15.200	42.360	22.930		211.771
								Less Ceiling Reduction -	66.544

								Adjusted Total	145.227

Increments:

HS	216.695	Associate	12.825
12 Hours	2.200	BA	4.000
24 Hours	5.085	BA+15	
36 Hours	5.035	MA	
48 Hours	5.000	MA+15	1.000
60 Hours	9.200	MA+30	
72 Hours	5.200	MA+45	
84 Hours	6.330	MA+60	
96 Hours	4.200	DR	
108 Hours	4.060		
120 Hours	2.200	Shift	13.510

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LINCOLN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		204,141.74	305,610.00	124,650.00		26,090.00			660,491.74
1			62,121.36	239,875.00	51,580.00	84,544.00			438,120.36
2			25,050.00	281,380.00	78,330.00	320,880.00	54,120.00		759,760.00
3		24,960.00	85,149.90	129,550.00	52,880.00	108,280.00	27,390.00		428,209.90
4		25,290.00	79,027.50	157,380.00			55,420.00		317,117.50
5		25,610.00		53,120.00	32,508.00				111,238.00
6			27,029.25	40,335.00	27,420.00	56,100.00			150,884.25
7			54,714.50	54,420.00		34,056.00			143,190.50
8			30,532.60	27,540.00		29,417.50			87,490.10
9		26,920.00		27,880.00		29,030.00	29,340.00		113,170.00
10		54,500.00	28,361.75	126,900.00		67,551.00			277,312.75
11		55,160.00		114,120.00		29,690.00	66,022.00		264,992.00
12		27,910.00	32,001.60	86,580.00		90,060.00	31,391.55		267,943.15
13			32,374.50	58,360.00	118,840.00		31,733.10		241,307.60
14		57,120.00		88,530.00		93,083.45	30,990.00		269,723.45
15				29,830.00	30,360.00	37,200.00			97,390.00
16		58,420.00		30,160.00		131,544.00			220,124.00
17		29,540.00	33,866.10	60,980.00			32,769.25		157,155.35
18		29,870.00	31,047.25	30,810.00					91,727.25
19				62,280.00			78,288.00		140,568.00
20				31,480.00			39,540.00		71,020.00
21				63,600.00		32,960.00	114,282.45		210,842.45
22		31,180.00	35,708.00				40,332.00		107,220.00
23				64,920.00					64,920.00
24			33,056.25						33,056.25
25									
26									
27									
28									
29							43,128.00		43,128.00
30									
31									
32							44,328.00		44,328.00
33									
34									
35									
36									
37									
38					37,980.00				37,980.00
39									
40						47,160.00			47,160.00
TOTAL		650,621.74	895,650.56	1,984,680.00	429,898.00	1,217,645.95	719,074.35		5,897,570.60

Total Increments	68,652.65
Basic with Increments	5,966,223.25
Divided by Total FTE	211.771
Equals Average Salary	28,172.99
Less Formula Ceiling Reduction	1,874,743.76

Basic Salary Allowance	4,091,479.49

Increments:

HS=$12	26,003.40	Assoc=$40	5,130.00
12 Hrs=$11	242.00	BA=$150	6,000.00
24 Hrs=$22	1,118.70	BA+15=$161	
36 Hrs=$33	1,661.55	MA=$201	
48 Hrs=$44	2,200.00	MA+15=$212	2,120.00
60 Hrs=$55	5,060.00	MA+30=$223	
72 Hrs=$66	3,432.00	MA+45=$234	
84 Hrs=$77	4,874.10	MA+60=$245	
96 Hrs=$88	3,696.00	DR=$285	
108 Hrs=$99	4,019.40		
120 Hrs=$110	2,420.00	Shift=$5	675.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LOGAN COUNTY SCHOOL SYSTEM

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.000	23.100	1.000	3.145	1.000	1.305		31.550
1		1.500	10.150	18.000	1.000	7.305			37.955
2		2.805	1.025	13.000	2.150	3.305	1.305		23.590
3		1.305	5.125	9.000	3.405	3.100	1.305		23.240
4		2.000	2.600	3.550	3.355	4.610		1.000	17.115
5		2.000	2.050	5.000		3.000	1.305		13.355
6		1.000	1.025	5.000	2.150	1.305	1.305		11.785
7		1.000	4.100	3.000		1.305			9.405
8		1.305		1.000			1.050		3.355
9			3.355	4.000	2.000	3.610	1.305		14.270
10		1.305	3.025	6.000	1.000	2.100	3.050		16.480
11		2.305	4.100	1.000	1.000	3.200	2.355		13.960
12				4.000		1.000	1.305		6.305
13			4.225	11.131		2.100	1.305		18.761
14			1.025	1.000	1.000		3.803		6.828
15			4.050	1.000	1.100	1.050	1.305		8.505
16		1.818	5.843	6.000		4.050	1.305		19.016
17			2.050	2.000		2.000			6.050
18			2.000	4.000	1.000	2.100	2.355		11.455
19			3.025	2.000			1.000		6.025
20				5.305					5.305
21			2.050	1.000	1.200	1.000	2.405		7.655
22			3.050	1.000			2.610		6.660
23							2.610		2.610
24			2.025			1.305			3.330
25				1.000			1.305		2.305
26									
27						1.000	1.000		2.000
28					1.000	1.050	1.305		3.355
29									
30				1.000	1.200				2.200
31				1.000		1.305			2.305
32									
33				1.000					1.000
34								1.000	1.000
35									
36									
37			1.000			1.000			2.000
38			1.025				2.305		3.330
39									
40									
TOTAL		20.343	91.023	111.986	25.705	52.800	40.203	2.000	344.060
							Less Ceiling Reduction -		103.045

							Adjusted Total		241.015

Increments:

HS	346.710	Associate	26.100
12 Hours	11.220	BA	9.420
24 Hours	10.455	BA+15	
36 Hours	5.610	MA	
48 Hours	5.810	MA+15	
60 Hours	14.960	MA+30	
72 Hours	13.040	MA+45	
84 Hours	7.000	MA+60	
96 Hours	7.705	DR	
108 Hours	1.000		
120 Hours	5.455	Shift	33.455

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

LOGAN COUNTY SCHOOL SYSTEM

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		47,960.00	563,640.00	24,930.00	80,071.70	26,090.00	34,465.05		777,156.75
1		36,465.00	250,908.00	454,500.00	25,790.00	192,998.10			960,661.10
2		69,087.15	25,676.25	332,540.00	56,136.50	88,375.70	35,313.30		607,128.90
3		32,572.80	130,072.50	233,190.00	90,028.20	83,917.00	35,743.95		605,524.45
4		50,580.00	66,820.00	93,116.50	89,779.80	126,314.00		28,460.00	455,070.30
5		51,220.00	53,361.50	132,800.00		83,160.00	36,592.20		357,133.70
6		25,940.00	27,029.25	134,450.00	58,953.00	36,605.25	37,022.85		320,000.35
7		26,260.00	109,429.00	81,630.00		37,035.90			254,354.90
8		34,699.95		27,540.00			30,471.00		92,710.95
9			91,759.25	111,520.00	56,800.00	104,798.30	38,288.70		403,166.25
10		35,561.25	83,701.75	169,200.00	28,720.00	61,677.00	90,524.00		469,384.00
11		63,571.90	114,800.00	28,530.00	29,050.00	95,008.00	70,673.55		401,633.45
12				115,440.00		30,020.00	39,580.65		185,040.65
13			121,046.25	324,802.58		63,714.00	40,011.30		549,574.13
14			29,704.50	29,510.00	30,040.00		117,854.97		207,109.47
15			118,665.00	29,830.00	33,396.00	32,550.00	40,859.55		255,300.55
16		53,103.78	173,128.09	180,960.00		126,846.00	41,290.20		575,328.07
17			61,438.50	60,980.00		63,300.00			185,718.50
18			60,580.00	123,240.00	31,340.00	67,158.00	76,042.95		358,360.95
19			92,625.50	62,280.00			32,620.00		187,525.50
20				167,001.40					167,001.40
21			64,103.50	31,800.00	38,784.00	32,960.00	80,014.35		247,661.85
22			96,380.00	32,130.00			87,722.10		216,232.10
23							88,609.50		88,609.50
24			65,306.25			44,330.85			109,637.10
25				33,110.00			45,179.10		78,289.10
26									
27						34,950.00	35,280.00		70,230.00
28					34,650.00	37,054.50	46,484.10		118,188.60
29									
30				34,770.00	42,372.00				77,142.00
31				35,110.00		47,358.45			82,468.45
32									
33				35,780.00					35,780.00
34								38,370.00	38,370.00
35									
36									
37			36,580.00			38,300.00			74,880.00
38			37,822.50				89,779.75		127,602.25
39									
40									
TOTAL		527,021.83	2,474,577.59	3,120,690.48	725,911.20	1,554,521.05	1,270,423.12	66,830.00	9,739,975.27

Total Increments	111,785.25
Basic with Increments	9,851,760.52
Divided by Total FTE	344.060
Equals Average Salary	28,633.84
Less Formula Ceiling Reduction	2,950,574.50

Basic Salary Allowance	6,901,186.02

Increments:

HS=$12	41,605.20	Assoc=$40	10,440.00
12 Hrs=$11	1,234.20	BA=$150	14,130.00
24 Hrs=$22	2,300.10	BA+15=$161	
36 Hrs=$33	1,851.30	MA=$201	
48 Hrs=$44	2,556.40	MA+15=$212	
60 Hrs=$55	8,228.00	MA+30=$223	
72 Hrs=$66	8,606.40	MA+45=$234	
84 Hrs=$77	5,390.00	MA+60=$245	
96 Hrs=$88	6,780.40	DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	6,000.50	Shift=$5	1,672.75

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MARION COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.100	3.000						5.100
1		15.450	6.000	6.000	13.600	3.305			44.355
2		15.650		13.305	12.250	2.305	1.305		44.815
3		6.350	1.000	5.050	8.000	4.000	1.305		25.705
4		7.503	2.000	8.305	3.000	3.000	2.610		26.418
5		9.800	1.000	4.000	4.000	1.000			19.800
6		5.150	2.000	1.000	5.000	3.000			16.150
7		7.450	2.050	5.000	7.100	2.000			23.600
8		7.100		2.000	12.000	3.000			24.100
9		4.200	1.000	7.000	9.305	3.305			24.810
10		8.200	2.050	4.000	5.405	9.805	2.355		31.815
11		11.350	4.050	5.000	4.100	4.305			28.805
12		6.200	1.000	3.000	1.305	4.305	2.610		18.420
13		5.050		2.000	1.000			1.200	9.250
14		2.100		3.045	3.000	2.000			10.145
15		2.000	2.050	2.000					6.050
16		1.000	1.000	2.000		1.000	1.305		6.305
17		2.100		3.000	4.000	3.505			12.605
18		4.250	3.000	3.050	4.000	3.000	3.915		21.215
19		4.050		2.000	2.200		1.305		9.555
20		3.660		5.000	1.000	1.305			10.965
21		1.000		3.305	1.050	1.000	1.305		7.660
22			1.000	4.000	1.000		1.305		7.305
23		1.050		3.610		1.200	1.305		7.165
24		1.050		2.000					3.050
25		1.050		1.000			1.305		3.355
26				1.000	1.000				2.000
27		1.050		1.000	2.000				4.050
28			1.050	4.000	1.000	2.305	1.305		9.660
29				1.305	1.000	1.305	2.305		5.915
30				1.000					1.000
31				1.000	1.305	1.000	1.305	2.610	7.220
32									
33									
34									
35									
36			1.000						1.000
37									
38									
39									
40						1.200			1.200
TOTAL		135.913	34.250	108.975	108.620	62.150	26.845	3.810	480.563
							Less Ceiling Reduction -		98.556

							Adjusted Total		382.007

Increments:

HS	486.510	Associate	31.660
12 Hours	22.675	BA	38.930
24 Hours	12.015	BA+15	
36 Hours	16.855	MA	
48 Hours	8.355	MA+15	
60 Hours	21.910	MA+30	
72 Hours	15.455	MA+45	
84 Hours	22.405	MA+60	
96 Hours	9.000	DR	
108 Hours	5.305		
120 Hours	23.705	Shift	56.515

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MARION COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		50,358.00	73,200.00						123,558.00
1		375,589.50	148,320.00	151,500.00	350,744.00	87,318.10			1,113,471.60
2		385,459.50		340,341.90	319,847.50	61,635.70	35,313.30		1,142,597.90
3		158,496.00	25,380.00	130,845.50	211,520.00	108,280.00	35,743.95		670,265.45
4		189,750.87	51,400.00	217,840.15	80,280.00	82,200.00	72,323.10		693,794.12
5		250,978.00	26,030.00	106,240.00	108,360.00	27,720.00			519,328.00
6		133,591.00	52,740.00	26,890.00	137,100.00	84,150.00			434,471.00
7		195,637.00	54,714.50	136,050.00	196,954.00	56,760.00			640,115.50
8		188,789.00		55,080.00	336,840.00	86,100.00			666,809.00
9		113,064.00	27,350.00	195,160.00	264,262.00	95,944.15			695,780.15
10		223,450.00	56,723.50	112,800.00	155,231.60	287,972.85	69,896.40		906,074.35
11		313,033.00	113,400.00	142,650.00	119,105.00	127,815.45			816,003.45
12		173,042.00	28,320.00	86,580.00	38,353.95	129,236.10	79,161.30		534,693.35
13		142,561.50		58,360.00	29,710.00			37,680.00	268,311.50
14		59,976.00		89,857.95	90,120.00	61,340.00			301,293.95
15		57,780.00	60,065.00	59,660.00					177,505.00
16		29,210.00	29,630.00	60,320.00		31,320.00	41,290.20		191,770.20
17		62,034.00		91,470.00	124,080.00	110,933.25			388,517.25
18		126,947.50	90,870.00	93,970.50	125,360.00	95,940.00	126,415.35		659,503.35
19		122,269.50		62,280.00	69,674.00		42,569.10		296,792.60
20		111,703.20		157,400.00	32,000.00	42,582.15			343,685.35
21		30,840.00		105,099.00	33,936.00	32,960.00	43,417.35		246,252.35
22			31,600.00	128,520.00	32,650.00		43,861.05		236,631.05
23		33,085.50		117,180.60		40,356.00	44,304.75		234,926.85
24		33,421.50		65,560.00					98,981.50
25		33,768.00		33,110.00			45,179.10		112,057.10
26				33,450.00	33,990.00				67,440.00
27		34,450.50		33,770.00	68,620.00				136,840.50
28			35,248.50	136,440.00	34,650.00	81,343.45	46,484.10		334,166.05
29				44,931.15	34,980.00	46,497.15	82,841.70		209,250.00
30				34,770.00					34,770.00
31				35,110.00	46,523.25	36,290.00	47,789.10	97,535.70	263,248.05
32									
33									
34									
35									
36			36,240.00						36,240.00
37									
38									
39									
40						47,160.00			47,160.00
TOTAL		3,629,285.07	941,231.50	3,143,236.75	3,074,891.30	1,861,854.35	856,589.85	135,215.70	13,642,304.52

Total Increments	225,391.95
Basic with Increments	13,867,696.47
Divided by Total FTE	480.563
Equals Average Salary	28,857.19
Less Formula Ceiling Reduction	2,844,048.95

Basic Salary Allowance	11,023,647.52

Increments:

HS=$12	58,381.20	Assoc=$40	12,664.00
12 Hrs=$11	2,494.25	BA=$150	58,395.00
24 Hrs=$22	2,643.30	BA+15=$161	
36 Hrs=$33	5,562.15	MA=$201	
48 Hrs=$44	3,676.20	MA+15=$212	
60 Hrs=$55	12,050.50	MA+30=$223	
72 Hrs=$66	10,200.30	MA+45=$234	
84 Hrs=$77	17,251.85	MA+60=$245	
96 Hrs=$88	7,920.00	DR=$285	
108 Hrs=$99	5,251.95		
120 Hrs=$110	26,075.50	Shift=$5	2,825.75

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MARSHALL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.500	2.380	8.000	8.000	1.220	1.255		23.355
1		5.000	7.400	13.000	14.075				39.475
2		2.000	4.900	10.000	16.150	2.000			35.050
3		3.000	5.000	7.000	7.375	2.000	1.300		25.675
4		0.500	3.500	2.500	4.075	2.000			12.575
5		1.000	2.600	3.500	4.000	2.300			13.400
6			1.100	3.000	3.000	3.900	2.600		13.600
7		3.000	4.250	4.000	4.000	1.100	1.300		17.650
8		1.000		3.000			1.300		5.300
9		1.000	4.700	2.000	2.000	1.075			10.775
10		1.000	4.700	3.000	3.000	2.300			14.000
11			1.300	1.000	2.000	2.600	2.600		9.500
12		1.500	2.100	2.000	4.000	1.300			10.900
13				6.000		2.000			8.000
14			1.300	4.500	3.000	2.000	1.300		12.100
15			2.400	5.000		2.000	1.000		10.400
16			1.100	2.000	1.000	1.300	1.300		6.700
17		1.000		2.000		1.000			4.000
18		1.000		2.000	1.000				4.000
19		1.000		2.000	4.300	3.075	1.300		11.675
20		1.000		2.000	2.000	1.000	1.300		7.300
21		1.000	1.300	3.000	3.000	2.075			10.375
22				1.000	2.000	1.000	1.300		5.300
23							1.300		1.300
24			1.000		2.000				3.000
25				3.300			1.300		4.600
26									
27			1.300	1.000	2.300		1.300		5.900
28			1.300	1.000					2.300
29				1.000					1.000
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40			1.300						1.300
TOTAL		26.500	54.930	97.800	92.275	37.245	21.755		330.505
								Less Ceiling Reduction -	111.818

								Adjusted Total	218.687

Increments:

HS	337.055	Associate	35.605
12 Hours	10.500	BA	53.350
24 Hours	13.275	BA+15	
36 Hours	9.300	MA	2.000
48 Hours	5.000	MA+15	
60 Hours	17.600	MA+30	
72 Hours	12.005	MA+45	
84 Hours	8.000	MA+60	
96 Hours	11.600	DR	1.000
108 Hours	2.300		
120 Hours	6.075	Shift	32.645

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MARSHALL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		59,950.00	58,072.00	199,440.00	203,680.00	31,829.80	33,144.55		586,116.35
1		121,550.00	182,928.00	328,250.00	362,994.25				995,722.25
2		49,260.00	122,745.00	255,800.00	421,676.50	53,480.00			902,961.50
3		74,880.00	126,900.00	181,370.00	194,995.00	54,140.00	35,607.00		667,892.00
4		12,645.00	89,950.00	65,575.00	109,047.00	54,800.00			332,017.00
5		25,610.00	67,678.00	92,960.00	108,360.00	63,756.00			358,364.00
6			29,007.00	80,670.00	82,260.00	109,395.00	73,762.00		375,094.00
7		78,780.00	113,432.50	108,840.00	110,960.00	31,218.00	37,297.00		480,527.50
8		26,590.00		82,620.00			37,726.00		146,936.00
9		26,920.00	128,545.00	55,760.00	56,800.00	31,207.25			299,232.25
10		27,250.00	130,049.00	84,600.00	86,160.00	67,551.00			395,610.00
11			36,400.00	28,530.00	58,100.00	77,194.00	78,026.00		278,250.00
12		41,865.00	59,472.00	57,720.00	117,560.00	39,026.00			315,643.00
13				175,080.00		60,680.00			235,760.00
14			37,674.00	132,795.00	90,120.00	61,340.00	40,287.00		362,216.00
15			70,320.00	149,150.00		62,000.00	31,310.00		312,780.00
16			32,593.00	60,320.00	30,690.00	40,716.00	41,132.00		205,451.00
17		29,540.00		60,980.00		31,650.00			122,170.00
18		29,870.00		61,620.00	31,340.00				122,830.00
19		30,190.00		62,280.00	136,181.00	99,322.50	42,406.00		370,379.50
20		30,520.00		62,960.00	64,000.00	32,630.00	42,835.00		232,945.00
21		30,840.00	40,651.00	95,400.00	96,960.00	68,392.00			332,243.00
22				32,130.00	65,300.00	33,290.00	43,693.00		174,413.00
23							44,135.00		44,135.00
24			32,250.00		66,620.00				98,870.00
25				109,263.00			45,006.00		154,269.00
26									
27			43,199.00	33,770.00	78,913.00		45,864.00		201,746.00
28			43,641.00	34,110.00					77,751.00
29				34,430.00					34,430.00
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40			48,841.00						48,841.00
TOTAL		696,260.00	1,494,347.50	2,726,423.00	2,572,716.75	1,103,617.55	672,230.55		9,265,595.35

Total Increments	195,491.15
Basic with Increments	9,461,086.50
Divided by Total FTE	330.505
Equals Average Salary	28,626.15
Less Formula Ceiling Reduction	3,200,919.11

Basic Salary Allowance	6,260,167.39

Increments:

HS=$12	40,446.60	Assoc=$40	14,242.00
12 Hrs=$11	1,155.00	BA=$150	80,025.00
24 Hrs=$22	2,920.50	BA+15=$161	
36 Hrs=$33	3,069.00	MA=$201	4,020.00
48 Hrs=$44	2,200.00	MA+15=$212	
60 Hrs=$55	9,680.00	MA+30=$223	
72 Hrs=$66	7,923.30	MA+45=$234	
84 Hrs=$77	6,160.00	MA+60=$245	
96 Hrs=$88	10,208.00	DR=$285	2,850.00
108 Hrs=$99	2,277.00		
120 Hrs=$110	6,682.50	Shift=$5	1,632.25

MASON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			3.100	1.000	2.125	1.000			7.225
1			10.400	4.000		1.000			15.400
2		1.000	5.300	5.000	2.150	5.710	1.305		20.465
3			8.300	3.000	1.050	3.000	0.979		16.329
4			6.500	2.000	2.150	9.000			19.650
5			4.300	1.000		1.000	1.000		7.300
6			1.000	5.000					6.000
7			3.100	3.000	1.050	1.000			8.150
8			4.300	3.000	1.100	3.653	1.000		13.053
9			3.100	4.000	1.100		2.958		11.158
10			3.100	3.000		4.355	2.000		12.455
11			4.400	4.000	1.050	5.305	1.305		16.060
12			3.400	1.000		6.015			10.415
13			2.000	3.000					5.000
14				1.000		3.610	1.305	1.305	7.220
15				3.000			1.305	1.305	5.610
16			1.000	4.000		2.305			7.305
17			1.200	2.000		3.000	2.405		8.605
18				4.000		2.000	1.305		7.305
19			2.000	2.000		2.355	2.000		8.355
20				1.000		1.000			2.000
21			2.000			3.000	1.000		6.000
22			1.000				1.305		2.305
23									
24				2.000			1.000		3.000
25			1.100	1.000					2.100
26				2.000		1.000			3.000
27			1.200	4.000				1.000	6.200
28				1.000			1.305		2.305
29			1.000		1.305				2.305
30				1.000					1.000
31			1.100						1.100
32				1.000					1.000
33									
34			1.305						1.305
35							1.305		1.305
36						1.050			1.050
37				1.000					1.000
38									
39							1.305		1.305
40				2.000					2.000
TOTAL		1.000	75.205	74.000	13.080	60.358	26.087	3.610	253.340
							Less Ceiling Reduction -		61.202

							Adjusted Total		192.138

Increments:

HS	253.665	Associate	22.925
12 Hours	10.610	BA	19.930
24 Hours	7.610	BA+15	2.000
36 Hours	7.505	MA	
48 Hours	3.305	MA+15	
60 Hours	13.140	MA+30	
72 Hours	11.505	MA+45	
84 Hours	3.000	MA+60	
96 Hours	2.355	DR	
108 Hours	2.305		
120 Hours	16.455	Shift	8.800

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MASON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			75,640.00	24,930.00	54,102.50	26,090.00			180,762.50
1			257,088.00	101,000.00		26,420.00			384,508.00
2		24,630.00	132,765.00	127,900.00	56,136.50	152,685.40	35,313.30		529,430.20
3			210,654.00	77,730.00	27,762.00	81,210.00	26,814.81		424,170.81
4			167,050.00	52,460.00	57,534.00	246,600.00			523,644.00
5			111,929.00	26,560.00		27,720.00	28,040.00		194,249.00
6			26,370.00	134,450.00					160,820.00
7			82,739.00	81,630.00	29,127.00	28,380.00			221,876.00
8			116,186.00	82,620.00	30,877.00	104,841.10	29,020.00		363,544.10
9			84,785.00	111,520.00	31,240.00		86,787.72		314,332.72
10			85,777.00	84,600.00		127,906.35	59,360.00		357,643.35
11			123,200.00	114,120.00	30,502.50	157,505.45	39,163.05		464,491.00
12			96,288.00	28,860.00		180,570.30			305,718.30
13			57,300.00	87,540.00					144,840.00
14				29,510.00		110,718.70	40,441.95	41,394.60	222,065.25
15				89,490.00			40,859.55	41,825.25	172,174.80
16			29,630.00	120,640.00		72,192.60			222,462.60
17			35,964.00	60,980.00		94,950.00	76,887.85		268,781.85
18				123,240.00		63,960.00	42,138.45		229,338.45
19			61,240.00	62,280.00		76,066.50	65,240.00		264,826.50
20				31,480.00		32,630.00			64,110.00
21			62,540.00			98,880.00	33,270.00		194,690.00
22			31,600.00				43,861.05		75,461.05
23									
24				65,560.00			34,280.00		99,840.00
25			35,838.00	33,110.00					68,948.00
26				66,900.00		34,630.00			101,530.00
27			39,876.00	135,080.00				36,030.00	210,986.00
28				34,110.00			46,484.10		80,594.10
29			33,900.00		45,648.90				79,548.90
30				34,770.00					34,770.00
31			38,038.00						38,038.00
32				35,440.00					35,440.00
33									
34			46,431.90						46,431.90
35							49,524.75		49,524.75
36						39,858.00			39,858.00
37				37,120.00					37,120.00
38									
39							51,273.45		51,273.45
40				76,220.00					76,220.00
TOTAL		24,630.00	2,042,828.90	2,171,850.00	362,930.40	1,783,814.40	828,760.03	119,249.85	7,334,063.58

Total Increments	119,522.10
Basic with Increments	7,453,585.68
Divided by Total FTE	253.340
Equals Average Salary	29,421.27
Less Formula Ceiling Reduction	1,800,640.84

Basic Salary Allowance	5,652,944.84

Increments:

HS=$12	30,439.80	Assoc=$40	9,170.00
12 Hrs=$11	1,167.10	BA=$150	29,895.00
24 Hrs=$22	1,674.20	BA+15=$161	3,220.00
36 Hrs=$33	2,476.65	MA=$201	
48 Hrs=$44	1,454.20	MA+15=$212	
60 Hrs=$55	7,227.00	MA+30=$223	
72 Hrs=$66	7,593.30	MA+45=$234	
84 Hrs=$77	2,310.00	MA+60=$245	
96 Hrs=$88	2,072.40	DR=$285	
108 Hrs=$99	2,281.95		
120 Hrs=$110	18,100.50	Shift=$5	440.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MERCER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		20.000	14.590	10.000	2.500	5.305			52.395
1		9.000	14.100	5.500	4.000	17.500			50.100
2		13.000	4.660	1.000	3.035	24.338	2.305		48.338
3	2.050	5.000	7.175	6.305	4.165	11.355	3.915		39.965
4	1.000	4.000	5.060	4.000	1.030	6.660	3.000	1.305	26.055
5		1.000	6.015	1.000	2.100	1.305	3.610		15.030
6		3.000	3.175	4.263	3.050	5.305	1.305		20.098
7	1.000	3.000	3.305	6.305	3.355	3.000			19.965
8		1.000	4.405	4.000	1.305	3.035			13.745
9			5.050	5.610	1.305	6.490			18.455
10		3.000	1.000	5.610	1.000	3.085	1.305		15.000
11		6.000	2.100	7.305	1.000	7.965	1.305		25.675
12		2.000	2.000	5.915		6.085			16.000
13		5.000	5.100	2.305	1.000	1.000	2.610		17.015
14		4.000	7.355	5.610		6.435	1.305		24.705
15				1.000		3.035	2.610		6.645
16				4.610		5.392			10.002
17		2.000	1.050	2.000	1.000	3.000			9.050
18				5.305		1.025		1.305	7.635
19	1.000	3.000	2.000	3.915	1.000	3.305			14.220
20				4.305		2.305	1.305		7.915
21	1.000			3.305		2.000	1.305		7.610
22		2.000	1.305	2.000		3.340	2.000		10.645
23			1.000	2.000		1.000	1.000	1.305	6.305
24		1.000		2.000			1.000		4.000
25		1.000				1.030	1.000	1.305	4.335
26			2.050	1.000		2.065		2.610	7.725
27			1.000	1.000		1.000			3.000
28		1.000				1.305			2.305
29			1.100						1.100
30				1.305		1.305	1.305		3.915
31							1.000		1.000
32									
33									
34				2.305		1.305			3.610
35				1.305					1.305
36									
37									
38									
39									
40		1.000				1.025			2.025
TOTAL	6.050	90.000	94.595	112.083	30.845	142.300	33.185	7.830	516.888
								Less Ceiling Reduction -	78.918

								Adjusted Total	437.970

Increments:

HS	526.475	Associate	28.445
12 Hours	13.320	BA	34.180
24 Hours	16.915	BA+15	
36 Hours	10.305	MA	
48 Hours	13.845	MA+15	
60 Hours	22.950	MA+30	1.050
72 Hours	10.725	MA+45	
84 Hours	7.340	MA+60	
96 Hours	3.335	DR	
108 Hours	3.000		
120 Hours	8.690	Shift	50.150

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MERCER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		479,600.00	355,996.00	249,300.00	63,650.00	138,407.45			1,286,953.45
1		218,790.00	348,552.00	138,875.00	103,160.00	462,350.00			1,271,727.00
2		320,190.00	116,733.00	25,580.00	79,243.85	650,798.12	62,373.30		1,254,918.27
3	50,717.00	124,800.00	182,101.50	163,362.55	110,122.60	307,379.85	107,231.85		1,045,715.35
4	25,070.00	101,160.00	130,042.00	104,920.00	27,562.80	182,484.00	83,130.00	37,140.30	691,509.10
5		25,610.00	156,570.45	26,560.00	56,889.00	36,174.60	101,224.40		403,028.45
6		77,820.00	83,724.75	114,632.07	83,631.00	148,805.25	37,022.85		545,635.92
7	26,060.00	78,780.00	88,210.45	171,559.05	93,067.70	85,140.00			542,817.20
8		26,590.00	119,023.10	110,160.00	36,631.35	87,104.50			379,508.95
9			138,117.50	156,406.80	37,062.00	188,404.70			519,991.00
10		81,750.00	27,670.00	158,202.00	28,720.00	90,606.45	38,732.40		425,680.85
11		165,480.00	58,800.00	208,411.65	29,050.00	236,480.85	39,163.05		737,385.55
12		55,820.00	56,640.00	170,706.90		182,671.70			465,838.60
13		141,150.00	146,115.00	67,259.90	29,710.00	30,340.00	80,022.60		494,597.50
14		114,240.00	213,147.90	165,551.10		197,361.45	40,441.95		730,742.40
15				29,830.00		94,085.00	81,719.10		205,634.10
16				139,037.60		168,877.44			307,915.04
17		59,080.00	31,468.50	60,980.00	31,020.00	94,950.00			277,498.50
18				163,447.05		32,779.50		43,117.20	239,343.75
19	29,990.00	90,570.00	61,240.00	121,913.10	31,670.00	106,751.50			442,134.60
20				135,521.40		75,212.15	42,999.75		253,733.30
21	30,640.00			105,099.00		65,920.00	43,417.35		245,076.35
22		62,360.00	41,238.00	64,260.00		111,188.60	67,220.00		346,266.60
23			31,930.00	64,920.00		33,630.00	33,950.00	45,283.50	209,713.50
24		31,830.00		65,560.00			34,280.00		131,670.00
25		32,160.00				35,318.70	34,620.00	46,144.80	148,243.50
26			67,445.00	33,450.00		71,510.95		93,177.00	265,582.95
27			33,230.00	33,770.00		34,950.00			101,950.00
28		33,140.00				46,053.45			79,193.45
29			37,290.00						37,290.00
30				45,374.85		46,914.75	47,345.40		139,635.00
31							36,620.00		36,620.00
32									
33									
34				83,256.60		48,663.45			131,920.05
35				47,554.20					47,554.20
36									
37									
38									
39									
40		37,150.00				40,282.50			77,432.50
TOTAL	162,477.00	2,358,070.00	2,525,285.15	3,225,460.82	841,190.30	4,131,596.91	1,011,514.00	264,862.80	14,520,456.98

Total Increments	186,169.55
Basic with Increments	14,706,626.53
Divided by Total FTE	516.888
Equals Average Salary	28,452.25
Less Formula Ceiling Reduction	2,245,394.66

Basic Salary Allowance	12,461,231.87

Increments:

HS=$12	63,177.00	Assoc=$40	11,378.00
12 Hrs=$11	1,465.20	BA=$150	51,270.00
24 Hrs=$22	3,721.30	BA+15=$161	
36 Hrs=$33	3,400.65	MA=$201	
48 Hrs=$44	6,091.80	MA+15=$212	
60 Hrs=$55	12,622.50	MA+30=$223	2,341.50
72 Hrs=$66	7,078.50	MA+45=$234	
84 Hrs=$77	5,651.80	MA+60=$245	
96 Hrs=$88	2,934.80	DR=$285	
108 Hrs=$99	2,970.00		
120 Hrs=$110	9,559.00	Shift=$5	2,507.50

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MINERAL COUNTY PUBLIC SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			4.655	4.305	3.200	8.200			20.360
1			3.175	4.610	2.100	7.050	1.000		17.935
2		1.175	6.275	5.000	1.100	7.200	1.000	1.000	22.750
3			2.000	6.000	2.405	6.200	4.000		20.605
4			6.330	6.000	2.200	4.100	2.000	1.000	21.630
5			7.330	2.100	1.100	2.000	1.000		13.530
6			1.500	3.000	0.525	0.525	2.305	1.000	8.855
7			2.175	3.305	1.100	2.305			8.885
8			1.175	2.000			1.305		4.480
9				4.000		1.525	0.525		6.050
10			2.175	3.000		4.355			9.530
11			0.500				3.915	1.000	5.415
12			1.175	1.000			1.000		3.175
13			0.500				1.000		1.500
14			1.500	2.000		1.000		1.000	5.500
15				4.000		1.150			5.150
16			2.305	2.000			1.000	1.000	6.305
17			1.000	2.000					3.000
18				2.000			3.000	2.000	7.000
19			0.500	3.000			2.000		5.500
20			1.000	4.305		1.100			6.405
21			4.305				1.000		5.305
22					1.000		2.000		3.000
23				2.000	1.000			1.000	4.000
24				1.000		1.100			2.100
25				2.000			1.000	1.000	4.000
26			1.305	3.305			1.444		6.054
27				2.305					2.305
28			1.000						1.000
29							1.305	1.000	2.305
30									
31							1.305		1.305
32							1.305		1.305
33									
34			1.305	1.000					2.305
35									
36									
37									
38									
39									
40									
TOTAL		1.175	53.185	75.235	15.730	47.810	34.409	11.000	238.544
							Less Ceiling Reduction -		25.188

							Adjusted Total		213.356

Increments:

HS	245.905	Associate	39.925
12 Hours	12.200	BA	15.455
24 Hours	8.350	BA+15	
36 Hours	11.760	MA	1.000
48 Hours	9.200	MA+15	
60 Hours	11.860	MA+30	
72 Hours	14.220	MA+45	
84 Hours	8.305	MA+60	
96 Hours	7.000	DR	
108 Hours			
120 Hours	10.710	Shift	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MINERAL COUNTY PUBLIC SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			113,582.00	107,323.65	81,472.00	213,938.00			516,315.65
1			78,486.00	116,402.50	54,159.00	186,261.00	26,730.00		462,038.50
2		28,940.25	157,188.75	127,900.00	28,721.00	192,528.00	27,060.00	27,790.00	590,128.00
3			50,760.00	155,460.00	63,588.20	167,834.00	109,560.00		547,202.20
4			162,681.00	157,380.00	58,872.00	112,340.00	55,420.00	28,460.00	575,153.00
5			190,799.90	55,776.00	29,799.00	55,440.00	28,040.00		359,854.90
6			39,555.00	80,670.00	14,395.50	14,726.25	65,392.85	29,110.00	243,849.60
7			58,050.75	89,929.05	30,514.00	65,415.90			243,909.70
8			31,748.50	55,080.00			37,871.10		124,699.60
9				111,520.00		44,270.75	15,403.50		171,194.25
10			60,182.25	84,600.00		127,906.35			272,688.60
11			14,000.00				117,489.15	30,740.00	162,229.15
12			33,276.00	28,860.00			30,330.00		92,466.00
13			14,325.00				30,660.00		44,985.00
14			43,470.00	59,020.00		30,670.00		31,720.00	164,880.00
15				119,320.00		35,650.00			154,970.00
16			68,297.15	60,320.00			31,640.00	32,380.00	192,637.15
17			29,970.00	60,980.00					90,950.00
18				61,620.00			96,870.00	66,080.00	224,570.00
19			15,310.00	93,420.00			65,240.00		173,970.00
20			30,950.00	135,521.40		35,893.00			202,364.40
21			134,617.35				33,270.00		167,887.35
22					32,650.00		67,220.00		99,870.00
23				64,920.00	32,990.00			34,700.00	132,610.00
24				32,780.00		37,367.00			70,147.00
25				66,220.00			34,620.00	35,360.00	136,200.00
26			42,934.50	110,552.25			50,453.36		203,940.11
27				77,839.85					77,839.85
28			33,570.00						33,570.00
29							46,901.70	36,710.00	83,611.70
30									
31							47,789.10		47,789.10
32							48,206.70		48,206.70
33									
34			46,431.90	36,120.00					82,551.90
35									
36									
37									
38									
39									
40									
TOTAL		28,940.25	1,450,186.05	2,149,534.70	427,160.70	1,320,240.25	1,066,167.46	353,050.00	6,795,279.41

Total Increments	122,022.95
Basic with Increments	6,917,302.36
Divided by Total FTE	238.544
Equals Average Salary	28,998.01
Less Formula Ceiling Reduction	730,401.99

Basic Salary Allowance	6,186,900.37

Increments:

HS=$12	29,508.60	Assoc=$40	15,970.00
12 Hrs=$11	1,342.00	BA=$150	23,182.50
24 Hrs=$22	1,837.00	BA+15=$161	
36 Hrs=$33	3,880.80	MA=$201	2,010.00
48 Hrs=$44	4,048.00	MA+15=$212	
60 Hrs=$55	6,523.00	MA+30=$223	
72 Hrs=$66	9,385.20	MA+45=$234	
84 Hrs=$77	6,394.85	MA+60=$245	
96 Hrs=$88	6,160.00	DR=$285	
108 Hrs=$99			
120 Hrs=$110	11,781.00	Shift=$5	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MINGO COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	6.000		4.230	2.150	3.000	3.700			19.080
1		2.005	2.150	1.000	6.000	6.000			17.155
2		1.005	3.085	1.150	9.000	2.805			17.045
3			2.150	7.300	6.050				15.500
4		1.005	3.155	1.000	6.330				11.490
5		2.010		3.000		1.500			6.510
6			1.075	1.000	1.025	0.500			3.600
7			1.075	4.150		2.000	1.800		9.025
8		2.010	1.075	1.000	1.000	1.305			6.390
9		1.005	3.225	2.150	1.000	0.500	1.200		9.080
10			1.075	3.150	1.025	1.000	1.200		7.450
11		2.010	1.075	4.000	1.000	1.500	1.200	1.305	12.090
12		1.005		2.000		1.525			4.530
13							0.120		0.120
14		1.005		3.150		3.635			7.790
15		1.005	1.075	5.000	1.000	0.500			8.580
16			1.075	1.000	2.000	3.110			7.185
17			1.075	6.000	3.000		1.305		11.380
18		1.005	1.075	3.000	2.000	1.000			8.080
19		1.005	4.160		2.305	1.525			8.995
20			3.225	2.000	1.000	1.000			7.225
21						1.000	1.305		2.305
22			1.005	1.000			2.610		4.615
23		1.005	1.005	1.000	1.000				4.010
24				1.000			1.200		2.200
25		1.005		1.000			2.505		4.510
26			1.305	1.200		1.305			3.810
27			1.075						1.075
28						2.050			2.050
29				1.000					1.000
30									
31		1.005							1.005
32									
33									
34									
35					1.000				1.000
36									
37									
38									
39									
40	1.000		1.075		1.000				3.075
TOTAL	7.000	19.090	40.520	59.400	49.735	37.460	14.445	1.305	228.955
								Less Ceiling Reduction -	47.860

								Adjusted Total	181.095

Increments:

HS	245.635	Associate	30.510
12 Hours	5.005	BA	6.010
24 Hours	5.010	BA+15	2.200
36 Hours	5.280	MA	
48 Hours	5.530	MA+15	
60 Hours	7.305	MA+30	
72 Hours	7.810	MA+45	
84 Hours	11.100	MA+60	
96 Hours	3.425	DR	
108 Hours	1.000		
120 Hours	10.330	Shift	8.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MINGO COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	142,620.00		103,212.00	53,599.50	76,380.00	96,533.00			472,344.50
1		48,741.55	53,148.00	25,250.00	154,740.00	158,520.00			440,399.55
2		24,753.15	77,279.25	29,417.00	234,990.00	75,005.70			441,445.10
3			54,567.00	189,143.00	159,962.00				403,672.00
4		25,416.45	81,083.50	26,230.00	169,390.80				302,120.75
5		51,476.10		79,680.00		41,580.00			172,736.10
6			28,347.75	26,890.00	28,105.50	14,025.00			97,368.25
7			28,691.75	112,921.50		56,760.00	51,642.00		250,015.25
8		53,445.90	29,046.50	27,540.00	28,070.00	37,453.50			175,555.90
9		27,054.60	88,203.75	59,942.00	28,400.00	14,515.00	35,208.00		253,323.35
10			29,745.25	88,830.00	29,438.00	29,370.00	35,616.00		212,999.25
11		55,435.80	30,100.00	114,120.00	29,050.00	44,535.00	36,012.00	40,115.70	349,368.50
12		28,049.55		57,720.00		45,780.50			131,550.05
13							3,679.20		3,679.20
14		28,702.80		92,956.50		111,485.45			233,144.75
15		29,034.45	31,497.50	149,150.00	30,360.00	15,500.00			255,541.95
16			31,852.25	30,160.00	61,380.00	97,405.20			220,797.45
17			32,217.75	182,940.00	93,060.00		41,720.85		349,938.60
18		30,019.35	32,561.75	92,430.00	62,680.00	31,980.00			249,671.10
19		30,340.95	127,379.20		72,999.35	49,257.50			279,977.00
20			99,813.75	62,960.00	32,000.00	32,630.00			227,403.75
21						32,960.00	43,417.35		76,377.35
22			31,758.00	32,130.00			87,722.10		151,610.10
23		31,667.55	32,089.65	32,460.00	32,990.00				129,207.20
24				32,780.00			41,136.00		73,916.00
25		32,320.80		33,110.00			86,723.10		152,153.90
26			42,934.50	40,140.00		45,192.15			128,266.65
27			35,722.25						35,722.25
28						72,344.50			72,344.50
29				34,430.00					34,430.00
30									
31		34,310.70							34,310.70
32									
33									
34									
35					36,970.00				36,970.00
36									
37									
38									
39									
40	36,920.00		40,387.75		38,660.00				115,967.75
TOTAL	179,540.00	530,769.70	1,141,639.10	1,706,929.50	1,399,625.65	1,102,832.50	462,876.60	40,115.70	6,564,328.75

Total Increments	93,581.90
Basic with Increments	6,657,910.65
Divided by Total FTE	228.955
Equals Average Salary	29,079.56
Less Formula Ceiling Reduction	1,391,747.74

Basic Salary Allowance	5,266,162.91

Increments:

HS=$12	29,476.20	Assoc=$40	12,204.00
12 Hrs=$11	550.55	BA=$150	9,015.00
24 Hrs=$22	1,102.20	BA+15=$161	3,542.00
36 Hrs=$33	1,742.40	MA=$201	
48 Hrs=$44	2,433.20	MA+15=$212	
60 Hrs=$55	4,017.75	MA+30=$223	
72 Hrs=$66	5,154.60	MA+45=$234	
84 Hrs=$77	8,547.00	MA+60=$245	
96 Hrs=$88	3,014.00	DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	11,363.00	Shift=$5	430.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MONONGALIA COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			8.288	21.000	1.050	17.500	11.000		58.838
1			1.000	15.000	3.100	11.000	12.000		42.100
2			10.443	12.000	4.200	11.000	7.000		44.643
3			10.680	7.000	3.850	8.000	5.010	1.000	35.540
4			19.360	9.000	3.200	11.610	4.000		47.170
5			7.750	7.000	1.650	4.000	1.000		21.400
6			10.985	9.150	8.300	10.110	4.305		42.850
7			8.530	4.455	4.850	8.915	2.000		28.750
8			12.565	9.455	1.100	3.305	2.000		28.425
9			4.300	8.075	2.100	7.000	2.000		23.475
10			5.150	4.000	2.000	11.605	4.305		27.060
11			9.488	4.580	2.000	6.505	1.305	1.305	25.183
12			2.000	12.610		3.305	4.610		22.525
13			3.530	6.455	1.100	5.000	3.305		19.390
14			1.075	6.075	2.305	2.305	4.305		16.065
15			2.380	3.305	2.305	4.305	2.000		14.295
16			2.000	1.000	1.305	1.000	2.610		7.915
17			5.643	3.150		2.000	1.000		11.793
18			3.610	5.000	2.000	2.000	1.000	1.305	14.915
19				1.000	1.000	1.000	2.305		5.305
20			1.305	1.000		2.305	3.305		7.915
21			3.575	3.305		4.200	2.550		13.630
22			1.000	1.000	2.000	1.000	5.915		10.915
23				2.000	0.653	2.958	1.305		6.916
24				3.305		3.710	1.305	1.305	9.625
25				1.000		2.305			3.305
26			1.150		1.000	2.305	1.000		5.455
27				1.000					1.000
28			2.380	1.000		3.000	1.000		7.380
29				3.305		1.000	2.000		6.305
30			1.000			2.000			3.000
31			1.305	2.305			1.000		4.610
32							1.305		1.305
33				2.000					2.000
34				1.305				1.305	2.610
35				2.000					2.000
36				3.305		1.305			4.610
37									
38									
39									
40						1.305			1.305
TOTAL			140.492	177.140	51.068	158.858	97.745	6.220	631.523
							Less Ceiling Reduction -		13.806

							Adjusted Total		617.717

Increments:

HS	642.635	Associate	
12 Hours	11.915	BA	93.540
24 Hours	15.015	BA+15	14.610
36 Hours	15.710	MA	
48 Hours	10.495	MA+15	
60 Hours	17.625	MA+30	
72 Hours	13.595	MA+45	
84 Hours	8.100	MA+60	
96 Hours	8.000	DR	
108 Hours	2.000		
120 Hours	17.610	Shift	79.660

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MONONGALIA COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			202,227.20	523,530.00	26,733.00	456,575.00	290,510.00		1,499,575.20
1			24,720.00	378,750.00	79,949.00	290,620.00	320,760.00		1,094,799.00
2			261,597.15	306,960.00	109,662.00	294,140.00	189,420.00		1,161,779.15
3			271,058.40	181,370.00	101,794.00	216,560.00	137,223.90	28,120.00	936,126.30
4			497,552.00	236,070.00	85,632.00	318,114.00	110,840.00		1,248,208.00
5			201,732.50	185,920.00	44,698.50	110,880.00	28,040.00		571,271.00
6			289,674.45	246,043.50	227,586.00	283,585.50	122,132.85		1,169,022.30
7			227,665.70	121,220.55	134,539.00	253,007.70	57,380.00		793,812.95
8			339,506.30	260,390.70	30,877.00	94,853.50	58,040.00		783,667.50
9			117,605.00	225,131.00	59,640.00	203,210.00	58,680.00		664,266.00
10			142,500.50	112,800.00	57,440.00	340,838.85	127,772.40		781,351.75
11			265,664.00	130,667.40	58,100.00	193,133.45	39,163.05	40,115.70	726,843.60
12			56,640.00	363,924.60		99,216.10	139,821.30		659,602.00
13			101,134.50	188,356.90	32,681.00	151,700.00	101,331.30		575,203.70
14			31,153.50	179,273.25	69,242.20	70,694.35	133,411.95		483,775.25
15			69,734.00	98,588.15	69,979.80	133,455.00	62,620.00		434,376.95
16			59,260.00	30,160.00	40,050.45	31,320.00	82,580.40		243,370.85
17			169,120.71	96,043.50		63,300.00	31,970.00		360,434.21
18			109,346.90	154,050.00	62,680.00	63,960.00	32,290.00	43,117.20	465,444.10
19				31,140.00	31,670.00	32,300.00	75,189.10		170,299.10
20			40,389.75	31,480.00		75,212.15	108,899.75		255,981.65
21			111,790.25	105,099.00		138,432.00	84,838.50		440,159.75
22			31,600.00	32,130.00	65,300.00	33,290.00	198,803.15		361,123.15
23				64,920.00	21,542.47	99,477.54	44,304.75		230,244.76
24				108,337.90		126,028.70	44,735.40	45,727.20	324,829.20
25				33,110.00		79,038.45			112,148.45
26			37,835.00		33,990.00	79,822.15	34,940.00		186,587.15
27				33,770.00					33,770.00
28			79,896.60	34,110.00		105,870.00	35,620.00		255,496.60
29				113,791.15		35,630.00	71,880.00		221,301.15
30			34,240.00			71,900.00			106,140.00
31			45,126.90	80,928.55			36,620.00		162,675.45
32							48,206.70		48,206.70
33				71,560.00					71,560.00
34				47,136.60				50,072.85	97,209.45
35				72,880.00					72,880.00
36				121,557.90		49,537.80			171,095.70
37									
38									
39									
40						51,286.50			51,286.50
TOTAL			3,818,771.31	5,001,200.65	1,443,786.42	4,646,988.74	2,908,024.50	207,152.95	18,025,924.57

Total Increments	312,641.80
Basic with Increments	18,338,566.37
Divided by Total FTE	631.523
Equals Average Salary	29,038.64
Less Formula Ceiling Reduction	400,907.41

Basic Salary Allowance	17,937,658.96

Increments:

HS=$12	77,116.20	Assoc=$40	
12 Hrs=$11	1,310.65	BA=$150	140,310.00
24 Hrs=$22	3,303.30	BA+15=$161	23,522.10
36 Hrs=$33	5,184.30	MA=$201	
48 Hrs=$44	4,617.80	MA+15=$212	
60 Hrs=$55	9,693.75	MA+30=$223	
72 Hrs=$66	8,972.70	MA+45=$234	
84 Hrs=$77	6,237.00	MA+60=$245	
96 Hrs=$88	7,040.00	DR=$285	
108 Hrs=$99	1,980.00		
120 Hrs=$110	19,371.00	Shift=$5	3,983.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MONROE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.000		3.000			0.400		5.400
1			3.200	7.000	1.075				11.275
2			1.000	6.200		2.000			9.200
3		1.000		4.000		2.200			7.200
4				1.000		1.200	1.200		3.400
5			1.000	2.200	1.000	1.000			5.200
6				2.000	1.000				3.000
7				1.045			1.000	1.200	3.245
8		2.000		4.200					6.200
9				3.000					3.000
10		1.000		1.000		1.050			3.050
11				2.200		2.000			4.200
12				1.000		1.200			2.200
13		1.000					1.030		2.030
14				1.000					1.000
15		1.000		1.000		1.200			3.200
16					1.025				1.025
17		1.000		1.000					2.000
18		0.500		2.000		1.075			3.575
19		1.000					1.500		2.500
20		1.000							1.000
21				1.000		1.000			2.000
22			0.500	1.010		1.000			2.510
23									
24				1.000			1.000		2.000
25				1.000			1.000		2.000
26									
27				1.000					1.000
28						1.075			1.075
29						1.025			1.025
30							1.000		1.000
31						1.075			1.075
32						1.000			1.000
33									
34									
35									
36									
37									
38									
39									
40						1.000			1.000
TOTAL		11.500	5.700	47.855	4.100	20.100	8.130	1.200	98.585
							Less Ceiling Reduction -		11.465

							Adjusted Total		87.120

Increments:

HS	101.285	Associate	8.050
12 Hours	1.000	BA	15.510
24 Hours	6.100	BA+15	
36 Hours	3.200	MA	
48 Hours	4.275	MA+15	
60 Hours	3.000	MA+30	
72 Hours		MA+45	
84 Hours	1.000	MA+60	
96 Hours	2.000	DR	
108 Hours	1.000		
120 Hours	3.000	Shift	9.445

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MONROE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		47,960.00		74,790.00			10,564.00		133,314.00
1			79,104.00	176,750.00	27,724.25				283,578.25
2			25,050.00	158,596.00		53,480.00			237,126.00
3		24,960.00		103,640.00		59,554.00			188,154.00
4				26,230.00		32,880.00	33,252.00		92,362.00
5			26,030.00	58,432.00	27,090.00	27,720.00			139,272.00
6				53,780.00	27,420.00				81,200.00
7				28,434.45			28,690.00	35,328.00	92,452.45
8		53,180.00		115,668.00					168,848.00
9				83,640.00					83,640.00
10		27,250.00		28,200.00		30,838.50			86,288.50
11				62,766.00		59,380.00			122,146.00
12				28,860.00		36,024.00			64,884.00
13		28,230.00					31,579.80		59,809.80
14				29,510.00					29,510.00
15		28,890.00		29,830.00		37,200.00			95,920.00
16					31,457.25				31,457.25
17		29,540.00		30,490.00					60,030.00
18		14,935.00		61,620.00		34,378.50			110,933.50
19		30,190.00					48,930.00		79,120.00
20		30,520.00							30,520.00
21				31,800.00		32,960.00			64,760.00
22			15,800.00	32,451.30		33,290.00			81,541.30
23									
24				32,780.00			34,280.00		67,060.00
25				33,110.00			34,620.00		67,730.00
26									
27				33,770.00					33,770.00
28						37,936.75			37,936.75
29						36,520.75			36,520.75
30							36,280.00		36,280.00
31						39,011.75			39,011.75
32						36,630.00			36,630.00
33									
34									
35									
36									
37									
38									
39									
40						39,300.00			39,300.00
TOTAL		315,655.00	145,984.00	1,315,147.75	113,691.50	627,104.25	258,195.80	35,328.00	2,811,106.30

Total Increments	51,970.45
Basic with Increments	2,863,076.75
Divided by Total FTE	98.585
Equals Average Salary	29,041.71
Less Formula Ceiling Reduction	332,963.18

Basic Salary Allowance	2,530,113.57

Increments:

HS=$12	12,154.20	Assoc=$40	3,220.00
12 Hrs=$11	110.00	BA=$150	23,265.00
24 Hrs=$22	1,342.00	BA+15=$161	
36 Hrs=$33	1,056.00	MA=$201	
48 Hrs=$44	1,881.00	MA+15=$212	
60 Hrs=$55	1,650.00	MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77	770.00	MA+60=$245	
96 Hrs=$88	1,760.00	DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	3,300.00	Shift=$5	472.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MORGAN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.500	2.345	2.000	1.000	2.000	1.000		9.845
1		2.000	4.800	3.000	1.000	7.000	1.000		18.800
2		3.000			1.150	5.000		1.000	10.150
3		2.000	6.525	2.000	1.625	4.000	1.000	2.000	19.150
4				3.000		4.150			7.150
5						1.000			1.000
6					1.050				1.050
7		1.000				1.275	1.000	2.000	5.275
8			0.500	1.000		1.275	1.275		4.050
9			1.200	5.000				1.000	7.200
10		0.500	1.025	4.275		1.000			6.800
11		1.000		3.000				1.000	5.000
12						1.050			1.050
13		1.000							1.000
14			1.200						1.200
15				2.000		1.000			3.000
16		1.000		1.000					2.000
17							1.275		1.275
18					1.550		1.275		2.825
19					0.500	1.075			1.575
20				1.000		2.275			3.275
21							1.275		1.275
22				3.000				1.275	4.275
23			1.255	1.000					2.255
24			1.000				1.000		2.000
25			2.050			1.050			3.100
26			1.200						1.200
27			1.200					1.000	2.200
28				1.000					1.000
29				1.200					1.200
30									
31									
32									
33									
34									
35									
36							1.275		1.275
37				1.000		1.319			2.319
38									
39									
40				2.000					2.000
TOTAL		13.000	24.300	36.475	7.875	34.469	11.375	9.275	136.769
							Less Ceiling Reduction -		22.816

							Adjusted Total		113.953

Increments:

HS	140.725	Associate	12.600
12 Hours	6.825	BA	6.400
24 Hours	4.025	BA+15	
36 Hours	4.475	MA	
48 Hours	5.025	MA+15	
60 Hours	7.250	MA+30	
72 Hours	6.075	MA+45	
84 Hours	9.800	MA+60	
96 Hours	1.000	DR	
108 Hours	1.275		
120 Hours	10.475	Shift	10.500

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MORGAN COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		35,970.00	57,218.00	49,860.00	25,460.00	52,180.00	26,410.00		247,098.00
1		48,620.00	118,656.00	75,750.00	25,790.00	184,940.00	26,730.00		480,486.00
2		73,890.00			30,026.50	133,700.00		27,790.00	265,406.50
3		49,920.00	165,604.50	51,820.00	42,965.00	108,280.00	27,390.00	56,240.00	502,219.50
4				78,690.00		113,710.00			192,400.00
5						27,720.00			27,720.00
6					28,791.00				28,791.00
7		26,260.00				36,184.50	28,690.00	58,880.00	150,014.50
8			13,510.00	27,540.00		36,592.50	37,000.50		114,643.00
9			32,820.00	139,400.00				30,090.00	202,310.00
10		13,625.00	28,361.75	120,555.00		29,370.00			191,911.75
11		27,580.00		85,590.00				30,740.00	143,910.00
12						31,521.00			31,521.00
13		28,230.00							28,230.00
14			34,776.00						34,776.00
15				59,660.00		31,000.00			90,660.00
16		29,210.00		30,160.00					59,370.00
17							40,761.75		40,761.75
18					48,577.00		41,169.75		89,746.75
19					15,835.00	34,722.50			50,557.50
20				31,480.00		74,233.25			105,713.25
21							42,419.25		42,419.25
22				96,390.00				43,809.00	140,199.00
23			40,072.15	32,460.00					72,532.15
24			32,250.00				34,280.00		66,530.00
25			66,789.00			36,004.50			102,793.50
26			39,480.00						39,480.00
27			39,876.00					36,030.00	75,906.00
28				34,110.00					34,110.00
29				41,316.00					41,316.00
30									
31									
32									
33									
34									
35									
36							48,819.75		48,819.75
37				37,120.00		50,517.70			87,637.70
38									
39									
40				76,220.00					76,220.00
TOTAL		333,305.00	669,413.40	1,068,121.00	217,444.50	980,675.95	353,671.00	283,579.00	3,906,209.85

Total Increments	66,583.75
Basic with Increments	3,972,793.60
Divided by Total FTE	136.769
Equals Average Salary	29,047.47
Less Formula Ceiling Reduction	662,747.10

Basic Salary Allowance	3,310,046.50

Increments:

HS=$12	16,887.00	Assoc=$40	5,040.00
12 Hrs=$11	750.75	BA=$150	9,600.00
24 Hrs=$22	885.50	BA+15=$161	
36 Hrs=$33	1,476.75	MA=$201	
48 Hrs=$44	2,211.00	MA+15=$212	
60 Hrs=$55	3,987.50	MA+30=$223	
72 Hrs=$66	4,009.50	MA+45=$234	
84 Hrs=$77	7,546.00	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	1,262.25		
120 Hrs=$110	11,522.50	Shift=$5	525.00

MCDOWELL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		3.000	2.650	3.000	1.000		4.000		13.650
1		3.500	3.300	2.000		5.518	1.000		15.318
2			3.300		1.000	1.000	3.000		8.300
3		0.500		3.000	1.100	1.200	2.000		7.800
4			1.100	3.000	3.115	2.200	1.000		10.415
5				1.000		3.200			4.200
6		0.500				1.015	1.000		2.515
7		0.500	1.100			1.200	1.000		3.800
8									
9			1.100	1.000			2.015		4.115
10		2.000	1.750	1.500		1.000	1.200		7.450
11		1.000	1.100	1.500			1.000		4.600
12		1.000				2.015	1.200		4.215
13			1.100	3.000		1.200	1.015		6.315
14		1.000	2.750	5.000			1.200		9.950
15			1.100	2.000		1.000			4.100
16				1.000		3.600	1.000		5.600
17					1.000		1.000		2.000
18			1.100			1.000	3.115		5.215
19				1.000			2.015		3.015
20			1.100				1.000		2.100
21			2.200	2.000					4.200
22				1.000					1.000
23				3.000			2.200		5.200
24			1.100	1.000					2.100
25				1.000					1.000
26				2.000					2.000
27							1.200		1.200
28				1.000					1.000
29				1.200	1.000				2.200
30									
31			1.100	2.000			1.200		4.300
32		0.500				1.200			1.700
33									
34					1.000				1.000
35							1.200		1.200
36			1.100	1.000					2.100
37				1.000			1.200		2.200
38									
39									
40						1.000	1.000		2.000
TOTAL		13.500	28.050	44.200	9.215	27.348	36.760		159.073
								Less Ceiling Reduction -	40.660

								Adjusted Total	118.413

Increments:

HS	165.730	Associate	6.030
12 Hours	5.315	BA	6.400
24 Hours	3.400	BA+15	
36 Hours	1.015	MA	
48 Hours	1.000	MA+15	
60 Hours	3.000	MA+30	
72 Hours	2.115	MA+45	
84 Hours		MA+60	
96 Hours	1.000	DR	
108 Hours	2.000		
120 Hours	2.015	Shift	4.400

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

MCDOWELL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		71,940.00	64,660.00	74,790.00	25,460.00		105,640.00		342,490.00
1		85,085.00	81,576.00	50,500.00		145,785.56	26,730.00		389,676.56
2			82,665.00		26,110.00	26,740.00	81,180.00		216,695.00
3		12,480.00		77,730.00	29,084.00	32,484.00	54,780.00		206,558.00
4			28,270.00	78,690.00	83,357.40	60,280.00	27,710.00		278,307.40
5				26,560.00		88,704.00			115,264.00
6		12,970.00				28,470.75	28,370.00		69,810.75
7		13,130.00	29,359.00			34,056.00	28,690.00		105,235.00
8									
9			30,085.00	27,880.00			59,120.10		117,085.10
10		54,500.00	48,422.50	42,300.00		29,370.00	35,616.00		210,208.50
11		27,580.00	30,800.00	42,795.00			30,010.00		131,185.00
12		27,910.00				60,490.30	36,396.00		124,796.30
13			31,515.00	87,540.00		36,408.00	31,119.90		186,582.90
14		28,560.00	79,695.00	147,550.00			37,188.00		292,993.00
15			32,230.00	59,660.00		31,000.00			122,890.00
16				30,160.00		112,752.00	31,640.00		174,552.00
17					31,020.00		31,970.00		62,990.00
18			33,319.00			31,980.00	100,583.35		165,882.35
19				31,140.00			65,729.30		96,869.30
20			34,045.00				32,950.00		66,995.00
21			68,794.00	63,600.00					132,394.00
22				32,130.00					32,130.00
23				97,380.00			74,690.00		172,070.00
24			35,475.00	32,780.00					68,255.00
25				33,110.00					33,110.00
26				66,900.00					66,900.00
27							42,336.00		42,336.00
28				34,110.00					34,110.00
29				41,316.00	34,980.00				76,296.00
30									
31			38,038.00	70,220.00			43,944.00		152,202.00
32		17,235.00				43,956.00			61,191.00
33									
34					36,650.00				36,650.00
35							45,540.00		45,540.00
36			39,864.00	36,780.00					76,644.00
37				37,120.00			46,344.00		83,464.00
38									
39									
40						39,300.00	39,620.00		78,920.00
TOTAL		351,390.00	788,812.50	1,322,741.00	266,661.40	801,776.61	1,137,896.65		4,669,278.16

Total Increments	42,349.60
Basic with Increments	4,711,627.76
Divided by Total FTE	159.073
Equals Average Salary	29,619.28
Less Formula Ceiling Reduction	1,204,319.93

Basic Salary Allowance	3,507,307.83

Increments:

HS=$12	19,887.60	Assoc=$40	2,412.00
12 Hrs=$11	584.65	BA=$150	9,600.00
24 Hrs=$22	748.00	BA+15=$161	
36 Hrs=$33	334.95	MA=$201	
48 Hrs=$44	440.00	MA+15=$212	
60 Hrs=$55	1,650.00	MA+30=$223	
72 Hrs=$66	1,395.90	MA+45=$234	
84 Hrs=$77		MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	1,980.00		
120 Hrs=$110	2,216.50	Shift=$5	220.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

NICHOLAS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	2.500		3.150	3.000	1.000	3.055	1.000		13.705
1	1.500		2.150	3.000	1.000	8.200	1.000		16.850
2	4.000		2.175	5.025		8.000	1.000		20.200
3	0.500			3.500		5.000			9.000
4		1.000	5.475	2.000	1.000	2.000			11.475
5		2.000	1.075	2.000		1.000			6.075
6		2.500	2.380	5.050		2.000	1.000	1.000	13.930
7		1.000	1.075	4.025	2.000			1.653	9.753
8			3.275		1.513	1.513		1.305	7.606
9			1.100	3.000		4.088	1.088		9.276
10			1.075			1.025		2.000	4.100
11		0.500	1.100	3.050		1.025			5.675
12				2.000	1.305	1.000	1.305		5.610
13			0.535	1.000		2.300	1.305		5.140
14		1.000	2.175	2.000					5.175
15			2.200	1.000		1.000			4.200
16			1.075	3.025		1.025		1.305	6.430
17			1.305	2.000					3.305
18			1.100	4.000		1.000			6.100
19			1.200	2.000					3.200
20			1.075	1.000		3.330	2.000	1.000	8.405
21									
22				1.000		1.000			2.000
23			2.175	1.000					3.175
24		1.000		3.000					4.000
25				2.025		0.538	0.538	1.305	4.406
26				1.000		1.000			2.000
27			1.100	1.000					2.100
28			1.200						1.200
29				2.000		1.305		1.305	4.610
30									
31									
32									
33									
34									
35									
36				1.000					1.000
37									
38									
39									
40									
TOTAL	8.500	9.000	39.170	63.700	7.818	50.404	10.236	10.873	199.701
								Less Ceiling Reduction -	31.270

								Adjusted Total	168.431

Increments:

HS	205.885	Associate	16.950
12 Hours	9.330	BA	13.760
24 Hours	5.025	BA+15	
36 Hours	4.330	MA	
48 Hours	4.170	MA+15	1.000
60 Hours	6.135	MA+30	
72 Hours	9.100	MA+45	
84 Hours	5.200	MA+60	
96 Hours	1.000	DR	
108 Hours	1.305		
120 Hours	3.000	Shift	27.015

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

NICHOLAS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	59,425.00		76,860.00	74,790.00	25,460.00	79,704.95	26,410.00		342,649.95
1	36,135.00		53,148.00	75,750.00	25,790.00	216,644.00	26,730.00		434,197.00
2	97,680.00		54,483.75	128,539.50		213,920.00	27,060.00		521,683.25
3	12,370.00			90,685.00		135,350.00			238,405.00
4		25,290.00	140,707.50	52,460.00	26,760.00	54,800.00			300,017.50
5		51,220.00	27,982.25	53,120.00		27,720.00			160,042.25
6		64,850.00	62,760.60	135,794.50		56,100.00	28,370.00	29,110.00	376,985.10
7		26,260.00	28,691.75	109,520.25	55,480.00			48,634.88	268,586.88
8			88,490.50		42,469.91	43,423.10		38,836.80	213,220.31
9			30,085.00	83,640.00		118,674.64	31,921.92		264,321.56
10			29,745.25			30,104.25		60,840.00	120,689.50
11		13,790.00	30,800.00	87,016.50		30,432.25			162,038.75
12				57,720.00	38,353.95	30,020.00	39,580.65		165,674.60
13			15,327.75	29,180.00		69,782.00	40,011.30		154,301.05
14		28,560.00	63,031.50	59,020.00					150,611.50
15			64,460.00	29,830.00		31,000.00			125,290.00
16			31,852.25	91,234.00		32,103.00		42,255.90	197,445.15
17			39,110.85	60,980.00					100,090.85
18			33,319.00	123,240.00		31,980.00			188,539.00
19			36,744.00	62,280.00					99,024.00
20			33,271.25	31,480.00		108,657.90	65,900.00	33,700.00	273,009.15
21									
22				32,130.00		33,290.00			65,420.00
23			69,447.75	32,460.00					101,907.75
24		31,830.00		98,340.00					130,170.00
25				67,047.75		18,448.02	18,625.56	46,144.80	150,266.13
26				33,450.00		34,630.00			68,080.00
27			36,553.00	33,770.00					70,323.00
28			40,284.00						40,284.00
29				68,860.00		46,497.15		47,906.55	163,263.70
30									
31									
32									
33									
34									
35									
36				36,780.00					36,780.00
37									
38									
39									
40									
TOTAL	205,610.00	241,800.00	1,087,155.95	1,839,117.50	214,313.86	1,443,281.26	304,609.43	347,428.93	5,683,316.93

Total Increments	79,848.65
Basic with Increments	5,763,165.58
Divided by Total FTE	199.701
Equals Average Salary	28,858.97
Less Formula Ceiling Reduction	902,420.06

Basic Salary Allowance	4,860,745.52

Increments:

HS=$12	24,706.20	Assoc=$40	6,780.00
12 Hrs=$11	1,026.30	BA=$150	20,640.00
24 Hrs=$22	1,105.50	BA+15=$161	
36 Hrs=$33	1,428.90	MA=$201	
48 Hrs=$44	1,834.80	MA+15=$212	2,120.00
60 Hrs=$55	3,374.25	MA+30=$223	
72 Hrs=$66	6,006.00	MA+45=$234	
84 Hrs=$77	4,004.00	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99	1,291.95		
120 Hrs=$110	3,300.00	Shift=$5	1,350.75

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

OHIO COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			9.000	4.000	5.000	5.400			23.400
1			13.720	5.305	14.000	2.305			35.330
2			9.415	8.305	11.100	5.100		1.305	35.225
3			9.525	2.305	5.000	1.000	1.305		19.135
4			4.305	6.305	6.610	3.300	1.305		21.825
5			1.000	1.000	4.000	1.100		1.305	8.405
6			1.000	7.305	3.000	1.100			12.405
7			7.025	2.000		3.100			12.125
8			5.610	2.610		2.405		1.305	11.930
9			1.805	2.000	1.000	3.610			8.415
10				5.000	1.000	3.405	3.710		13.115
11			4.415	2.805	1.000	3.000			11.220
12			4.915	4.000		2.100			11.015
13			2.610	1.000	3.000	1.000			7.610
14			2.305	2.305	1.000	2.000		1.305	8.915
15			3.263	1.000		2.610	1.305		8.178
16			1.000	1.305	3.000				5.305
17				2.000		2.305	1.100	1.305	6.710
18			2.000	3.305		2.000		1.958	9.263
19			2.000	2.305	1.000		1.000		6.305
20			3.000			4.000			7.000
21			1.000	1.305	1.000				3.305
22			1.500	1.305		1.000	1.100	1.305	6.210
23				1.305					1.305
24						1.000			1.000
25									
26			1.000	0.500					1.500
27				1.305			1.305		2.610
28				2.000					2.000
29			2.000	1.305					3.305
30					1.000				1.000
31						3.100			3.100
32									
33					1.000				1.000
34									
35									
36									
37									
38									
39									
40					1.305				1.305
TOTAL			93.413	75.185	64.015	55.940	12.130	9.788	310.471
							Less Ceiling Reduction -		62.436

							Adjusted Total		248.035

Increments:

HS	317.775	Associate	30.130
12 Hours	5.610	BA	61.840
24 Hours	15.115	BA+15	
36 Hours	7.505	MA	1.000
48 Hours	7.000	MA+15	
60 Hours	13.320	MA+30	
72 Hours	13.810	MA+45	
84 Hours	2.305	MA+60	
96 Hours	3.305	DR	
108 Hours	4.305		
120 Hours	11.000	Shift	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

OHIO COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			219,600.00	99,720.00	127,300.00	140,886.00			587,506.00
1			339,158.40	133,951.25	361,060.00	60,898.10			895,067.75
2			235,845.75	212,441.90	289,821.00	136,374.00		36,265.95	910,748.60
3			241,744.50	59,722.55	132,200.00	27,070.00	35,743.95		496,481.00
4			110,638.50	165,380.15	176,883.60	90,420.00	36,161.55		579,483.80
5			26,030.00	26,560.00	108,360.00	30,492.00		37,557.90	228,999.90
6			26,370.00	196,431.45	82,260.00	30,855.00			335,916.45
7			187,497.25	54,420.00		87,978.00			329,895.25
8			151,582.20	71,879.40		69,023.50		38,836.80	331,321.90
9			49,366.75	55,760.00	28,400.00	104,798.30			238,325.05
10				141,000.00	28,720.00	100,004.85	110,112.80		379,837.65
11			123,620.00	80,026.65	29,050.00	89,070.00			321,766.65
12			139,192.80	115,440.00		63,042.00			317,674.80
13			74,776.50	29,180.00	89,130.00	30,340.00			223,426.50
14			66,798.90	68,020.55	30,040.00	61,340.00		41,394.60	267,594.05
15			95,605.90	29,830.00		80,910.00	40,859.55		247,205.45
16			29,630.00	39,358.80	92,070.00				161,058.80
17				60,980.00		72,953.25	35,167.00	42,686.55	211,786.80
18			60,580.00	101,827.05		63,960.00		64,692.32	291,059.37
19			61,240.00	71,777.70	31,670.00		32,620.00		197,307.70
20			92,850.00			130,520.00			223,370.00
21			31,270.00	41,499.00	32,320.00				105,089.00
22			47,400.00	41,929.65		33,290.00	36,971.00	44,839.80	204,430.45
23				42,360.30					42,360.30
24						33,970.00			33,970.00
25									
26			32,900.00	16,725.00					49,625.00
27				44,069.85			46,040.40		90,110.25
28				68,220.00					68,220.00
29			67,800.00	44,931.15					112,731.15
30					35,310.00				35,310.00
31						112,499.00			112,499.00
32									
33					36,310.00				36,310.00
34									
35									
36									
37									
38									
39									
40					50,451.30				50,451.30
TOTAL			2,511,497.45	2,113,442.40	1,761,355.90	1,650,694.00	373,676.25	306,273.92	8,716,939.92

Total Increments	191,939.85
Basic with Increments	8,908,879.77
Divided by Total FTE	310.471
Equals Average Salary	28,694.72
Less Formula Ceiling Reduction	1,791,583.81

Basic Salary Allowance	7,117,295.96

Increments:

HS=$12	38,133.00	Assoc=$40	12,052.00
12 Hrs=$11	617.10	BA=$150	92,760.00
24 Hrs=$22	3,325.30	BA+15=$161	
36 Hrs=$33	2,476.65	MA=$201	2,010.00
48 Hrs=$44	3,080.00	MA+15=$212	
60 Hrs=$55	7,326.00	MA+30=$223	
72 Hrs=$66	9,114.60	MA+45=$234	
84 Hrs=$77	1,774.85	MA+60=$245	
96 Hrs=$88	2,908.40	DR=$285	
108 Hrs=$99	4,261.95		
120 Hrs=$110	12,100.00	Shift=$5	

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PENDLETON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			1.000	2.000				0.731	3.731
1			1.000	3.000	2.075	1.000			7.075
2			3.000	2.000		1.000			6.000
3				1.000	1.075	2.600			4.675
4						3.000		1.000	4.000
5				1.000					1.000
6				3.200				1.305	4.505
7			2.000	2.000				1.305	5.305
8			1.000	1.000					2.000
9									
10				1.000		3.000			4.000
11							1.000	1.305	2.305
12						2.000			2.000
13						1.000	1.000		2.000
14			1.000	2.000					3.000
15									
16				2.000					2.000
17				1.000				1.305	2.305
18				1.000					1.000
19									
20						1.000			1.000
21				1.000					1.000
22						1.000	1.075		2.075
23									
24				1.305			1.000		2.305
25									
26									
27				1.000					1.000
28									
29				1.000					1.000
30				1.200					1.200
31									
32				1.305					1.305
33							1.025		1.025
34									
35				2.000					2.000
36									
37									
38									
39									
40									
TOTAL			9.000	31.010	3.150	15.600	5.100	6.951	70.811
							Less Ceiling Reduction -		-5.474

							Adjusted Total		76.285

Increments:

HS	71.740	Associate	7.640
12 Hours	5.000	BA	6.000
24 Hours	2.000	BA+15	4.150
36 Hours	2.000	MA	
48 Hours		MA+15	
60 Hours	6.640	MA+30	
72 Hours	4.000	MA+45	
84 Hours	2.305	MA+60	
96 Hours		DR	
108 Hours	1.000		
120 Hours	2.305	Shift	1.000

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PENDLETON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			24,400.00	49,860.00				19,812.20	94,072.20
1			24,720.00	75,750.00	53,514.25	26,420.00			180,404.25
2			75,150.00	51,160.00		26,740.00			153,050.00
3				25,910.00	28,423.00	70,382.00			124,715.00
4						82,200.00		28,460.00	110,660.00
5				26,560.00					26,560.00
6				86,048.00				37,988.55	124,036.55
7			53,380.00	54,420.00				38,419.20	146,219.20
8			27,020.00	27,540.00					54,560.00
9									
10				28,200.00		88,110.00			116,310.00
11							30,010.00	40,115.70	70,125.70
12						60,040.00			60,040.00
13						30,340.00	30,660.00		61,000.00
14			28,980.00	59,020.00					88,000.00
15									
16				60,320.00					60,320.00
17				30,490.00				42,686.55	73,176.55
18				30,810.00					30,810.00
19									
20						32,630.00			32,630.00
21				31,800.00					31,800.00
22						33,290.00	36,130.75		69,420.75
23									
24				42,777.90			34,280.00		77,057.90
25									
26									
27				33,770.00					33,770.00
28									
29				34,430.00					34,430.00
30				41,724.00					41,724.00
31									
32				46,249.20					46,249.20
33							38,212.00		38,212.00
34									
35				72,880.00					72,880.00
36									
37									
38									
39									
40									
TOTAL			233,650.00	909,719.10	81,937.25	450,152.00	169,292.75	207,482.20	2,052,233.30

Total Increments	40,638.65
Basic with Increments	2,092,871.95
Divided by Total FTE	70.811
Equals Average Salary	29,555.75
Less Formula Ceiling Reduction	-161,788.16

Basic Salary Allowance	2,254,660.11

Increments:

HS=$12	8,608.80	Assoc=$40	3,056.00
12 Hrs=$11	550.00	BA=$150	9,000.00
24 Hrs=$22	440.00	BA+15=$161	6,681.50
36 Hrs=$33	660.00	MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55	3,652.00	MA+30=$223	
72 Hrs=$66	2,640.00	MA+45=$234	
84 Hrs=$77	1,774.85	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	2,535.50	Shift=$5	50.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PLEASANTS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000	2.305	2.000		4.300			9.605
1		1.000	1.305	1.000		2.000		1.000	6.305
2			1.305	2.000		3.305			6.610
3			1.305			5.000			6.305
4			1.305	1.305		3.000			5.610
5			1.305	2.305		2.150	2.610		8.370
6		0.500				1.000			1.500
7		2.000		1.000		1.000			4.000
8		1.000							1.000
9									
10				4.610					4.610
11						2.305			2.305
12									
13		1.000		1.000					2.000
14									
15				1.000					1.000
16		1.000		1.000		0.550	1.305		3.855
17			1.305			1.075	1.305		3.685
18			1.305				1.150		2.455
19				1.000		1.000	1.305	1.305	4.610
20				1.000		1.000			2.000
21				1.000					1.000
22									
23			1.305	1.305					2.610
24							1.305		1.305
25						1.305	1.150		2.455
26									
27									
28			1.305			1.000			2.305
29				1.000					1.000
30									
31									
32									
33									
34									
35									
36									
37									
38				1.000					1.000
39									
40									
TOTAL		7.500	14.050	23.525		29.990	10.130	2.305	87.500
							Less Ceiling Reduction -		20.648

							Adjusted Total		66.852

Increments:

HS	88.450	Associate	5.760
12 Hours	2.305	BA	4.305
24 Hours	1.000	BA+15	
36 Hours		MA	
48 Hours	1.000	MA+15	
60 Hours	1.305	MA+30	
72 Hours	2.455	MA+45	
84 Hours	1.000	MA+60	
96 Hours		DR	
108 Hours	1.150		
120 Hours	1.000	Shift	10.440

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PLEASANTS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00	56,242.00	49,860.00		112,187.00			242,269.00
1		24,310.00	32,259.60	25,250.00		52,840.00		27,470.00	162,129.60
2			32,690.25	51,160.00		88,375.70			172,225.95
3			33,120.90			135,350.00			168,470.90
4			33,538.50	34,230.15		82,200.00			149,968.65
5			33,969.15	61,220.80		59,598.00	73,184.40		227,972.35
6		12,970.00				28,050.00			41,020.00
7		52,520.00		27,210.00		28,380.00			108,110.00
8		26,590.00							26,590.00
9									
10				130,002.00					130,002.00
11						68,435.45			68,435.45
12									
13		28,230.00		29,180.00					57,410.00
14									
15				29,830.00					29,830.00
16		29,210.00		30,160.00		17,226.00	41,290.20		117,886.20
17			39,110.85			34,023.75	41,720.85		114,855.45
18			39,528.45				37,133.50		76,661.95
19				31,140.00		32,300.00	42,569.10	43,534.80	149,543.90
20				31,480.00		32,630.00			64,110.00
21				31,800.00					31,800.00
22									
23			41,668.65	42,360.30					84,028.95
24							44,735.40		44,735.40
25						44,748.45	39,813.00		84,561.45
26									
27									
28			43,808.85			35,290.00			79,098.85
29				34,430.00					34,430.00
30									
31									
32									
33									
34									
35									
36									
37									
38				37,440.00					37,440.00
39									
40									
TOTAL		197,810.00	385,937.20	676,753.25		851,634.35	320,446.45	71,004.80	2,503,586.05

Total Increments	26,157.60
Basic with Increments	2,529,743.65
Divided by Total FTE	87.500
Equals Average Salary	28,911.36
Less Formula Ceiling Reduction	596,961.68

Basic Salary Allowance	1,932,781.97

Increments:

HS=$12	10,614.00	Assoc=$40	2,304.00
12 Hrs=$11	253.55	BA=$150	6,457.50
24 Hrs=$22	220.00	BA+15=$161	
36 Hrs=$33		MA=$201	
48 Hrs=$44	440.00	MA+15=$212	
60 Hrs=$55	717.75	MA+30=$223	
72 Hrs=$66	1,620.30	MA+45=$234	
84 Hrs=$77	770.00	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	1,138.50		
120 Hrs=$110	1,100.00	Shift=$5	522.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

POCAHONTAS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			3.200	2.305	1.075	3.000	1.305		10.885
1			1.000	3.305		3.000	1.000		8.305
2				3.000		1.305	2.000		6.305
3				1.000		2.150	2.610		5.760
4			2.200	2.100			1.000		5.300
5				1.000			4.000		5.000
6				1.000		1.000			2.000
7			1.000	1.000		1.000			3.000
8			1.100	1.000					2.100
9						1.000			1.000
10				3.000				1.305	4.305
11						1.075			1.075
12				2.305			3.610		5.915
13			1.000						1.000
14								1.075	1.075
15				2.000					2.000
16				2.305					2.305
17			1.000	1.000					2.000
18									
19									
20				1.000					1.000
21			1.000			1.100	1.305		3.405
22							2.075		2.075
23							1.000		1.000
24				1.000			1.305		2.305
25									
26									
27								1.305	1.305
28			1.000	1.000					2.000
29				1.000					1.000
30								1.000	1.000
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL			12.500	30.320	1.075	14.630	21.210	4.685	84.420
							Less Ceiling Reduction -		6.720

							Adjusted Total		77.700

Increments:

HS	84.420	Associate	13.140
12 Hours	3.000	BA	10.960
24 Hours	1.000	BA+15	
36 Hours	4.075	MA	
48 Hours	3.000	MA+15	
60 Hours	8.685	MA+30	
72 Hours	1.000	MA+45	
84 Hours	3.610	MA+60	
96 Hours	3.380	DR	
108 Hours	1.075		
120 Hours	3.000	Shift	5.500

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

POCAHONTAS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			78,080.00	57,463.65	27,369.50	78,270.00	34,465.05		275,648.20
1			24,720.00	83,451.25		79,260.00	26,730.00		214,161.25
2				76,740.00		34,895.70	54,120.00		165,755.70
3				25,910.00		58,200.50	71,487.90		155,598.40
4			56,540.00	55,083.00			27,710.00		139,333.00
5				26,560.00			112,160.00		138,720.00
6				26,890.00		28,050.00			54,940.00
7			26,690.00	27,210.00		28,380.00			82,280.00
8			29,722.00	27,540.00					57,262.00
9						29,030.00			29,030.00
10				84,600.00				39,698.10	124,298.10
11						31,916.75			31,916.75
12				66,522.30			109,491.30		176,013.60
13			28,650.00						28,650.00
14								34,099.00	34,099.00
15				59,660.00					59,660.00
16				69,518.80					69,518.80
17			29,970.00	30,490.00					60,460.00
18									
19									
20				31,480.00					31,480.00
21			31,270.00			36,256.00	43,417.35		110,943.35
22							69,740.75		69,740.75
23							33,950.00		33,950.00
24				32,780.00			44,735.40		77,515.40
25									
26									
27								47,019.15	47,019.15
28			33,570.00	34,110.00					67,680.00
29				34,430.00					34,430.00
30								37,040.00	37,040.00
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL			339,212.00	850,439.00	27,369.50	404,258.95	628,007.75	157,856.25	2,407,143.45

Total Increments	50,871.25
Basic with Increments	2,458,014.70
Divided by Total FTE	84.420
Equals Average Salary	29,116.50
Less Formula Ceiling Reduction	195,662.86

Basic Salary Allowance	2,262,351.84

Increments:

HS=$12	10,130.40	Assoc=$40	5,256.00
12 Hrs=$11	330.00	BA=$150	16,440.00
24 Hrs=$22	220.00	BA+15=$161	
36 Hrs=$33	1,344.75	MA=$201	
48 Hrs=$44	1,320.00	MA+15=$212	
60 Hrs=$55	4,776.75	MA+30=$223	
72 Hrs=$66	660.00	MA+45=$234	
84 Hrs=$77	2,779.70	MA+60=$245	
96 Hrs=$88	2,974.40	DR=$285	
108 Hrs=$99	1,064.25		
120 Hrs=$110	3,300.00	Shift=$5	275.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PRESTON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000	1.000		2.000				4.000
1			2.200	4.000	15.200	3.000			24.400
2		1.000	1.000	4.000	8.000	6.000			20.000
3		1.000	4.050	1.000	5.000	2.200	1.200		14.450
4		1.000	2.550	2.000	4.050	1.000			10.600
5		2.000		2.000	1.000				5.000
6		1.000	4.100	1.000	1.000	1.075	2.400		10.575
7			1.200	3.500	2.300	1.000			8.000
8				4.000	1.000	1.000			6.000
9		2.000		4.000	1.000	1.085	1.200		9.285
10		2.000	2.200	2.000					6.200
11		1.000	2.100	9.000		3.300			15.400
12				3.000	1.000	2.200	1.035		7.235
13			1.000	4.950			1.250		7.200
14				3.000			1.200		4.200
15				1.000					1.000
16				3.000		1.000			4.000
17				1.000			2.400		3.400
18				1.000	2.000	2.075	1.200		6.275
19				1.000					1.000
20				5.000			0.840		5.840
21				1.000		2.050			3.050
22				2.000	1.000	1.075			4.075
23			1.050	1.000					2.050
24				1.000	1.000				2.000
25					1.000		1.200		2.200
26		1.000					1.200		2.200
27									
28							1.200		1.200
29				1.200					1.200
30									
31							1.200		1.200
32									
33							1.000		1.000
34									
35				1.000			2.200		3.200
36									
37									
38					1.000				1.000
39									
40				3.000					3.000
TOTAL		13.000	22.450	69.650	47.550	28.060	20.725		201.435
								Less Ceiling Reduction -	1.146

								Adjusted Total	200.289

Increments:

HS	202.795	Associate	19.675
12 Hours	8.600	BA	16.000
24 Hours	3.200	BA+15	
36 Hours	2.000	MA	
48 Hours		MA+15	1.200
60 Hours	7.160	MA+30	
72 Hours	5.000	MA+45	
84 Hours	7.100	MA+60	
96 Hours	4.050	DR	
108 Hours	1.200		
120 Hours	9.500	Shift	11.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PRESTON COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00	24,400.00		50,920.00				99,300.00
1			54,384.00	101,000.00	392,008.00	79,260.00			626,652.00
2		24,630.00	25,050.00	102,320.00	208,880.00	160,440.00			521,320.00
3		24,960.00	102,789.00	25,910.00	132,200.00	59,554.00	32,868.00		378,281.00
4		25,290.00	65,535.00	52,460.00	108,378.00	27,400.00			279,063.00
5		51,220.00		53,120.00	27,090.00				131,430.00
6		25,940.00	108,117.00	26,890.00	27,420.00	30,153.75	68,088.00		286,608.75
7			32,028.00	95,235.00	63,802.00	28,380.00			219,445.00
8				110,160.00	28,070.00	28,700.00			166,930.00
9		53,840.00		111,520.00	28,400.00	31,497.55	35,208.00		260,465.55
10		54,500.00	60,874.00	56,400.00					171,774.00
11		27,580.00	58,800.00	256,770.00		97,977.00			441,127.00
12				86,580.00	29,390.00	66,044.00	31,391.55		213,405.55
13			28,650.00	144,441.00			38,325.00		211,416.00
14				88,530.00			37,188.00		125,718.00
15				29,830.00					29,830.00
16				90,480.00		31,320.00			121,800.00
17				30,490.00			76,728.00		107,218.00
18				30,810.00	62,680.00	66,358.50	38,748.00		198,596.50
19				31,140.00					31,140.00
20				157,400.00			27,678.00		185,078.00
21				31,800.00		67,568.00			99,368.00
22				64,260.00	32,650.00	35,786.75			132,696.75
23			33,526.50	32,460.00					65,986.50
24				32,780.00	33,310.00				66,090.00
25					33,650.00		41,544.00		75,194.00
26		32,490.00					41,928.00		74,418.00
27									
28							42,744.00		42,744.00
29				41,316.00					41,316.00
30									
31							43,944.00		43,944.00
32									
33							37,280.00		37,280.00
34									
35				36,440.00			83,490.00		119,930.00
36									
37									
38					37,980.00				37,980.00
39									
40				114,330.00					114,330.00
TOTAL		344,430.00	594,153.50	2,034,872.00	1,296,828.00	810,439.55	677,152.55		5,757,875.60

Total Increments	89,546.40
Basic with Increments	5,847,422.00
Divided by Total FTE	201.435
Equals Average Salary	29,028.83
Less Formula Ceiling Reduction	33,267.04

Basic Salary Allowance	5,814,154.96

Increments:

HS=$12	24,335.40	Assoc=$40	7,870.00
12 Hrs=$11	946.00	BA=$150	24,000.00
24 Hrs=$22	704.00	BA+15=$161	
36 Hrs=$33	660.00	MA=$201	
48 Hrs=$44		MA+15=$212	2,544.00
60 Hrs=$55	3,938.00	MA+30=$223	
72 Hrs=$66	3,300.00	MA+45=$234	
84 Hrs=$77	5,467.00	MA+60=$245	
96 Hrs=$88	3,564.00	DR=$285	
108 Hrs=$99	1,188.00		
120 Hrs=$110	10,450.00	Shift=$5	580.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PUTNAM COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		6.000	11.665	4.125	4.500	4.000			30.290
1		5.000	9.805	10.375	10.000	8.250	2.305		45.735
2		6.000	8.190	9.750	6.100	8.000	3.305	1.000	42.345
3		2.500	1.030	6.300	4.225	9.305	6.220	1.305	30.885
4			5.200	9.350	1.050	6.000	1.000	1.000	23.600
5		1.500	2.150	5.000	2.050	2.000	1.000		13.700
6		2.500	1.030	10.625	4.150	7.000	3.305	1.000	29.610
7		2.500	3.045	4.050	6.550	1.000	3.610		20.755
8		0.500	3.060	5.175	2.500	9.710	3.000		23.945
9		1.000	3.025	3.500	1.050	2.500		1.000	12.075
10		1.000	2.030	2.125	1.000	8.320	2.050		16.525
11		3.000	0.508	7.500	1.050	6.805	2.000		20.863
12		2.000	1.000	6.350	1.000	2.305	1.305		13.960
13		3.500	2.000	7.175		3.530		1.000	17.205
14			1.305	2.000	1.000	7.263	5.660	1.000	18.228
15				6.125		5.588	1.000		12.713
16		1.000		3.125	1.000	1.000	1.000	1.000	8.125
17		1.000		4.000	1.050	7.110			13.160
18			3.100	2.125	1.125	4.150		1.305	11.805
19			1.045	3.000	1.050	3.430	2.555		11.080
20				7.000		2.555		1.305	10.860
21			1.000	2.175	1.000	3.610	1.000		8.785
22			1.000	3.000	1.000	3.555	2.100		10.655
23			2.075	1.000		4.000	1.305		8.380
24		1.000		1.000		1.500	1.305		4.805
25				3.305		2.305	1.305		6.915
26				3.000	1.000	1.000	1.305	1.305	7.610
27				3.305			1.305	1.000	5.610
28				1.000	1.000				2.000
29				3.000		2.305	2.000		7.305
30			2.015	3.000		1.000	1.305		7.320
31			1.030			1.000	1.305	3.915	7.250
32				1.000				1.305	2.305
33				1.175					1.175
34						1.000			1.000
35									
36									
37						2.305			2.305
38									
39			1.000						1.000
40									
TOTAL		40.000	67.308	144.735	54.450	133.401	53.550	18.440	511.884
							Less Ceiling Reduction -		56.014

							Adjusted Total		455.870

Increments:

HS	531.080	Associate	39.935
12 Hours	22.915	BA	67.020
24 Hours	20.070	BA+15	11.610
36 Hours	15.455	MA	
48 Hours	18.075	MA+15	1.000
60 Hours	23.425	MA+30	
72 Hours	19.980	MA+45	
84 Hours	14.175	MA+60	
96 Hours	11.305	DR	
108 Hours	11.185		
120 Hours	29.750	Shift	52.525

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

PUTNAM COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		143,880.00	284,626.00	102,836.25	114,570.00	104,360.00			750,272.25
1		121,550.00	242,379.60	261,968.75	257,900.00	217,965.00	61,612.65		1,163,376.00
2		147,780.00	205,159.50	249,405.00	159,271.00	213,920.00	89,433.30	27,790.00	1,092,758.80
3		62,400.00	26,141.40	163,233.00	111,709.00	251,886.35	170,365.80	36,696.60	822,432.15
4			133,640.00	245,250.50	28,098.00	164,400.00	27,710.00	28,460.00	627,558.50
5		38,415.00	55,964.50	132,800.00	55,534.50	55,440.00	28,040.00		366,194.00
6		64,850.00	27,161.10	285,706.25	113,793.00	196,350.00	93,762.85	29,110.00	810,733.20
7		65,650.00	81,271.05	110,200.50	181,697.00	28,380.00	103,570.90		570,769.45
8		13,295.00	82,681.20	142,519.50	70,175.00	278,677.00	87,060.00		674,407.70
9		26,920.00	82,733.75	97,580.00	29,820.00	72,575.00		30,090.00	339,718.75
10		27,250.00	56,170.10	59,925.00	28,720.00	244,358.40	60,844.00		477,267.50
11		82,740.00	14,224.00	213,975.00	30,502.50	202,040.45	60,020.00		603,501.95
12		55,820.00	28,320.00	183,261.00	29,390.00	69,196.10	39,580.65		405,567.75
13		98,805.00	57,300.00	209,366.50		107,100.20		31,400.00	503,971.70
14			37,818.90	59,020.00	30,040.00	222,756.21	175,403.40	31,720.00	556,758.51
15				182,708.75		173,228.00	31,310.00		387,246.75
16		29,210.00		94,250.00	30,690.00	31,320.00	31,640.00	32,380.00	249,490.00
17		29,540.00		121,960.00	32,571.00	225,031.50			409,102.50
18			93,899.00	65,471.25	35,257.50	132,717.00		43,117.20	370,461.95
19			31,997.90	93,420.00	33,253.50	110,789.00	83,344.10		352,804.50
20				220,360.00		83,369.65		43,978.50	347,708.15
21			31,270.00	69,165.00	32,320.00	118,985.60	33,270.00		285,010.60
22			31,600.00	96,390.00	32,650.00	118,345.95	70,581.00		349,566.95
23			66,254.75	32,460.00		134,520.00	44,304.75		277,539.50
24		31,830.00		32,780.00		50,955.00	44,735.40		160,300.40
25				109,428.55		79,038.45	45,179.10		233,646.10
26				100,350.00	33,990.00	34,630.00	45,596.70	46,588.50	261,155.20
27				111,609.85			46,040.40	36,030.00	193,680.25
28				34,110.00	34,650.00				68,760.00
29				103,290.00		82,127.15	71,880.00		257,297.15
30			68,993.60	104,310.00		35,950.00	47,345.40		256,599.00
31			35,617.40			36,290.00	47,789.10	146,303.55	266,000.05
32				35,440.00				49,211.55	84,651.55
33				42,041.50					42,041.50
34						37,290.00			37,290.00
35									
36									
37						88,281.50			88,281.50
38									
39			37,240.00						37,240.00
40									
TOTAL		1,039,935.00	1,812,463.75	4,166,592.15	1,506,602.00	4,002,273.51	1,640,419.50	612,875.90	14,781,161.81

Total Increments	314,393.00
Basic with Increments	15,095,554.81
Divided by Total FTE	511.884
Equals Average Salary	29,490.19
Less Formula Ceiling Reduction	1,651,863.33

Basic Salary Allowance	13,443,691.48

Increments:

HS=$12	63,729.60	Assoc=$40	15,974.00
12 Hrs=$11	2,520.65	BA=$150	100,530.00
24 Hrs=$22	4,415.40	BA+15=$161	18,692.10
36 Hrs=$33	5,100.15	MA=$201	
48 Hrs=$44	7,953.00	MA+15=$212	2,120.00
60 Hrs=$55	12,883.75	MA+30=$223	
72 Hrs=$66	13,186.80	MA+45=$234	
84 Hrs=$77	10,914.75	MA+60=$245	
96 Hrs=$88	9,948.40	DR=$285	
108 Hrs=$99	11,073.15		
120 Hrs=$110	32,725.00	Shift=$5	2,626.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RALEIGH COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		11.050	12.080	11.000	1.025	1.000	2.305		38.460
1		11.000	12.450	18.000	3.000	14.330	11.500	2.000	72.280
2		3.500	11.700	5.000	1.000	8.660	8.805	19.000	57.665
3		2.000	9.500	7.000	5.613	3.538	5.000	9.000	41.651
4			9.800	4.000	2.040	4.175	3.000	2.000	25.015
5		3.000	4.450	3.000	1.025	6.075	4.000	5.000	26.550
6		1.000	11.950	6.000	2.025	2.025	2.000	3.000	28.000
7		3.000	4.630	3.000	1.000	2.330	1.305	3.000	18.265
8		1.000	4.525	7.305	4.588	4.405	0.513	3.000	25.336
9		2.000	1.050	9.000	1.500	2.450	3.305	6.000	25.305
10		3.000	5.450	5.000	1.025	1.513	1.305	4.000	21.293
11		4.000		10.000		2.330	9.610	4.000	29.940
12		2.000	1.050	6.000	3.610	3.008	2.025	5.000	22.693
13		4.000	3.200	4.000	1.025	1.305	1.500	4.000	19.030
14		2.500	2.455	7.305	2.305	2.355		5.000	21.920
15		1.000	1.050	4.000		5.229	3.000	4.000	18.279
16		1.000	1.150	2.000		2.610	2.610	2.000	11.370
17		2.000	7.210	8.305		3.355	2.025		22.895
18		1.000	1.305	2.000	1.000	2.610	4.635	2.000	14.550
19		1.000	1.150	2.000		2.305			6.455
20			2.355	3.000	1.100	1.305		3.000	10.760
21		1.000		4.000	1.000	1.305	3.610	1.000	11.915
22				5.000		1.000	1.305	2.000	9.305
23				4.305		1.653	3.610		9.568
24				2.000	2.305	1.305			5.610
25				3.000				2.000	5.000
26				1.000		1.185			2.185
27				1.000		1.025			2.025
28				1.000			1.000		2.000
29			1.000	1.000			1.305		3.305
30				1.000		1.000	1.305	1.305	4.610
31			1.000	1.000					2.000
32						1.000			1.000
33									
34		1.000	1.150						2.150
35				1.000					1.000
36								1.000	1.000
37						1.305	1.305		2.610
38				1.000					1.000
39							1.305		1.305
40			2.455				2.305	1.305	6.065
TOTAL		61.050	114.115	153.220	36.186	87.691	85.493	93.610	631.365
								Less Ceiling Reduction -	72.569

								Adjusted Total	558.796

Increments:

HS	636.080	Associate	43.020
12 Hours	31.340	BA	57.430
24 Hours	33.600	BA+15	2.610
36 Hours	30.905	MA	2.000
48 Hours	13.350	MA+15	
60 Hours	38.355	MA+30	
72 Hours	11.685	MA+45	1.000
84 Hours	13.350	MA+60	
96 Hours	12.150	DR	
108 Hours	9.650		
120 Hours	23.400	Shift	50.965

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RALEIGH COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		264,979.00	294,752.00	274,230.00	26,096.50	26,090.00	60,875.05		947,022.55
1		267,410.00	307,764.00	454,500.00	77,370.00	378,598.60	307,395.00	54,940.00	1,847,977.60
2		86,205.00	293,085.00	127,900.00	26,110.00	231,568.40	238,263.30	528,010.00	1,531,141.70
3		49,920.00	241,110.00	181,370.00	148,407.72	95,773.66	136,950.00	253,080.00	1,106,611.38
4			251,860.00	104,920.00	54,590.40	114,395.00	83,130.00	56,920.00	665,815.40
5		76,830.00	115,833.50	79,680.00	27,767.25	168,399.00	112,160.00	143,900.00	724,569.75
6		25,940.00	315,121.50	161,340.00	55,525.50	56,801.25	56,740.00	87,330.00	758,798.25
7		78,780.00	123,574.70	81,630.00	27,740.00	66,125.40	37,440.45	88,320.00	503,610.55
8		26,590.00	122,265.50	201,179.70	128,785.16	126,423.50	14,887.26	89,280.00	709,411.12
9		53,840.00	28,717.50	250,920.00	42,600.00	71,123.50	96,968.70	180,540.00	724,709.70
10		81,750.00	150,801.50	141,000.00	29,438.00	44,436.81	38,732.40	121,680.00	607,838.71
11		110,320.00		285,300.00		69,177.70	288,396.10	122,960.00	876,153.80
12		55,820.00	29,736.00	173,160.00	106,097.90	90,300.16	61,418.25	155,350.00	671,882.31
13		112,920.00	91,680.00	116,720.00	30,452.75	39,593.70	45,990.00	125,600.00	562,956.45
14		71,400.00	71,145.90	215,570.55	69,242.20	72,227.85		158,600.00	658,186.50
15		28,890.00	30,765.00	119,320.00		162,099.00	93,930.00	128,200.00	563,204.00
16		29,210.00	34,074.50	60,320.00		81,745.20	82,580.40	64,760.00	352,690.10
17		59,080.00	216,083.70	253,219.45		106,185.75	64,739.25		699,308.15
18		29,870.00	39,528.45	61,620.00	31,340.00	83,467.80	149,664.15	66,080.00	461,570.40
19		30,190.00	35,213.00	62,280.00		74,451.50			202,134.50
20			72,887.25	94,440.00	35,200.00	42,582.15		101,100.00	346,209.40
21		30,840.00		127,200.00	32,320.00	43,012.80	120,104.70	34,040.00	387,517.50
22				160,650.00		33,290.00	43,861.05	68,720.00	306,521.05
23				139,740.30		55,590.39	122,559.50		317,890.19
24				65,560.00	76,779.55	44,330.85			186,670.40
25				99,330.00				70,720.00	170,050.00
26				33,450.00		41,036.55			74,486.55
27				33,770.00		35,823.75			69,593.75
28				34,110.00			35,620.00		69,730.00
29			33,900.00	34,430.00			46,901.70		115,231.70
30				34,770.00		35,950.00	47,345.40	48,337.20	166,402.60
31			34,580.00	35,110.00					69,690.00
32						36,630.00			36,630.00
33									
34		35,140.00	40,917.00						76,057.00
35				36,440.00					36,440.00
36								39,030.00	39,030.00
37						49,981.50	50,399.10		100,380.60
38				37,440.00					37,440.00
39							51,273.45		51,273.45
40			92,234.35				91,324.10	52,682.85	236,241.30
TOTAL		1,605,924.00	3,067,630.35	4,372,620.00	1,025,862.93	2,577,211.77	2,579,649.31	2,840,180.05	18,069,078.41

Total Increments	304,777.35
Basic with Increments	18,373,855.76
Divided by Total FTE	631.365
Equals Average Salary	29,101.80
Less Formula Ceiling Reduction	2,111,888.27

Basic Salary Allowance	16,261,967.49

Increments:

HS=$12	76,329.60	Assoc=$40	17,208.00
12 Hrs=$11	3,447.40	BA=$150	86,145.00
24 Hrs=$22	7,392.00	BA+15=$161	4,202.10
36 Hrs=$33	10,198.65	MA=$201	4,020.00
48 Hrs=$44	5,874.00	MA+15=$212	
60 Hrs=$55	21,095.25	MA+30=$223	
72 Hrs=$66	7,712.10	MA+45=$234	2,340.00
84 Hrs=$77	10,279.50	MA+60=$245	
96 Hrs=$88	10,692.00	DR=$285	
108 Hrs=$99	9,553.50		
120 Hrs=$110	25,740.00	Shift=$5	2,548.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RANDOLPH COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		5.500	8.400	4.000	7.170	4.020	1.200		30.290
1		5.000	2.000		7.513	0.513			15.026
2		4.500	4.200	6.000	3.513	2.513			20.726
3		1.500	1.200	2.000	1.300	3.300			9.300
4		2.000	1.000	8.000	4.525	2.525			18.050
5			3.200	3.000	2.803	1.328			10.331
6		2.000	1.000	4.000	3.000				10.000
7			2.200	2.000	1.513	0.513			6.226
8			1.000	4.000		2.000	1.200		8.200
9					1.000	1.200		1.200	3.400
10		1.000	1.200	3.200		1.513	0.513	1.200	8.626
11									
12			1.000	4.000					5.000
13			1.200	2.000	2.000				5.200
14			1.000	1.000	1.000	1.600	0.600		5.200
15		0.500	1.200			3.800	1.800		7.300
16				2.000		2.225			4.225
17			1.200	2.200		3.813	1.713		8.926
18					1.000	1.200		1.200	3.400
19				3.000		1.200			4.200
20		1.000		1.000					2.000
21			1.200						1.200
22				1.000			1.200		2.200
23						4.625	0.600		5.225
24			1.200	1.000		1.000			3.200
25				2.200					2.200
26							1.200		1.200
27					1.000		1.000		2.000
28			1.200		1.000	1.000	1.000		4.200
29						1.000			1.000
30					1.000	1.000			2.000
31									
32									
33				1.000					1.000
34									
35									
36									
37			0.600						0.600
38									
39									
40					1.000				1.000
TOTAL		23.000	35.200	56.600	40.337	41.888	12.026	3.600	212.651
								Less Ceiling Reduction -	22.300

								Adjusted Total	190.351

Increments:

HS	215.845	Associate	4.400
12 Hours	5.000	BA	21.430
24 Hours	7.400	BA+15	
36 Hours	1.025	MA	1.000
48 Hours	1.000	MA+15	
60 Hours	5.400	MA+30	
72 Hours	4.025	MA+45	
84 Hours	1.000	MA+60	
96 Hours	2.200	DR	
108 Hours			
120 Hours	6.425	Shift	14.025

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RANDOLPH COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		131,890.00	204,960.00	99,720.00	182,548.20	104,881.80	31,692.00		755,692.00
1		121,550.00	49,440.00		193,760.27	13,553.46			378,303.73
2		110,835.00	105,210.00	153,480.00	91,724.43	67,197.62			528,447.05
3		37,440.00	30,456.00	51,820.00	34,372.00	89,331.00			243,419.00
4		50,580.00	25,700.00	209,840.00	121,089.00	69,185.00			476,394.00
5			83,296.00	79,680.00	75,933.27	36,812.16			275,721.43
6		51,880.00	26,370.00	107,560.00	82,260.00				268,070.00
7			58,718.00	54,420.00	41,970.62	14,558.94			169,667.56
8			27,020.00	110,160.00		57,400.00	34,824.00		229,404.00
9					28,400.00	34,836.00		36,108.00	99,344.00
10		27,250.00	33,204.00	90,240.00		44,436.81	15,225.84	36,504.00	246,860.65
11									
12			28,320.00	115,440.00					143,760.00
13			34,380.00	58,360.00	59,420.00				152,160.00
14			28,980.00	29,510.00	30,040.00	49,072.00	18,594.00		156,196.00
15		14,445.00	35,160.00			117,800.00	56,358.00		223,763.00
16				60,320.00		69,687.00			130,007.00
17			35,964.00	67,078.00		120,681.45	54,764.61		278,488.06
18					31,340.00	38,376.00		39,648.00	109,364.00
19				93,420.00		38,760.00			132,180.00
20		30,520.00		31,480.00					62,000.00
21			37,524.00						37,524.00
22				32,130.00			40,332.00		72,462.00
23						155,538.75	20,370.00		175,908.75
24			38,700.00	32,780.00		33,970.00			105,450.00
25				72,842.00					72,842.00
26							41,928.00		41,928.00
27					34,310.00		35,280.00		69,590.00
28			40,284.00		34,650.00	35,290.00	35,620.00		145,844.00
29						35,630.00			35,630.00
30					35,310.00	35,950.00			71,260.00
31									
32									
33				35,780.00					35,780.00
34									
35									
36									
37			21,948.00						21,948.00
38									
39									
40					38,660.00				38,660.00
TOTAL		576,390.00	945,634.00	1,586,060.00	1,115,787.79	1,262,947.99	384,988.45	112,260.00	5,984,068.23

Total Increments	80,873.90
Basic with Increments	6,064,942.13
Divided by Total FTE	212.651
Equals Average Salary	28,520.64
Less Formula Ceiling Reduction	636,010.22

Basic Salary Allowance	5,428,931.91

Increments:

HS=$12	25,901.40	Assoc=$40	1,760.00
12 Hrs=$11	550.00	BA=$150	32,145.00
24 Hrs=$22	1,628.00	BA+15=$161	
36 Hrs=$33	338.25	MA=$201	2,010.00
48 Hrs=$44	440.00	MA+15=$212	
60 Hrs=$55	2,970.00	MA+30=$223	
72 Hrs=$66	2,656.50	MA+45=$234	
84 Hrs=$77	770.00	MA+60=$245	
96 Hrs=$88	1,936.00	DR=$285	
108 Hrs=$99			
120 Hrs=$110	7,067.50	Shift=$5	701.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RITCHIE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000	1.305	6.000	1.000	1.075	1.000		11.380
1		3.000		3.000	1.000		1.305		8.305
2		2.000	3.610	4.000	2.000	3.000			14.610
3				1.000	1.000	1.000	1.305		4.305
4				3.000	1.075	1.000			5.075
5				3.305					3.305
6					2.150	2.989			5.139
7					1.000				1.000
8			1.305	3.305	1.000				5.610
9			1.305	1.000					2.305
10		1.000		1.000			1.305		3.305
11				2.000			1.000		3.000
12									
13			1.050	2.000					3.050
14			1.050						1.050
15				1.000	1.000				2.000
16		1.000		1.000		1.305			3.305
17									
18				1.000		1.000	1.000	1.305	4.305
19				2.000					2.000
20			1.305	1.000					2.305
21				1.000			1.000		2.000
22							1.000	1.305	2.305
23				1.305					1.305
24									
25						2.305			2.305
26				1.000			1.075		2.075
27							1.305		1.305
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		8.000	10.930	38.915	11.225	13.674	11.295	2.610	96.649

Less Ceiling Reduction -	23.107

Adjusted Total	73.542

Increments:

HS	97.040	Associate	13.345
12 Hours	1.000	BA	1.305
24 Hours	1.075	BA+15	
36 Hours	3.000	MA	
48 Hours	1.075	MA+15	
60 Hours	9.430	MA+30	
72 Hours	3.075	MA+45	
84 Hours	1.305	MA+60	
96 Hours		DR	
108 Hours	1.000		
120 Hours	3.380	Shift	2.355

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

RITCHIE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00	31,842.00	149,580.00	25,460.00	28,046.75	26,410.00		285,318.75
1		72,930.00		75,750.00	25,790.00		34,882.65		209,352.65
2		49,260.00	90,430.50	102,320.00	52,220.00	80,220.00			374,450.50
3				25,910.00	26,440.00	27,070.00	35,743.95		115,163.95
4				78,690.00	28,767.00	27,400.00			134,857.00
5				87,780.80					87,780.80
6					58,953.00	83,841.45			142,794.45
7					27,740.00				27,740.00
8			35,261.10	91,019.70	28,070.00				154,350.80
9			35,691.75	27,880.00					63,571.75
10		27,250.00		28,200.00			38,732.40		94,182.40
11				57,060.00			30,010.00		87,070.00
12									
13			30,082.50	58,360.00					88,442.50
14			30,429.00						30,429.00
15				29,830.00	30,360.00				60,190.00
16		29,210.00		30,160.00		40,872.60			100,242.60
17									
18				30,810.00		31,980.00	32,290.00	43,117.20	138,197.20
19				62,280.00					62,280.00
20			40,389.75	31,480.00					71,869.75
21				31,800.00			33,270.00		65,070.00
22							33,610.00	44,839.80	78,449.80
23				42,360.30					42,360.30
24									
25						79,038.45			79,038.45
26				33,450.00			37,560.50		71,010.50
27							46,040.40		46,040.40
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		202,630.00	294,126.60	1,074,720.80	303,800.00	398,469.25	348,549.90	87,957.00	2,710,253.55

Total Increments	33,796.40
Basic with Increments	2,744,049.95
Divided by Total FTE	96.649
Equals Average Salary	28,391.91
Less Formula Ceiling Reduction	656,051.92

Basic Salary Allowance	2,087,998.03

Increments:

HS=$12	11,644.80	Assoc=$40	5,338.00
12 Hrs=$11	110.00	BA=$150	1,957.50
24 Hrs=$22	236.50	BA+15=$161	
36 Hrs=$33	990.00	MA=$201	
48 Hrs=$44	473.00	MA+15=$212	
60 Hrs=$55	5,186.50	MA+30=$223	
72 Hrs=$66	2,029.50	MA+45=$234	
84 Hrs=$77	1,004.85	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	990.00		
120 Hrs=$110	3,718.00	Shift=$5	117.75

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

ROANE COUNTY SCHOOL DISTRICT

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000		2.025		1.000	2.000		6.025
1						1.000			1.000
2					1.000	5.000	1.000		7.000
3				2.000		3.000			5.000
4				2.000	2.050				4.050
5		1.000	1.100	3.000		1.000			6.100
6			1.000	2.000		1.000			4.000
7			4.300	4.000		1.000	1.100		10.400
8			2.100	2.000		2.200	1.000		7.300
9		1.000	1.100	1.000		1.050			4.150
10			2.100				1.200		3.300
11			2.000				2.200		4.200
12			1.000	1.000	1.305	1.000		1.305	5.610
13			1.000						1.000
14			2.200	1.000					3.200
15			1.100	1.000					2.100
16			1.000	1.150		1.050			3.200
17						1.000			1.000
18			2.000	1.000		2.000			5.000
19				1.000					1.000
20				2.150					2.150
21			1.100	2.000		1.000			4.100
22				1.000					1.000
23				1.000					1.000
24				1.000					1.000
25									
26						1.150			1.150
27									
28						1.000			1.000
29									
30				1.000		1.305			2.305
31									
32					1.000		1.305		2.305
33									
34									
35									
36						1.150			1.150
37									
38									
39									
40									
TOTAL		3.000	23.100	32.325	5.355	26.905	9.805	1.305	101.795
							Less Ceiling Reduction -		16.765

							Adjusted Total		85.030

Increments:

HS	101.795	Associate	12.655
12 Hours	2.025	BA	4.610
24 Hours	1.200	BA+15	
36 Hours		MA	
48 Hours		MA+15	
60 Hours	7.150	MA+30	
72 Hours	3.505	MA+45	
84 Hours	8.150	MA+60	
96 Hours		DR	
108 Hours			
120 Hours	1.000	Shift	6.500

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

ROANE COUNTY SCHOOL DISTRICT

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00		50,483.25		26,090.00	52,820.00		153,373.25
1						26,420.00			26,420.00
2					26,110.00	133,700.00	27,060.00		186,870.00
3				51,820.00		81,210.00			133,030.00
4				52,460.00	54,858.00				107,318.00
5		25,610.00	28,633.00	79,680.00		27,720.00			161,643.00
6			26,370.00	53,780.00		28,050.00			108,200.00
7			114,767.00	108,840.00		28,380.00	31,559.00		283,546.00
8			56,742.00	55,080.00		63,140.00	29,020.00		203,982.00
9		26,920.00	30,085.00	27,880.00		30,481.50			115,366.50
10			58,107.00				35,616.00		93,723.00
11			56,000.00				66,022.00		122,022.00
12			28,320.00	28,860.00	38,353.95	30,020.00		40,546.35	166,100.30
13			28,650.00						28,650.00
14			63,756.00	29,510.00					93,266.00
15			32,230.00	29,830.00					62,060.00
16			29,630.00	34,684.00		32,886.00			97,200.00
17						31,650.00			31,650.00
18			60,580.00	30,810.00		63,960.00			155,350.00
19				31,140.00					31,140.00
20				67,682.00					67,682.00
21			34,397.00	63,600.00		32,960.00			130,957.00
22				32,130.00					32,130.00
23				32,460.00					32,460.00
24				32,780.00					32,780.00
25									
26						39,824.50			39,824.50
27									
28						35,290.00			35,290.00
29									
30				34,770.00		46,914.75			81,684.75
31									
32					35,970.00		48,206.70		84,176.70
33									
34									
35									
36						43,654.00			43,654.00
37									
38									
39									
40									
TOTAL		76,510.00	648,267.00	928,279.25	155,291.95	802,350.75	290,303.70	40,546.35	2,941,549.00

Total Increments	38,625.45
Basic with Increments	2,980,174.45
Divided by Total FTE	101.795
Equals Average Salary	29,276.24
Less Formula Ceiling Reduction	490,816.10

Basic Salary Allowance	2,489,358.35

Increments:

HS=$12	12,215.40	Assoc=$40	5,062.00
12 Hrs=$11	222.75	BA=$150	6,915.00
24 Hrs=$22	264.00	BA+15=$161	
36 Hrs=$33		MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55	3,932.50	MA+30=$223	
72 Hrs=$66	2,313.30	MA+45=$234	
84 Hrs=$77	6,275.50	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110	1,100.00	Shift=$5	325.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

SUMMERS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		3.000		4.080	1.000	2.200			10.280
1		1.000	2.060	2.000		3.000			8.060
2		1.000	1.000	1.000	1.000	1.000			5.000
3		0.500		2.000		2.200			4.700
4			1.030		1.000	3.020			5.050
5				3.000		1.000			4.000
6				1.000	2.030		1.200		4.230
7				1.000		1.200			2.200
8				1.000		1.000			2.000
9		0.500		2.100					2.600
10				2.000			1.200		3.200
11				1.000		2.000	1.050		4.050
12				1.100				1.200	2.300
13									
14		0.500		1.000			1.000		2.500
15				2.000				1.200	3.200
16						1.000			1.000
17				1.000		1.000			2.000
18									
19									
20				1.000					1.000
21						1.000			1.000
22									
23									
24				3.100					3.100
25				1.000					1.000
26						1.030		1.200	2.230
27									
28						1.000			1.000
29			1.200			1.000			2.200
30				1.000					1.000
31									
32									
33									
34									
35									
36									
37									
38									
39									
40				1.100					1.100
TOTAL		6.500	5.290	32.480	5.030	22.650	4.450	3.600	80.000
							Less Ceiling Reduction -		7.921

							Adjusted Total		72.079

Increments:

HS	81.500	Associate	3.000
12 Hours	1.200	BA	4.040
24 Hours	2.000	BA+15	
36 Hours	2.200	MA	
48 Hours	1.000	MA+15	
60 Hours	4.230	MA+30	
72 Hours	2.200	MA+45	
84 Hours	2.000	MA+60	
96 Hours		DR	
108 Hours			
120 Hours		Shift	3.090

SUMMERS COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		71,940.00		101,714.40	25,460.00	57,398.00			256,512.40
1		24,310.00	50,923.20	50,500.00		79,260.00			204,993.20
2		24,630.00	25,050.00	25,580.00	26,110.00	26,740.00			128,110.00
3		12,480.00		51,820.00		59,554.00			123,854.00
4			26,471.00		26,760.00	82,748.00			135,979.00
5				79,680.00		27,720.00			107,400.00
6				26,890.00	55,662.60		34,044.00		116,596.60
7				27,210.00		34,056.00			61,266.00
8				27,540.00		28,700.00			56,240.00
9		13,460.00		58,548.00					72,008.00
10				56,400.00			35,616.00		92,016.00
11				28,530.00		59,380.00	31,510.50		119,420.50
12				31,746.00				37,284.00	69,030.00
13									
14		14,280.00		29,510.00			30,990.00		74,780.00
15				59,660.00				38,460.00	98,120.00
16						31,320.00			31,320.00
17				30,490.00		31,650.00			62,140.00
18									
19									
20				31,480.00					31,480.00
21						32,960.00			32,960.00
22									
23									
24				101,618.00					101,618.00
25				33,110.00					33,110.00
26						35,668.90		42,840.00	78,508.90
27									
28						35,290.00			35,290.00
29			40,680.00			35,630.00			76,310.00
30				34,770.00					34,770.00
31									
32									
33									
34									
35									
36									
37									
38									
39									
40				41,921.00					41,921.00
TOTAL		161,100.00	143,124.20	928,717.40	133,992.60	658,074.90	132,160.50	118,584.00	2,275,753.60

Total Increments	24,251.00
Basic with Increments	2,300,004.60
Divided by Total FTE	80.000
Equals Average Salary	28,750.06
Less Formula Ceiling Reduction	227,729.21

Basic Salary Allowance	2,072,275.39

Increments:

HS=$12	9,780.00	Assoc=$40	1,200.00
12 Hrs=$11	132.00	BA=$150	6,060.00
24 Hrs=$22	440.00	BA+15=$161	
36 Hrs=$33	726.00	MA=$201	
48 Hrs=$44	440.00	MA+15=$212	
60 Hrs=$55	2,326.50	MA+30=$223	
72 Hrs=$66	1,452.00	MA+45=$234	
84 Hrs=$77	1,540.00	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110		Shift=$5	154.50

TAYLOR COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G		H	TOTAL
0			5.000	1.500	3.000	1.155			1.060	11.715
1			8.900	2.500	1.000	4.225				16.625
2			3.200	6.000	4.000	10.200				23.400
3			2.100	2.500	3.000	4.100				11.700
4			1.100	1.000	2.000	2.000	1.200			7.300
5			1.100	2.500		1.000	1.200			5.800
6						2.150				2.150
7			2.100	2.000		1.200				5.300
8			2.700	3.000						5.700
9			1.100	2.000	2.000	1.025	1.200			7.325
10			3.100	2.200	3.000	1.000				9.300
11				2.300	1.000		1.200			4.500
12				2.000						2.000
13			0.550		1.000					1.550
14			1.000	4.400	1.000	1.000	1.500			8.900
15									1.200	1.200
16				3.000			2.400			5.400
17				3.000						3.000
18			0.550				1.000			1.550
19										
20				1.000					1.200	2.200
21							1.200			1.200
22										
23										
24							2.100			2.100
25				2.000					1.200	3.200
26				1.000						1.000
27					1.000					1.000
28										
29				1.000						1.000
30				1.000						1.000
31					1.000					1.000
32										
33				1.000						1.000
34									1.200	1.200
35				1.000						1.000
36										
37										
38										
39										
40										
TOTAL			32.500	47.900	23.000	29.055	13.000		5.860	151.315
								Less Ceiling Reduction -		41.281

								Adjusted Total		110.034

Increments:

HS	157.415	Associate	6.300
12 Hours	3.100	BA	10.620
24 Hours	4.300	BA+15	
36 Hours	1.000	MA	
48 Hours	2.200	MA+15	
60 Hours	5.400	MA+30	
72 Hours	1.200	MA+45	
84 Hours	4.100	MA+60	
96 Hours	1.000	DR	
108 Hours			
120 Hours	6.400	Shift	17.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

TAYLOR COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			122,000.00	37,395.00	76,380.00	30,133.95		28,768.40	294,677.35
1			220,008.00	63,125.00	25,790.00	111,624.50			420,547.50
2			80,160.00	153,480.00	104,440.00	272,748.00			610,828.00
3			53,298.00	64,775.00	79,320.00	110,987.00			308,380.00
4			28,270.00	26,230.00	53,520.00	54,800.00	33,252.00		196,072.00
5			28,633.00	66,400.00		27,720.00	33,648.00		156,401.00
6						60,307.50			60,307.50
7			56,049.00	54,420.00		34,056.00			144,525.00
8			72,954.00	82,620.00					155,574.00
9			30,085.00	55,760.00	56,800.00	29,755.75	35,208.00		207,608.75
10			85,777.00	62,040.00	86,160.00	29,370.00			263,347.00
11				65,619.00	29,050.00		36,012.00		130,681.00
12				57,720.00					57,720.00
13			15,757.50		29,710.00				45,467.50
14			28,980.00	129,844.00	30,040.00	30,670.00	46,485.00		266,019.00
15								38,460.00	38,460.00
16				90,480.00			75,936.00		166,416.00
17				91,470.00					91,470.00
18			16,659.50				32,290.00		48,949.50
19									
20				31,480.00				40,440.00	71,920.00
21							39,924.00		39,924.00
22									
23									
24							71,988.00		71,988.00
25				66,220.00				42,432.00	108,652.00
26				33,450.00					33,450.00
27					34,310.00				34,310.00
28									
29				34,430.00					34,430.00
30				34,770.00					34,770.00
31					35,650.00				35,650.00
32									
33				35,780.00					35,780.00
34								46,044.00	46,044.00
35				36,440.00					36,440.00
36									
37									
38									
39									
40									
TOTAL			838,631.00	1,373,948.00	641,170.00	792,172.70	404,743.00	196,144.40	4,246,809.10

Total Increments	55,643.80
Basic with Increments	4,302,452.90
Divided by Total FTE	151.315
Equals Average Salary	28,433.75
Less Formula Ceiling Reduction	1,173,773.64

Basic Salary Allowance	3,128,679.26

Increments:

HS=$12	18,889.80	Assoc=$40	2,520.00
12 Hrs=$11	341.00	BA=$150	15,930.00
24 Hrs=$22	946.00	BA+15=$161	
36 Hrs=$33	330.00	MA=$201	
48 Hrs=$44	968.00	MA+15=$212	
60 Hrs=$55	2,970.00	MA+30=$223	
72 Hrs=$66	792.00	MA+45=$234	
84 Hrs=$77	3,157.00	MA+60=$245	
96 Hrs=$88	880.00	DR=$285	
108 Hrs=$99			
120 Hrs=$110	7,040.00	Shift=$5	880.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

TUCKER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		3.000	1.200	1.000	2.025	1.000	1.305		9.530
1		1.000		1.000		1.000			3.000
2		1.000		2.000		3.000	1.200		7.200
3			2.505			1.000	3.305		6.810
4		2.000				4.025			6.025
5			1.200						1.200
6				1.000					1.000
7			1.200						1.200
8				1.000		1.000		1.305	3.305
9				2.000					2.000
10		1.000							1.000
11				2.025		1.000			3.025
12							1.305		1.305
13				1.000					1.000
14						1.025			1.025
15		1.000							1.000
16		1.000							1.000
17		1.000					1.025		2.025
18				2.000					2.000
19									
20							1.200		1.200
21				1.025					1.025
22						1.000			1.000
23									
24				1.025			1.200		2.225
25									
26									
27				1.000					1.000
28				1.000		1.025			2.025
29									
30									
31									
32								1.000	1.000
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		11.000	6.105	17.075	2.025	15.075	10.540	2.305	64.125
							Less Ceiling Reduction -		-4.165

							Adjusted Total		68.290

Increments:

HS	64.125	Associate	5.200
12 Hours	2.200	BA	12.660
24 Hours	2.200	BA+15	
36 Hours	2.000	MA	
48 Hours	2.200	MA+15	
60 Hours	3.000	MA+30	
72 Hours	1.000	MA+45	
84 Hours	2.330	MA+60	
96 Hours		DR	
108 Hours			
120 Hours	3.225	Shift	5.200

TUCKER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		71,940.00	29,280.00	24,930.00	51,556.50	26,090.00	34,465.05		238,261.55
1		24,310.00		25,250.00		26,420.00			75,980.00
2		24,630.00		51,160.00		80,220.00	32,472.00		188,482.00
3			63,576.90			27,070.00	90,523.95		181,170.85
4		50,580.00				110,285.00			160,865.00
5			31,236.00						31,236.00
6				26,890.00					26,890.00
7			32,028.00						32,028.00
8				27,540.00		28,700.00		38,836.80	95,076.80
9				55,760.00					55,760.00
10		27,250.00							27,250.00
11				57,773.25		29,690.00			87,463.25
12							39,580.65		39,580.65
13				29,180.00					29,180.00
14						31,436.75			31,436.75
15		28,890.00							28,890.00
16		29,210.00							29,210.00
17		29,540.00					32,769.25		62,309.25
18				61,620.00					61,620.00
19									
20							39,540.00		39,540.00
21				32,595.00					32,595.00
22						33,290.00			33,290.00
23									
24				33,599.50			41,136.00		74,735.50
25									
26									
27				33,770.00					33,770.00
28				34,110.00		36,172.25			70,282.25
29									
30									
31									
32								37,710.00	37,710.00
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL		286,350.00	156,120.90	494,177.75	51,556.50	429,374.00	310,486.90	76,546.80	1,804,612.85

Total Increments	39,030.60
Basic with Increments	1,843,643.45
Divided by Total FTE	64.125
Equals Average Salary	28,750.78
Less Formula Ceiling Reduction	-119,746.98

Basic Salary Allowance	1,963,390.43

Increments:

HS=$12	7,695.00	Assoc=$40	2,080.00
12 Hrs=$11	242.00	BA=$150	18,990.00
24 Hrs=$22	484.00	BA+15=$161	
36 Hrs=$33	660.00	MA=$201	
48 Hrs=$44	968.00	MA+15=$212	
60 Hrs=$55	1,650.00	MA+30=$223	
72 Hrs=$66	660.00	MA+45=$234	
84 Hrs=$77	1,794.10	MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110	3,547.50	Shift=$5	260.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

TYLER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		1.000	4.000						5.000
1		3.200	2.000	3.000					8.200
2		1.000	5.200	2.000					8.200
3		1.000	9.000	2.000	1.075				13.075
4			1.000	4.000	1.000	1.075			7.075
5		1.000	1.000	2.000					4.000
6			1.200	3.000	2.000	1.000			7.200
7			3.200	1.000		1.075			5.275
8			1.000	2.000	1.000	1.000			5.000
9			4.800			1.075			5.875
10			1.000	1.000	1.075				3.075
11				4.000	1.075	1.000			6.075
12			1.000	2.000		1.075			4.075
13		1.000					0.653		1.653
14				1.000					1.000
15						0.522			0.522
16					1.000				1.000
17									
18					1.000	1.305			2.305
19									
20		1.000		2.000			1.305		4.305
21		1.000	1.200						2.200
22		1.000				1.305			2.305
23									
24		1.000		1.000					2.000
25			1.200						1.200
26									
27									
28									
29				2.000					2.000
30									
31							1.305		1.305
32									
33									
34						1.305			1.305
35									
36									
37									
38									
39									
40									
TOTAL		12.200	36.800	32.000	9.225	11.737	3.263		105.225
								Less Ceiling Reduction -	28.455

								Adjusted Total	76.770

Increments:

HS	106.660	Associate	
12 Hours		BA	
24 Hours		BA+15	
36 Hours		MA	
48 Hours		MA+15	
60 Hours		MA+30	
72 Hours		MA+45	
84 Hours		MA+60	
96 Hours		DR	
108 Hours			
120 Hours		Shift	9.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

TYLER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		23,980.00	97,600.00						121,580.00
1		77,792.00	49,440.00	75,750.00					202,982.00
2		24,630.00	130,260.00	51,160.00					206,050.00
3		24,960.00	228,420.00	51,820.00	28,423.00				333,623.00
4			25,700.00	104,920.00	26,760.00	29,455.00			186,835.00
5		25,610.00	26,030.00	53,120.00					104,760.00
6			31,644.00	80,670.00	54,840.00	28,050.00			195,204.00
7			85,408.00	27,210.00		30,508.50			143,126.50
8			27,020.00	55,080.00	28,070.00	28,700.00			138,870.00
9			131,280.00			31,207.25			162,487.25
10			27,670.00	28,200.00	30,874.00				86,744.00
11				114,120.00	31,228.75	29,690.00			175,038.75
12			28,320.00	57,720.00		32,271.50			118,311.50
13		28,230.00					20,020.98		48,250.98
14				29,510.00					29,510.00
15						16,182.00			16,182.00
16					30,690.00				30,690.00
17									
18					31,340.00	41,733.90			73,073.90
19									
20		30,520.00		62,960.00			42,999.75		136,479.75
21		30,840.00	37,524.00						68,364.00
22		31,180.00				43,443.45			74,623.45
23									
24		31,830.00		32,780.00					64,610.00
25			39,096.00						39,096.00
26									
27									
28									
29				68,860.00					68,860.00
30									
31							47,789.10		47,789.10
32									
33									
34						48,663.45			48,663.45
35									
36									
37									
38									
39									
40									
TOTAL		329,572.00	965,412.00	893,880.00	262,225.75	359,905.05	110,809.83		2,921,804.63

Total Increments	13,279.20
Basic with Increments	2,935,083.83
Divided by Total FTE	105.225
Equals Average Salary	27,893.41
Less Formula Ceiling Reduction	793,706.92

Basic Salary Allowance	2,141,376.91

Increments:

HS=$12	12,799.20	Assoc=$40	
12 Hrs=$11		BA=$150	
24 Hrs=$22		BA+15=$161	
36 Hrs=$33		MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55		MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77		MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99			
120 Hrs=$110		Shift=$5	480.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

UPSHUR COUNTY SCHOOL DISTRICT

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.000	10.150	4.000		1.000	1.000		18.150
1		2.500	2.100	9.000	1.000	9.200	1.000		24.800
2		1.000		4.000		6.200	2.000		13.200
3		3.000	1.050	2.000		4.200	1.000		11.250
4			2.100	6.000	1.100	7.000	1.000		17.200
5		1.000	2.100	3.000	1.200	3.100		1.000	11.400
6			2.000	5.000		6.200	4.100		17.300
7			1.000	1.000		2.000	3.200	1.000	8.200
8				3.050		2.200			5.250
9			4.200	1.000		2.000			7.200
10				3.000		1.000	2.000		6.000
11			2.050		1.000	2.100			5.150
12			1.050	4.000		1.050	1.000		7.100
13			0.500	2.000			2.200		4.700
14			3.000	2.000			1.200	1.000	7.200
15				2.000			3.000		5.000
16			3.250	1.000		3.000	1.200		8.450
17				2.000		2.100	1.000		5.100
18				2.000			1.200		3.200
19			1.000				1.000	2.000	4.000
20			2.050	1.000		1.000	1.000		5.050
21				1.000					1.000
22							1.000	1.000	2.000
23			1.050			1.100			2.150
24							2.200		2.200
25									
26							1.000	1.000	2.000
27				1.000					1.000
28				2.000					2.000
29			1.050	1.000					2.050
30				1.000					1.000
31				1.000					1.000
32				1.200					1.200
33									
34			1.000				1.200		2.200
35									
36									
37									
38			1.050						1.050
39									
40									
TOTAL		9.500	41.750	65.250	4.300	54.450	33.500	7.000	215.750
							Less Ceiling Reduction -		33.724

							Adjusted Total		182.026

Increments:

HS	216.750	Associate	9.400
12 Hours	8.000	BA	11.700
24 Hours	9.150	BA+15	2.000
36 Hours	28.400	MA	3.000
48 Hours	9.200	MA+15	
60 Hours	2.100	MA+30	
72 Hours	5.250	MA+45	
84 Hours	4.250	MA+60	
96 Hours	5.000	DR	
108 Hours			
120 Hours	9.400	Shift	10.600

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

UPSHUR COUNTY SCHOOL DISTRICT

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		47,960.00	247,660.00	99,720.00		26,090.00	26,410.00		447,840.00
1		60,775.00	51,912.00	227,250.00	25,790.00	243,064.00	26,730.00		635,521.00
2		24,630.00		102,320.00		165,788.00	54,120.00		346,858.00
3		74,880.00	26,649.00	51,820.00		113,694.00	27,390.00		294,433.00
4			53,970.00	157,380.00	29,436.00	191,800.00	27,710.00		460,296.00
5		25,610.00	54,663.00	79,680.00	32,508.00	85,932.00		28,780.00	307,173.00
6			52,740.00	134,450.00		173,910.00	116,317.00		477,417.00
7			26,690.00	27,210.00		56,760.00	91,808.00	29,440.00	231,908.00
8				83,997.00		63,140.00			147,137.00
9			114,870.00	27,880.00		58,060.00			200,810.00
10				84,600.00		29,370.00	59,360.00		173,330.00
11			57,400.00		29,050.00	62,349.00			148,799.00
12			29,736.00	115,440.00		31,521.00	30,330.00		207,027.00
13			14,325.00	58,360.00			67,452.00		140,137.00
14			86,940.00	59,020.00			37,188.00	31,720.00	214,868.00
15				59,660.00			93,930.00		153,590.00
16			96,297.50	30,160.00		93,960.00	37,968.00		258,385.50
17				60,980.00		66,465.00	31,970.00		159,415.00
18				61,620.00			38,748.00		100,368.00
19			30,620.00				32,620.00	66,720.00	129,960.00
20			63,447.50	31,480.00		32,630.00	32,950.00		160,507.50
21				31,800.00					31,800.00
22							33,610.00	34,360.00	67,970.00
23			33,526.50			36,993.00			70,519.50
24							75,416.00		75,416.00
25									
26							34,940.00	35,700.00	70,640.00
27				33,770.00					33,770.00
28				68,220.00					68,220.00
29			35,595.00	34,430.00					70,025.00
30				34,770.00					34,770.00
31				35,110.00					35,110.00
32				42,528.00					42,528.00
33									
34			35,580.00				45,144.00		80,724.00
35									
36									
37									
38			38,745.00						38,745.00
39									
40									
TOTAL		233,855.00	1,151,366.50	1,833,655.00	116,784.00	1,531,526.00	1,022,111.00	226,720.00	6,116,017.50

Total Increments	96,045.50
Basic with Increments	6,212,063.00
Divided by Total FTE	215.750
Equals Average Salary	28,792.88
Less Formula Ceiling Reduction	971,010.95

Basic Salary Allowance	5,241,052.05

Increments:

HS=$12	26,010.00	Assoc=$40	3,760.00
12 Hrs=$11	880.00	BA=$150	17,550.00
24 Hrs=$22	2,013.00	BA+15=$161	3,220.00
36 Hrs=$33	9,372.00	MA=$201	6,030.00
48 Hrs=$44	4,048.00	MA+15=$212	
60 Hrs=$55	1,155.00	MA+30=$223	
72 Hrs=$66	3,465.00	MA+45=$234	
84 Hrs=$77	3,272.50	MA+60=$245	
96 Hrs=$88	4,400.00	DR=$285	
108 Hrs=$99			
120 Hrs=$110	10,340.00	Shift=$5	530.00

WAYNE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	6.260		1.000	1.000		2.000	2.150		12.410
1	9.260		3.000	4.000	3.290	7.610	1.305		28.465
2	6.760			2.500	5.480	13.000	2.610		30.350
3	3.695		1.000	5.000		13.000	2.000		24.695
4	2.065	2.130	1.000	6.000	4.400	7.305	4.610		27.510
5		2.065		2.000	2.190	3.305	1.000		10.560
6	1.000	6.163		3.000		4.305	4.000		18.468
7		5.728		7.000	3.280	1.000	3.000		20.008
8		4.065		4.500	1.100		2.305		11.970
9		2.065	2.130	5.000		2.305	1.000		12.500
10		2.000	4.260	5.000	2.100	3.090	2.305		18.755
11		1.000	1.065	4.000		3.090	2.000		11.155
12		0.500		3.000		2.000	3.305		8.805
13		1.000	2.130	4.000		1.000	7.220		15.350
14		1.305	2.130	5.000			2.610		11.045
15		1.065	1.065				3.355		5.485
16			4.260	3.000		1.090	3.000		11.350
17				7.000		2.090	2.305		11.395
18			2.130	3.000	1.000	1.000	3.305		10.435
19				3.000		2.405	4.305	1.305	11.015
20			5.195	4.000					9.195
21			2.130	3.000			2.305		7.435
22			2.130	3.000		1.090	2.610		8.830
23		1.000	3.435	3.000		1.000			8.435
24			3.065	1.000		1.305	1.000		6.370
25				1.000			1.305		2.305
26			1.065	2.000		1.000			4.065
27			1.065	2.000			1.000		4.065
28			2.065	1.000			2.000		5.065
29			1.065	1.000		1.000	1.305		4.370
30						1.000	1.305		2.305
31									
32			2.370	1.000					3.370
33				1.000					1.000
34				1.000					1.000
35			1.065	1.000					2.065
36				1.000					1.000
37									
38				1.000					1.000
39									
40						1.100			1.100
TOTAL	29.040	30.086	49.820	104.000	22.840	77.090	70.520	1.305	384.701
								Less Ceiling Reduction -	75.242

								Adjusted Total	309.459

Increments:

HS	388.765	Associate	25.335
12 Hours		BA	
24 Hours		BA+15	
36 Hours		MA	
48 Hours		MA+15	
60 Hours		MA+30	
72 Hours		MA+45	
84 Hours		MA+60	
96 Hours		DR	
108 Hours	21.070		
120 Hours	22.585	Shift	38.340

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WAYNE COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	148,800.20		24,400.00	24,930.00		52,180.00	56,781.50		307,091.70
1	223,073.40		74,160.00	101,000.00	84,849.10	201,056.20	34,882.65		719,021.35
2	165,079.20			63,950.00	143,082.80	347,620.00	70,626.60		790,358.60
3	91,414.30		25,380.00	129,550.00		351,910.00	54,780.00		653,034.30
4	51,769.55	53,867.70	25,700.00	157,380.00	117,744.00	200,157.00	127,743.10		734,361.35
5		52,884.65		53,120.00	59,327.10	91,614.60	28,040.00		284,986.35
6	25,720.00	159,868.22		80,670.00		120,755.25	113,480.00		500,493.47
7		150,417.28		190,470.00	90,987.20	28,380.00	86,070.00		546,324.48
8		108,088.35		123,930.00	30,877.00		66,891.10		329,786.45
9		55,589.80	58,255.50	139,400.00		66,914.15	29,340.00		349,499.45
10		54,500.00	117,874.20	141,000.00	60,312.00	90,753.30	68,412.40		532,851.90
11		27,580.00	29,820.00	114,120.00		91,742.10	60,020.00		323,282.10
12		13,955.00		86,580.00		60,040.00	100,240.65		260,815.65
13		28,230.00	61,024.50	116,720.00		30,340.00	221,365.20		457,679.70
14		37,270.80	61,727.40	147,550.00			80,883.90		327,432.10
15		30,767.85	31,204.50				105,045.05		167,017.40
16			126,223.80	90,480.00		34,138.80	94,920.00		345,762.60
17				213,430.00		66,148.50	73,690.85		353,269.35
18			64,517.70	92,430.00	31,340.00	31,980.00	106,718.45		326,986.15
19				93,420.00		77,681.50	140,429.10	43,534.80	355,065.40
20			160,785.25	125,920.00					286,705.25
21			66,605.10	95,400.00			76,687.35		238,692.45
22			67,308.00	96,390.00		36,286.10	87,722.10		287,706.20
23		31,510.00	109,679.55	97,380.00		33,630.00			272,199.55
24			98,846.25	32,780.00		44,330.85	34,280.00		210,237.10
25				33,110.00			45,179.10		78,289.10
26			35,038.50	66,900.00		34,630.00			136,568.50
27			35,389.95	67,540.00			35,280.00		138,209.95
28			69,322.05	34,110.00			71,240.00		174,672.05
29			36,103.50	34,430.00		35,630.00	46,901.70		153,065.20
30						35,950.00	47,345.40		83,295.40
31									
32			82,713.00	35,440.00					118,153.00
33				35,780.00					35,780.00
34				36,120.00					36,120.00
35			38,233.50	36,440.00					74,673.50
36				36,780.00					36,780.00
37									
38				37,440.00					37,440.00
39									
40						43,230.00			43,230.00
TOTAL	705,856.65	804,529.65	1,500,312.25	3,062,090.00	618,519.20	2,207,098.35	2,164,996.20	43,534.80	11,106,937.10

Total Increments	104,405.60
Basic with Increments	11,211,342.70
Divided by Total FTE	384.701
Equals Average Salary	29,143.00
Less Formula Ceiling Reduction	2,192,777.89

Basic Salary Allowance	9,018,564.81

Increments:

HS=$12	46,651.80	Assoc=$40	10,134.00
12 Hrs=$11		BA=$150	
24 Hrs=$22		BA+15=$161	
36 Hrs=$33		MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55		MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77		MA+60=$245	
96 Hrs=$88		DR=$285	
108 Hrs=$99	20,859.30		
120 Hrs=$110	24,843.50	Shift=$5	1,917.00

WEBSTER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		2.000	0.525	3.000	2.000	1.000			8.525
1		0.500	3.263	2.000	2.000	3.000	1.200		11.963
2			2.100	2.000	1.525		1.000		6.625
3		2.000	1.050	3.000	1.050	1.000	1.200		9.300
4		1.000	1.050	3.000					5.050
5				2.000	1.050	2.050			5.100
6			3.300	2.000	1.050				6.350
7									
8				1.000					1.000
9						2.050			2.050
10		1.000		1.000			1.255		3.255
11					1.000		1.000		2.000
12				1.000					1.000
13									
14		1.000	1.050	1.000					3.050
15				1.000					1.000
16				2.000		1.000			3.000
17									
18			1.050			1.000			2.050
19				1.000		2.255			3.255
20						1.000			1.000
21			1.050			1.000			2.050
22							1.255		1.255
23									
24						1.000			1.000
25							1.130		1.130
26				1.000					1.000
27									
28									
29									
30									
31									
32									
33						1.000			1.000
34									
35									
36									
37									
38									
39									
40									
TOTAL		7.500	14.438	26.000	9.675	17.355	8.040		83.008
								Less Ceiling Reduction -	9.611

								Adjusted Total	73.397

Increments:

HS	84.682	Associate	2.255
12 Hours	5.505	BA	6.500
24 Hours	3.000	BA+15	
36 Hours	2.050	MA	
48 Hours	3.000	MA+15	
60 Hours	3.150	MA+30	
72 Hours	1.000	MA+45	
84 Hours	1.255	MA+60	
96 Hours	1.050	DR	
108 Hours			
120 Hours	2.000	Shift	9.413

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WEBSTER COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		47,960.00	12,810.00	74,790.00	50,920.00	26,090.00			212,570.00
1		12,155.00	80,661.36	50,500.00	51,580.00	79,260.00	32,076.00		306,232.36
2			52,605.00	51,160.00	39,817.75		27,060.00		170,642.75
3		49,920.00	26,649.00	77,730.00	27,762.00	27,070.00	32,868.00		241,999.00
4		25,290.00	26,985.00	78,690.00					130,965.00
5				53,120.00	28,444.50	56,826.00			138,390.50
6			87,021.00	53,780.00	28,791.00				169,592.00
7									
8				27,540.00					27,540.00
9						59,511.50			59,511.50
10		27,250.00		28,200.00			37,248.40		92,698.40
11					29,050.00		30,010.00		59,060.00
12				28,860.00					28,860.00
13									
14		28,560.00	30,429.00	29,510.00					88,499.00
15				29,830.00					29,830.00
16				60,320.00		31,320.00			91,640.00
17									
18			31,804.50			31,980.00			63,784.50
19				31,140.00		72,836.50			103,976.50
20						32,630.00			32,630.00
21			32,833.50			32,960.00			65,793.50
22							42,180.55		42,180.55
23									
24						33,970.00			33,970.00
25							39,120.60		39,120.60
26				33,450.00					33,450.00
27									
28									
29									
30									
31									
32									
33						36,950.00			36,950.00
34									
35									
36									
37									
38									
39									
40									
TOTAL		191,135.00	381,798.36	708,620.00	256,365.25	521,404.00	240,563.55		2,299,886.16

Total Increments	31,029.42
Basic with Increments	2,330,915.58
Divided by Total FTE	83.008
Equals Average Salary	28,080.61
Less Formula Ceiling Reduction	269,882.78

Basic Salary Allowance	2,061,032.81

Increments:

HS=$12	10,161.90	Assoc=$40	902.00
12 Hrs=$11	605.55	BA=$150	9,750.00
24 Hrs=$22	660.00	BA+15=$161	
36 Hrs=$33	676.50	MA=$201	
48 Hrs=$44	1,320.00	MA+15=$212	
60 Hrs=$55	1,732.50	MA+30=$223	
72 Hrs=$66	660.00	MA+45=$234	
84 Hrs=$77	966.35	MA+60=$245	
96 Hrs=$88	924.00	DR=$285	
108 Hrs=$99			
120 Hrs=$110	2,200.00	Shift=$5	470.63

WETZEL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		4.870	7.000	1.000	1.100				13.970
1		2.305	6.305	2.000	1.000	1.000	2.000		14.610
2			8.610	6.000	7.100	3.000	3.000		27.710
3		1.000	6.305	3.000	4.200	1.000		1.305	16.810
4			8.420	2.000	1.000	2.305	1.000		14.725
5			2.140	3.000					5.140
6			1.140	1.000	10.400		1.000		13.540
7			4.585	1.000	2.000				7.585
8			1.000	1.000	2.000	2.000			6.000
9			5.610	4.000	1.000	2.000	2.305	0.270	15.185
10			2.140	4.305	1.000	1.100	2.305	1.305	12.155
11			3.140	1.140	2.000	2.305		0.653	9.238
12				2.000		2.000	1.000		5.000
13			2.140	2.000		2.100	1.000	1.305	8.545
14			3.000	2.000	1.305	2.000			8.305
15			1.000	1.305					2.305
16					1.000	1.000	1.305		3.305
17				1.000			1.000		2.000
18			1.000	1.000	1.305	1.000			4.305
19			1.305	1.000	1.000		1.000	0.653	4.958
20								1.305	1.305
21							1.305	1.305	2.610
22				1.000					1.000
23			1.000	2.000			1.305	0.653	4.958
24									
25					1.000				1.000
26				1.000	1.305				2.305
27									
28									
29				1.000	1.000				2.000
30					1.000			1.305	2.305
31				1.000	1.305			1.305	3.610
32									
33									
34									
35									
36						2.405			2.405
37									
38									
39									
40									
TOTAL		8.175	65.840	45.750	43.020	25.215	19.525	11.364	218.889

Less Ceiling Reduction -	109.092

Adjusted Total	109.797

Increments:

HS	220.350	Associate	37.655
12 Hours	6.100	BA	8.000
24 Hours	8.810	BA+15	
36 Hours	5.610	MA	
48 Hours	3.200	MA+15	
60 Hours	10.305	MA+30	
72 Hours	16.540	MA+45	
84 Hours	11.505	MA+60	
96 Hours	8.305	DR	
108 Hours			
120 Hours	10.305	Shift	15.645

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WETZEL COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0		116,782.60	170,800.00	24,930.00	28,006.00				340,518.60
1		56,034.55	155,859.60	50,500.00	25,790.00	26,420.00	53,460.00		368,064.15
2			215,680.50	153,480.00	185,381.00	80,220.00	81,180.00		715,941.50
3		24,960.00	160,020.90	77,730.00	111,048.00	27,070.00		36,696.60	437,525.50
4			216,394.00	52,460.00	26,760.00	63,157.00	27,710.00		386,481.00
5			55,704.20	79,680.00					135,384.20
6			30,061.80	26,890.00	285,168.00		28,370.00		370,489.80
7			122,373.65	27,210.00	55,480.00				205,063.65
8			27,020.00	27,540.00	56,140.00	57,400.00			168,100.00
9			153,433.50	111,520.00	28,400.00	58,060.00	67,628.70	8,124.30	427,166.50
10			59,213.80	121,401.00	28,720.00	32,307.00	68,412.40	39,698.10	349,752.30
11			87,920.00	32,524.20	58,100.00	68,435.45		20,073.22	267,052.87
12				57,720.00		60,040.00	30,330.00		148,090.00
13			61,311.00	58,360.00		63,714.00	30,660.00	40,977.00	255,022.00
14			86,940.00	59,020.00	39,202.20	61,340.00			246,502.20
15			29,300.00	38,928.15					68,228.15
16					30,690.00	31,320.00	41,290.20		103,300.20
17				30,490.00			31,970.00		62,460.00
18			30,290.00	30,810.00	40,898.70	31,980.00			133,978.70
19			39,959.10	31,140.00	31,670.00		32,620.00	21,784.08	157,173.18
20								43,978.50	43,978.50
21							43,417.35	44,422.20	87,839.55
22				32,130.00					32,130.00
23			31,930.00	64,920.00			44,304.75	22,659.10	163,813.85
24									
25					33,650.00				33,650.00
26				33,450.00	44,356.95				77,806.95
27									
28									
29				34,430.00	34,980.00				69,410.00
30					35,310.00			48,337.20	83,647.20
31				35,110.00	46,523.25			48,767.85	130,401.10
32									
33									
34									
35									
36						91,293.80			91,293.80
37									
38									
39									
40									
TOTAL		197,777.15	1,734,212.05	1,292,373.35	1,226,274.10	752,757.25	581,353.40	375,518.15	6,160,265.45

Total Increments	104,241.65
Basic with Increments	6,264,507.10
Divided by Total FTE	218.889
Equals Average Salary	28,619.56
Less Formula Ceiling Reduction	3,122,165.15

Basic Salary Allowance	3,142,341.95

Increments:

HS=$12	26,442.00	Assoc=$40	15,062.00
12 Hrs=$11	671.00	BA=$150	12,000.00
24 Hrs=$22	1,938.20	BA+15=$161	
36 Hrs=$33	1,851.30	MA=$201	
48 Hrs=$44	1,408.00	MA+15=$212	
60 Hrs=$55	5,667.75	MA+30=$223	
72 Hrs=$66	10,916.40	MA+45=$234	
84 Hrs=$77	8,858.85	MA+60=$245	
96 Hrs=$88	7,308.40	DR=$285	
108 Hrs=$99			
120 Hrs=$110	11,335.50	Shift=$5	782.25

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WIRT COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			4.000						4.000
1			2.200	2.000	1.100	1.000			6.300
2			4.000	2.000		1.000			7.000
3			4.200	1.000	1.100				6.300
4			2.000	1.000		1.000			4.000
5			4.200	1.000					5.200
6			1.000	2.305					3.305
7			2.200	1.000					3.200
8				1.200		0.610			1.810
9					1.855	0.550			2.405
10							1.305		1.305
11			1.000		1.000				2.000
12				1.305	1.305			1.000	3.610
13						1.000	1.305		2.305
14				2.305			1.305		3.610
15									
16			1.000			2.000			3.000
17									
18									
19				1.000					1.000
20							1.305		1.305
21									
22				1.000				1.305	2.305
23									
24			1.000	1.000					2.000
25								1.305	1.305
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL			26.800	18.115	6.360	7.160	5.220	3.610	67.265
							Less Ceiling Reduction -		7.375

							Adjusted Total		59.890

Increments:

HS	67.655	Associate	7.610
12 Hours	2.305	BA	7.210
24 Hours	3.405	BA+15	
36 Hours	1.305	MA	
48 Hours		MA+15	
60 Hours	2.000	MA+30	
72 Hours		MA+45	
84 Hours	2.000	MA+60	
96 Hours	1.305	DR	
108 Hours	4.610		
120 Hours	1.000	Shift	7.600

WIRT COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0			97,600.00						97,600.00
1			54,384.00	50,500.00	28,369.00	26,420.00			159,673.00
2			100,200.00	51,160.00		26,740.00			178,100.00
3			106,596.00	25,910.00	29,084.00				161,590.00
4			51,400.00	26,230.00		27,400.00			105,030.00
5			109,326.00	26,560.00					135,886.00
6			26,370.00	61,981.45					88,351.45
7			58,718.00	27,210.00					85,928.00
8				33,048.00		17,507.00			50,555.00
9					52,682.00	15,966.50			68,648.50
10							38,732.40		38,732.40
11			28,000.00		29,050.00				57,050.00
12				37,662.30	38,353.95			31,070.00	107,086.25
13						30,340.00	40,011.30		70,351.30
14				68,020.55			40,441.95		108,462.50
15									
16			29,630.00			62,640.00			92,270.00
17									
18									
19				31,140.00					31,140.00
20							42,999.75		42,999.75
21									
22				32,130.00				44,839.80	76,969.80
23									
24			32,250.00	32,780.00					65,030.00
25								46,144.80	46,144.80
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
TOTAL			694,474.00	504,332.30	177,538.95	207,013.50	162,185.40	122,054.60	1,867,598.75

Total Increments	33,243.20
Basic with Increments	1,900,841.95
Divided by Total FTE	67.265
Equals Average Salary	28,259.00
Less Formula Ceiling Reduction	208,410.16

Basic Salary Allowance	1,692,431.79

Increments:

HS=$12	8,118.60	Assoc=$40	3,044.00
12 Hrs=$11	253.55	BA=$150	10,815.00
24 Hrs=$22	749.10	BA+15=$161	
36 Hrs=$33	430.65	MA=$201	
48 Hrs=$44		MA+15=$212	
60 Hrs=$55	1,100.00	MA+30=$223	
72 Hrs=$66		MA+45=$234	
84 Hrs=$77	1,540.00	MA+60=$245	
96 Hrs=$88	1,148.40	DR=$285	
108 Hrs=$99	4,563.90		
120 Hrs=$110	1,100.00	Shift=$5	380.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WOOD COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	3.000		24.788	2.000	8.000	4.610	1.000		43.397
1	7.000	1.000	25.948	7.000	19.000	3.610	3.305		66.863
2	8.000	1.075	25.555	13.610	15.343	6.610	8.000	1.000	79.193
3	1.500	1.600	17.903	11.000	2.000	6.305	5.000		45.308
4	2.500	1.305	7.605	6.305		6.710	7.305	1.000	32.730
5	1.000	1.500	6.918	6.000	4.405	6.305	3.305		29.433
6	0.500	2.000	3.075	7.305	3.405	5.305	5.915		27.505
7	1.000	3.000	4.650	4.305	1.100	3.843	3.000		20.898
8	1.000	3.500	5.760	7.305	1.305	6.305	5.305	2.000	32.480
9		2.000	1.075	3.100	3.100	7.015	3.405		19.695
10		1.500	4.915	5.305	1.000	7.610	4.000	1.000	25.330
11		2.805	6.685	5.000	1.000	2.305	2.000		19.795
12			5.915	4.305		5.610	1.000		16.830
13		0.500	1.000	4.000	1.000	3.405	8.015	2.000	19.920
14			3.610	5.305	1.305		4.305		14.525
15				2.305	1.000	1.305	2.305		6.915
16		1.000	4.380	4.100	3.405	2.405	4.305		19.595
17		1.305	4.380	4.000	1.000	1.000	3.305		14.990
18			0.500	5.000	1.000		5.610	3.305	15.415
19		1.305	4.455	4.305	1.000	1.305	4.405	1.305	18.080
20				5.610	1.000	1.305	1.305	2.610	11.830
21			2.075	6.610			2.305	1.000	11.990
22			3.075	3.305			2.305		8.685
23			1.000	4.000		1.305	1.305	3.610	11.220
24			1.000	5.610	1.000	1.305	2.305	1.305	12.525
25			2.000	8.305		2.610	1.000	1.305	15.220
26			2.380	2.000		1.000	1.000		6.380
27			2.305	4.305		1.305			7.915
28			1.000		1.000		3.000	1.000	6.000
29									
30			1.000	2.305					3.305
31				4.610	1.305	1.305			7.220
32				4.915		1.000	1.000		6.915
33							1.000		1.000
34			0.653	1.305			1.305		3.263
35			1.305				1.305		2.610
36									
37									
38						1.305			1.305
39									
40							1.305		1.305
TOTAL	25.500	25.395	176.910	164.435	73.673	94.003	105.230	22.440	687.585
								Less Ceiling Reduction -	98.824

								Adjusted Total	588.761

Increments:

HS	705.845	Associate	54.770
12 Hours	21.440	BA	66.380
24 Hours	34.285	BA+15	
36 Hours	33.525	MA	4.305
48 Hours	14.610	MA+15	
60 Hours	67.385	MA+30	
72 Hours	21.215	MA+45	
84 Hours	7.915	MA+60	
96 Hours	10.685	DR	
108 Hours	4.075		
120 Hours	8.990	Shift	84.335

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

WOOD COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	71,310.00		604,827.20	49,860.00	203,680.00	120,274.90	26,410.00		1,076,362.10
1	168,630.00	24,310.00	641,434.56	176,750.00	490,010.00	95,376.20	88,342.65		1,684,853.41
2	195,360.00	26,477.25	640,152.75	348,143.80	400,605.73	176,751.40	216,480.00	27,790.00	2,031,760.93
3	37,110.00	39,936.00	454,378.14	285,010.00	52,880.00	170,676.35	136,950.00		1,176,940.49
4	62,675.00	33,003.45	195,448.50	165,380.15		183,854.00	202,421.55	28,460.00	871,242.65
5	25,400.00	38,415.00	180,075.54	159,360.00	119,331.45	174,774.60	92,672.20		790,028.79
6	12,860.00	51,880.00	81,087.75	196,431.45	93,365.10	148,805.25	167,808.55		752,238.10
7	26,060.00	78,780.00	124,108.50	117,139.05	30,514.00	109,064.34	86,070.00		571,735.89
8	26,390.00	93,065.00	155,635.20	201,179.70	36,631.35	180,953.50	153,951.10	59,520.00	907,325.85
9		53,840.00	29,401.25	86,428.00	88,040.00	203,645.45	99,902.70		561,257.40
10		40,875.00	135,998.05	149,601.00	28,720.00	223,505.70	118,720.00	30,420.00	727,839.75
11		77,361.90	187,180.00	142,650.00	29,050.00	68,435.45	60,020.00		564,697.35
12			167,512.80	124,242.30		168,412.20	30,330.00		490,497.30
13		14,115.00	28,650.00	116,720.00	29,710.00	103,307.70	245,739.90	62,800.00	601,042.60
14			104,617.80	156,550.55	39,202.20		133,411.95		433,782.50
15				68,758.15	30,360.00	40,455.00	72,169.55		211,742.70
16		29,210.00	129,779.40	123,656.00	104,499.45	75,324.60	136,210.20		598,679.65
17		38,549.70	131,268.60	121,960.00	31,020.00	31,650.00	105,660.85		460,109.15
18			15,145.00	154,050.00	31,340.00		181,146.90	109,197.20	490,879.10
19		39,397.95	136,412.10	134,057.70	31,670.00	42,151.50	143,691.10	43,534.80	570,915.15
20				176,602.80	32,000.00	42,582.15	42,999.75	87,957.00	382,141.70
21			64,885.25	210,198.00			76,687.35	34,040.00	385,810.60
22			97,170.00	106,189.65			77,471.05		280,830.70
23			31,930.00	129,840.00		43,887.15	44,304.75	125,267.00	375,228.90
24			32,250.00	183,895.80	33,310.00	44,330.85	79,015.40	45,727.20	418,529.25
25			65,160.00	274,978.55		89,496.90	34,620.00	46,144.80	510,400.25
26			78,302.00	66,900.00		34,630.00	34,940.00		214,772.00
27			76,595.15	145,379.85		45,609.75			267,584.75
28			33,570.00		34,650.00		106,860.00	36,370.00	211,450.00
29									
30			34,240.00	80,144.85					114,384.85
31				161,857.10	46,523.25	47,358.45			255,738.80
32				174,187.60		36,630.00	36,940.00		247,757.60
33							37,280.00		37,280.00
34			23,233.74	47,136.60			49,094.10		119,464.44
35			46,849.50				49,524.75		96,374.25
36									
37									
38						50,412.15			50,412.15
39									
40							51,704.10		51,704.10
TOTAL	625,795.00	679,216.25	4,727,298.78	4,835,238.65	2,017,112.53	2,752,355.54	3,219,550.45	737,228.00	19,593,795.20

Total Increments	326,926.20
Basic with Increments	19,920,721.40
Divided by Total FTE	687.585
Equals Average Salary	28,972.01
Less Formula Ceiling Reduction	2,863,130.19

Basic Salary Allowance	17,057,591.21

Increments:

HS=$12	84,701.40	Assoc=$40	21,908.00
12 Hrs=$11	2,358.40	BA=$150	99,570.00
24 Hrs=$22	7,542.70	BA+15=$161	
36 Hrs=$33	11,063.25	MA=$201	8,653.05
48 Hrs=$44	6,428.40	MA+15=$212	
60 Hrs=$55	37,061.75	MA+30=$223	
72 Hrs=$66	14,001.90	MA+45=$234	
84 Hrs=$77	6,094.55	MA+60=$245	
96 Hrs=$88	9,402.80	DR=$285	
108 Hrs=$99	4,034.25		
120 Hrs=$110	9,889.00	Shift=$5	4,216.75

WYOMING COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	5.500		3.000	2.000		2.200			12.700
1	1.500			2.000		1.600			5.100
2	2.000		1.000	7.000		2.040			12.040
3	1.000		4.500	3.000	1.000	8.060			17.560
4	1.000	1.500	6.000	2.000	7.075	5.760			23.335
5	1.000	1.000			2.000	2.000		1.200	7.200
6			1.000	2.000	3.000				6.000
7	0.500	1.000	1.000	1.000		1.000			4.500
8			0.500	3.000		1.100			4.600
9		1.000	3.000		1.000		1.200		6.200
10		1.000	1.000		1.000	1.000			4.000
11		3.000	2.405	2.000	1.000	2.220	2.610	1.305	14.540
12	1.000	2.000	2.000	4.000			2.095		11.095
13				2.000		4.000	2.325		8.325
14		1.000	2.000	2.000		2.000			7.000
15				2.000		1.000	1.305		4.305
16			2.000	1.000			1.305		4.305
17			1.000	1.000		1.305			3.305
18			2.000	4.000	2.000	1.200	2.275		11.475
19							1.305		1.305
20									
21			4.300	1.000		1.000			6.300
22				2.000		3.000			5.000
23	1.000			1.000		1.000	1.075		4.075
24		1.000	1.000						2.000
25			1.000	3.000				1.305	5.305
26		1.000		1.000	1.000				3.000
27				1.000			1.200		2.200
28									
29	1.000			1.000					2.000
30									
31							1.305		1.305
32									
33									
34									
35									
36				2.000					2.000
37									
38									
39									
40				3.000	1.000		1.305		5.305
TOTAL	15.500	13.500	38.705	55.000	20.075	41.485	19.305	3.810	207.380
								Less Ceiling Reduction -	32.325

								Adjusted Total	175.055

Increments:

HS	214.480	Associate	18.555
12 Hours	7.000	BA	4.200
24 Hours	10.100	BA+15	
36 Hours	7.525	MA	
48 Hours	6.020	MA+15	
60 Hours	8.705	MA+30	
72 Hours	13.180	MA+45	
84 Hours	5.305	MA+60	
96 Hours	7.935	DR	
108 Hours	2.000		
120 Hours	16.925	Shift	17.000

WYOMING COUNTY SCHOOLS

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	130,735.00	13.500	73,200.00	49,860.00	20.075	57,398.00	19.305	3.810	311,193.00
1	36,135.00			50,500.00		42,272.00			128,907.00
2	48,840.00		25,050.00	179,060.00		54,549.60			307,499.60
3	24,740.00		114,210.00	77,730.00	26,440.00	218,184.20			461,304.20
4	25,070.00	37,935.00	154,200.00	52,460.00	189,327.00	157,824.00			616,816.00
5	25,400.00	25,610.00			54,180.00	55,440.00		34,536.00	195,166.00
6			26,370.00	53,780.00	82,260.00				162,410.00
7	13,030.00	26,260.00	26,690.00	27,210.00		28,380.00			121,570.00
8			13,510.00	82,620.00		31,570.00			127,700.00
9		26,920.00	82,050.00		28,400.00		35,208.00		172,578.00
10		27,250.00	27,670.00		28,720.00	29,370.00			113,010.00
11		82,740.00	67,340.00	57,060.00	29,050.00	65,911.80	78,326.10	40,115.70	420,543.60
12	27,690.00	55,820.00	56,640.00	115,440.00			63,541.35		319,131.35
13				58,360.00		121,360.00	71,284.50		251,004.50
14		28,560.00	57,960.00	59,020.00		61,340.00			206,880.00
15				59,660.00		31,000.00	40,859.55		131,519.55
16			59,260.00	30,160.00			41,290.20		130,710.20
17			29,970.00	30,490.00		41,303.25			101,763.25
18			60,580.00	123,240.00	62,680.00	38,376.00	73,459.75		358,335.75
19							42,569.10		42,569.10
20									
21			134,461.00	31,800.00		32,960.00			199,221.00
22				64,260.00		99,870.00			164,130.00
23	31,290.00			32,460.00		33,630.00	36,496.25		133,876.25
24		31,830.00	32,250.00						64,080.00
25			32,580.00	99,330.00				46,144.80	178,054.80
26		32,490.00		33,450.00	33,990.00				99,930.00
27				33,770.00			42,336.00		76,106.00
28									
29	33,250.00			34,430.00					67,680.00
30									
31							47,789.10		47,789.10
32									
33									
34									
35									
36				73,560.00					73,560.00
37									
38									
39									
40				114,330.00	38,660.00		51,704.10		204,694.10
Total	396,180.00	375,415.00	1,073,991.00	1,624,040.00	573,707.00	1,200,738.85	624,864.00	120,796.50	5,989,732.35

Total Increments	93,585.35
Basic with Increment	6,083,317.70
Divided by Total FTE	207.380
Equals Average Salary	29,334.16
Less Formula Ceiling Reduction	948,226.66

Basic Salary Allowance	5,135,091.04

Increments:

HS=$12	25,737.60	Assoc=$40	7,422.00
12 Hrs=$11	770.00	BA=$150	6,300.00
24 Hrs=$22	2,222.00	BA+15=$161	
36 Hrs=$33	2,483.25	MA=$201	
48 Hrs=$44	2,648.80	MA+15=$212	
60 Hrs=$55	4,787.75	MA+30=$223	
72 Hrs=$66	8,698.80	MA+45=$234	
84 Hrs=$77	4,084.85	MA+60=$245	
96 Hrs=$88	6,982.80	DR=$285	
108 Hrs=$99	1,980.00		
120 Hrs=$110	18,617.50	Shift=$5	850.00

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

ENTIRE STATE

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	53.335	187.343	309.446	231.740	127.625	128.355	61.150	3.991	1102.985
1	64.542	161.260	291.548	319.795	278.941	297.424	112.310	6.250	1532.070
2	61.615	106.615	221.806	304.965	276.846	310.871	102.425	33.105	1418.248
3	48.838	62.055	187.833	246.315	167.516	226.857	94.134	22.610	1056.158
4	18.590	62.588	185.015	220.380	134.400	182.990	77.000	16.905	897.868
5	7.300	55.275	124.493	158.225	68.088	101.272	49.790	13.755	578.198
6	11.610	48.313	123.695	173.628	99.455	104.099	59.345	13.805	633.950
7	8.913	54.628	128.383	169.710	71.318	93.491	62.800	25.463	614.706
8	11.368	47.080	88.125	184.125	61.546	98.456	44.850	14.665	550.215
9	9.915	37.970	105.301	162.905	53.050	105.783	57.171	14.705	546.800
10	8.353	54.505	104.116	159.620	46.530	114.496	64.378	17.975	569.973
11	2.150	55.770	86.691	162.145	45.080	110.595	61.940	16.683	541.054
12	6.763	29.705	66.696	139.911	38.210	82.193	50.700	16.565	430.743
13	2.250	37.050	60.635	133.101	35.105	59.105	59.009	13.310	399.565
14	2.575	31.610	75.268	139.965	35.970	68.948	49.078	13.935	417.349
15	2.650	11.570	50.753	121.570	22.785	62.799	44.892	16.005	333.024
16	2.150	20.818	56.721	106.070	25.615	76.067	54.754	17.480	359.675
17		19.405	52.793	113.155	18.050	76.253	41.348	7.410	328.414
18	1.000	20.255	53.095	107.400	36.560	64.415	62.305	27.348	372.378
19	3.688	17.860	44.715	88.760	32.680	51.483	58.983	17.483	315.652
20		17.660	37.603	110.400	27.100	50.218	39.553	19.538	302.072
21	2.000	8.000	48.953	92.140	18.325	52.340	41.100	8.765	271.623
22	1.000	7.000	25.060	69.669	11.000	33.785	56.900	11.495	215.909
23	1.000	6.205	27.863	71.460	12.958	40.191	35.105	15.943	210.725
24		11.550	36.675	66.155	23.470	33.780	41.328	7.165	220.123
25	1.075	7.055	16.635	69.495	11.000	31.193	28.385	16.585	181.423
26		6.000	21.980	45.920	13.355	28.625	16.059	16.125	148.064
27		5.150	20.155	55.900	16.605	16.968	35.110	11.710	161.598
28		2.000	16.700	36.915	8.305	23.445	22.135	8.011	117.511
29	1.000		11.615	41.070	11.915	22.485	24.755	7.220	120.060
30			10.290	28.470	11.035	12.760	12.135	9.520	84.210
31		1.005	6.840	29.135	8.220	14.145	16.854	14.250	90.449
32		2.500	5.850	17.420	3.000	9.630	15.505	3.555	57.460
33				12.175	1.000	6.900	5.635	1.305	27.015
34		2.000	9.813	9.915	3.000	5.610	3.805	3.505	37.648
35			2.370	14.610	2.000	2.060	9.880	2.500	33.420
36	0.538	1.000	2.100	10.305	2.200	7.960	3.885	1.000	28.988
37		1.500	2.775	7.250	1.000	10.339	4.905		27.769
38		1.000	2.075	5.000	4.150	3.810	5.915		21.950
39			1.000	1.000			5.220	2.610	9.830
40	1.000	2.000	9.440	16.210	6.305	11.185	8.525	7.670	62.335
Total	335.218	1,203.300	2,732.920	4,254.099	1,871.313	2,833.381	1,701.056	497.920	15,429.207
								Less Ceiling Reduction -	2,455.773

								Adjusted Total	12,973.434

Increments:

HS	15704.595	Associate	1472.85
12 Hours	501.705	BA	1304.475
24 Hours	492.16	BA+15	117.11
36 Hours	465.45	MA	28.555
48 Hours	312.82	MA+15	11.2
60 Hours	750.575	MA+30	3.075
72 Hours	591.325	MA+45	1
84 Hours	436.69	MA+60	0
96 Hours	277.93	DR	3
108 Hours	198.13		
120 Hours	611.565	Shift	1251.7325

West Virginia Department of Education
Basic State Aid Calculation Results
Service Personnel by Salary Class and Years Service
2025-2026 School Year
(Used for the 2026-2027 Comps)

Entire State

YEARS	A	B	C	D	E	F	G	H	TOTAL
0	1,267,772.95	4,492,485.14	7,550,482.40	5,777,278.20	3,249,332.50	3,348,781.95	1,614,971.50	108,288.60	27,409,393.24
1	1,554,816.78	3,920,230.60	7,207,066.56	8,074,823.75	7,193,888.39	7,857,942.08	3,002,046.30	171,687.50	38,982,501.96
2	1,504,638.30	2,625,927.45	5,556,240.30	7,801,004.70	7,228,449.06	8,312,690.54	2,771,620.50	919,987.95	36,720,558.80
3	1,208,252.12	1,548,892.80	4,767,201.54	6,382,021.65	4,429,123.04	6,141,018.99	2,578,330.26	635,793.20	27,690,633.60
4	466,051.30	1,582,850.52	4,754,885.50	5,780,567.40	3,596,544.00	5,013,926.00	2,133,670.00	481,116.30	23,809,611.02
5	185,420.00	1,415,592.75	3,240,552.79	4,202,456.00	1,844,503.92	2,807,259.84	1,396,111.60	395,868.90	15,487,765.80
6	298,609.20	1,253,239.22	3,261,837.15	4,668,856.92	2,727,056.10	2,919,976.95	1,683,617.65	401,863.55	17,215,056.74
7	232,272.78	1,434,531.28	3,426,542.27	4,617,809.10	1,978,361.32	2,653,274.58	1,801,732.00	749,601.28	16,894,124.61
8	300,001.52	1,251,857.20	2,381,137.50	5,070,802.50	1,727,596.22	2,825,687.20	1,301,547.00	436,430.40	15,295,059.54
9	264,829.65	1,022,152.40	2,879,982.35	4,541,791.40	1,506,620.00	3,070,880.49	1,677,397.14	442,473.45	15,406,126.88
10	225,865.12	1,485,261.25	2,880,889.72	4,501,284.00	1,336,341.60	3,362,747.52	1,910,739.04	546,799.50	16,249,927.75
11	58,845.50	1,538,136.60	2,427,348.00	4,625,996.85	1,309,574.00	3,283,565.55	1,858,819.40	512,835.42	15,615,121.32
12	187,267.47	829,066.55	1,888,830.72	4,037,831.46	1,122,991.90	2,467,433.86	1,537,731.00	514,674.55	12,585,827.51
13	63,045.00	1,045,921.50	1,737,192.75	3,883,887.18	1,042,969.55	1,793,245.70	1,809,215.94	417,934.00	11,793,411.62
14	73,001.25	902,781.60	2,181,266.64	4,130,367.15	1,080,538.80	2,114,635.16	1,520,927.22	442,018.20	12,445,536.02
15	75,975.50	334,257.30	1,487,062.90	3,626,433.10	691,752.60	1,946,769.00	1,405,568.52	512,960.25	10,080,779.17
16	62,350.00	608,093.78	1,680,643.23	3,199,071.20	786,124.35	2,382,418.44	1,732,416.56	566,002.40	11,017,119.96
17		573,223.70	1,582,206.21	3,450,095.95	559,911.00	2,413,407.45	1,321,895.56	242,381.10	10,143,120.97
18	29,650.00	605,016.85	1,608,247.55	3,308,994.00	1,145,790.40	2,059,991.70	2,011,828.45	903,577.92	11,673,096.87
19	110,603.12	539,193.40	1,369,173.30	2,763,986.40	1,034,975.60	1,662,900.90	1,924,025.46	583,232.88	9,988,091.06
20		538,983.20	1,163,812.85	3,475,392.00	867,200.00	1,638,613.34	1,303,271.35	658,430.60	9,645,703.34
21	61,280.00	246,720.00	1,530,760.31	2,930,052.00	592,264.00	1,725,126.40	1,367,397.00	298,360.60	8,751,960.31
22	30,970.00	218,260.00	791,896.00	2,238,464.97	359,150.00	1,124,702.65	1,912,409.00	394,968.20	7,070,820.82
23	31,290.00	195,519.55	889,665.59	2,319,591.60	427,484.42	1,351,623.33	1,191,814.75	553,222.10	6,960,211.34
24		367,636.50	1,182,768.75	2,168,560.90	781,785.70	1,147,506.60	1,416,723.84	251,061.60	7,316,043.89
25	34,346.25	226,888.80	541,968.30	2,300,979.45	370,150.00	1,069,607.97	982,688.70	586,445.60	6,113,075.07
26		194,940.00	723,142.00	1,536,024.00	453,936.45	991,283.75	561,101.46	575,662.50	5,036,090.16
27		168,971.50	669,750.65	1,887,743.00	569,717.55	593,031.60	1,238,680.80	421,911.30	5,549,806.40
28		66,280.00	560,619.00	1,259,170.65	287,768.25	827,374.05	788,448.70	291,360.07	4,081,020.72
29	33,250.00		393,748.50	1,414,040.10	416,786.70	801,140.55	889,694.70	265,046.20	4,213,706.75
30			352,329.60	989,901.90	389,645.85	458,722.00	440,257.80	352,620.80	2,983,477.95
31		34,310.70	236,527.20	1,022,929.85	293,043.00	513,322.05	617,193.48	532,522.50	3,249,848.78
32		86,175.00	204,165.00	617,364.80	107,910.00	352,746.90	572,754.70	134,059.05	2,075,175.45
33				435,621.50	36,310.00	254,955.00	210,072.80	49,642.20	986,601.50
34		70,280.00	349,146.54	358,129.80	109,950.00	209,196.90	143,144.10	134,486.85	1,374,334.19
35			85,083.00	532,388.40	73,940.00	77,517.80	374,946.00	96,775.00	1,240,650.20
36	19,152.80	35,810.00	76,104.00	379,017.90	82,104.00	302,161.60	148,756.65	39,030.00	1,082,136.95
37		54,225.00	101,509.50	269,120.00	37,660.00	395,983.70	189,431.10		1,047,929.30
38		36,470.00	76,567.50	187,200.00	157,617.00	147,180.30	230,389.25		835,424.05
39			37,240.00	37,780.00			205,093.80	104,478.30	384,592.10
40	36,920.00	74,300.00	354,660.80	617,763.10	243,751.30	439,570.50	337,760.50	309,637.90	2,414,364.10
Total	8,416,476.61	31,624,482.14	74,190,254.47	121,422,594.83	52,250,618.57	82,859,920.89	52,116,241.58	16,035,248.72	438,915,837.81

Total Increments	7,487,917.13
Total Basic Salaries with Increment	446,403,754.94
Divided by Total FTE	15,429.207
Equals Average Salary	28,932.38
Less Formula Ceiling Reduction	70,834,266.35

Basic Salary Allowance	375,569,488.58

Increments:

HS=$12	1,884,551.40	Assoc=$40	589,140.00
12 Hrs=$11	55,187.55	BA=$150	1,956,712.50
24 Hrs=$22	108,275.20	BA+15=$161	188,547.10
36 Hrs=$33	153,598.50	MA=$201	57,395.55
48 Hrs=$44	137,640.80	MA+15=$212	23,744.00
60 Hrs=$55	412,816.25	MA+30=$223	6,857.25
72 Hrs=$66	390,274.50	MA+45=$234	2,340.00
84 Hrs=$77	336,251.30	MA+60=$245	
96 Hrs=$88	244,578.40	DR=$285	8,550.00
108 Hrs=$99	196,148.70		
120 Hrs=$110	672,721.50	Shift=$5	62,586.62