

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Step 1	1984 Co.	Co. Supplement	Co. Supplement	Step 1
	Salary Allowance Prof. Educators (Basic & Equity)	Supplement Professional Educators	In Excess Of Required Equity Prof. Educators	Upon Which Retirement Based Prof. Educators	Total Amount Upon Which Retirement Based Prof. Educators
Barbour	8,649,021	-	-	-	8,649,021
Berkeley	76,156,924	3,037,467	-	3,037,467	79,194,391
Boone	12,162,156	651,350	5,628	645,722	12,807,878
Braxton	6,709,373	-	-	-	6,709,373
Brooke	9,311,737	472,262	-	472,262	9,783,999
Cabell	44,743,455	1,546,532	-	1,546,532	46,289,987
Calhoun	4,856,230	-	-	-	4,856,230
Clay	6,084,143	40,051	-	40,051	6,124,194
Doddridge	5,414,323	167,000	-	167,000	5,581,323
Fayette	21,328,066	654,143	-	654,143	21,982,209
Gilmer	4,354,108	7,550	-	7,550	4,361,658
Grant	7,043,225	-	-	-	7,043,225
Greenbrier	18,321,387	306,505	-	306,505	18,627,892
Hampshire	11,251,287	-	-	-	11,251,287
Hancock	13,129,863	1,029,267	72,206	957,062	14,086,925
Hardy	8,759,767	-	-	-	8,759,767
Harrison	37,633,579	1,907,856	2,474	1,905,382	39,538,961
Jackson	16,256,958	755,427	100	755,327	17,012,285
Jefferson	31,465,868	1,246,886	-	1,246,886	32,712,754
Kanawha	91,198,124	4,791,074	-	4,791,074	95,989,198
Lewis	9,297,041	134,320	-	134,320	9,431,361
Lincoln	11,117,011	190,900	-	190,900	11,307,911
Logan	18,868,170	550,850	-	550,850	19,419,020
Marion	28,381,406	1,409,642	2,572	1,407,070	29,788,476
Marshall	15,819,659	1,934,601	470,977	1,463,624	17,283,283
Mason	13,964,156	587,175	-	587,175	14,551,331
McDowell	9,345,356	233,550	-	233,550	9,578,906
Mercer	32,984,701	886,770	-	886,770	33,871,471
Mineral	15,660,211	449,342	-	449,342	16,109,553
Mingo	13,784,364	343,950	-	343,950	14,128,314
Monongalia	44,729,281	1,781,933	-	1,781,933	46,511,214
Monroe	6,623,546	-	-	-	6,623,546
Morgan	8,290,604	305,567	-	305,567	8,596,171
Nicholas	13,192,313	271,230	-	271,230	13,463,543
Ohio	19,059,020	1,421,873	48,896	1,372,978	20,431,998
Pendleton	5,393,874	-	-	-	5,393,874
Pleasants	5,041,185	385,056	20,516	364,540	5,405,725
Pocahontas	5,720,235	-	-	-	5,720,235
Preston	16,248,333	-	-	-	16,248,333
Putnam	34,421,630	2,444,779	28,425	2,416,353	36,837,983
Raleigh	41,326,073	1,567,241	-	1,567,241	42,893,314
Randolph	14,710,412	-	-	-	14,710,412
Ritchie	5,450,363	-	-	-	5,450,363
Roane	6,322,862	25,480	-	25,480	6,348,342
Summers	5,339,723	-	-	-	5,339,723
Taylor	8,537,419	116,529	-	116,529	8,653,948
Tucker	5,136,770	-	-	-	5,136,770
Tyler	5,156,959	158,632	-	158,632	5,315,591
Upshur	14,624,309	-	-	-	14,624,309
Wayne	23,833,246	672,825	-	672,825	24,506,071
Webster	5,642,013	-	-	-	5,642,013
Wetzel	8,439,858	441,900	-	441,900	8,881,758
Wirt	4,338,172	104,375	-	104,375	4,442,547
Wood	43,515,491	1,959,352	-	1,959,352	45,474,843
Wyoming	12,938,121	410,566	-	410,566	13,348,687
Total	968,083,481	35,401,805	651,793	34,750,015	1,002,833,496

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Step 2	1984 Co. Supplement Service Personnel	Co. Supplement In Excess Of Required Equity Service Personnel	Co. Supplement Upon Which Retirement Based Service Personnel	Step 2
	Salary Allowance Service Pers (Basic & Equity)				Total Amount Upon Which Retirement Based Service Personnel
Barbour	3,366,079	-	-	-	3,366,079
Berkeley	30,946,923	699,341	-	699,341	31,646,264
Boone	4,859,768	144,986	-	144,986	5,004,754
Braxton	2,673,835	-	-	-	2,673,835
Brooke	3,619,083	39,804	-	39,804	3,658,887
Cabell	17,924,807	319,300	-	319,300	18,244,107
Calhoun	1,835,223	-	-	-	1,835,223
Clay	2,415,649	-	-	-	2,415,649
Doddridge	2,025,816	82,469	-	82,469	2,108,285
Fayette	8,355,704	249,989	-	249,989	8,605,693
Gilmer	1,818,348	-	-	-	1,818,348
Grant	2,763,568	-	-	-	2,763,568
Greenbrier	7,230,445	131,288	-	131,288	7,361,733
Hampshire	4,497,204	-	-	-	4,497,204
Hancock	5,000,203	310,249	20,557	289,692	5,289,895
Hardy	3,504,558	-	-	-	3,504,558
Harrison	14,758,150	664,338	-	664,338	15,422,488
Jackson	6,420,929	173,917	-	173,917	6,594,846
Jefferson	13,078,946	117,303	-	117,303	13,196,249
Kanawha	35,973,092	518,554	-	518,554	36,491,646
Lewis	3,690,801	57,710	-	57,710	3,748,511
Lincoln	4,392,754	47,479	-	47,479	4,440,233
Logan	7,555,907	38,472	-	38,472	7,594,379
Marion	10,797,457	932,699	186,540	746,159	11,543,616
Marshall	6,139,122	516,038	66,859	449,179	6,588,301
Mason	5,647,333	91,156	-	91,156	5,738,489
McDowell	3,873,310	108,399	-	108,399	3,981,709
Mercer	12,716,586	258,533	-	258,533	12,975,119
Mineral	6,229,610	19,428	-	19,428	6,249,038
Mingo	5,478,092	60,420	-	60,420	5,538,512
Monongalia	17,660,060	249,089	-	249,089	17,909,149
Monroe	2,650,941	-	-	-	2,650,941
Morgan	3,339,608	59,987	-	59,987	3,399,595
Nicholas	5,245,884	29,886	-	29,886	5,275,770
Ohio	7,524,357	148,970	-	148,970	7,673,327
Pendleton	2,305,791	-	-	-	2,305,791
Pleasants	1,912,852	174,015	46,915	127,100	2,039,952
Pocahontas	2,307,589	-	-	-	2,307,589
Preston	6,356,473	-	-	-	6,356,473
Putnam	13,448,265	575,711	-	575,711	14,023,976
Raleigh	16,566,414	411,939	-	411,939	16,978,353
Randolph	5,657,799	-	-	-	5,657,799
Ritchie	2,159,194	-	-	-	2,159,194
Roane	2,612,689	-	-	-	2,612,689
Summers	2,242,165	-	-	-	2,242,165
Taylor	3,386,735	24,053	-	24,053	3,410,788
Tucker	2,013,174	-	-	-	2,013,174
Tyler	2,063,951	50,824	-	50,824	2,114,775
Upshur	5,754,047	-	-	-	5,754,047
Wayne	9,354,829	227,108	-	227,108	9,581,937
Webster	2,147,218	-	-	-	2,147,218
Wetzel	3,404,413	71,258	-	71,258	3,475,671
Wirt	1,715,875	61,770	-	61,770	1,777,645
Wood	17,491,940	171,393	-	171,393	17,663,333
Wyoming	5,369,323	41,389	-	41,389	5,410,712
Total	384,280,888	7,879,263	320,871	7,558,393	391,839,281

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Step 5 Salary Allowance Prof Student Support Pers. (Basic & Equity)	1984 Co. Supplement Prof. Student Support Pers.	Co. Supplement In Excess Of Required Equity Support Pers.	Co. Supplement Upon Which Retirement Based Support Pers.	Step 5 Total Amount Upon which Retirement Based Support Pers.
Barbour	604,342	-	-	-	604,342
Berkeley	5,477,071	195,337	-	195,337	5,672,408
Boone	883,782	32,435	-	32,435	916,217
Braxton	478,955	-	-	-	478,955
Brooke	611,988.00	34,848	-	34,848	646,836
Cabell	3,211,784	99,044	-	99,044	3,310,828
Calhoun	284,420	-	-	-	284,420
Clay	401,362	1,000	-	1,000	402,362
Doddridge	349,259	10,400	-	10,400	359,659
Fayette	1,461,798	33,609	-	33,609	1,495,407
Gilmer	325,883	450	-	450	326,333
Grant	451,898	-	-	-	451,898
Greenbrier	1,273,636	17,500	-	17,500	1,291,136
Hampshire	744,246	-	-	-	744,246
Hancock	891,262	72,991	4,713	68,278	959,540
Hardy	610,367	-	-	-	610,367
Harrison	2,627,738	84,960	40	84,920	2,712,658
Jackson	1,152,090	52,140	10	52,130	1,204,220
Jefferson	2,217,954	81,283	-	81,283	2,299,237
Kanawha	6,270,894	338,639	-	338,639	6,609,533
Lewis	622,009	8,800	-	8,800	630,809
Lincoln	819,734	10,000	-	10,000	829,734
Logan	1,235,073	31,300	-	31,300	1,266,373
Marion	1,865,620	82,000	-	82,000	1,947,620
Marshall	1,064,688	122,499	28,810	93,689	1,158,377
Mason	981,898	33,375	-	33,375	1,015,273
McDowell	613,844	15,660	-	15,660	629,504
Mercer	2,387,651	60,600	-	60,600	2,448,251
Mineral	1,063,477	27,869	-	27,869	1,091,346
Mingo	953,625	19,692	-	19,692	973,317
Monongalia	2,981,186	108,716	-	108,716	3,089,902
Monroe	461,204	-	-	-	461,204
Morgan	561,843	14,440	-	14,440	576,283
Nicholas	857,159	20,000	-	20,000	877,159
Ohio	1,283,307	76,878	6,351	70,527	1,353,834
Pendleton	367,387	-	-	-	367,387
Pleasants	330,459	23,219	726	22,493	352,952
Pocahontas	464,190	-	-	-	464,190
Preston	1,097,737	-	-	-	1,097,737
Putnam	2,318,410	150,321	1,628	148,693	2,467,103
Raleigh	2,923,924	101,400	-	101,400	3,025,324
Randolph	940,476	-	-	-	940,476
Ritchie	340,779	-	-	-	340,779
Roane	461,931	1,000	-	1,000	462,931
Summers	371,807	-	-	-	371,807
Taylor	591,302	8,400	-	8,400	599,702
Tucker	350,275	-	-	-	350,275
Tyler	444,534	4,350	-	4,350	448,884
Upshur	973,535	-	-	-	973,535
Wayne	1,594,941	46,700	-	46,700	1,641,641
Webster	377,505	-	-	-	377,505
Wetzel	583,543	39,600	-	39,600	623,143
Wirt	338,161	5,000	-	5,000	343,161
Wood	2,923,507	105,786	-	105,786	3,029,293
Wyoming	868,818	19,240	-	19,240	888,058
Total	66,746,268	2,191,480	42,278	2,149,203	68,895,471

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Total Amount Upon Which Retirement Based Total Pers.	MCVC Total Upon Which Retirement Allocated	Total Amount Upon Which Retirement Based Excluding MCVCs	Employer's Average Contribution Rate	Retirement Allocation For Budgeting Purposes Co Bds.	Public Charter School Allocation
Barbour	12,619,442	-	12,619,442	8.10%	1,022,175	10,594
Berkeley	116,513,063	1,713,967	114,799,096	7.61%	8,736,211	135,150
Boone	18,728,849	-	18,728,849	7.76%	1,453,359	4,710
Braxton	9,862,163	-	9,862,163	7.61%	750,511	6,918
Brooke	14,089,722	-	14,089,722	7.65%	1,077,864	11,388
Cabell	67,844,922	-	67,844,922	7.76%	5,264,766	32,740
Calhoun	6,975,873	866,087	6,109,786	7.55%	461,289	383
Clay	8,942,205	-	8,942,205	7.61%	680,502	4,213
Doddridge	8,049,267	-	8,049,267	7.80%	627,843	1,961
Fayette	32,083,309	-	32,083,309	7.69%	2,467,206	13,853
Gilmer	6,506,339	-	6,506,339	7.73%	502,940	392
Grant	10,258,691	733,357	9,525,334	8.13%	774,410	2,044
Greenbrier	27,280,761	-	27,280,761	7.62%	2,078,794	10,723
Hampshire	16,492,737	-	16,492,737	7.80%	1,286,433	18,088
Hancock	20,336,360	-	20,336,360	7.60%	1,545,563	12,819
Hardy	12,874,692	-	12,874,692	7.63%	982,339	4,631
Harrison	57,674,107	1,274,668	56,399,439	7.65%	4,314,557	25,103
Jackson	24,811,351	1,173,039	23,638,312	7.62%	1,801,239	11,826
Jefferson	48,208,240	-	48,208,240	7.67%	3,697,572	83,725
Kanawha	139,090,377	-	139,090,377	8.20%	11,405,411	46,765
Lewis	13,810,681	-	13,810,681	7.50%	1,035,801	6,418
Lincoln	16,577,878	-	16,577,878	7.82%	1,296,390	7,448
Logan	28,279,772	-	28,279,772	7.77%	2,197,338	12,790
Marion	43,279,712	-	43,279,712	7.70%	3,332,538	22,981
Marshall	25,029,961	-	25,029,961	7.59%	1,899,774	6,788
Mason	21,305,093	-	21,305,093	7.72%	1,644,753	6,570
McDowell	14,190,119	-	14,190,119	8.33%	1,182,037	9,206
Mercer	49,294,841	-	49,294,841	7.64%	3,766,126	18,573
Mineral	23,449,937	-	23,449,937	7.63%	1,789,230	4,203
Mingo	20,640,143	-	20,640,143	7.77%	1,603,739	6,219
Monongalia	67,510,265	-	67,510,265	7.73%	5,218,543	117,739
Monroe	9,735,691	-	9,735,691	7.67%	746,727	4,655
Morgan	12,572,049	-	12,572,049	7.66%	963,019	7,295
Nicholas	19,616,472	-	19,616,472	7.58%	1,486,929	8,357
Ohio	29,459,159	-	29,459,159	7.71%	2,271,301	12,259
Pendleton	8,067,052	-	8,067,052	7.85%	633,264	1,194
Pleasants	7,798,629	803,253	6,995,376	7.59%	530,949	769
Pocahontas	8,492,014	-	8,492,014	7.81%	663,226	2,360
Preston	23,702,543	-	23,702,543	7.83%	1,855,909	18,095
Putnam	53,329,062	-	53,329,062	7.64%	4,074,340	23,149
Raleigh	62,896,991	-	62,896,991	7.63%	4,799,040	43,341
Randolph	21,308,687	-	21,308,687	7.92%	1,687,648	10,379
Ritchie	7,950,336	-	7,950,336	7.72%	613,766	2,724
Roane	9,423,962	-	9,423,962	7.53%	709,624	3,058
Summers	7,953,695	-	7,953,695	7.61%	605,276	4,598
Taylor	12,664,438	-	12,664,438	7.65%	968,830	8,005
Tucker	7,500,219	-	7,500,219	7.55%	566,267	1,516
Tyler	7,879,250	-	7,879,250	7.59%	598,035	4,222
Upshur	21,351,891	647,029	20,704,862	7.57%	1,567,358	2,232
Wayne	35,729,649	-	35,729,649	7.61%	2,719,026	10,648
Webster	8,166,736	-	8,166,736	7.89%	644,355	1,584
Wetzel	12,980,572	-	12,980,572	7.62%	989,120	6,520
Wirt	6,563,353	-	6,563,353	7.50%	492,251	1,886
Wood	66,167,469	-	66,167,469	7.77%	5,141,212	30,098
Wyoming	19,647,457	-	19,647,457	7.76%	1,524,643	6,604
Total	1,463,568,248	7,211,400	1,456,356,848	7.74%	112,749,368	872,509

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Retirement Allocation For Budgeting Purposes Co Bds Net of Charters	Monthly Allocation July 6.66%	Monthly Allocation August 6.67%	Monthly Allocation September 6.67%	Monthly Allocation October 7.44%	Monthly Allocation November 7.44%	Monthly Allocation December 7.44%
Barbour	1,011,581	67,371	67,472	67,472	75,262	75,262	75,262
Berkeley	8,601,061	572,831	573,691	573,691	639,919	639,919	639,919
Boone	1,448,649	96,480	96,625	96,625	107,779	107,779	107,779
Braxton	743,593	49,523	49,598	49,598	55,323	55,323	55,323
Brooke	1,066,476	71,027	71,134	71,134	79,346	79,346	79,346
Cabell	5,232,026	348,453	348,976	348,976	389,263	389,263	389,263
Calhoun	460,906	30,696	30,742	30,742	34,291	34,291	34,291
Clay	676,289	45,041	45,108	45,108	50,316	50,316	50,316
Doddridge	625,882	41,684	41,746	41,746	46,566	46,566	46,566
Fayette	2,453,353	163,393	163,639	163,639	182,529	182,529	182,529
Gilmer	502,548	33,470	33,520	33,520	37,390	37,390	37,390
Grant	772,366	51,440	51,517	51,517	57,464	57,464	57,464
Greenbrier	2,068,071	137,734	137,940	137,940	153,864	153,864	153,864
Hampshire	1,268,345	84,472	84,599	84,599	94,365	94,365	94,365
Hancock	1,532,744	102,081	102,234	102,234	114,036	114,036	114,036
Hardy	977,708	65,115	65,213	65,213	72,741	72,741	72,741
Harrison	4,289,454	285,678	286,107	286,107	319,135	319,135	319,135
Jackson	1,789,413	119,175	119,354	119,354	133,132	133,132	133,132
Jefferson	3,613,847	240,682	241,044	241,044	268,870	268,870	268,870
Kanawha	11,358,646	756,486	757,622	757,622	845,087	845,087	845,087
Lewis	1,029,383	68,557	68,660	68,660	76,586	76,586	76,586
Lincoln	1,288,942	85,844	85,972	85,972	95,897	95,897	95,897
Logan	2,184,548	145,491	145,709	145,709	162,530	162,530	162,530
Marion	3,309,557	220,416	220,747	220,747	246,231	246,231	246,231
Marshall	1,892,986	126,073	126,262	126,262	140,838	140,838	140,838
Mason	1,638,183	109,103	109,267	109,267	121,881	121,881	121,881
McDowell	1,172,831	78,111	78,228	78,228	87,259	87,259	87,259
Mercer	3,747,553	249,587	249,962	249,962	278,818	278,818	278,818
Mineral	1,785,027	118,883	119,061	119,061	132,806	132,806	132,806
Mingo	1,597,520	106,395	106,555	106,555	118,855	118,855	118,855
Monongalia	5,100,804	339,714	340,224	340,224	379,500	379,500	379,500
Monroe	742,072	49,422	49,496	49,496	55,210	55,210	55,210
Morgan	955,724	63,651	63,747	63,747	71,106	71,106	71,106
Nicholas	1,478,572	98,473	98,621	98,621	110,006	110,006	110,006
Ohio	2,259,042	150,452	150,678	150,678	168,073	168,073	168,073
Pendleton	632,070	42,096	42,159	42,159	47,026	47,026	47,026
Pleasants	530,180	35,310	35,363	35,363	39,445	39,445	39,445
Pocahontas	660,866	44,014	44,080	44,080	49,168	49,168	49,168
Preston	1,837,814	122,398	122,582	122,582	136,733	136,733	136,733
Putnam	4,051,191	269,809	270,214	270,214	301,409	301,409	301,409
Raleigh	4,755,699	316,730	317,205	317,205	353,824	353,824	353,824
Randolph	1,677,269	111,706	111,874	111,874	124,789	124,789	124,789
Ritchie	611,042	40,695	40,757	40,757	45,462	45,462	45,462
Roane	706,566	47,057	47,128	47,128	52,569	52,569	52,569
Summers	600,678	40,005	40,065	40,065	44,690	44,690	44,690
Taylor	960,825	63,991	64,087	64,087	71,485	71,485	71,485
Tucker	564,751	37,612	37,669	37,669	42,017	42,017	42,017
Tyler	593,813	39,548	39,607	39,607	44,180	44,180	44,180
Upshur	1,565,126	104,237	104,394	104,394	116,445	116,445	116,445
Wayne	2,708,378	180,378	180,649	180,649	201,503	201,503	201,503
Webster	642,771	42,809	42,873	42,873	47,822	47,822	47,822
Wetzel	982,600	65,441	65,539	65,539	73,105	73,105	73,105
Wirt	490,365	32,658	32,707	32,707	36,483	36,483	36,483
Wood	5,111,114	340,400	340,911	340,911	380,267	380,267	380,267
Wyoming	1,518,039	101,101	101,253	101,253	112,942	112,942	112,942
Total	111,876,859	7,450,999	7,462,186	7,462,186	8,323,638	8,323,638	8,323,638

**COUNTY BOARDS OF EDUCATION
FINAL RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
(PENDING NEW PUBLIC CHARTER SCHOOLS)
FOR THE 2024-25 YEAR**

County	Monthly Allocation January 7.64%	Monthly Allocation February 7.64%	Monthly Allocation March 7.64%	Monthly Allocation April 11.59%	Monthly Allocation May 11.59%	Monthly Allocation June 11.58%	Total Annual Allocation 100.00%
Barbour	77,285	77,285	77,285	117,242	117,242	117,141	1,011,581
Berkeley	657,121	657,121	657,121	996,863	996,863	996,002	8,601,061
Boone	110,677	110,677	110,677	167,898	167,898	167,755	1,448,649
Braxton	56,811	56,811	56,811	86,182	86,182	86,108	743,593
Brooke	81,479	81,479	81,479	123,605	123,605	123,496	1,066,476
Cabell	399,727	399,727	399,727	606,392	606,392	605,867	5,232,026
Calhoun	35,213	35,213	35,213	53,419	53,419	53,376	460,906
Clay	51,668	51,668	51,668	78,382	78,382	78,316	676,289
Doddridge	47,817	47,817	47,817	72,540	72,540	72,477	625,882
Fayette	187,436	187,436	187,436	284,344	284,344	284,099	2,453,353
Gilmer	38,395	38,395	38,395	58,245	58,245	58,193	502,548
Grant	59,009	59,009	59,009	89,517	89,517	89,439	772,366
Greenbrier	158,001	158,001	158,001	239,689	239,689	239,484	2,068,071
Hampshire	96,902	96,902	96,902	147,001	147,001	146,872	1,268,345
Hancock	117,102	117,102	117,102	177,645	177,645	177,491	1,532,744
Hardy	74,697	74,697	74,697	113,316	113,316	113,221	977,708
Harrison	327,714	327,714	327,714	497,148	497,148	496,719	4,289,454
Jackson	136,711	136,711	136,711	207,393	207,393	207,215	1,789,413
Jefferson	276,098	276,098	276,098	418,845	418,845	418,483	3,613,847
Kanawha	867,800	867,800	867,800	1,316,469	1,316,469	1,315,315	11,358,646
Lewis	78,645	78,645	78,645	119,305	119,305	119,203	1,029,383
Lincoln	98,475	98,475	98,475	149,388	149,388	149,262	1,288,942
Logan	166,899	166,899	166,899	253,189	253,189	252,974	2,184,548
Marion	252,850	252,850	252,850	383,578	383,578	383,248	3,309,557
Marshall	144,624	144,624	144,624	219,397	219,397	219,209	1,892,986
Mason	125,157	125,157	125,157	189,865	189,865	189,702	1,638,183
McDowell	89,604	89,604	89,604	135,931	135,931	135,813	1,172,831
Mercer	286,313	286,313	286,313	434,341	434,341	433,967	3,747,553
Mineral	136,376	136,376	136,376	206,885	206,885	206,706	1,785,027
Mingo	122,051	122,051	122,051	185,153	185,153	184,991	1,597,520
Monongalia	389,701	389,701	389,701	591,183	591,183	590,673	5,100,804
Monroe	56,694	56,694	56,694	86,006	86,006	85,934	742,072
Morgan	73,017	73,017	73,017	110,768	110,768	110,674	955,724
Nicholas	112,963	112,963	112,963	171,366	171,366	171,218	1,478,572
Ohio	172,591	172,591	172,591	261,823	261,823	261,596	2,259,042
Pendleton	48,290	48,290	48,290	73,257	73,257	73,194	632,070
Pleasants	40,506	40,506	40,506	61,448	61,448	61,395	530,180
Pocahontas	50,490	50,490	50,490	76,594	76,594	76,530	660,866
Preston	140,409	140,409	140,409	213,003	213,003	212,820	1,837,814
Putnam	309,511	309,511	309,511	469,533	469,533	469,128	4,051,191
Raleigh	363,335	363,335	363,335	551,186	551,186	550,710	4,755,699
Randolph	128,143	128,143	128,143	194,395	194,395	194,229	1,677,269
Ritchie	46,684	46,684	46,684	70,820	70,820	70,755	611,042
Roane	53,982	53,982	53,982	81,891	81,891	81,818	706,566
Summers	45,892	45,892	45,892	69,619	69,619	69,559	600,678
Taylor	73,407	73,407	73,407	111,360	111,360	111,264	960,825
Tucker	43,147	43,147	43,147	65,455	65,455	65,399	564,751
Tyler	45,367	45,367	45,367	68,823	68,823	68,764	593,813
Upshur	119,576	119,576	119,576	181,398	181,398	181,242	1,565,126
Wayne	206,920	206,920	206,920	313,901	313,901	313,631	2,708,378
Webster	49,108	49,108	49,108	74,497	74,497	74,432	642,771
Wetzel	75,071	75,071	75,071	113,883	113,883	113,787	982,600
Wirt	37,464	37,464	37,464	56,833	56,833	56,786	490,365
Wood	390,489	390,489	390,489	592,378	592,378	591,868	5,111,114
Wyoming	115,978	115,978	115,978	175,941	175,941	175,790	1,518,039
Total	8,547,392	8,547,392	8,547,392	12,966,528	12,966,528	12,955,340	111,876,859

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

County	Step 1 Salary Allowance Prof. Educators (Basic & Equity)	1984 Co. Supplement Professional Educators	Co. Supplement In Excess Of Required Equity Prof. Educators	Co. Supplement Upon Which Retirement Based Prof. Educators	Step 1 Total Amount Upon Which Retirement Based Prof. Educators
Barbour					
Berkeley	1,387,562	53,540	-	53,540	1,441,102
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	739,377	-	-	-	739,377
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	618,109	-	-	-	618,109
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	995,717	42,000	-	42,000	1,037,717
Jackson	939,935	41,949	-	41,949	981,884
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	639,851	45,189	4,223	40,966	680,817
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	544,542	-	-	-	544,542
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	5,865,093	182,678	4,223	178,455	6,043,548

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

County	Step 2 Salary Allowance Service Pers (Basic & Equity)	1984 Co. Supplement Service Personnel	Co. Supplement In Excess Of Required Equity Service Personnel	Co. Supplement Upon Which Retirement Based Service Personnel	Step 2 Total Amount Upon Which Retirement Based Service Personnel
Barbour					
Berkeley	238,160	5,331	-	5,331	243,491
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	126,710	-	-	-	126,710
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	115,248	-	-		115,248
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	227,623	9,328	-	9,328	236,951
Jackson	186,982	4,173	-	4,173	191,155
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	116,015	8,950	2,529	6,421	122,436
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	102,487	-	-	-	102,487
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	1,113,225	27,782	2,529	25,253	1,138,478

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

County	Step 5 Salary Allowance Prof Student Support Pers. (Basic & Equity)	1984 Co. Supplement Prof. Student Support Pers.	Co. Supplement In Excess Of Required Equity Support Pers.	Co. Supplement Upon Which Retirement Based Support Pers.	Step 5 Total Amount Upon which Retirement Based Support Pers.
Barbour					
Berkeley	28,276	1,098	-	1,098	29,374
Boone					
Braxton					
Brooke					
Cabell					
Calhoun	-	-	-	-	-
Clay					
Doddridge					
Fayette					
Gilmer					
Grant	-	-	-	-	-
Greenbrier					
Hampshire					
Hancock					
Hardy					
Harrison	-	-	-	-	-
Jackson	-	-	-	-	-
Jefferson					
Kanawha					
Lewis					
Lincoln					
Logan					
Marion					
Marshall					
Mason					
McDowell					
Mercer					
Mineral					
Mingo					
Monongalia					
Monroe					
Morgan					
Nicholas					
Ohio					
Pendleton					
Pleasants	-	-	-	-	-
Pocahontas					
Preston					
Putnam					
Raleigh					
Randolph					
Ritchie					
Roane					
Summers					
Taylor					
Tucker					
Tyler					
Upshur	-	-	-	-	-
Wayne					
Webster					
Wetzel					
Wirt					
Wood					
Wyoming					
Total	28,276	1,098	-	1,098	29,374

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

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

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

Charter School	Retirement Allocation For Budgeting Purposes Charter Schools	Monthly Allocation July 6.66%	Monthly Allocation August 6.67%	Monthly Allocation September 6.67%	Monthly Allocation October 7.44%	Monthly Allocation November 7.44%	Monthly Allocation December 7.44%
Eastern Panhandle Preparatory Academy	141,739	9,440	9,454	9,454	10,545	10,545	10,545
Virtual Preparatory Academy	257,423	17,144	17,170	17,170	19,152	19,152	19,152
West Virginia Academy	105,700	7,040	7,050	7,050	7,864	7,864	7,864
West Virginia Virtual Academy	360,529	24,011	24,047	24,047	26,823	26,823	26,823
WIN Academy	7,118	474	475	475	530	530	530
Total	872,509	58,109.00	58,196.00	58,196.00	64,914.00	64,914.00	64,914.00

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

Charter School	Monthly Allocation January 7.64%	Monthly Allocation February 7.64%	Monthly Allocation March 7.64%	Monthly Allocation April 11.59%	Monthly Allocation May 11.59%	Monthly Allocation June 11.58%	Total Annual Allocation 100.00%
Eastern Panhandle Preparatory Academy	10,829	10,829	10,829	16,428	16,428	16,413	141,739
Virtual Preparatory Academy	19,667	19,667	19,667	29,835	29,835	29,812	257,423
West Virginia Academy	8,075	8,075	8,075	12,251	12,251	12,241	105,700
West Virginia Virtual Academy	27,544	27,544	27,544	41,785	41,785	41,753	360,529
WIN Academy	544	544	544	825	825	822	7,118
Total	66,659.00	66,659.00	66,659.00	101,124.00	101,124.00	101,041.00	872,509

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

County	Estimated Step 1 Attributable To Charter Schools	Estimated Step 2 Attributable To Charter Schools	Estimated Step 5 Attributable To Charter Schools	Total Amount Upon Which Retirement Based Total Pers.	Employer's Average Contribution Rate	Charter Allocation Prior to 99% Net	Retirement Allocation For Budgeting Purposes Charter Schools
Barbour	89,172	36,332	6,605	132,109	8.10%	10,701	10,594
Berkeley	1,221,037	487,924	84,925	1,793,886	7.61%	136,515	135,150
Boone	41,047	16,955	3,303	61,305	7.76%	4,757	4,710
Braxton	61,807	25,298	4,718	91,823	7.61%	6,988	6,918
Brooke	102,382	40,907	7,077	150,366	7.65%	11,503	11,388
Cabell	290,161	115,724	20,288	426,173	7.76%	33,071	32,740
Calhoun	3,303	1,346	472	5,121	7.55%	387	383
Clay	37,745	15,340	2,831	55,916	7.61%	4,255	4,213
Doddridge	16,985	6,997	1,415	25,397	7.80%	1,981	1,961
Fayette	123,142	50,326	8,493	181,961	7.69%	13,993	13,853
Gilmer	3,303	1,346	472	5,121.00	7.73%	395.85	392
Grant	16,985	6,997	1,415	25,397	8.13%	2,065	2,044
Greenbrier	95,777	39,292	7,077	142,146	7.62%	10,832	10,723
Hampshire	158,055	64,859	11,323	234,237	7.80%	18,270	18,088
Hancock	116,065	46,290	8,021	170,376	7.60%	12,949	12,819
Hardy	41,047	16,955	3,303	61,305	7.63%	4,678	4,631
Harrison	225,524	89,888	16,041	331,453	7.65%	25,356	25,103
Jackson	106,157	43,060	7,549	156,766	7.62%	11,946	11,826
Jefferson	750,173	300,074	52,371	1,102,618	7.67%	84,571	83,725
Kanawha	392,072	156,631	27,365	576,068	8.20%	47,238	46,765
Lewis	58,504	23,683	4,246	86,433	7.50%	6,482	6,418
Lincoln	65,109	26,374	4,718	96,201	7.82%	7,523	7,448
Logan	112,762	45,482	8,021	166,265	7.77%	12,919	12,790
Marion	204,764	82,083	14,626	301,473	7.70%	23,213	22,981
Marshall	61,335	24,760	4,246	90,341	7.59%	6,857	6,788
Mason	58,032	23,683	4,246	85,961	7.72%	6,636	6,570
McDowell	75,489	30,949	5,190	111,628	8.33%	9,299	9,206
Mercer	167,020	66,743	11,795	245,558	7.64%	18,761	18,573
Mineral	37,745	15,071	2,831	55,647	7.63%	4,246	4,203
Mingo	54,730	22,337	3,774	80,841	7.77%	6,281	6,219
Monongalia	1,047,412	418,489	72,658	1,538,559	7.73%	118,931	117,739
Monroe	41,047	16,955	3,303	61,305	7.67%	4,702	4,655
Morgan	65,109	26,374	4,718	96,201	7.66%	7,369	7,295
Nicholas	75,489	30,680	5,190	111,359	7.58%	8,441	8,357
Ohio	109,459	43,598	7,549	160,606	7.71%	12,383	12,259
Pendleton	10,380	4,037	944	15,361.00	7.85%	1,205.84	1,194
Pleasants	7,077	2,691	472	10,240	7.59%	777	769
Pocahontas	20,288	8,343	1,887	30,518	7.81%	2,383	2,360
Preston	158,055	64,052	11,323	233,430	7.83%	18,278	18,095
Putnam	208,067	82,891	15,098	306,056	7.64%	23,383	23,149
Raleigh	389,241	157,169	27,365	573,775	7.63%	43,779	43,341
Randolph	89,172	36,601	6,605	132,378	7.92%	10,484	10,379
Ritchie	24,062	9,689	1,887	35,638	7.72%	2,751	2,724
Roane	27,365	11,303	2,359	41,027	7.53%	3,089	3,058
Summers	41,519	16,686	2,831	61,036	7.61%	4,645	4,598
Taylor	71,715	28,796	5,190	105,701	7.65%	8,086	8,005
Tucker	13,682	5,652	944	20,278	7.55%	1,531	1,516
Tyler	37,745	15,609	2,831	56,185	7.59%	4,264	4,222
Upshur	20,288	8,074	1,415	29,777	7.57%	2,254	2,232
Wayne	95,777	38,485	7,077	141,339	7.61%	10,756	10,648
Webster	13,682	5,652	944	20,278	7.89%	1,600	1,584
Wetzel	58,504	23,683	4,246	86,433	7.62%	6,586	6,520
Wirt	16,985	6,997	1,415	25,397	7.50%	1,905	1,886
Wood	266,099	106,304	18,872	391,275	7.77%	30,402	30,098
Wyoming	58,032	23,683	4,246	85,961	7.76%	6,671	6,604
Total	7,753,680	3,116,199	550,126	11,420,005	7.74%	881,322	872,509