

**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2026-27 YEAR**

County	Oper & Maint Expenditures (2024-25)	Total Sq Footage Buildings (2024-25)	Net Enrollment Adjusted for State Aid Funding	Adjustment for MCVC Enroll.	Enrollment Adjusted for MCVC
Barbour	1,514,045	461,080	1,939.15	(22.50)	1,916.65
Berkeley	16,221,513	2,584,265	20,364.67	103.00	20,467.67
Boone	3,096,444	603,546	2,947.90		2,947.90
Braxton	1,589,941	375,426	1,555.93		1,555.93
Brooke	5,944,830	580,556	2,196.50		2,196.50
Cabell	9,071,351	1,887,338	11,091.67		11,091.67
Calhoun	842,257	284,932	1,070.73	31.75	1,102.48
Clay	1,262,345	278,435	1,400.00		1,400.00
Doddridge	2,026,262	242,715	1,385.19	(14.50)	1,370.69
Fayette	5,493,527	1,211,251	5,136.45		5,136.45
Gilmer	883,229	133,972	1,112.15	(31.75)	1,080.40
Grant	1,283,152	334,594	1,593.63	56.50	1,650.13
Greenbrier	4,741,874	1,377,588	4,236.50		4,236.50
Hampshire	2,172,484	505,985	2,723.31		2,723.31
Hancock	3,847,843	760,976	3,332.85		3,332.85
Hardy	1,525,059	436,712	2,154.57	(34.50)	2,120.07
Harrison	9,965,839	1,899,776	9,174.48	30.63	9,205.11
Jackson	4,242,271	682,614	3,947.73	59.00	4,006.73
Jefferson	9,900,900	1,334,008	8,449.16	(76.00)	8,373.16
Kanawha	18,116,376	3,857,506	22,615.13		22,615.13
Lewis	1,318,115	425,604	2,150.28	(43.00)	2,107.28
Lincoln	2,019,267	449,356	2,644.34		2,644.34
Logan	4,888,665	1,129,521	4,388.48		4,388.48
Marion	7,045,995	1,342,077	7,101.83		7,101.83
Marshall	5,564,506	912,898	4,023.67		4,023.67
Mason	4,143,236	446,967	3,498.51		3,498.51
McDowell	3,098,664	1,061,353	2,133.56		2,133.56
Mercer	6,340,998	1,660,137	8,058.32		8,058.32
Mineral	3,352,266	705,343	3,925.59		3,925.59
Mingo	3,808,335	646,290	3,297.43		3,297.43
Monongalia	11,624,531	1,902,295	11,483.87		11,483.87
Monroe	1,683,039	293,142	1,569.73		1,569.73
Morgan	1,652,361	357,005	2,085.19	(27.00)	2,058.19
Nicholas	2,025,310	595,388	3,034.80		3,034.80
Ohio	5,155,625	983,632	4,611.18		4,611.18
Pendleton	1,064,452	220,355	1,382.10	(22.00)	1,360.10
Pleasants	1,358,047	289,728	1,171.74	80.00	1,251.74
Pocahontas	1,060,965	330,140	1,400.00		1,400.00
Preston	3,261,779	722,563	3,646.93		3,646.93
Putnam	6,208,051	1,387,691	8,475.00		8,475.00
Raleigh	10,634,464	1,752,238	10,281.44		10,281.44
Randolph	2,397,114	691,106	3,429.74		3,429.74
Ritchie	1,194,075	229,779	1,346.19	(37.50)	1,308.69
Roane	1,110,685	350,922	1,561.96	(59.00)	1,502.96
Summers	1,081,395	253,255	1,298.72		1,298.72
Taylor	2,373,021	450,849	2,036.43	(16.13)	2,020.30
Tucker	929,391	198,506	1,230.45		1,230.45
Tyler	2,235,815	282,000	1,399.85	(29.50)	1,370.35
Upshur	2,832,795	571,547	3,296.73	65.50	3,362.23
Wayne	5,049,772	1,139,622	5,693.82		5,693.82
Webster	1,124,243	228,320	1,322.46		1,322.46
Wetzel	3,726,228	584,864	2,006.61	(13.00)	1,993.61
Wirt	817,846	187,641	1,079.10		1,079.10
Wood	8,719,736	2,090,325	10,945.55		10,945.55
Wyoming	3,408,881	896,092	3,187.46		3,187.46
State	228,051,210	45,601,826	238,626.74	-	238,626.74

OSF
12/30/25
Step 6a 27 Prel

**PRELIMINARY COMPUTATIONS
PUBLIC SCHOOL SUPPORT PLAN
CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2026-27 YEAR**

County	Sq. Ft./ Student	Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
Barbour	240.566	3.284	1,831,735	71.25%	1,305,111
Berkeley	126.261	6.277	19,560,872	71.25%	13,937,121
Boone	204.738	5.130	2,817,297	71.25%	2,007,324
Braxton	241.288	4.235	1,486,992	71.25%	1,059,482
Brooke	264.310	10.240	2,099,186	71.25%	1,495,670
Cabell	170.158	4.806	10,600,264	71.25%	7,552,688
Calhoun	258.448	2.956	1,053,631	71.25%	750,712
Clay	198.882	4.534	1,337,975	71.25%	953,307
Doddridge	177.075	8.348	1,309,963	71.25%	933,349
Fayette	235.815	4.535	4,908,880	71.25%	3,497,577
Gilmer	124.002	6.593	1,032,538	71.25%	735,683
Grant	202.768	3.835	1,577,023	71.25%	1,123,629
Greenbrier	325.171	3.442	4,048,807	71.25%	2,884,775
Hampshire	185.798	4.294	2,602,661	71.25%	1,854,396
Hancock	228.326	5.056	3,185,192	71.25%	2,269,449
Hardy	205.990	3.492	2,026,138	71.25%	1,443,623
Harrison	206.383	5.246	8,797,292	71.25%	6,268,071
Jackson	170.367	6.215	3,829,213	71.25%	2,728,314
Jefferson	159.319	7.422	8,002,199	71.25%	5,701,567
Kanawha	170.572	4.696	21,613,189	71.25%	15,399,397
Lewis	201.968	3.097	2,013,919	71.25%	1,434,917
Lincoln	169.931	4.494	2,527,186	71.25%	1,800,620
Logan	257.383	4.328	4,194,049	71.25%	2,988,260
Marion	188.976	5.250	6,787,191	71.25%	4,835,874
Marshall	226.882	6.095	3,845,409	71.25%	2,739,854
Mason	127.759	9.270	3,343,508	71.25%	2,382,249
McDowell	497.456	2.920	2,039,035	71.25%	1,452,812
Mercer	206.015	3.820	7,701,305	71.25%	5,487,180
Mineral	179.678	4.753	3,751,671	71.25%	2,673,066
Mingo	195.998	5.893	3,151,341	71.25%	2,245,330
Monongalia	165.649	6.111	10,975,085	71.25%	7,819,748
Monroe	186.747	5.741	1,500,185	71.25%	1,068,882
Morgan	173.456	4.628	1,967,004	71.25%	1,401,490
Nicholas	196.187	3.402	2,900,345	71.25%	2,066,496
Ohio	213.315	5.241	4,406,882	71.25%	3,139,903
Pendleton	162.014	4.831	1,299,842	71.25%	926,137
Pleasants	231.460	4.687	1,196,283	71.25%	852,352
Pocahontas	235.814	3.214	1,337,975	71.25%	953,307
Preston	198.129	4.514	3,485,357	71.25%	2,483,317
Putnam	163.739	4.474	8,099,524	71.25%	5,770,911
Raleigh	170.427	6.069	9,825,936	71.25%	7,000,979
Randolph	201.504	3.469	3,277,789	71.25%	2,335,425
Ritchie	175.579	5.197	1,250,710	71.25%	891,131
Roane	233.488	3.165	1,436,368	71.25%	1,023,412
Summers	195.004	4.270	1,241,182	71.25%	884,342
Taylor	223.159	5.263	1,930,793	71.25%	1,375,690
Tucker	161.328	4.682	1,175,936	71.25%	837,854
Tyler	205.787	7.928	1,309,638	71.25%	933,117
Upshur	169.990	4.956	3,213,271	71.25%	2,289,456
Wayne	200.151	4.431	5,441,563	71.25%	3,877,114
Webster	172.648	4.924	1,263,870	71.25%	900,507
Wetzel	293.369	6.371	1,905,285	71.25%	1,357,516
Wirt	173.887	4.359	1,031,292	71.25%	734,796
Wood	190.975	4.171	10,460,623	71.25%	7,453,194
Wyoming	281.130	3.804	3,046,243	71.25%	2,170,448
State	191.101	5.001	228,054,642	-	162,488,931

OSF
12/30/25
Step 6a 27 Prel

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CALCULATION OF STEP 6a ALLOWANCE
FOR THE 2026-27 YEAR**

County	Total Step 6a Allowance 2025-26	Total Step 6a Allowance 2026-27	Difference	Percent Difference
Barbour	1,253,701	1,305,111	51,410	4.10%
Berkeley	12,966,864	13,937,121	970,257	7.48%
Boone	1,964,239	2,007,324	43,085	2.19%
Braxton	1,014,046	1,059,482	45,436	4.48%
Brooke	1,411,259	1,495,670	84,411	5.98%
Cabell	7,142,758	7,552,688	409,930	5.74%
Calhoun	724,947	750,712	25,765	3.55%
Clay	901,550	953,307	51,757	5.74%
Doddridge	861,544	933,349	71,805	8.33%
Fayette	3,355,006	3,497,577	142,571	4.25%
Gilmer	682,393	735,683	53,290	7.81%
Grant	1,064,828	1,123,629	58,801	5.52%
Greenbrier	2,792,183	2,884,775	92,592	3.32%
Hampshire	1,702,610	1,854,396	151,786	8.91%
Hancock	2,120,983	2,269,449	148,466	7.00%
Hardy	1,362,115	1,443,623	81,508	5.98%
Harrison	6,017,768	6,268,071	250,303	4.16%
Jackson	2,579,865	2,728,314	148,449	5.75%
Jefferson	5,367,714	5,701,567	333,853	6.22%
Kanawha	14,783,551	15,399,397	615,846	4.17%
Lewis	1,374,676	1,434,917	60,241	4.38%
Lincoln	1,718,103	1,800,620	82,517	4.80%
Logan	2,962,185	2,988,260	26,075	0.88%
Marion	4,581,086	4,835,874	254,788	5.56%
Marshall	2,594,635	2,739,854	145,219	5.60%
Mason	2,240,888	2,382,249	141,361	6.31%
McDowell	1,455,500	1,452,812	(2,688)	-0.18%
Mercer	5,339,216	5,487,180	147,964	2.77%
Mineral	2,461,804	2,673,066	211,262	8.58%
Mingo	2,143,832	2,245,330	101,498	4.73%
Monongalia	7,294,060	7,819,748	525,688	7.21%
Monroe	1,018,628	1,068,882	50,254	4.93%
Morgan	1,323,841	1,401,490	77,649	5.87%
Nicholas	2,017,125	2,066,496	49,371	2.45%
Ohio	2,994,929	3,139,903	144,974	4.84%
Pendleton	872,235	926,137	53,902	6.18%
Pleasants	823,131	852,352	29,221	3.55%
Pocahontas	884,802	953,307	68,505	7.74%
Preston	2,432,206	2,483,317	51,111	2.10%
Putnam	5,428,770	5,770,911	342,141	6.30%
Raleigh	6,638,317	7,000,979	362,662	5.46%
Randolph	2,232,538	2,335,425	102,887	4.61%
Ritchie	827,359	891,131	63,772	7.71%
Roane	994,451	1,023,412	28,961	2.91%
Summers	856,394	884,342	27,948	3.26%
Taylor	1,335,962	1,375,690	39,728	2.97%
Tucker	788,118	837,854	49,736	6.31%
Tyler	835,614	933,117	97,503	11.67%
Upshur	2,233,511	2,289,456	55,945	2.50%
Wayne	3,734,295	3,877,114	142,819	3.82%
Webster	855,022	900,507	45,485	5.32%
Wetzel	1,348,609	1,357,516	8,907	0.66%
Wirt	703,279	734,796	31,517	4.48%
Wood	7,063,516	7,453,194	389,678	5.52%
Wyoming	2,087,966	2,170,448	82,482	3.95%
State	154,566,527	162,488,931	7,922,404	5.13%

OSF
12/30/25
Step 6a 27 Prel

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FOR THE 2025-26 YEAR**

MCVC	Total MCVC Enroll.	State Avg Sq. Ft./ Student	State Avg Oper & Maint Expenditure/ Sq. Ft.	Gross Allow. @ State Avg. Sq. Ft./Student & Exp/Sq. Ft.	Applicable Percent	Total Allowance Step 6a
James Rumsey	358.74	191.101	5.001	342,846	71.25%	244,278
Calhoun-Gilmer	81.13	191.101	5.001	77,536	71.25%	55,244
South Branch	176.55	191.101	5.001	168,728	71.25%	120,219
United Technical	192.89	191.101	5.001	184,344	71.25%	131,345
Roane-Jackson	203.32	191.101	5.001	194,312	71.25%	138,447
Mid-Ohio Valley	125.26	191.101	5.001	119,710	71.25%	85,293
Fred Eberle	222.77	191.101	5.001	212,900	71.25%	151,691
State	1,360.66	191.101	5.001	1,300,376	-	926,517

OSF

12/30/25

Step 6a 27 Prel

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MCVC	Total Step 6a Allowance 2025-26	Total Step 6a Allowance 2026-27	Difference	Percent Difference
James Rumsey	237,857	244,278	6,421	2.70%
Calhoun-Gilmer	79,556	55,244	(24,312)	-30.56%
South Branch	113,052	120,219	7,167	6.34%
United Technical	139,034	131,345	(7,689)	-5.53%
Roane-Jackson	118,535	138,447	19,912	16.80%
Mid-Ohio Valley	96,696	85,293	(11,403)	-11.79%
Fred Eberle	145,996	151,691	5,695	3.90%
State	930,726	926,517	(4,209)	-0.45%

OSF
12/30/25
Step 6a 27 Prel