

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

BARBOUR COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		21,240.00		2,644.00			2,410.60		26,294.60
1		12,145.00		2,713.00					14,858.00
2		4,996.00		2,782.00					7,778.00
3		5,134.00	2,659.00	11,404.00		3,043.00	6,086.00		28,326.00
4		5,272.00		8,760.00					14,032.00
5		5,410.00							5,410.00
6		8,322.00		3,058.00		3,250.00			14,630.00
7		5,686.00		3,127.00					8,813.00
8		2,912.00		9,588.00	3,292.00				15,792.00
9		8,943.00		3,265.00	3,361.00			3,548.00	19,117.00
10				3,334.00					3,334.00
11		3,119.00	9,633.00				7,190.00		19,942.00
12		6,376.00	3,280.00	3,472.00	3,568.00		7,328.00		24,024.00
13		3,257.00							3,257.00
14		3,326.00			3,706.00	7,604.00	3,802.00		18,438.00
15					3,775.00	3,871.00	3,871.00		11,517.00
16			3,556.00	3,748.00	3,844.00		3,940.00		15,088.00
17		3,533.00	3,625.00	3,817.00					10,975.00
18		3,602.00	3,694.00	7,927.44			4,078.00		19,301.44
19		3,671.00	11,289.00	3,955.00	16,204.00				35,119.00
20		3,740.00		4,024.00			8,432.00		16,196.00
21			3,901.00				8,570.00	2,142.50	14,613.50
22			3,970.00			8,516.00	13,062.00		25,548.00
23			4,039.00				5,307.60	2,211.50	11,558.10
24				4,300.00	2,198.00	4,492.00	4,492.00		15,482.00
25					4,465.00	4,561.00	9,122.00		18,148.00
26				4,438.00					4,438.00
27				4,507.00				9,398.00	13,905.00
28			4,384.00		14,016.00	4,768.00	9,536.00		32,704.00
29		4,361.00	4,453.00						8,814.00
30				4,714.00			4,906.00		9,620.00
31		4,499.00	9,182.00				4,975.00	6,467.50	25,123.50
32							5,044.00	14,123.20	19,167.20
33									
34				4,990.00					4,990.00
35			14,601.00				36,757.00		51,358.00
ST Suppl		119,544.00	82,266.00	100,567.44	66,945.00	76,979.60	137,861.30	3,548.00	587,711.34
Cty Suppl									
Cty>State									
State Eqty		119,544.00	82,266.00	100,567.44	66,945.00	76,979.60	137,861.30	3,548.00	587,711.34
State Funded Equity Before Ceiling Reduction									587,711.34
Average State Funded Equity									3,703.52
Less Formula Ceiling Reduction									53,108.45
Equity Allowance									534,602.89

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

BERKELEY COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	3,592.00	167,560.00	2,452.00	2,644.00					176,248.00
1		194,320.00	2,521.00	27,130.00	2,809.00	5,810.00			232,590.00
2		223,571.00	12,950.00	27,820.00			2,974.00		267,315.00
3		130,917.00	10,636.00	25,659.00	5,894.00	6,086.00	12,172.00	3,134.00	194,498.00
4		121,256.00	13,640.00	37,960.00	15,080.00	6,224.00	6,224.00		200,384.00
5		105,495.00	5,594.00	31,384.50	12,340.00	15,905.00			170,718.50
6		66,576.00	17,196.00	64,218.00	47,310.00	19,500.00	13,000.00	3,341.00	231,141.00
7		51,174.00		51,595.50	35,453.00	16,595.00	13,276.00		168,093.50
8		32,032.00	18,024.00	35,156.00	19,752.00	23,716.00	6,776.00	3,479.00	138,935.00
9		59,620.00	12,292.00	45,710.00	13,444.00	10,371.00	6,914.00		148,351.00
10		30,500.00	28,278.00	16,670.00	6,860.00	24,682.00	3,526.00		110,516.00
11		53,023.00	32,110.00	37,433.00	24,493.00	21,570.00	17,975.00		186,604.00
12		35,068.00	29,520.00	17,360.00	32,112.00	14,656.00	7,328.00		136,044.00
13		19,542.00	23,443.00	28,328.00	25,459.00	18,665.00	18,665.00	7,648.00	141,750.00
14		19,956.00	27,344.00	25,270.00	22,236.00	38,020.00	7,604.00	3,893.00	144,323.00
15		10,185.00	24,409.00	14,716.00	33,975.00	23,226.00	15,484.00	3,962.00	125,957.00
16		24,248.00	53,340.00	11,244.00	30,752.00	15,760.00	35,460.00		170,804.00
17		31,797.00	36,250.00	19,085.00	31,304.00	24,054.00	24,054.00	4,100.00	170,644.00
18		18,010.00	48,022.00	23,316.00	15,928.00	40,780.00	32,624.00	4,169.00	182,849.00
19		7,342.00	30,104.00	19,775.00	28,357.00	16,588.00	53,911.00		156,077.00
20		11,220.00	30,656.00	4,024.00	20,600.00	25,296.00	46,376.00		138,172.00
21		7,618.00	35,109.00	28,651.00	16,756.00	38,565.00	29,995.00	17,504.00	174,198.00
22		7,756.00	35,730.00	12,486.00	12,774.00	13,062.00	34,832.00	13,335.00	129,975.00
23		3,947.00	60,585.00	21,155.00	4,327.00	30,961.00	57,499.00	9,028.00	187,502.00
24		4,016.00	53,404.00	4,300.00	13,188.00	13,476.00	22,460.00	9,166.00	120,010.00
25		12,255.00	33,416.00	13,107.00	17,860.00	4,561.00	54,732.00	4,652.00	140,583.00
26			25,476.00	8,876.00	9,068.00	23,150.00	27,780.00	14,163.00	108,513.00
27			21,575.00				23,495.00		45,070.00
28			35,072.00	9,152.00		19,072.00	42,912.00		106,208.00
29			22,265.00		9,482.00	4,837.00	19,348.00		55,932.00
30		4,430.00	4,522.00			14,718.00	29,436.00		53,106.00
31			4,591.00		4,879.00	9,950.00	34,825.00		54,245.00
32		4,568.00	4,660.00		4,948.00	10,088.00	15,132.00		39,396.00
33			14,187.00	4,921.00	5,017.00	10,226.00	20,452.00		54,803.00
34			9,596.00		5,086.00		20,728.00		35,410.00
35		14,325.00	48,670.00	22,765.50	20,620.00	26,255.00	75,614.40	5,342.00	213,591.90
ST Suppl	3,592.00	1,472,327.00	867,639.00	691,911.50	548,163.00	586,425.00	833,583.40	106,916.00	5,110,556.90
Cty Suppl	3,568.00	1,056,675.00	502,270.00	422,527.50	312,915.00	315,965.00	418,368.00	54,400.00	3,086,688.50
Cty>State									
State Eqty	24.00	415,652.00	365,369.00	269,384.00	235,248.00	270,460.00	415,215.40	52,516.00	2,023,868.40
State Funded Equity Before Ceiling Reduction									2,023,868.40
Average State Funded Equity									1,354.30
Less Formula Ceiling Reduction									16,170.36

Equity Allowance									2,007,698.04

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

BOONE COUNTY

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	13,470.00	26,668.00							40,138.00
1		29,148.00		5,426.00					34,574.00
2		17,486.00		2,782.00					20,268.00
3		20,536.00		2,851.00			3,043.00		26,430.00
4		10,544.00		2,920.00		3,112.00			16,576.00
5		13,525.00	2,797.00	2,989.00			3,181.00		22,492.00
6		13,870.00		12,232.00		3,250.00	3,250.00		32,602.00
7		19,901.00		6,254.00					26,155.00
8		14,560.00	3,004.00	3,196.00	3,292.00		3,388.00		27,440.00
9		2,981.00		3,265.00	3,361.00				9,607.00
10		12,200.00		6,668.00	3,430.00		3,526.00		25,824.00
11		9,357.00		10,209.00	6,998.00	7,190.00			33,754.00
12			3,280.00	3,472.00	7,136.00	3,664.00	10,992.00		28,544.00
13		3,257.00	3,349.00	3,541.00	3,637.00	3,733.00	7,466.00		24,983.00
14		3,326.00	6,836.00	3,610.00	3,706.00	3,802.00			21,280.00
15		6,790.00	6,974.00	7,358.00	7,550.00	3,871.00	3,871.00	3,962.00	40,376.00
16		3,464.00	3,556.00	7,496.00	11,532.00	3,940.00	197.00		30,185.00
17			10,875.00			8,018.00	12,027.00		30,920.00
18		7,204.00	18,470.00	3,886.00	7,964.00	8,156.00			45,680.00
19		7,342.00	18,815.00	3,955.00	12,153.00	8,294.00	4,147.00		54,706.00
20						12,648.00	8,432.00	4,307.00	25,387.00
21					4,189.00		4,285.00		8,474.00
22			3,970.00	4,162.00	4,258.00	6,531.00	8,708.00		27,629.00
23			4,039.00		4,327.00	8,846.00	4,423.00		21,635.00
24		4,016.00	4,108.00			4,492.00			12,616.00
25		4,085.00	8,354.00			4,561.00	4,561.00		21,561.00
26			8,492.00				4,630.00		13,122.00
27			4,315.00	4,507.00	4,603.00	4,699.00	23,495.00		41,619.00
28			13,152.00		4,672.00				17,824.00
29			4,453.00			9,674.00			14,127.00
30			4,522.00				4,906.00		9,428.00
31									
32			4,660.00		4,948.00		5,044.00		14,652.00
33			9,458.00		5,017.00		10,226.00		24,701.00
34			14,394.00			5,182.00	10,364.00		29,940.00
35			34,069.00			2,100.40	36,757.00		72,926.40
ST Suppl	13,470.00	230,260.00	195,942.00	100,779.00	102,773.00	115,763.40	180,919.00	8,269.00	948,175.40
Cty Suppl		220,745.00	127,200.00	82,500.00	71,500.00	76,725.00	112,887.50	5,500.00	697,057.50
Cty>State		7,713.00		74.00					7,787.00
State Eqty	13,470.00	17,228.00	68,742.00	18,353.00	31,273.00	39,038.40	68,031.50	2,769.00	258,904.90
State Funded Equity Before Ceiling Reduction									258,904.90
Average State Funded Equity									974.24
Less Formula Ceiling Reduction									39,076.86
Equity Allowance									219,828.04

BRAXTON COUNTY BOARD OF EDUCATION

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		31,364.40							31,364.40
1		15,278.41							15,278.41
2		8,218.42							8,218.42
3		10,268.00		2,851.00					13,119.00
4		5,272.00						3,203.00	8,475.00
5		8,115.00	2,797.00	8,967.00					19,879.00
6		2,774.00		6,116.00					8,890.00
7		2,843.00							2,843.00
8				3,196.00	3,292.00				6,488.00
9		2,981.00	6,146.00	3,265.00					12,392.00
10		3,050.00			3,430.00	3,526.00			10,006.00
11		3,119.00		986.87	3,499.00	3,595.00	3,595.00		14,794.87
12		6,376.00	3,280.00	3,472.00	3,568.00	7,328.00	3,664.00		27,688.00
13		3,257.00		1,026.89	3,637.00				7,920.89
14		6,652.00	6,836.00	3,610.00					17,098.00
15		3,395.00						3,871.00	7,266.00
16				7,496.00	7,688.00		7,880.00		23,064.00
17					7,826.00	4,009.00	8,018.00		19,853.00
18		7,204.00		3,886.00	7,964.00	4,078.00			23,132.00
19				3,955.00	4,051.00		4,147.00		12,153.00
20		3,740.00			8,240.00	4,216.00			16,196.00
21									
22									
23		3,947.00							3,947.00
24		4,016.00		4,300.00		4,492.00	4,492.00		17,300.00
25				4,805.90				4,652.00	9,457.90
26			4,246.00			4,630.00			8,876.00
27			4,315.00			1,362.71	4,699.00		10,376.71
28		8,584.00	4,384.00			4,768.00	9,536.00		27,272.00
29			4,453.00				7,255.50		11,708.50
30			4,522.00			4,906.00			9,428.00
31			4,591.00						4,591.00
32			4,660.00			5,044.00	5,044.00		14,748.00
33									
34									
35		4,775.00	14,601.00			5,251.00	5,251.00		29,878.00
ST Suppl		145,229.23	64,831.00	57,933.66	53,195.00	57,205.71	67,452.50	7,855.00	453,702.10
Cty Suppl									
Cty>State									
State Eqty		145,229.23	64,831.00	57,933.66	53,195.00	57,205.71	67,452.50	7,855.00	453,702.10
State Funded Equity Before Ceiling Reduction									453,702.10
Average State Funded Equity									3,535.16
Less Formula Ceiling Reduction									41,043.18
Equity Allowance									412,658.92

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

BROOKE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		11,800.00		2,644.00					14,444.00
1		2,429.00		2,713.00	2,809.00				7,951.00
2		9,992.00		2,782.00					12,774.00
3		5,134.00	2,659.00	2,851.00			3,043.00		13,687.00
4		7,908.00		2,920.00					10,828.00
5		5,410.00		8,967.00			3,181.00		17,558.00
6		13,870.00		12,232.00	3,154.00			3,341.00	32,597.00
7		8,529.00							8,529.00
8		5,824.00					3,388.00		9,212.00
9		5,962.00	3,073.00	6,530.00	3,361.00		6,914.00		25,840.00
10		3,050.00	3,142.00	6,668.00	3,430.00	7,052.00	3,526.00	3,617.00	30,485.00
11		3,119.00	6,422.00	3,403.00	3,499.00				16,443.00
12		9,564.00	13,120.00		3,568.00	7,328.00	3,664.00		37,244.00
13		3,257.00			7,274.00		11,758.95		22,289.95
14		9,978.00	17,090.00	7,220.00	3,706.00	3,802.00	6,463.40		48,259.40
15		6,790.00		7,358.00	7,550.00				21,698.00
16			7,112.00	3,748.00	7,688.00		10,244.00		28,792.00
17		3,533.00	7,250.00	3,817.00	3,913.00	4,009.00	4,009.00		26,531.00
18		7,204.00	11,082.00	7,772.00		4,078.00			30,136.00
19		3,671.00	7,526.00			4,147.00	8,294.00		23,638.00
20		7,480.00							7,480.00
21			3,901.00			12,567.00	4,285.00		25,038.00
22				4,162.00			4,354.00		8,516.00
23		7,894.00	8,078.00			4,327.00	8,846.00		47,279.30
24			8,216.00	4,300.00			8,984.00		21,500.00
25		4,085.00	4,177.00			4,465.00	13,683.00		26,410.00
26			8,492.00			13,602.00			22,094.00
27			4,315.00				18,796.00	9,398.00	32,509.00
28		4,292.00					9,536.00	4,768.00	18,596.00
29			4,453.00			4,741.00			9,194.00
30								4,997.00	4,997.00
31						4,975.00	4,975.00		9,950.00
32				4,852.00	4,948.00		5,044.00		14,844.00
33									
34									
35			4,867.00		5,155.00	15,753.00	21,004.00		46,779.00
ST Suppl		150,775.00	124,975.00	94,939.00	99,757.00	92,607.00	159,114.65	11,955.00	734,122.65
Cty Suppl		107,468.00	82,924.00	63,464.00	63,302.00	57,710.00	100,459.70	7,202.00	482,529.70
Cty>State									
State Eqty		43,307.00	42,051.00	31,475.00	36,455.00	34,897.00	58,654.95	4,753.00	251,592.95
State Funded Equity Before Ceiling Reduction									251,592.95
Average State Funded Equity									1,267.15
Less Formula Ceiling Reduction									47,011.32

Equity Allowance									204,581.63

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

CABELL COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		30,680.00		5,288.00		0,000.00	5,672.00		50,148.00
1		85,015.00	2,521.00	10,852.00		2,905.00			101,293.00
2		74,940.00	2,590.00	8,346.00		2,974.00	11,896.00		100,746.00
3	1,997.00	51,340.00	5,318.00	31,361.00	8,841.00	3,043.00	6,086.00		107,986.00
4	2,064.00	44,812.00	10,912.00	32,120.00	18,096.00	3,112.00	3,112.00		114,228.00
5		29,755.00	11,188.00	17,934.00		3,181.00	3,181.00		65,239.00
6	2,198.00	30,514.00	5,732.00	27,522.00	12,616.00	13,000.00	13,000.00		104,582.00
7		45,488.00	5,870.00	9,381.00	12,892.00	6,638.00	3,319.00		83,588.00
8		37,856.00	27,036.00	9,588.00	16,460.00	6,776.00	16,940.00		114,656.00
9		32,791.00	33,803.00	19,590.00	25,207.50	3,457.00	10,371.00	3,548.00	128,767.50
10		18,300.00	34,562.00	23,338.00	30,870.00	17,630.00	35,260.00	3,617.00	163,577.00
11		24,952.00	28,899.00	20,418.00	24,493.00	21,570.00	7,190.00		127,522.00
12		25,504.00	13,120.00	13,888.00	21,408.00	21,984.00	10,992.00	3,755.00	110,651.00
13		13,028.00	13,396.00	7,082.00	21,822.00	18,665.00	29,864.00		103,857.00
14		16,630.00	23,926.00	3,610.00	28,017.36	26,614.00	41,822.00		140,619.36
15		16,975.00	17,435.00	3,679.00	15,100.00	15,484.00	34,839.00		103,512.00
16	2,868.00	6,928.00	28,448.00	7,496.00	19,220.00	7,880.00	27,580.00	4,031.00	104,451.00
17		7,066.00	36,250.00	15,268.00	7,826.00	8,018.00	44,099.00		118,527.00
18		7,204.00	33,246.00	15,544.00	23,892.00	8,156.00	16,312.00	4,169.00	108,523.00
19		7,342.00	30,104.00	7,910.00		20,735.00	24,882.00		90,973.00
20		11,220.00	26,824.00	12,072.00	12,360.00	16,864.00	16,864.00		96,204.00
21		3,809.00	27,307.00	12,279.00		25,710.00	27,124.05		96,229.05
22		3,878.00	27,790.00	4,162.00	12,774.00	4,354.00	34,832.00	4,445.00	92,235.00
23		7,894.00	24,234.00	16,924.00	12,981.00		26,538.00		88,571.00
24		4,016.00	20,540.00	4,300.00		17,968.00	26,952.00		73,776.00
25		4,085.00	29,239.00		8,930.00	18,244.00	36,488.00	4,652.00	101,638.00
26		29,722.00			13,602.00	18,520.00	27,780.00		89,624.00
27		4,223.00	17,260.00		13,809.00	9,398.00	23,495.00		68,185.00
28			26,304.00	4,576.00		4,768.00	20,645.44		56,293.44
29		4,361.00	22,265.00		9,482.00	24,185.00	9,674.00		69,967.00
30			4,522.00		4,810.00	4,906.00	19,624.00		33,862.00
31			4,591.00		4,879.00	14,925.00	24,875.00	5,066.00	54,336.00
32			9,320.00		4,948.00		25,220.00		39,488.00
33			4,729.00				20,452.00		25,181.00
34						5,182.00	15,546.00		20,728.00
35		9,550.00	38,936.00	10,118.00		47,259.00	78,765.00		184,628.00
ST Suppl	9,127.00	660,156.00	677,939.00	354,646.00	385,335.86	432,613.00	781,291.49	33,283.00	3,334,391.35
Cty Suppl	6,022.00	355,292.00	302,799.00	190,290.00	193,473.24	203,125.00	360,052.92	15,453.00	1,626,507.16
City>State									
State Eqty	3,105.00	304,864.00	375,140.00	164,356.00	191,862.62	229,488.00	421,238.57	17,830.00	1,707,884.19
State Funded Equity Before Ceiling Reduction									1,707,884.19
Average State Funded Equity									1,831.08
Less Formula Ceiling Reduction									211,672.76

Equity Allowance									1,496,211.43

CALHOUN COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		7,080.00							7,080.00
1		9,716.00							9,716.00
2		14,988.00	2,590.00						17,578.00
3		17,969.00		5,702.00					23,671.00
4		2,636.00		8,760.00		3,112.00			14,508.00
5									
6		5,548.00							5,548.00
7		2,843.00							2,843.00
8		2,912.00		3,196.00	2,962.80				9,070.80
9									
10		9,089.00						3,617.00	12,706.00
11		6,238.00		3,403.00	3,499.00				13,140.00
12		3,188.00	6,560.00		3,568.00				13,316.00
13				3,541.00	3,637.00				7,178.00
14									
15			3,487.00	3,679.00	3,775.00				10,941.00
16		3,464.00		3,748.00					7,212.00
17						4,009.00			4,009.00
18		3,602.00	7,388.00				8,156.00		19,146.00
19			3,763.00		3,240.80				7,003.80
20							3,794.40	4,307.00	8,101.40
21			3,901.00				4,285.00		8,186.00
22						4,354.00			4,354.00
23				4,231.00			221.15		4,452.15
24			4,108.00						4,108.00
25									
26		4,154.00		4,438.00			13,890.00		22,482.00
27			4,315.00		4,603.00				8,918.00
28						4,768.00			4,768.00
29							7,255.50		7,255.50
30							4,906.00		4,906.00
31									
32							5,044.00		5,044.00
33			4,729.00			5,113.00			9,842.00
34		4,706.00		4,867.00			21,004.00		25,871.00
35									
ST Suppl		98,133.00	45,708.00	40,698.00	25,285.60	21,356.00	68,556.05	7,924.00	307,660.65
Cty Suppl									
Cty>State									
State Eqty		94,635.00	44,508.00	39,498.00	24,615.60	20,856.00	67,111.05	7,724.00	298,947.65
State Funded Equity Before Ceiling Reduction									298,947.65
Average State Funded Equity									3,431.05
Less Formula Ceiling Reduction									9,950.05

Equity Allowance									288,997.60

DODDRIDGE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		4,720.00							4,720.00
1		7,287.00							7,287.00
2		9,992.00							9,992.00
3				2,851.00					2,851.00
4		15,816.00		2,920.00					18,736.00
5		8,115.00		2,989.00			6,362.00		17,466.00
6		8,322.00		3,058.00					11,380.00
7			2,935.00	3,127.00	3,223.00				9,285.00
8		2,912.00		6,392.00					9,304.00
9		8,943.00	3,073.00	6,530.00		6,914.00			25,460.00
10		6,100.00		6,668.00					12,768.00
11		3,119.00	3,211.00		3,499.00	3,595.00			13,424.00
12		3,188.00		3,472.00	3,568.00		3,664.00		13,892.00
13				1,770.50					1,770.50
14		3,326.00	6,836.00	3,610.00		3,802.00			17,574.00
15			3,487.00	7,358.00			3,871.00		14,716.00
16			10,668.00				11,820.00		22,488.00
17						4,009.00			4,009.00
18				3,886.00			4,078.00		7,964.00
19			7,526.00	3,955.00		4,147.00			15,628.00
20			11,496.00				21,080.00		32,576.00
21			3,901.00	4,093.00	8,378.00	4,285.00			20,657.00
22									
23			4,039.00		4,327.00	4,423.00	4,423.00		17,212.00
24					8,792.00	4,492.00	4,492.00		17,776.00
25			4,177.00				4,561.00		8,738.00
26				4,438.00			4,630.00		9,068.00
27						4,699.00	14,097.00		18,796.00
28						4,768.00	9,536.00		14,304.00
29									
30									
31			4,591.00				4,975.00		9,566.00
32			4,660.00						4,660.00
33				9,842.00	5,017.00		10,226.00		25,085.00
34									
35					5,155.00		28,880.50		34,035.50
ST Suppl		81,840.00	70,600.00	76,959.50	41,959.00	45,134.00	136,695.50		453,188.00
Cty Suppl		39,000.00	26,600.00	32,250.00	16,000.00	18,700.00	51,850.00		184,400.00
Cty>State									
State Eqty		42,840.00	44,000.00	44,709.50	25,959.00	26,434.00	84,845.50		268,788.00
State Funded Equity Before Ceiling Reduction									268,788.00
Average State Funded Equity									2,203.18
Less Formula Ceiling Reduction									50,452.83
Equity Allowance									218,335.17

FAYETTE COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		25,960.00		2,644.00					28,604.00
1		36,435.00	2,521.00						38,956.00
2		19,984.00	5,180.00	5,564.00			2,974.00		33,702.00
3		28,237.00		2,851.00					31,088.00
4		21,088.00	2,728.00	8,760.00	3,016.00	3,112.00		3,203.00	41,907.00
5		27,050.00	5,594.00	23,912.00	3,085.00				59,641.00
6		22,192.00		9,174.00	3,154.00	3,250.00	3,250.00		41,020.00
7		5,686.00	2,935.00	15,635.00	6,446.00				30,702.00
8		5,824.00	9,012.00		3,292.00	10,164.00	3,388.00		31,680.00
9		17,886.00	3,073.00	3,265.00	16,805.00	10,371.00			51,400.00
10		12,200.00	9,426.00	10,002.00	3,430.00	3,526.00	3,526.00		42,110.00
11		18,714.00	3,211.00	3,403.00		3,595.00	10,785.00		39,708.00
12		12,752.00	16,400.00	13,888.00	3,568.00	14,656.00	3,664.00		64,928.00
13		3,257.00	6,698.00	10,623.00	3,637.00	7,466.00	7,466.00		39,147.00
14		3,326.00	20,508.00		3,706.00	3,802.00	3,802.00		35,144.00
15		3,395.00	3,487.00	3,679.00	7,550.00	15,484.00	11,613.00		45,208.00
16		6,928.00	21,336.00	3,748.00	11,532.00	3,940.00	8,352.80	4,031.00	59,867.80
17		7,066.00	10,875.00	3,817.00	3,913.00	4,009.00	12,027.00		41,707.00
18		3,602.00	29,552.00		7,964.00	8,156.00	12,234.00		61,508.00
19		3,671.00	3,763.00	7,910.00	12,153.00	4,147.00	4,147.00		35,791.00
20		3,740.00	11,496.00	4,024.00	8,240.00	4,216.00	4,216.00		35,932.00
21			11,703.00		4,189.00	12,855.00	17,140.00		45,887.00
22		3,878.00	3,970.00		8,516.00	8,708.00	4,354.00		29,426.00
23			4,039.00			4,423.00	6,634.50		15,096.50
24			4,108.00				8,984.00		13,092.00
25						4,561.00	4,561.00		9,122.00
26		4,154.00	4,246.00	8,876.00		13,890.00	4,630.00		35,796.00
27			8,630.00		4,603.00		4,699.00		17,932.00
28		4,292.00	13,152.00		9,344.00	16,211.20	14,304.00		57,303.20
29			8,906.00			9,674.00	14,511.00		33,091.00
30		4,430.00	9,044.00				4,906.00	4,997.00	23,377.00
31		4,499.00	9,182.00				14,925.00		28,606.00
32			13,980.00			7,566.00	5,044.00		26,590.00
33			9,458.00			5,113.00	5,113.00		19,684.00
34					5,086.00		20,728.00		25,814.00
35		4,775.00	14,601.00	15,177.00		5,251.00	75,614.40		115,418.40
ST Suppl		315,021.00	282,814.00	156,952.00	133,229.00	188,146.20	297,592.70	12,231.00	1,385,985.90
Cty Suppl		188,700.00	129,200.00	78,200.00	59,500.00	78,030.00	112,234.00	5,100.00	650,964.00
Cty>State									
State Eqty		126,321.00	153,614.00	78,752.00	73,729.00	110,116.20	185,358.70	7,131.00	735,021.90
State Funded Equity Before Ceiling Reduction									735,021.90
Average State Funded Equity									1,919.52
Less Formula Ceiling Reduction									-4,760.41
Equity Allowance									739,782.31

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

GILMER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0					2,740.00				2,740.00
1									
2		4,996.00							4,996.00
3		5,134.00							5,134.00
4									
5					3,085.00				3,085.00
6		2,774.00		12,232.00					15,006.00
7			5,870.00				3,319.00		9,189.00
8		2,912.00		3,196.00	3,292.00				9,400.00
9				6,530.00					6,530.00
10		6,100.00		6,668.00					12,768.00
11		3,119.00		3,403.00	3,499.00				10,021.00
12			3,280.00	6,944.00					10,224.00
13			6,698.00	3,541.00	3,637.00	3,733.00			17,609.00
14		3,326.00						3,893.00	7,219.00
15			6,974.00	14,716.00	3,775.00				25,465.00
16				3,748.00		3,940.00	3,940.00		11,628.00
17				7,634.00					7,634.00
18									
19			7,526.00	3,955.00	4,051.00		16,588.00		32,120.00
20				4,024.00					4,024.00
21			3,901.00		4,189.00		4,285.00	4,376.00	16,751.00
22			3,970.00				4,354.00		8,324.00
23		3,947.00					4,423.00		8,370.00
24							4,492.00		4,492.00
25					4,465.00				4,465.00
26			4,246.00						4,246.00
27					4,603.00	4,699.00	4,699.00		14,001.00
28									
29									
30									
31		4,499.00	4,591.00	4,783.00					13,873.00
32									
33									
34			4,798.00						4,798.00
35				5,059.00		2,625.50	5,251.00		12,935.50
ST Suppl		36,807.00	51,854.00	86,433.00	37,336.00	14,997.50	51,351.00	8,269.00	287,047.50
Cty Suppl		1,200.00	1,400.00	2,400.00	1,000.00	350.00	1,200.00	200.00	7,750.00
Cty>State									
State Eqty		35,607.00	50,454.00	84,033.00	36,336.00	14,647.50	50,151.00	8,069.00	279,297.50
State Funded Equity Before Ceiling Reduction									279,297.50
Average State Funded Equity									3,603.84
Less Formula Ceiling Reduction									-684.73
Equity Allowance									279,982.23

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

GRANT COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		18,880.00							18,880.00
1		7,287.00							7,287.00
2		11,241.00			2,878.00	2,974.00			17,093.00
3		17,969.00							17,969.00
4		7,908.00		2,920.00					10,828.00
5		5,410.00						3,272.00	8,682.00
6						6,500.00	6,500.00		13,000.00
7		2,843.00	2,935.00	3,127.00		3,319.00	6,638.00		18,862.00
8		2,912.00			3,292.00	3,388.00			9,592.00
9					3,361.00		3,457.00		6,818.00
10				10,002.00	3,430.00				13,432.00
11					3,499.00				3,499.00
12			3,280.00	3,472.00			14,656.00		21,408.00
13		6,514.00				3,733.00			10,247.00
14		3,326.00			3,706.00		15,208.00		22,240.00
15		3,395.00		7,358.00		3,871.00	11,613.00		26,237.00
16						3,940.00	3,940.00		7,880.00
17				7,634.00			4,009.00		11,643.00
18			3,694.00	3,886.00					7,580.00
19					4,051.00	4,147.00	16,588.00	4,238.00	29,024.00
20			3,832.00	4,024.00		4,216.00			12,072.00
21		3,809.00	3,901.00				12,855.00		20,565.00
22		3,878.00					2,177.00		6,055.00
23		3,947.00		4,231.00			3,538.40		11,716.40
24			4,108.00	4,300.00			8,984.00		17,392.00
25			4,177.00		4,465.00	4,561.00	4,561.00		17,764.00
26			4,246.00			4,630.00	4,630.00		13,506.00
27			4,315.00				9,398.00		13,713.00
28				4,576.00					4,576.00
29				4,645.00	2,370.50	4,837.00	4,837.00		16,689.50
30							4,906.00		4,906.00
31		4,499.00					4,975.00		9,474.00
32									
33									
34									
35			19,468.00		5,155.00		36,757.00		61,380.00
ST Suppl		103,818.00	53,956.00	60,175.00	36,207.50	50,116.00	180,227.40	7,510.00	492,009.90
City Suppl									
City>State									
State Eqty		103,818.00	53,956.00	60,175.00	36,207.50	50,116.00	180,227.40	7,510.00	492,009.90
State Funded Equity Before Ceiling Reduction									492,009.90
Average State Funded Equity									3,691.00
Less Formula Ceiling Reduction									41,855.91
Equity Allowance									450,153.99

GREENBRIER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		23,600.00		5,288.00					28,888.00
1	931.50	29,148.00		2,713.00				2,996.00	35,788.50
2		9,992.00		5,564.00					15,556.00
3		15,402.00	2,659.00	2,851.00	2,947.00				23,859.00
4		10,544.00		8,760.00		3,112.00			22,416.00
5		18,935.00	2,797.00	8,967.00	3,085.00	6,362.00			40,146.00
6		8,322.00		12,232.00	6,308.00	6,500.00			33,362.00
7		5,686.00	5,870.00	6,254.00		3,319.00			21,129.00
8		5,824.00	3,004.00	6,392.00		16,940.00			32,160.00
9		11,924.00	6,146.00	16,325.00	3,361.00	10,371.00			48,127.00
10	1,233.00	6,100.00	6,284.00	3,334.00	3,430.00	14,104.00	7,052.00		41,537.00
11		12,476.00	6,422.00	3,403.00	6,998.00	21,570.00			50,869.00
12		9,564.00	9,840.00	3,472.00	14,272.00	10,992.00	3,664.00		51,804.00
13		6,514.00	13,396.00	10,623.00	7,274.00	3,733.00	11,199.00	3,824.00	56,563.00
14	1,367.00	6,652.00	9,057.70	7,220.00		7,604.00	15,208.00		47,108.70
15		6,790.00	17,435.00	3,679.00	7,550.00	3,871.00	15,484.00		54,809.00
16		3,464.00	10,668.00	7,496.00	3,844.00	7,880.00	27,580.00		60,932.00
17			21,750.00	7,634.00	7,826.00	8,018.00	20,045.00		65,273.00
18		3,602.00		9,715.00	3,982.00	12,234.00	16,312.00	4,169.00	50,014.00
19		3,671.00	15,052.00			8,294.00	8,294.00		35,311.00
20		3,740.00			4,120.00	4,216.00	4,216.00		16,292.00
21		3,809.00	3,901.00			8,570.00	21,425.00		37,705.00
22		3,878.00	11,910.00	4,162.00	8,516.00	8,708.00	10,449.60		47,623.60
23		3,947.00	4,039.00		8,654.00	13,269.00	13,269.00		43,178.00
24		4,016.00			8,792.00				12,808.00
25		4,085.00	25,062.00	4,369.00			18,244.00		51,760.00
26			4,246.00		4,534.00		4,630.00		13,410.00
27			4,315.00		4,603.00		9,398.00		18,316.00
28		4,292.00	8,768.00		4,672.00				17,732.00
29			4,453.00	9,290.00			14,511.00		28,254.00
30	1,903.00		9,044.00			4,906.00	9,812.00	4,997.00	30,662.00
31			13,773.00			4,975.00	7,462.50		26,210.50
32			4,660.00	9,704.00			15,132.00		29,496.00
33			4,729.00						4,729.00
34							5,182.00		5,182.00
35			19,468.00	5,059.00		26,255.00	18,378.50	10,684.00	79,844.50
ST Suppl	5,434.50	225,977.00	248,748.70	164,506.00	114,768.00	215,803.00	276,947.60	26,670.00	1,278,854.80
Cty Suppl	1,774.00	79,000.00	65,650.00	47,500.00	30,000.00	55,000.00	64,400.00	6,000.00	349,324.00
Cty>State									
State Eqty	3,660.50	146,977.00	183,098.70	117,006.00	84,768.00	160,803.00	212,547.60	20,670.00	929,530.80
State Funded Equity Before Ceiling Reduction									929,530.80
Average State Funded Equity									2,659.22
Less Formula Ceiling Reduction									74,830.49
Equity Allowance									854,700.31

HAMPSHIRE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		11,800.00							11,800.00
1		31,577.00		2,713.00					34,290.00
2		19,984.00	2,590.00						22,574.00
3		20,536.00	2,659.00	8,553.00					31,748.00
4		7,908.00		14,600.00		1,867.20			24,375.20
5		18,935.00		2,989.00			3,181.00		25,105.00
6		16,644.00	2,866.00	3,058.00	3,154.00				25,722.00
7		9,950.50		6,254.00		3,319.00			19,523.50
8		5,824.00	3,004.00			3,388.00			12,216.00
9		2,981.00	3,073.00	3,265.00	3,361.00	3,457.00	6,914.00		23,051.00
10		6,100.00	3,142.00	6,668.00	6,860.00	7,052.00	1,763.00		31,585.00
11			3,211.00		3,499.00	3,595.00	7,190.00		17,495.00
12		3,188.00				3,664.00			6,852.00
13		3,257.00	6,698.00		7,274.00	3,733.00			20,962.00
14		3,326.00	3,418.00				3,802.00		10,546.00
15			6,974.00	3,679.00	3,775.00		3,871.00		18,299.00
16			7,112.00	3,748.00	3,844.00				14,704.00
17		3,533.00	7,250.00			4,009.00	16,036.00		30,828.00
18		3,602.00	3,694.00	15,544.00	3,982.00	4,078.00	4,078.00		34,978.00
19			3,763.00						3,763.00
20		3,740.00					4,216.00		7,956.00
21					4,189.00		8,570.00		12,759.00
22					4,258.00		8,708.00		12,966.00
23			16,156.00			4,423.00	13,269.00		33,848.00
24			16,432.00		4,396.00	4,492.00	4,492.00		29,812.00
25		4,085.00	8,354.00	4,369.00		4,561.00	9,122.00		30,491.00
26			8,492.00			4,630.00	9,260.00		22,382.00
27		4,223.00	17,260.00						21,483.00
28			4,384.00						4,384.00
29			8,906.00			4,837.00	4,837.00		18,580.00
30			4,522.00		4,810.00		17,906.90		27,238.90
31			4,591.00						4,591.00
32				4,852.00					4,852.00
33			4,729.00				10,226.00		14,955.00
34				4,990.00		10,364.00	5,182.00		20,536.00
35		4,775.00	29,202.00		5,155.00	5,251.00	21,004.00		65,387.00
ST Suppl		185,968.50	182,482.00	85,282.00	58,557.00	76,720.20	163,627.90		752,637.60
Cty Suppl									
Cty>State									
State Eqty		185,968.50	182,482.00	85,282.00	58,557.00	76,720.20	163,627.90		752,637.60
State Funded Equity Before Ceiling Reduction									752,637.60
Average State Funded Equity									3,596.83
Less Formula Ceiling Reduction									47,694.02

Equity Allowance									704,943.58

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
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 (Used for the 2025-2026 Comps)

HANCOCK COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		35,400.00							35,400.00
1		36,435.00		5,426.00					41,861.00
2		24,980.00	5,180.00	2,782.00			2,974.00		35,916.00
3		17,969.00	2,659.00	8,553.00			3,043.00		32,224.00
4		7,908.00		8,760.00		6,224.00			22,892.00
5		16,230.00	2,797.00			3,181.00	6,362.00		28,570.00
6		16,644.00	2,866.00	9,174.00					28,684.00
7		2,843.00	2,935.00	6,254.00	3,223.00		3,319.00		18,574.00
8		11,648.00		9,588.00	3,292.00				24,528.00
9		8,943.00					3,457.00		12,400.00
10		13,725.00	9,426.00		10,290.00	7,052.00	10,578.00		51,071.00
11			3,211.00	6,806.00	3,499.00	7,190.00	7,190.00		27,896.00
12		3,188.00	16,400.00	6,944.00	3,568.00				30,100.00
13		9,771.00	6,698.00	10,623.00		11,199.00	3,733.00		42,024.00
14			17,090.00	3,610.00	3,706.00		11,406.00	3,893.00	39,705.00
15		3,395.00	3,487.00		3,775.00	7,742.00	3,871.00		22,270.00
16		3,464.00	10,668.00	11,244.00	19,220.00	7,880.00	19,700.00		72,176.00
17			3,625.00	22,902.00	7,826.00	16,036.00	8,018.00		58,407.00
18			7,388.00	7,772.00	11,946.00	4,078.00	8,156.00	4,169.00	43,509.00
19			18,815.00	3,955.00	8,102.00	8,294.00	8,294.00		47,460.00
20		3,740.00	3,832.00		4,120.00		12,648.00		24,340.00
21		11,427.00	3,901.00		4,189.00		12,855.00		32,372.00
22						17,416.00	26,124.00		43,540.00
23					4,327.00		13,269.00		17,596.00
24				4,300.00		4,492.00			8,792.00
25			8,354.00		13,395.00	4,561.00	4,561.00		30,871.00
26			4,246.00			9,260.00	8,102.50		21,608.50
27		4,223.00	12,945.00		4,603.00	4,699.00	4,699.00		31,169.00
28				9,152.00			19,072.00		28,224.00
29			4,453.00	4,645.00		4,837.00			13,935.00
30							9,812.00		9,812.00
31							9,950.00		9,950.00
32			4,660.00				5,044.00		9,704.00
33			9,458.00				5,113.00		14,571.00
34			9,596.00			5,182.00	10,364.00		25,142.00
35		9,550.00	24,335.00	5,059.00	10,310.00		21,004.00		70,258.00
ST Suppl		241,483.00	199,025.00	147,549.00	119,391.00	129,323.00	262,718.50	8,062.00	1,107,551.50
Cty Suppl		262,797.00	192,408.00	152,200.00	118,181.00	142,946.00	282,116.25	10,076.00	1,160,724.25
Cty>State		24,179.00	8,386.00	7,963.00	3,194.00	13,914.00	22,308.75	2,014.00	81,958.75
State Eqty		2,865.00	15,003.00	3,312.00	4,404.00	291.00	2,911.00		28,786.00
State Funded Equity Before Ceiling Reduction									28,786.00
Average State Funded Equity									93.39
Less Formula Ceiling Reduction									6,127.01
Equity Allowance									22,658.99

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
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HARDY COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		13,876.80							13,876.80
1		9,716.00			2,809.00	5,810.00			18,335.00
2	1,930.00	7,494.00			2,878.00				12,302.00
3		2,567.00			5,894.00				8,461.00
4		7,908.00			3,016.00				10,924.00
5		8,115.00		5,978.00					14,093.00
6		5,548.00	2,866.00	3,058.00					11,472.00
7			2,935.00	3,127.00		3,319.00	3,319.00	3,410.00	16,110.00
8							3,388.00		3,388.00
9		11,924.00	12,292.00	9,795.00		6,914.00	3,457.00		44,382.00
10		6,100.00		3,334.00		7,052.00	7,052.00		23,538.00
11			3,211.00	3,403.00	3,499.00		7,190.00	3,686.00	20,989.00
12		3,188.00	3,280.00				3,664.00		10,132.00
13			6,698.00	7,082.00	3,637.00				17,417.00
14			10,254.00		3,706.00		15,208.00		29,168.00
15			6,974.00	3,679.00	7,550.00		11,613.00		29,816.00
16				3,748.00			11,820.00		15,568.00
17			10,875.00		3,913.00				14,788.00
18			3,694.00		3,982.00	8,156.00	4,078.00	4,169.00	24,079.00
19			7,526.00		4,051.00	4,147.00	4,147.00		19,871.00
20		3,740.00		8,048.00	4,120.00		17,918.00		33,826.00
21							8,570.00		8,570.00
22			3,970.00		4,258.00		26,124.00		34,352.00
23			8,078.00			4,423.00	4,423.00		16,924.00
24			4,108.00			8,792.00			12,900.00
25				4,369.00		4,561.00			8,930.00
26				4,438.00		4,630.00	2,315.00		11,383.00
27					4,603.00		9,398.00		14,001.00
28			4,384.00			4,768.00	6,675.20		15,827.20
29		4,361.00					4,906.00		4,361.00
30					4,810.00				9,716.00
31						4,975.00			4,975.00
32			4,660.00				10,088.00		14,748.00
33							5,113.00		5,113.00
34									
35			4,867.00				23,892.05		28,759.05
ST Suppl	1,930.00	84,537.80	100,672.00	60,059.00	71,518.00	58,755.00	194,358.25	11,265.00	583,095.05
Cty Suppl									
Cty>State									
State Eqty	1,930.00	84,537.80	100,672.00	60,059.00	71,518.00	58,755.00	194,358.25	11,265.00	583,095.05
State Funded Equity Before Ceiling Reduction									583,095.05
Average State Funded Equity									3,653.94
Less Formula Ceiling Reduction									8,769.45

Equity Allowance									574,325.60

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
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 (Used for the 2025-2026 Comps)

HARRISON COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	1,598.44	28,320.00		15,864.00	2,740.00	0,001.00	2,836.00		54,194.44
1	1,863.00	55,867.00	5,042.00	24,417.00					87,189.00
2		49,960.00		8,346.00			2,974.00		61,280.00
3		35,938.00	5,318.00	17,106.00		3,043.00	6,086.00		67,491.00
4		35,849.60	5,456.00	23,360.00	3,016.00		8,931.44		76,613.04
5		24,345.00		37,362.50	12,340.00	3,181.00	6,362.00	6,544.00	90,134.50
6		19,418.00	8,598.00	18,348.00	6,308.00	9,750.00	3,250.00	3,341.00	69,013.00
7		28,430.00	5,870.00	23,452.50	6,446.00		9,293.20		73,491.70
8		11,648.00	3,004.00	19,176.00	9,053.00	6,776.00	10,164.00	3,479.00	63,300.00
9		7,452.50	12,292.00	19,590.00	16,805.00	20,742.00	6,914.00		83,795.50
10		15,250.00	9,426.00	30,006.00	24,010.00	14,104.00	14,104.00		106,900.00
11		24,952.00	6,422.00	30,627.00	20,994.00	7,190.00	21,570.00	3,686.00	115,441.00
12		25,504.00	6,560.00	31,248.00	10,704.00	20,152.00	18,320.00		112,488.00
13		16,285.00	10,047.00	31,869.00	10,911.00	17,545.10	18,665.00		105,322.10
14		16,630.00	13,672.00	25,270.00	25,942.00	7,604.00	24,713.00		113,831.00
15		11,882.50	13,948.00	11,037.00	11,325.00	15,484.00	30,968.00		94,644.50
16		17,320.00	17,780.00	7,496.00	26,908.00	11,820.00	51,220.00		132,544.00
17		14,132.00	14,500.00	7,634.00	15,652.00	12,027.00	24,054.00	4,100.00	92,099.00
18		10,806.00	18,470.00	23,316.00	35,838.00	20,390.00	31,604.50		140,424.50
19	3,069.00	14,684.00	18,815.00	19,775.00	31,395.25	12,441.00	41,470.00	4,238.00	145,887.25
20		11,220.00	11,496.00	8,048.00	20,600.00	12,648.00	20,447.60		84,459.60
21		3,809.00	19,505.00	16,372.00	4,189.00	8,570.00	34,280.00		86,725.00
22		3,878.00	27,790.00	8,324.00		17,416.00	39,186.00		96,594.00
23		3,947.00	28,273.00	4,231.00	4,327.00	13,269.00	17,692.00	4,514.00	76,253.00
24		12,048.00	8,216.00	4,300.00	13,188.00	4,492.00	8,984.00		51,228.00
25		8,170.00	12,531.00	13,107.00	4,465.00	13,683.00	26,909.90		78,865.90
26		4,154.00	16,984.00	4,438.00	4,534.00		23,150.00		53,260.00
27		8,446.00	12,945.00	9,014.00	9,206.00	14,097.00	18,796.00		72,504.00
28			8,768.00	4,576.00		4,768.00	14,304.00		32,416.00
29		4,361.00	8,906.00	4,645.00		14,511.00	19,348.00		51,771.00
30			13,566.00		4,810.00		14,718.00		33,094.00
31			36,728.00		4,879.00	9,950.00	16,168.75		67,725.75
32			9,320.00		14,844.00	5,044.00	15,132.00	5,135.00	49,475.00
33			4,729.00			10,226.00	15,339.00		30,294.00
34			4,798.00	4,990.00			10,364.00	5,273.00	25,425.00
35		4,775.00	38,936.00	5,059.00	20,620.00	42,008.00	99,769.00		211,167.00
ST Suppl	6,530.44	529,481.60	438,711.00	512,404.00	376,049.25	355,767.10	728,087.39	40,310.00	2,987,340.78
Cty Suppl	6,936.00	435,840.00	273,600.00	362,400.00	234,000.00	206,880.00	412,608.00	24,000.00	1,956,264.00
Cty>State	1,074.56	480.00							1,554.56
State Eqty	669.00	94,121.60	165,111.00	150,004.00	142,049.25	148,887.10	315,479.39	16,310.00	1,032,631.34
State Funded Equity Before Ceiling Reduction									1,032,631.34
Average State Funded Equity									1,266.86
Less Formula Ceiling Reduction									160,270.63
Equity Allowance									872,360.71

West Virginia Department of Education
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JACKSON COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		12,980.00							12,980.00
1		7,287.00		2,713.00			2,905.00		12,905.00
2		2,498.00		2,782.00	2,878.00		5,948.00		14,106.00
3		33,371.00	2,659.00	11,404.00			3,043.00		50,477.00
4		13,180.00	5,456.00	17,520.00			3,112.00		39,268.00
5		18,935.00	2,797.00	11,956.00	6,170.00		2,640.23		42,498.23
6		22,192.00		12,232.00	3,154.00	3,250.00	3,250.00		44,078.00
7		11,372.00		3,127.00	6,446.00				20,945.00
8		11,269.44		6,392.00	6,584.00	3,388.00	3,388.00		31,021.44
9		8,943.00	1,843.80	6,530.00	3,361.00	3,457.00	3,457.00		27,591.80
10		12,200.00	3,142.00	3,334.00	10,290.00		3,526.00		32,492.00
11		15,595.00	11,238.50	3,403.00	3,499.00	7,190.00	3,595.00		44,520.50
12		9,564.00	3,280.00		3,568.00	7,328.00	10,992.00		34,732.00
13		3,257.00	3,349.00		3,637.00		7,466.00		17,709.00
14		6,652.00	6,836.00	7,220.00		3,802.00	7,604.00		32,114.00
15		3,395.00	17,435.00		18,875.00		11,613.00		51,318.00
16		10,392.00	3,556.00		3,844.00	7,880.00	11,820.00		37,492.00
17		3,533.00	3,625.00		3,913.00	4,009.00	12,027.00		27,107.00
18		3,602.00	22,164.00	3,886.00	3,982.00	12,234.00	24,468.00		70,336.00
19		3,671.00	7,526.00		8,102.00		4,147.00		23,446.00
20			3,832.00		4,120.00	4,216.00	21,080.00		33,248.00
21		3,809.00		4,093.00		8,570.00	8,570.00		25,042.00
22		3,878.00	7,940.00		12,774.00	8,708.00	17,416.00	4,445.00	55,161.00
23			4,039.00	4,231.00	4,327.00	4,423.00	17,692.00		34,712.00
24		8,032.00	12,324.00	8,600.00	4,396.00	4,492.00	13,476.00		51,320.00
25			8,354.00	13,107.00	4,465.00	4,561.00	9,122.00		39,609.00
26		4,154.00	4,246.00			9,260.00	23,150.00		40,810.00
27					4,603.00	4,699.00	18,796.00		28,098.00
28			4,384.00		4,672.00	14,304.00	23,840.00		47,200.00
29					4,741.00		4,837.00		9,578.00
30			4,522.00	9,428.00	4,810.00		9,812.00		28,572.00
31			4,591.00			4,975.00	9,950.00		19,516.00
32			4,660.00			5,044.00	5,044.00		14,748.00
33				2,460.50			5,113.00		7,573.50
34					5,086.00				5,086.00
35			9,734.00		5,155.00	5,251.00	34,131.50	2,136.80	56,408.30
ST Suppl		233,761.44	163,533.30	134,418.50	147,452.00	131,041.00	347,030.73	6,581.80	1,163,818.77
Cty Suppl		190,476.90	104,517.00	93,615.00	90,060.00	73,470.00	192,752.10	3,318.00	748,209.00
Cty>State		55.00							55.00
State Eqty		43,339.54	59,016.30	40,803.50	57,392.00	57,571.00	154,278.63	3,263.80	415,664.77
State Funded Equity Before Ceiling Reduction									415,664.77
Average State Funded Equity									1,316.64
Less Formula Ceiling Reduction									23,765.44

Equity Allowance									391,899.33

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

JEFFERSON COUNTY BOARD OF EDUCATION

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		56,640.00		10,576.00					67,216.00
1		55,867.00	2,521.00	21,704.00	2,809.00	2,905.00			85,806.00
2		62,450.00		11,128.00	2,878.00				76,456.00
3		66,742.00	2,659.00	14,255.00		3,043.00			86,699.00
4		39,540.00	2,728.00	14,600.00					56,868.00
5		43,280.00		17,934.00		3,181.00			64,395.00
6		38,836.00		15,290.00	3,154.00		6,500.00		63,780.00
7		39,802.00	5,870.00	18,762.00		6,638.00			71,072.00
8		23,296.00	6,008.00	15,980.00	3,292.00	10,164.00	10,164.00		68,904.00
9		32,791.00	6,146.00	13,060.00	10,083.00	3,457.00	3,457.00	3,548.00	72,542.00
10		15,250.00	6,284.00	30,006.00	13,720.00	7,052.00	3,526.00	3,617.00	79,455.00
11		14,035.50	6,422.00	25,522.50	3,499.00	7,190.00	7,190.00		63,859.00
12		15,940.00	9,840.00	34,720.00	3,568.00	3,664.00	10,992.00	3,755.00	82,479.00
13		32,570.00	6,698.00	14,164.00	3,637.00		7,466.00		64,535.00
14		13,304.00	13,672.00	14,440.00	14,824.00		3,802.00		60,042.00
15		16,975.00	10,461.00	18,395.00	3,775.00	11,613.00	7,742.00	3,962.00	72,923.00
16		34,640.00	14,224.00	11,244.00		3,940.00	11,820.00		75,868.00
17		17,665.00	7,250.00	7,634.00	15,652.00	4,009.00	12,027.00		64,237.00
18		21,612.00	14,776.00	23,316.00	11,946.00	4,078.00	24,468.00		100,196.00
19		11,013.00	18,815.00	3,955.00	4,051.00	4,147.00			41,981.00
20		14,960.00	26,824.00	8,048.00	8,240.00	12,648.00	8,432.00	1,292.10	80,444.10
21		11,427.00	19,505.00	12,279.00	16,756.00	4,285.00	8,570.00		72,822.00
22			3,970.00	4,162.00	8,516.00	8,708.00	8,708.00		34,064.00
23			28,273.00	12,693.00	8,654.00	8,846.00	8,846.00		67,312.00
24		4,016.00	12,324.00		4,396.00		8,984.00		29,720.00
25			12,531.00	17,476.00	17,860.00	9,122.00	18,244.00		75,233.00
26			12,738.00		4,534.00	13,890.00	13,890.00		45,052.00
27			8,630.00	4,507.00			18,796.00		31,933.00
28			13,152.00	9,152.00	4,672.00		9,536.00		36,512.00
29			13,359.00		4,741.00	14,511.00	9,674.00	4,928.00	47,213.00
30			9,044.00	4,714.00		9,812.00	14,718.00	4,997.00	43,285.00
31			4,591.00	9,566.00	4,879.00		24,875.00		43,911.00
32			13,980.00		9,896.00	5,044.00	5,044.00		33,964.00
33			9,458.00					5,204.00	14,662.00
34			4,798.00			10,364.00	10,364.00		25,526.00
35		4,775.00	29,202.00	25,295.00	10,310.00	47,259.00	31,506.00		148,347.00
ST Suppl		687,426.50	356,753.00	444,577.50	200,342.00	219,570.00	309,341.00	31,303.10	2,249,313.10
Cty Suppl		459,367.50	180,895.00	249,622.50	100,495.00	102,695.00	143,975.00	14,665.00	1,251,715.00
Cty>State									
State Eqty		228,059.00	175,858.00	194,955.00	99,847.00	116,875.00	165,366.00	16,638.10	997,598.10
State Funded Equity Before Ceiling Reduction									997,598.10
Average State Funded Equity									1,555.59
Less Formula Ceiling Reduction									41,409.73

Equity Allowance									956,188.37

KANAWHA COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		96,760.00		25,118.00	2,740.00	0,000.00	5,672.00		141,634.00
1		93,516.50	10,084.00	13,565.00	2,809.00	5,810.00	5,810.00		131,594.50
2		89,928.00	12,950.00	36,166.00	2,878.00	5,948.00	5,948.00	3,065.00	156,883.00
3		125,783.00	3,988.50	41,339.50	5,894.00		11,715.55		188,720.55
4		88,306.00	10,912.00	52,560.00	16,588.00	2,645.20	6,224.00		177,235.20
5		66,272.50	8,391.00	71,736.00	11,877.25	11,769.70	12,724.00		182,770.45
6		74,898.00	14,330.00	67,276.00	28,386.00	15,762.50	13,000.00		213,652.50
7		59,703.00	5,870.00	46,905.00	19,338.00	16,595.00	26,552.00		174,963.00
8	2,332.00	60,715.20	24,032.00	41,548.00	19,752.00	20,328.00	13,043.80	3,479.00	185,230.00
9		101,354.00	12,292.00	73,462.50	26,888.00	24,199.00	17,008.44	3,548.00	258,751.94
10		42,700.00	23,565.00	50,010.00	51,450.00	24,153.10	38,786.00		230,664.10
11		57,701.50	16,055.00	37,433.00	13,996.00	25,165.00	42,600.75	3,686.00	196,637.25
12		52,602.00	29,520.00	45,136.00	28,544.00	25,648.00	51,296.00	7,510.00	240,256.00
13		30,941.50	23,443.00	21,246.00	31,641.90	33,037.05	27,997.50		168,306.95
14		29,934.00	60,498.60	30,685.00	40,766.00	26,614.00	68,436.00	3,893.00	260,826.60
15		23,765.00	22,665.50	22,074.00	30,200.00	11,613.00	46,452.00		156,769.50
16		41,568.00	49,784.00	3,748.00	17,298.00	11,820.00	59,100.00	4,031.00	187,349.00
17		24,731.00	29,000.00	26,719.00	48,912.50	30,067.50	52,117.00		211,547.00
18		28,816.00	33,246.00	27,202.00	43,802.00	16,312.00	48,936.00	4,169.00	202,483.00
19		14,684.00	45,156.00	43,505.00	32,408.00	33,176.00	24,882.00	8,476.00	202,287.00
20		14,960.00	34,488.00	28,168.00	45,320.00	42,160.00	42,665.92	8,614.00	216,375.92
21		24,758.50	15,604.00		25,134.00	12,855.00	47,135.00		125,486.50
22		7,756.00	31,760.00	4,162.00	36,193.00	17,416.00	41,363.00		138,650.00
23		7,894.00	44,429.00	8,462.00	25,962.00	8,846.00	39,099.32	4,514.00	139,206.32
24		20,080.00	28,756.00	21,500.00	21,980.00	13,476.00	38,182.00		143,974.00
25		8,170.00	37,593.00	17,476.00	13,395.00	18,244.00	54,732.00	4,652.00	154,262.00
26		29,722.00	4,438.00	4,438.00	13,602.00	23,150.00	77,321.00	4,060.06	152,293.06
27		16,892.00	51,780.00	9,014.00	23,015.00	23,495.00	54,273.45	4,790.00	183,259.45
28			21,920.00		14,016.00	28,608.00	33,376.00	4,859.00	102,779.00
29			35,624.00	4,645.00		19,348.00	4,837.00	4,928.00	69,382.00
30		4,430.00	13,566.00		14,430.00	19,624.00	39,248.00		91,298.00
31		4,499.00	18,364.00		29,274.00	24,875.00	19,900.00	5,066.00	101,978.00
32		1,370.40	22,601.00			15,132.00	39,595.40		78,698.80
33			23,645.00		10,034.00	15,339.00	40,904.00		89,922.00
34			9,596.00		5,086.00	20,728.00	20,728.00	5,273.00	61,411.00
35		4,775.00	92,473.00	15,177.00	41,240.00	65,637.50	184,047.55	5,342.00	408,692.05
ST Suppl	2,332.00	1,320,264.10	947,703.60	890,476.00	794,849.65	720,940.55	1,355,708.68	93,955.06	6,126,229.64
Cty Suppl		1,081,977.60	666,926.35	687,022.50	603,774.15	550,315.95	1,044,029.70	71,489.40	4,705,535.65
Cty>State									
State Eqty	2,332.00	238,286.50	280,777.25	203,453.50	191,075.50	170,624.60	311,678.98	22,465.66	1,420,693.99
State Funded Equity Before Ceiling Reduction									1,420,693.99
Average State Funded Equity									835.56
Less Formula Ceiling Reduction									7,578.53

Equity Allowance									1,413,115.46

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

LEWIS COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		9,440.00		2,644.00	2,740.00	0,000.00	5,672.00		23,332.00
1	1,863.00	12,145.00		5,426.00					19,434.00
2		4,996.00		8,346.00					13,342.00
3		12,835.00		11,404.00			3,043.00		27,282.00
4		2,636.00				3,112.00			5,748.00
5		5,410.00		5,978.00					11,388.00
6		8,322.00	2,866.00	6,116.00				3,341.00	20,645.00
7		8,529.00				3,319.00	3,319.00		15,167.00
8		4,659.20		3,196.00	3,292.00				11,147.20
9		2,981.00			6,722.00				9,703.00
10		6,100.00	3,142.00	10,002.00	3,430.00	5,289.00			27,963.00
11		3,119.00	3,211.00		6,998.00	10,785.00			24,113.00
12		6,376.00	6,560.00	13,888.00		7,328.00	3,664.00		37,816.00
13				3,541.00	3,637.00	3,733.00	7,466.00		18,377.00
14				7,220.00	7,412.00		3,802.00		18,434.00
15		3,395.00		3,679.00	3,775.00	3,871.00	11,613.00		26,333.00
16					3,844.00		3,940.00		7,784.00
17							8,018.00		8,018.00
18		7,204.00		3,886.00			4,078.00		15,168.00
19			3,763.00				4,147.00		7,910.00
20			7,664.00	4,024.00		8,432.00	4,216.00		24,336.00
21			3,901.00		4,189.00	4,285.00			12,375.00
22	1,962.00		11,910.00				4,354.00		18,226.00
23						4,423.00	4,423.00		8,846.00
24		4,016.00	12,324.00	4,300.00			4,492.00		25,132.00
25			4,177.00	8,738.00		4,561.00	4,561.00	4,652.00	26,689.00
26				4,438.00	4,534.00				8,972.00
27			4,315.00			4,699.00	4,699.00		13,713.00
28				9,152.00		9,536.00			18,688.00
29		4,361.00				4,837.00	4,837.00		14,035.00
30									
31			4,591.00			14,925.00	2,487.50		22,003.50
32									
33						8,180.80			8,180.80
34			4,798.00						4,798.00
35			9,734.00	10,118.00		10,502.00	10,502.00		40,856.00
ST Suppl	3,825.00	106,524.20	82,956.00	126,096.00	50,573.00	114,653.80	103,333.50	7,993.00	595,954.50
Cty Suppl	1,280.00	30,080.00	16,800.00	28,800.00	11,200.00	21,680.00	20,400.00	1,600.00	131,840.00
Cty>State									
State Eqty	2,545.00	76,444.20	66,156.00	97,296.00	39,373.00	92,973.80	82,933.50	6,393.00	464,114.50
State Funded Equity Before Ceiling Reduction									464,114.50
Average State Funded Equity									2,816.23
Less Formula Ceiling Reduction									17,066.35

Equity Allowance									447,048.15

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

LINCOLN COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	3,592.00	30,680.00							34,272.00
1		24,290.00		2,713.00					27,003.00
2		22,482.00	2,590.00	5,564.00		2,974.00			33,610.00
3		10,268.00	2,659.00	8,553.00	2,947.00				24,427.00
4		7,908.00		2,920.00		3,112.00			13,940.00
5		18,935.00	2,797.00	5,978.00	6,170.00	6,362.00			40,242.00
6		16,644.00	2,866.00	9,174.00	3,154.00	3,250.00			35,088.00
7		11,372.00		3,127.00	3,223.00	3,319.00			21,041.00
8		23,296.00	3,004.00	12,784.00		1,694.00			40,778.00
9		5,962.00		13,060.00					19,022.00
10		6,100.00	6,284.00	3,334.00	3,430.00				19,148.00
11		6,238.00	3,211.00	3,403.00	10,497.00	10,785.00	5,392.50		39,526.50
12				3,472.00	3,568.00	3,664.00	14,656.00		25,360.00
13		6,514.00	3,349.00	3,541.00	3,637.00	7,466.00			24,507.00
14		6,652.00	6,836.00				3,802.00		17,290.00
15			6,974.00		3,775.00	3,871.00		3,962.00	18,582.00
16		6,928.00	14,224.00	7,496.00	3,844.00		8,668.00		41,160.00
17				7,634.00	7,826.00	4,009.00	10,022.50		29,491.50
18				3,886.00	7,964.00	12,234.00			24,084.00
19			3,763.00	3,955.00	4,051.00				11,769.00
20			11,496.00	4,024.00	4,120.00	4,216.00			23,856.00
21						8,570.00	4,285.00		12,855.00
22						4,354.00	4,354.00	4,445.00	13,153.00
23		3,947.00	4,039.00			4,423.00			12,409.00
24					4,396.00		8,534.80		12,930.80
25			4,177.00		4,465.00		4,561.00		13,203.00
26			4,246.00			9,260.00	4,630.00		18,136.00
27						4,699.00	7,988.30		12,687.30
28			8,768.00						8,768.00
29			4,453.00						4,453.00
30			9,044.00				4,906.00		13,950.00
31			4,591.00						4,591.00
32			4,660.00				5,548.40		10,208.40
33			4,729.00	4,921.00					9,650.00
34									
35			12,167.50			15,465.00	21,004.00		48,636.50
ST Suppl	3,592.00	208,216.00	130,927.50	109,539.00	92,532.00	98,262.00	108,352.50	8,407.00	759,828.00
Cty Suppl		53,900.00	24,150.00	29,700.00	21,600.00	22,950.00	22,410.00	1,800.00	176,510.00
Cty>State									
State Eqty	3,592.00	154,316.00	106,777.50	79,839.00	70,932.00	75,312.00	85,942.50	6,607.00	583,318.00
State Funded Equity Before Ceiling Reduction									583,318.00
Average State Funded Equity									2,616.95
Less Formula Ceiling Reduction									66,836.89
Equity Allowance									516,481.11

LOGAN COUNTY SCHOOL SYSTEM

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		44,840.00							44,840.00
1		29,148.00	2,521.00			5,810.00			37,479.00
2		32,474.00	2,590.00	5,564.00	2,878.00		2,974.00		46,480.00
3		33,371.00	5,318.00	8,553.00					47,242.00
4		10,544.00	2,728.00	2,920.00	6,032.00		3,112.00		25,336.00
5		21,640.00					3,181.00		24,821.00
6		24,966.00		15,290.00	3,154.00		3,250.00		46,660.00
7		8,529.00	2,935.00	6,254.00					17,718.00
8		20,384.00	3,004.00	22,372.00	6,584.00	6,776.00	3,388.00		62,508.00
9		26,829.00	3,073.00	9,795.00	3,361.00	3,457.00	3,457.00		49,972.00
10		18,300.00	6,284.00	30,006.00	10,290.00	3,526.00	3,526.00		71,932.00
11		9,357.00	3,211.00	13,612.00	6,998.00	10,785.00	3,595.00		47,558.00
12		6,376.00	3,280.00		14,272.00	7,328.00	3,664.00		34,920.00
13		16,285.00	6,698.00	7,082.00	18,185.00	7,466.00	3,733.00		59,449.00
14		6,652.00	13,672.00	7,220.00	3,706.00		7,604.00		38,854.00
15			3,487.00	3,679.00	7,550.00	23,226.00	3,871.00		41,813.00
16		6,928.00	14,224.00	3,748.00	15,376.00		15,760.00		56,036.00
17		21,198.00	14,500.00	11,451.00	7,826.00		4,009.00		58,984.00
18		3,602.00	7,388.00	3,886.00	11,946.00	12,234.00	12,234.00		51,290.00
19		3,671.00	3,763.00		12,153.00	4,147.00	8,294.00		32,028.00
20			3,832.00	4,024.00		4,216.00	8,432.00		20,504.00
21		11,427.00	7,802.00	4,093.00	8,378.00	4,285.00	17,140.00		53,125.00
22		7,756.00		8,324.00		4,354.00	4,354.00	4,445.00	29,233.00
23			4,039.00				13,269.00		17,308.00
24			8,216.00			8,534.80	4,492.00		21,242.80
25			4,177.00			6,841.50			11,018.50
26			16,984.00						16,984.00
27			8,630.00				4,699.00		13,329.00
28			4,384.00	4,576.00			4,768.00		13,728.00
29							14,511.00		14,511.00
30		4,430.00	4,522.00			4,906.00	4,906.00		18,764.00
31							19,900.00		19,900.00
32				4,852.00	4,948.00		10,088.00		19,888.00
33							10,226.00		10,226.00
34			4,798.00			5,182.00	15,546.00		25,526.00
35			34,069.00		5,155.00	10,502.00	64,062.20		113,788.20
ST Suppl		368,707.00	200,129.00	177,301.00	148,792.00	133,576.30	282,045.20	4,445.00	1,314,995.50
Cty Suppl		183,400.00	74,200.00	78,000.00	60,000.00	50,100.00	94,800.00	1,500.00	542,000.00
Cty>State									
State Eqty		185,307.00	125,929.00	99,301.00	88,792.00	83,476.30	187,245.20	2,945.00	772,995.50
State Funded Equity Before Ceiling Reduction									772,995.50
Average State Funded Equity									2,069.05
Less Formula Ceiling Reduction									70,409.63
Equity Allowance									702,585.87

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

MARION COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		51,920.00		10,576.00			2,836.00	2,927.00	68,259.00
1		29,148.00		5,426.00		2,905.00	5,810.00		43,289.00
2		44,964.00		22,256.00		2,974.00			70,194.00
3		20,536.00	5,318.00	11,404.00		3,043.00			40,301.00
4		23,724.00		14,600.00			3,112.00		41,436.00
5		18,935.00	2,797.00	29,890.00	3,085.00	6,362.00			61,069.00
6		11,096.00		42,812.00	6,308.00	6,500.00	3,250.00		69,966.00
7		17,058.00	2,935.00	12,508.00			16,595.00		49,096.00
8		8,736.00		19,176.00	6,584.00	10,164.00	3,388.00		48,048.00
9		20,867.00	3,073.00	22,855.00	3,361.00	6,914.00	6,914.00		63,984.00
10		24,400.00	6,284.00	13,336.00	13,720.00	10,578.00	21,156.00	3,617.00	93,091.00
11			3,211.00	10,209.00	13,996.00	7,190.00	7,190.00		41,796.00
12		9,564.00	9,840.00	10,416.00	21,408.00				51,228.00
13		9,771.00	10,047.00	14,164.00		11,199.00	11,199.00		56,380.00
14		9,978.00	6,836.00	18,050.00	3,706.00	7,604.00	11,406.00		57,580.00
15		13,580.00	6,974.00	7,358.00	3,775.00	7,742.00	19,355.00	3,962.00	62,746.00
16		6,928.00	14,224.00	7,496.00	3,844.00	3,940.00	27,580.00		64,012.00
17		14,132.00	18,125.00	19,085.00	7,826.00	4,009.00	36,081.00		99,258.00
18			7,388.00	19,430.00	15,928.00	16,312.00	16,312.00	792.11	76,162.11
19		11,013.00	18,815.00	3,955.00	8,102.00	8,294.00	12,441.00		62,620.00
20		11,220.00	22,992.00	4,024.00	24,720.00	8,432.00	8,432.00		79,820.00
21		7,618.00	15,604.00	4,093.00		8,570.00	17,140.00		53,025.00
22		15,512.00	15,880.00	4,162.00	17,032.00	8,708.00	13,062.00		74,356.00
23		3,947.00	8,078.00	4,231.00	8,654.00	13,269.00	4,423.00		42,602.00
24		4,016.00	12,324.00	8,600.00	4,396.00	13,476.00	8,984.00	9,166.00	60,962.00
25		4,085.00	8,354.00	4,369.00	4,465.00	18,244.00	4,561.00		44,078.00
26		4,154.00	8,492.00	8,876.00	9,068.00	7,315.40	18,520.00		56,425.40
27		4,223.00	8,630.00	4,507.00	4,603.00	14,097.00	4,699.00		40,759.00
28		8,584.00				9,536.00	19,072.00	4,859.00	42,051.00
29			4,453.00	4,645.00	9,482.00		14,511.00		33,091.00
30					9,620.00	4,906.00	24,530.00		39,056.00
31		4,499.00	4,591.00	4,783.00	4,879.00	4,975.00	9,950.00		33,677.00
32			4,660.00		4,948.00			5,135.00	14,743.00
33							15,339.00		15,339.00
34		4,706.00						5,273.00	9,979.00
35		14,325.00	9,734.00	10,118.00	5,155.00	21,004.00	57,761.00		118,097.00
ST Suppl		433,239.00	239,659.00	377,410.00	218,665.00	248,262.40	425,609.00	35,731.11	1,978,575.51
Cty Suppl		352,800.00	153,600.00	291,200.00	143,000.00	157,508.00	262,600.00	21,294.00	1,382,002.00
Cty>State		880.00							880.00
State Eqty		81,319.00	86,059.00	86,210.00	75,665.00	90,754.40	163,009.00	14,437.11	597,453.51
State Funded Equity Before Ceiling Reduction									597,453.51
Average State Funded Equity									1,090.70
Less Formula Ceiling Reduction									25,849.62

Equity Allowance									571,603.89

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

MARSHALL COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		4,720.00							4,720.00
1		9,716.00	5,042.00	8,139.00		2,905.00			25,802.00
2		29,976.00	2,590.00	2,782.00					35,348.00
3		12,835.00	2,659.00	11,404.00					26,898.00
4		10,544.00		5,840.00	3,016.00	3,112.00			22,512.00
5		21,640.00		8,967.00		6,362.00			36,969.00
6		13,870.00	2,866.00	3,058.00			3,250.00		23,044.00
7		17,058.00	2,935.00	9,381.00		3,319.00	3,319.00		36,012.00
8		11,648.00	3,004.00	12,784.00	6,584.00	13,552.00			47,572.00
9		14,905.00	6,146.00	13,060.00	6,722.00	3,457.00	17,285.00		61,575.00
10		9,150.00	9,426.00	10,002.00	13,720.00	14,104.00	7,052.00		63,454.00
11		9,357.00	9,633.00	10,209.00	10,497.00		7,190.00		46,886.00
12		12,752.00	9,840.00	3,472.00	7,136.00	14,656.00	14,656.00		62,512.00
13		9,771.00	10,047.00	7,082.00	10,911.00	14,932.00	7,466.00		60,209.00
14		3,326.00	13,672.00	7,220.00	18,530.00	11,406.00	22,812.00	3,893.00	80,859.00
15		6,790.00	13,948.00	3,679.00	3,775.00	7,742.00	11,613.00		47,547.00
16			3,556.00	3,748.00	15,376.00	3,940.00	19,700.00		46,320.00
17		7,066.00	14,500.00			12,027.00	16,036.00	4,100.00	53,729.00
18			11,082.00	3,886.00	15,928.00	20,390.00	20,390.00		71,676.00
19		11,013.00	30,104.00	3,955.00	8,102.00	4,147.00	37,323.00		94,644.00
20		11,220.00	22,992.00	12,072.00		16,864.00	25,296.00		88,444.00
21		3,809.00	7,802.00		4,189.00	4,285.00	17,140.00	4,376.00	41,601.00
22		7,756.00	11,910.00	4,162.00		13,062.00	13,062.00		49,952.00
23			4,039.00		8,654.00	4,423.00	17,692.00		34,808.00
24				8,600.00	8,792.00		8,984.00		26,376.00
25			12,531.00	4,369.00			9,122.00		26,022.00
26		4,154.00	4,246.00	4,438.00		4,630.00	9,260.00		26,728.00
27						4,699.00	32,893.00		37,592.00
28		4,292.00	8,768.00	13,728.00	4,672.00		19,072.00	4,859.00	55,391.00
29			8,906.00		4,741.00	4,837.00	14,511.00		32,995.00
30							4,906.00		4,906.00
31							14,925.00		14,925.00
32			4,660.00				5,044.00		9,704.00
33							5,113.00		5,113.00
34					5,086.00		5,182.00		10,268.00
35			4,867.00	10,118.00	10,310.00	10,502.00	31,506.00		67,303.00
ST Suppl		247,368.00	241,771.00	186,155.00	166,741.00	199,353.00	421,800.00	17,228.00	1,480,416.00
Cty Suppl		334,680.00	305,077.00	246,983.00	220,253.00	270,894.00	552,393.00	23,025.00	1,953,305.00
Cty>State		87,312.00	63,489.00	60,828.00	53,512.00	71,541.00	130,593.00	5,797.00	473,072.00
State Eqty			183.00						183.00
State Funded Equity Before Ceiling Reduction									183.00
Average State Funded Equity									0.46
Less Formula Ceiling Reduction									47.26
Equity Allowance									135.74

West Virginia Department of Education
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 (Used for the 2025-2026 Comps)

MASON COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		7,080.00							7,080.00
1		26,719.00		5,426.00					32,145.00
2		12,490.00		5,564.00			2,974.00		21,028.00
3		15,402.00	2,659.00	8,553.00					26,614.00
4		21,088.00	2,728.00	8,760.00					32,576.00
5		13,525.00	2,797.00	2,989.00					19,311.00
6		11,096.00		15,290.00	3,154.00	6,500.00	3,250.00		39,290.00
7		8,529.00		3,127.00	3,223.00	3,319.00	3,319.00		21,517.00
8		14,560.00		9,588.00					24,148.00
9		17,886.00	3,073.00	13,060.00			3,457.00		37,476.00
10		12,200.00	3,142.00	6,668.00	3,430.00	10,578.00	7,052.00		43,070.00
11		15,595.00	12,844.00	3,403.00	10,497.00	3,595.00	3,595.00		49,529.00
12		3,188.00		10,416.00	3,568.00	3,664.00	7,328.00		28,164.00
13		13,028.00		10,623.00	7,274.00		7,466.00		38,391.00
14			6,836.00	3,610.00		7,604.00			18,050.00
15			6,974.00		3,775.00	7,742.00	7,742.00		26,233.00
16		3,464.00		3,748.00	7,688.00	7,880.00	11,820.00		34,600.00
17		10,599.00	7,250.00		11,739.00		12,027.00		41,615.00
18		7,204.00	7,388.00	3,886.00		4,078.00	12,234.00		34,790.00
19			7,526.00	7,910.00	4,051.00	4,147.00	12,441.00		36,075.00
20		7,480.00	15,328.00	4,024.00	4,120.00	12,648.00			43,600.00
21		3,809.00	7,802.00		4,189.00		8,570.00		24,370.00
22			11,910.00			4,354.00			16,264.00
23		3,947.00	24,234.00					4,514.00	32,695.00
24					4,396.00		8,984.00		13,380.00
25			4,177.00		4,465.00		9,122.00		17,764.00
26		5,400.20		4,438.00	4,534.00				14,372.20
27									
28			8,768.00		4,672.00		4,768.00		18,208.00
29			4,453.00						4,453.00
30			9,044.00		4,810.00		14,718.00		28,572.00
31			4,591.00	4,783.00			4,975.00		14,349.00
32									
33			4,729.00			5,113.00			9,842.00
34		9,412.00	4,798.00				10,364.00	5,273.00	29,847.00
35		4,775.00	9,734.00	5,059.00	10,310.00	5,251.00	52,510.00		87,639.00
ST Suppl		248,476.20	172,785.00	140,925.00	99,895.00	86,473.00	208,716.00	9,787.00	967,057.20
Cty Suppl		166,492.50	88,875.00	86,100.00	51,250.00	45,100.00	98,400.00	4,100.00	540,317.50
Cty>State									
State Eqty		81,983.70	83,910.00	54,825.00	48,645.00	41,373.00	110,316.00	5,687.00	426,739.70
State Funded Equity Before Ceiling Reduction									426,739.70
Average State Funded Equity									1,590.53
Less Formula Ceiling Reduction									17,304.99
Equity Allowance									409,434.71

West Virginia Department of Education
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 (Used for the 2025-2026 Comps)

MERCER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	1,796.00	51,920.00	2,452.00	5,288.00			5,672.00		67,128.00
1		43,722.00	2,521.00	2,713.00					48,956.00
2		42,466.00	2,590.00	5,564.00					50,620.00
3	1,997.00	28,237.00	7,977.00	8,553.00	2,947.00			3,134.00	52,845.00
4		36,904.00	10,912.00	17,520.00	6,032.00				71,368.00
5		21,640.00	2,797.00	23,912.00			3,181.00		51,530.00
6		11,096.00		12,232.00	9,462.00		3,250.00		36,040.00
7		22,744.00	11,740.00	25,016.00	6,446.00	9,957.00	6,638.00		82,541.00
8		39,312.00	12,016.00	19,176.00	6,584.00	13,552.00	6,776.00		97,416.00
9		23,848.00	21,511.00	4,897.50		6,914.00			57,170.50
10		15,250.00	25,136.00	24,004.80	13,720.00		7,052.00		85,162.80
11		28,071.00	6,422.00	23,821.00	6,998.00	14,380.00	21,570.00		101,262.00
12		15,940.00	13,120.00	24,304.00	7,136.00	7,328.00	10,992.00	7,510.00	86,330.00
13		9,771.00	16,745.00	21,246.00	14,548.00	13,065.50	3,733.00		79,108.50
14		8,315.00	10,254.00	28,880.00	18,530.00	7,604.00			73,583.00
15		20,370.00	17,435.00	14,716.00	7,550.00		15,484.00		75,555.00
16		5,196.00	32,004.00	18,740.00	7,688.00	15,760.00	11,820.00		91,208.00
17		7,066.00	14,500.00	15,268.00	3,913.00	12,027.00	4,009.00	4,100.00	60,883.00
18		12,607.00	18,470.00	3,886.00	11,946.00	12,234.00	16,312.00	4,169.00	79,624.00
19		11,013.00	18,815.00	7,910.00	8,102.00	16,588.00	16,588.00		79,016.00
20		3,740.00	22,992.00	8,048.00	4,120.00	12,648.00	16,864.00		68,412.00
21		7,618.00	7,802.00	4,093.00	8,378.00	8,570.00	21,425.00	2,188.00	60,074.00
22		11,634.00	11,910.00	12,486.00	4,258.00		34,832.00		75,120.00
23		3,947.00	12,117.00	12,693.00			13,269.00	4,514.00	46,540.00
24		4,016.00	4,108.00	4,300.00	8,792.00	4,492.00	22,460.00	916.60	49,084.60
25		4,085.00	16,708.00	4,369.00		18,244.00	22,805.00		66,211.00
26		4,154.00	4,246.00	4,438.00		4,630.00	27,780.00		45,248.00
27		4,223.00	4,315.00	4,507.00	4,603.00	4,699.00	11,747.50	4,790.00	38,884.50
28			13,152.00	18,304.00			19,072.00		50,528.00
29		13,083.00	4,453.00		9,482.00	4,837.00	14,511.00		46,366.00
30		4,430.00	9,044.00	4,714.00	4,810.00		9,812.00		32,810.00
31			9,182.00				19,900.00	5,066.00	34,148.00
32		9,136.00	4,660.00				20,176.00		33,972.00
33			4,729.00				2,556.50		7,285.50
34						10,364.00	15,546.00		25,910.00
35		9,550.00	19,468.00			15,753.00	26,255.00		71,026.00
ST Suppl	3,793.00	535,104.00	396,303.00	385,599.30	176,045.00	213,646.50	432,088.00	36,387.60	2,178,966.40
Cty Suppl	2,900.00	265,350.00	160,950.00	171,585.00	72,850.00	81,375.00	155,000.00	13,485.00	923,495.00
Cty>State									
State Eqty	893.00	269,754.00	235,353.00	214,014.30	103,195.00	132,271.50	277,088.00	22,902.60	1,255,471.40
State Funded Equity Before Ceiling Reduction									1,255,471.40
Average State Funded Equity									2,041.75
Less Formula Ceiling Reduction									8,371.17

Equity Allowance									1,247,100.23

MINERAL COUNTY PUBLIC SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	1,796.00	30,680.00							32,476.00
1		31,577.00				2,905.00			34,482.00
2		24,980.00		13,910.00					38,890.00
3		17,969.00		5,702.00			6,086.00		29,757.00
4		5,272.00		5,840.00	3,016.00				14,128.00
5		2,705.00	5,594.00	14,945.00					23,244.00
6		11,096.00	2,866.00	15,290.00	3,154.00	6,500.00			38,906.00
7		9,950.50	5,870.00	12,508.00	3,223.00	6,638.00			38,189.50
8		8,736.00		19,176.00	3,292.00	3,388.00	3,388.00		37,980.00
9		5,962.00		9,795.00		3,457.00	3,457.00		22,671.00
10		9,150.00	6,284.00	3,334.00	6,860.00	10,578.00	10,578.00	3,617.00	50,401.00
11			3,211.00	10,209.00	6,998.00	10,785.00	10,785.00		41,988.00
12		3,188.00		3,472.00	3,568.00	3,664.00	7,328.00		21,220.00
13		3,257.00	6,698.00	7,082.00	3,637.00	7,466.00	3,733.00		31,873.00
14		6,652.00	10,254.00	3,610.00	11,118.00	19,010.00	3,802.00		54,446.00
15			3,487.00		11,325.00	3,871.00	11,613.00		30,296.00
16		3,464.00	3,556.00	7,496.00	15,376.00	23,640.00	14,184.00		67,716.00
17			3,625.00	3,817.00	3,913.00		16,036.00		27,391.00
18			11,082.00	3,886.00	7,964.00	8,156.00	4,078.00		35,166.00
19			15,052.00	3,955.00	4,051.00		20,735.00		43,793.00
20			11,496.00	4,024.00		8,432.00	25,296.00	4,307.00	53,555.00
21		3,809.00	7,802.00	4,093.00	8,378.00	4,285.00	4,285.00		32,652.00
22		3,878.00	3,970.00	8,324.00	8,516.00	4,354.00	4,354.00	4,445.00	37,841.00
23		7,894.00	8,078.00	4,231.00	4,327.00	8,846.00	4,423.00		37,799.00
24			16,432.00			4,492.00	13,476.00		34,400.00
25		4,085.00	8,354.00	4,369.00		4,561.00	4,561.00	4,652.00	30,582.00
26						13,890.00	11,575.00		25,465.00
27			12,945.00		4,603.00	9,398.00	9,398.00		36,344.00
28			4,384.00	9,152.00	4,672.00	9,536.00	16,211.20		43,955.20
29			4,453.00		4,741.00	4,837.00			14,031.00
30		4,430.00	4,522.00						8,952.00
31			4,591.00				14,925.00		19,516.00
32			4,660.00				10,088.00		14,748.00
33					5,017.00		10,226.00		15,243.00
34				4,990.00		5,182.00			10,172.00
35			4,867.00	2,529.50	10,310.00	5,251.00	10,502.00		33,459.50
ST Suppl	1,796.00	198,734.50	174,133.00	185,739.50	138,059.00	193,122.00	255,123.20	17,021.00	1,163,728.20
Cty Suppl	1,081.00	105,125.00	66,700.00	79,025.00	50,750.00	69,600.00	87,725.00	5,800.00	465,806.00
Cty>State									
State Eqty	715.00	93,609.50	107,433.00	106,714.50	87,309.00	123,522.00	167,398.20	11,221.00	697,922.20
State Funded Equity Before Ceiling Reduction									697,922.20
Average State Funded Equity									2,170.83
Less Formula Ceiling Reduction									85,291.95
Equity Allowance									612,630.25

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
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 (Used for the 2025-2026 Comps)

MINGO COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		27,140.00		2,644.00					29,784.00
1		9,716.00			2,809.00				12,525.00
2		19,984.00		4,173.00			2,974.00		27,131.00
3		12,835.00					3,043.00		15,878.00
4		2,636.00		8,760.00	3,016.00				14,412.00
5		13,525.00	2,797.00	5,978.00	3,085.00	3,181.00	6,362.00		34,928.00
6		11,096.00		6,116.00			3,250.00		20,462.00
7		8,529.00	2,935.00	6,254.00					17,718.00
8		20,384.00		12,784.00					33,168.00
9		8,943.00		16,325.00		6,914.00			32,182.00
10		15,250.00	3,142.00	20,004.00		10,578.00	10,578.00		59,552.00
11		12,476.00	3,211.00	10,209.00	10,497.00		7,190.00	3,686.00	47,269.00
12		15,940.00	3,280.00	6,944.00	3,568.00	3,664.00	3,664.00		37,060.00
13			10,047.00	7,082.00		1,866.50			18,995.50
14		3,326.00			3,706.00	3,802.00	3,802.00		14,636.00
15		13,580.00	3,487.00	7,358.00	3,775.00		3,871.00		32,071.00
16			14,224.00	14,992.00		15,760.00	11,820.00	4,031.00	60,827.00
17		7,066.00	3,625.00	3,817.00	3,913.00	4,009.00	8,018.00		30,448.00
18			5,541.00	3,886.00	3,982.00	4,078.00	26,507.00		43,994.00
19			3,763.00		4,051.00	6,220.50			14,034.50
20			15,328.00	4,024.00			21,080.00	4,307.00	44,739.00
21					4,189.00		8,570.00		12,759.00
22			7,940.00	4,162.00	8,516.00		13,062.00		33,680.00
23			6,058.50			8,846.00		4,514.00	19,418.50
24			4,108.00				4,492.00		8,600.00
25			4,177.00			4,561.00	2,280.50		11,018.50
26			4,246.00				9,260.00		13,506.00
27						4,699.00	11,747.50		16,446.50
28		4,292.00					14,304.00		18,596.00
29			4,453.00		4,741.00				9,194.00
30							9,812.00		9,812.00
31		4,499.00	4,591.00	4,783.00			2,487.50		16,360.50
32							25,220.00		25,220.00
33				2,460.50	10,034.00		20,452.00	2,602.00	35,548.50
34			4,798.00		2,543.00		10,364.00		17,705.00
35			21,901.50	15,177.00			37,807.20	5,342.00	80,227.70
ST Suppl		211,217.00	133,653.00	167,932.50	72,425.00	78,179.00	282,017.70	24,482.00	969,906.20
Cty Suppl		89,400.00	41,400.00	72,000.00	27,750.00	30,000.00	96,300.00	8,250.00	365,100.00
Cty>State									
State Eqty		121,817.00	92,253.00	95,932.50	44,675.00	48,179.00	185,717.70	16,232.00	604,806.20
State Funded Equity Before Ceiling Reduction									604,806.20
Average State Funded Equity									2,280.57
Less Formula Ceiling Reduction									43,171.12

Equity Allowance									561,635.08

MONONGALIA COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		51,920.00		13,220.00		0,000.00	8,508.00		82,156.00
1		61,793.76	2,521.00	40,450.83	2,809.00			2,996.00	110,570.59
2		33,723.00	2,590.00	22,256.00	8,634.00		2,974.00		70,177.00
3		25,670.00		25,659.00	8,841.00	9,129.00	15,215.00		84,514.00
4		34,268.00	5,456.00	58,400.00	14,718.08	9,336.00	21,784.00		143,962.08
5		16,230.00		47,824.00	12,340.00	25,448.00	12,724.00		114,566.00
6		8,322.00	8,598.00	36,696.00	9,462.00	13,000.00	9,750.00	3,341.00	89,169.00
7		12,452.34	7,337.50	34,397.00	22,561.00	19,914.00	29,871.00		126,532.84
8		5,824.00	6,008.00	22,372.00	29,628.00	10,164.00	23,716.00	3,479.00	101,191.00
9		26,829.00	3,073.00	22,855.00	23,527.00	27,656.00	34,570.00	10,644.00	149,154.00
10		26,718.00	6,284.00	19,570.58	13,720.00	24,682.00	35,260.00		126,234.58
11		20,273.50	3,211.00	30,627.00	13,996.00	19,772.50	39,545.00		127,425.00
12		3,188.00	3,280.00	6,944.00	28,329.92	14,656.00	58,624.00	3,755.00	118,776.92
13		3,257.00	6,698.00	14,164.00	18,185.00	7,466.00	26,131.00		75,901.00
14		9,978.00	14,116.34	21,660.00	14,824.00	26,614.00	49,426.00	3,893.00	140,511.34
15				11,037.00	11,325.00	7,742.00	27,600.23	7,924.00	65,628.23
16			3,556.00	26,236.00	3,844.00	15,760.00	24,152.20		73,548.20
17	10,599.00		21,750.00	22,902.00	31,304.00	28,063.00	36,081.00		150,699.00
18			3,694.00	3,886.00	11,946.00	12,234.00	40,780.00		72,540.00
19		3,671.00	7,526.00	11,865.00	16,204.00	18,661.50	49,349.30	4,238.00	111,514.80
20			7,664.00	4,024.00	8,240.00	8,432.00	25,296.00	4,307.00	57,963.00
21			19,505.00	8,186.00	12,567.00	29,995.00	19,282.50		89,535.50
22		504.14	7,940.00	4,162.00	8,516.00	17,416.00	37,009.00	4,445.00	79,992.14
23			12,117.00	16,924.00	4,327.00	26,538.00	22,115.00		82,021.00
24			4,108.00		13,188.00	8,984.00	15,722.00	4,583.00	46,585.00
25			20,885.00	13,107.00	13,395.00	4,561.00	36,488.00		88,436.00
26		5,192.50	16,984.00	17,752.00		16,205.00	23,150.00	4,721.00	84,004.50
27			30,205.00	4,507.00	4,603.00	9,398.00	37,592.00		86,305.00
28			17,536.00	4,576.00	9,344.00	9,536.00	28,608.00	4,859.00	74,459.00
29					9,482.00	14,511.00	19,348.00		43,341.00
30			13,566.00	4,714.00		9,812.00	9,812.00		37,904.00
31			9,182.00			4,975.00	14,925.00	5,066.00	34,148.00
32			9,320.00		4,948.00	15,132.00	10,088.00		39,488.00
33				4,921.00				5,204.00	10,125.00
34			14,394.00			5,182.00		5,273.00	24,849.00
35			9,734.00	5,059.00		10,502.00	32,818.75		58,113.75
ST Suppl		360,413.24	298,838.84	580,953.41	384,808.00	489,985.00	878,314.98	78,728.00	3,072,041.47
Cty Suppl		238,321.08	155,670.49	355,033.00	229,276.72	283,688.50	506,361.75	43,425.00	1,811,776.54
Cty>State									
State Eqty		122,092.16	143,168.35	225,920.41	155,531.28	206,296.50	371,953.23	35,303.00	1,260,264.93
State Funded Equity Before Ceiling Reduction									1,260,264.93
Average State Funded Equity									1,464.40
Less Formula Ceiling Reduction									38,323.42

Equity Allowance									1,221,941.51

West Virginia Department of Education
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 (Used for the 2025-2026 Comps)

MONROE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0									
1		4,858.00							4,858.00
2		2,498.00							2,498.00
3		5,134.00							5,134.00
4		2,636.00							2,636.00
5		10,820.00		2,989.00					13,809.00
6		5,548.00					3,250.00		8,798.00
7		8,529.00	2,935.00		3,223.00	3,319.00			18,006.00
8		8,736.00		3,196.00			3,218.60	3,479.00	18,629.60
9		5,812.95	3,073.00	3,265.00	3,361.00		6,914.00		22,425.95
10		6,100.00	1,571.00	3,334.00	10,290.00				21,295.00
11			9,633.00				3,595.00		13,228.00
12		3,188.00		3,472.00	3,568.00		3,664.00		13,892.00
13		3,257.00	3,349.00		3,637.00		7,466.00		17,709.00
14		3,159.70			7,412.00				10,571.70
15		6,790.00		7,358.00	7,550.00		3,871.00		25,569.00
16		3,464.00		3,748.00	3,844.00	3,940.00			14,996.00
17				3,817.00	3,913.00		12,027.00		19,757.00
18		3,602.00	11,082.00			4,078.00	7,952.10		26,714.10
19		3,671.00	11,289.00	11,865.00	4,051.00				30,876.00
20		3,740.00			4,120.00				7,860.00
21					4,189.00		4,285.00		8,474.00
22				4,162.00		4,354.00	4,354.00		12,870.00
23			4,039.00		1,081.75		8,846.00		13,966.75
24		4,016.00	4,108.00				4,267.40		12,391.40
25						4,561.00	9,122.00		13,683.00
26				4,438.00	4,534.00				8,972.00
27						4,699.00			4,699.00
28			4,384.00			4,768.00			9,152.00
29									
30									
31									
32									
33			4,729.00	4,921.00					9,650.00
34									
35			9,734.00			7,876.50			17,610.50
ST Suppl		95,559.65	69,926.00	56,565.00	64,773.75	37,595.50	82,832.10	3,479.00	410,731.00
City Suppl									
City>State									
State Eqty		95,559.65	69,926.00	56,565.00	64,773.75	37,595.50	82,832.10	3,479.00	410,731.00
State Funded Equity Before Ceiling Reduction									410,731.00
Average State Funded Equity									3,634.79
Less Formula Ceiling Reduction									-15,447.85

Equity Allowance									426,178.85

West Virginia Department of Education
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 (Used for the 2025-2026 Comps)

MORGAN COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		14,160.00							14,160.00
1		27,933.50							27,933.50
2		7,494.00		5,564.00		2,974.00			16,032.00
3		10,268.00		5,702.00					15,970.00
4		7,908.00		11,680.00				3,203.00	22,791.00
5		2,705.00		8,967.00					11,672.00
6		12,483.00		6,116.00					18,599.00
7		14,215.00	2,935.00				3,319.00		20,469.00
8		5,824.00		6,392.00	6,584.00				18,800.00
9		5,962.00							5,962.00
10		9,150.00	3,142.00	4,667.60	6,860.00				23,819.60
11		6,238.00	6,422.00	12,250.80					24,910.80
12					3,568.00				3,568.00
13		3,257.00							3,257.00
14		6,652.00		3,610.00	3,706.00		7,604.00		21,572.00
15		3,395.00		11,037.00			7,742.00		22,174.00
16						7,880.00	8,668.00		16,548.00
17				3,817.00		8,018.00	12,027.00		23,862.00
18			3,694.00	9,715.00	7,964.00	4,078.00	19,574.40		45,025.40
19		3,671.00	3,763.00		8,102.00		4,147.00		19,683.00
20			3,832.00	4,024.00			8,432.00		16,288.00
21			7,802.00		4,189.00		8,570.00		20,561.00
22			3,970.00	4,162.00	4,258.00	4,354.00			16,744.00
23		3,947.00	4,039.00			8,846.00	4,423.00		21,255.00
24			12,324.00		8,792.00		8,984.00		30,100.00
25			8,354.00				4,561.00		12,915.00
26				8,876.00		4,630.00			13,506.00
27			21,575.00					4,790.00	26,365.00
28									
29			4,453.00						4,453.00
30					4,810.00	4,906.00	4,906.00		14,622.00
31						4,975.00	4,975.00		9,950.00
32						5,044.00			5,044.00
33			4,729.00						4,729.00
34							10,364.00		10,364.00
35					7,217.00		5,251.00		12,468.00
ST Suppl		145,262.50	91,034.00	106,580.40	66,050.00	55,705.00	123,547.40	7,993.00	596,172.30
Cty Suppl		90,340.00	41,990.00	58,895.00	31,452.00	24,890.00	55,870.00	3,760.00	307,197.00
Cty>State									
State Eqty		54,922.50	49,044.00	47,685.40	34,598.00	30,815.00	67,677.40	4,233.00	288,975.30
State Funded Equity Before Ceiling Reduction									288,975.30
Average State Funded Equity									1,721.12
Less Formula Ceiling Reduction									26,694.50

Equity Allowance									262,280.80

MCDOWELL COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		23,600.00							23,600.00
1		21,861.00							21,861.00
2		14,988.00							14,988.00
3		23,103.00		2,851.00					25,954.00
4		13,180.00		5,840.00					19,020.00
5		18,935.00		8,967.00	3,085.00		3,181.00		34,168.00
6		5,548.00		12,232.00	3,154.00				20,934.00
7		2,843.00		6,254.00					9,097.00
8		2,912.00		15,980.00		3,388.00			22,280.00
9		5,962.00		3,265.00	3,361.00				12,588.00
10		6,100.00		6,668.00	3,430.00				16,198.00
11		6,238.00	3,211.00	6,806.00	3,499.00				19,754.00
12		19,128.00		6,944.00			3,664.00		29,736.00
13				10,623.00	3,637.00	3,733.00	3,733.00		21,726.00
14		6,652.00	3,418.00	3,610.00	3,802.00	3,802.00	3,802.00		21,284.00
15				3,679.00	3,775.00		3,871.00		11,325.00
16		3,464.00	10,668.00		3,844.00	3,940.00	3,940.00	4,031.00	29,887.00
17					3,913.00				3,913.00
18			3,694.00	3,886.00		4,078.00	4,078.00		15,736.00
19		3,671.00			4,051.00	4,147.00	4,147.00		16,016.00
20		11,220.00	7,664.00		4,120.00		4,216.00	4,307.00	31,527.00
21			3,901.00						3,901.00
22							8,708.00		8,708.00
23					4,327.00	2,211.50			6,538.50
24						4,492.00	4,492.00		8,984.00
25							9,122.00		9,122.00
26			4,246.00		4,534.00	9,260.00			18,040.00
27							4,699.00		4,699.00
28		4,292.00							4,292.00
29						9,674.00			9,674.00
30									
31		4,499.00							4,499.00
32									
33		4,637.00					5,113.00		9,750.00
34			4,798.00						4,798.00
35		9,550.00	4,867.00	5,059.00	5,155.00	15,753.00	57,761.00		98,145.00
ST Suppl		212,383.00	46,467.00	102,664.00	53,885.00	64,478.50	124,527.00	8,338.00	612,742.50
Cty Suppl		99,900.00	16,200.00	41,850.00	18,900.00	19,575.00	36,450.00	2,700.00	235,575.00
Cty>State									
State Eqty		112,483.00	30,267.00	60,814.00	34,985.00	44,903.50	88,077.00	5,638.00	377,167.50
State Funded Equity Before Ceiling Reduction									377,167.50
Average State Funded Equity									2,161.42
Less Formula Ceiling Reduction									15,043.47
Equity Allowance									362,124.03

West Virginia Department of Education
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 WITHOUT NURSES, COUNSELORS
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 (Used for the 2025-2026 Comps)

NICHOLAS COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		30,680.00			2,740.00				33,420.00
1				2,713.00			2,905.00		5,618.00
2		12,490.00	2,590.00	5,564.00					20,644.00
3		17,969.00		8,553.00	2,947.00				29,469.00
4		14,498.00		5,840.00					20,338.00
5		13,525.00	2,797.00	5,978.00	6,170.00		4,771.50		33,241.50
6		13,870.00	2,866.00	12,232.00			3,250.00		32,218.00
7		12,793.50	2,935.00	9,381.00		3,319.00	3,319.00		31,747.50
8		17,472.00			6,584.00	3,388.00			27,444.00
9		2,981.00	3,073.00	3,265.00	6,722.00	3,457.00	9,506.75		29,004.75
10		12,200.00	15,710.00	6,668.00	6,860.00	14,104.00			55,542.00
11		12,476.00	12,844.00			7,190.00	10,785.00		43,295.00
12		6,376.00	13,120.00	3,472.00		3,664.00	7,328.00		33,960.00
13		9,771.00		7,082.00	10,911.00				27,764.00
14		6,652.00	3,418.00	3,610.00	7,412.00	3,802.00	3,802.00		28,696.00
15		3,395.00	6,974.00	3,679.00	3,775.00	7,742.00		3,962.00	29,527.00
16		3,464.00				7,880.00	7,880.00		19,224.00
17		7,066.00	10,875.00	3,817.00	11,739.00		4,009.00		37,506.00
18		3,602.00			3,982.00	2,039.00		4,169.00	13,792.00
19		7,342.00		3,955.00	4,051.00	4,147.00	8,211.06		27,706.06
20		7,480.00	7,664.00	4,024.00	4,120.00	8,432.00	4,848.40		36,568.40
21		3,809.00	7,802.00	4,093.00		4,285.00	8,570.00		28,559.00
22					8,516.00	4,354.00	8,708.00		21,578.00
23		7,894.00	4,039.00	4,231.00	8,654.00		8,846.00		33,664.00
24			8,216.00				4,492.00		12,708.00
25							22,805.00		22,805.00
26			4,246.00			4,630.00	4,630.00		13,506.00
27			8,630.00				4,699.00	479.00	13,808.00
28			4,384.00			14,304.00	9,536.00		28,224.00
29						4,837.00	6,288.10		11,125.10
30					4,810.00		14,718.00		19,528.00
31							14,925.00		14,925.00
32			4,660.00						4,660.00
33							5,113.00		5,113.00
34						5,182.00	5,182.00		10,364.00
35			9,734.00	15,177.00	10,310.00	5,251.00	15,753.00		56,225.00
ST Suppl		227,805.50	136,577.00	113,334.00	110,303.00	112,007.00	204,880.81	8,610.00	913,517.31
Cty Suppl		79,000.00	38,000.00	33,000.00	29,000.00	27,500.00	47,680.00	2,100.00	256,280.00
Cty>State									
State Eqty		148,805.50	98,577.00	80,334.00	81,303.00	84,507.00	157,200.81	6,510.00	657,237.31
State Funded Equity Before Ceiling Reduction									657,237.31
Average State Funded Equity									2,564.53
Less Formula Ceiling Reduction									61,779.49
Equity Allowance									595,457.82

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year

OHIO COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		29,500.00	2,452.00		2,740.00				34,692.00
1		26,719.00		10,852.00		2,905.00			40,476.00
2		12,490.00		8,346.00	2,878.00				23,714.00
3		20,536.00		8,553.00	2,947.00	6,086.00		3,134.00	41,256.00
4		36,904.00		17,520.00	3,016.00				57,440.00
5		8,115.00	8,391.00	11,956.00	3,085.00	3,181.00	6,362.00		41,090.00
6		5,548.00	2,866.00	9,174.00	3,154.00				20,742.00
7		11,372.00	2,935.00	3,127.00	9,669.00	3,319.00	6,638.00		37,060.00
8		2,912.00		12,784.00		3,388.00	13,552.00		32,636.00
9		26,829.00	15,365.00	9,795.00	16,805.00		3,457.00	3,548.00	75,799.00
10		15,250.00	3,142.00	6,668.00	17,150.00	14,104.00	3,526.00	3,617.00	63,457.00
11		6,238.00	3,211.00	3,403.00			17,975.00		30,827.00
12		12,752.00	29,520.00	12,152.00	3,568.00		10,992.00		68,984.00
13			3,349.00	10,623.00	7,274.00	3,733.00	7,466.00	3,824.00	36,269.00
14		6,652.00	3,418.00	7,220.00	16,677.00	3,802.00	15,208.00		52,977.00
15		3,395.00	3,487.00	5,518.50	7,550.00	7,742.00	11,613.00		39,305.50
16		3,464.00	7,112.00	11,244.00	3,844.00	7,880.00	23,640.00		57,184.00
17			3,625.00	11,451.00	11,739.00	12,027.00	8,018.00	4,100.00	50,960.00
18		3,602.00		11,658.00	7,964.00	8,156.00	12,234.00	4,169.00	47,783.00
19		11,013.00	3,763.00	3,955.00	20,255.00	4,147.00	20,735.00	4,238.00	68,106.00
20			7,664.00	4,024.00	16,480.00	8,432.00	16,864.00		53,464.00
21		7,618.00	15,604.00		16,756.00	8,570.00	21,425.00		69,973.00
22				4,162.00	8,516.00	4,354.00	13,062.00		30,094.00
23			4,039.00	4,231.00	4,327.00	1,459.59	8,846.00		22,902.59
24		4,016.00	12,324.00		13,188.00	8,984.00	8,984.00		47,496.00
25			8,354.00	4,369.00	4,465.00	18,244.00	4,561.00	4,652.00	44,645.00
26			8,492.00	8,876.00	9,068.00	18,520.00	23,150.00		68,106.00
27			4,315.00	9,014.00	4,603.00	4,699.00	4,699.00		27,330.00
28		4,292.00	8,768.00		9,344.00	4,768.00	7,152.00		34,324.00
29			13,359.00	4,645.00		4,837.00	12,092.50		34,933.50
30		4,430.00	9,044.00	4,714.00	4,810.00		4,906.00		27,904.00
31		4,499.00			4,879.00		4,975.00	5,066.00	19,419.00
32		4,568.00				5,044.00	5,044.00		14,656.00
33			4,729.00				10,226.00		14,955.00
34						5,182.00			5,182.00
35		11,937.50	9,734.00	10,118.00	10,310.00	10,502.00	31,506.00		84,107.50
ST Suppl		284,651.50	199,062.00	230,152.50	247,061.00	184,065.59	338,908.50	36,348.00	1,520,249.09
Cty Suppl		236,463.50	162,225.00	215,884.00	226,295.00	194,555.46	364,042.00	38,395.00	1,437,859.96
Cty>State				1,456.50	210.00	12,705.87	29,605.00	2,357.00	46,334.37
State Eqty		48,188.00	36,837.00	15,725.00	20,976.00	2,216.00	4,471.50	310.00	128,723.50
State Funded Equity Before Ceiling Reduction									128,723.50
Average State Funded Equity									309.56
Less Formula Ceiling Reduction									22,662.74

Equity Allowance									106,060.76

PENDLETON COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		11,800.00							11,800.00
1		9,716.00		2,713.00					12,429.00
2		12,490.00		2,782.00					15,272.00
3		15,402.00							15,402.00
4		2,636.00							2,636.00
5		8,115.00			3,085.00		3,181.00		14,381.00
6		2,774.00		3,058.00					5,832.00
7		2,843.00	2,935.00			1,659.50	6,638.00		14,075.50
8		5,824.00	3,004.00				3,388.00		12,216.00
9				6,530.00					6,530.00
10		3,050.00					3,526.00		6,576.00
11				3,403.00	6,998.00				10,401.00
12			6,560.00				2,564.80		9,124.80
13				3,541.00			7,466.00		11,007.00
14						3,802.00			3,802.00
15					3,775.00		3,871.00		7,646.00
16			3,556.00		7,688.00	3,940.00			15,184.00
17			3,625.00		3,913.00		4,009.00		11,547.00
18					3,982.00				3,982.00
19			11,289.00						11,289.00
20					4,120.00				4,120.00
21			7,802.00		3,644.43		4,285.00		15,731.43
22		3,878.00			4,258.00		4,354.00		12,490.00
23			4,039.00	4,231.00					8,270.00
24				4,300.00					4,300.00
25			4,177.00		4,465.00				8,642.00
26									
27						4,699.00	4,699.00		9,398.00
28							4,768.00		4,768.00
29									
30									
31			2,295.50				4,975.00		7,270.50
32							4,035.20		4,035.20
33			4,729.00				5,113.00		9,842.00
34									
35		4,775.00	4,867.00				10,502.00		20,144.00
ST Suppl		83,303.00	58,878.50	30,558.00	45,928.43	14,100.50	77,375.00		310,143.43
Cty Suppl									
Cty>State									
State Eqty		83,303.00	58,878.50	30,558.00	45,928.43	14,100.50	77,375.00		310,143.43
State Funded Equity Before Ceiling Reduction									310,143.43
Average State Funded Equity									3,470.33
Less Formula Ceiling Reduction									-39,075.92

Equity Allowance									349,219.35

PLEASANTS COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		2,360.00							2,360.00
1									
2		12,490.00							12,490.00
3		2,567.00		5,702.00		3,043.00			11,312.00
4		7,908.00		5,840.00					13,748.00
5		8,115.00		5,978.00	3,085.00				17,178.00
6				9,174.00	3,154.00		3,250.00		15,578.00
7							3,319.00		3,319.00
8		5,824.00	3,004.00			3,388.00			12,216.00
9		2,981.00	3,073.00	3,265.00	6,722.00		3,457.00		19,498.00
10		9,150.00		6,668.00	3,430.00				19,248.00
11		3,119.00		3,403.00	3,499.00	3,595.00			13,616.00
12		3,188.00	3,280.00	6,944.00	3,568.00				16,980.00
13		3,257.00		3,541.00	14,548.00				21,346.00
14		3,326.00	3,418.00	3,610.00	3,706.00	3,802.00			17,862.00
15			3,487.00			3,871.00			7,358.00
16				3,748.00					3,748.00
17			3,625.00						3,625.00
18		3,602.00				4,078.00			7,680.00
19			11,289.00				4,147.00		15,436.00
20							4,216.00		4,216.00
21			3,901.00		4,189.00				8,090.00
22			3,970.00			4,354.00	4,354.00		12,678.00
23						4,423.00	4,423.00		8,846.00
24									
25			4,177.00		8,930.00		4,561.00		17,668.00
26			8,492.00	4,438.00	9,068.00		9,260.00		31,258.00
27					4,603.00				4,603.00
28			4,384.00			4,768.00			9,152.00
29					4,741.00		4,837.00		9,578.00
30								2,498.50	2,498.50
31							9,950.00		9,950.00
32								5,135.00	5,135.00
33									
34							5,182.00		5,182.00
35						5,251.00	15,753.00		21,004.00
ST Suppl		67,887.00	56,100.00	62,311.00	73,243.00	40,573.00	76,709.00	7,633.50	384,456.50
Cty Suppl		75,877.00	51,570.00	65,678.00	73,148.00	41,030.00	72,754.00	6,640.50	386,697.50
Cty>State		8,184.00	647.00	3,933.00	3,072.00	1,622.00	1,318.00		18,776.00
State Eqty		194.00	5,177.00	566.00	3,167.00	1,165.00	5,273.00	993.00	16,535.00
State Funded Equity Before Ceiling Reduction									16,535.00
Average State Funded Equity									156.73
Less Formula Ceiling Reduction									1,520.28
Equity Allowance									15,014.72

POCAHONTAS COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	898.00	9,440.00		7,932.00					18,270.00
1		7,287.00		2,713.00					10,000.00
2		2,498.00							2,498.00
3		7,701.00							7,701.00
4		5,272.00		2,920.00					8,192.00
5		5,410.00		8,967.00					14,377.00
6		5,548.00		3,058.00			3,250.00		11,856.00
7		2,843.00							2,843.00
8				3,196.00		3,388.00			6,584.00
9			3,073.00		3,361.00				6,434.00
10						3,526.00			3,526.00
11			3,211.00	3,403.00					6,614.00
12						7,328.00	3,664.00		10,992.00
13				7,082.00	3,637.00	3,733.00	3,733.00		18,185.00
14		3,326.00		3,610.00	3,706.00		1,901.00		12,543.00
15		3,395.00					3,871.00		7,266.00
16		3,464.00			7,688.00		3,940.00		15,092.00
17			7,250.00	3,817.00	3,913.00				14,980.00
18		3,602.00	3,694.00		3,982.00	4,078.00			15,356.00
19			3,763.00			4,147.00	8,294.00		16,204.00
20			11,496.00		8,240.00		3,794.40		23,530.40
21		3,809.00							3,809.00
22				4,162.00	4,258.00		8,708.00		17,128.00
23			8,078.00			4,423.00			12,501.00
24									
25									
26			4,246.00	4,438.00			4,630.00		13,314.00
27			4,315.00			4,699.00	13,204.19		22,218.19
28									
29									
30			4,522.00				4,906.00		9,428.00
31							4,975.00		4,975.00
32			4,660.00				1,513.20		6,173.20
33			4,729.00						4,729.00
34									
35			14,601.00				5,251.00		19,852.00
ST Suppl	898.00	63,595.00	77,638.00	55,298.00	38,785.00	35,322.00	75,634.79		347,170.79
City Suppl									
City>State									
State Eqty	898.00	63,595.00	77,638.00	55,298.00	38,785.00	35,322.00	75,634.79		347,170.79
State Funded Equity Before Ceiling Reduction									347,170.79
Average State Funded Equity									3,615.99
Less Formula Ceiling Reduction									-21,117.36

Equity Allowance									368,288.15

PRESTON COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		28,320.00		5,288.00	2,740.00				36,348.00
1		26,719.00		10,852.00					37,571.00
2		37,470.00				2,974.00			40,444.00
3		10,268.00		17,106.00	2,947.00		6,086.00		36,407.00
4		7,908.00		20,440.00			3,112.00		31,460.00
5		16,230.00	2,797.00	8,967.00		6,362.00	6,362.00		40,718.00
6		2,774.00		18,348.00	6,308.00		3,250.00		30,680.00
7		14,215.00		3,127.00	3,223.00	6,638.00	3,319.00		30,522.00
8		2,912.00		6,392.00	6,584.00		3,388.00		19,276.00
9		5,962.00			6,722.00	3,457.00	3,457.00	3,548.00	23,146.00
10		18,300.00	3,142.00	6,668.00	6,860.00	10,578.00			45,548.00
11		3,119.00		3,403.00		7,190.00	7,190.00		20,902.00
12			2,919.20	10,416.00	6,743.52	3,664.00	3,664.00		27,406.72
13				3,541.00	3,637.00	11,199.00	11,199.00		29,576.00
14				14,440.00	7,412.00	3,802.00	15,208.00		40,862.00
15			3,487.00	7,358.00		3,871.00	3,871.00		18,587.00
16		6,546.96	17,780.00	11,244.00		7,880.00	3,940.00		47,390.96
17	2,935.00	3,533.00	14,500.00	11,451.00		4,009.00			36,428.00
18		3,602.00	3,694.00	7,772.00	11,946.00		4,078.00		31,092.00
19			3,763.00		4,051.00		8,294.00		16,108.00
20		3,740.00	3,832.00	4,024.00	4,120.00				15,716.00
21				3,274.40		8,570.00	12,855.00		24,699.40
22			3,970.00	4,162.00	12,774.00	4,354.00	4,354.00		29,614.00
23			16,156.00	4,231.00	4,327.00	4,423.00	4,423.00		33,560.00
24			8,216.00		8,792.00		8,984.00		25,992.00
25		4,085.00	8,354.00				13,683.00		26,122.00
26			4,246.00		8,115.86	9,260.00	4,630.00		26,251.86
27			8,630.00	9,014.00	4,603.00	4,699.00			26,946.00
28			4,384.00				4,768.00		9,152.00
29				9,290.00					9,290.00
30			4,522.00	9,428.00		4,906.00	9,812.00		28,668.00
31							4,975.00		4,975.00
32							10,088.00		10,088.00
33			4,729.00	4,921.00			25,565.00		35,215.00
34			14,394.00			10,364.00	5,182.00		29,940.00
35			9,734.00	5,059.00	5,155.00	10,502.00	37,282.10		67,732.10
ST Suppl	2,935.00	195,703.96	143,249.20	220,216.40	117,060.38	128,702.00	233,019.10	3,548.00	1,044,434.04
Cty Suppl									
Cty>State									
State Eqty	2,935.00	195,703.96	143,249.20	220,216.40	117,060.38	128,702.00	233,019.10	3,548.00	1,044,434.04
State Funded Equity Before Ceiling Reduction									1,044,434.04
Average State Funded Equity									3,584.69
Less Formula Ceiling Reduction									42,872.84

Equity Allowance									1,001,561.20

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

PUTNAM COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		14,160.00		7,932.00					22,092.00
1		14,574.00		8,139.00		2,905.00	2,905.00		28,523.00
2		32,474.00	2,590.00	11,128.00	2,878.00	2,974.00			52,044.00
3		28,237.00		22,808.00	2,947.00		8,124.81		62,116.81
4		34,268.00	2,728.00	2,920.00		3,112.00	3,112.00		46,140.00
5		18,935.00	5,594.00	14,945.00	3,085.00		9,543.00		52,102.00
6		22,192.00	5,732.00	9,174.00	6,308.00		3,250.00		46,656.00
7		11,372.00	2,935.00	28,143.00		9,957.00	3,319.00		55,726.00
8		29,120.00	3,004.00	25,568.00	9,876.00	3,388.00	15,246.00		86,202.00
9		29,810.00	9,219.00	16,325.00	13,444.00	13,828.00	10,371.00		92,997.00
10		18,300.00	21,994.00	6,668.00	3,430.00	3,526.00	7,052.00		60,970.00
11		9,357.00	6,422.00	13,612.00	15,745.50	17,975.00	22,468.75		85,580.25
12		12,752.00	22,960.00	26,040.00	24,976.00	10,992.00	12,824.00		110,544.00
13		6,514.00	36,839.00	17,705.00	10,911.00	14,932.00	22,398.00	3,824.00	113,123.00
14		8,315.00	23,926.00	14,440.00	7,412.00	7,604.00	19,010.00	3,893.00	84,600.00
15			10,461.00	23,913.50	15,100.00	11,613.00	19,355.00		80,442.50
16		6,928.00	35,560.00	7,496.00	11,532.00	7,880.00	23,640.00		93,036.00
17		7,066.00	29,000.00	15,268.00	31,304.00	8,018.00	16,036.00		106,692.00
18			25,858.00	3,886.00	7,964.00	32,624.00	30,585.00		100,917.00
19			33,867.00	7,910.00	12,153.00	20,735.00	8,294.00		82,959.00
20		3,740.00	11,496.00	12,072.00	8,240.00	21,080.00	25,296.00		81,924.00
21		7,618.00	19,505.00	16,372.00	25,134.00	34,280.00	29,352.25		132,261.25
22			19,850.00	8,324.00	17,032.00	13,062.00	30,478.00		88,746.00
23			16,156.00	4,231.00	4,846.24	17,692.00	11,942.10		54,867.34
24		4,016.00	4,108.00		8,792.00	13,476.00	33,690.00		64,082.00
25		4,085.00	12,531.00		13,395.00	9,122.00	41,049.00		80,182.00
26		4,154.00	21,230.00		9,068.00	4,630.00	23,150.00		62,232.00
27		4,223.00	34,520.00	4,507.00	3,452.25	18,796.00	32,893.00	4,790.00	103,181.25
28			13,152.00		14,016.00	19,072.00	4,768.00		51,008.00
29			22,265.00		4,741.00	4,837.00	21,766.50	9,856.00	63,465.50
30						9,812.00	19,624.00	4,997.00	34,433.00
31			13,773.00	4,783.00	14,637.00	4,975.00	9,950.00		48,118.00
32			4,660.00			5,044.00	35,308.00		45,012.00
33			4,729.00			5,113.00	30,678.00		40,520.00
34			19,192.00	9,980.00	5,086.00	5,182.00	5,182.00		44,622.00
35			14,601.00		5,155.00	26,255.00	36,757.00		82,768.00
ST Suppl		332,210.00	510,457.00	344,289.50	312,659.99	384,491.00	629,417.41	27,360.00	2,540,884.90
Cty Suppl		338,804.00	462,708.00	339,403.00	297,490.73	367,628.00	592,009.50	25,016.00	2,423,059.23
Cty>State		11,178.00	3,672.00	3,781.50	2,178.00	2,375.00	3,074.25	79.00	26,337.75
State Eqty		4,584.00	51,421.00	8,668.00	17,347.26	19,238.00	40,482.16	2,423.00	144,163.42
State Funded Equity Before Ceiling Reduction									144,163.42
Average State Funded Equity									212.37
Less Formula Ceiling Reduction									12,274.83

Equity Allowance									131,888.59

RALEIGH COUNTY SCHOOLS

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		175,820.00	4,904.00	5,288.00	8,220.00		14,180.00		208,412.00
1		19,432.00	2,521.00	2,713.00	2,809.00		2,905.00		30,380.00
2		29,976.00	5,180.00	11,128.00	2,878.00				49,162.00
3		25,670.00	2,659.00	17,106.00	5,894.00	3,043.00	3,043.00		57,415.00
4		28,996.00	2,728.00	20,440.00	3,016.00	6,224.00	9,336.00		70,740.00
5		37,870.00	2,797.00	32,879.00	9,255.00	6,362.00	3,181.00		92,344.00
6		36,062.00		45,870.00	6,308.00	3,250.00	3,250.00		94,740.00
7		22,744.00	2,935.00	28,143.00	6,446.00	3,319.00	6,638.00	3,410.00	73,635.00
8		34,944.00	6,008.00	25,568.00	9,876.00	13,552.00	13,552.00		103,500.00
9		14,905.00	18,438.00	13,060.00	13,444.00	6,914.00	6,914.00	3,548.00	77,223.00
10		47,275.00	9,426.00	13,336.00	17,150.00	10,578.00	17,630.00		115,395.00
11		28,071.00	16,055.00	20,418.00	10,497.00	14,380.00	14,380.00		103,801.00
12		25,504.00	19,680.00	20,832.00	7,136.00	14,656.00	18,320.00		106,128.00
13		16,285.00		7,082.00	29,096.00	20,531.50	7,466.00		80,460.50
14		13,304.00	20,508.00	32,490.00	14,824.00	26,614.00	19,010.00		126,750.00
15		20,370.00	20,922.00	25,753.00	30,200.00	19,355.00	27,097.00		143,697.00
16		17,320.00	7,112.00	11,244.00	11,532.00		23,640.00	4,031.00	74,879.00
17		7,066.00	25,375.00	15,268.00	19,565.00	20,045.00	12,027.00	4,100.00	103,446.00
18		7,204.00	25,858.00	15,544.00	11,946.00	4,078.00	24,468.00	4,169.00	93,267.00
19		7,342.00	22,578.00	15,820.00	44,561.00	12,441.00	33,176.00		135,918.00
20		3,740.00	38,320.00	8,048.00	16,480.00	8,432.00	29,512.00	4,307.00	108,839.00
21			7,802.00		12,567.00	8,570.00	25,710.00	4,376.00	59,025.00
22			15,880.00	2,081.00	6,387.00	30,478.00	39,186.00	4,445.00	98,457.00
23			28,273.00	4,231.00	12,981.00	8,846.00	8,846.00		63,177.00
24		4,016.00	16,432.00	4,300.00	13,188.00	13,476.00	26,952.00		78,364.00
25			25,062.00	4,369.00	13,395.00	13,683.00	9,122.00	4,652.00	70,283.00
26		4,154.00	8,492.00	8,876.00	4,534.00		6,945.00		33,001.00
27		8,446.00	12,945.00	4,507.00	4,603.00	14,097.00	4,699.00		49,297.00
28			8,768.00	4,576.00	4,672.00	14,304.00	23,840.00	4,859.00	61,019.00
29		4,361.00	17,812.00	9,290.00	9,482.00		29,022.00	4,928.00	74,895.00
30			4,522.00	14,142.00	4,810.00	4,906.00	29,436.00	4,997.00	62,813.00
31			9,182.00				4,975.00		14,157.00
32			9,320.00			10,088.00	20,176.00		39,584.00
33			9,458.00						9,458.00
34			9,596.00		5,086.00	5,182.00	10,364.00		30,228.00
35			48,670.00	20,236.00		15,753.00	47,259.00	5,342.00	137,260.00
ST Suppl		640,877.00	486,218.00	464,638.00	372,838.00	333,157.50	576,257.00	57,164.00	2,931,149.50
Cty Suppl		452,400.00	249,600.00	262,275.00	192,075.00	160,875.00	270,075.00	25,350.00	1,612,650.00
Cty>State									
State Eqty		188,477.00	236,618.00	202,363.00	180,763.00	172,282.50	306,182.00	31,814.00	1,318,499.50
State Funded Equity Before Ceiling Reduction									1,318,499.50
Average State Funded Equity									1,594.32
Less Formula Ceiling Reduction									105,240.81

Equity Allowance									1,213,258.69

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

RANDOLPH COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		21,240.00							21,240.00
1		17,003.00							17,003.00
2		18,735.00	2,590.00	2,782.00			5,948.00		30,055.00
3		10,268.00							10,268.00
4		13,180.00		8,760.00					21,940.00
5		10,820.00		5,978.00	3,085.00	3,181.00			23,064.00
6		16,644.00			6,308.00		3,250.00	3,341.00	29,543.00
7		11,372.00	5,870.00	3,127.00	6,446.00				26,815.00
8		11,648.00	6,008.00	9,588.00			6,776.00		34,020.00
9		5,962.00	3,073.00	16,325.00	10,083.00	3,457.00	3,457.00		42,357.00
10		6,100.00	9,426.00	3,334.00	6,860.00	7,052.00	7,052.00		39,824.00
11		9,357.00	3,211.00	6,806.00		10,785.00	10,785.00		40,944.00
12		6,376.00	9,840.00	10,416.00	7,136.00	3,664.00	14,656.00		52,088.00
13		3,257.00	6,698.00		3,637.00		11,199.00		24,791.00
14		3,326.00			3,706.00	7,604.00	15,208.00		29,844.00
15		3,395.00	13,948.00		3,775.00		3,871.00		24,989.00
16			21,336.00				11,820.00		41,036.00
17		3,533.00				12,027.00	8,018.00		23,578.00
18		3,602.00	14,776.00		7,964.00	4,078.00	12,234.00		42,654.00
19			15,052.00						15,052.00
20					8,240.00	4,216.00	25,296.00		37,752.00
21			15,604.00	4,093.00			8,570.00		28,267.00
22		3,878.00			4,258.00	8,708.00	13,062.00		29,906.00
23			8,078.00		4,327.00		13,269.00		25,674.00
24			4,108.00		4,396.00				8,504.00
25			4,177.00			13,683.00	4,561.00		22,421.00
26			4,246.00		4,534.00	9,260.00	9,260.00		27,300.00
27			4,315.00		4,603.00		4,699.00		13,617.00
28						9,536.00	14,304.00		23,840.00
29				4,645.00	9,482.00	9,674.00			23,801.00
30			9,044.00				4,906.00		13,950.00
31			9,182.00				9,950.00		19,132.00
32							5,044.00	5,135.00	10,179.00
33			4,729.00			5,113.00	5,113.00		14,955.00
34				4,990.00		5,182.00	5,182.00		15,354.00
35			9,734.00	5,059.00	10,310.00	15,753.00	26,255.00		67,111.00
ST Suppl		179,696.00	185,045.00	85,903.00	109,150.00	140,853.00	263,745.00	8,476.00	972,868.00
Cty Suppl									
Cty>State									
State Eqty		179,696.00	185,045.00	85,903.00	109,150.00	140,853.00	263,745.00	8,476.00	972,868.00
State Funded Equity Before Ceiling Reduction									972,868.00
Average State Funded Equity									3,650.54
Less Formula Ceiling Reduction									43,988.97

Equity Allowance									928,879.03

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

RITCHIE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	3,592.00	7,080.00							10,672.00
1	1,863.00	4,858.00		2,713.00					9,434.00
2		4,996.00							4,996.00
3		7,701.00							7,701.00
4		5,272.00		2,920.00					8,192.00
5		2,705.00		2,989.00					5,694.00
6		5,548.00		3,058.00	3,154.00				11,760.00
7		8,529.00		3,127.00					11,656.00
8		5,824.00	6,008.00	9,588.00					21,420.00
9		14,159.75					3,457.00		17,616.75
10		3,050.00	3,142.00	6,668.00					12,860.00
11		6,238.00							6,238.00
12		3,188.00					7,328.00		10,516.00
13		3,257.00	66.98		10,911.00				14,234.98
14		3,326.00		2,166.00	3,706.00		3,802.00		13,000.00
15		3,395.00	3,487.00	3,679.00					10,561.00
16			3,556.00		7,688.00		3,940.00		15,184.00
17				11,451.00			4,009.00		15,460.00
18				6,295.32	3,982.00		8,156.00		18,433.32
19			3,763.00	3,955.00	8,102.00				15,820.00
20						4,216.00			4,216.00
21			3,901.00						3,901.00
22			3,970.00			4,354.00	4,354.00		12,678.00
23						4,423.00			4,423.00
24									
25			4,177.00	8,738.00	2,545.05				15,460.05
26		4,154.00			4,534.00		9,260.00		17,948.00
27		4,223.00	4,315.00				4,699.00		13,237.00
28					4,672.00		4,768.00		9,440.00
29							4,837.00		4,837.00
30									
31							4,975.00		4,975.00
32			4,660.00		4,948.00				9,608.00
33									
34							15,546.00		15,546.00
35			4,867.00			10,502.00	21,004.00		36,373.00
ST Suppl	5,455.00	97,503.75	45,912.98	67,347.32	54,242.05	23,495.00	100,135.00		394,091.10
City Suppl									
City>State									
State Eqty	5,455.00	97,503.75	45,912.98	67,347.32	54,242.05	23,495.00	100,135.00		394,091.10
State Funded Equity Before Ceiling Reduction									394,091.10
Average State Funded Equity									3,630.17
Less Formula Ceiling Reduction									50,677.15

Equity Allowance									343,413.95

ROANE COUNTY SCHOOL DISTRICT

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		11,800.00							11,800.00
1		7,287.00		2,713.00					10,000.00
2		12,490.00		5,564.00					18,054.00
3		10,268.00							10,268.00
4		7,908.00				3,112.00	3,112.00		14,132.00
5		5,410.00		2,989.00		6,362.00	3,181.00		17,942.00
6		5,548.00		6,116.00					11,664.00
7		2,843.00		3,127.00					5,970.00
8		5,824.00					6,776.00		12,600.00
9		2,981.00							2,981.00
10		3,050.00	3,142.00	3,334.00	3,430.00				12,956.00
11		6,238.00	3,211.00	3,403.00	3,499.00		14,380.00		30,731.00
12							3,664.00		3,664.00
13				3,541.00	3,637.00			3,824.00	11,002.00
14		3,326.00	6,836.00						10,162.00
15		6,790.00	6,974.00	3,679.00					17,443.00
16		6,928.00	7,112.00		3,844.00	3,940.00			21,824.00
17			3,625.00			4,009.00			7,634.00
18		3,602.00	7,388.00	3,886.00		4,078.00	8,156.00		27,110.00
19			3,763.00	3,955.00	4,051.00		6,220.50		17,989.50
20			7,664.00		6,180.00		4,216.00		18,060.00
21		3,809.00	3,901.00		4,189.00				11,899.00
22							4,354.00		4,354.00
23									
24		4,016.00	4,108.00						8,124.00
25			4,177.00			9,122.00	4,561.00		17,860.00
26			4,246.00				4,630.00		8,876.00
27						4,699.00			4,699.00
28						4,768.00			4,768.00
29							9,674.00		9,674.00
30			4,522.00						4,522.00
31							14,925.00		14,925.00
32			4,660.00		4,948.00				9,608.00
33									
34							5,182.00		5,182.00
35			9,734.00				10,502.00	5,342.00	25,578.00
ST Suppl		110,118.00	85,063.00	42,307.00	33,778.00	40,090.00	103,533.50	9,166.00	424,055.50
Cty Suppl		7,800.00	4,400.00	2,600.00	1,700.00	2,000.00	4,900.00	400.00	23,800.00
Cty>State									
State Eqty		102,318.00	80,663.00	39,707.00	32,078.00	38,090.00	98,633.50	8,766.00	400,255.50
State Funded Equity Before Ceiling Reduction									400,255.50
Average State Funded Equity									3,363.49
Less Formula Ceiling Reduction									19,541.89
Equity Allowance									380,713.61

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

SUMMERS COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		18,880.00							18,880.00
1		9,716.00		2,713.00					12,429.00
2		12,490.00	2,590.00	5,564.00					20,644.00
3		10,268.00	2,659.00	8,553.00			3,043.00		24,523.00
4				5,840.00					5,840.00
5		2,705.00		2,989.00			3,181.00		8,875.00
6			5,732.00		3,154.00	3,250.00			12,136.00
7				3,127.00	3,223.00		3,319.00		9,669.00
8		5,824.00		3,196.00	3,292.00				12,312.00
9									
10			3,142.00				7,052.00		10,194.00
11		6,238.00			3,499.00			3,686.00	13,423.00
12			3,280.00	3,472.00	3,568.00		7,328.00		17,648.00
13		6,514.00							6,514.00
14		6,652.00			3,706.00	5,703.00			16,061.00
15									
16		3,464.00		3,748.00			3,940.00		11,152.00
17			10,875.00						10,875.00
18			3,694.00						3,694.00
19				3,955.00		4,147.00	2,073.50		10,175.50
20				4,024.00			4,216.00		8,240.00
21		11,427.00					2,142.50		13,569.50
22								4,445.00	4,445.00
23		3,947.00					4,423.00		8,370.00
24									
25			4,177.00			4,561.00	4,561.00		13,299.00
26				4,438.00					4,438.00
27						4,699.00	9,398.00		14,097.00
28							4,768.00		4,768.00
29									
30									
31					4,879.00				4,879.00
32									
33									
34									
35					5,155.00	5,251.00	10,502.00	2,938.10	23,846.10
ST Suppl		98,125.00	36,149.00	51,619.00	30,476.00	27,611.00	69,947.00	11,069.10	324,996.10
Cty Suppl									
Cty>State									
State Eqty		98,125.00	36,149.00	51,619.00	30,476.00	27,611.00	69,947.00	11,069.10	324,996.10
State Funded Equity Before Ceiling Reduction									324,996.10
Average State Funded Equity									3,383.61
Less Formula Ceiling Reduction									-8,560.54

Equity Allowance									333,556.64

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

TAYLOR COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		14,160.00							14,160.00
1		16,031.40		5,426.00					21,457.40
2		9,992.00		2,782.00	2,878.00				15,652.00
3		17,969.00	2,659.00	2,851.00					23,479.00
4		10,544.00		5,840.00				3,203.00	19,587.00
5		8,115.00		5,978.00					14,093.00
6		5,548.00		6,116.00					11,664.00
7		5,686.00	2,935.00	6,254.00	6,446.00	3,319.00	3,319.00		27,959.00
8		2,912.00	3,004.00	6,392.00			6,776.00		19,084.00
9		8,943.00		3,265.00	3,361.00		3,457.00		19,026.00
10		9,150.00	9,426.00	3,334.00			3,526.00		25,436.00
11			3,211.00	3,403.00	3,499.00	3,595.00			13,708.00
12		3,188.00			3,568.00	3,664.00	3,664.00	3,755.00	17,839.00
13		3,257.00		3,541.00	3,637.00		3,733.00		14,168.00
14		6,652.00	6,836.00		11,118.00			3,893.00	28,499.00
15			6,974.00		3,775.00	3,871.00			14,620.00
16		3,464.00	7,112.00	7,496.00	15,376.00	5,516.00	3,940.00		42,904.00
17			7,250.00	3,817.00	3,913.00	4,009.00			18,989.00
18			3,694.00			4,078.00	5,097.50		12,869.50
19		3,671.00	7,526.00	3,955.00	4,051.00	4,147.00			23,350.00
20		3,740.00	3,832.00	4,024.00		4,216.00			15,812.00
21			3,901.00		4,189.00		4,285.00	4,376.00	16,751.00
22			7,940.00	4,162.00			8,708.00		20,810.00
23				8,462.00			4,423.00		12,885.00
24						4,492.00	8,984.00		13,476.00
25					4,465.00	4,561.00	13,683.00		22,709.00
26			4,246.00			4,630.00	4,630.00		13,506.00
27			8,630.00				4,699.00		13,329.00
28			4,384.00		4,672.00				9,056.00
29			8,906.00						8,906.00
30			4,522.00			4,906.00			9,428.00
31									
32									
33						5,113.00	1,124.86		6,237.86
34							5,182.00		5,182.00
35			4,867.00		5,155.00	5,251.00	10,502.00		25,775.00
ST Suppl		133,022.40	111,855.00	87,098.00	80,103.00	65,368.00	99,733.36	15,227.00	592,406.76
Cty Suppl		34,020.00	21,000.00	18,200.00	14,700.00	10,780.00	16,429.00	2,800.00	117,929.00
Cty>State									
State Eqty		99,002.40	90,855.00	68,898.00	65,403.00	54,588.00	83,304.36	12,427.00	474,477.76
State Funded Equity Before Ceiling Reduction									474,477.76
Average State Funded Equity									2,816.39
Less Formula Ceiling Reduction									43,428.78
Equity Allowance									431,048.98

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

TUCKER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0									
1		2,429.00		2,713.00					5,142.00
2		9,992.00		5,564.00					15,556.00
3		5,134.00		5,702.00					10,836.00
4		7,908.00		5,840.00					13,748.00
5		5,410.00	2,797.00						8,207.00
6		13,870.00					3,250.00		17,120.00
7		5,686.00					3,319.00		9,005.00
8		2,912.00		9,588.00	3,292.00				15,792.00
9			5,900.16		3,361.00		3,457.00		12,718.16
10		3,050.00			3,430.00	3,526.00	3,526.00		13,532.00
11		3,119.00				3,595.00			6,714.00
12		3,188.00	3,280.00	3,472.00			3,664.00		13,604.00
13					3,637.00				3,637.00
14				3,610.00	3,706.00		3,802.00		11,118.00
15		2,444.40	3,487.00	3,679.00	7,550.00				17,160.40
16			3,556.00	3,748.00					7,304.00
17						8,018.00	12,027.00		20,045.00
18									
19									
20			3,832.00				4,216.00		8,048.00
21			3,901.00		4,189.00		8,570.00		16,660.00
22			3,970.00	4,162.00		4,354.00			12,486.00
23							4,423.00		4,423.00
24							4,492.00		4,492.00
25				4,369.00	4,465.00				8,834.00
26						9,260.00			9,260.00
27			4,315.00		3,728.43				8,043.43
28			4,384.00		4,672.00		4,768.00		13,824.00
29							4,837.00		4,837.00
30									
31									
32						5,044.00			5,044.00
33									
34									
35			4,867.00		5,155.00		15,753.00		25,775.00
ST Suppl		65,142.40	44,289.16	52,447.00	47,185.43	33,797.00	80,104.00		322,964.99
Cty Suppl									
Cty>State									
State Eqty		65,142.40	44,289.16	52,447.00	47,185.43	33,797.00	80,104.00		322,964.99
State Funded Equity Before Ceiling Reduction									322,964.99
Average State Funded Equity									3,570.65
Less Formula Ceiling Reduction									-964.07

Equity Allowance									323,929.06

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

TYLER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		4,720.00					2,467.32		7,187.32
1		17,003.00							17,003.00
2		9,992.00		2,782.00					12,774.00
3		12,835.00		2,851.00					15,686.00
4		18,452.00							18,452.00
5		2,705.00	2,797.00	8,967.00					14,469.00
6		5,548.00		3,058.00		3,250.00	3,250.00		15,106.00
7		2,843.00		9,381.00					12,224.00
8		8,736.00	3,004.00	3,196.00		3,388.00			18,324.00
9				9,795.00		3,457.00	3,457.00		16,709.00
10		3,050.00		3,334.00			7,052.00		13,436.00
11		3,119.00	6,422.00						9,541.00
12									
13		3,257.00	3,349.00	3,541.00	3,637.00	7,466.00	7,466.00		28,716.00
14		3,326.00			3,706.00	3,802.00			10,834.00
15		3,395.00		3,679.00			3,871.00		10,945.00
16			3,556.00	3,748.00	961.00				8,265.00
17				15,268.00			8,018.00		23,286.00
18		7,204.00	7,388.00		3,982.00	2,854.60	8,156.00		29,584.60
19		3,671.00	7,526.00	3,955.00	4,051.00	4,147.00	8,294.00		31,644.00
20				4,024.00					4,024.00
21							4,285.00		4,285.00
22		3,878.00		4,162.00	4,258.00		4,354.00		16,652.00
23			4,039.00			4,423.00	13,269.00		21,731.00
24		4,016.00							4,016.00
25									
26			4,246.00				7,222.80		11,468.80
27			4,315.00		4,603.00				8,918.00
28									
29						4,837.00			4,837.00
30							4,906.00		4,906.00
31						4,975.00			4,975.00
32									
33			9,458.00						9,458.00
34									
35			4,867.00						4,867.00
ST Suppl		117,750.00	60,967.00	81,741.00	25,198.00	42,599.60	86,068.12		414,323.72
Cty Suppl		52,500.00	20,800.00	32,400.00	8,750.00	15,515.00	31,073.50		161,038.50
Cty>State									
State Eqty		65,250.00	40,167.00	49,341.00	16,448.00	27,084.60	54,994.62		253,285.22
State Funded Equity Before Ceiling Reduction									253,285.22
Average State Funded Equity									2,104.05
Less Formula Ceiling Reduction									51,780.61

Equity Allowance									201,504.61

UPSHUR COUNTY SCHOOL DISTRICT

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		49,560.00		5,288.00					54,848.00
1		21,861.00		2,713.00					24,574.00
2		34,972.00	2,590.00	8,346.00					45,908.00
3		20,536.00		14,255.00					34,791.00
4		21,088.00			3,016.00				24,104.00
5		12,172.50		8,967.00					21,139.50
6		8,322.00	2,866.00	9,174.00					20,362.00
7		11,372.00	2,935.00	6,254.00	3,223.00	3,319.00	3,319.00		30,422.00
8		5,824.00	3,004.00	9,588.00	6,584.00				25,000.00
9			9,219.00	9,795.00			3,457.00		22,471.00
10		9,150.00		13,336.00		3,526.00	10,578.00		36,590.00
11		6,238.00	3,211.00	6,806.00	10,497.00		3,595.00		30,347.00
12		9,564.00		6,944.00	3,568.00		3,664.00		23,740.00
13		6,514.00		3,541.00	3,637.00		3,733.00		17,425.00
14		9,978.00	6,836.00	3,610.00		7,604.00	3,802.00		31,830.00
15		10,185.00	3,487.00	7,358.00		15,484.00	7,742.00		44,256.00
16			3,556.00		11,532.00	3,940.00	15,760.00		34,788.00
17			7,250.00		7,826.00	4,009.00			19,085.00
18		7,204.00	3,694.00	7,772.00	7,964.00	8,156.00			34,790.00
19		3,671.00	11,289.00			4,147.00			19,107.00
20				4,024.00			4,216.00		8,240.00
21				4,093.00		4,285.00	8,570.00		16,948.00
22			3,970.00	4,162.00		4,354.00			12,486.00
23			8,078.00		4,327.00		13,269.00		25,674.00
24			4,108.00	4,300.00		13,476.00	4,492.00		26,376.00
25				8,738.00	4,465.00	5,929.30	13,683.00		32,815.30
26						13,890.00	9,260.00		23,150.00
27					9,206.00	4,699.00			13,905.00
28							9,536.00		9,536.00
29							9,674.00		9,674.00
30			9,044.00		4,810.00		14,718.00		28,572.00
31					9,758.00		4,975.00		14,733.00
32						5,044.00			5,044.00
33						5,113.00	5,113.00		10,226.00
34									
35			4,867.00				10,502.00		15,369.00
ST Suppl		248,211.50	90,004.00	149,064.00	90,413.00	106,975.30	163,658.00		848,325.80
Cty Suppl									
Cty>State									
State Eqty		248,211.50	90,004.00	149,064.00	90,413.00	106,975.30	163,658.00		848,325.80
State Funded Equity Before Ceiling Reduction									848,325.80
Average State Funded Equity									3,409.67
Less Formula Ceiling Reduction									-22,537.92
Equity Allowance									870,863.72

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

WAYNE COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		29,500.00		7,932.00			2,836.00		40,268.00
1		26,719.00		2,713.00		2,905.00			32,337.00
2		44,964.00	2,590.00	5,564.00	2,878.00		5,948.00		61,944.00
3		20,536.00	2,659.00	11,404.00	2,947.00	3,043.00			40,589.00
4		23,724.00	5,456.00	17,520.00	3,016.00				49,716.00
5		24,345.00		8,967.00	3,085.00		3,181.00		39,578.00
6		19,418.00	2,866.00	12,232.00	3,154.00	3,250.00	3,250.00		44,170.00
7		19,901.00	2,935.00	3,127.00	3,223.00	6,638.00			35,824.00
8		8,736.00	3,004.00	9,588.00	3,292.00	3,388.00			28,008.00
9		11,924.00	6,146.00	19,590.00	6,722.00	10,371.00	3,457.00		58,210.00
10		33,550.00	6,284.00	23,338.00	13,720.00	14,104.00	10,578.00		101,574.00
11		9,357.00	6,422.00	10,209.00	3,499.00	7,190.00			36,677.00
12			26,240.00	6,944.00		7,328.00	10,992.00		51,504.00
13		9,771.00	10,047.00	7,082.00	7,274.00	3,733.00	7,466.00		45,373.00
14		6,652.00	3,418.00	14,440.00	22,236.00	7,604.00	3,802.00	3,893.00	62,045.00
15		3,395.00	6,974.00	14,716.00		15,484.00	15,484.00		56,053.00
16		10,392.00	3,556.00		11,532.00	7,880.00	23,640.00		57,000.00
17		10,599.00	18,125.00	15,268.00	11,739.00	24,054.00	16,036.00		95,821.00
18			11,082.00	3,886.00	3,982.00	16,312.00	12,234.00		47,496.00
19		7,342.00	11,289.00	7,910.00		12,441.00	24,882.00		63,864.00
20		7,480.00	7,664.00	4,024.00	4,120.00	16,864.00	29,512.00		69,664.00
21			7,802.00		12,567.00	4,285.00	34,280.00		58,934.00
22		3,878.00	3,970.00	12,486.00	8,516.00	17,416.00	8,708.00		54,974.00
23		3,947.00	12,117.00	4,231.00	8,654.00	17,692.00	13,269.00		59,910.00
24			8,216.00	4,300.00		8,984.00	8,984.00		30,484.00
25		4,085.00	12,531.00	4,369.00	4,465.00		13,683.00		39,133.00
26		4,154.00			9,068.00		13,890.00		27,112.00
27			4,315.00	4,507.00	4,603.00	9,398.00	14,097.00		36,920.00
28		4,292.00		9,152.00	9,344.00	9,536.00	28,608.00		60,932.00
29			4,453.00		14,223.00	4,837.00	14,511.00		38,024.00
30			18,088.00	4,714.00	4,810.00	4,906.00	24,530.00		57,048.00
31			4,591.00	4,783.00		9,950.00	4,975.00		24,299.00
32			9,320.00		4,948.00	5,044.00			19,312.00
33			4,729.00			5,113.00	10,226.00		20,068.00
34					5,086.00		10,364.00		15,450.00
35			9,734.00	10,118.00	10,310.00	10,502.00	15,753.00	5,342.00	61,759.00
ST Suppl		348,661.00	236,623.00	265,114.00	203,013.00	270,252.00	389,176.00	9,235.00	1,722,074.00
Cty Suppl		154,375.00	80,000.00	106,400.00	71,400.00	92,400.00	127,400.00	2,800.00	634,775.00
Cty>State									
State Eqty		194,286.00	156,623.00	158,714.00	131,613.00	177,852.00	261,776.00	6,435.00	1,087,299.00
State Funded Equity Before Ceiling Reduction									1,087,299.00
Average State Funded Equity									2,296.30
Less Formula Ceiling Reduction									104,298.04

Equity Allowance									983,000.96

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

WEBSTER COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		7,080.00							7,080.00
1		9,230.20					2,905.00		12,135.20
2		2,498.00							2,498.00
3		10,268.00		5,131.80			2,434.40		17,834.20
4		2,636.00		2,920.00					5,556.00
5	2,131.00			5,978.00	4,627.50	3,181.00			15,917.50
6		5,548.00							5,548.00
7			2,348.00						2,348.00
8		2,912.00				3,388.00	3,388.00		9,688.00
9		11,924.00			6,722.00				18,646.00
10		3,050.00				2,820.80	3,526.00		9,396.80
11			6,422.00	3,403.00	2,449.30		719.00		12,993.30
12		3,188.00			3,568.00				6,756.00
13							3,733.00		3,733.00
14			6,836.00				3,802.00		10,638.00
15					3,775.00	3,871.00			7,646.00
16		3,464.00					3,940.00		7,404.00
17			7,250.00				4,009.00		11,259.00
18		3,602.00	3,694.00			4,078.00			11,374.00
19							8,294.00		8,294.00
20			3,832.00					1,205.96	5,037.96
21		7,618.00			4,189.00		4,285.00		16,092.00
22			5,955.00			4,354.00			10,309.00
23				4,231.00		4,423.00			8,654.00
24									
25		4,085.00	8,354.00						12,439.00
26		4,154.00			4,534.00				8,688.00
27				4,507.00					4,507.00
28									
29									
30							4,906.00		4,906.00
31						4,975.00			4,975.00
32									
33			4,729.00			4,090.40			8,819.40
34							5,182.00		5,182.00
35			22,144.85			5,251.00	35,706.80		63,102.65
ST Suppl	2,131.00	81,257.20	71,564.85	26,170.80	29,864.80	40,432.20	86,830.20	1,205.96	339,457.01
Cty Suppl									
Cty>State									
State Eqty	2,131.00	81,257.20	71,564.85	26,170.80	29,864.80	40,432.20	86,830.20	1,205.96	339,457.01
State Funded Equity Before Ceiling Reduction									339,457.01
Average State Funded Equity									3,676.56
Less Formula Ceiling Reduction									-12,720.91

Equity Allowance									352,177.92

West Virginia Department of Education
 Professional Equity Calculations
 WITHOUT NURSES, COUNSELORS
 2024-2025 School Year
 (Used for the 2025-2026 Comps)

WETZEL COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		33,040.00				0,000.00			35,876.00
1		14,574.00							14,574.00
2		27,478.00		11,128.00					38,606.00
3		6,417.50	5,318.00	10,833.80					22,569.30
4		7,908.00	2,728.00	8,760.00					19,396.00
5		13,525.00	2,797.00	5,978.00					22,300.00
6		8,322.00	5,732.00	9,174.00		3,250.00	6,500.00		32,978.00
7		11,372.00	5,870.00	12,508.00	3,223.00				32,973.00
8		11,648.00	3,004.00	3,196.00		3,388.00	6,776.00		28,012.00
9		8,943.00	3,073.00	3,265.00	3,361.00				18,642.00
10			9,426.00	3,334.00	3,430.00		10,578.00		26,768.00
11		9,357.00	3,211.00	6,806.00	13,996.00	3,595.00	3,595.00		40,560.00
12		3,188.00		6,944.00	3,568.00		3,664.00		17,364.00
13		13,028.00	3,349.00	10,623.00	7,274.00	3,733.00	3,733.00		41,740.00
14		6,652.00	6,836.00			3,802.00	7,604.00		24,894.00
15		3,395.00	6,974.00	3,679.00					14,048.00
16					3,844.00	7,880.00	7,880.00		19,604.00
17			7,250.00	3,817.00	3,913.00		4,009.00		18,989.00
18		3,602.00		7,772.00	3,982.00		8,156.00		23,512.00
19		1,835.50	3,763.00		4,051.00	12,441.00	4,147.00		26,237.50
20			7,664.00	4,024.00		4,216.00	4,216.00		20,120.00
21				4,093.00	4,189.00	4,285.00	12,855.00	4,376.00	29,798.00
22			7,940.00	4,162.00			8,708.00		20,810.00
23		3,947.00	12,117.00				4,423.00		20,487.00
24		4,016.00		4,300.00		4,492.00	4,492.00		17,300.00
25			25,062.00			4,561.00	9,122.00		38,745.00
26			4,246.00		4,534.00		18,520.00		27,300.00
27						4,699.00			4,699.00
28			4,384.00	4,576.00			4,768.00		13,728.00
29							4,837.00		4,837.00
30							4,906.00		4,906.00
31			9,182.00			4,975.00	7,462.50		21,619.50
32			4,660.00						4,660.00
33									
34			4,798.00			5,182.00	5,182.00		15,162.00
35		14,325.00	24,335.00	5,059.00		10,502.00	34,131.50		88,352.50
ST Suppl		206,573.00	173,719.00	134,031.80	59,365.00	83,837.00	190,265.00	4,376.00	852,166.80
Cty Suppl		131,400.00	82,800.00	71,640.00	28,800.00	36,000.00	79,200.00	1,800.00	431,640.00
Cty>State									
State Eqty		75,173.00	90,919.00	62,391.80	30,565.00	47,837.00	111,065.00	2,576.00	420,526.80
State Funded Equity Before Ceiling Reduction									420,526.80
Average State Funded Equity									1,753.66
Less Formula Ceiling Reduction									149,166.01

Equity Allowance									271,360.79

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 (Used for the 2025-2026 Comps)

WIRT COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		11,800.00							11,800.00
1		7,287.00							7,287.00
2		4,996.00			2,878.00	2,974.00			10,848.00
3		12,835.00		8,553.00					21,388.00
4		5,272.00		2,920.00		3,112.00			11,304.00
5			2,797.00				3,181.00		5,978.00
6		8,322.00		3,058.00	3,154.00				14,534.00
7		2,843.00							2,843.00
8		5,824.00	3,004.00	6,392.00		3,388.00			18,608.00
9		2,981.00				3,457.00	3,457.00	3,548.00	13,443.00
10		3,050.00		3,334.00				3,617.00	10,001.00
11			6,422.00	6,806.00					13,228.00
12			3,280.00			3,664.00			6,944.00
13			3,349.00				7,466.00		10,815.00
14	3,326.00		3,418.00		3,706.00				10,450.00
15									
16		3,464.00			3,844.00	3,940.00			11,248.00
17			7,250.00		3,913.00	4,009.00			15,172.00
18			3,694.00		3,982.00				7,676.00
19			3,763.00	7,910.00			2,073.50		13,746.50
20							4,216.00		4,216.00
21						8,570.00	4,285.00		12,855.00
22									
23					4,327.00		8,846.00		13,173.00
24						4,492.00			4,492.00
25			4,177.00				9,122.00		13,299.00
26			4,246.00						4,246.00
27			4,315.00						4,315.00
28						4,768.00			4,768.00
29									
30									
31									
32					4,948.00			5,135.00	10,083.00
33									
34									
35									
ST Suppl		72,000.00	49,715.00	38,973.00	30,752.00	42,374.00	42,646.50	12,300.00	288,760.50
Cty Suppl		33,750.00	17,500.00	15,000.00	10,000.00	13,750.00	13,125.00	3,750.00	106,875.00
Cty>State									
State Eqty		38,250.00	32,215.00	23,973.00	20,752.00	28,624.00	29,521.50	8,550.00	181,885.50
State Funded Equity Before Ceiling Reduction									181,885.50
Average State Funded Equity									2,127.32
Less Formula Ceiling Reduction									9,679.29

Equity Allowance									172,206.21

West Virginia Department of Education
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 (Used for the 2025-2026 Comps)

WOOD COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0		40,120.00							40,120.00
1		55,867.00	5,042.00	10,852.00					71,761.00
2		57,454.00	2,590.00	2,782.00					62,826.00
3		43,639.00	7,977.00	34,212.00	5,894.00	3,043.00	3,043.00		97,808.00
4		47,448.00	5,456.00	17,520.00	3,016.00				73,440.00
5		37,870.00		20,923.00	3,085.00	3,181.00	3,181.00		68,240.00
6		36,062.00	2,866.00	18,348.00					57,276.00
7		22,744.00	5,870.00	18,762.00	12,892.00	3,319.00	3,319.00	3,410.00	70,316.00
8		34,944.00	15,020.00	25,568.00	9,876.00	3,388.00			88,796.00
9		38,753.00	30,730.00	42,445.00	13,444.00	6,914.00	10,371.00		142,657.00
10		21,350.00	21,994.00	40,008.00	6,860.00	17,630.00	14,104.00		121,946.00
11		31,190.00	28,899.00	27,224.00	17,495.00	14,380.00	10,785.00		129,973.00
12		38,256.00	26,240.00	13,888.00	10,704.00	7,328.00	10,992.00		107,408.00
13		22,799.00	30,141.00	28,328.00	14,548.00	13,065.50	18,665.00	3,824.00	131,370.50
14		9,978.00	23,926.00	36,100.00	22,236.00	19,010.00	15,208.00		126,458.00
15		23,765.00	27,896.00	33,111.00	7,550.00	11,613.00	19,355.00		123,290.00
16		13,856.00	42,672.00	14,992.00	30,752.00	11,820.00	39,400.00		153,492.00
17		17,665.00	18,125.00	11,451.00	23,478.00	24,054.00	24,054.00		118,827.00
18		7,204.00	14,776.00	11,658.00	23,892.00	4,078.00	20,390.00		81,998.00
19		11,013.00	15,052.00	3,955.00	12,153.00		33,176.00		75,349.00
20		7,480.00	30,656.00	16,096.00	28,840.00	12,648.00	16,864.00		112,584.00
21		3,809.00	19,505.00	8,186.00	8,378.00	21,425.00	14,997.50		76,300.50
22		7,756.00	35,730.00	12,486.00	12,774.00	13,062.00	13,062.00		94,870.00
23		3,947.00	4,039.00	12,693.00	12,981.00	17,692.00	13,269.00		64,621.00
24		4,016.00	8,216.00		8,792.00	31,444.00	13,476.00		65,944.00
25		4,085.00	8,354.00		13,395.00	4,561.00	31,927.00		62,322.00
26			12,738.00		9,068.00		13,890.00		35,696.00
27			30,205.00	13,521.00	4,603.00	9,398.00	14,097.00	4,790.00	76,614.00
28		4,292.00	26,304.00		4,672.00	19,072.00	19,072.00		73,412.00
29			4,453.00			14,511.00	16,929.50		35,893.50
30		8,860.00		4,714.00	9,620.00	9,812.00	39,248.00		72,254.00
31		4,499.00			4,879.00		29,850.00		39,228.00
32		4,568.00	9,320.00		4,948.00	5,044.00	20,176.00	5,135.00	49,191.00
33			14,187.00	4,921.00	5,017.00		5,113.00		29,238.00
34		4,706.00	9,596.00			5,182.00	10,364.00		29,848.00
35		28,650.00	53,537.00	5,059.00	20,620.00	34,131.50	99,769.00		241,766.50
ST Suppl		698,645.00	592,112.00	489,803.00	366,462.00	340,806.00	598,147.00	17,159.00	3,103,134.00
Cty Suppl		505,414.00	374,226.00	324,946.00	222,874.00	200,360.00	341,156.00	9,692.00	1,978,668.00
Cty>State									
State Eqty		193,231.00	217,886.00	164,857.00	143,588.00	140,446.00	256,991.00	7,467.00	1,124,466.00
State Funded Equity Before Ceiling Reduction									1,124,466.00
Average State Funded Equity									1,313.63
Less Formula Ceiling Reduction									62,975.35

Equity Allowance									1,061,490.65

West Virginia Department of Education
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WYOMING COUNTY SCHOOLS

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	3,592.00	16,520.00							20,112.00
1		24,290.00	2,521.00						26,811.00
2		49,960.00		2,782.00					52,742.00
3		43,639.00		5,702.00	2,947.00	3,043.00			55,331.00
4		18,452.00	2,728.00	5,840.00		3,112.00	3,112.00		33,244.00
5		8,115.00	2,797.00	5,978.00					16,890.00
6		13,870.00		15,290.00	3,154.00		3,250.00		35,564.00
7		17,058.00		15,635.00	3,223.00	6,638.00	6,638.00		49,192.00
8		14,560.00	3,004.00	19,176.00	3,292.00				40,032.00
9		11,924.00	3,073.00	6,530.00		6,914.00	3,457.00		31,898.00
10		12,200.00	9,426.00	3,334.00	3,430.00	3,526.00			31,916.00
11		3,119.00	3,211.00	6,806.00	3,499.00	7,190.00	17,939.05		41,764.05
12			3,280.00	3,472.00		3,664.00			10,416.00
13		6,514.00	6,698.00	7,082.00					20,294.00
14		3,326.00	6,836.00	3,610.00	7,412.00	7,604.00	11,406.00		40,194.00
15		10,185.00	6,974.00	11,037.00		11,613.00	11,613.00		51,422.00
16		3,464.00	3,556.00	3,748.00			28,368.00		39,136.00
17		7,066.00	10,875.00	3,778.83		8,018.00	4,009.00		33,746.83
18		3,602.00	7,388.00	7,772.00	3,982.00	4,078.00	8,156.00		34,978.00
19		11,013.00	3,763.00	7,910.00		8,294.00	12,441.00		43,421.00
20		7,480.00	7,664.00		4,120.00				19,264.00
21			3,901.00	4,093.00		4,285.00	12,855.00		25,134.00
22			11,910.00	4,162.00	4,258.00				20,330.00
23					8,654.00				8,654.00
24		8,032.00					8,984.00		17,016.00
25						4,561.00	9,122.00		13,683.00
26							9,260.00		9,260.00
27							4,699.00		4,699.00
28					4,672.00	4,768.00			9,440.00
29			4,453.00		4,741.00	9,674.00	14,511.00		33,379.00
30						7,359.00			7,359.00
31			4,591.00						4,591.00
32							10,088.00		10,088.00
33							5,113.00	5,204.00	10,317.00
34							5,182.00		5,182.00
35						10,502.00	10,502.00		21,004.00
ST Suppl	3,592.00	294,389.00	108,649.00	143,737.83	57,384.00	114,843.00	200,705.05	5,204.00	928,503.88
Cty Suppl	2,360.00	146,280.00	42,780.00	67,924.20	23,700.00	45,030.00	76,140.20	1,580.00	405,794.40
Cty>State									
State Eqty	1,232.00	148,109.00	65,869.00	75,813.63	33,684.00	69,813.00	124,564.85	3,624.00	522,709.48
State Funded Equity Before Ceiling Reduction									522,709.48
Average State Funded Equity									1,902.98
Less Formula Ceiling Reduction									66,280.66
Equity Allowance									456,428.82

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ENTIRE STATE

(Used for the 2025-2026 Comps)

YEARS	3RD	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	TOTAL
0	35,722.44	1,545,729.20	12,260.00	146,742.00	27,400.00	0,001.00	58,761.92	2,927.00	1,866,410.56
1	6,520.50	1,394,561.77	47,899.00	265,629.83	22,472.00	46,480.00	26,145.00	5,992.00	1,815,700.10
2	1,930.00	1,422,086.42	80,290.00	315,757.00	43,170.00	29,740.00	59,480.00	3,065.00	1,955,518.42
3	3,994.00	1,202,639.50	94,394.50	496,359.10	76,622.00	51,731.00	107,478.76	9,402.00	2,042,620.86
4	2,064.00	966,357.60	95,480.00	554,800.00	109,722.08	69,864.40	77,395.44	12,812.00	1,888,495.52
5	2,131.00	868,305.00	100,692.00	600,789.00	124,479.75	126,285.70	125,108.73	9,816.00	1,957,607.18
6	2,198.00	778,107.00	106,042.00	669,702.00	208,164.00	139,262.50	139,750.00	20,046.00	2,063,271.50
7		659,234.84	135,890.50	487,812.00	196,603.00	164,290.50	191,838.20	10,230.00	1,845,899.04
8	2,332.00	648,851.84	186,248.00	552,908.00	235,871.80	218,526.00	197,520.40	17,395.00	2,059,653.04
9		704,112.20	275,094.96	548,520.00	297,448.50	224,705.00	227,021.19	39,028.00	2,315,929.85
10	1,233.00	618,357.00	345,620.00	531,672.98	373,870.00	339,024.90	350,837.00	28,936.00	2,589,550.88
11		525,551.50	325,916.50	464,135.17	340,102.80	328,942.50	387,505.05	18,430.00	2,390,583.52
12		454,290.00	399,799.20	423,584.00	331,217.44	280,296.00	429,420.80	30,040.00	2,348,647.44
13		353,384.50	314,872.98	388,766.39	369,882.90	285,761.15	364,527.45	26,768.00	2,103,963.37
14	1,367.00	332,433.70	456,234.64	386,631.00	396,764.36	340,279.00	500,723.40	35,037.00	2,449,470.10
15		285,926.90	364,391.50	356,863.00	332,200.00	298,067.00	488,249.23	31,696.00	2,157,393.63
16	2,868.00	285,398.96	526,288.00	281,100.00	383,439.00	281,316.00	697,774.00	24,186.00	2,482,369.96
17	2,935.00	257,909.00	500,250.00	351,125.83	381,517.50	350,787.50	559,255.50	24,600.00	2,428,380.33
18		228,727.00	496,843.00	336,760.76	394,218.00	375,991.60	594,368.50	42,482.11	2,469,390.97
19	3,069.00	200,069.50	564,450.00	261,030.00	378,971.05	294,437.00	586,302.86	25,428.00	2,313,757.41
20		190,740.00	471,336.00	213,272.00	306,940.00	333,064.00	569,876.72	41,261.06	2,126,489.78
21		161,882.50	374,496.00	150,622.40	271,740.43	321,375.00	609,241.30	41,572.00	1,930,929.63
22	1,962.00	109,088.14	383,105.00	172,723.00	268,254.00	311,311.00	613,478.60	48,895.00	1,908,816.74
23		102,622.00	466,504.50	169,240.00	196,315.99	292,050.69	488,697.27	31,598.00	1,747,028.45
24		116,464.00	340,964.00	111,800.00	204,414.00	233,134.80	423,820.20	23,831.60	1,454,428.60
25		81,700.00	430,231.00	166,458.90	203,470.05	259,064.80	608,437.40	37,216.00	1,786,578.15
26		60,440.70	331,188.00	133,140.00	166,805.86	273,540.40	539,441.30	22,944.06	1,527,500.32
27		63,345.00	405,610.00	94,647.00	154,476.68	241,011.71	517,171.94	24,429.00	1,500,691.33
28		55,796.00	315,648.00	118,976.00	140,160.00	273,683.20	494,107.84	24,295.00	1,422,666.04
29		39,249.00	262,727.00	60,385.00	125,636.50	212,828.00	356,970.60	24,640.00	1,082,436.10
30	1,903.00	39,870.00	198,968.00	65,996.00	96,200.00	130,009.00	464,352.90	32,480.50	1,029,779.40
31		44,990.00	222,663.50	38,264.00	92,701.00	144,275.00	430,586.25	25,330.00	998,809.75
32		24,210.40	195,021.00	24,260.00	84,116.00	118,534.00	382,587.40	30,810.00	859,538.80
33		4,637.00	193,889.00	49,210.00	45,153.00	88,966.20	325,800.36	18,214.00	725,869.56
34		23,530.00	153,536.00	34,930.00	43,231.00	129,550.00	295,374.00	26,365.00	706,516.00
35		159,962.50	864,135.85	247,891.00	285,587.00	595,463.40	1,790,328.45	47,810.90	3,991,179.10
ST Suppl	72,228.94	15,010,560.67	11,038,979.63	10,272,503.36	7,709,337.69	8,240,516.95	15,079,735.96	920,008.23	68,343,871.43
Cty Suppl	49,982.00	8,743,911.08	5,413,210.84	5,566,212.70	4,035,214.84	4,169,495.91	7,332,127.12	468,465.90	35,754,809.39
Cty>State	1,074.56	139,981.00	76,194.00	78,036.00	62,166.00	102,157.87	186,899.00	10,247.00	656,755.43
State Eqty	47,132.50	6,403,132.59	5,700,762.79	4,783,126.66	3,735,618.85	4,172,678.91	7,933,062.84	461,589.33	33,237,104.47
State Funded Equity Before Ceiling Reduction									33,237,104.47
Average State Funded Equity									1,741.76
Less Formula Ceiling Reduction									2,024,701.61
Equity Allowance									31,212,402.86