



**APPROVED ANNUAL  
PRELIMINARY BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2026**

**PRESTON COUNTY BOARD OF EDUCATION**

Bradley Martin, Superintendent  
Katrina Kerstetter, Treasurer/CSBO

# Table of Contents

|   |    |
|---|----|
| Overview .....  | 7  |
| Organization .....  | 10 |
| Contact Information.....  | 11 |
| Elected Board Members.....  | 11 |
| Administrative Positions .....  | 11 |
| Accounting Basis .....  | 12 |
| Budget and Financial Process.....                                     | 12 |
| Budget Revisions.....   | 13 |
| Departmental Responsibilities.....                                    | 13 |
| Policies and Procedures .....   | 13 |
| Budget Calendar .....   | 14 |
| Financial Summary .....   | 14 |
| Historical Budget Sources by Common Fund Type .....                   | 16 |
| Budget Highlights.....  | 16 |
| General Current Expense Fund .....                                    | 18 |
| General Current Expense Fund – Summary of Revenue .....               | 18 |
| General Current Expense Fund – Detail of Revenue.....                 | 22 |
| Abbreviated Summary of the Public School Support Program (PSSP) ..... | 23 |
| State Aid Allocation Calculation.....                                 | 27 |
| Public School Support Program (PSSP) Allocation.....                  | 28 |
| Net State Aid to be Budgeted as Unrestricted.....                     | 37 |
| State Aid to Be Reserved for Staff Development Councils.....          | 39 |
| PEIA Allocation.....  | 40 |
| Retirement Allocation .....   | 45 |
| Public Charter School Allocation from Each County.....                | 48 |
| General Current Expense – Expenditures by Function Code.....          | 49 |
| Instruction.....  | 49 |
| Student Support Services .....  | 49 |
| Instructional Staff Support Services.....                             | 49 |
| Central Administration Support Services .....                         | 49 |
| School Administration Support Services .....                          | 49 |

|  |    |
|--|----|
| Central Support Services.....  | 49 |
| Operations and Maintenance Support Services.....                       | 50 |
| Student Transportation Support Services.....                           | 50 |
| Food Service Operations .....  | 50 |
| Community Services .....   | 50 |
| Capital Outlay.....  | 50 |
| Debt Service .....   | 50 |
| Transfers and Reserves .....   | 50 |
| Other Restricted General Funds .....                                   | 52 |
| General Current Expense – Expenditures by Object Code.....             | 52 |
| Professional Salaries (Obj. 11X) -- \$18,010,595 .....                 | 52 |
| Service Salaries (Obj. 12X) -- \$5,856,366.....                        | 52 |
| Professional Substitutes (Obj. 13X) -- \$612,615.....                  | 53 |
| Service Substitutes (Obj. 14X) -- \$251,461 .....                      | 53 |
| Board Member Salary (Obj. 17X) -- \$49,036.....                        | 53 |
| Fixed Costs (Obj. 2XX) -- \$12,686,116 .....                           | 53 |
| Professional Educator Services (Obj. 32X) -- \$302,544.....            | 54 |
| Employee Training and Development Services (Obj. 33X) -- \$18,150..... | 54 |
| Other Professional Services (Obj. 34X) -- \$829,905.....               | 54 |
| Technical Services (Obj. 35X) -- \$2,500 .....                         | 54 |
| Water/Sewage Utility (Obj. 41X) -- \$178,000 .....                     | 54 |
| Cleaning Services (Obj. 42X) -- \$366,525 .....                        | 54 |
| Repairs/Maintenance (Obj. 43X) -- \$559,113 .....                      | 55 |
| Rentals (Obj. 44X) -- \$63,930 .....                                   | 55 |
| Construction Services (Obj. 45X) -- \$275,000 .....                    | 55 |
| Student Transportation (Obj. 51X) -- \$950.....                        | 55 |
| Insurance (Obj. 52X) -- \$575,910.....                                 | 55 |
| Communications (Obj. 53X) -- \$195,750 .....                           | 55 |
| Advertising (Obj. 54X) -- \$9,350.....                                 | 56 |
| Printing/Binding (Obj. 55X) -- \$5,875 .....                           | 56 |
| Tuition (Obj. 56X) -- \$16,634 .....                                   | 56 |
| Travel (Obj. 58X) -- \$24,805.....                                     | 56 |
| Svc. Purchased from Education Svc. Agency (Obj. 59X) -- \$781,580..... | 56 |

|  |    |
|--|----|
| Supplies (Obj. 61X) -- \$764,925 .....                 | 56 |
| Energy (Obj. 62X) -- \$1,375,250.....                  | 57 |
| Books and Periodicals (Obj. 64X) -- \$374,818 .....    | 57 |
| Technology (Obj. 65X) -- \$968,541.....                | 57 |
| Vehicle Supplies (Obj. 66X) -- \$1,226,600.....        | 57 |
| Equipment over \$5,000 (Obj. 73X) -- \$657,201.....    | 57 |
| Bus Replacement (Obj. 74X) -- \$491,533.....           | 57 |
| Dues and Fees (Obj. 81X) -- \$15,562 .....             | 58 |
| Debt Related Expenditures (Obj. 83X) -- \$77,543 ..... | 58 |
| Reserved Funds (Obj. 84X) -- \$1,398,034 .....         | 58 |
| Taxes (Obj. 87X) -- \$250 .....                        | 58 |
| Miscellaneous Expenditure (Obj. 89X) -- \$1,140 .....  | 58 |
| Debt Service Fees (Obj. 92X) -- \$2,000 .....          | 58 |
| Inter-fund Transfers (Obj. 91X) -- \$616,986 .....     | 58 |
| General Current Expense – Summary of Expenditures..... | 60 |
| General Current Expense – Detail of Expenditures ..... | 61 |
| General Current Expense Budget Summary.....            | 68 |
| Excess Levy Fund.....                                  | 69 |
| Excess Levy Fund – Detail .....                        | 69 |
| Special Revenue Fund.....                              | 70 |
| Special Revenue Fund – Summary of Source Type.....     | 70 |
| Special Revenue Fund – Preliminary Grant Amounts ..... | 71 |
| Special Revenue Fund – Expense by Category.....        | 72 |
| Special Revenue Fund – Detail by Grant.....            | 73 |
| Debt Service Fund.....                                 | 76 |
| Debt Service Fund – Revenue Detail .....               | 76 |
| Debt Service Fund – Expense Detail .....               | 76 |
| Facility Upgrades and Maintenance .....                | 77 |
| Elementary School Upgrades:.....                       | 77 |
| Middle School Upgrades:.....                           | 77 |
| Intermediate School Upgrades:.....                     | 77 |
| High School Upgrades: .....                            | 78 |
| School Closures and Facility Repurposing .....         | 78 |

|   |     |
|---|-----|
| Fellowsville Elementary School Closure .....                                      | 78  |
| Rowlesburg School Closure .....   | 79  |
| Repurposing of Rowlesburg School Facility .....                                   | 79  |
| Balancing Educational Quality and Fiscal Responsibility .....                     | 79  |
| Property Taxes and the Regular School Levy in West Virginia .....                 | 80  |
| Property Tax Classifications .....  | 80  |
| Assessed Property Values – Historical Context and Trends .....                    | 81  |
| Regular Levy Rates .....  | 82  |
| Role in Public School Funding .....   | 83  |
| Excess Levies .....   | 83  |
| Effect on Taxpayers – Real Property .....   | 84  |
| Certificate of Valuation .....  | 85  |
| Municipal Bond Commission Rate Memo .....   | 86  |
| Levy Order and Rate Sheets .....  | 87  |
| Board Debt .....  | 89  |
| Qualified Zone Academy Bond (QZAB) – 2012 .....                                   | 89  |
| Taxable Public School Refunding Bonds – Series 2020.....                          | 90  |
| Board Debt Payments: Past and Future (Based on Current Debt as of 5/1/25) * ..... | 91  |
| Budget Forecast and Carryover.....  | 91  |
| Budget Forecast .....   | 91  |
| 5-Year Budget Forecast .....  | 92  |
| Budget Carryover (Unrestricted Fund Balance) .....                                | 93  |
| Historical Unrestricted Fund Balance .....  | 94  |
| Contingency and State Guidance.....   | 94  |
| Fund Balance Recent Trends .....  | 95  |
| Student Enrollment .....  | 95  |
| Student Enrollment by Location .....  | 96  |
| Enrollment Comparisons by School .....  | 97  |
| State Aid Per Pupil Revenue .....   | 98  |
| Per Pupil Expenditures by School .....  | 99  |
| Personnel .....   | 100 |
| Personnel Overview .....  | 100 |
| State Aid Step Explanation for Personnel .....                                    | 100 |

|  |     |
|--|-----|
| Personnel in Excess of PSSP Formula – Historical Data .....                              | 102 |
| Total Personnel FTE Allowance and Student Enrollment Trends .....                        | 103 |
| FTE in Excess of Formula and Costs .....   | 103 |
| Historical Employee Headcount by Professional Position Type (all funding sources): ..... | 105 |
| Historical Employee Headcount by Service Position Type (all funding sources): .....      | 106 |
| Salary and Supplemental Schedules .....  | 107 |
| Professional Annual Salary Schedule .....  | 107 |
| Service Personnel Monthly Salary Schedule .....  | 108 |
| Administrative Supplemental Pay Schedules .....  | 109 |
| Athletic Contract Pay Schedule .....   | 111 |
| Conclusion and Financial Outlook .....   | 113 |
| Disclaimer .....   | 114 |



# Overview

Preston County Schools is the 20th largest school district in the state based on headcount enrollment. As of the second month of the FY25 school year, 3,763 students were enrolled in preschool through 12th grade, a decrease of 188 students (4.76%) compared to FY24. This total includes students participating in virtual education but excludes those who are homeschooled. Due to declining enrollment, Preston County Schools closed two schools during the 2024-2025 school year and now consists of one elementary school, one middle school, five PK-8 schools, and one high school.

The FY26 budget supports the district's core functions, including instruction, transportation, meal programs, and facility maintenance. It also funds employee salaries and benefits, substitute pay, staff training, and necessary materials and equipment. While individual schools manage their own budgets, which are separate from the county's operational budget, their financial activities are still included in the district's annual financial statements.

This document highlights key aspects of the FY26 budget, covering the fiscal period from July 1, 2025, through June 30, 2026. References to "FY" throughout this report indicate the fiscal year, using the last two digits of the applicable year (e.g., FY26 for 2025-2026).

It is important to note that COVID-19-related expenditure trends may affect year-over-year comparisons. However, this budget is based on projected needs for a regular school year, including in-person instruction and standard school operations.

## Financial Summary

The FY26 budget reflects the district's ongoing commitment to financial responsibility while ensuring high-quality education for all students. Major expenditures include salaries and benefits, which make up the largest portion of the budget, followed by instructional materials, transportation costs, facility operations, and student support services.

Projected revenue for FY26 is expected to be impacted by declining enrollment, which directly affects state funding allocations. Additionally, inflationary pressures on utilities, fuel, and food service programs have been considered in the budget planning process. The district remains focused on maximizing resources, securing grants, and identifying cost-saving measures to maintain a balanced budget while addressing student and staff needs.

## Funding Sources

The district's budget is primarily funded through a combination of state, local, and federal sources:

- **State Aid Formula Funding:** The largest revenue source, which is based on student enrollment and other weighted factors such as special education needs and transportation costs.
- **Local Property Taxes & Levies:** A significant portion of funding comes from local tax revenues, which fluctuate based on assessed property values.
- **Federal Grants & Programs:** These include Title I, IDEA (Individuals with Disabilities Education Act), and child nutrition funding, among others.
- **Special Revenue Funds:** Additional funding comes from grants, donations, and other restricted sources, often designated for specific programs or initiatives.

The district continues to explore alternative funding sources, including state and federal grants, to supplement operational costs and support key educational programs.

## Enrollment Impact

Preston County Schools has experienced a gradual decline in student enrollment, reflecting broader demographic trends seen across the state. Since state aid funding is directly tied to enrollment, this reduction affects the district's revenue and overall budgeting capacity.

To adjust for these changes, the district has restructured school operations, including the closure of two schools in FY25, and continues to assess staffing levels, transportation routes, and resource allocation. While declining enrollment presents financial challenges, the district remains focused on maintaining high-quality education, reducing inefficiencies, and prioritizing student needs.

## Impact of Alternative Education Options

In recent years, the expansion of educational alternatives—particularly homeschooling, the Hope Scholarship program, and Public Charter Schools—has had a notable impact on enrollment figures within Preston County Schools. While homeschooling has been a long-standing choice for families, the availability and promotion of publicly funded alternatives, such as the Hope Scholarship and Public Charter School options, have accelerated the shift away from traditional public education.

The Hope Scholarship, which provides public funds for private education or home instruction, has contributed to a measurable migration of students out of the district's enrollment count. These students are no longer included in the state aid formula, directly reducing the revenue Preston County Schools receives from the state. Similarly, the emergence and growth of charter

schools in West Virginia—although still limited in number—present another competitive avenue drawing students and public funds away from county-operated schools.

This shifting educational landscape has compounded the challenges posed by general enrollment decline and demographic changes. It intensifies the fiscal pressure on the district’s ability to provide comprehensive services, maintain facilities, and retain staff, particularly when fixed costs remain even as student population decreases.

As these trends continue, Preston County Schools will need to closely monitor enrollment data, advocate for equitable funding structures, and adapt its strategies to maintain a high standard of education for all students who remain within the public system.

### Future Considerations

As Preston County Schools looks ahead, several key financial and operational considerations will shape the district’s planning:

- **Sustaining Educational Programs:** Ensuring that academic programs, student services, and extracurricular activities remain strong despite budget constraints.
- **Infrastructure & Facility Upgrades:** Addressing aging school buildings, deferred maintenance, and energy efficiency projects to optimize operational costs.
- **Workforce Retention & Competitive Salaries:** Maintaining a competitive salary structure to attract and retain qualified educators and staff, while managing rising personnel costs.
- **Technology & Digital Learning:** Expanding classroom technology, online learning resources, and IT infrastructure to support modern education.
- **Long-Term Financial Stability:** Monitoring state funding trends, local tax revenues, and potential legislative changes that may impact future budgets.

The district remains committed to fiscal responsibility and strategic planning, ensuring that every budget decision aligns with student success, staff support, and long-term sustainability.

# Organization

The Preston County Board of Education (Board) is a corporation established under West Virginia Code § 18-5-1 et seq. It consists of five members, elected by county voters to serve four-year terms. The Board oversees the supervision and administration of the county school district, operating within the framework of state statutes and regulations set by the West Virginia State Board of Education.

Preston County Schools follows a traditional administrative structure, with clearly defined lines of authority and communication. While departments maintain structured reporting relationships, cross-departmental collaboration is essential to school operations.

A list of Board members and top administrators can be found on the following page.

Preston County Board of Education  
731 Preston Drive  
Kingwood, WV 26537  
Phone: 304-329-0580  
[www.prestoncountyschools.com](http://www.prestoncountyschools.com)



## Contact Information

### Elected Board Members

| Board Member Name            | Term Dates | E-Mail Address             |
|------------------------------|------------|----------------------------|
| President, Lucas Tatham      | June-26    | lucas.tatham@k12.wv.us     |
| Vice President, Cross Kisner | June-26    | cross.kisner@k12.wv.us     |
| Member, Jeffrey Zigray       | June-26    | jzigray@k12.wv.us          |
| Member, Michael Hovatter     | June-28    | michael.hovatter@k12.wv.us |
| Member, Elizabeth Noss       | June-26    | elizabeth.noss@k12.wv.us   |

### Administrative Positions

| Employee Name      | Title/Position   | Phone Extension | E-mail Address               |
|--------------------|--|-----------------|------------------------------|
| Bradley Martin     | Superintendent   | 3225            | brrmarti@k12.wv.us           |
| Angellicia Varner  | Assistant Superintendent/<br>Personnel                 | 3223            | angellicia.varner@k12.wv.us  |
| Katrina Kerstetter | Treasurer/<br>Chief School Business Official           | 3224            | katrina.kerstetter@k12.wv.us |
| Kathleen Rush      | Director, Federal Program and<br>Curriculum            | 3226            | kathleen.mcdonald@k12.wv.us  |
| Brenda Layton      | Director, Federal Programs<br>and Secondary Curriculum | 3214            | blayton@k12.wv.us            |
| Jana Miller        | Director, Special Education                            | 3220            | janmille@k12.wv.us           |
| Angela Zofchak     | Director, Attendance                                   | 3235            | atate@k12.wv.us              |
| Steve Plum         | Director, Transportation                               | 3249            | splum@k12.wv.us              |
| Justin Hough       | Director, Child Nutrition                              | 3234            | jhough@k12.wv.us             |
| Paul Sines         | Coordinator, Technology                                | 3333            | psines@k12.wv.us             |
| Matthew Murray     | Supervisor, Maintenance                                | 3231            | mlmurray@k12.wv.us           |

## Accounting Basis

The activities of the Preston County Board of Education are recorded in separate funds, each representing a self-balancing set of accounts that includes assets, liabilities, fund equity, revenue, and expenditures. The following fund types are maintained:

- General Current Expense Fund
- Excess Levy Fund
- Special Revenue Fund
- Debt Service Fund
- Bond Fund
- Capital Projects Fund

The General Current Expense Fund and Excess Levy Fund serve as the primary operating funds of the Board. The Special Revenue Fund accounts for revenues from state and federal grants, as well as other revenue sources legally restricted for specific expenditures. The Debt Service Fund is used to accumulate resources for, and pay off, long-term debt, including principal and interest. The Bond Fund accounts for the financial resources used to acquire or construct major capital facilities financed through bond issuance. The Capital Projects Fund is dedicated to specific capital building projects.

## Budget and Financial Process

Preston County Schools utilizes its budget and financial process to align with county goals and objectives by directing funding to areas identified as priorities within the budget. The budget is closely tied to the county board's strategic plan, supporting educational goals, particularly through grants reported within the Special Revenue Fund.

In accordance with state law, all West Virginia boards of education must prepare and submit annual budgets and levy rate estimates for approval. Budgets are presented on the modified accrual basis for all governmental funds but do not include amounts for other post-employment benefits (OPEB) beyond the retiree subsidy (pay-as-you-go), as required by W.Va. Code § 5-16d-6(e). Below are the procedures followed in preparing the annual budget:

1. Levy Rate and Budget Meeting

In compliance with state statute, the School Board must hold a meeting between March 7 and March 28 to assess its financial condition and determine the amount to be raised through tax levies for the upcoming fiscal year. After the meeting, the Board submits the

Schedule of Proposed Levy Rates to the State Auditor's Office for approval. The meeting is then reconvened on the third Tuesday of April to formally adopt the approved levy.

## 2. Proposed Budget Submission and Public Hearing

The School Board must also submit the proposed budget for the subsequent year to the State Board of Education for approval, as outlined in the budget calendar. Before submission, the Board is required to hold a public hearing on the proposed budget. The proposed budget must be made available for public inspection at least 10 days prior to the hearing.

## Budget Revisions

Revisions to the budget are allowed only with prior written approval from the West Virginia Department of Education (WVDE). In accordance with W.Va. Code § 18-9B-10, county boards of education may only expend funds or incur obligations in accordance with the approved budget and expenditure schedule. Any transfers between appropriation items require prior written approval from the State Board of School Finance, which is now overseen by the West Virginia Department of Education (WVDE). Additionally, the U.S. Department of Education General Administrative Regulations (EDGAR) outlines requirements for revising approved budgets for federal programs.

## Departmental Responsibilities

Except for salaries and fringe benefits, each department head is responsible for requesting and managing their respective budget. Allocations are made based on historical expenditures, identified needs, and submitted requests. Department heads, as well as outside agencies, may submit budget requests, which are then reviewed by the Superintendent and administrative staff.

## Policies and Procedures

Two local policies govern budgeting within the district:

- Policy 5-7-1: Preliminary Budget
- Policy 5-7-2: Final Budget Adoption Procedures

Any changes to the adopted budget are processed through the standard supplement and transfer procedures established by the WVDE.

# Budget Calendar

| Date                         | Description  | Code Reference                               |
|------------------------------|--|--|
| February 12, 2025            | Legislature convenes the regular 60-day session.   | Const. Art. 6 §18                            |
| February 15, 2025            | Board of Education receives certificates of valuation from the county assessor.  | WVC §11-1C-5(4)                              |
| April 12, 2025               | Regular 60 day legislative session ends.   | Const. Art. 6 §22<br>WVC §11-8-6f            |
| March 24, 2025               | <b>Statutory meeting to ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. This session stands adjourned until the third Tuesday in April (April 15, 2025).</b>                                   | WVC §11-8-9<br>WVC §11-8-12                  |
| No Later than March 28, 2025 | Schedule of Proposed Levy Rate to State Auditor and State Board of Education.  | WVC §11-8-12                                 |
| After March 28, 2025         | Publish the Schedule of Proposed Levy Rates (WVDE 11-20-36) forthwith as a Class II-O legal ad. In compliance with the provisions of WVC §59-3-1 et seq.   | WVC §11-8-32                                 |
| April 15, 2025               | <b>Reconvene March 24, 2025 meeting to officially enter all levies, after having received approval from State</b>  | WVC §11-8-12a                                |
| No Later than May 20 2025    | Latest date for making a copy of the proposed budget available for public inspection.  | WVC §18-5-4                                  |
| No later than May 30, 2025   | <b>Each county board is statutorily required to hold a budget hearing concerning the proposed budget for the ensuing fiscal year not less than ten days after the budget as been made available for public inspection, but no later than May 30th.</b> | WVC §18-5-4<br>WVC §18-9B-6<br>WVC §18-9B-6a |
| May 30, 2025                 | Each county must electronically submit its proposed budget to the State Board for approval.  | WVC §18-9B-6                                 |
| After May 30, 2025           | Adopted Budget submitted to publisher to be published as a Class II-O Legal Advertisement. In compliance with the provisions of WVC §59-3-1 et seq.  | WVC §11-8-32                                 |

# Financial Summary

The total FY26 budget for all funds is estimated at \$60,360,299. This budget includes revenue from taxes, local, state, and federal funds, as well as inter-fund transfers. Taxes and state funds comprise a substantial portion of the General Current Expense Fund, while state and federal grants serve as the primary funding sources for the Special Revenue Fund. The Debt Service Fund is funded through tax collections designated for the payment of the current Bond Levy.

Capital improvement and bond construction projects are not included in the preliminary budget, as they are re-established during the normal budget revision process. Additionally, the 2019 Excess Levy expired in June 2024. A new levy was presented to Preston County voters in May 2024

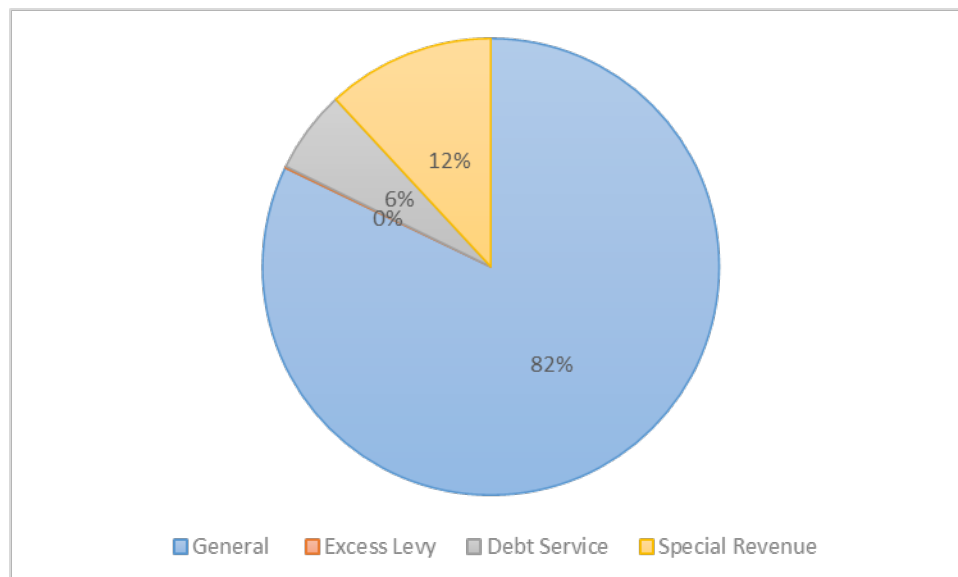
but failed. However, carryover reserves from the 2019 Excess Levy remain available. The carryover reserves will be incorporated into the budget through the standard revision process.

|                                     | Taxes             | Other Local Source | State Sources     | Federal Sources  | Misc. Sources | Transfers      | Beginning Balance | Total             |
|-------------------------------------|-------------------|--------------------|-------------------|------------------|---------------|----------------|-------------------|-------------------|
| <b>General Current Expense Fund</b> | 9,915,814         | 1,323,510          | 33,581,550        | 87,654           | -             | 63,074         | 4,604,335         | <b>49,575,937</b> |
| <b>Excess Levy Fund</b>             | -                 | -                  | -                 | -                | -             | -              | 67,157            | <b>67,157</b>     |
| <b>Debt Service Fund</b>            | 3,539,765         | -                  | -                 | -                | -             | -              | -                 | <b>3,539,765</b>  |
| <b>Bond Construction Fund</b>       | -                 | -                  | -                 | -                | -             | -              | -                 | -                 |
| <b>Capital Improvements</b>         | -                 | -                  | -                 | -                | -             | -              | -                 | -                 |
| <b>Special Revenue Fund</b>         | -                 | 27,920             | 1,183,251         | 5,403,534        | -             | 562,736        | -                 | <b>7,177,441</b>  |
| <b>Federal Stimulus Fund</b>        | -                 | -                  | -                 | -                | -             | -              | -                 | -                 |
| <b>TOTAL</b>                        | <b>13,455,579</b> | <b>1,351,430</b>   | <b>34,764,801</b> | <b>5,491,188</b> | -             | <b>625,810</b> | <b>4,671,491</b>  | <b>60,360,299</b> |

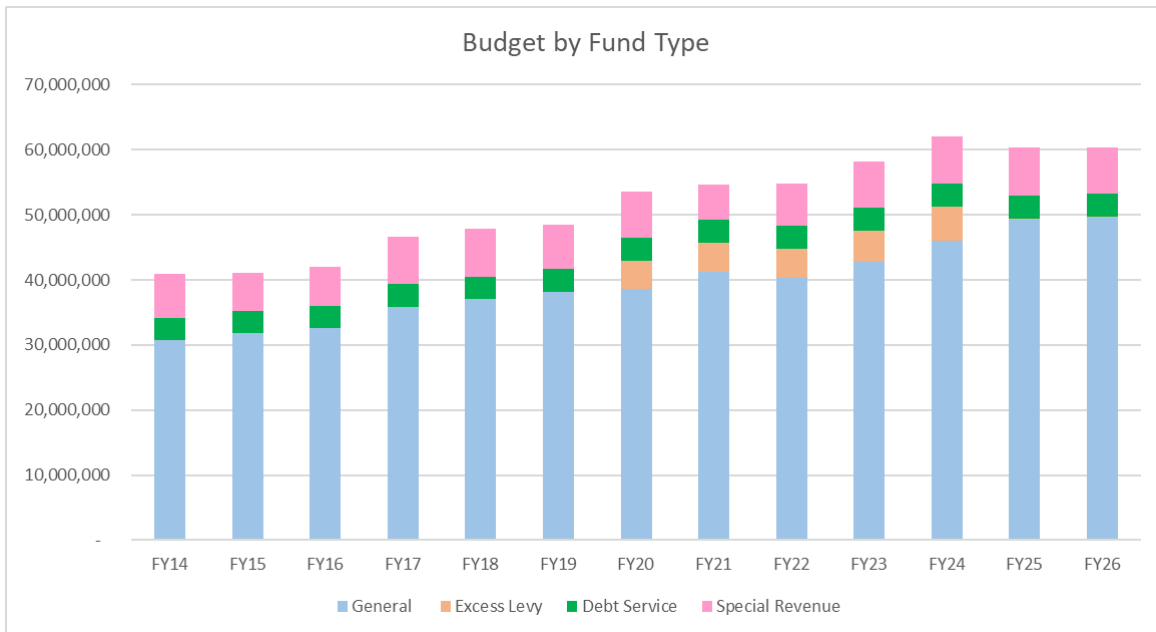
In addition to salaries and benefits, general funds cover expenses related to facility maintenance, transportation, utilities, services, insurance, supplies, textbooks, and equipment. The Levy Fund is restricted to specific expenditures as outlined in the levy call, while federal funds support targeted areas such as Child Nutrition, Title Grants, and Special Education.

The FY26 budget also accounts for federal entitlement grants, though funding for almost all programs remains unknown. Estimated amounts have been included in the preliminary budget, and adjustments will be made throughout the year as grant awards are confirmed.

Of the total FY26 budget, approximately 82% is allocated to the General Current Expense Fund, 0.11% to the Excess Levy Fund, 6% to the Debt Service Fund, and 12% to the Special Revenue Fund.



## Historical Budget Sources by Common Fund Type



## Budget Highlights

- Taxes
  - The general fund taxes **increased by \$234,380** compared to last year.
- Bank Interest
  - The anticipated interest has **increased by \$300,330** compared to last year. The increase is due to the monthly increases seen during the FY25 school year.
- State Aid and state funds
  - The allocation **decreased by \$1,438,968** in the general fund. This decrease was due to a drop in enrollment.
  - Moreover, starting in FY24, the total Step 10 allocation is reduced by the For/On Behalf payment to Charter Schools. Preston's FY26 payment out of State Aid is estimated to be **\$738,080** which is an increase of \$365,748 compared to FY25.
- Salaries and fixed costs
  - Moving into FY26, the general fund's budgeted personnel levels are consistent with state allocated Full Time Equivalent (FTE). Due to the drop in enrollment and the expiration of the Federal Stimulus and Excess Levy, a considerable number of positions were cut at the end of FY24 and FY25 to bring the county's FTE into alignment with the state aid allocation.

- Child Nutrition
  - Federal reimbursements are being maximized with the Community Eligibility Provision (CEP) from the Healthy-Free Kids Act of 2010. The CEP allows high poverty schools to offer breakfast and lunch at no charge to all students while eliminating the traditional meal application process. Currently, all schools offer free meals for all students.
- Expiration of Funds
  - The 2019 Excess Levy Fund expired at the end of FY24. Certain expenditures will still be expended from the fund's carryover; however, since a possible new Excess Levy failed on the May 2024 ballot, most expenditures which were traditionally expensed in the Excess Levy Fund have been transitioned to the General Current Fund.
    - For the FY26 school year, roughly \$2 million in potential expenditures were added to the General Current Fund.
- Continuing Budget Items
  - Head Start collaboration program.
  - 1:1 Technology Initiative funded by Step 7b, and General Current Funds.
  - Athletic Coaching salaries funded by Step 7a Funding.
  - County-Wide mowing and snow removal agreements funded by General Current Funds—previously funded by the Excess Levy.
  - Instructional Software Platforms funded by various sources.
- Capital Outlay or Facility Projects
  - Capital improvements planned for FY26 include Boiler upgrades at South Preston School, potentially funded by the School Building Authority (SBA) and the remaining carryover from the Excess Levy Fund.
- Board Debt, payments to include:
  - QZAB loan payment - Paid by General Current Fund
  - Bond payment - Paid by Bond Construction Fund – Bond Levy

# General Current Expense Fund

## General Current Expense Fund – Summary of Revenue

The General Current Expense Fund is the primary operating fund of the Board of Education. It accounts for general tax revenues and state funds allocated by the West Virginia Legislature, along with local and federal revenues that are not restricted for specific purposes. The total General Current Expense Fund budget for FY26 is \$49,643,093, including the carryover from the Excess Levy Fund.

The total regular property tax revenue budgeted for FY26 is \$9,915,814. This figure is based on applying the rates set by the West Virginia Legislature to the county's assessed property values. Additional details regarding property taxes can be found starting on page 80.

Miscellaneous and other local revenue includes estimated earnings of \$1,150,330 in bank interest, \$6,035 from the QZAB Interest Credit, \$29,924 from the Motor Fuel Credit, \$670 from the KOREnergy Program, \$20,000 in anticipated P-Card reimbursements, and \$8,170 from the sale of surplus buses.

Beginning in FY26, E-Rate reimbursement revenue has been reclassified from the Special Revenue Fund to the General Current Expense Fund, in accordance with updated guidance from the West Virginia Department of Education. E-Rate is a federal program that reimburses schools for eligible telecommunications and internet access services. Once received, these funds are unrestricted and are used to support technology infrastructure and staffing. The projected E-Rate reimbursement for FY26 is \$108,381, which will help offset the cost of technology personnel salaries and approved technology purchases, including network equipment and digital learning tools.

State support is primarily provided through the Public School Support Program (PSSP). The FY26 allocation includes \$22,337,648 in Unrestricted State Aid, \$738,082 withheld as the For/On Behalf payment to charter schools, and \$1,030,914 in Step 7a funding. In addition to the PSSP, the state provides separate allocations for employee benefits. These include \$4,799,078 for Public Employees Insurance Agency (PEIA) premiums, \$55,801 for Other Post-Employment Benefits (OPEB), and \$1,741,636 for retirement contributions. The West Virginia Department of Education will also pay an estimated \$3,909,305 on the Board's behalf toward unfunded retirement liabilities.

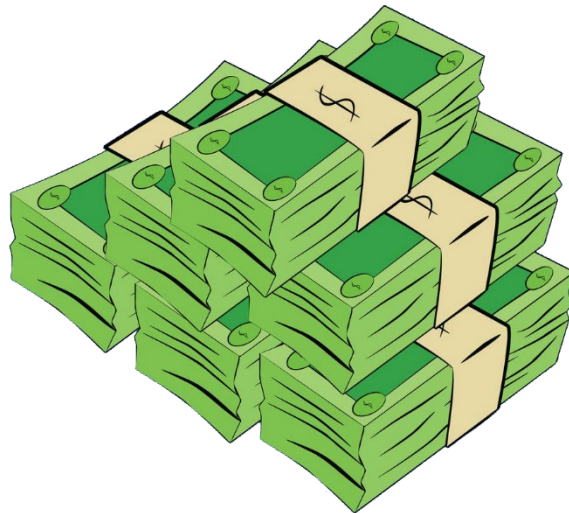
The anticipated Medicaid reimbursement revenue for FY26 is \$87,054. This funding is generated by billing the Medicaid program for eligible health-related services provided to students with

Individualized Education Programs (IEPs), such as speech therapy, occupational therapy, physical therapy, and nursing services. These funds are unrestricted once received and support the continued delivery of special education and health services within the district. The projected amount is based on prior year collections and anticipated service levels.

The district expects to receive \$600 from the U.S. Department of Agriculture Forest Service through the Secure Rural Schools program. This allocation is based on the amount of federally owned forest land in the county and reflects historical funding levels.

The FY26 budget also includes an estimated \$63,074 in indirect cost reimbursement from federal grant programs. These funds are recovered by applying an approved indirect cost rate—in this case, 1.96% from the prior fiscal year—to eligible expenditures. However, updated indirect cost rates have since been issued and once approved, are expected to increase the amount of allowable reimbursement.

Finally, the beginning fund balance for FY26, which represents the estimated carryover from FY25, is budgeted at \$4,500,000 and is necessary to balance the General Current Expense Fund for the fiscal year. The use of the \$4.5 million fund balance to balance the FY26 budget is a strategic but non-recurring solution. While it allows the Board to maintain essential operations and services in the short term, the continued reliance on fund balance without revenue replacement may not be sustainable in future fiscal years.



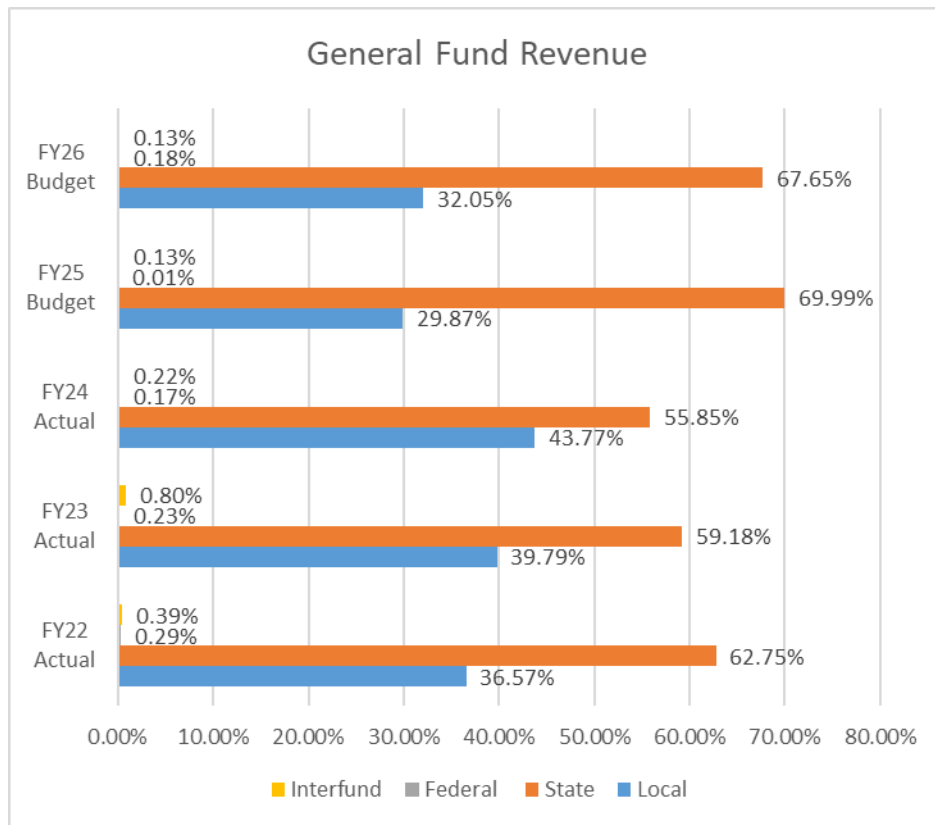
The following chart illustrates these revenues as described in the preceding narrative.

| General Fund Revenue                                      | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Preliminary Budget | FY26 Preliminary Budget |
|---|-------------|-------------|-------------|-------------------------|-------------------------|
| Ad Valorem Taxes<br>including supplemental and prior year | 8,365,281   | 8,650,049   | 9,599,429   | 9,681,434               | 9,915,814               |
| Interstate<br>Registration Taxes (IRP)                    | 103,685     | 81,881      | 109,942     | -                       | -                       |
| Delinquencies, Penalties,<br>and Interest                 | 92,813      | 113,519     | 137,863     | -                       | -                       |
| Bank Interest   | 67,497      | 669,961     | 1,148,448   | 850,000                 | 1,150,330               |
| Reimbursements  | -           | -           | -           | -                       | 158,305                 |
| Grants (Carryover - Personnel)                            | -           | -           | -           | -                       | 104,334                 |
| Rentals   | 125         | 3,973       | 100         | -                       | -                       |
| Miscellaneous   | 189,573     | 157,975     | 230,353     | 39,174                  | 6,705                   |
| School Support  | 20,823,726  | 21,461,407  | 22,687,257  | 23,776,616              | 22,337,648              |
| Increase Enrollment                                       | 152,656     | -           | -           | -                       | -                       |
| Other Unrestricted State                                  | 3,792       | 3,790       | 1,796       | -                       | -                       |
| For/On Behalf Retirement                                  | 1,552,184   | 1,592,816   | 1,663,129   | 1,837,814               | 1,741,636               |
| For/On Behalf Charter Schools                             | -           | 194,606     | 315,813     | 372,332                 | 738,082                 |
| OPEB Allocation   | 703,405     | 419,666     | 858,766     | 165,771                 | 55,801                  |
| Unfunded Liability  | 4,417,229   | 4,221,402   | 4,086,867   | 3,909,305               | 3,909,305               |
| PEIA Allocation   | 2,586,980   | 2,970,384   | 3,610,147   | 4,381,271               | 4,799,078               |
| Medicaid  | 138,923     | 113,275     | 87,933      | -                       | 87,054                  |
| National Forest   | 485         | 6,196       | 12,118      | 6,000                   | 600                     |
| Indirect Costs  | 187,704     | 416,791     | 131,406     | 62,562                  | 63,074                  |
| Disposal of Property/Misc                                 | 16,655      | 4,745       | 7,223       | 2,500                   | 8,170                   |
| Excess Levy (Carryover -Personnel)                        | -           | -           | -           | 184,409                 | 67,157                  |
| Beg. Balance  | 8,785,061   | 11,069,251  | 14,803,571  | 3,940,000               | 4,500,000               |

Notable Items from the FY26 General Current Expense Revenue Chart:

- **Medicaid Revenue Reinstated:** FY26 includes a projected \$87,054 in Medicaid reimbursement for eligible special education health services. This revenue had not been previously budgeted in FY25.
- **Substantial Increase in Bank Interest:** Due to favorable interest rates, bank interest revenue increased by \$300,330 over the FY25 budget.
- **Decline in School Support (PSSP):** The primary source of state aid decreased by approximately \$1.44 million compared to the prior year's budget, reflecting potential enrollment or formula-driven funding changes.
- **Charter School For/On Behalf Payments:** These payments increased by \$365,750, reaching \$738,082 for FY26, continuing a multi-year trend of growth.

- **PEIA Allocation Increase:** The state allocation for employee health insurance increased by \$417,807 to a total of \$4,799,078.
- **Reductions in Retirement and OPEB Allocations:** The OPEB allocation decreased by \$109,970, and the For/On Behalf Retirement contribution decreased by \$96,178, reflecting updated state estimates.
- **Miscellaneous Revenue Growth:** Miscellaneous local revenue rebounded to \$165,010, a \$125,836 increase over FY25, driven by P-Card rebates and other unrestricted sources.
- **Beginning Fund Balance:** The FY26 budget includes an estimated carryover of \$4.5 million from FY25, representing a \$560,000 increase from the prior year.



# General Current Expense Fund – Detail of Revenue

| I  | PRC   | PRO   | O   | L   | Cl   | P/ | Us  | Categ | Title  | Description                     | FY24          | FY25          | FY26          |
|----|-------|-------|-----|-----|------|----|-----|-------|--|---------------------------------|---------------|---------------|---------------|
|    |       |       |     |     |      | X  |     |       | <b>County - Local Revenue</b>                |                                 | XXX           | XXX           |               |
| 11 | 00000 | 00772 | 007 | 000 | 0000 | C  | 007 | 007XX | County - Carry Forward                       | Estimated Beginning Balance     | 3,000,000.00  | 3,940,000.00  | 4,500,000.00  |
|    |       |       |     |     |      | X  |     |       | <b>County - Local Revenue</b>                |                                 | XXX           | XXX           |               |
| 11 | 00000 | 01111 | 009 | 000 | 0000 | R  | 009 | 01XXX | Tax Revenue                                  | Regular Tax                     | 9,847,234.07  | 9,681,434.00  | 9,915,814.00  |
|    |       |       |     |     |      | X  |     |       | <b>County - Local Revenue</b>                |                                 | XXX           | XXX           |               |
| 11 | 00000 | 01511 | 009 | 000 | 0000 | R  | 009 | 01XXX | Bank Interest                                |                                 | 1,148,447.77  | 1,150,271.20  | 1,150,330.00  |
|    |       |       |     |     |      | X  |     |       | <b>County - Local Revenue</b>                |                                 | XXX           | XXX           |               |
| 11 | 00000 | 01989 | 009 | 000 | 0065 | R  | 009 | 01XXX | Other-Misc.                                  | KORENERGY Demand Program        | 2,164.72      | 670.50        | 670.00        |
| 11 | 00000 | 01989 | 009 | 000 | 9991 | R  | 009 | 01XXX | Other-Misc.                                  | QZAB Credit Payment (93%)       | 12,477.24     | 9,260.00      | 6,035.00      |
|    |       |       |     |     |      | X  |     |       | <b>County - State Revenue</b>                |                                 | XXX           | XXX           |               |
| 11 | 00000 | 03111 | 009 | 000 | 0000 | R  | 009 | 03XXX | State Aid                                    | Unrestricted                    | 21,721,006.00 | 22,735,243.00 | 21,306,734.00 |
| 11 | 00000 | 03111 | 009 | 000 | 0000 | R  | 009 | 03XXX | State Aid                                    | Salary Increase (Anticipated)   | -             | -             | -             |
| 11 | 00000 | 03121 | 009 | 000 | 0000 | R  | 009 | 03XXX | State Aid                                    | Increased Enrollment            | -             | -             | -             |
| 11 | 00000 | 03911 | 009 | 000 | 0000 | R  | 009 | 03XXX | For/On Behalf Retirement                     | Retirement Allocation           | 1,663,129.26  | 1,837,814.00  | 1,741,636.00  |
| 11 | 00000 | 03911 | 009 | 000 | 0000 | R  | 009 | 03XXX | For/On Behalf Retirement                     | Salary Increase (Anticipated)   | -             | -             | -             |
| 11 | 00000 | 03913 | 009 | 000 | 0000 | R  | 009 | 03XXX | For/On Behalf Public Charter School          | Pubic Charter School            | 315,813.00    | 372,332.00    | 738,082.00    |
| 11 | 00000 | 03915 | 009 | 000 | 0000 | R  | 009 | 03XXX | PEIA RHBT Allocation (Fund 2541) 23%         | PEIA Split 03918/03915          | 858,766.31    | 350,273.93    | 55,801.00     |
| 11 | 00000 | 03917 | 009 | 000 | 0000 | R  | 009 | 03XXX | Retirement - Unfunded Liability              | State Allocation                | 4,086,867.00  | 3,909,305.00  | 3,909,305.00  |
| 11 | 00000 | 03918 | 009 | 000 | 0000 | R  | 009 | 03XXX | PEIA Allocation (Fund 2180) 77%              | PEIA Split 03918/03915          | 3,610,147.07  | 4,381,271.00  | 4,799,078.00  |
|    |       |       |     |     |      | X  |     |       | <b>County - Federal Revenue</b>              |                                 | XXX           | XXX           |               |
| 11 | 00000 | 04821 | 009 | 000 | 0000 | R  | 009 | 04XXX | County - Federal Revenue                     | National Forest Land Payments   | 12,118.24     | 553.65        | 600.00        |
|    |       |       |     |     |      | X  |     |       | <b>County - Interfund Trasfers</b>           |                                 | XXX           | XXX           |               |
| 11 | 00000 | 05261 | 009 | 000 | 0000 | R  | 009 | 05XXX | Transfer from Special Revenue                | Indirect Costs                  | 64,957.17     | 62,562.00     | 63,074.00     |
|    |       |       |     |     |      | X  |     |       | <b>County - Proceeds From Disposal</b>       |                                 | XXX           | XXX           |               |
| 11 | 00000 | 05301 | 009 | 000 | 0000 | R  | 009 | 05XXX | Disposal of Real Property                    | Land and Buildings              | -             | -             | -             |
| 11 | 00000 | 05302 | 009 | 000 | 0000 | R  | 009 | 05XXX | Disposal of School Buses                     | School Buses                    | 4,725.00      | 8,600.00      | 8,170.00      |
| 11 | 00000 | 05303 | 009 | 000 | 0000 | R  | 009 | 05XXX | Disposal of Other Vehicles                   | Other Vehicles                  | -             | -             | -             |
| 11 | 00000 | 05304 | 009 | 000 | 0000 | R  | 009 | 05XXX | Disposal of Equipment                        | Equipment                       | 2,498.20      | -             | -             |
| 11 | 00000 | 05309 | 009 | 000 | 0000 | R  | 009 | 05XXX | Disposal of Other Property                   | Other Property                  | -             | -             | -             |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - Local</b>              |                                 | XXX           | XXX           |               |
| 11 | 00003 | 01989 | 009 | 000 | 0000 | R  | 009 | 01XXX | Technology Replacement \$\$                  | Funds from Damaged Tech         | -             | 5,326.52      | -             |
| 11 | 00004 | 01989 | 009 | 000 | 0000 | R  | 009 | 01XXX | Motor Fuel Credit                            | Tax Reimbursement               | 15,967.48     | 47,341.39     | 29,924.22     |
| 11 | 00005 | 01989 | 009 | 000 | 9993 | R  | 009 | 01XXX | P-Card Rebate                                |                                 | 65,374.92     | 19,828.25     | 20,000.00     |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - State - Step 7a</b>    |                                 | XXX           | XXX           |               |
| 11 | 01Y00 | 03111 | 009 | 000 | 0000 | R  | 009 | 03XXX | State Aid - Step 7a                          | Step 7a Total Budget            | 966,251.00    | 1,041,373.00  | 1,030,914.00  |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - State - Step 7a</b>    |                                 | XXX           | XXX           |               |
| 11 | 01Y01 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | Personnel                       | 265,405.50    | 277,486.63    | 277,261.08    |
| 11 | 01Y02 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | County-Wide Software            | 21,328.39     | 40,885.00     | 41,340.00     |
| 11 | 01Y03 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | School Finance Software         | 23,996.23     | 24,500.00     | 25,250.00     |
| 11 | 01Y04 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | Textbooks                       | 446,442.72    | 421,251.37    | 409,817.92    |
| 11 | 01Y05 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | Educational Activities          | 20,000.00     | 30,000.00     | 30,000.00     |
| 11 | 01Y06 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | County-Wide Copiers             | 50,000.00     | 75,000.00     | 75,000.00     |
| 11 | 01Y07 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | Art Supplies                    | 14,078.16     | 12,250.00     | 12,245.00     |
| 11 | 01Y08 | 00000 | 000 | 000 | 0000 | E  | 000 | 03XXX | State Aid - Step 7a - <b>Included Above</b>  | School Athletics                | 125,000.00    | 160,000.00    | 160,000.00    |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - Local</b>              |                                 | XXX           | XXX           |               |
| 11 | 90530 | 00752 | 007 | 000 | 0000 | C  | 007 | 007XX | WV First Foundation Grant                    | Vacancy - Professional Position | -             | -             | 104,334.04    |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - State - State Aid</b>  |                                 | XXX           | XXX           |               |
| 11 | 99Y01 | 05281 | 009 | 000 | 0000 | R  | 009 | 05XXX | State Aid - Transfer - <b>Included Above</b> | Step 4 (0.5%) - Curr. Trips     | 7,827.00      | 8,523.00      | 8,330.00      |
| 11 | 99Y02 | 05281 | 009 | 000 | 0000 | R  | 009 | 05XXX | State Aid - Transfer - <b>Included Above</b> | Step 4b - Buses                 | 555,216.00    | 536,773.00    | 491,533.00    |
| 11 | 99Y03 | 05281 | 009 | 000 | 0000 | R  | 009 | 05XXX | State Aid - Transfer - <b>Included Above</b> | Step 7b - Technology            | 632,526.00    | 804,212.00    | 795,127.00    |
| 11 | 99Y04 | 05281 | 009 | 000 | 0000 | R  | 009 | 05XXX | State Aid - Transfer - <b>Included Above</b> | Step 7c - AP                    | 6,899.00      | 9,377.00      | 8,650.00      |
|    |       |       |     |     |      | X  |     |       | <b>County - Project - Federal</b>            |                                 | XXX           | XXX           |               |
| 11 | 00Y83 | 04221 | 009 | 000 | 0000 | R  | 009 | 04XXX | Medicaid Revenue                             | Quarterly & Annual Reimb.       | 87,933.37     | 11,231.13     | 87,054.00     |
|    |       |       |     |     |      | X  |     |       | <b>Special Projects - Local</b>              |                                 | XXX           | XXX           |               |
| 11 | 94Y10 | 01989 | 009 | 000 | 0000 | R  | 009 | 01XXX | Special Projects - Local                     | E-Rate                          | -             | 106,802.00    | 108,380.97    |
| 11 | 94Y11 | 01989 | 009 | 000 | 0000 | R  | 009 | 01XXX | Special Projects - Local                     | Equipment Replacement           | 117,894.00    | 124,524.00    | -             |

|  |  |  |
|--|--|--|
| * Not Budgeted by Lines                  |  |  |
| ** Match Salary/Expense Needs            |  |  |
| *** Transfer - Budgeted in two locations |  |  |

## Abbreviated Summary of the Public School Support Program (PSSP)

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia that specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP provides allowances for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, advanced placement programs, and teacher and leader induction and professional growth (Step 7). Additional allowances are provided for alternative education, increased enrollment over the previous year, and other programs.

The PSSP divides the school districts into four separate categories based on student population density and provides funding for a specified number of professional educators, professional student support personnel (nurses and counselors), and service personnel to each district based on the district's student enrollment, with the districts with lower student population densities being funded at higher personnel ratios. Funding for student transportation operating costs is also based on these four categories, with the districts with lower student population densities receiving a higher allowance.

During the 2023 legislative session, HB 3035 was passed by the Legislature, increasing the service personnel ratios to provide funding for mandated classroom aides based on class size thresholds for grades 1-3. The service personnel ratios in W. Va. Code 18-9A-5 under the PSSP were increased effective for the 2023-2024, 2024-25, and 2025-26 funding years under the following phase-in requirement: 1st grade - FY24, 2nd grade - FY25, and 3rd grade - FY26. The service personnel ratios in W. Va. Code 18-9A-5 under the PSSP were adjusted to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the legislation are as follows:

FY24: 47.39 – high, 47.95 – medium, 48.52 – low, 49.10 – sparse  
FY25: 50.65 – high, 51.21 – medium, 51.78 – low, 52.36 – sparse  
FY26: 53.79 – high, 54.35 – medium, 54.92 – low, 55.50 – sparse

Each school district's local share is subtracted from that district's total PSSP allowance to arrive at the state aid that the district is entitled to receive. Local share is a computation of a district's projected regular levy property tax collections for the year. School districts are authorized to levy

an excess levy if approved by at least a majority of the voters, and 43 of the 55 districts have such levies in place for the 2025-26 year; however, the projected tax collections from the excess levies are not included in determining the local share amount.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 85% of the regular levy rates for the year as set by the Legislature and then deducting four percent (4%) as an allowance for discounts, exonerations, delinquencies, with other allowances also deducted.

During the 2019 special legislative session, HB 206 was passed by the Legislature, resulting in several significant changes to the PSSP for the 2019-20 year. The calculation of the number of professional student support personnel funded under Step 5 was changed to fund each district at a ratio of five positions per thousand students in net enrollment. The Step 5 funding had previously been frozen at the 2012-13 level. In addition to increasing the number of Step 5 personnel funded, the legislation expanded the definition beyond just counselors and nurses to include professional positions that provide social and emotional support for students, as well as professional positions that address chronic absenteeism.

HB 206 also made a change to the net enrollment calculation for districts with less than 1,400 students by adding a provision to increase the number of students in net enrollment for those districts by an additional 10%, up to a maximum of 1,400 students. The legislation also changed the calculation of Step 6a, the allowance for Current Expense, by increasing the applicable percentage from 70.25% to 71.25%. Additionally, the faculty senate amount - 2 - under Step 6d was increased from \$200 to \$400 per professional instructional personnel and student support personnel employed. The local share percentage was decreased from 90% to 85%, which increases the State's contribution to the PSSP and allows the districts to retain a greater amount of their regular levy tax collections for local use.

The legislation also added a provision to treat all state aid funding under PSSP as a block grant, exempting county boards from any expenditure requirements contained in Chapter 18, Article 9A of West Virginia Code. This provision essentially allows bus replacement funds and Step 7 funding to be spent on any authorized and allowable purpose the county board deems appropriate. The only remaining state aid restrictions are from other statutory provisions outside of the PSSP, including faculty senate and professional and service staff development councils. HB 4804 from the 2020 legislative session also restricts Step 7d funding for teacher and leader induction and professional growth.

A brief description of each step, and the amounts requested for each step for the 2025-26 year, are:

| Description   | Appropriation |
|---|---------------|
| <p><b>1. Professional Educators</b> – Allowance to pay the annual state minimum salary and state supplement for professional educators (PE), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district’s student population density. The funding limits for the 2024-25 year were: Sparse – 72.75, Low – 72.60, Medium – 72.45, or High - 72.30.</p>  | 956,210,509   |
| <p><b>2. Service Personnel</b> – Allowance to pay the annual state minimum salary and state supplement for service personnel (SP), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district’s student population density. The funding limits for the 2024-25 year were: Sparse – 55.50, Low – 54.92, Medium – 54.35, or High – 53.79.</p>  | 399,892,987   |
| <p><b>3. Fixed charges</b> – Allowance for the district’s share of employee benefit costs, including social security, unemployment compensation and workers’ compensation (8.23% of steps 1, 2 &amp; 5).</p>  | 117,003,609   |
| <p><b>4. Transportation</b> – Allowance for student transportation operating costs. (a) Allowance for operating costs based on the actual expenditures for maintenance, operations and contracted services multiplied by the appropriate percentage based on the county’s student population density (b) an add’l 10% of actual expenditures for the portion of bus fleet that uses propane, compressed natural gas (CNG), or is fully powered by electric (c) an additional allowance of 5% of actual expenditures for that portion of the bus system that is manufactured within the state of West Virginia as established through the passage of HB 4571 during the 2022 Legislative Session (d) an additional 10% allowance of actual expenditures for the portion of the bus fleet used to transport students to and from multi-county centers (e) 100% of insurance premium costs; and aid paid to students in lieu of transportation, based on state average rate. Allowance for bus replacement based on 8.33% of the current replacement value of the bus fleet, plus the remaining value for buses purchased after July 1999 with 180,000 miles. Districts with increased net enrollments are able to apply for funding for additional buses. Each district’s allowance is limited to 1/3 above the state average allowance on a per mile basis, exclusive of the allowance for additional buses.</p> | 100,315,326   |
| <p><b>5. Professional Student Support Services</b> – Allowance to pay the annual state minimum salary and state supplement for professional student support personnel employed, limited to five professional student support personnel per each 1,000 students in net enrollment.</p>   | 65,568,543    |
| <p><b>6. Other Current Expenses, Substitute Employee Salaries and Faculty Senates</b> – Allowances determined as follows: (a) for current expense, an allowance calculated based on statewide average actual operations and maintenance expenditures, the square footage of school buildings and student enrollment; (b) &amp; (c) for substitute costs, 2.5% of allowances for steps 1, 2 &amp; 5, distributed on the basis of the number of professional educators and service personnel allowed for funding; and (d) for faculty senates, \$400 per professional instructional personnel and professional student support personnel employed.</p>  | 197,669,392   |
| <p><b>7. Improvement of Instructional Programs</b> – (a) Allowance for the improvement of instructional programs determined by the amount appropriated the preceding year plus 10% of the growth in local share, distribution to each school district is made on the following basis: \$150,000 equally with the balance distributed proportionally on the basis of the average of each district’s average daily attendance and net enrollment; (b) Allowance for the improvement of instructional technology determined by the - 3 - amount appropriated the preceding year plus 20% of the growth in local share, distribution made with \$30,000 equally per county with the balance distributed on the basis of the average of each district’s average daily attendance and net enrollment; (c) Allowance for advanced placement, dual credit and international baccalaureate programs based on one percent of the state average per pupil state aid multiplied by the number of students enrolled in such classes in each district. (d) Allowance for teacher and leader induction is calculated at the amount appropriated the preceding year plus 20% of the growth in local share.</p>  | 142,982,601   |
| <p><b>8. Total Basic Foundation Allowance</b> – The total of the seven preceding allowances.</p>  | 1,979,642,967 |

| Description   | Appropriation |
|---|---------------|
| <b>9. Local Share</b> – Estimation of each district’s projected regular levy net property tax collections for the year, determined by multiplying the current assessed valuation of all taxable property in the county from preliminary estimates provided by the West Virginia State Tax Department, exclusive of the increased valuation for Tax Increment Financing (TIF) projects, by 85% of the regular levy rates as set by the Legislature and then deducting: (a) an allowance of 4% for discounts, exonerations and delinquencies; (b) the amount paid to the Assessor’s Valuation Fund; and (c) the amount required to fund the Growth Counties Facilities Fund. Excess levies are not included in the local share calculation. | (563,418,969) |
| <b>9a. Other adjustments</b> – Under WVC §18-9A-12, the allocated state aid share for a county shall be increased by amounts certified by the State Tax Commissioner as taxes not collected due to final court orders or final decisions by a board of assessment appeals and shall be decreased by contributions or payments in lieu of taxes.   | 5,422,984     |
| <b>10. State Aid Allowance for County School Districts</b> – The State’s share of the Public School Support Program for school districts.   | 1,421,646,983 |

The following additional amounts were requested under the Public School Support Program for county boards of education for the 2025-26 year:

|   |                        |
|---|------------------------|
| • State Teachers’ Retirement System:                    |                        |
| ○ Normal Cost (1)                                       | 72,852,000             |
| ○ Actuarial Accrued Liability (General – Fund 0317) (1) | <u>251,730,000</u>     |
| ○ Sub-total Teachers’ Retirement System - PSSP          | 324,582,000            |
| • Public Employees Insurance Agency (2)                 | <u>317,566,529</u>     |
| Basic State Aid (Including PEIA and Retirement)         | <u>\$2,063,795,512</u> |

Notes: (1) An additional \$20 million was appropriated for the Actuarial Accrued Liability under Fund 7007 – Debt Reduction Fund. In addition to these amounts, an additional \$65.8 million appropriation is projected to be made directly to the Teachers’ Retirement System for the year from the savings realized by closing the Teachers’ Defined Contribution (TDC) Plan in 2005. (2) The appropriation for PEIA was reduced by \$5.3 million for the 2025-26 year to distribute a portion of the balance on deposit in the PEIA Excess Appropriation Reserve Account which has accumulated over prior years.

In addition to the preceding allowances, the following additional amounts were requested as other allowances under the PSSP for the 2025-26 year:

|   |                      |
|---|----------------------|
| • Allowance for Increased Enrollment                          | 13,653,041           |
| • Allowance for Safe Schools (Alternative Education Programs) | 4,341,618            |
| • English as a Second Language                                | 96,000               |
| • Hope Scholarship  | 100,358,216          |
| • Sustained Growth  | 71,980               |
| Total other allowance under the Public School Support Program | <u>\$118,520,855</u> |

**Total Appropriation Request - PSSP – 2025-26 Year** **\$2,182,316,367**

# State Aid Allocation Calculation

|                             |              |       |           | Description   | Step          | FY26 Allocations     |                  |                  |
|-----------------------------|--------------|-------|-----------|---|---------------|----------------------|------------------|------------------|
|                             |              |       |           | Total State Aid Allocation                                  | Step 10       | 23,547,951.00        |                  |                  |
|                             |              |       |           | Charter School Allocation                                   | 99% Per Pupil | 738,082.00           |                  |                  |
|                             |              |       |           |   |               | <b>22,809,869.00</b> |                  |                  |
| Budgeted Directy to Fund    | 61           | 08Y40 | XXXXX XXX | Faculty Senate  | Step 6d       | 116,100.00           |                  |                  |
|                             | 61           | 08Y70 | XXXXX XXX | Teach/Lead  | Step 7d       | 356,121.00           |                  |                  |
|                             |              |       |           | <b>Fund 11 Unrestricted State Aid</b>                       |               | <b>22,337,648.00</b> |                  |                  |
|                             |              |       |           |   |               | -                    |                  |                  |
|                             |              |       |           | Description   | Step & %      | Step Amount          | % Amount         | FY26 Allocations |
| Budgeted for Interfund      | 61           | 08Y10 | 12213 844 | Prof. Develop   | Step 1 (.10%) | 15,574,015           | 15,574.02        | 15,574.00        |
| Transfer                    | 61           | 08Y20 | 12574 844 | Svc. Develop  | Step 2 (.10%) | 6,411,689            | 6,411.69         | 6,412.00         |
|                             | 11           | 00000 | 76161 911 |   |               |                      |                  | 21,986.00        |
|                             |              |       |           | <b>Actual Fund 11 Unrestricted after Interfund Transfer</b> |               | <b>22,315,662.30</b> |                  |                  |
|                             |              |       |           | Description   | Step          | Step Amount          | FY26 Allocations |                  |
| Budgeted Directly to Fund   | 11           | 99Y01 | 11111 586 | Curr. Trips   | Step 4 (.50%) | 1,666,075            | 8,330.00         |                  |
| and Projects                | 11           | 99Y02 | 12711 741 | Buses   | Step 4b       |                      | 491,533.00       |                  |
| SB206-2019 spec. session    | 11           | 99Y03 | XXXXX XXX | Step 7b   | Step 7b       |                      | 795,127.00       |                  |
|                             | 11           | 99Y04 | 11111 611 | AP  | Step 7c       |                      | 8,650.00         |                  |
|                             |              |       |           |   |               | 1,303,640.00         |                  |                  |
|                             | 11           | 01YXX | XXXXX XXX | Step 7a   | Step 7a       |                      | 1,030,914.00     |                  |
|                             |              |       |           |   |               | **                   |                  |                  |
| Funding Explanation         | Funding Code |       |           | FY23 Final  | FY24 Final    | FY25 Final           | FY26 Final       |                  |
| Prof. Staff Development     | 61           | 08Y10 | 05211 009 | 15,754.00   | 16,035.00     |                      | 15,574.00        |                  |
| Ser. Staff Development      | 61           | 08Y20 | 05211 009 | 5,212.00  | 5,878.00      |                      | 6,412.00         |                  |
| Faculty Senate              | 61           | 08Y40 | 03211 009 | 120,740.00  | 122,780.00    |                      | 116,100.00       |                  |
| Teacher and Leader Inductio | 61           | 08Y70 | 03211 009 | 115,908.00  | 286,786.00    |                      | 356,121.00       |                  |
| Funding Explanation         | Funding Code |       |           | FY23 Final  | FY24 Final    | FY25 Final           | FY26 Final       | FY26 Budget      |
| Public Charter School       | 11           | 00000 | 03913 009 | 194,606   | 315,813       | 372,332              | 738,082          | 738,082          |
| Unrestricted Block Funding  | 11           | 00000 | 03111 009 | 20,511,427  | 20,518,538    | 21,384,881           | 20,003,094       | 21,306,734       |
| Unrestricted Curr. Trips    | 11           | 99Y01 | 05281 009 | 5,373   | 7,827         | 8,523                | 8,330            |                  |
| Unrestricted Buses          | 11           | 99Y02 | 05281 009 | 463,020   | 555,216       | 536,773              | 491,533          |                  |
| Unrestricted Step 7b        | 11           | 99Y03 | 05281 009 | 443,499   | 632,526       | 804,212              | 795,127          |                  |
| Unrestricted Adv. Placement | 11           | 99Y04 | 05281 009 | 6,335   | 6,899         | 9,377                | 8,650            |                  |
| Unrestricted Step 7a        | 11           | 01Y0X | 03111 009 | 879,217   | 966,251       | 1,041,373            | 1,030,914        | 1,030,914        |



# Public School Support Program (PSSP) Allocation

## FINAL COMPUTATIONS PUBLIC SCHOOL SUPPORT PROGRAM FOR THE 2025-26 YEAR

| County         | Step 1a<br>Basic<br>Allowance<br>Professional<br>Educators<br>(WVC §18-9A-4) | Step 1b<br>Salary Increment<br>For Principals<br>& Assistant<br>Principals<br>(WVC §18-9A-4) | Step 1<br>Basic<br>Allowance<br>Professional<br>Educators<br>(WVC §18-9A-4) | Step 1<br>State Suppl.<br>Allowance<br>Professional<br>Educators<br>(WVC §18-9A-4) | Step 1<br>Total<br>Allowance<br>Professional<br>Educators<br>(WVC §18-9A-4) |
|----------------|--|--|---|--|---|
| Barbour        | \$ 7,623,564   | \$ 47,653  | \$ 7,671,217  | \$ 534,603   | \$ 8,205,820  |
| Berkeley       | 75,045,421   | 339,542  | 75,384,963  | 2,007,698  | 77,392,661  |
| Boone          | 11,703,065   | 85,840   | 11,788,905  | 219,828  | 12,008,733  |
| Braxton        | 5,979,704  | 54,771   | 6,034,475   | 412,659  | 6,447,134   |
| Brooke         | 8,565,585  | 54,154   | 8,619,739   | 204,582  | 8,824,321   |
| Cabell         | 42,512,209   | 236,484  | 42,748,693  | 1,496,211  | 44,244,904  |
| Calhoun        | 4,330,685  | 27,672   | 4,358,357   | 288,998  | 4,647,355   |
| Clay           | 5,387,724  | 26,003   | 5,413,727   | 336,874  | 5,750,601   |
| Doddridge      | 5,268,618  | 31,068   | 5,299,686   | 218,335  | 5,518,021   |
| Fayette        | 20,085,385   | 99,008   | 20,184,393  | 739,782  | 20,924,175  |
| Gilmer         | 4,122,884  | 26,095   | 4,148,979   | 279,982  | 4,428,961   |
| Grant          | 6,445,417  | 39,889   | 6,485,306   | 450,154  | 6,935,460   |
| Greenbrier     | 16,922,530   | 101,810  | 17,024,340  | 854,700  | 17,879,040  |
| Hampshire      | 10,150,005   | 48,950   | 10,198,955  | 704,944  | 10,903,899  |
| Hancock        | 12,670,200   | 82,564   | 12,752,764  | 22,659   | 12,775,423  |
| Hardy          | 8,292,189  | 50,716   | 8,342,905   | 574,326  | 8,917,231   |
| Harrison       | 36,285,272   | 185,724  | 36,470,996  | 872,361  | 37,343,357  |
| Jackson        | 15,766,817   | 96,104   | 15,862,921  | 391,899  | 16,254,820  |
| Jefferson      | 31,354,908   | 148,949  | 31,503,857  | 956,188  | 32,460,045  |
| Kanawha        | 87,874,337   | 501,913  | 88,376,250  | 1,413,115  | 89,789,365  |
| Lewis          | 8,276,881  | 47,363   | 8,324,244   | 447,048  | 8,771,292   |
| Lincoln        | 9,999,156  | 59,734   | 10,058,890  | 516,481  | 10,575,371  |
| Logan          | 17,393,639   | 128,000  | 17,521,639  | 702,586  | 18,224,225  |
| Marion         | 27,419,160   | 151,711  | 27,570,871  | 571,604  | 28,142,475  |
| Marshall       | 15,765,973   | 85,952   | 15,851,925  | 136  | 15,852,061  |
| Mason          | 13,355,151   | 96,198   | 13,451,349  | 409,435  | 13,860,784  |
| McDowell       | 8,572,024  | 67,570   | 8,639,594   | 362,124  | 9,001,718   |
| Mercer         | 31,498,569   | 189,978  | 31,688,547  | 1,247,100  | 32,935,647  |
| Mineral        | 14,781,118   | 90,676   | 14,871,794  | 612,630  | 15,484,424  |
| Mingo          | 12,928,220   | 80,954   | 13,009,174  | 561,635  | 13,570,809  |
| Monongalia     | 43,598,771   | 180,695  | 43,779,466  | 1,221,942  | 45,001,408  |
| Monroe         | 6,116,481  | 31,134   | 6,147,615   | 426,179  | 6,573,794   |
| Morgan         | 7,855,445  | 50,030   | 7,905,475   | 262,281  | 8,167,756   |
| Nicholas       | 12,021,694   | 87,738   | 12,109,432  | 595,458  | 12,704,890  |
| Ohio           | 18,090,956   | 91,065   | 18,182,021  | 106,061  | 18,288,082  |
| Pendleton      | 5,114,226  | 24,377   | 5,138,603   | 349,219  | 5,487,822   |
| Pleasants      | 5,017,894  | 39,113   | 5,057,007   | 15,015   | 5,072,022   |
| Pocahontas     | 5,312,979  | 30,262   | 5,343,241   | 368,288  | 5,711,529   |
| <b>Preston</b> | <b>14,503,218</b>  | <b>69,236</b>  | <b>14,572,454</b>   | <b>1,001,561</b>   | <b>15,574,015</b>   |
| Putnam         | 33,208,091   | 149,159  | 33,357,250  | 131,889  | 33,489,139  |
| Raleigh        | 39,344,530   | 203,809  | 39,548,339  | 1,213,259  | 40,761,598  |
| Randolph       | 13,370,240   | 83,941   | 13,454,181  | 928,879  | 14,383,060  |
| Ritchie        | 4,959,045  | 33,327   | 4,992,372   | 343,414  | 5,335,786   |
| Roane          | 5,845,760  | 36,362   | 5,882,122   | 380,714  | 6,262,836   |
| Summers        | 4,932,009  | 23,407   | 4,955,416   | 333,557  | 5,288,973   |
| Taylor         | 7,882,205  | 42,853   | 7,925,058   | 431,049  | 8,356,107   |
| Tucker         | 4,701,968  | 22,869   | 4,724,837   | 323,929  | 5,048,766   |
| Tyler          | 4,873,916  | 27,135   | 4,901,051   | 201,505  | 5,102,556   |
| Upshur         | 12,857,153   | 79,483   | 12,936,636  | 870,864  | 13,807,500  |
| Wayne          | 22,388,391   | 143,500  | 22,531,891  | 983,001  | 23,514,892  |
| Webster        | 5,024,605  | 28,309   | 5,052,914   | 352,178  | 5,405,092   |
| Wetzel         | 8,010,597  | 54,455   | 8,065,052   | 271,361  | 8,336,413   |
| Wirt           | 4,068,052  | 25,994   | 4,094,046   | 172,206  | 4,266,252   |
| Wood           | 42,236,100   | 220,094  | 42,456,194  | 1,061,491  | 43,517,685  |
| Wyoming        | 12,069,683   | 86,292   | 12,155,975  | 456,429  | 12,612,404  |
| State          | \$ 919,780,419   | \$ 5,147,684   | \$ 924,928,103  | \$ 31,212,406  | \$ 956,140,509  |

| County     | Step 2<br>Basic<br>Allowance<br>Service<br>Personnel<br>(WVC §18-9A-5) | Step 2<br>State Suppl.<br>Allowance<br>Service<br>Personnel<br>(WVC §18-9A-5) | Step 2<br>Total<br>Allowance<br>Service<br>Personnel<br>(WVC §18-9A-5) |
|------------|--|---|--|
| Barbour    | \$ 3,168,374   | \$ 179,869  | \$ 3,348,243   |
| Berkeley   | 31,781,511   | 1,122,991   | 32,904,502   |
| Boone      | 4,938,559  | 139,112   | 5,077,671  |
| Braxton    | 2,550,540  | 146,042   | 2,696,582  |
| Brooke     | 3,467,363  | 166,957   | 3,634,320  |
| Cabell     | 17,968,794   | 693,033   | 18,661,827   |
| Calhoun    | 1,795,901  | 102,023   | 1,897,924  |
| Clay       | 2,258,987  | 129,840   | 2,388,827  |
| Doddridge  | 2,131,797  | 58,958  | 2,190,755  |
| Fayette    | 8,394,957  | 215,743   | 8,610,700  |
| Gilmer     | 1,804,119  | 100,662   | 1,904,781  |
| Grant      | 2,713,200  | 150,124   | 2,863,324  |
| Greenbrier | 7,067,538  | 296,691   | 7,364,229  |
| Hampshire  | 4,340,613  | 245,208   | 4,585,821  |
| Hancock    | 5,086,171  | 75,428  | 5,161,599  |
| Hardy      | 3,527,209  | 198,212   | 3,725,421  |
| Harrison   | 14,840,937   | 173,955   | 15,014,892   |
| Jackson    | 6,528,941  | 202,686   | 6,731,627  |
| Jefferson  | 13,584,728   | 645,330   | 14,230,058   |
| Kanawha    | 36,083,590   | 1,560,213   | 37,643,803   |
| Lewis      | 3,567,579  | 150,395   | 3,717,974  |
| Lincoln    | 4,212,460  | 207,528   | 4,419,988  |
| Logan      | 7,360,549  | 385,928   | 7,746,477  |
| Marion     | 11,316,769   | -   | 11,316,769   |
| Marshall   | 6,419,061  | 41,693  | 6,460,754  |
| Mason      | 5,700,290  | 236,597   | 5,936,887  |
| McDowell   | 3,794,263  | 100,975   | 3,895,238  |
| Mercer     | 12,997,172   | 472,601   | 13,469,773   |
| Mineral    | 6,162,710  | 329,868   | 6,492,578  |
| Mingo      | 5,520,080  | 249,637   | 5,769,717  |
| Monongalia | 18,122,381   | 751,940   | 18,874,321   |
| Monroe     | 2,607,288  | 146,701   | 2,753,989  |
| Morgan     | 3,382,247  | 132,559   | 3,514,806  |
| Nicholas   | 5,089,849  | 263,933   | 5,353,782  |
| Ohio       | 7,348,020  | 288,792   | 7,636,812  |
| Pendleton  | 2,279,125  | 126,808   | 2,405,933  |
| Pleasants  | 2,010,599  | -   | 2,010,599  |
| Pocahontas | 2,288,568  | 127,428   | 2,415,996  |
| Preston    | 6,065,067  | 346,622   | 6,411,689  |
| Putnam     | 13,549,771   | 203,300   | 13,753,071   |
| Raleigh    | 16,476,089   | 508,077   | 16,984,166   |
| Randolph   | 5,626,881  | 321,527   | 5,948,408  |
| Ritchie    | 2,144,060  | 121,731   | 2,265,791  |
| Roane      | 2,575,690  | 145,662   | 2,721,352  |
| Summers    | 2,188,746  | 123,336   | 2,312,082  |
| Taylor     | 3,301,369  | 165,897   | 3,467,266  |
| Tucker     | 1,996,824  | 113,504   | 2,110,328  |
| Tyler      | 2,086,181  | 84,797  | 2,170,978  |
| Upshur     | 5,523,274  | 314,108   | 5,837,382  |
| Wayne      | 9,307,593  | 333,982   | 9,641,575  |
| Webster    | 2,139,012  | 123,139   | 2,262,151  |
| Wetzel     | 3,391,634  | 154,021   | 3,545,655  |
| Wirt       | 1,746,533  | 39,526  | 1,786,059  |
| Wood       | 17,441,967   | 823,617   | 18,265,584   |
| Wyoming    | 5,318,876  | 261,275   | 5,580,151  |
| State      | \$ 385,092,406   | \$ 14,800,581   | \$ 399,892,987   |

| County     | Step 3<br>Allowance for<br>Fixed Charges<br>8.23%<br>(WVC §18-9A-6) | Allowance<br>for Transportation<br>Excluding Allowance<br>For Buses<br>(WVC §18-9A-7) | Step 4<br>Allowance<br>for Bus<br>Replacement<br>(WVC §18-9A-7) | Step 4<br>Allowance<br>for Additional<br>Buses<br>(WVC §18-9A-7) | Step 4<br>Total<br>Allowance for<br>Transportation<br>(WVC §18-9A-7) |
|------------|---|---|---|--|--|
| Barbour    | \$ 997,607  | \$ 521,469  | \$ 319,174  | \$ -   | \$ 840,643   |
| Berkeley   | 9,521,613   | 7,369,585   | 2,048,188   | 133,634  | 9,551,407  |
| Boone      | 1,476,607   | 738,966   | 678,392   | -  | 1,417,358  |
| Braxton    | 789,756   | 497,646   | 244,678   | -  | 742,324  |
| Brooke     | 1,073,390   | 1,238,631   | 417,385   | -  | 1,656,016  |
| Cabell     | 5,436,342   | 1,814,563   | 1,136,404   | -  | 2,950,967  |
| Calhoun    | 561,146   | 369,855   | 197,199   | -  | 567,054  |
| Clay       | 696,220   | 690,811   | 300,201   | -  | 991,012  |
| Doddridge  | 664,974   | 401,159   | 255,846   | -  | 657,005  |
| Fayette    | 2,548,847   | 2,748,909   | 673,226   | -  | 3,422,135  |
| Gilmer     | 547,115   | 247,345   | 146,003   | -  | 393,348  |
| Grant      | 843,655   | 513,173   | 206,694   | -  | 719,867  |
| Greenbrier | 2,180,340   | 1,218,566   | 569,047   | -  | 1,787,613  |
| Hampshire  | 1,335,120   | 1,016,276   | 419,440   | -  | 1,435,716  |
| Hancock    | 1,548,724   | 1,124,660   | 402,051   | -  | 1,526,711  |
| Hardy      | 1,088,509   | 800,251   | 284,552   | -  | 1,084,803  |
| Harrison   | 4,522,888   | 2,237,802   | 838,092   | -  | 3,075,894  |
| Jackson    | 1,985,191   | 1,299,654   | 567,992   | -  | 1,867,646  |
| Jefferson  | 4,028,202   | 2,068,609   | 1,012,957   | -  | 3,081,566  |
| Kanawha    | 10,996,195  | 3,866,759   | 1,488,028   | -  | 5,354,787  |
| Lewis      | 1,077,525   | 614,686   | 340,443   | -  | 955,129  |
| Lincoln    | 1,296,679   | 1,180,506   | 546,100   | -  | 1,726,606  |
| Logan      | 2,236,766   | 1,420,892   | 590,679   | -  | 2,011,571  |
| Marion     | 3,400,493   | 2,182,631   | 872,958   | -  | 3,055,589  |
| Marshall   | 1,924,011   | 1,455,306   | 783,086   | -  | 2,238,392  |
| Mason      | 1,706,535   | 1,337,621   | 476,675   | -  | 1,814,296  |
| McDowell   | 1,111,934   | 1,341,807   | 336,978   | -  | 1,678,785  |
| Mercer     | 4,015,040   | 1,688,324   | 828,809   | -  | 2,517,133  |
| Mineral    | 1,895,621   | 1,294,947   | 502,462   | -  | 1,797,409  |
| Mingo      | 1,668,341   | 1,197,260   | 517,254   | -  | 1,714,514  |
| Monongalia | 5,503,567   | 2,917,321   | 1,161,451   | -  | 4,078,772  |
| Monroe     | 804,575   | 488,185   | 266,593   | -  | 754,778  |
| Morgan     | 1,005,750   | 697,616   | 264,148   | -  | 961,764  |
| Nicholas   | 1,558,200   | 1,664,313   | 431,926   | -  | 2,096,239  |
| Ohio       | 2,236,291   | 1,300,698   | 583,471   | -  | 1,884,169  |
| Pendleton  | 680,392   | 591,634   | 173,012   | -  | 764,646  |
| Pleasants  | 608,274   | 264,152   | 151,295   | -  | 415,447  |
| Pocahontas | 704,956   | 452,376   | 186,969   | -  | 639,345  |
| Preston    | 1,894,379   | 1,174,542   | 491,533   | -  | 1,666,075  |
| Putnam     | 4,071,021   | 2,024,236   | 812,055   | -  | 2,836,291  |
| Raleigh    | 4,991,486   | 2,630,648   | 1,246,186   | -  | 3,876,834  |
| Randolph   | 1,753,405   | 1,004,009   | 365,636   | -  | 1,369,645  |
| Ritchie    | 654,073   | 323,958   | 197,616   | -  | 521,574  |
| Roane      | 773,649   | 556,747   | 362,169   | -  | 918,916  |
| Summers    | 656,343   | 778,542   | 221,386   | -  | 999,928  |
| Taylor     | 1,021,127   | 689,785   | 253,597   | -  | 943,382  |
| Tucker     | 618,139   | 426,239   | 156,508   | -  | 582,747  |
| Tyler      | 630,760   | 623,569   | 330,778   | -  | 954,347  |
| Upshur     | 1,693,109   | 944,790   | 465,219   | -  | 1,410,009  |
| Wayne      | 2,856,140   | 1,568,827   | 825,007   | -  | 2,393,834  |
| Webster    | 659,864   | 504,969   | 294,765   | -  | 799,734  |
| Wetzel     | 1,025,949   | 813,157   | 408,028   | -  | 1,221,185  |
| Wirt       | 525,676   | 275,189   | 179,159   | -  | 454,348  |
| Wood       | 5,325,767   | 2,813,447   | 717,441   | -  | 3,530,888  |
| Wyoming    | 1,569,570   | 1,101,785   | 505,348   | -  | 1,607,133  |
| State      | \$ 116,997,848  | \$ 71,129,403   | \$ 29,052,289   | \$ 133,634   | \$ 100,315,326   |

| County       | Step 5<br>Basic<br>Allowance for<br>Professional Student<br>Support Personnel<br>(WVC §18-9A-8) | Step 5<br>State Suppl.<br>Allowance for<br>Professional Student<br>Support Personnel<br>(WVC §18-9A-8) | Step 5<br>Total Allowance<br>For Professional<br>Student Support<br>Personnel<br>(WVC §18-9A-8) |
|--------------|---|--|---|
| Barbour      | \$ 529,746  | \$ 37,783  | \$ 567,529  |
| Berkeley     | 5,245,175   | 151,627  | 5,396,802   |
| Boone        | 837,290   | 18,063   | 855,353   |
| Braxton      | 422,357   | 29,988   | 452,345   |
| Brooke       | 568,888   | 14,876   | 583,764   |
| Cabell       | 3,035,497   | 112,958  | 3,148,455   |
| Calhoun      | 257,002   | 16,012   | 273,014   |
| Clay         | 304,586   | 15,522   | 320,108   |
| Doddridge    | 356,850   | 14,252   | 371,102   |
| Fayette      | 1,383,477   | 51,842   | 1,435,319   |
| Gilmer       | 294,005   | 20,071   | 314,076   |
| Grant        | 422,626   | 29,560   | 452,186   |
| Greenbrier   | 1,186,770   | 62,550   | 1,249,320   |
| Hampshire    | 685,576   | 47,301   | 732,877   |
| Hancock      | 879,866   | 1,149  | 881,015   |
| Hardy        | 545,967   | 37,493   | 583,460   |
| Harrison     | 2,531,522   | 66,344   | 2,597,866   |
| Jackson      | 1,101,938   | 33,008   | 1,134,946   |
| Jefferson    | 2,187,405   | 67,833   | 2,255,238   |
| Kanawha      | 6,075,935   | 102,010  | 6,177,945   |
| Lewis        | 572,704   | 30,676   | 603,380   |
| Lincoln      | 719,858   | 40,304   | 760,162   |
| Logan        | 1,163,496   | 44,001   | 1,207,497   |
| Marion       | 1,826,160   | 32,853   | 1,859,013   |
| Marshall     | 1,065,208   | -  | 1,065,208   |
| Mason        | 910,278   | 27,593   | 937,871   |
| McDowell     | 588,682   | 25,104   | 613,786   |
| Mercer       | 2,279,156   | 100,839  | 2,379,995   |
| Mineral      | 1,013,215   | 42,839   | 1,056,054   |
| Mingo        | 892,167   | 38,764   | 930,931   |
| Monongalia   | 2,915,879   | 80,413   | 2,996,292   |
| Monroe       | 419,123   | 29,217   | 448,340   |
| Morgan       | 522,007   | 15,966   | 537,973   |
| Nicholas     | 832,219   | 42,278   | 874,497   |
| Ohio         | 1,242,769   | 4,771  | 1,247,540   |
| Pendleton    | 349,673   | 23,794   | 373,467   |
| Pleasants    | 307,807   | 503  | 308,310   |
| Pocahontas   | 407,296   | 30,869   | 438,165   |
| Preston      | 966,273   | 65,994   | 1,032,267   |
| Putnam       | 2,217,337   | 6,078  | 2,223,415   |
| Raleigh      | 2,805,887   | 98,241   | 2,904,128   |
| Randolph     | 909,967   | 63,606   | 973,573   |
| Ritchie      | 324,814   | 21,035   | 345,849   |
| Roane        | 391,894   | 24,274   | 416,168   |
| Summers      | 349,716   | 24,234   | 373,950   |
| Taylor       | 552,855   | 31,153   | 584,008   |
| Tucker       | 328,495   | 23,215   | 351,710   |
| Tyler        | 372,406   | 18,213   | 390,619   |
| Upshur       | 868,284   | 59,237   | 927,521   |
| Wayne        | 1,486,996   | 60,551   | 1,547,547   |
| Webster      | 328,469   | 22,072   | 350,541   |
| Wetzel       | 563,292   | 20,612   | 583,904   |
| Wirt         | 318,114   | 16,884   | 334,998   |
| Wood         | 2,857,356   | 71,006   | 2,928,362   |
| Wyoming      | 844,658   | 34,124   | 878,782   |
| <b>State</b> | <b>\$ 63,366,988</b>  | <b>\$ 2,201,555</b>  | <b>\$ 65,568,543</b>  |

| County     | Step 6a<br>Allowance<br>for Other<br>Current Expense<br>(WVC §18-9A-9(1)) | Step 6b<br>Allowance for<br>Prof. Pers<br>Substitute Costs<br>(WVC §18-9A-9(2)) | Step 6c<br>Allowance for<br>Service Personnel<br>Substitute Costs<br>(WVC §18-9A-9(3)) | Step 6d<br>Allowance<br>for Faculty<br>Senates<br>(WVC §18-9A-9(4)) | Step 6<br>Total Allowance<br>Current Expense,<br>Substitute Costs, &<br>Faculty Senates<br>(WVC §18-9A-9) |
|------------|---|---|--|---|---|
| Barbour    | \$ 1,253,701  | \$ 208,195  | \$ 82,504  | \$ 60,156   | \$ 1,604,556  |
| Berkeley   | 12,966,864  | 2,137,317   | 827,430  | 595,680   | 16,527,291  |
| Boone      | 1,964,239   | 325,295   | 128,402  | 103,080   | 2,521,016   |
| Braxton    | 1,014,046   | 168,258   | 66,988   | 47,696  | 1,296,988   |
| Brooke     | 1,411,259   | 232,823   | 90,356   | 80,440  | 1,814,878   |
| Cabell     | 7,142,758   | 1,178,320   | 457,314  | 375,188   | 9,153,580   |
| Calhoun    | 724,947   | 120,984   | 46,797   | 33,992  | 926,720   |
| Clay       | 901,550   | 149,591   | 59,557   | 39,960  | 1,150,658   |
| Doddridge  | 861,544   | 142,942   | 57,108   | 47,600  | 1,109,194   |
| Fayette    | 3,355,006   | 555,609   | 219,316  | 147,360   | 4,277,291   |
| Gilmer     | 682,393   | 112,419   | 46,173   | 30,552  | 871,537   |
| Grant      | 1,064,828   | 175,488   | 68,861   | 50,600  | 1,359,777   |
| Greenbrier | 2,792,183   | 463,300   | 184,452  | 138,060   | 3,577,995   |
| Hampshire  | 1,702,610   | 282,512   | 112,475  | 82,600  | 2,180,197   |
| Hancock    | 2,120,983   | 349,896   | 135,796  | 120,600   | 2,727,275   |
| Hardy      | 1,362,115   | 226,768   | 90,918   | 60,772  | 1,740,573   |
| Harrison   | 6,017,768   | 992,771   | 384,877  | 323,404   | 7,718,820   |
| Jackson    | 2,579,865   | 428,583   | 167,551  | 124,520   | 3,300,519   |
| Jefferson  | 5,367,714   | 886,690   | 345,537  | 251,000   | 6,850,941   |
| Kanawha    | 14,783,551  | 2,438,806   | 946,515  | 689,452   | 18,858,324  |
| Lewis      | 1,374,676   | 229,074   | 91,238   | 66,480  | 1,761,468   |
| Lincoln    | 1,718,103   | 284,522   | 112,313  | 86,400  | 2,201,338   |
| Logan      | 2,962,185   | 489,601   | 191,628  | 144,720   | 3,788,134   |
| Marion     | 4,581,086   | 755,725   | 293,304  | 217,432   | 5,847,547   |
| Marshall   | 2,594,635   | 428,866   | 167,851  | 161,200   | 3,352,552   |
| Mason      | 2,240,888   | 371,112   | 146,487  | 105,620   | 2,864,107   |
| McDowell   | 1,455,500   | 241,510   | 96,151   | 68,000  | 1,861,161   |
| Mercer     | 5,339,216   | 880,796   | 341,843  | 243,000   | 6,804,855   |
| Mineral    | 2,461,804   | 406,908   | 159,258  | 129,088   | 3,157,058   |
| Mingo      | 2,143,832   | 355,035   | 140,142  | 102,740   | 2,741,749   |
| Monongalia | 7,294,060   | 1,203,285   | 467,001  | 347,644   | 9,311,990   |
| Monroe     | 1,018,628   | 169,013   | 67,291   | 44,224  | 1,299,156   |
| Morgan     | 1,323,841   | 219,835   | 87,472   | 65,840  | 1,696,988   |
| Nicholas   | 2,017,125   | 334,696   | 133,252  | 99,932  | 2,585,005   |
| Ohio       | 2,994,929   | 494,065   | 191,750  | 165,132   | 3,845,876   |
| Pendleton  | 872,235   | 145,167   | 58,166   | 36,000  | 1,111,568   |
| Pleasants  | 823,131   | 137,318   | 51,579   | 39,800  | 1,051,828   |
| Pocahontas | 884,802   | 146,813   | 58,450   | 37,620  | 1,127,685   |
| Preston    | 2,432,206   | 402,795   | 158,993  | 116,100   | 3,110,094   |
| Putnam     | 5,428,770   | 895,565   | 347,577  | 271,964   | 6,943,876   |
| Raleigh    | 6,638,317   | 1,097,232   | 429,443  | 331,000   | 8,495,992   |
| Randolph   | 2,232,538   | 370,438   | 147,482  | 107,800   | 2,858,258   |
| Ritchie    | 827,359   | 136,778   | 55,837   | 41,224  | 1,061,198   |
| Roane      | 994,451   | 163,672   | 66,814   | 45,200  | 1,270,137   |
| Summers    | 856,394   | 142,106   | 56,573   | 38,400  | 1,093,473   |
| Taylor     | 1,335,962   | 220,793   | 86,664   | 66,800  | 1,710,219   |
| Tucker     | 788,118   | 130,776   | 52,064   | 35,052  | 1,006,010   |
| Tyler      | 835,614   | 138,316   | 55,955   | 47,528  | 1,077,413   |
| Upshur     | 2,233,511   | 367,902   | 144,079  | 98,200  | 2,843,692   |
| Wayne      | 3,734,295   | 617,221   | 241,577  | 187,800   | 4,780,893   |
| Webster    | 855,022   | 138,316   | 56,483   | 35,080  | 1,084,901   |
| Wetzel     | 1,348,609   | 223,193   | 88,489   | 98,940  | 1,759,231   |
| Wirt       | 703,279   | 116,681   | 46,459   | 32,600  | 899,019   |
| Wood       | 7,063,516   | 1,165,250   | 452,241  | 339,800   | 9,020,807   |
| Wyoming    | 2,087,966   | 345,784   | 136,492  | 103,992   | 2,674,234   |
| State      | \$ 154,566,527  | \$ 25,542,726   | \$ 9,997,325   | \$ 7,561,064  | \$ 197,667,642  |

| County       | Step 7a<br>Allowance for<br>Improvement of<br>Instructional<br>Programs<br>(WVC §18-9A-10(a)(1)) | Step 7b<br>Allowance for<br>21st Century<br>Technology<br>Systems<br>(WVC §18-9A-10(a)(2)) | Step 7c<br>Allowance<br>For Advanced<br>Placement<br>Programs<br>(WVC §18-9A-10(a)(3)) | Step 7(d)<br>Allowance<br>For Teacher<br>and Leader<br>Induction<br>(WVC §18-9A-10(a)(4)) | Step 7<br>Total Allowance for<br>Improvement of<br>Instructional<br>Programs<br>(WVC §18-9A-10) |
|--------------|--|--|--|---|---|
| Barbour      | \$ 607,123   | \$ 427,039   | \$ 4,491   | \$ 213,514  | \$ 1,252,167  |
| Berkeley     | 4,746,598  | 4,022,423  | 48,127   | 1,908,197   | 10,725,345  |
| Boone        | 842,411  | 631,401  | 17,022   | 360,488   | 1,851,322   |
| Braxton      | 521,773  | 352,907  | 4,879  | 274,715   | 1,154,274   |
| Brooke       | 663,613  | 476,103  | 9,204  | 122,062   | 1,270,982   |
| Cabell       | 2,701,941  | 2,246,515  | 47,628   | 613,801   | 5,609,885   |
| Calhoun      | 369,175  | 220,367  | 1,331  | 77,784  | 668,657   |
| Clay         | 486,487  | 322,259  | 4,935  | 104,893   | 918,574   |
| Doddridge    | 439,574  | 281,512  | 6,598  | 103,155   | 830,839   |
| Fayette      | 1,367,450  | 1,087,429  | 13,252   | 342,255   | 2,810,386   |
| Gilmer       | 367,056  | 218,526  | 1,941  | 22,760  | 610,283   |
| Grant        | 520,018  | 351,383  | 4,436  | 164,854   | 1,040,691   |
| Greenbrier   | 1,162,049  | 909,026  | 13,584   | 299,395   | 2,384,054   |
| Hampshire    | 765,996  | 565,029  | 5,212  | 185,839   | 1,522,076   |
| Hancock      | 922,796  | 701,220  | 16,024   | 340,206   | 1,980,246   |
| Hardy        | 648,428  | 462,915  | 6,155  | 132,842   | 1,250,340   |
| Harrison     | 2,319,026  | 1,913,930  | 34,820   | 603,609   | 4,871,385   |
| Jackson      | 1,069,400  | 828,555  | 14,028   | 158,235   | 2,070,218   |
| Jefferson    | 2,065,122  | 1,693,399  | 39,588   | 778,281   | 4,576,390   |
| Kanawha      | 5,439,926  | 4,624,620  | 75,407   | 1,419,366   | 11,559,319  |
| Lewis        | 663,583  | 476,078  | 3,770  | 209,009   | 1,352,440   |
| Lincoln      | 769,579  | 568,142  | 3,826  | 328,922   | 1,670,469   |
| Logan        | 1,211,462  | 951,944  | 15,580   | 453,087   | 2,632,073   |
| Marion       | 1,802,635  | 1,465,413  | 23,066   | 563,902   | 3,855,016   |
| Marshall     | 1,082,742  | 840,142  | 18,186   | 107,041   | 2,048,111   |
| Mason        | 970,340  | 742,514  | 11,588   | 154,519   | 1,878,961   |
| McDowell     | 669,059  | 480,834  | 4,103  | 247,232   | 1,401,228   |
| Mercer       | 2,080,244  | 1,706,533  | 15,802   | 581,171   | 4,383,750   |
| Mineral      | 1,043,189  | 805,789  | 11,699   | 344,918   | 2,205,595   |
| Mingo        | 935,495  | 712,250  | 10,812   | 261,612   | 1,920,169   |
| Monongalia   | 2,769,384  | 2,305,093  | 62,654   | 784,942   | 5,922,073   |
| Monroe       | 517,888  | 349,533  | 6,265  | 40,719  | 914,405   |
| Morgan       | 638,946  | 454,679  | 6,155  | 191,877   | 1,291,657   |
| Nicholas     | 896,337  | 678,239  | 5,711  | 306,034   | 1,886,321   |
| Ohio         | 1,250,346  | 985,717  | 21,236   | 336,085   | 2,593,384   |
| Pendleton    | 409,105  | 255,048  | 2,661  | 123,867   | 790,681   |
| Pleasants    | 407,685  | 253,815  | 4,824  | 34,504  | 700,828   |
| Pocahontas   | 414,214  | 259,486  | 3,160  | 142,965   | 819,825   |
| Preston      | 1,030,914  | 795,127  | 8,650  | 356,121   | 2,190,812   |
| Putnam       | 2,132,565  | 1,751,978  | 50,234   | 246,030   | 4,180,807   |
| Raleigh      | 2,536,138  | 2,102,504  | 39,921   | 1,522,649   | 6,201,212   |
| Randolph     | 952,920  | 727,384  | 10,867   | 152,598   | 1,843,769   |
| Ritchie      | 437,800  | 279,972  | 3,549  | 106,449   | 827,770   |
| Roane        | 525,583  | 356,216  | 3,050  | 116,299   | 1,001,148   |
| Summers      | 438,576  | 280,646  | 2,384  | 202,721   | 924,327   |
| Taylor       | 641,943  | 457,282  | 4,990  | 224,694   | 1,328,909   |
| Tucker       | 400,342  | 247,437  | 2,828  | 42,725  | 693,332   |
| Tyler        | 441,846  | 283,485  | 3,327  | 81,217  | 809,875   |
| Upshur       | 953,594  | 727,970  | 9,481  | 537,864   | 2,228,909   |
| Wayne        | 1,510,784  | 1,211,923  | 25,838   | 363,838   | 3,112,383   |
| Webster      | 430,411  | 273,554  | 3,160  | 86,160  | 793,285   |
| Wetzel       | 644,875  | 459,829  | 7,929  | 333,987   | 1,446,620   |
| Wirt         | 378,039  | 228,066  | 2,329  | 105,029   | 713,463   |
| Wood         | 2,711,690  | 2,254,982  | 40,975   | 526,728   | 5,534,375   |
| Wyoming      | 900,346  | 681,724  | 5,877  | 339,239   | 1,927,186   |
| <b>State</b> | <b>\$ 63,626,561</b>   | <b>\$ 49,747,886</b>   | <b>\$ 825,149</b>  | <b>\$ 18,783,005</b>  | <b>\$ 132,982,601</b>   |

| County     | Step 8<br>Total Basic<br>Program<br>Allowance<br>(WVC §18-9A-12) | Step 9<br>Local Share<br>(WVC §18-9A-11) | Step 9a<br>Adjustments for<br>Taxes Not Collected<br>& Pmts In Lieu of Taxes<br>(WVC §18-9A-12) | Step 10<br>Basic State Aid<br>Allowance for<br>County Boards<br>(WVC §18-9A-12) |
|------------|--|--|---|---|
| Barbour    | \$ 16,816,565  | \$ (5,453,676)                           | \$ -  | \$ 11,362,889   |
| Berkeley   | 162,019,621  | (36,084,331)                             | (1,494,139)   | 124,441,151   |
| Boone      | 25,208,060   | (5,485,750)                              | -   | 19,722,310  |
| Braxton    | 13,579,403   | (4,029,704)                              | -   | 9,549,699   |
| Brooke     | 18,857,671   | (8,063,681)                              | 311,521   | 11,105,511  |
| Cabell     | 89,205,960   | (22,035,631)                             | -   | 67,170,329  |
| Calhoun    | 9,541,870  | (2,918,943)                              | -   | 6,622,927   |
| Clay       | 12,216,000   | (1,436,263)                              | -   | 10,779,737  |
| Doddridge  | 11,341,890   | (9,306,295)                              | -   | 2,035,595   |
| Fayette    | 44,028,853   | (8,913,198)                              | (37,591)  | 35,078,064  |
| Gilmer     | 9,070,101  | (2,117,391)                              | -   | 6,952,710   |
| Grant      | 14,214,960   | (7,227,064)                              | -   | 6,987,896   |
| Greenbrier | 36,422,591   | (9,119,339)                              | -   | 27,303,252  |
| Hampshire  | 22,695,706   | (7,158,795)                              | -   | 15,536,911  |
| Hancock    | 26,600,993   | (6,707,615)                              | (7,718)   | 19,885,660  |
| Hardy      | 18,390,337   | (5,500,525)                              | -   | 12,889,812  |
| Harrison   | 75,145,102   | (23,119,867)                             | -   | 52,025,235  |
| Jackson    | 33,344,967   | (9,519,875)                              | -   | 23,825,092  |
| Jefferson  | 67,482,440   | (23,576,635)                             | -   | 43,905,805  |
| Kanawha    | 180,379,738  | (53,355,451)                             | -   | 127,024,287   |
| Lewis      | 18,239,208   | (6,474,250)                              | -   | 11,764,958  |
| Lincoln    | 22,650,613   | (2,359,523)                              | -   | 20,291,090  |
| Logan      | 37,846,743   | (7,936,493)                              | -   | 29,910,250  |
| Marion     | 57,476,902   | (14,089,484)                             | -   | 43,387,418  |
| Marshall   | 32,941,089   | (32,922,555)                             | (18,534)  | -   |
| Mason      | 28,999,441   | (6,696,932)                              | -   | 22,302,509  |
| McDowell   | 19,563,850   | (3,993,501)                              | -   | 15,570,349  |
| Mercer     | 66,506,193   | (11,996,617)                             | (296)   | 54,509,280  |
| Mineral    | 32,088,739   | (5,857,158)                              | -   | 26,231,581  |
| Mingo      | 28,316,230   | (4,863,576)                              | -   | 23,452,654  |
| Monongalia | 91,688,423   | (31,569,147)                             | (1,049,394)   | 59,069,882  |
| Monroe     | 13,549,037   | (2,657,123)                              | -   | 10,891,914  |
| Morgan     | 17,176,694   | (5,698,811)                              | -   | 11,477,883  |
| Nicholas   | 27,058,934   | (5,374,218)                              | -   | 21,684,716  |
| Ohio       | 37,732,154   | (14,183,012)                             | -   | 23,549,142  |
| Pendleton  | 11,614,509   | (3,277,151)                              | -   | 8,337,358   |
| Pleasants  | 10,167,308   | (3,367,722)                              | (824,258)   | 5,975,328   |
| Pocahontas | 11,857,501   | (4,914,720)                              | -   | 6,942,781   |
| Preston    | 31,879,331   | 8,331,380                                | -   | 23,547,951  |
| Putnam     | 67,497,620   | (18,687,396)                             | (7,772)   | 48,802,452  |
| Raleigh    | 84,215,416   | (17,594,233)                             | (16,766)  | 66,604,417  |
| Randolph   | 29,130,118   | (7,938,261)                              | -   | 21,191,857  |
| Ritchie    | 11,012,041   | (5,366,984)                              | -   | 5,645,057   |
| Roane      | 13,364,206   | (3,245,390)                              | -   | 10,118,816  |
| Summers    | 11,649,076   | (3,301,897)                              | -   | 8,347,179   |
| Taylor     | 17,411,018   | (5,696,873)                              | -   | 11,714,145  |
| Tucker     | 10,411,032   | (5,116,151)                              | -   | 5,294,881   |
| Tyler      | 11,136,548   | (11,136,548)                             | -   | -   |
| Upshur     | 28,748,122   | (6,003,222)                              | (13,380)  | 22,731,520  |
| Wayne      | 47,847,264   | (7,713,701)                              | -   | 40,133,563  |
| Webster    | 11,355,568   | (1,587,616)                              | -   | 9,767,952   |
| Wetzel     | 17,918,957   | (17,918,957)                             | -   | -   |
| Wirt       | 8,979,815  | (1,428,605)                              | -   | 7,551,210   |
| Wood       | 88,123,468   | (20,555,748)                             | (264,001)   | 67,303,719  |
| Wyoming    | 26,849,460   | (5,817,984)                              | -   | 21,031,476  |
| State      | \$ 1,969,565,456   | \$ (566,802,968)                         | \$ (3,422,328)  | \$ 1,399,340,160  |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
ENROLLMENT INFORMATION  
FOR THE 2024-25 YEAR (COMPS 2026)**

| County       | 2024-25                              | Adjustments<br>Headcount to<br>FTE | FTE<br>Enrollment | Public Charter              | 2023-24<br>ACE<br>Students | 2023-24<br>Grade 14<br>Students | Net<br>Enrollment<br>With Certified<br>Adults & Charters | Additional<br>Adjustments/<br>WVC §18-5-11 &<br>WVC §18-9A-2 | Net<br>Enrollment<br>Adjusted For<br>SA Funding |
|--------------|--------------------------------------|------------------------------------|-------------------|-----------------------------|----------------------------|---------------------------------|--|--|---|
|              | 2nd Month<br>Headcount<br>Enrollment |                                    |                   | School<br>FTE<br>Enrollment |                            |                                 |  |  |   |
| Barbour      | 1,966                                | (4.30)                             | 1,961.70          | 40.00                       | -                          | -                               | 2,001.70   | -  | 2,001.70  |
| Berkeley     | 19,965                               | (85.22)                            | 19,879.79         | 424.00                      | 102.36                     | 2.00                            | 20,408.14  | -  | 20,408.14                                       |
| Boone        | 3,050                                | (7.80)                             | 3,042.20          | 17.00                       | 48.77                      | -                               | 3,107.97   | -  | 3,107.97  |
| Braxton      | 1,567                                | (1.50)                             | 1,565.50          | 39.00                       | -                          | -                               | 1,604.50   | -  | 1,604.50  |
| Brooke       | 2,206                                | -                                  | 2,206.00          | 27.00                       | -                          | -                               | 2,233.00   | -  | 2,233.00  |
| Cabell       | 11,178                               | (73.41)                            | 11,104.59         | 129.00                      | 68.22                      | -                               | 11,301.81  | -  | 11,301.81                                       |
| Calhoun      | 789                                  | (12.52)                            | 776.49            | 4.00                        | -                          | 1.00                            | 781.49   | 312.33   | 1,093.82  |
| Clay         | 1,412                                | (0.50)                             | 1,411.50          | 15.00                       | -                          | -                               | 1,426.50   | -  | 1,426.50  |
| Doddridge    | 1,203                                | (8.82)                             | 1,194.18          | 5.00                        | -                          | -                               | 1,199.18   | 176.65   | 1,375.83  |
| Fayette      | 5,222                                | (12.50)                            | 5,209.50          | 61.00                       | 37.04                      | 1.00                            | 5,308.54   | -  | 5,308.54  |
| Gilmer       | 720                                  | (7.93)                             | 712.07            | 7.00                        | -                          | -                               | 719.07   | 413.91   | 1,132.98  |
| Grant        | 1,611                                | (11.90)                            | 1,599.10          | 11.00                       | 20.74                      | -                               | 1,630.84   | -  | 1,630.84  |
| Greenbrier   | 4,397                                | (17.00)                            | 4,380.00          | 38.00                       | -                          | -                               | 4,418.00   | -  | 4,418.00  |
| Hampshire    | 2,645                                | (6.00)                             | 2,639.00          | 55.00                       | -                          | -                               | 2,694.00   | -  | 2,694.00  |
| Hancock      | 3,311                                | (14.64)                            | 3,296.36          | 39.00                       | 20.62                      | -                               | 3,355.98   | -  | 3,355.98  |
| Hardy        | 2,182                                | (10.63)                            | 2,171.37          | 18.00                       | -                          | -                               | 2,189.37   | -  | 2,189.37  |
| Harrison     | 9,355                                | (82.59)                            | 9,272.41          | 170.00                      | 39.85                      | 10.38                           | 9,492.63   | -  | 9,492.63  |
| Jackson      | 3,968                                | (13.00)                            | 3,955.00          | 44.00                       | 23.56                      | -                               | 4,022.56   | -  | 4,022.56  |
| Jefferson    | 8,371                                | (35.30)                            | 8,335.70          | 231.00                      | -                          | -                               | 8,566.70   | -  | 8,566.70  |
| Kanawha      | 23,101                               | (161.77)                           | 22,939.23         | 194.00                      | 244.04                     | 14.37                           | 23,391.64  | -  | 23,391.64                                       |
| Lewis        | 2,217                                | (20.89)                            | 2,196.12          | 24.00                       | -                          | -                               | 2,220.12   | -  | 2,220.12  |
| Lincoln      | 2,713                                | (12.49)                            | 2,700.51          | 18.00                       | -                          | -                               | 2,718.51   | -  | 2,718.51  |
| Logan        | 4,665                                | (39.60)                            | 4,625.40          | 20.00                       | 41.10                      | 0.50                            | 4,686.99   | -  | 4,686.99  |
| Marion       | 7,100                                | (6.45)                             | 7,093.55          | 134.00                      | 18.24                      | 2.75                            | 7,248.54   | -  | 7,248.54  |
| Marshall     | 4,098                                | (15.57)                            | 4,082.43          | 23.00                       | -                          | -                               | 4,105.43   | -  | 4,105.43  |
| Mason        | 3,542                                | (10.30)                            | 3,531.70          | 14.00                       | -                          | -                               | 3,545.70   | -  | 3,545.70  |
| McDowell     | 2,236                                | (7.00)                             | 2,229.00          | 39.00                       | 35.00                      | -                               | 2,303.00   | -  | 2,303.00  |
| Mercer       | 8,231                                | (84.13)                            | 8,146.87          | 190.00                      | 111.24                     | -                               | 8,448.11   | -  | 8,448.11  |
| Mineral      | 3,877                                | (20.61)                            | 3,856.39          | 21.00                       | 17.86                      | -                               | 3,895.25   | -  | 3,895.25  |
| Mingo        | 3,356                                | -                                  | 3,356.00          | 21.00                       | 15.13                      | -                               | 3,392.13   | -  | 3,392.13  |
| Monongalia   | 11,159                               | (28.58)                            | 11,130.42         | 359.00                      | 47.42                      | 4.38                            | 11,541.21  | -  | 11,541.21                                       |
| Monroe       | 1,594                                | (1.00)                             | 1,593.00          | 17.00                       | 1.75                       | -                               | 1,611.75   | -  | 1,611.75  |
| Morgan       | 2,111                                | (11.82)                            | 2,099.18          | 31.00                       | -                          | -                               | 2,130.18   | -  | 2,130.18  |
| Nicholas     | 3,189                                | (25.36)                            | 3,163.65          | 28.00                       | -                          | -                               | 3,191.65   | -  | 3,191.65  |
| Ohio         | 4,719                                | (26.20)                            | 4,692.80          | 46.00                       | -                          | -                               | 4,738.80   | -  | 4,738.80  |
| Pendleton    | 851                                  | (2.88)                             | 848.13            | 4.00                        | -                          | -                               | 852.13   | 547.87   | 1,400.00  |
| Pleasants    | 1,043                                | (2.49)                             | 1,040.51          | 9.00                        | -                          | 1.00                            | 1,050.51   | 150.91   | 1,201.42  |
| Pocahontas   | 893                                  | (1.36)                             | 891.64            | 14.00                       | -                          | -                               | 905.64   | 494.36   | 1,400.00  |
| Preston      | 3,763                                | (4.58)                             | 3,758.42          | 90.00                       | -                          | -                               | 3,848.42   | -  | 3,848.42  |
| Putnam       | 8,506                                | (38.03)                            | 8,467.97          | 73.00                       | 36.09                      | 12.75                           | 8,589.81   | -  | 8,589.81  |
| Raleigh      | 10,287                               | (61.25)                            | 10,225.75         | 183.00                      | 85.76                      | 9.13                            | 10,503.64  | -  | 10,503.64                                       |
| Randolph     | 3,488                                | (7.25)                             | 3,480.75          | 35.00                       | 16.74                      | -                               | 3,532.49   | -  | 3,532.49  |
| Ritchie      | 1,130                                | (13.75)                            | 1,116.25          | 21.00                       | -                          | -                               | 1,137.25   | 224.36   | 1,361.61  |
| Roane        | 1,630                                | (13.01)                            | 1,617.00          | 16.00                       | -                          | -                               | 1,633.00   | -  | 1,633.00  |
| Summers      | 1,133                                | -                                  | 1,133.00          | 27.00                       | -                          | -                               | 1,160.00   | 195.05   | 1,355.05  |
| Taylor       | 2,117                                | (6.64)                             | 2,110.36          | 20.00                       | -                          | -                               | 2,130.36   | -  | 2,130.36  |
| Tucker       | 918                                  | (0.92)                             | 917.08            | 12.00                       | -                          | -                               | 929.08   | 317.94   | 1,247.02  |
| Tyler        | 1,184                                | (4.50)                             | 1,179.50          | 9.00                        | -                          | -                               | 1,188.50   | 167.17   | 1,355.67  |
| Upshur       | 3,380                                | (10.48)                            | 3,369.52          | 21.00                       | 73.38                      | 7.13                            | 3,471.03   | -  | 3,471.03  |
| Wayne        | 5,915                                | (57.32)                            | 5,857.68          | 51.00                       | -                          | -                               | 5,908.68   | -  | 5,908.68  |
| Webster      | 1,048                                | (5.30)                             | 1,042.70          | 14.00                       | -                          | -                               | 1,056.70   | 296.18   | 1,352.88  |
| Wetzel       | 2,140                                | (21.13)                            | 2,118.87          | 30.00                       | -                          | -                               | 2,148.87   | -  | 2,148.87  |
| Wirt         | 862                                  | (2.24)                             | 859.76            | 19.00                       | -                          | -                               | 878.76   | 234.02   | 1,112.78  |
| Wood         | 11,078                               | (87.68)                            | 10,990.32         | 138.00                      | 48.11                      | -                               | 11,176.42  | -  | 11,176.42                                       |
| Wyoming      | 3,266                                | (10.00)                            | 3,256.00          | 27.00                       | 20.74                      | -                               | 3,303.74   | -  | 3,303.74  |
| <b>State</b> | <b>237,658</b>                       | <b>(1,228.13)</b>                  | <b>236,429.87</b> | <b>3,366.00</b>             | <b>1,173.71</b>            | <b>66.37</b>                    | <b>241,035.95</b>  | <b>3,530.75</b>  | <b>244,566.70</b>                               |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
PERSONNEL DATA SUMMARY NET OF CHARTERS  
FOR THE 2025-26 YEAR**

| County       | Professional Student Support Personnel       |  |  | Professional Educators                       |   |   | Service Personnel                            |  |  |
|--------------|--|--|--|--|---|---|--|--|--|
|              | 2024-25<br>State Aid<br>Eligible<br>Employed | No. Employed<br>In Excess<br>of Limits | 2025-26<br>No. Student<br>Support Pers<br>Funded (Net Charter) | 2024-25<br>State Aid<br>Eligible<br>Employed | No. E mployed<br>In Excess<br>of Limits | 2025-26<br>Adjusted No.<br>Prof Educ.<br>Funded (Net Charter) | 2024-25<br>State Aid<br>Eligible<br>Employed | No. Employed<br>In Excess<br>of Limits | 2025-26<br>Adjusted No.<br>Prof. Pers.<br>Funded (Net Charter) |
| Barbour      | 5.50   | 4.31                                   | 9.81   | 158.69                                       | (17.24)                                 | 141.45  | 122.55                                       | (15.07)                                | 107.48   |
| Berkeley     | 105.80                                       | (5.73)                                 | 100.07   | 1,494.40                                     | (42.60)                                 | 1,451.80  | 1,197.38                                     | (120.25)                               | 1,077.13   |
| Boone        | 14.50  | 0.95                                   | 15.45  | 265.75                                       | (41.35)                                 | 224.40  | 203.88                                       | (34.12)                                | 169.76   |
| Braxton      | 6.00   | 1.83                                   | 7.83   | 128.34                                       | (14.45)                                 | 113.89  | 100.59                                       | (13.70)                                | 86.89  |
| Brooke       | 16.00  | (4.97)                                 | 11.03  | 198.55                                       | (39.06)                                 | 159.49  | 177.52                                       | (58.86)                                | 118.66   |
| Cabell       | 64.16  | (8.30)                                 | 55.86  | 932.72                                       | (124.93)                                | 807.79  | 705.56                                       | (104.57)                               | 600.99   |
| Calhoun      | 5.50   | (0.05)                                 | 5.45   | 87.13  | (3.20)                                  | 83.93   | 63.06  | (1.08)                                 | 61.98  |
| Clay         | 2.00   | 5.06                                   | 7.06   | 106.00                                       | (3.31)                                  | 102.69  | 85.75  | (7.41)                                 | 78.34  |
| Doddridge    | 9.00   | (2.15)                                 | 6.85   | 122.00                                       | (23.26)                                 | 98.74   | 104.10                                       | (28.46)                                | 75.64  |
| Fayette      | 19.00  | 7.24                                   | 26.24  | 382.92                                       | (1.95)                                  | 380.97  | 322.06                                       | (33.87)                                | 288.19   |
| Gilmer       | 5.88   | (0.25)                                 | 5.63   | 77.50  | (0.31)                                  | 77.19   | 53.45  | 7.54                                   | 60.99  |
| Grant        | 5.00   | 3.10                                   | 8.10   | 133.30                                       | (12.14)                                 | 121.16  | 91.02  | (0.09)                                 | 90.93  |
| Greenbrier   | 22.50  | (0.60)                                 | 21.90  | 349.55                                       | (30.90)                                 | 318.65  | 316.17                                       | (73.08)                                | 243.09   |
| Hampshire    | 11.50  | 1.69                                   | 13.19  | 209.25                                       | (17.26)                                 | 191.99  | 165.52                                       | (19.06)                                | 146.46   |
| Hancock      | 18.00  | (1.42)                                 | 16.58  | 308.25                                       | (68.43)                                 | 239.82  | 230.14                                       | (51.72)                                | 178.42   |
| Hardy        | 8.00   | 2.86                                   | 10.86  | 159.58                                       | (3.71)                                  | 155.87  | 115.12                                       | 4.74                                   | 119.86   |
| Harrison     | 44.30  | 2.31                                   | 46.61  | 815.11                                       | (138.80)                                | 676.31  | 564.38                                       | (61.89)                                | 502.48   |
| Jackson      | 23.00  | (3.11)                                 | 19.89  | 315.70                                       | (21.25)                                 | 294.45  | 254.44                                       | (34.13)                                | 220.31   |
| Jefferson    | 45.50  | (3.92)                                 | 41.58  | 641.30                                       | (43.32)                                 | 597.98  | 500.82                                       | (53.91)                                | 446.91   |
| Kanawha      | 129.24                                       | (13.25)                                | 115.99   | 1,700.29                                     | (23.10)                                 | 1,677.19  | 1,388.41                                     | (140.61)                               | 1,247.80   |
| Lewis        | 15.00  | (4.02)                                 | 10.98  | 164.80                                       | (7.80)                                  | 157.00  | 147.14                                       | (27.17)                                | 119.97   |
| Lincoln      | 13.00  | 0.50                                   | 13.50  | 222.90                                       | (28.84)                                 | 196.06  | 197.32                                       | (49.01)                                | 148.31   |
| Logan        | 21.90  | 1.43                                   | 23.33  | 373.60                                       | (35.48)                                 | 338.12  | 327.02                                       | (73.37)                                | 253.65   |
| Marion       | 32.00  | 3.57                                   | 35.57  | 547.77                                       | (33.39)                                 | 514.38  | 463.45                                       | (80.76)                                | 382.69   |
| Marshall     | 26.00  | (5.59)                                 | 20.41  | 401.00                                       | (105.23)                                | 295.77  | 313.40                                       | (91.52)                                | 221.88   |
| Mason        | 18.00  | (0.34)                                 | 17.66  | 268.30                                       | (11.90)                                 | 256.40  | 257.46                                       | (63.50)                                | 193.96   |
| McDowell     | 10.00  | 1.32                                   | 11.32  | 174.50                                       | (9.79)                                  | 164.71  | 157.69                                       | (32.04)                                | 125.65   |
| Mercer       | 41.00  | 0.29                                   | 41.29  | 614.90                                       | (17.84)                                 | 597.06  | 486.36                                       | (42.16)                                | 444.20   |
| Mineral      | 24.22  | (4.85)                                 | 19.37  | 321.50                                       | (40.81)                                 | 280.69  | 232.49                                       | (21.92)                                | 210.57   |
| Mingo        | 15.15  | 1.71                                   | 16.86  | 265.20                                       | (20.46)                                 | 244.74  | 213.74                                       | (28.60)                                | 185.14   |
| Monongalia   | 60.40  | (4.49)                                 | 55.91  | 860.60                                       | (52.13)                                 | 808.47  | 596.37                                       | 5.12                                   | 601.49   |
| Monroe       | 6.80   | 1.17                                   | 7.97   | 113.00                                       | 3.02                                    | 116.02  | 100.85                                       | (12.34)                                | 88.51  |
| Morgan       | 12.00  | (1.55)                                 | 10.45  | 167.90                                       | (17.76)                                 | 150.14  | 129.63                                       | (15.05)                                | 114.58   |
| Nicholas     | 14.50  | 1.32                                   | 15.82  | 256.28                                       | (26.12)                                 | 230.16  | 199.34                                       | (23.76)                                | 175.58   |
| Ohio         | 21.50  | 1.96                                   | 23.46  | 415.83                                       | (76.54)                                 | 339.29  | 297.69                                       | (45.26)                                | 252.43   |
| Pendleton    | 8.00   | (1.02)                                 | 6.98   | 89.37  | 10.97                                   | 100.34  | 69.68  | 7.42                                   | 77.10  |
| Pleasants    | 6.00   | (0.04)                                 | 5.96   | 105.50                                       | (10.35)                                 | 95.15   | 82.55  | (14.48)                                | 68.07  |
| Pocahontas   | 5.00   | 1.93                                   | 6.93   | 96.01  | 4.82                                    | 100.83  | 79.12  | (2.19)                                 | 76.92  |
| Preston      | 18.00  | 0.79                                   | 18.79  | 291.36                                       | (18.50)                                 | 272.86  | 214.04                                       | (7.63)                                 | 206.41   |
| Putnam       | 43.77  | (1.19)                                 | 42.58  | 678.84                                       | (63.07)                                 | 615.77  | 501.45                                       | (43.33)                                | 458.12   |
| Raleigh      | 49.50  | 2.10                                   | 51.60  | 827.00                                       | (79.27)                                 | 747.73  | 608.54                                       | (47.61)                                | 560.93   |
| Randolph     | 22.00  | (4.51)                                 | 17.49  | 266.50                                       | (12.06)                                 | 254.44  | 200.97                                       | (6.86)                                 | 194.11   |
| Ritchie      | 5.00   | 1.70                                   | 6.70   | 108.56                                       | (15.49)                                 | 93.07   | 89.85  | (16.79)                                | 73.06  |
| Roane        | 4.00   | 4.08                                   | 8.08   | 119.00                                       | (6.97)                                  | 112.03  | 106.97                                       | (19.04)                                | 87.93  |
| Summers      | 6.00   | 0.64                                   | 6.64   | 96.05  | 0.57                                    | 96.62   | 76.13  | (2.42)                                 | 73.71  |
| Taylor       | 12.00  | (1.45)                                 | 10.55  | 168.47                                       | (16.86)                                 | 151.61  | 132.72                                       | (18.60)                                | 114.12   |
| Tucker       | 5.00   | 1.18                                   | 6.18   | 90.45  | (0.60)                                  | 89.85   | 58.67  | 9.87                                   | 68.54  |
| Tyler        | 9.00   | (2.27)                                 | 6.73   | 120.38                                       | (25.26)                                 | 95.12   | 99.04  | (25.16)                                | 73.88  |
| Upshur       | 18.00  | (0.75)                                 | 17.25  | 248.80                                       | 5.08                                    | 253.88  | 216.42                                       | (26.04)                                | 190.38   |
| Wayne        | 35.00  | (5.71)                                 | 29.29  | 473.50                                       | (49.11)                                 | 424.39  | 391.91                                       | (73.55)                                | 318.36   |
| Webster      | 6.25   | 0.44                                   | 6.69   | 92.33  | 2.44                                    | 94.77   | 72.29  | 2.02                                   | 74.31  |
| Wetzel       | 22.55  | (11.96)                                | 10.59  | 239.80                                       | (87.24)                                 | 152.56  | 224.16                                       | (108.18)                               | 115.99   |
| Wirt         | 4.00   | 1.47                                   | 5.47   | 85.50  | (5.93)                                  | 79.57   | 66.37  | (5.67)                                 | 60.70  |
| Wood         | 50.50  | 4.69                                   | 55.19  | 856.00                                       | (57.92)                                 | 798.08  | 681.31                                       | (87.55)                                | 593.76   |
| Wyoming      | 10.00  | 6.38                                   | 16.38  | 274.68                                       | (36.79)                                 | 237.89  | 196.42                                       | (16.46)                                | 179.96   |
| <b>State</b> | <b>1,231.42</b>                              | <b>(25.47)</b>                         | <b>1,205.95</b>  | <b>19,082.51</b>                             | <b>(1,511.18)</b>                       | <b>17,471.33</b>  | <b>15,050.44</b>                             | <b>(1,943.16)</b>                      | <b>13,107.28</b>   |

# Net State Aid to be Budgeted as Unrestricted

COUNTY BOARDS OF EDUCATION  
NET STATE AID TO BE BUDGETED AS UNRESTRICTED  
REVENUES AND EXPENDITURES - (BASED ON THE FINAL COMPUTATIONS)  
(PENDING NEW CHARTER SCHOOLS)  
FOR THE 2025-26 YEAR

| County         | Total State Aid Allowance (Step 10) | State Aid Allowance MCVCs | Distributed State Aid Allowance County Bds | Faculty Senate Allowance Total | Faculty Senate Allowance MCVCs | Faculty Senate Allowance County Bds | Step 7d Allowance For Teacher and Leader Induction |
|----------------|-------------------------------------|---------------------------|--|--------------------------------|--------------------------------|-------------------------------------|--|
| Barbour        | \$ 11,362,889                       | \$ -                      | \$ 11,362,889                              | \$ 60,156                      | \$ -                           | \$ 60,156                           | \$ 213,514   |
| Berkeley       | 124,441,151                         | 2,006,829                 | 122,434,322                                | 595,680                        | 9,400                          | 586,280                             | 1,908,197  |
| Boone          | 19,722,310                          | -                         | 19,722,310                                 | 103,080                        | -                              | 103,080                             | 360,488  |
| Braxton        | 9,549,699                           | -                         | 9,549,699                                  | 47,696                         | -                              | 47,696                              | 274,715  |
| Brooke         | 11,105,511                          | -                         | 11,105,511                                 | 80,440                         | -                              | 80,440                              | 122,062  |
| Cabell         | 67,170,329                          | -                         | 67,170,329                                 | 375,188                        | -                              | 375,188                             | 613,801  |
| Calhoun        | 6,622,927                           | 885,581                   | 5,737,346                                  | 33,992                         | 3,600                          | 30,392                              | 77,784   |
| Clay           | 10,779,737                          | -                         | 10,779,737                                 | 39,960                         | -                              | 39,960                              | 104,893  |
| Doddridge      | 2,035,595                           | -                         | 2,035,595                                  | 47,600                         | -                              | 47,600                              | 103,155  |
| Fayette        | 35,078,064                          | -                         | 35,078,064                                 | 147,360                        | -                              | 147,360                             | 342,255  |
| Gilmer         | 6,952,710                           | -                         | 6,952,710                                  | 30,552                         | -                              | 30,552                              | 22,760   |
| Grant          | 6,987,896                           | 950,405                   | 6,037,491                                  | 50,600                         | 3,600                          | 47,000                              | 164,854  |
| Greenbrier     | 27,303,252                          | -                         | 27,303,252                                 | 138,060                        | -                              | 138,060                             | 299,395  |
| Hampshire      | 15,536,911                          | -                         | 15,536,911                                 | 82,600                         | -                              | 82,600                              | 185,839  |
| Hancock        | 19,885,660                          | -                         | 19,885,660                                 | 120,600                        | -                              | 120,600                             | 340,206  |
| Hardy          | 12,889,812                          | -                         | 12,889,812                                 | 60,772                         | -                              | 60,772                              | 132,842  |
| Harrison       | 52,025,235                          | 1,530,568                 | 50,494,667                                 | 323,404                        | 6,100                          | 317,304                             | 603,609  |
| Jackson        | 23,825,092                          | 1,395,339                 | 22,429,753                                 | 124,520                        | 6,280                          | 118,240                             | 158,235  |
| Jefferson      | 43,905,805                          | -                         | 43,905,805                                 | 251,000                        | -                              | 251,000                             | 778,281  |
| Kanawha        | 127,024,287                         | -                         | 127,024,287                                | 689,452                        | -                              | 689,452                             | 1,419,366  |
| Lewis          | 11,764,958                          | -                         | 11,764,958                                 | 66,480                         | -                              | 66,480                              | 209,009  |
| Lincoln        | 20,291,090                          | -                         | 20,291,090                                 | 86,400                         | -                              | 86,400                              | 328,922  |
| Logan          | 29,910,250                          | -                         | 29,910,250                                 | 144,720                        | -                              | 144,720                             | 453,087  |
| Marion         | 43,387,418                          | -                         | 43,387,418                                 | 217,432                        | -                              | 217,432                             | 563,902  |
| Marshall       | -                                   | -                         | -  | 161,200                        | -                              | 161,200                             | 107,041  |
| Mason          | 22,302,509                          | -                         | 22,302,509                                 | 105,620                        | -                              | 105,620                             | 154,519  |
| McDowell       | 15,570,349                          | -                         | 15,570,349                                 | 68,000                         | -                              | 68,000                              | 247,232  |
| Mercer         | 54,509,280                          | -                         | 54,509,280                                 | 243,000                        | -                              | 243,000                             | 581,171  |
| Mineral        | 26,231,581                          | -                         | 26,231,581                                 | 129,088                        | -                              | 129,088                             | 344,918  |
| Mingo          | 23,452,654                          | -                         | 23,452,654                                 | 102,740                        | -                              | 102,740                             | 261,612  |
| Monongalia     | 59,069,882                          | -                         | 59,069,882                                 | 347,644                        | -                              | 347,644                             | 784,942  |
| Monroe         | 10,891,914                          | -                         | 10,891,914                                 | 44,224                         | -                              | 44,224                              | 40,719   |
| Morgan         | 11,477,883                          | -                         | 11,477,883                                 | 65,840                         | -                              | 65,840                              | 191,877  |
| Nicholas       | 21,684,716                          | -                         | 21,684,716                                 | 99,932                         | -                              | 99,932                              | 306,034  |
| Ohio           | 23,549,142                          | -                         | 23,549,142                                 | 165,132                        | -                              | 165,132                             | 336,085  |
| Pendleton      | 8,337,358                           | -                         | 8,337,358                                  | 36,000                         | -                              | 36,000                              | 123,867  |
| Pleasants      | 5,975,328                           | 947,103                   | 5,028,225                                  | 39,800                         | 4,400                          | 35,400                              | 34,504   |
| Pocahontas     | 6,942,781                           | -                         | 6,942,781                                  | 37,620                         | -                              | 37,620                              | 142,965  |
| <b>Preston</b> | <b>23,547,951</b>                   | -                         | <b>23,547,951</b>                          | <b>116,100</b>                 | -                              | <b>116,100</b>                      | <b>356,121</b>                                     |
| Putnam         | 48,802,452                          | -                         | 48,802,452                                 | 271,964                        | -                              | 271,964                             | 246,030  |
| Raleigh        | 66,604,417                          | -                         | 66,604,417                                 | 331,000                        | -                              | 331,000                             | 1,522,649  |
| Randolph       | 21,191,857                          | -                         | 21,191,857                                 | 107,800                        | -                              | 107,800                             | 152,598  |
| Ritchie        | 5,645,057                           | -                         | 5,645,057                                  | 41,224                         | -                              | 41,224                              | 106,449  |
| Roane          | 10,118,816                          | -                         | 10,118,816                                 | 45,200                         | -                              | 45,200                              | 116,299  |
| Summers        | 8,347,179                           | -                         | 8,347,179                                  | 38,400                         | -                              | 38,400                              | 202,721  |
| Taylor         | 11,714,145                          | -                         | 11,714,145                                 | 66,800                         | -                              | 66,800                              | 224,694  |
| Tucker         | 5,294,881                           | -                         | 5,294,881                                  | 35,052                         | -                              | 35,052                              | 42,725   |
| Tyler          | -                                   | -                         | -  | 47,528                         | -                              | 47,528                              | 81,217   |
| Upshur         | 22,731,520                          | 1,000,266                 | 21,731,254                                 | 98,200                         | 4,200                          | 94,000                              | 537,864  |
| Wayne          | 40,133,563                          | -                         | 40,133,563                                 | 187,800                        | -                              | 187,800                             | 363,838  |
| Webster        | 9,767,952                           | -                         | 9,767,952                                  | 35,080                         | -                              | 35,080                              | 86,160   |
| Wetzel         | -                                   | -                         | -  | 98,940                         | -                              | 98,940                              | 333,987  |
| Wirt           | 7,551,210                           | -                         | 7,551,210                                  | 32,600                         | -                              | 32,600                              | 105,029  |
| Wood           | 67,303,719                          | -                         | 67,303,719                                 | 339,800                        | -                              | 339,800                             | 526,728  |
| Wyoming        | 21,031,476                          | -                         | 21,031,476                                 | 103,992                        | -                              | 103,992                             | 339,239  |
| <b>State</b>   | <b>\$ 1,399,340,160</b>             | <b>\$ 8,716,091</b>       | <b>\$ 1,390,624,069</b>                    | <b>\$ 7,561,064</b>            | <b>\$ 37,580</b>               | <b>\$ 7,523,484</b>                 | <b>\$ 18,783,005</b>                               |

| County         | Net State Aid to<br>Be Budgeted As<br>Unrestricted<br>MCVCs | Net State Aid to<br>Be Budgeted As<br>Unrestricted<br>County Bds (03111) | Net State Aid to<br>Be Budgeted As<br>Charter On-Behalf<br>Rev Source (03913) |
|----------------|---|--|---|
| Barbour        | \$ -  | \$ 10,756,534  | \$ 332,685  |
| Berkeley       | 1,997,429   | 116,607,383  | 3,332,462   |
| Boone          | -   | 19,122,237   | 136,505   |
| Braxton        | -   | 8,900,519  | 326,769   |
| Brooke         | -   | 10,677,275   | 225,734   |
| Cabell         | -   | 65,173,316   | 1,008,024   |
| Calhoun        | 881,981   | 5,594,625  | 34,545  |
| Clay           | -   | 10,507,714   | 127,170   |
| Doddridge      | -   | 1,844,034  | 40,806  |
| Fayette        | -   | 34,087,577   | 500,872   |
| Gilmer         | -   | 6,843,920  | 55,478  |
| Grant          | 946,805   | 5,730,716  | 94,921  |
| Greenbrier     | -   | 26,555,653   | 310,144   |
| Hampshire      | -   | 14,809,756   | 458,716   |
| Hancock        | -   | 19,118,814   | 306,040   |
| Hardy          | -   | 12,546,514   | 149,684   |
| Harrison       | 1,524,468   | 48,241,467   | 1,332,287   |
| Jackson        | 1,389,059   | 21,792,187   | 361,091   |
| Jefferson      | -   | 41,075,064   | 1,801,460   |
| Kanawha        | -   | 123,434,438  | 1,481,031   |
| Lewis          | -   | 11,294,271   | 195,198   |
| Lincoln        | -   | 19,727,291   | 148,477   |
| Logan          | -   | 29,152,561   | 159,882   |
| Marion         | -   | 41,554,163   | 1,051,921   |
| Marshall       | -   | (450,943)  | 182,702   |
| Mason          | -   | 21,929,012   | 113,358   |
| McDowell       | -   | 14,927,127   | 327,990   |
| Mercer         | -   | 52,204,326   | 1,480,783   |
| Mineral        | -   | 25,586,309   | 171,266   |
| Mingo          | -   | 22,914,755   | 173,547   |
| Monongalia     | -   | 54,602,537   | 3,334,759   |
| Monroe         | -   | 10,665,492   | 141,479   |
| Morgan         | -   | 10,972,697   | 247,469   |
| Nicholas       | -   | 21,043,739   | 235,011   |
| Ohio           | -   | 22,685,318   | 362,607   |
| Pendleton      | -   | 8,144,639  | 32,852  |
| Pleasants      | 942,703   | 4,882,918  | 75,403  |
| Pocahontas     | -   | 6,644,807  | 117,389   |
| <b>Preston</b> | -   | <b>22,337,648</b>  | <b>738,082</b>  |
| Putnam         | -   | 47,716,569   | 567,889   |
| Raleigh        | -   | 63,298,194   | 1,452,574   |
| Randolph       | -   | 20,645,723   | 285,736   |
| Ritchie        | -   | 5,329,245  | 168,139   |
| Roane          | -   | 9,827,685  | 129,632   |
| Summers        | -   | 7,876,265  | 229,793   |
| Taylor         | -   | 11,260,829   | 161,822   |
| Tucker         | -   | 5,117,921  | 99,183  |
| Tyler          | -   | (201,938)  | 73,193  |
| Upshur         | 996,066   | 20,927,201   | 172,189   |
| Wayne          | -   | 39,173,067   | 408,858   |
| Webster        | -   | 9,530,376  | 116,336   |
| Wetzel         | -   | (680,589)  | 247,662   |
| Wirt           | -   | 7,261,790  | 151,791   |
| Wood           | -   | 65,359,974   | 1,077,217   |
| Wyoming        | -   | 20,371,011   | 217,234   |
| <b>State</b>   | <b>\$ 8,678,511</b>   | <b>\$ 1,337,051,733</b>  | <b>\$ 27,265,847</b>  |

# State Aid to Be Reserved for Staff Development Councils

COUNTY BOARDS OF EDUCATION  
 AMOUNT TO BE RESERVED FOR STAFF DEVELOPMENT COUNCILS  
 (BASED ON THE FINAL COMPUTATIONS)  
 FOR THE 2025-26 YEAR

| County         | Amt For<br>Prof Pers<br>Staff Dev<br>Councils<br>Co. Bds | Amt For<br>Service Pers<br>Staff Dev<br>Councils<br>Co. Bds | Total<br>Amt For<br>Staff Dev<br>Councils<br>Co. Bds |
|----------------|--|---|--|
| Barbour        | \$ 8,206   | \$ 3,348  | \$ 11,554  |
| Berkeley       | 76,064   | 32,671  | 108,735  |
| Boone          | 12,009   | 5,078   | 17,087   |
| Braxton        | 6,447  | 2,697   | 9,144  |
| Brooke         | 8,824  | 3,634   | 12,458   |
| Cabell         | 44,245   | 18,662  | 62,907   |
| Calhoun        | 4,052  | 1,768   | 5,820  |
| Clay           | 5,751  | 2,389   | 8,140  |
| Doddridge      | 5,518  | 2,191   | 7,709  |
| Fayette        | 20,924   | 8,611   | 29,535   |
| Gilmer         | 4,429  | 1,905   | 6,334  |
| Grant          | 6,299  | 2,747   | 9,046  |
| Greenbrier     | 17,879   | 7,364   | 25,243   |
| Hampshire      | 10,904   | 4,586   | 15,490   |
| Hancock        | 12,775   | 5,162   | 17,937   |
| Hardy          | 8,917  | 3,725   | 12,642   |
| Harrison       | 36,340   | 14,767  | 51,107   |
| Jackson        | 15,298   | 6,541   | 21,839   |
| Jefferson      | 32,460   | 14,230  | 46,690   |
| Kanawha        | 89,789   | 37,644  | 127,433  |
| Lewis          | 8,771  | 3,718   | 12,489   |
| Lincoln        | 10,575   | 4,420   | 14,995   |
| Logan          | 18,224   | 7,746   | 25,970   |
| Marion         | 28,142   | 11,317  | 39,459   |
| Marshall       | 15,852   | 6,461   | 22,313   |
| Mason          | 13,861   | 5,937   | 19,798   |
| McDowell       | 9,002  | 3,895   | 12,897   |
| Mercer         | 32,936   | 13,470  | 46,406   |
| Mineral        | 15,484   | 6,493   | 21,977   |
| Mingo          | 13,571   | 5,770   | 19,341   |
| Monongalia     | 45,001   | 18,874  | 63,875   |
| Monroe         | 6,574  | 2,754   | 9,328  |
| Morgan         | 8,168  | 3,515   | 11,683   |
| Nicholas       | 12,705   | 5,354   | 18,059   |
| Ohio           | 18,288   | 7,637   | 25,925   |
| Pendleton      | 5,488  | 2,406   | 7,894  |
| Pleasants      | 4,425  | 1,893   | 6,318  |
| Pocahontas     | 5,712  | 2,416   | 8,128  |
| <b>Preston</b> | <b>15,574</b>  | <b>6,412</b>  | <b>21,986</b>  |
| Putnam         | 33,489   | 13,753  | 47,242   |
| Raleigh        | 40,762   | 16,984  | 57,746   |
| Randolph       | 14,383   | 5,948   | 20,331   |
| Ritchie        | 5,336  | 2,266   | 7,602  |
| Roane          | 6,263  | 2,721   | 8,984  |
| Summers        | 5,289  | 2,312   | 7,601  |
| Taylor         | 8,356  | 3,467   | 11,823   |
| Tucker         | 5,049  | 2,110   | 7,159  |
| Tyler          | 5,103  | 2,171   | 7,274  |
| Upshur         | 13,143   | 5,734   | 18,877   |
| Wayne          | 23,515   | 9,642   | 33,157   |
| Webster        | 5,405  | 2,262   | 7,667  |
| Wetzel         | 8,336  | 3,546   | 11,882   |
| Wirt           | 4,266  | 1,786   | 6,052  |
| Wood           | 43,518   | 18,266  | 61,784   |
| Wyoming        | 12,612   | 5,580   | 18,192   |
| <b>State</b>   | <b>\$ 950,308</b>  | <b>\$ 398,756</b>   | <b>\$ 1,349,064</b>                                  |

# PEIA Allocation

COUNTY BOARD OF EDUCATION  
PRELIMINARY PEIA ALLOCATION FOR BUDGETING PURPOSES  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2025-2026 YEAR

| County         | Preliminary PEIA<br>Allocation |
|----------------|--------------------------------|
| Barbour        | 2,702,034                      |
| Berkeley       | 24,308,108                     |
| Boone          | 3,896,445                      |
| Braxton        | 2,186,985                      |
| Brooke         | 2,874,881                      |
| Cabell         | 15,495,256                     |
| Calhoun        | 1,480,031                      |
| Clay           | 1,988,333                      |
| Doddridge      | 1,954,970                      |
| Fayette        | 7,441,369                      |
| Gilmer         | 1,450,529                      |
| Grant          | 2,192,089                      |
| Greenbrier     | 6,694,763                      |
| Hampshire      | 3,834,118                      |
| Hancock        | 3,712,146                      |
| Hardy          | 2,778,448                      |
| Harrison       | 12,432,483                     |
| Jackson        | 5,331,590                      |
| Jefferson      | 9,315,751                      |
| Kanawha        | 29,967,538                     |
| Lewis          | 2,910,152                      |
| Lincoln        | 3,827,697                      |
| Logan          | 6,502,638                      |
| Marion         | 10,052,866                     |
| Marshall       | 5,703,797                      |
| Mason          | 5,088,838                      |
| McDowell       | 2,762,151                      |
| Mercer         | 11,304,389                     |
| Mineral        | 4,998,218                      |
| Mingo          | 4,450,470                      |
| Monongalia     | 14,138,219                     |
| Monroe         | 2,282,481                      |
| Morgan         | 2,763,977                      |
| Nicholas       | 4,757,854                      |
| Ohio           | 5,827,563                      |
| Pendleton      | 1,923,286                      |
| Pleasants      | 1,712,894                      |
| Pocahontas     | 1,971,988                      |
| <b>Preston</b> | <b>4,854,879</b>               |
| Putnam         | 12,449,076                     |
| Raleigh        | 15,417,743                     |
| Randolph       | 4,546,994                      |
| Ritchie        | 1,751,958                      |
| Roane          | 2,259,707                      |
| Summers        | 1,574,317                      |
| Taylor         | 2,924,813                      |
| Tucker         | 1,800,335                      |
| Tyler          | 1,939,138                      |
| Upshur         | 4,445,506                      |
| Wayne          | 7,760,017                      |
| Webster        | 1,574,034                      |
| Wetzel         | 3,048,376                      |
| Wirt           | 1,458,182                      |
| Wood           | 14,423,604                     |
| Wyoming        | 4,716,906                      |
| <b>Total</b>   | <b>\$321,962,930</b>           |

Notes: (1) The above allocations are for county boards only; the allocations for the MCVs are shown in a separate schedule.

| County         | Estimated  | Estimated                                  | Estimated                           | Total                                      | Total                                   |
|----------------|--|--|-------------------------------------|--|---|
|                | Annual<br>PEIA Premium<br>Costs - Current<br>Employees | Annual<br>PEIA Premium<br>Costs - Retirees | Administrative Fee<br>County Boards | Annualized<br>PEIA Costs -<br>All Insureds | Employees<br>Insured But<br>Not Allowed |
| Barbour        | 2,963,953  | 15,540                                     | 14,050                              | 2,993,543                                  | 22.250                                  |
| Berkeley       | 25,745,352   | 88,420                                     | 118,700                             | 25,952,472                                 | 95.888                                  |
| Boone          | 4,541,971  | 35,606                                     | 22,700                              | 4,600,277                                  | 67.765                                  |
| Braxton        | 2,408,612  | 37,588                                     | 11,700                              | 2,457,900                                  | 21.045                                  |
| Brooke         | 3,830,348  | 35,771                                     | 19,200                              | 3,885,319                                  | 97.289                                  |
| Cabell         | 17,837,608   | 97,856                                     | 77,600                              | 18,013,064                                 | 201.368                                 |
| Calhoun        | 1,494,270  | 20,875                                     | 7,000                               | 1,522,145                                  | 3.403                                   |
| Clay           | 2,028,911  | 10,033                                     | 9,450                               | 2,048,394                                  | 3.579                                   |
| Doddridge      | 2,516,553  | 6,700                                      | 11,200                              | 2,534,453                                  | 50.688                                  |
| Fayette        | 7,642,776  | 67,251                                     | 35,450                              | 7,745,477                                  | 20.072                                  |
| Gilmer         | 1,443,725  | 11,213                                     | 6,300                               | 1,461,238                                  | -                                       |
| Grant          | 2,254,693  | 19,511                                     | 10,050                              | 2,284,254                                  | 6.725                                   |
| Greenbrier     | 7,834,979  | 21,087                                     | 34,250                              | 7,890,316                                  | 99.051                                  |
| Hampshire      | 4,165,943  | 25,050                                     | 19,000                              | 4,209,993                                  | 26.854                                  |
| Hancock        | 4,701,127  | 22,696                                     | 25,150                              | 4,748,973                                  | 105.277                                 |
| Hardy          | 2,771,540  | 18,301                                     | 13,400                              | 2,803,241                                  | -                                       |
| Harrison       | 14,280,964   | 101,488                                    | 65,650                              | 14,448,102                                 | 162.392                                 |
| Jackson        | 5,748,407  | 126,212                                    | 28,450                              | 5,903,069                                  | 50.507                                  |
| Jefferson      | 10,160,322   | 38,086                                     | 47,650                              | 10,246,058                                 | 56.875                                  |
| Kanawha        | 31,242,038   | 294,295                                    | 158,750                             | 31,695,083                                 | 149.500                                 |
| Lewis          | 3,190,623  | 90,255                                     | 14,700                              | 3,295,578                                  | 32.204                                  |
| Lincoln        | 4,598,061  | 12,364                                     | 21,150                              | 4,631,575                                  | 71.248                                  |
| Logan          | 7,560,798  | 35,786                                     | 35,600                              | 7,632,184                                  | 103.257                                 |
| Marion         | 11,167,288   | 45,961                                     | 47,000                              | 11,260,249                                 | 83.811                                  |
| Marshall       | 7,732,935  | 60,391                                     | 34,900                              | 7,828,226                                  | 187.887                                 |
| Mason          | 5,847,362  | 33,906                                     | 26,250                              | 5,907,518                                  | 71.334                                  |
| McDowell       | 3,056,011  | 53,118                                     | 16,900                              | 3,126,029                                  | 34.876                                  |
| Mercer         | 11,785,343   | 101,960                                    | 53,000                              | 11,940,303                                 | 32.288                                  |
| Mineral        | 5,618,541  | 15,035                                     | 26,550                              | 5,660,126                                  | 59.519                                  |
| Mingo          | 4,840,528  | 50,719                                     | 24,900                              | 4,916,147                                  | 44.912                                  |
| Monongalia     | 14,523,016   | 102,331                                    | 69,550                              | 14,694,897                                 | 4.062                                   |
| Monroe         | 2,325,157  | 32,476                                     | 11,000                              | 2,368,633                                  | 5.866                                   |
| Morgan         | 3,089,878  | 7,267                                      | 14,350                              | 3,111,495                                  | 28.061                                  |
| Nicholas       | 5,209,040  | 69,545                                     | 22,000                              | 5,300,585                                  | 41.958                                  |
| Ohio           | 6,865,132  | 52,280                                     | 36,000                              | 6,953,412                                  | 111.481                                 |
| Pendleton      | 1,883,881  | 37,754                                     | 8,050                               | 1,929,685                                  | -                                       |
| Pleasants      | 1,935,093  | 19,877                                     | 8,550                               | 1,963,520                                  | 20.862                                  |
| Pocahontas     | 1,978,587  | 5,338                                      | 8,850                               | 1,992,775                                  | -                                       |
| <b>Preston</b> | <b>5,010,553</b>                                       | <b>83,121</b>                              | <b>22,450</b>                       | <b>5,116,124</b>                           | <b>11.495</b>                           |
| Putnam         | 13,492,412   | 86,329                                     | 61,000                              | 13,639,741                                 | 97.703                                  |
| Raleigh        | 16,660,231   | 90,634                                     | 73,400                              | 16,824,265                                 | 99.502                                  |
| Randolph       | 4,726,023  | 24,356                                     | 24,200                              | 4,774,579                                  | 18.555                                  |
| Ritchie        | 2,023,232  | 24,991                                     | 9,900                               | 2,058,123                                  | 27.034                                  |
| Roane          | 2,469,369  | 19,345                                     | 10,250                              | 2,498,964                                  | 17.652                                  |
| Summers        | 1,583,860  | 14,051                                     | 8,750                               | 1,606,661                                  | -                                       |
| Taylor         | 3,276,685  | 22,792                                     | 14,800                              | 3,314,277                                  | 32.401                                  |
| Tucker         | 1,796,996  | 14,427                                     | 7,600                               | 1,819,023                                  | -                                       |
| Tyler          | 2,416,332  | 72,538                                     | 10,800                              | 2,499,670                                  | 48.686                                  |
| Upshur         | 4,593,199  | 46,090                                     | 19,500                              | 4,658,789                                  | 15.271                                  |
| Wayne          | 8,974,069  | 27,413                                     | 44,500                              | 9,045,982                                  | 120.243                                 |
| Webster        | 1,546,006  | 38,171                                     | 7,950                               | 1,592,127                                  | -                                       |
| Wetzel         | 5,275,528  | 9,812                                      | 23,250                              | 5,308,590                                  | 194.407                                 |
| Wirt           | 1,542,920  | 12,433                                     | 6,850                               | 1,562,203                                  | 6.681                                   |
| Wood           | 15,623,871   | 132,486                                    | 72,950                              | 15,829,307                                 | 112.739                                 |
| Wyoming        | 5,190,776  | 9,557                                      | 24,100                              | 5,224,433                                  | 43.365                                  |
| <b>Total</b>   | <b>355,023,428</b>                                     | <b>2,648,488</b>                           | <b>1,657,250</b>                    | <b>359,329,166</b>                         | <b>3,019.889</b>                        |

| County         | Calculated<br>Average PEIA<br>Health<br>Premium Rate | Estimated<br>Cost For<br>Employees<br>Over Formula | Estimated Total<br>Cost Net of<br>Limits For the<br>2025-26 year | Estimated<br>Prel. PEIA<br>Allocation<br>County Boards |
|----------------|--|--|--|--|
| Barbour        | 10,597.87  | 235,797  | 2,757,746  | 2,757,746  |
| Berkeley       | 10,894.71  | 1,044,675  | 24,907,797   | 24,907,797   |
| Boone          | 10,054.34  | 681,336  | 3,918,941  | 3,918,941  |
| Braxton        | 10,343.21  | 217,668  | 2,240,232  | 2,240,232  |
| Brooke         | 10,024.86  | 975,305  | 2,910,014  | 2,910,014  |
| Cabell         | 11,543.30  | 2,324,448  | 15,688,616   | 15,688,616   |
| Calhoun        | 10,723.36  | 36,487   | 1,485,658  | 1,485,658  |
| Clay           | 10,784.98  | 38,600   | 2,009,794  | 2,009,794  |
| Doddridge      | 11,284.61  | 571,998  | 1,962,455  | 1,962,455  |
| Fayette        | 10,829.66  | 217,372  | 7,528,105  | 7,528,105  |
| Gilmer         | 11,508.14  | --   | 1,461,238  | 1,461,238  |
| Grant          | 11,267.38  | 75,768   | 2,208,486  | 2,208,486  |
| Greenbrier     | 11,487.93  | 1,137,892  | 6,752,424  | 6,752,424  |
| Hampshire      | 11,013.01  | 295,739  | 3,914,254  | 3,914,254  |
| Hancock        | 9,396.18   | 989,200  | 3,759,773  | 3,759,773  |
| Hardy          | 10,391.57  | --   | 2,803,241  | 2,803,241  |
| Harrison       | 10,926.59  | 1,774,392  | 12,673,710   | 12,673,710   |
| Jackson        | 10,152.65  | 512,780  | 5,390,289  | 5,390,289  |
| Jefferson      | 10,711.41  | 609,209  | 9,636,849  | 9,636,849  |
| Kanawha        | 9,890.01   | 1,478,558  | 30,216,525   | 30,216,525   |
| Lewis          | 10,902.46  | 351,103  | 2,944,475  | 2,944,475  |
| Lincoln        | 10,920.12  | 778,041  | 3,853,534  | 3,853,534  |
| Logan          | 10,669.10  | 1,101,661  | 6,530,523  | 6,530,523  |
| Marion         | 11,930.09  | 999,868  | 10,260,381   | 10,260,381   |
| Marshall       | 11,128.70  | 2,090,936  | 5,737,290  | 5,737,290  |
| Mason          | 11,187.83  | 798,078  | 5,109,440  | 5,109,440  |
| McDowell       | 9,091.45   | 317,075  | 2,808,954  | 2,808,954  |
| Mercer         | 11,168.25  | 360,605  | 11,579,698   | 11,579,698   |
| Mineral        | 10,631.06  | 632,755  | 5,027,371  | 5,027,371  |
| Mingo          | 9,769.94   | 438,788  | 4,477,359  | 4,477,359  |
| Monongalia     | 10,490.70  | 42,613   | 14,652,284   | 14,652,284   |
| Monroe         | 10,618.89  | 62,288   | 2,306,345  | 2,306,345  |
| Morgan         | 10,816.13  | 303,509  | 2,807,986  | 2,807,986  |
| Nicholas       | 11,888.73  | 498,829  | 4,801,756  | 4,801,756  |
| Ohio           | 9,584.91   | 1,068,535  | 5,884,877  | 5,884,877  |
| Pendleton      | 11,751.12  | --   | 1,929,685  | 1,929,685  |
| Pleasants      | 11,366.33  | 237,123  | 1,726,397  | 1,726,397  |
| Pocahontas     | 11,228.46  | --   | 1,992,775  | 1,992,775  |
| <b>Preston</b> | <b>11,209.36</b>                                     | <b>128,855</b>                                     | <b>4,987,269</b>   | <b>4,987,269</b>                                       |
| Putnam         | 11,109.35  | 1,085,412  | 12,554,329   | 12,554,329   |
| Raleigh        | 11,398.93  | 1,134,217  | 15,690,048   | 15,690,048   |
| Randolph       | 9,814.51   | 182,112  | 4,592,467  | 4,592,467  |
| Ritchie        | 10,268.34  | 277,599  | 1,780,524  | 1,780,524  |
| Roane          | 12,095.70  | 213,512  | 2,285,452  | 2,285,452  |
| Summers        | 9,100.63   | --   | 1,606,661  | 1,606,661  |
| Taylor         | 11,119.88  | 360,291  | 2,953,986  | 2,953,986  |
| Tucker         | 11,872.34  | --   | 1,819,023  | 1,819,023  |
| Tyler          | 11,236.72  | 547,071  | 1,952,599  | 1,952,599  |
| Upshur         | 11,827.43  | 180,615  | 4,478,174  | 4,478,174  |
| Wayne          | 10,133.22  | 1,218,450  | 7,827,532  | 7,827,532  |
| Webster        | 9,773.31   | --   | 1,592,127  | 1,592,127  |
| Wetzel         | 11,395.22  | 2,215,315  | 3,093,275  | 3,093,275  |
| Wirt           | 11,312.19  | 75,575   | 1,486,628  | 1,486,628  |
| Wood           | 10,758.62  | 1,212,920  | 14,616,387   | 14,616,387   |
| Wyoming        | 10,819.25  | 469,181  | 4,755,252  | 4,755,252  |
| <b>Total</b>   | <b>10,761.22</b>                                     | <b>32,600,156</b>                                  | <b>326,729,010</b>   | <b>326,729,010</b>                                     |

| County     | Estimated<br>PreI. PEIA<br>Allocation<br>County Boards | Eastern<br>Panhandle<br>Preparatory<br>Academy<br>Reduction | Virtual<br>Preparatory<br>Academy<br>Reduction | West Virginia<br>Academy<br>Reduction | West Virginia<br>Virtual<br>Academy<br>Reduction | WIN<br>Academy<br>Reduction | Clarksburg<br>Classical<br>Academy<br>Reduction | Wisdom<br>Academy<br>Reduction | Estimated<br>PreI. PEIA<br>Allocation BOEs<br>(less Charters)<br>2025-26 Preliminary |
|------------|--|---|--|---------------------------------------|--|-----------------------------|---|--------------------------------|--|
| Barbour    | 2,757,746  | -   | 25,076   | -                                     | 30,636   | -                           | -   | -                              | 2,702,034  |
| Berkeley   | 24,907,797   | 157,041   | 222,079  | -                                     | 220,569  | -                           | -   | -                              | 24,308,108   |
| Boone      | 3,918,941  | -   | 7,963  | -                                     | 14,533   | -                           | -   | -                              | 3,896,445  |
| Braxton    | 2,240,232  | -   | 1,434  | -                                     | 51,813   | -                           | -   | -                              | 2,186,985  |
| Brooke     | 2,910,014  | -   | 10,421   | -                                     | 24,712   | -                           | -   | -                              | 2,874,881  |
| Cabell     | 15,688,616   | -   | 97,480   | -                                     | 95,880   | -                           | -   | -                              | 15,495,256   |
| Calhoun    | 1,485,658  | -   | -  | -                                     | 5,627  | -                           | -   | -                              | 1,480,031  |
| Clay       | 2,009,794  | -   | 4,378  | -                                     | 17,083   | -                           | -   | -                              | 1,988,333  |
| Doddridge  | 1,962,455  | -   | 1,564  | -                                     | 5,921  | -                           | -   | -                              | 1,954,970  |
| Fayette    | 7,528,105  | -   | 25,624   | -                                     | 61,112   | -                           | -   | -                              | 7,441,369  |
| Gilmer     | 1,461,238  | -   | 1,595  | -                                     | 9,114  | -                           | -   | -                              | 1,450,529  |
| Grant      | 2,208,486  | -   | -  | -                                     | 16,397   | -                           | -   | -                              | 2,192,089  |
| Greenbrier | 6,752,424  | -   | 7,620  | -                                     | 50,041   | -                           | -   | -                              | 6,694,763  |
| Hampshire  | 3,914,254  | 1,526   | 30,637   | -                                     | 47,973   | -                           | -   | -                              | 3,834,118  |
| Hancock    | 3,759,773  | -   | 13,488   | -                                     | 34,139   | -                           | -   | -                              | 3,712,146  |
| Hardy      | 2,803,241  | -   | 4,218  | -                                     | 20,575   | -                           | -   | -                              | 2,778,448  |
| Harrison   | 12,673,710   | -   | 70,962   | 2,813                                 | 92,272   | -                           | 75,180  | -                              | 12,432,483   |
| Jackson    | 5,390,289  | -   | 18,695   | -                                     | 38,697   | 1,307                       | -   | -                              | 5,331,590  |
| Jefferson  | 9,636,849  | 158,428   | 59,808   | -                                     | 102,862  | -                           | -   | -                              | 9,315,751  |
| Kanawha    | 30,216,525   | -   | 91,155   | -                                     | 129,634  | 28,198                      | -   | -                              | 29,967,538   |
| Lewis      | 2,944,475  | -   | 11,441   | -                                     | 22,882   | -                           | -   | -                              | 2,910,152  |
| Lincoln    | 3,853,534  | -   | 4,324  | -                                     | 20,108   | 1,405                       | -   | -                              | 3,827,697  |
| Logan      | 6,530,523  | -   | 4,225  | -                                     | 23,660   | -                           | -   | -                              | 6,502,638  |
| Marion     | 10,260,381   | -   | 66,613   | 12,401                                | 126,966  | -                           | 1,535   | -                              | 10,052,866   |
| Marshall   | 5,737,290  | -   | 10,246   | -                                     | 23,247   | -                           | -   | -                              | 5,703,797  |
| Mason      | 5,109,440  | -   | 10,301   | -                                     | 10,301   | -                           | -   | -                              | 5,088,838  |
| McDowell   | 2,808,954  | -   | 14,401   | -                                     | 32,402   | -                           | -   | -                              | 2,762,151  |
| Mercer     | 11,579,698   | -   | 197,139  | -                                     | 78,170   | -                           | -   | -                              | 11,304,389   |
| Mineral    | 5,027,371  | -   | 16,629   | -                                     | 12,524   | -                           | -   | -                              | 4,998,218  |
| Mingo      | 4,477,359  | -   | 5,126  | -                                     | 21,763   | -                           | -   | -                              | 4,450,470  |
| Monongalia | 14,652,284   | -   | 111,647  | 276,470                               | 100,742  | -                           | -   | 25,206                         | 14,138,219   |
| Monroe     | 2,306,345  | -   | 5,572  | -                                     | 18,292   | -                           | -   | -                              | 2,282,481  |
| Morgan     | 2,807,986  | 4,283   | 11,350   | -                                     | 28,376   | -                           | -   | -                              | 2,763,977  |
| Nicholas   | 4,801,756  | -   | 18,832   | -                                     | 25,070   | -                           | -   | -                              | 4,757,854  |
| Ohio       | 5,884,877  | -   | 21,161   | -                                     | 36,153   | -                           | -   | -                              | 5,827,563  |
| Pendleton  | 1,929,685  | -   | 4,770  | -                                     | 1,629  | -                           | -   | -                              | 1,923,286  |
| Pleasants  | 1,726,397  | -   | 4,501  | -                                     | 9,002  | -                           | -   | -                              | 1,712,894  |
| Pocahontas | 1,992,775  | -   | 7,448  | -                                     | 13,339   | -                           | -   | -                              | 1,971,988  |
| Preston    | 4,987,269  | -   | 35,289   | 47,052                                | 50,049   | -                           | -   | -                              | 4,854,879  |
| Putnam     | 12,554,329   | -   | 43,223   | -                                     | 50,482   | 11,548                      | -   | -                              | 12,449,076   |
| Raleigh    | 15,690,048   | -   | 116,009  | -                                     | 156,296  | -                           | -   | -                              | -  |
| Randolph   | 4,592,467  | -   | 18,170   | -                                     | 27,303   | -                           | -   | -                              | 4,546,994  |
| Ritchie    | 1,780,524  | -   | 4,168  | -                                     | 24,398   | -                           | -   | -                              | 1,751,958  |
| Roane      | 2,285,452  | -   | 11,256   | -                                     | 11,256   | 3,233                       | -   | -                              | 2,259,707  |
| Summers    | 1,606,661  | -   | 9,550  | -                                     | 22,794   | -                           | -   | -                              | 1,574,317  |
| Taylor     | 2,953,986  | -   | 18,935   | -                                     | 10,238   | -                           | -   | -                              | 2,924,813  |
| Tucker     | 1,819,023  | -   | 6,229  | -                                     | 12,459   | -                           | -   | -                              | 1,800,335  |
| Tyler      | 1,952,599  | -   | 3,004  | -                                     | 10,457   | -                           | -   | -                              | 1,939,138  |
| Upshur     | 4,478,174  | -   | 9,367  | -                                     | 23,301   | -                           | -   | -                              | 4,445,506  |
| Wayne      | 7,827,532  | -   | 17,255   | -                                     | 50,260   | -                           | -   | -                              | 7,760,017  |
| Webster    | 1,592,127  | -   | 5,128  | -                                     | 12,965   | -                           | -   | -                              | 1,574,034  |
| Wetzel     | 3,093,275  | -   | 11,958   | -                                     | 32,941   | -                           | -   | -                              | 3,048,376  |
| Wirt       | 1,486,628  | -   | 10,527   | -                                     | 17,919   | -                           | -   | -                              | 1,458,182  |
| Wood       | 14,616,387   | -   | 68,486   | -                                     | 121,528  | -                           | 2,769   | -                              | 14,423,604   |
| Wyoming    | 4,755,252  | -   | 18,423   | -                                     | 19,923   | -                           | -   | -                              | 4,716,906  |
|            |  |   |  |                                       |  |                             |   |                                | 15,417,743   |

| County         | Preliminary<br>PEIA Allocation | Estimated<br>RHBT<br>Portion | Estimated<br>PEIA<br>Portion |
|----------------|--------------------------------|------------------------------|------------------------------|
| Barbour        | 2,702,034                      | 30,636                       | 2,671,398                    |
| Berkeley       | 24,308,108                     | 277,216                      | 24,030,892                   |
| Boone          | 3,896,445                      | 39,058                       | 3,857,387                    |
| Braxton        | 2,186,985                      | 24,042                       | 2,162,943                    |
| Brooke         | 2,874,881                      | 28,182                       | 2,846,699                    |
| Cabell         | 15,495,256                     | 161,803                      | 15,333,453                   |
| Calhoun        | 1,480,031                      | 15,638                       | 1,464,393                    |
| Clay           | 1,988,333                      | 19,357                       | 1,968,976                    |
| Doddridge      | 1,954,970                      | 18,333                       | 1,936,637                    |
| Fayette        | 7,441,369                      | 81,350                       | 7,360,019                    |
| Gilmer         | 1,450,529                      | 14,544                       | 1,435,985                    |
| Grant          | 2,192,089                      | 22,936                       | 2,169,153                    |
| Greenbrier     | 6,694,763                      | 67,961                       | 6,626,802                    |
| Hampshire      | 3,834,118                      | 41,061                       | 3,793,057                    |
| Hancock        | 3,712,146                      | 36,824                       | 3,675,322                    |
| Hardy          | 2,778,448                      | 29,808                       | 2,748,640                    |
| Harrison       | 12,432,483                     | 129,688                      | 12,302,795                   |
| Jackson        | 5,331,590                      | 54,503                       | 5,277,087                    |
| Jefferson      | 9,315,751                      | 109,602                      | 9,206,149                    |
| Kanawha        | 29,967,538                     | 325,512                      | 29,642,026                   |
| Lewis          | 2,910,152                      | 29,923                       | 2,880,229                    |
| Lincoln        | 3,827,697                      | 36,972                       | 3,790,725                    |
| Logan          | 6,502,638                      | 66,491                       | 6,436,147                    |
| Marion         | 10,052,866                     | 101,403                      | 9,951,463                    |
| Marshall       | 5,703,797                      | 51,856                       | 5,651,941                    |
| Mason          | 5,088,838                      | 49,488                       | 5,039,350                    |
| McDowell       | 2,762,151                      | 30,402                       | 2,731,749                    |
| Mercer         | 11,304,389                     | 122,358                      | 11,182,031                   |
| Mineral        | 4,998,218                      | 51,909                       | 4,946,309                    |
| Mingo          | 4,450,470                      | 46,669                       | 4,403,801                    |
| Monongalia     | 14,138,219                     | 166,311                      | 13,971,908                   |
| Monroe         | 2,282,481                      | 24,499                       | 2,257,982                    |
| Morgan         | 2,763,977                      | 30,231                       | 2,733,746                    |
| Nicholas       | 4,757,854                      | 47,958                       | 4,709,896                    |
| Ohio           | 5,827,563                      | 62,859                       | 5,764,704                    |
| Pendleton      | 1,923,286                      | 20,304                       | 1,902,982                    |
| Pleasants      | 1,712,894                      | 17,588                       | 1,695,306                    |
| Pocahontas     | 1,971,988                      | 20,880                       | 1,951,108                    |
| <b>Preston</b> | <b>4,854,879</b>               | <b>55,801</b>                | <b>4,799,078</b>             |
| Putnam         | 12,449,076                     | 124,747                      | 12,324,329                   |
| Raleigh        | 15,417,743                     | 157,320                      | 15,260,423                   |
| Randolph       | 4,546,994                      | 50,176                       | 4,496,818                    |
| Ritchie        | 1,751,958                      | 17,995                       | 1,733,963                    |
| Roane          | 2,259,707                      | 23,378                       | 2,236,329                    |
| Summers        | 1,574,317                      | 19,440                       | 1,554,877                    |
| Taylor         | 2,924,813                      | 30,614                       | 2,894,199                    |
| Tucker         | 1,800,335                      | 18,864                       | 1,781,471                    |
| Tyler          | 1,939,138                      | 17,901                       | 1,921,237                    |
| Upshur         | 4,445,506                      | 46,761                       | 4,398,745                    |
| Wayne          | 7,760,017                      | 78,013                       | 7,682,004                    |
| Webster        | 1,574,034                      | 16,704                       | 1,557,330                    |
| Wetzel         | 3,048,376                      | 27,589                       | 3,020,787                    |
| Wirt           | 1,458,182                      | 14,734                       | 1,443,448                    |
| Wood           | 14,423,604                     | 154,694                      | 14,268,910                   |
| Wyoming        | 4,716,906                      | 45,883                       | 4,671,023                    |
| <b>Total</b>   | <b>\$ 321,962,930</b>          | <b>\$ 3,406,769</b>          | <b>\$ 318,556,161</b>        |

Notes: (1) The above allocations are for county boards only; the allocations for the MCVCs and public charter schools are shown in separate schedules.

# Retirement Allocation

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

| County         | Step 1  | 1984 Co.                                | Co. Supplement                                     | Co. Supplement                                    | Step 1  |
|----------------|---|---|--|---|---|
|                | Salary Allowance<br>Prof. Educators<br>(Basic & Equity) | Supplement<br>Professional<br>Educators | In Excess Of<br>Required Equity<br>Prof. Educators | Upon Which<br>Retirement Based<br>Prof. Educators | Total Amount<br>Upon Which<br>Retirement Based<br>Prof. Educators |
| Barbour        | 8,205,820   | -                                       | -  | -   | 8,205,820   |
| Berkeley       | 77,392,661  | 3,086,689                               | -  | 3,086,689   | 80,479,350  |
| Boone          | 12,008,733  | 697,058                                 | 7,787  | 689,271   | 12,698,004  |
| Braxton        | 6,447,134   | -                                       | -  | -   | 6,447,134   |
| Brooke         | 8,824,321   | 482,530                                 | -  | 482,530   | 9,306,851   |
| Cabell         | 44,244,904  | 1,626,507                               | -  | 1,626,507   | 45,871,411  |
| Calhoun        | 4,647,355   | -                                       | -  | -   | 4,647,355   |
| Clay           | 5,750,601   | 35,150                                  | -  | 35,150  | 5,785,751   |
| Doddridge      | 5,518,021   | 184,400                                 | -  | 184,400   | 5,702,421   |
| Fayette        | 20,924,175  | 650,964                                 | -  | 650,964   | 21,575,139  |
| Gilmer         | 4,428,961   | 7,750                                   | -  | 7,750   | 4,436,711   |
| Grant          | 6,935,460   | -                                       | -  | -   | 6,935,460   |
| Greenbrier     | 17,879,040  | 349,324                                 | -  | 349,324   | 18,228,364  |
| Hampshire      | 10,903,899  | -                                       | -  | -   | 10,903,899  |
| Hancock        | 12,775,423  | 1,160,724                               | 81,959   | 1,078,766   | 13,854,189  |
| Hardy          | 8,917,231   | -                                       | -  | -   | 8,917,231   |
| Harrison       | 37,343,357  | 1,956,264                               | 1,555  | 1,954,709   | 39,298,066  |
| Jackson        | 16,254,820  | 748,209                                 | 55   | 748,154   | 17,002,974  |
| Jefferson      | 32,460,045  | 1,251,715                               | -  | 1,251,715   | 33,711,760  |
| Kanawha        | 89,789,365  | 4,705,536                               | -  | 4,705,536   | 94,494,901  |
| Lewis          | 8,771,292   | 131,840                                 | -  | 131,840   | 8,903,132   |
| Lincoln        | 10,575,371  | 176,510                                 | -  | 176,510   | 10,751,881  |
| Logan          | 18,224,225  | 542,000                                 | -  | 542,000   | 18,766,225  |
| Marion         | 28,142,475  | 1,382,002                               | 880  | 1,381,122   | 29,523,597  |
| Marshall       | 15,852,061  | 1,953,305                               | 473,072  | 1,480,233   | 17,332,294  |
| Mason          | 13,860,784  | 540,318                                 | -  | 540,318   | 14,401,102  |
| McDowell       | 9,001,718   | 235,575                                 | -  | 235,575   | 9,237,293   |
| Mercer         | 32,935,647  | 923,495                                 | -  | 923,495   | 33,859,142  |
| Mineral        | 15,484,424  | 465,806                                 | -  | 465,806   | 15,950,230  |
| Mingo          | 13,570,809  | 365,100                                 | -  | 365,100   | 13,935,909  |
| Monongalia     | 45,001,408  | 1,811,777                               | -  | 1,811,777   | 46,813,185  |
| Monroe         | 6,573,794   | -                                       | -  | -   | 6,573,794   |
| Morgan         | 8,167,756   | 307,197                                 | -  | 307,197   | 8,474,953   |
| Nicholas       | 12,704,890  | 256,280                                 | -  | 256,280   | 12,961,170  |
| Ohio           | 18,288,082  | 1,437,860                               | 46,334   | 1,391,526   | 19,679,608  |
| Pendleton      | 5,487,822   | -                                       | -  | -   | 5,487,822   |
| Pleasants      | 5,072,022   | 386,698                                 | 18,776   | 367,922   | 5,439,944   |
| Pocahontas     | 5,711,529   | -                                       | -  | -   | 5,711,529   |
| <b>Preston</b> | <b>15,574,015</b>                                       | -                                       | -  | -   | <b>15,574,015</b>   |
| Putnam         | 33,489,139  | 2,423,059                               | 26,338   | 2,396,721   | 35,885,860  |
| Raleigh        | 40,761,598  | 1,612,650                               | -  | 1,612,650   | 42,374,248  |
| Randolph       | 14,383,060  | -                                       | -  | -   | 14,383,060  |
| Ritchie        | 5,335,786   | -                                       | -  | -   | 5,335,786   |
| Roane          | 6,262,836   | 23,800                                  | -  | 23,800  | 6,286,636   |
| Summers        | 5,288,973   | -                                       | -  | -   | 5,288,973   |
| Taylor         | 8,356,107   | 117,929                                 | -  | 117,929   | 8,474,036   |
| Tucker         | 5,048,766   | -                                       | -  | -   | 5,048,766   |
| Tyler          | 5,102,556   | 161,039                                 | -  | 161,039   | 5,263,595   |
| Upshur         | 13,807,500  | -                                       | -  | -   | 13,807,500  |
| Wayne          | 23,514,892  | 634,775                                 | -  | 634,775   | 24,149,667  |
| Webster        | 5,405,092   | -                                       | -  | -   | 5,405,092   |
| Wetzel         | 8,336,413   | 431,640                                 | -  | 431,640   | 8,768,053   |
| Wirt           | 4,266,252   | 106,875                                 | -  | 106,875   | 4,373,127   |
| Wood           | 43,517,685  | 1,978,668                               | -  | 1,978,668   | 45,496,353  |
| Wyoming        | 12,612,404  | 405,794                                 | -  | 405,794   | 13,018,198  |
| <b>Total</b>   | <b>956,140,509</b>                                      | <b>35,754,809</b>                       | <b>656,755</b>                                     | <b>35,098,057</b>                                 | <b>991,238,566</b>  |

| County     | Step 2   | 1984 Co.                           | Co. Supplement                                       | Co. Supplement                                      | Step 2  |
|------------|--|------------------------------------|--|---|---|
|            | Salary Allowance<br>Service Pers<br>(Basic & Equity) | Supplement<br>Service<br>Personnel | In Excess Of<br>Required Equity<br>Service Personnel | Upon Which<br>Retirement Based<br>Service Personnel | Total Amount<br>Upon Which<br>Retirement Based<br>Service Personnel |
| Barbour    | 3,348,243  | -                                  | -  | -   | 3,348,243   |
| Berkeley   | 32,904,502   | 741,219                            | -  | 741,219   | 33,645,721  |
| Boone      | 5,077,671  | 168,203                            | -  | 168,203   | 5,245,874   |
| Braxton    | 2,696,582  | -                                  | -  | -   | 2,696,582   |
| Brooke     | 3,634,320  | 44,379                             | -  | 44,379  | 3,678,699   |
| Cabell     | 18,661,827   | 352,781                            | -  | 352,781   | 19,014,608  |
| Calhoun    | 1,897,924  | -                                  | -  | -   | 1,897,924   |
| Clay       | 2,388,827  | -                                  | -  | -   | 2,388,827   |
| Doddridge  | 2,190,755  | 89,873                             | -  | 89,873  | 2,280,628   |
| Fayette    | 8,610,700  | 289,855                            | -  | 289,855   | 8,900,555   |
| Gilmer     | 1,904,781  | -                                  | -  | -   | 1,904,781   |
| Grant      | 2,863,324  | -                                  | -  | -   | 2,863,324   |
| Greenbrier | 7,364,229  | 135,951                            | -  | 135,951   | 7,500,180   |
| Hampshire  | 4,585,821  | -                                  | -  | -   | 4,585,821   |
| Hancock    | 5,161,599  | 298,716                            | 17,451   | 281,266   | 5,442,865   |
| Hardy      | 3,725,421  | -                                  | -  | -   | 3,725,421   |
| Harrison   | 15,014,892   | 733,688                            | -  | 733,688   | 15,748,580  |
| Jackson    | 6,731,627  | 185,743                            | -  | 185,743   | 6,917,370   |
| Jefferson  | 14,230,058   | 117,732                            | -  | 117,732   | 14,347,790  |
| Kanawha    | 37,643,803   | 555,363                            | -  | 555,363   | 38,199,166  |
| Lewis      | 3,717,974  | 58,855                             | -  | 58,855  | 3,776,829   |
| Lincoln    | 4,419,988  | 49,330                             | -  | 49,330  | 4,469,318   |
| Logan      | 7,746,477  | 40,878                             | -  | 40,878  | 7,787,355   |
| Marion     | 11,316,769   | 950,079                            | 190,016  | 760,063   | 12,076,832  |
| Marshall   | 6,460,754  | 516,336                            | 60,920   | 455,416   | 6,916,170   |
| Mason      | 5,936,887  | 109,422                            | -  | 109,422   | 6,046,309   |
| McDowell   | 3,895,238  | 134,032                            | -  | 134,032   | 4,029,270   |
| Mercer     | 13,469,773   | 291,815                            | -  | 291,815   | 13,761,588  |
| Mineral    | 6,492,578  | 19,033                             | -  | 19,033  | 6,511,611   |
| Mingo      | 5,769,717  | 64,121                             | -  | 64,121  | 5,833,838   |
| Monongalia | 18,874,321   | 255,700                            | -  | 255,700   | 19,130,021  |
| Monroe     | 2,753,989  | -                                  | -  | -   | 2,753,989   |
| Morgan     | 3,514,806  | 64,817                             | -  | 64,817  | 3,579,623   |
| Nicholas   | 5,353,782  | 29,900                             | -  | 29,900  | 5,383,682   |
| Ohio       | 7,636,812  | 150,938                            | -  | 150,938   | 7,787,750   |
| Pendleton  | 2,405,933  | -                                  | -  | -   | 2,405,933   |
| Pleasants  | 2,010,599  | 184,166                            | 48,784   | 135,382   | 2,145,981   |
| Pocahontas | 2,415,996  | -                                  | -  | -   | 2,415,996   |
| Preston    | 6,411,689  | -                                  | -  | -   | 6,411,689   |
| Putnam     | 13,753,071   | 601,745                            | -  | 601,745   | 14,354,816  |
| Raleigh    | 16,984,166   | 456,405                            | -  | 456,405   | 17,440,571  |
| Randolph   | 5,948,408  | -                                  | -  | -   | 5,948,408   |
| Ritchie    | 2,265,791  | -                                  | -  | -   | 2,265,791   |
| Roane      | 2,721,352  | -                                  | -  | -   | 2,721,352   |
| Summers    | 2,312,082  | -                                  | -  | -   | 2,312,082   |
| Taylor     | 3,467,266  | 26,544                             | -  | 26,544  | 3,493,810   |
| Tucker     | 2,110,328  | -                                  | -  | -   | 2,110,328   |
| Tyler      | 2,170,978  | 49,519                             | -  | 49,519  | 2,220,497   |
| Upshur     | 5,837,382  | -                                  | -  | -   | 5,837,382   |
| Wayne      | 9,641,575  | 235,144                            | -  | 235,144   | 9,876,719   |
| Webster    | 2,262,151  | -                                  | -  | -   | 2,262,151   |
| Wetzel     | 3,545,655  | 74,121                             | -  | 74,121  | 3,619,776   |
| Wirt       | 1,786,059  | 66,370                             | -  | 66,370  | 1,852,429   |
| Wood       | 18,265,584   | 183,955                            | -  | 183,955   | 18,449,539  |
| Wyoming    | 5,580,151  | 39,283                             | -  | 39,283  | 5,619,434   |
| Total      | 399,892,987  | 8,366,007                          | 317,170  | 8,048,841   | 407,941,828   |

| County     | Step 5<br>Salary Allowance<br>Prof Student<br>Support Pers.<br>(Basic & Equity) | 1984 Co.<br>Supplement<br>Prof. Student<br>Support Pers. | Co. Supplement<br>In Excess Of<br>Required Equity<br>Support Pers. | Co. Supplement<br>Upon Which<br>Retirement Based<br>Support Pers. | Step 5<br>Total Amount<br>Upon which<br>Retirement Based<br>Support Pers. |
|------------|---|--|--|---|---|
| Barbour    | 567,529   | -  | -  | -   | 567,529   |
| Berkeley   | 5,396,802   | 220,606  | -  | 220,606   | 5,617,408   |
| Boone      | 855,353   | 39,475   | -  | 39,475  | 894,828   |
| Braxton    | 452,345   | -  | -  | -   | 452,345   |
| Brooke     | 583,764   | 35,424   | -  | 35,424  | 619,188   |
| Cabell     | 3,148,455   | 117,759  | -  | 117,759   | 3,266,214   |
| Calhoun    | 273,014   | -  | -  | -   | 273,014   |
| Clay       | 320,108   | 650  | -  | 650   | 320,758   |
| Doddridge  | 371,102   | 14,000   | -  | 14,000  | 385,102   |
| Fayette    | 1,435,319   | 32,300   | -  | 32,300  | 1,467,619   |
| Gilmer     | 314,076   | 588  | -  | 588   | 314,664   |
| Grant      | 452,186   | -  | -  | -   | 452,186   |
| Greenbrier | 1,249,320   | 22,387   | -  | 22,387  | 1,271,707   |
| Hampshire  | 732,877   | -  | -  | -   | 732,877   |
| Hancock    | 881,015   | 69,756   | 4,402  | 65,354  | 946,369   |
| Hardy      | 583,460   | -  | -  | -   | 583,460   |
| Harrison   | 2,597,866   | 106,320  | -  | 106,320   | 2,704,186   |
| Jackson    | 1,134,946   | 54,510   | -  | 54,510  | 1,189,456   |
| Jefferson  | 2,255,238   | 89,528   | -  | 89,528  | 2,344,766   |
| Kanawha    | 6,177,945   | 356,887  | -  | 356,887   | 6,534,832   |
| Lewis      | 603,380   | 12,000   | -  | 12,000  | 615,380   |
| Lincoln    | 760,162   | 10,500   | -  | 10,500  | 770,662   |
| Logan      | 1,207,497   | 32,150   | -  | 32,150  | 1,239,647   |
| Marion     | 1,859,013   | 81,600   | -  | 81,600  | 1,940,613   |
| Marshall   | 1,065,208   | 125,152  | 30,241   | 94,911  | 1,160,119   |
| Mason      | 937,871   | 36,375   | -  | 36,375  | 974,246   |
| McDowell   | 613,786   | 13,500   | -  | 13,500  | 627,286   |
| Mercer     | 2,379,995   | 62,150   | -  | 62,150  | 2,442,145   |
| Mineral    | 1,056,054   | 35,119   | -  | 35,119  | 1,091,173   |
| Mingo      | 930,931   | 21,330   | -  | 21,330  | 952,261   |
| Monongalia | 2,996,292   | 124,388  | -  | 124,388   | 3,120,680   |
| Monroe     | 448,340   | -  | -  | -   | 448,340   |
| Morgan     | 537,973   | 21,560   | -  | 21,560  | 559,533   |
| Nicholas   | 874,497   | 14,500   | -  | 14,500  | 888,997   |
| Ohio       | 1,247,540   | 81,100   | 6,031  | 75,070  | 1,322,610   |
| Pendleton  | 373,467   | -  | -  | -   | 373,467   |
| Pleasants  | 308,310   | 22,098   | 1,407  | 20,691  | 329,001   |
| Pocahontas | 438,165   | -  | -  | -   | 438,165   |
| Preston    | 1,032,267   | -  | -  | -   | 1,032,267   |
| Putnam     | 2,223,415   | 152,334  | 1,537  | 150,796   | 2,374,211   |
| Raleigh    | 2,904,128   | 96,525   | -  | 96,525  | 3,000,653   |
| Randolph   | 973,573   | -  | -  | -   | 973,573   |
| Ritchie    | 345,849   | -  | -  | -   | 345,849   |
| Roane      | 416,168   | 800  | -  | 800   | 416,968   |
| Summers    | 373,950   | -  | -  | -   | 373,950   |
| Taylor     | 584,008   | 8,400  | -  | 8,400   | 592,408   |
| Tucker     | 351,710   | -  | -  | -   | 351,710   |
| Tyler      | 390,619   | 12,100   | -  | 12,100  | 402,719   |
| Upshur     | 927,521   | -  | -  | -   | 927,521   |
| Wayne      | 1,547,547   | 47,950   | -  | 47,950  | 1,595,497   |
| Webster    | 350,541   | -  | -  | -   | 350,541   |
| Wetzel     | 583,904   | 40,590   | -  | 40,590  | 624,494   |
| Wirt       | 334,998   | 5,000  | -  | 5,000   | 339,998   |
| Wood       | 2,928,362   | 115,232  | -  | 115,232   | 3,043,594   |
| Wyoming    | 878,782   | 14,800   | -  | 14,800  | 893,582   |
| Total      | 65,568,543  | 2,347,442  | 43,618   | 2,303,825   | 67,872,368  |

# Public Charter School Allocation from Each County

## WV PUBLIC CHARTER SCHOOL FINAL COMPUTATIONS FOR THE 2025-26 YEAR

| County         | Total Allowance<br>Per Pupil<br>2025-26 | Total Allowance<br>Per Pupil<br>2025-26<br>99% | Virtual<br>Preparatory<br>Academy | West Virginia<br>Academy | West Virginia<br>Virtual<br>Academy | Total             |
|----------------|---|--|-----------------------------------|--------------------------|-------------------------------------|-------------------|
| Barbour        | \$ 8,401.14                             | \$ 8,317.13                                    | \$ 149,708                        | \$ -                     | \$ 182,977                          | 332,685           |
| Berkeley       | 7,938.97                                | 7,859.58                                       | 1,233,954                         | -                        | 1,226,095                           | 3,332,462         |
| Boone          | 8,110.79                                | 8,029.68                                       | 48,178                            | -                        | 88,327                              | 136,505           |
| Braxton        | 8,463.32                                | 8,378.69                                       | 8,379                             | -                        | 318,390                             | 326,769           |
| Brooke         | 8,444.99                                | 8,360.54                                       | 66,884                            | -                        | 158,850                             | 225,734           |
| Cabell         | 7,893.07                                | 7,814.14                                       | 507,919                           | -                        | 500,105                             | 1,008,024         |
| Calhoun        | 8,723.48                                | 8,636.25                                       | -                                 | -                        | 34,545                              | 34,545            |
| Clay           | 8,563.62                                | 8,477.98                                       | 25,434                            | -                        | 101,736                             | 127,170           |
| Doddridge      | 8,243.67                                | 8,161.23                                       | 8,161                             | -                        | 32,645                              | 40,806            |
| Fayette        | 8,293.96                                | 8,211.02                                       | 147,798                           | -                        | 353,074                             | 500,872           |
| Gilmer         | 8,005.50                                | 7,925.45                                       | 7,925                             | -                        | 47,553                              | 55,478            |
| Grant          | 8,716.34                                | 8,629.18                                       | -                                 | -                        | 94,921                              | 94,921            |
| Greenbrier     | 8,244.14                                | 8,161.70                                       | 40,808                            | -                        | 269,336                             | 310,144           |
| Hampshire      | 8,424.55                                | 8,340.30                                       | 175,146                           | -                        | 275,230                             | 458,716           |
| Hancock        | 7,926.45                                | 7,847.19                                       | 86,319                            | -                        | 219,721                             | 306,040           |
| Hardy          | 8,399.83                                | 8,315.83                                       | 24,947                            | -                        | 124,737                             | 149,684           |
| Harrison       | 7,916.15                                | 7,836.99                                       | 391,849                           | 15,674                   | 509,404                             | 1,332,287         |
| Jackson        | 8,289.50                                | 8,206.61                                       | 114,892                           | -                        | 237,992                             | 361,091           |
| Jefferson      | 7,877.30                                | 7,798.53                                       | 335,337                           | -                        | 577,091                             | 1,801,460         |
| Kanawha        | 7,711.29                                | 7,634.18                                       | 542,027                           | -                        | 771,052                             | 1,481,031         |
| Lewis          | 8,215.43                                | 8,133.28                                       | 65,066                            | -                        | 130,132                             | 195,198           |
| Lincoln        | 8,332.00                                | 8,248.68                                       | 24,746                            | -                        | 115,482                             | 148,477           |
| Logan          | 8,074.85                                | 7,994.10                                       | 23,982                            | -                        | 135,900                             | 159,882           |
| Marion         | 7,929.45                                | 7,850.16                                       | 337,557                           | 62,801                   | 643,713                             | 1,051,921         |
| Marshall       | 8,023.80                                | 7,943.56                                       | 55,605                            | -                        | 127,097                             | 182,702           |
| Mason          | 8,178.76                                | 8,096.97                                       | 56,679                            | -                        | 56,679                              | 113,358           |
| McDowell       | 8,494.94                                | 8,409.99                                       | 100,920                           | -                        | 227,070                             | 327,990           |
| Mercer         | 7,872.32                                | 7,793.60                                       | 1,059,929                         | -                        | 420,854                             | 1,480,783         |
| Mineral        | 8,237.92                                | 8,155.54                                       | 97,866                            | -                        | 73,400                              | 171,266           |
| Mingo          | 8,347.62                                | 8,264.14                                       | 33,057                            | -                        | 140,490                             | 173,547           |
| Monongalia     | 7,944.44                                | 7,865.00                                       | 644,930                           | 1,596,594                | 582,010                             | 3,334,759         |
| Monroe         | 8,406.41                                | 8,322.35                                       | 33,289                            | -                        | 108,190                             | 141,479           |
| Morgan         | 8,063.50                                | 7,982.87                                       | 63,863                            | -                        | 159,657                             | 247,469           |
| Nicholas       | 8,478.05                                | 8,393.27                                       | 100,719                           | -                        | 134,292                             | 235,011           |
| Ohio           | 7,962.39                                | 7,882.77                                       | 134,007                           | -                        | 228,600                             | 362,607           |
| Pendleton      | 8,296.11                                | 8,213.15                                       | 24,639                            | -                        | 8,213                               | 32,852            |
| Pleasants      | 8,462.74                                | 8,378.11                                       | 25,134                            | -                        | 50,269                              | 75,403            |
| Pocahontas     | 8,469.64                                | 8,384.94                                       | 41,925                            | -                        | 75,464                              | 117,389           |
| <b>Preston</b> | <b>8,283.75</b>                         | <b>8,200.91</b>                                | <b>196,822</b>                    | <b>262,429</b>           | <b>278,831</b>                      | <b>738,082</b>    |
| Putnam         | 7,857.88                                | 7,779.30                                       | 233,379                           | -                        | 272,276                             | 567,889           |
| Raleigh        | 8,017.74                                | 7,937.56                                       | 619,130                           | -                        | 833,444                             | 1,452,574         |
| Randolph       | 8,246.35                                | 8,163.89                                       | 114,294                           | -                        | 171,442                             | 285,736           |
| Ritchie        | 8,087.51                                | 8,006.63                                       | 24,020                            | -                        | 144,119                             | 168,139           |
| Roane          | 8,183.86                                | 8,102.02                                       | 56,714                            | -                        | 56,714                              | 129,632           |
| Summers        | 8,596.79                                | 8,510.82                                       | 68,087                            | -                        | 161,706                             | 229,793           |
| Taylor         | 8,172.81                                | 8,091.08                                       | 105,184                           | -                        | 56,638                              | 161,822           |
| Tucker         | 8,348.73                                | 8,265.24                                       | 33,061                            | -                        | 66,122                              | 99,183            |
| Tyler          | 8,214.79                                | 8,132.64                                       | 16,265                            | -                        | 56,928                              | 73,193            |
| Upshur         | 8,282.31                                | 8,199.49                                       | 49,197                            | -                        | 122,992                             | 172,189           |
| Wayne          | 8,097.79                                | 8,016.81                                       | 104,219                           | -                        | 304,639                             | 408,858           |
| Webster        | 8,393.63                                | 8,309.69                                       | 33,239                            | -                        | 83,097                              | 116,336           |
| Wetzel         | 8,338.78                                | 8,255.39                                       | 66,043                            | -                        | 181,619                             | 247,662           |
| Wirt           | 8,069.71                                | 7,989.01                                       | 55,923                            | -                        | 95,868                              | 151,791           |
| Wood           | 7,884.77                                | 7,805.92                                       | 382,490                           | -                        | 679,115                             | 1,077,217         |
| Wyoming        | 8,127.00                                | 8,045.73                                       | 104,594                           | -                        | 112,640                             | 217,234           |
| <b>State</b>   | <b>8,053.29</b>                         | <b>7,972.76</b>                                | <b>\$ 9,102,239</b>               | <b>\$ 1,937,498</b>      | <b>\$ 13,219,483</b>                | <b>27,265,847</b> |

Only Charter Schools with Preston County Enrollment are shown in the above chart. Other columns have been deleted for space reasons.

## General Current Expense – Expenditures by Function Code

Most employee salaries are funded in the General Current Expense Fund. There are approximately 312 (of 340) FTE professional employees, including teachers, professional support staff, and administrators, and approximately 177 (of 206) FTE service employees funded in the General Current Expense Fund. Expenses related to salaries and benefits account for 83% of the general current expense fund. The remaining funds in the General Current Expense Fund are used to pay for the maintenance of facilities, transportation costs, utilities, services, insurance, supplies, and equipment. Excess Levy positions are included in these totals.

The following totals include amounts for the General Current Expense Fund (including Step 7a Instructional and Step 7b – 21<sup>st</sup> Century Technology allocations) as well as the Excess Levy Fund.

**Instruction** includes salaries, benefits, and fixed costs for regular education teachers, special education teachers and aides, vocational education teachers, kindergarten and preschool teachers and aides, substitutes, travel, and extra student ratio supplements. Total Instruction is \$29,678,944.

**Student Support Services** includes salaries, benefits, supplies, substitutes, services, and travel for the attendance director, guidance counselors, nurses, speech therapist, and psychologists. Total Student Support Services is \$2,761,518.

**Instructional Staff Support Services** provide administrative, technical, and logistical support to facilitate and enhance instruction, including salaries and benefits, substitute costs, supplies. Total Instructional Staff Support Services is \$767,124.

**Central Administration Support Services** provides salaries, benefits, liability insurance/deductibles, fidelity bonds, supplies, School Board Association dues, services, and travel for board members, superintendent, assistant superintendents, and secretaries. Legal and audit fees are included in the amounts of \$50,000 and \$41,000, respectively. Total Central Administration Support Services is \$1,131,965.

**School Administration Support Services** includes funds budgeted for school principals, assistant principals, secretaries, substitute costs, software, and travel. Total School Administration Support Services is \$2,013,775.

**Central Support Services** covers the salary, benefits, supplies, travel, postage, advertising, software, and other expenditures for fiscal services, purchasing, public information, personnel, and administrative technology services. Total Central Support Services is \$488,675.

**Operations and Maintenance Support Services** include salaries and benefits for the maintenance and custodial staff, and the administrator of safety/student discipline. It also includes substitute funds, contracted services, rentals, software maintenance, utilities, property insurance, building maintenance and custodial supplies and equipment, travel, and fire service fees. Contracted elevator repairs/inspections, pest control, fire safety services, and lawn and snow services. Total operation and maintenance support service is \$5,011,419.

Total operation and maintenance support service expenses, 36% (\$1,810,200) is budgeted for utilities.

**Student Transportation Support Services** include salaries and benefits of all regular, special education, vocational transportation personnel, substitutes, and expenditures for fuel, oil, tires, contracted services, training, vehicle and liability insurance, bus driver physicals, drug/alcohol screening, and transportation utility costs. Total Annual Mileage for complete full year (from FY24) is 845,047 miles. Total student transportation support service is \$5,540,110.

**Food Service Operations** are included with the Special Revenue Fund.

**Community Services** includes the approved budget of the WVU Extension Services 4-H Youth Development program. Total community service is \$5,000.

**Capital Outlay** includes the budget for potential needs related to facilities. Additional funds will be budgeted in the Excess Levy Fund using carryover money. The Excess Levy fund will be re-established during the normal budget revision process. Total capital outlay is \$250,000.

**Debt Service** contains principal and interest payment expenses for the remaining Qualified Zone Academy Bonds (QZAB). The QZAB is related to the Bond Construction of Bruceton School and South Preston School. Total debt service is \$79,543.

**Transfers and Reserves** include the transfer amounts to other funds in the amount of \$616,986 and the county reserve for FY26 of \$1,298,034. The total amount for transfers and reserves is \$1,915,020.

Of the total \$616,986 in transfers, \$595,000 is the local and state share of the child nutrition program. Federal reimbursements are being maximized with the Community Eligibility Provision (CEP) from the Healthy, Hunger-Free Kids Act of 2010. The CEP allows high poverty schools to offer breakfast and lunch at no charge to all students while eliminating the traditional meal application process. This will be the 12th year of this successful initiative, and all schools will be offered free meals.

The remaining transfer amount of \$21,986 is for Professional and Service Staff Development and will be transferred to the Special Revenue Fund per the West Virginia Department of Education guidelines.

Funds, if any, that exceed the estimated carryover balance of \$4,500,000, which was included in this budget as a beginning balance, will be placed into the contingency line item after the annual financial statements have been completed. If funds are less than the estimated carryover balance, the amount under will be removed from the contingency line item. The contingency line item is 3% (\$1,298,034) of the General Current Revenue budgeted.

**Total general current expense fund budget for FY26 is \$49,643,093.**

The following chart illustrates the general current expenditures by function code from the previous narrative. Expenditures are reported on the annual and monthly financial statements by function code.

| <b>General Fund Expenditures -- By Function</b> | <b>FY22 Preliminary Budget</b> | <b>FY23 Preliminary Budget</b> | <b>FY24 Preliminary Budget</b> | <b>FY25 Preliminary Budget</b> | <b>FY26 Preliminary Budget</b> |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Instruction                                     | 24,643,670                     | 25,665,617                     | 27,274,437                     | 29,079,013                     | 29,678,944                     |
| Support Svc:                                    |                                |                                |                                |                                |                                |
| Student   | 2,210,013                      | 2,401,080                      | 2,567,463                      | 2,682,797                      | 2,761,518                      |
| Instruct. Staff                                 | 537,560                        | 523,020                        | 562,548                        | 786,548                        | 767,124                        |
| General   | 832,819                        | 856,456                        | 983,069                        | 1,038,701                      | 1,131,965                      |
| School Admin.                                   | 1,867,901                      | 1,949,101                      | 2,096,061                      | 2,178,889                      | 2,013,775                      |
| Central Svc.                                    | 367,740                        | 387,830                        | 418,452                        | 381,816                        | 488,675                        |
| O&M Plan  | 3,660,426                      | 3,989,644                      | 4,534,821                      | 4,829,215                      | 5,011,419                      |
| Transport                                       | 4,473,472                      | 5,122,743                      | 5,754,290                      | 5,563,255                      | 5,540,110                      |
| Food Svc.                                       | -                              | -                              | -                              | -                              | -                              |
| Community Svc.                                  | 2,500                          | 2,500                          | 2,500                          | 5,000                          | 5,000                          |
| Capital Outlay                                  | -                              | -                              | -                              | -                              | 250,000                        |
| Debt Svc.                                       | 92,818                         | 91,159                         | 89,498                         | 82,862                         | 79,543                         |
| Transfers                                       | 519,792                        | 770,966                        | 571,884                        | 547,604                        | 616,986                        |
| Reserves  | 1,150,790                      | 1,068,812                      | 1,201,089                      | 2,211,050                      | 1,298,034                      |
| <b>TOTAL</b>                                    | <b>40,359,501</b>              | <b>42,828,928</b>              | <b>46,056,112</b>              | <b>49,386,750</b>              | <b>49,643,093</b>              |

## Other Restricted General Funds

Step 7a of the PSSP provided an allowance to each school district for the improvement of instructional programs. Step 7b represents funds that were previously restricted for 21st Century Technology. With the changes in House Bill 206 passed by the Legislature in 2019, Step 7a & 7b, Curriculum Trips, Bus Replacement, and Advance Placement funds can be spent on any authorized and allowable purposed the county board deems appropriate.

The administration has elected to continue to fund and account for all previously restricted funds as originally allocated and those funds are general restricted funds. Even though these funds remain separate for coding purposes, the totals are included in the applicable areas with the previous section of unrestricted general fund items.

## General Current Expense – Expenditures by Object Code

Object codes identify the type of service or commodity obtained because of a specific expenditure. The following is a narration of the FY26 Budget by object code with detailed descriptions. A listing of object codes for budget and actual expenditures for comparative purposes follows. Comparisons are easily made when reviewing summary object codes. Excess Levy Fund salaries are included in these totals.

### Professional Salaries (Obj. 11X) -- \$18,010,595

- Reflects a decrease of \$285,797 from the prior year.
- Includes amounts for other supplemental pay based on assignments and historical data.
- No extra funds are set aside for future positions; however, a few positions are unfilled at the time of the budget.
  - Because of the decrease in student enrollment in FY25, the FTE allocation decreased.

### Service Salaries (Obj. 12X) -- \$5,856,366

- Reflects an increase of \$36,196 compared to the prior year. It includes supplemental and overtime pay based on staff assignments and historical trends.
- While the overall section shows a slight increase, a comparison of full-time equivalent (FTE) positions would reflect a decrease in expenses. However, the increase is primarily due to the continued implementation of House Bill 3035 (Third Grade Success Act), which mandates an Early Childhood Classroom Assistant Teacher (ECCAT) in:
  - All Pre-K classrooms

- All Kindergarten classrooms with more than 10 students
- All First through Third Grade classrooms with more than 12 students
- The phased implementation timeline is as follows:
  - Pre-K through First Grade – FY24
  - Second Grade – FY25
  - Third Grade – FY26

### Professional Substitutes (Obj. 13X) -- \$612,615

- Reflects a decrease of \$16,583 from the prior year.
- Based on FTE numbers and historical data.
- The PSSP allows \$402,698 for professional substitutes.

### Service Substitutes (Obj. 14X) -- \$251,461

- Reflects a decrease of \$11,065 from the prior year.
- Based on FTE numbers and historical data.
- The PSSP allows \$158,993 for service substitutes across all categories.

### Board Member Salary (Obj. 17X) -- \$49,036

- The minimum number of meetings is twenty-four, plus an additional one (1) special meeting.
- Additional meetings have been budgeted in case issues arise throughout the year.
- Estimated fixed charges have been accounted for elsewhere in the budget.

### Fixed Costs (Obj. 2XX) -- \$12,686,116

- PEIA Group Insurance (Obj. 21X) and OPEB amounts are based on the allocation prepared by the WVDE. Total budgeted \$5,152,481.
- Social Security (Obj. 22X) is based on the generated needs from WVEIS calculations and amounts to satisfy other salary categories. Total budgeted \$1,686,428.
- Retirement (Obj. 23X) is based on the generated needs from WVEIS calculations and amounts and estimated amounts needed to satisfy other salary items. This also includes retirement contributions for the unfunded liability for \$3,909,305. The total amount budgeted is \$5,711,922.
- Unemployment Compensation (Obj. 25X) is based on historical data. Total budgeted \$20,000.
  - Note that depending on actual claims this can vary each year.

- Workers' Compensation (Obj. 26X) is based on the generated needs from WVEIS calculations using rates similar to what is currently in place. The total budgeted amount is \$115,284.

### Professional Educator Services (Obj. 32X) -- \$302,544

- Pre-K Collaborative Agreement with Head Start \$178,328

### Employee Training and Development Services (Obj. 33X) -- \$18,150

- Training registration and related services for staff that are not covered by other funding sources.
  - Board Members, Superintendent, and Assistant Superintendent
  - Additional funding for service personnel

### Other Professional Services (Obj. 34X) -- \$829,905

- Audit services \$41,000
- Legal services \$50,000
- Policy Writing services \$30,000
- Pre-K Agreement with Little Bear \$20,000
- Maintenance Agreements \$144,155
- Transportation Agreements \$94,500
- Special Education Services \$435,000
- Other Services \$15,250

### Technical Services (Obj. 35X) -- \$2,500

- Based on historical data related to maintenance expenses.

### Water/Sewage Utility (Obj. 41X) -- \$178,000

- Based on historical costs and proposed increases. Includes all facilities such as schools, administration building, maintenance building, transportation garage, and sports complex.

### Cleaning Services (Obj. 42X) -- \$366,525

- Cleaning Service based on historical costs.
  - Includes disposal services, custodial services, snow removal, and lawn care
- Transferred expense of \$198,875 from Excess Levy for lawn care and snow removal services.

## Repairs/Maintenance (Obj. 43X) -- \$559,113

- Based on historical costs and anticipated increases.
  - Transferred expense of \$425,263 from Excess Levy for inspections, maintenance agreements, etc.
- Maintenance Related \$535,263
- Transportation Related \$22,000

## Rentals (Obj. 44X) -- \$63,930

- Central Office Copiers \$5,000
- Misc. Rentals \$6,450

## Construction Services (Obj. 45X) -- \$275,000

- Possible transportation expenses related to upgrades to fuel tanks \$75,000
- Transferred expense of \$200,000 from Excess Levy for possible building improvements.

## Student Transportation (Obj. 51X) -- \$950

- The PSSP allows \$450 for In-Lieu Transportation
  - To cover the possibility of higher costs, the budget has an additional \$500 included.

## Insurance (Obj. 52X) -- \$575,910

- The amount is based on estimates from the Board of Risk and Insurance Management (BRIM).
- Estimated increased by \$18,707 from the prior year.
  - Due to the significant development of state-wide reported claims, the cost for the coverage limits mandated has increased dramatically.

## Communications (Obj. 53X) -- \$195,750

- Reflects a decrease of \$26,200 from the prior year.
  - Telephone and broadband services have been changed for FY26 which has resulted in a decrease in expenses
- Related to postage, telephone services, broadband services, and FCC radio licensing.
  - Expenses are based on historical needs and known adjustments.
- Transferred expense of \$117,000 from Excess Levy

## Advertising (Obj. 54X) -- \$9,350

- Legal requirements (budget/financial, etc.) \$6,000
- Bid Requests, Announcements, and other Legal Advertising \$3,350

## Printing/Binding (Obj. 55X) -- \$5,875

- Expenses are based on historical needs.
  - Transferred expense of \$5,000 from Excess Levy for quarterly magazines.

## Tuition (Obj. 56X) -- \$16,634

- Mountaineer Challenge Academy
- Expenses are based on historical needs.

## Travel (Obj. 58X) -- \$24,805

- Travel for staff that are not covered by other funding sources.
  - Such as Board Members, Superintendent, and Assistant Superintendent, Itinerant Instructional Personnel in-county travel, and some other Personnel in-county travel.

## Svc. Purchased from Education Svc. Agency (Obj. 59X) -- \$781,580

- On-Behalf payments to Charter Schools \$738,080
  - Reflects an increase of \$365,748 from the prior year
- Mid-Year Transfers Charter and Public Schools \$35,000
- Bus Driver Training \$8,500

## Supplies (Obj. 61X) -- \$764,925

- The PSSP Advance Placement allocation of \$8,650
  - House Bill 206 moved the funding from Special Revenue Fund to General Current Fund; however, funding is kept in a separate county project.
- Step 7a related instructional supplies \$87,245
  - House Bill 206 moved the funding from Special Revenue Fund to General Current Fund; however, funding is kept in a separate county project.
- General Supplies \$23,180
- Custodial supplies \$241,500
  - Expense that has been transferred in part from the Excess Levy
- Maintenance supplies \$440,650
  - Transferred expense of \$375,000 from Excess Levy

## Energy (Obj. 62X) -- \$1,375,250

- Based on historical costs and anticipated costs
  - Natural Gas (all applicable locations) \$250,000
  - Bottled Gas (all applicable locations) \$75,250
  - Electricity (all locations) \$1,050,000

## Books and Periodicals (Obj. 64X) -- \$374,818

- Step 7a related textbook materials and supplies.
  - House Bill 206 moved the funding from Special Revenue Fund to General Current Fund; however, funding is kept in a separate county project.

## Technology (Obj. 65X) -- \$968,541

- Step 7b related technology supplies \$795,127
  - House Bill 206 moved the funding from Special Revenue Fund to General Current Fund; however, funding is kept in a separate county project.
- Transferred expense of \$97,884 from Excess Levy
- Based on historical and anticipated needs

## Vehicle Supplies (Obj. 66X) -- \$1,226,600

- Diesel/Biodiesel Fuel \$575,000
- Gasoline \$60,000
- Oils/Lubricants \$12,000
- Tires/Tubes \$115,000
- Vehicle Parts \$450,000

## Equipment over \$5,000 (Obj. 73X) -- \$657,201

- Based on historical and anticipated needs related to Technology Software.
- Transferred expense of \$406,111 from Excess Levy

## Bus Replacement (Obj. 74X) -- \$491,533

- The PSSP Bus Replacement allocation of \$491,533
  - House Bill 206 moved the funding from Special Revenue Fund to General Current Fund; however, funding is kept in a separate county project.

### Dues and Fees (Obj. 81X) -- \$15,562

- School Board Association Dues \$5,200
- Maintenance Licenses & Fees \$5,200
- Transportation DMV Requirements & Other Fees \$1,800

### Debt Related Expenditures (Obj. 83X) -- \$77,543

- 2012 QZAB lease payment principal and interest (completion date 5/01/27)

### Reserved Funds (Obj. 84X) -- \$1,398,034

- State Finance recommends reserving at least 3% of the General Current Expense Fund Revenue as a contingency for the year.
- Reserved funds for Summer School expenses \$100,000

### Taxes (Obj. 87X) -- \$250

- Property Taxes on property not being used for current educational purposes.

### Miscellaneous Expenditure (Obj. 89X) -- \$1,140

- Based on historical and anticipated needs

### Debt Service Fees (Obj. 92X) -- \$2,000

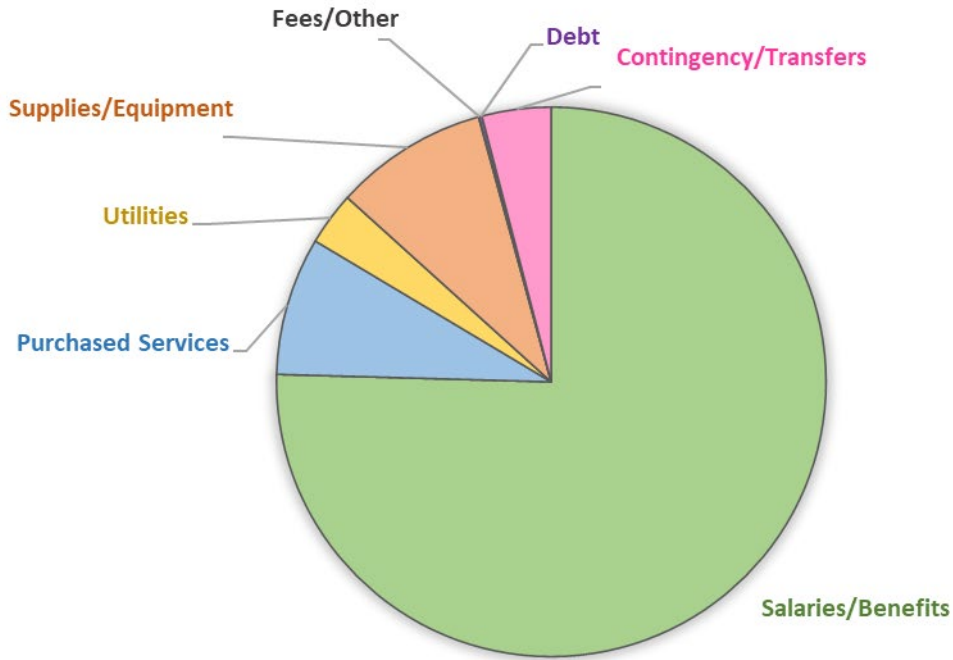
- 2012 QZAB fee payment (completion date 5/01/27)

### Inter-fund Transfers (Obj. 91X) -- \$616,986

- The PSSP Professional Staff Development allocation of \$15,574
  - Per State recommendations this amount is budgeted to the General Current Fund and then transferred to the Special Revenue Fund.
- The PSSP Service Staff Development allocation of \$6,412
  - Per State recommendations this amount is budgeted to the General Current Fund and then transferred to the Special Revenue Fund.
- Transfer to Child Nutrition \$595,000
  - FY24 Transfer = \$531,874

**Total general current expense fund budget for FY25 is \$49,643,093.**

FY26 EXPENDITURES BY OBJECT FOR GENERAL FUND



| General Fund<br>By Object Code | FY26<br>Preliminary<br>Budget |
|--------------------------------|-------------------------------|
| Salaries/Benefits              | 37,399,032                    |
| Purchased Services             | 4,028,520                     |
| Utilities                      | 1,553,250                     |
| Supplies/Equipment             | 4,483,618                     |
| Fees/Other                     | 18,952                        |
| Debt                           | 77,543                        |
| Contingency/Transfers          | 2,015,020                     |

## General Current Expense – Summary of Expenditures

| General Fund<br>By Object Code       | FY22<br>Actual    | FY23<br>Actual    | FY24<br>Actual    | FY25<br>Preliminary<br>Budget | FY26<br>Preliminary<br>Budget |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|
| Professional Salaries                | 15,998,935        | 16,466,182        | 16,280,712        | 18,296,392                    | 18,010,595                    |
| Service Salaries                     | 4,284,792         | 4,614,379         | 5,186,220         | 5,820,170                     | 5,856,366                     |
| Professional Substitutes             | 908,516           | 372,503           | 601,752           | 629,198                       | 612,615                       |
| Services Substitutes                 | 141,515           | 157,495           | 244,064           | 262,526                       | 251,461                       |
| Prof. Subs. Filling Vacant Positions | -                 | 742,789           | 843,948           | -                             | -                             |
| Board Member Salary                  | 19,840            | 20,800            | 19,840            | 30,176                        | 49,036                        |
| Students                             | 1,468             | -                 | 1,689             | -                             | -                             |
| Svc. Subs. Filling Vacant Positions  | -                 | 62,506            | 79,228            | -                             | -                             |
| Group Insurance                      | 3,278,257         | 3,307,162         | 3,916,294         | 4,713,550                     | 5,152,481                     |
| Social Security                      | 1,566,422         | 1,643,423         | 1,691,114         | 1,717,708                     | 1,686,428                     |
| Retirement                           | 6,037,688         | 5,867,177         | 5,756,033         | 5,933,146                     | 5,711,922                     |
| Unemployment                         | 2,164             | 14,539            | 1,386             | 20,000                        | 20,000                        |
| Workers Compensation                 | 96,711            | 127,486           | 92,486            | 77,821                        | 115,284                       |
| Official/Administrative Services     | -                 | 2,798             | -                 | -                             | -                             |
| Professional Educator Services       | 195,686           | 141,663           | 141,459           | 255,000                       | 302,544                       |
| Employee Training                    | 17,859            | 28,428            | 15,432            | 22,000                        | 18,150                        |
| Other Prof. Service                  | 195,829           | 226,355           | 307,294           | 738,500                       | 829,905                       |
| Technical Service                    | 40                | 1,749             | 60                | 50,000                        | 2,500                         |
| Water/Sewage                         | 137,578           | 166,537           | 177,569           | 167,500                       | 178,000                       |
| Cleaning Services                    | 139,187           | 148,663           | 167,295           | 288,500                       | 366,525                       |
| Repair/Maintenance                   | 41,548            | 34,871            | 13,088            | 179,768                       | 559,113                       |
| Rentals                              | 11,051            | 6,300             | 7,318             | 17,520                        | 63,930                        |
| To Contractors                       | 546               | -                 | 481,639           | 75,000                        | 275,000                       |
| Student Transportation               | 75                | 491               | 946               | 9,023                         | 950                           |
| Insurance                            | 304,837           | 412,114           | 537,036           | 557,203                       | 575,910                       |
| Communications                       | 125,002           | 121,268           | 130,611           | 221,950                       | 195,750                       |
| Advertising                          | 3,270             | 5,991             | 7,928             | 14,000                        | 9,350                         |
| Printing/Binding                     | 952               | 653               | -                 | 3,650                         | 5,875                         |
| Tuition                              | 10,181            | 17,569            | 42,738            | 25,000                        | 16,634                        |
| Food Service Management              | -                 | -                 | 125               | -                             | -                             |
| Travel                               | 29,934            | 21,548            | 23,714            | 26,000                        | 24,805                        |
| Purchase Service                     | 19,207            | 206,799           | 317,757           | 387,332                       | 781,580                       |
| Supplies                             | 363,313           | 316,865           | 421,035           | 591,757                       | 764,925                       |
| Energy                               | 1,301,369         | 1,255,261         | 1,338,441         | 1,470,500                     | 1,375,250                     |
| Textbooks                            | 483,986           | 191,142           | 253,978           | 421,251                       | 374,818                       |
| Technology                           | 63,494            | 324,514           | 57,679            | 745,118                       | 968,541                       |
| Vehicle Supplies                     | 895,255           | 1,042,211         | 1,028,441         | 1,295,600                     | 1,226,600                     |
| Equipment - Less than \$5000         | 5,758             | 16,005            | 14,413            | 1,500                         | -                             |
| Equipment - More than \$5000         | 8,811             | 69,322            | 22,691            | 350,400                       | 657,201                       |
| Bus Replacement                      | 419,017           | -                 | -                 | 536,773                       | 491,533                       |
| Dues & Fees                          | 9,187             | 10,151            | 12,773            | 9,271                         | 15,562                        |
| Judgements/Miscellaneous             | -                 | -                 | -                 | 5,000                         | -                             |
| Debt Related Expenses                | 90,817            | 87,498            | 84,180            | 80,862                        | 77,543                        |
| Reserve for Contingency              | -                 | -                 | -                 | 2,790,131                     | 1,398,034                     |
| Taxes                                | 318               | 316               | 310               | 350                           | 250                           |
| Student Assistance                   | -                 | 955               | 1,500             | -                             | -                             |
| Misc. Expenditures                   | -                 | 1,008             | 744               | -                             | 1,140                         |
| Staff Development Councils           | 19,792            | 20,966            | 21,913            | 22,604                        | 21,986                        |
| Inter-fund Transfers                 | 64,685            | 379,730           | 531,874           | 525,000                       | 595,000                       |
| Bond Related Payments                | -                 | -                 | 2,000             | 2,000                         | 2,000                         |
| <b>TOTAL</b>                         | <b>37,294,891</b> | <b>38,656,184</b> | <b>40,878,747</b> | <b>49,386,750</b>             | <b>49,643,093</b>             |

# General Current Expense – Detail of Expenditures

| PRC | PRO   | O     | Description | Notes                     | 2024                             | 2025       | *2026*     |              |
|-----|-------|-------|-------------|---------------------------|----------------------------------|------------|------------|--------------|
| 11  | 00000 | 11111 | XXX         | REGULAR INSTRUCTION K-12  | XXX                              | XXX        | XXX        |              |
| 11  | 00000 | 11111 | 321         | PROF EDUCATOR SERVICES    | Teacher in Residence /CTRs       | -          | -          | 20,215.62    |
| 11  | 00000 | 11111 | 331         | EMPLOYEE TRAIN & DEV SVC  |                                  | -          | -          | -            |
| 11  | 00000 | 11111 | 580         | STAFF TRAVEL - GENERAL    |                                  | -          | -          | -            |
| 11  | 00000 | 11111 | 581         | STAFF TRAVEL - IN COUNTY  |                                  | 5,484.98   | 5,058.93   | 5,500.00     |
| 11  | 00000 | 11111 | 582         | STAFF TRAVEL OUT OF CO.   |                                  | -          | -          | -            |
| 11  | 00000 | 11111 | 591         | PUR SVC-LEA IN STATE      | Mid-Year Transfers - Co. Schools | -          | 5,043.53   | 10,000.00    |
| 11  | 00000 | 11111 | 596         | CHARTER SCHOOL            | Mid-Year Transfers - Charters    | -          | 13,646.76  | 25,000.00    |
| 11  | 00000 | 11111 | 596         | CHARTER SCHOOL            | On-Behalf Payment - 90% pp \$\$  | 315,813.00 | 372,332.00 | 738,080.00   |
| 11  | 00000 | 11111 | 611         | GENERAL SUPPLIES          | PSAT                             | -          | -          | 7,000.00     |
| 11  | 00000 | 11111 | 651         | GENERAL TECH SUPPLIES     |                                  | -          | -          | -            |
| 11  | 00000 | 11111 | 652         | HARDWARE - STUDENTS       |                                  | -          | -          | 118,902.18   |
| 11  | 00000 | 11111 | 653         | SOFTWARE - STUDENTS       | ESGI                             | -          | 2,047.69   | 17,884.28    |
| 11  | 00000 | 11111 | 657         | SOFTWARE - STAFF          |                                  | -          | -          | 11,673.81    |
| 11  | 00000 | 11111 | 735         | TECHNOLOGY SOFTWARE       | iReady, iXL, SeeSaw              | 14,848.00  | 225,592.14 | 232,359.90   |
| 11  | 00000 | 11111 | 819         | OTHER FEES AND DUES       |                                  | -          | -          | 3,212.42     |
| 11  | 00000 | 11111 | XXX         | REGULAR INSTRUCTION K-12  | TOTAL                            | 336,145.98 | 623,721.05 | 1,189,828.21 |
| 11  | 00000 | 11119 | XXX         | K-12 EXTENDED DAY/YEAR    | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 11119 | 571         | CONTRACTED FOOD SERVICE   |                                  | 125.07     | -          | -            |
| 11  | 00000 | 11119 | 842         | FOR CONTINGENCIES         | Summer School Programming        | 414,532.23 | 500,000.00 | 100,000.00   |
| 11  | 00000 | 11119 | XXX         | K-12 EXTENDED DAY/YEAR    | TOTAL                            | 414,657.30 | 500,000.00 | 100,000.00   |
| 11  | 00000 | 11121 | XXX         | INSTRUCTION - PRE-K       | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 11121 | 321         | PROF EDUCATOR SERVICES    | North Central Pre-K (Head Start) | 140,977.04 | 150,000.00 | 178,328.00   |
| 11  | 00000 | 11121 | 341         | OTHER PROFESSIONAL SVC    | Little Bear Daycare              | 11,250.00  | -          | 20,000.00    |
| 11  | 00000 | 11121 | 343         | BACKGROUND INVESTIGATIONS | Require by Head Start            | 4,415.75   | -          | 2,500.00     |
| 11  | 00000 | 11121 | 542         | OTHER ADVERTISING         | Pre-K Enrollment Ad              | 480.00     | 570.00     | 650.00       |
| 11  | 00000 | 11121 | 581         | STAFF TRAVEL - IN COUNTY  |                                  | 179.55     | 116.67     | 200.00       |
| 11  | 00000 | 11121 | XXX         | INSTRUCTION - PRE-K       | TOTAL                            | 157,302.34 | 150,686.67 | 201,678.00   |
| 11  | 00000 | 11131 | XXX         | VIRTUAL INSTRUCTION K-12  | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 11131 | 321         | PROF EDUCATOR SERVICES    |                                  | -          | 50,000.00  | 99,000.00    |
| 11  | 00000 | 11131 | 542         | OTHER ADVERTISING         |                                  | -          | -          | 200.00       |
| 11  | 00000 | 11131 | 581         | STAFF TRAVEL - IN COUNTY  | Monitoring/Testing               | 239.75     | -          | 200.00       |
| 11  | 00000 | 11131 | 611         | GENERAL SUPPLIES          |                                  | -          | -          | 75.00        |
| 11  | 00000 | 11131 | 651         | GENERAL TECH SUPPLIES     |                                  | -          | -          | 115.00       |
| 11  | 00000 | 11131 | 735         | TECHNOLOGY SOFTWARE       | CourseWare/Credit Recovery/Etc.  | -          | 167,538.46 | 154,500.00   |
| 11  | 00000 | 11131 | XXX         | VIRTUAL INSTRUCTION K-12  | TOTAL                            | 239.75     | 217,538.46 | 254,090.00   |
| 11  | 00000 | 12110 | XXX         | ATTENDANCE/SOCIAL WORK    | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 12110 | 611         | GENERAL SUPPLIES          | Office Supplies                  | -          | -          | 250.00       |
| 11  | 00000 | 12110 | 651         | GENERAL SUPPLIES          | Office Supplies                  | -          | -          | 250.00       |
| 11  | 00000 | 12110 | XXX         | ATTENDANCE/SOCIAL WORK    | TOTAL                            | -          | -          | 500.00       |
| 11  | 00000 | 12111 | XXX         | ATTENDANCE SERVICE        | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 12111 | 551         | PRINTING/BINDING          |                                  | -          | -          | 500.00       |
| 11  | 00000 | 12111 | 581         | STAFF TRAVEL - IN COUNTY  |                                  | -          | -          | 200.00       |
| 11  | 00000 | 12111 | 611         | GENERAL SUPPLIES          |                                  | -          | -          | 200.00       |
| 11  | 00000 | 12111 | XXX         | ATTENDANCE SERVICE        | TOTAL                            | -          | -          | 900.00       |
| 11  | 00000 | 12112 | XXX         | SOCIAL WORK SERVICE       | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 12112 | 581         | STAFF TRAVEL - IN COUNTY  |                                  | -          | -          | 50.00        |
| 11  | 00000 | 12112 | 611         | GENERAL SUPPLIES          |                                  | -          | -          | 100.00       |
| 11  | 00000 | 12112 | XXX         | SOCIAL WORK SERVICE       | TOTAL                            | -          | -          | 150.00       |
| 11  | 00000 | 12120 | XXX         | GUIDANCE - GENERAL        | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 12120 | 611         | GENERAL SUPPLIES          |                                  | -          | 321.18     | 330.00       |
| 11  | 00000 | 12120 | 651         | GENERAL TECH SUPPLIES     |                                  | -          | 26.99      | 30.00        |
| 11  | 00000 | 12120 | 657         | SOFTWARE - STAFF          |                                  | 2,610.00   | -          | 2,610.00     |
| 11  | 00000 | 12120 | XXX         | GUIDANCE - GENERAL        | TOTAL                            | 2,610.00   | 348.17     | 2,970.00     |
| 11  | 00000 | 12122 | XXX         | GUIDANCE-COUNSELING       | XXX                              | XXX        | XXX        | XXX          |
| 11  | 00000 | 12122 | 581         | STAFF TRAVEL - IN COUNTY  | Multi-Location Positions         | 103.22     | -          | 75.00        |
| 11  | 00000 | 12122 | XXX         | GUIDANCE-COUNSELING       | TOTAL                            | 103.22     | -          | 75.00        |
| 11  | 00000 | 12125 | XXX         | GUIDANCE-RECORD MAINT.    | XXX                              | XXX        | XXX        | XXX          |
| XX  | XXXXX | 12125 | 551         | PRINTING/BINDING          |                                  | -          | -          | -            |
| XX  | XXXXX | 12125 | 653         | SOFTWARE - STUDENTS       |                                  | -          | -          | 1,905.84     |
| XX  | XXXXX | 12125 | 656         | HARDWARE - STAFF          |                                  | -          | -          | -            |
| 11  | 00000 | 12125 | XXX         | GUIDANCE-RECORD MAINT.    | TOTAL                            | -          | -          | 1,905.84     |

| FD | PROJ  | PROG  | OBJ | Description               | Notes                               | 2024       | 2025       | *2026*     |
|----|-------|-------|-----|---------------------------|-------------------------------------|------------|------------|------------|
| 11 | 00000 | 12130 | XXX | HEALTH - GENERAL          | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12130 | 551 | PRINTING/BINDING          |                                     | -          | -          | -          |
| 11 | 00000 | 12130 | XXX | HEALTH - GENERAL          | TOTAL                               | -          | -          | -          |
| 11 | 00000 | 12134 | XXX | HEALTH-NURSING            | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12134 | 611 | GENERAL SUPPLIES          |                                     | -          | 359.94     | -          |
| 11 | 00000 | 12134 | 651 | GENERAL TECH SUPPLIES     |                                     | -          | 149.39     | -          |
| 11 | 00000 | 12134 | XXX | HEALTH-NURSING            | TOTAL                               | -          | 509.33     | -          |
| 11 | 00000 | 12210 | XXX | IMPROVEMENT INSTRUCT SVC  | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12210 | 611 | GENERAL SUPPLIES          |                                     | -          | -          | 150.00     |
| 11 | 00000 | 12210 | 651 | GENERAL TECH SUPPLIES     |                                     | -          | -          | 120.00     |
| 11 | 00000 | 12210 | XXX | IMPROVEMENT INSTRUCT SVC  | TOTAL                               | -          | -          | 270.00     |
| 11 | 00000 | 12232 | XXX | TECH SVC SUPV & ADMIN     | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12232 | 523 | LIABILITY INSURANCE       | BRIM - Cyber (Estimate from BRIM)   | -          | 6,128.00   | 5,295.00   |
| 11 | 00000 | 12232 | 551 | PRINTING/BINDING          |                                     | -          | -          | -          |
| 11 | 00000 | 12232 | XXX | TECH SVC SUPV & ADMIN     | TOTAL                               | -          | 6,128.00   | 5,295.00   |
| 11 | 00000 | 12236 | XXX | NETWORK SUPPORT           | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12236 | 533 | DATA COMMUNICATION SVC    | Broadband Internet Services         | 138,360.00 | 138,360.00 | 117,000.00 |
| 11 | 00000 | 12236 | XXX | NETWORK SUPPORT           | TOTAL                               | 138,360.00 | 138,360.00 | 117,000.00 |
| 11 | 00000 | 12311 | XXX | BOARD OF ED/SUPERVISION   | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12311 | 331 | EMPLOYEE TRAIN & DEV SVC  | Board Member - Meeting Registration | 6,230.00   | 4,160.00   | 7,000.00   |
| 11 | 00000 | 12311 | 524 | FIDELITY BONDS            | Board President Bond                | 100.00     | 100.00     | 100.00     |
| 11 | 00000 | 12311 | 541 | LEGAL ADVERTISING         |                                     | -          | 584.15     | -          |
| 11 | 00000 | 12311 | 580 | STAFF TRAVEL - GENERAL    | Board Members Travel                | -          | -          | -          |
| 11 | 00000 | 12311 | 582 | STAFF TRAVEL OUT OF CO.   | Board Members Travel                | 2,751.80   | 1,324.21   | 2,500.00   |
| 11 | 00000 | 12311 | 611 | GENERAL SUPPLIES          |                                     | -          | 793.55     | 800.00     |
| 11 | 00000 | 12311 | 811 | SCHOOL BOARDS ASSOCIATION | WWSBA Membership -# 695780          | 10,242.00  | -          | 5,200.00   |
| 11 | 00000 | 12311 | XXX | BOARD OF ED/SUPERVISION   | TOTAL                               | 19,323.80  | 6,961.91   | 15,600.00  |
| 11 | 00000 | 12317 | XXX | AUDIT SERVICES            | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12317 | 341 | OTHER PROFESSIONAL SVC    | A-133 Audit - FY24 = 40,330         | 40,290.00  | 40,830.00  | 41,000.00  |
| 11 | 00000 | 12317 | XXX | AUDIT SERVICES            | TOTAL                               | 40,290.00  | 40,830.00  | 41,000.00  |
| 11 | 00000 | 12318 | XXX | LEGAL SERVICES            | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12318 | 341 | OTHER PROFESSIONAL SVC    | Bowles Rice - Legal                 | 38,488.52  | 40,500.00  | 50,000.00  |
| 11 | 00000 | 12318 | XXX | LEGAL SERVICES            | TOTAL                               | 38,488.52  | 40,500.00  | 50,000.00  |
| 11 | 00000 | 12319 | XXX | BOARD OF EDUCATION-OTHER  | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12319 | 421 | DISPOSAL SERVICE          |                                     | -          | 200.00     | -          |
| 11 | 00000 | 12319 | 443 | RENTAL OF COMPUTERS       | Copier Leases/Prints                | -          | 1,830.14   | 5,000.00   |
| 11 | 00000 | 12319 | 521 | PROPERTY INSURANCE        | BRIM (Estimates from BRIM)          | 80,099.00  | 110,563.00 | 104,924.00 |
| 11 | 00000 | 12319 | 523 | LIABILITY INSURANCE       | BRIM (Estimates from BRIM)          | 388,314.00 | 220,591.00 | 315,640.00 |
| 11 | 00000 | 12319 | 528 | INSURANCE DEDUCTIBLES     | Deductibles \$2,500                 | -          | -          | 5,000.00   |
| 11 | 00000 | 12319 | 531 | POSTAL COMMUNICATION SVC  | Central Office Postage              | 4,500.00   | 3,500.00   | 5,000.00   |
| 11 | 00000 | 12319 | 541 | LEGAL ADVERTISING         |                                     | -          | -          | -          |
| 11 | 00000 | 12319 | 611 | GENERAL SUPPLIES          | Paper                               | 6,085.65   | 613.20     | 6,000.00   |
| 11 | 00000 | 12319 | 651 | GENERAL TECH SUPPLIES     |                                     | 587.34     | -          | -          |
| 11 | 00000 | 12319 | 819 | OTHER FEES AND DUES       |                                     | -          | -          | -          |
| 11 | 00000 | 12319 | 872 | PROPERTY TAXES            | Property Not Used for School        | 310.10     | 246.86     | 250.00     |
| 11 | 00000 | 12319 | XXX | BOARD OF EDUCATION-OTHER  | TOTAL                               | 479,896.09 | 337,544.20 | 441,814.00 |
| 11 | 00000 | 12321 | XXX | EXEC ADMIN-SUPERINTENDENT | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12321 | 331 | EMPLOYEE TRAIN & DEV SVC  | Meeting Registration                | 1,400.00   | 525.00     | 3,250.00   |
| 11 | 00000 | 12321 | 524 | FIDELITY BONDS            | Superintendent Bond                 | 100.00     | 100.00     | 100.00     |
| 11 | 00000 | 12321 | 531 | POSTAL COMMUNICATION SVC  |                                     | 81.46      | -          | -          |
| 11 | 00000 | 12321 | 580 | STAFF TRAVEL - GENERAL    | Superintendent's Travel             | -          | -          | 500.00     |
| 11 | 00000 | 12321 | 581 | STAFF TRAVEL - IN COUNTY  | Superintendent's Travel             | -          | -          | -          |
| 11 | 00000 | 12321 | 582 | STAFF TRAVEL OUT OF CO.   | Superintendent's Travel             | 307.58     | -          | -          |
| 11 | 00000 | 12321 | 583 | STAFF TRAVEL OUT OF STATE | Superintendent's Travel             | -          | -          | -          |
| 11 | 00000 | 12321 | 611 | GENERAL SUPPLIES          |                                     | -          | -          | 150.00     |
| 11 | 00000 | 12321 | 651 | GENERAL TECH SUPPLIES     |                                     | -          | -          | -          |
| 11 | 00000 | 12321 | 819 | OTHER FEES AND DUES       |                                     | -          | -          | -          |
| 11 | 00000 | 12321 | XXX | EXEC ADMIN-SUPERINTENDENT | TOTAL                               | 1,889.04   | 625.00     | 4,000.00   |
| 11 | 00000 | 12322 | XXX | COMMUNITY RELATIONS       | XXX                                 | XXX        | XXX        | XXX        |
| 11 | 00000 | 12322 | 341 | OTHER PROFESSIONAL SVC    | Policy Services - Neola             | -          | -          | 30,000.00  |
| 11 | 00000 | 12322 | 735 | TECHNOLOGY SOFTWARE       | Apptegy/Thrillshare (Calls/Texts)   | 17,800.00  | 18,690.00  | 19,250.70  |
| 11 | 00000 | 12322 | XXX | COMMUNITY RELATIONS       | TOTAL                               | 17,800.00  | 18,690.00  | 49,250.70  |

| FD | PROJ  | PROG  | OBJ | Description               | Notes                           | 2024     | 2025      | *2026*    |
|----|-------|-------|-----|---------------------------|---------------------------------|----------|-----------|-----------|
| 11 | 00000 | 12324 | XXX | ASSISTANT SUPERINTENDENT  | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12324 | 581 | STAFF TRAVEL - IN COUNTY  | Asst. Superintendent's Travel   | 345.77   | -         | -         |
| 11 | 00000 | 12324 | 582 | STAFF TRAVEL OUT OF CO.   | Asst. Superintendent's Travel   | -        | -         | 1,000.00  |
| 11 | 00000 | 12324 | 611 | GENERAL SUPPLIES          |                                 | -        | -         | 150.00    |
| 11 | 00000 | 12324 | 651 | GENERAL TECH SUPPLIES     |                                 | -        | -         | -         |
| 11 | 00000 | 12324 | XXX | ASSISTANT SUPERINTENDENT  | TOTAL                           | 345.77   | -         | 1,150.00  |
| 11 | 00000 | 12329 | XXX | EXEC ADMIN-OTHER          | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12329 | 432 | REPAIR/MAINT SVC-TECH REL | Check Folder Maintenance Svc.   | 450.00   | -         | 450.00    |
| 11 | 00000 | 12329 | 611 | GENERAL SUPPLIES          |                                 | -        | -         | -         |
| 11 | 00000 | 12329 | XXX | EXEC ADMIN-OTHER          | TOTAL                           | 450.00   | -         | 450.00    |
| 11 | 00000 | 12331 | XXX | SPECIAL AREA ADMIN        | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12331 | 891 | MISCELLANEOUS EXPENDITURE |                                 | -        | -         | 1,090.00  |
| 11 | 00000 | 12331 | XXX | SPECIAL AREA ADMIN        | TOTAL                           | -        | -         | 1,090.00  |
| 11 | 00000 | 12411 | XXX | PRINCIPAL'S OFFICE        | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12411 | 581 | STAFF TRAVEL - IN COUNTY  | Principal Rowlesburg AEP Travel | 1,564.05 | 1,424.10  | 1,200.00  |
| 11 | 00000 | 12411 | XXX | PRINCIPAL'S OFFICE        | TOTAL                           | 1,564.05 | 1,424.10  | 1,200.00  |
| 11 | 00000 | 12510 | XXX | FISCAL SERVICES-GENERAL   | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12510 | 341 | OTHER PROFESSIONAL SVC    | Meeting Registration            | -        | -         | -         |
| 11 | 00000 | 12510 | 431 | REPAIR/MAINT SVC-NON TECH |                                 | -        | -         | -         |
| 11 | 00000 | 12510 | 432 | REPAIR/MAINT SVC-TECH REL | Check Folder + Check Printer    | 1,400.00 | 450.00    | 1,400.00  |
| 11 | 00000 | 12510 | 541 | LEGAL ADVERTISING         | FS/Levy/B. Notice/Budget        | 5,826.02 | 5,504.12  | 6,000.00  |
| 11 | 00000 | 12510 | 581 | STAFF TRAVEL - IN COUNTY  |                                 | -        | -         | -         |
| 11 | 00000 | 12510 | 611 | GENERAL SUPPLIES          |                                 | 773.16   | 1,029.72  | 1,200.00  |
| 11 | 00000 | 12510 | 612 | CUSTODIAL SUPPLIES        |                                 | -        | -         | -         |
| 11 | 00000 | 12510 | 615 | SUPPLIES - FREIGHT        |                                 | -        | 116.22    | -         |
| 11 | 00000 | 12510 | 651 | GENERAL TECH SUPPLIES     |                                 | 1,453.63 | 542.97    | 500.00    |
| 11 | 00000 | 12510 | 696 | CL HARDWARE - STAFF       |                                 | -        | 380.00    | -         |
| 11 | 00000 | 12510 | 819 | OTHER FEES AND DUES       |                                 | -        | 4,516.01  | -         |
| 11 | 00000 | 12510 | XXX | FISCAL SERVICES-GENERAL   | TOTAL                           | 9,452.81 | 12,539.04 | 9,100.00  |
| 11 | 00000 | 12511 | XXX | FISCAL SUPERVISION        | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12511 | 524 | FIDELITY BONDS            | Treasurer Bond                  | 3,000.00 | 3,000.00  | 3,000.00  |
| 11 | 00000 | 12511 | XXX | FISCAL SUPERVISION        | TOTAL                           | 3,000.00 | 3,000.00  | 3,000.00  |
| 11 | 00000 | 12514 | XXX | PAYROLL SERVICES          | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12514 | 735 | TECHNOLOGY SOFTWARE       | Bus Driver Payroll System       | -        | -         | 25,000.00 |
| 11 | 00000 | 12514 | XXX | PAYROLL SERVICES          | TOTAL                           | -        | -         | 25,000.00 |
| 11 | 00000 | 12515 | XXX | FINANCIAL ACCOUNTING      | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12515 | 611 | GENERAL SUPPLIES          |                                 | -        | -         | 125.00    |
| 11 | 00000 | 12515 | 651 | GENERAL TECH SUPPLIES     |                                 | 148.90   | -         | 150.00    |
| 11 | 00000 | 12515 | XXX | FINANCIAL ACCOUNTING      | TOTAL                           | 148.90   | -         | 275.00    |
| 11 | 00000 | 12560 | XXX | PUBLIC INFO SERVICES      | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12560 | 541 | LEGAL ADVERTISING         |                                 | 1,130.49 | 129.91    | 1,000.00  |
| 11 | 00000 | 12560 | 551 | PRINTING/BINDING          | Quarterly Magazine              | -        | 4,752.00  | 5,000.00  |
| 11 | 00000 | 12560 | XXX | PUBLIC INFO SERVICES      | TOTAL                           | 1,130.49 | 4,881.91  | 6,000.00  |
| 11 | 00000 | 12570 | XXX | PERSONNEL SVC - GENERAL   | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12570 | 611 | GENERAL SUPPLIES          |                                 | -        | -         | -         |
| 11 | 00000 | 12570 | 619 | SUPPLIES - OTHER          |                                 | -        | -         | -         |
| 11 | 00000 | 12570 | XXX | PERSONNEL SVC - GENERAL   | TOTAL                           | -        | -         | -         |
| 11 | 00000 | 12572 | XXX | RECRUITMENT/PLACEMENT     | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12572 | 611 | GENERAL SUPPLIES          | Job Opening Ads                 | -        | 250.00    | 500.00    |
| 11 | 00000 | 12572 | XXX | RECRUITMENT/PLACEMENT     | TOTAL                           | -        | 250.00    | -         |
| 11 | 00000 | 12575 | XXX | STAFF SERVICE-HEALTH      | XXX                             | XXX      | XXX       | XXX       |
| 11 | 00000 | 12575 | 342 | DRUG TESTING              |                                 | -        | -         | -         |
| 11 | 00000 | 12575 | XXX | STAFF SERVICE-HEALTH      | TOTAL                           | -        | -         | -         |

| FD | PROJ  | PROG  | OBJ | Description                     | Notes                                      | 2024                | 2025                | *2026*              |
|----|-------|-------|-----|---------------------------------|--|---------------------|---------------------|---------------------|
| 11 | 00000 | 12611 | XXX | <b>OPERATION OF BUILDINGS</b>   | <b>XXX</b>                                 | <b>XXX</b>          | <b>XXX</b>          | <b>XXX</b>          |
| 11 | 00000 | 12611 | 341 | OTHER PROFESSIONAL SVC          | Water Tester Service                       | 100.00              | -                   | 18,000.00           |
| 11 | 00000 | 12611 | 411 | WATER/SEWAGE                    | Utility                                    | 174,670.73          | 177,633.40          | 175,000.00          |
| 11 | 00000 | 12611 | 421 | DISPOSAL SERVICE                | Utility                                    | 164,255.55          | 166,220.50          | 165,000.00          |
| 11 | 00000 | 12611 | 431 | REPAIR/MAINT SVC-NON TECH       |  | -                   | -                   | -                   |
| 11 | 00000 | 12611 | 442 | RENTAL OF EQUIP/VEHICLES        | Dumpster Rent for KES                      | 1,100.00            | 1,200.00            | 1,200.00            |
| 11 | 00000 | 12611 | 532 | TELEPHONE/VOICE SERVICES        | Utility                                    | 37,238.79           | 69,961.73           | 70,000.00           |
| 11 | 00000 | 12611 | 580 | STAFF TRAVEL - GENERAL          | Water Tester Travel                        | -                   | -                   | -                   |
| 11 | 00000 | 12611 | 581 | STAFF TRAVEL - IN COUNTY        | Water Tester Travel                        | 112.01              | -                   | -                   |
| 11 | 00000 | 12611 | 582 | STAFF TRAVEL OUT OF CO.         | Water Tester Travel                        | 192.30              | -                   | -                   |
| 11 | 00000 | 12611 | 613 | MAINTENANCE SUPPLIES            |  | -                   | -                   | -                   |
| 11 | 00000 | 12611 | 621 | NATURAL GAS                     | Utility                                    | 202,585.20          | 283,252.91          | 250,000.00          |
| 11 | 00000 | 12611 | 622 | ELECTRICITY                     | Utility                                    | 1,030,611.05        | 988,616.66          | 1,040,000.00        |
| 11 | 00000 | 12611 | 623 | BOTTLED GAS                     | Utility                                    | 58,499.66           | 72,008.88           | 75,000.00           |
| 11 | 00000 | 12611 | 819 | OTHER FEES AND DUES             |  | 298.57              | -                   | -                   |
| 11 | 00000 | 12611 | 891 | MISCELLANEOUS EXPENDITURE       |  | 721.25              | -                   | -                   |
| 11 | 00000 | 12611 | XXX | <b>OPERATION OF BUILDINGS</b>   | <b>TOTAL</b>                               | <b>1,670,385.11</b> | <b>1,758,894.08</b> | <b>1,794,200.00</b> |
| 11 | 00000 | 12621 | XXX | <b>MAINTENANCE OF BUILDINGS</b> | <b>XXX</b>                                 | <b>XXX</b>          | <b>XXX</b>          | <b>XXX</b>          |
| 11 | 00000 | 12621 | 352 | OTHER TECHNICAL SERVICES        |  | -                   | -                   | -                   |
| 11 | 00000 | 12621 | 421 | DISPOSAL SERVICE                |  | -                   | -                   | -                   |
| 11 | 00000 | 12621 | 423 | CUSTODIAL SERVICE               |  | -                   | -                   | -                   |
| 11 | 00000 | 12621 | 431 | REPAIR/MAINT SVC-NON TECH       | Inspections, Maintenance, Gym Floors, etc. | 5,755.57            | 107,639.69          | 178,500.00          |
| 11 | 00000 | 12621 | 432 | REPAIR/MAINT SVC-TECH REL       | HVAC Agreement                             | -                   | -                   | 200,000.00          |
| 11 | 00000 | 12621 | 449 | RENTALS - OTHER                 |  | -                   | 749.48              | -                   |
| 11 | 00000 | 12621 | 531 | POSTAL COMMUNICATION SVC        |  | -                   | -                   | -                   |
| 11 | 00000 | 12621 | 551 | PRINTING/BINDING                |  | -                   | -                   | -                   |
| 11 | 00000 | 12621 | 611 | GENERAL SUPPLIES                |  | -                   | 221.34              | -                   |
| 11 | 00000 | 12621 | 612 | CUSTODIAL SUPPLIES              |  | 218,921.29          | 181,976.00          | 200,000.00          |
| 11 | 00000 | 12621 | 613 | MAINTENANCE SUPPLIES            | Expensed in Levy for 5 Years               | 99,617.28           | 243,272.54          | 375,000.00          |
| 11 | 00000 | 12621 | 615 | SUPPLIES - FREIGHT              |  | 49.97               | 2,166.02            | 1,000.00            |
| 11 | 00000 | 12621 | 621 | NATURAL GAS                     |  | 35,308.67           | -                   | -                   |
| 11 | 00000 | 12621 | 651 | GENERAL TECH SUPPLIES           |  | -                   | 211.09              | -                   |
| 11 | 00000 | 12621 | 657 | SOFTWARE - STAFF                | Required Preventative Maintenance Prog.    | -                   | -                   | 2,000.00            |
| 11 | 00000 | 12621 | 661 | FUEL- DIESEL                    |  | -                   | 900.00              | -                   |
| 11 | 00000 | 12621 | 663 | FUEL - PROPANE                  |  | -                   | 900.00              | -                   |
| 11 | 00000 | 12621 | 667 | VEHICLE PARTS                   |  | -                   | 50.40               | -                   |
| 11 | 00000 | 12621 | 819 | OTHER FEES AND DUES             |  | 444.42              | 5,552.16            | 5,000.00            |
| 11 | 00000 | 12621 | XXX | <b>MAINTENANCE OF BUILDINGS</b> | <b>TOTAL</b>                               | <b>360,097.20</b>   | <b>543,638.72</b>   | <b>961,500.00</b>   |
| 11 | 00000 | 12631 | XXX | <b>CARE/UPKEEP OF GROUNDS</b>   | <b>XXX</b>                                 | <b>XXX</b>          | <b>XXX</b>          | <b>XXX</b>          |
| 11 | 00000 | 12631 | 421 | DISPOSAL SERVICE                |  | 1,402.28            | 1,332.98            | 650.00              |
| 11 | 00000 | 12631 | 422 | SNOW REMOVAL SERVICE            | County-Wide                                | -                   | 98,084.50           | 98,875.00           |
| 11 | 00000 | 12631 | 424 | LAWN CARE SERVICE               | County-Wide                                | -                   | 26,100.00           | 100,000.00          |
| 11 | 00000 | 12631 | 431 | REPAIR/MAINT SVC-NON TECH       | Parking Lot Maintenance etc.               | -                   | 5,522.00            | 60,000.00           |
| 11 | 00000 | 12631 | 613 | MAINTENANCE SUPPLIES            | Salt, etc.                                 | -                   | -                   | 2,500.00            |
| 11 | 00000 | 12631 | 615 | SUPPLIES - FREIGHT              |  | -                   | -                   | 500.00              |
| 11 | 00000 | 12631 | XXX | <b>CARE/UPKEEP OF GROUNDS</b>   | <b>TOTAL</b>                               | <b>1,402.28</b>     | <b>131,039.48</b>   | <b>262,525.00</b>   |
| 11 | 00000 | 12641 | XXX | <b>CARE/UPKEEP OF EQUIPMENT</b> | <b>XXX</b>                                 | <b>XXX</b>          | <b>XXX</b>          | <b>XXX</b>          |
| 11 | 00000 | 12641 | 341 | OTHER PROFESSIONAL SVC          | Pump Station Svc.                          | 45,541.47           | 38,273.88           | 60,000.00           |
| 11 | 00000 | 12641 | 431 | REPAIR/MAINT SVC-NON TECH       |  | 360.00              | 26,248.22           | 50,000.00           |
| 11 | 00000 | 12641 | 432 | REPAIR/MAINT SVC-TECH REL       | Filter Svc.                                | -                   | -                   | 46,763.00           |
| 11 | 00000 | 12641 | 442 | RENTAL OF EQUIP/VEHICLES        |  | 4,038.76            | 4,284.36            | 2,500.00            |
| 11 | 00000 | 12641 | 443 | RENTAL OF COMPUTERS             |  | -                   | -                   | -                   |
| 11 | 00000 | 12641 | 613 | MAINTENANCE SUPPLIES            |  | 4,095.56            | -                   | 60,000.00           |
| 11 | 00000 | 12641 | XXX | <b>CARE/UPKEEP OF EQUIPMENT</b> | <b>TOTAL</b>                               | <b>54,035.79</b>    | <b>68,806.46</b>    | <b>219,263.00</b>   |
| 11 | 00000 | 12651 | XXX | <b>CARE/UPKEEP OF EQUIPMENT</b> | <b>XXX</b>                                 | <b>XXX</b>          | <b>XXX</b>          | <b>XXX</b>          |
| 11 | 00000 | 12651 | 611 | GENERAL SUPPLIES                |  | 555.00              | 45.00               | 500.00              |
| 11 | 00000 | 12651 | 667 | VEHICLE PARTS                   |  | -                   | -                   | -                   |
| 11 | 00000 | 12651 | 735 | TECHNOLOGY SOFTWARE             | Vehicle Maintenance Tracking System        | -                   | -                   | 15,000.00           |
| 11 | 00000 | 12651 | XXX | <b>VEHICLE OP/MAINTANCE</b>     | <b>TOTAL</b>                               | <b>555.00</b>       | <b>45.00</b>        | <b>15,500.00</b>    |

| FD | PROJ  | PROG  | OBJ | Description                    | Notes                                      | 2024              | 2025              | *2026*            |
|----|-------|-------|-----|--------------------------------|--|-------------------|-------------------|-------------------|
| 11 | 00000 | 12661 | XXX | <b>SECURITY</b>                | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12661 | 341 | OTHER PROFESSIONAL SVC         | Pro Officer at PHS + Other Schools - LEVY  | 59,971.61         | 61,770.76         | -                 |
| 11 | 00000 | 12661 | 582 | STAFF TRAVEL OUT OF CO.        | Prof Officer Training Travel - LEVY        | 673.46            | -                 | -                 |
| 11 | 00000 | 12661 | 611 | GENERAL SUPPLIES               |  | 907.96            | 2,206.77          | 1,000.00          |
| 11 | 00000 | 12661 | 652 | HARDWARE - STUDENTS            | Expensed in Levy for 5 Years               | 404,604.70        | 9,290.77          | 54,000.00         |
| 11 | 00000 | 12661 | 656 | HARDWARE - STAFF               | Expensed in Levy for 5 Years               | -                 | 4,244.14          | 6,000.00          |
| 11 | 00000 | 12661 | 657 | SOFTWARE - STAFF               | Expensed in Levy for 5 Years               | 21,000.00         | 36,534.06         | 20,000.00         |
| 11 | 00000 | 12661 | XXX | <b>SECURITY</b>                | <b>TOTAL</b>                               | <b>487,157.73</b> | <b>114,046.50</b> | <b>81,000.00</b>  |
| 11 | 00000 | 12671 | XXX | <b>SAFETY</b>                  | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12671 | 341 | OTHER PROFESSIONAL SVC         |  | 19,000.00         | -                 | 16,155.00         |
| 11 | 00000 | 12671 | 352 | OTHER TECHNICAL SERVICES       |  | 60.00             | 2,236.53          | 2,500.00          |
| 11 | 00000 | 12671 | 613 | MAINTENANCE SUPPLIES           |  | 1,622.70          | 550.00            | 550.00            |
| 11 | 00000 | 12671 | 615 | SUPPLIES - FREIGHT             |  | 23.41             | -                 | -                 |
| 11 | 00000 | 12671 | 819 | OTHER FEES AND DUES            |  | -                 | -                 | -                 |
| 11 | 00000 | 12671 | XXX | <b>SAFETY</b>                  | <b>TOTAL</b>                               | <b>20,706.11</b>  | <b>2,786.53</b>   | <b>19,205.00</b>  |
| 11 | 00000 | 12691 | XXX | <b>OTHER O&amp;M</b>           | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12691 | 611 | GENERAL SUPPLIES               |  | 100.00            | 400.00            | 500.00            |
| 11 | 00000 | 12691 | 613 | MAINTENANCE SUPPLIES           |  | -                 | -                 | -                 |
| 11 | 00000 | 12691 | 816 | COMMERCIAL DRIVER LICENSE      |  | -                 | -                 | -                 |
| 11 | 00000 | 12691 | 819 | OTHER FEES AND DUES            |  | 120.00            | 180.00            | 200.00            |
| 11 | 00000 | 12691 | XXX | <b>OTHER O&amp;M</b>           | <b>TOTAL</b>                               | <b>220.00</b>     | <b>580.00</b>     | <b>700.00</b>     |
| 11 | 00000 | 12711 | XXX | <b>VEHICLE OPERATION</b>       | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12711 | 331 | EMPLOYEE TRAIN & DEV SVC       |  | 2,070.00          | 270.00            | 1,500.00          |
| 11 | 00000 | 12711 | 341 | OTHER PROFESSIONAL SVC         |  | 2,665.00          | -                 | 2,500.00          |
| 11 | 00000 | 12711 | 514 | PAYMENT IN LIEU OF TRANSP      | In-Lieu Students                           | 945.82            | -                 | 450.00            |
| 11 | 00000 | 12711 | 522 | VEHICLE INSURANCE              | BRIM - Automobile (Est. from BRIM)         | 64,111.00         | 128,366.00        | 65,578.00         |
| 11 | 00000 | 12711 | 523 | LIABILITY INSURANCE            | BRIM - Bus Liability Insurance - State Aid | -                 | -                 | 65,423.00         |
| 11 | 00000 | 12711 | 542 | OTHER ADVERTISING              |  | 491.54            | 2,000.00          | 1,500.00          |
| 11 | 00000 | 12711 | 582 | STAFF TRAVEL OUT OF CO.        |  | 48.00             | -                 | -                 |
| 11 | 00000 | 12711 | 611 | GENERAL SUPPLIES               |  | 561.39            | 145.00            | 150.00            |
| 11 | 00000 | 12711 | 613 | MAINTENANCE SUPPLIES           |  | 6,822.74          | 4,000.00          | 2,000.00          |
| 11 | 00000 | 12711 | 661 | FUEL- DIESEL                   | FY24 Mileage = 845,047                     | 428,966.34        | 339,659.03        | 475,000.00        |
| 11 | 00000 | 12711 | 662 | FUEL - GASOLINE                |  | 66,616.67         | 37,638.92         | 60,000.00         |
| 11 | 00000 | 12711 | 664 | FUEL - BIODIESEL               | 75/25 Biodiesel to Diesel                  | 8,563.50          | -                 | 100,000.00        |
| 11 | 00000 | 12711 | 665 | OILS/LUBRICANTS                |  | -                 | -                 | 12,000.00         |
| 11 | 00000 | 12711 | 667 | VEHICLE PARTS                  |  | -                 | 1,850.00          | 2,000.00          |
| 11 | 00000 | 12711 | 669 | VEHICLE SUPPLIES - OTHER       |  | 4,553.52          | 8,620.11          | -                 |
| 11 | 00000 | 12711 | 816 | COMMERCIAL DRIVER LICENSE      | CDL Renewal Fee                            | 529.50            | 219.00            | 550.00            |
| 11 | 00000 | 12711 | 819 | OTHER FEES AND DUES            |  | -                 | -                 | -                 |
| 11 | 00000 | 12711 | XXX | <b>VEHICLE OPERATION</b>       | <b>TOTAL</b>                               | <b>586,945.02</b> | <b>522,768.06</b> | <b>788,651.00</b> |
| 11 | 00000 | 12721 | XXX | <b>MONITORING</b>              | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12721 | 657 | SOFTWARE - STAFF               | BusHive - Transp. Request Software         | 3,000.00          | -                 | 3,000.00          |
| 11 | 00000 | 12721 | XXX | <b>MONITORING</b>              | <b>TOTAL</b>                               | <b>3,000.00</b>   | <b>-</b>          | <b>3,000.00</b>   |
| 11 | 00000 | 12731 | XXX | <b>VEHICLE SVC/MAINTENANCE</b> | <b>XXX</b>                                 | <b>XXX</b>        | <b>XXX</b>        | <b>XXX</b>        |
| 11 | 00000 | 12731 | 331 | EMPLOYEE TRAIN & DEV SVC       | WVAPT                                      | 4,572.00          | 5,401.00          | 6,400.00          |
| 11 | 00000 | 12731 | 341 | OTHER PROFESSIONAL SVC         |  | 89,672.13         | 68,347.11         | 72,000.00         |
| 11 | 00000 | 12731 | 342 | DRUG TESTING                   |  | 18,983.00         | 14,000.00         | 20,000.00         |
| 11 | 00000 | 12731 | 352 | OTHER TECHNICAL SERVICES       |  | -                 | -                 | -                 |
| 11 | 00000 | 12731 | 431 | REPAIR/MAINT SVC-NON TECH      |  | -                 | 67.60             | 7,000.00          |
| 11 | 00000 | 12731 | 443 | RENTAL OF COMPUTERS            |  | -                 | -                 | -                 |
| 11 | 00000 | 12731 | 523 | LIABILITY INSURANCE            |  | 1,312.10          | -                 | 1,500.00          |
| 11 | 00000 | 12731 | 535 | COMMUNICATION LICENSE/FEE      | FCC Radio Licensing                        | 960.00            | 2,620.52          | 2,500.00          |
| 11 | 00000 | 12731 | 580 | STAFF TRAVEL - GENERAL         |  | -                 | -                 | 1,500.00          |
| 11 | 00000 | 12731 | 581 | STAFF TRAVEL - IN COUNTY       |  | -                 | 1,495.60          | -                 |
| 11 | 00000 | 12731 | 582 | STAFF TRAVEL OUT OF CO.        |  | 1,412.40          | -                 | -                 |
| 11 | 00000 | 12731 | 591 | PUR SVC-LEA IN STATE           |  | -                 | -                 | 8,500.00          |
| 11 | 00000 | 12731 | 611 | GENERAL SUPPLIES               |  | -                 | 1,035.00          | 2,000.00          |
| 11 | 00000 | 12731 | 612 | CUSTODIAL SUPPLIES             |  | -                 | -                 | 1,500.00          |
| 11 | 00000 | 12731 | 613 | MAINTENANCE SUPPLIES           |  | -                 | 5,000.00          | 600.00            |
| 11 | 00000 | 12731 | 615 | SUPPLIES - FREIGHT             |  | 903.10            | 1,559.21          | 700.00            |
| 11 | 00000 | 12731 | 619 | SUPPLIES - OTHER               |  | 527.97            | 6,000.00          | 900.00            |
| 11 | 00000 | 12731 | 623 | BOTTLED GAS                    |  | -                 | -                 | 250.00            |
| 11 | 00000 | 12731 | 651 | GENERAL TECH SUPPLIES          |  | -                 | 3,000.00          | 3,500.00          |
| 11 | 00000 | 12731 | 656 | HARDWARE - STAFF               | Bus Radios                                 | 6,535.86          | -                 | 3,500.00          |

| FD | PROJ  | PROG  | OBJ | Description               | Notes                                 | 2024       | 2025       | *2026*     |
|----|-------|-------|-----|---------------------------|---------------------------------------|------------|------------|------------|
| 11 | 00000 | 12731 | XXX | VEHICLE SVC/MAINTENANCE   | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 12731 | 657 | SOFTWARE - STAFF          | Inventory System Software             | 4,704.75   | 204.75     | 11,000.00  |
| 11 | 00000 | 12731 | 665 | OILS/LUBRICANTS           |                                       | -          | -          | 10,000.00  |
| 11 | 00000 | 12731 | 666 | TIRES/TUBES               | Tires                                 | 111,205.99 | 84,805.28  | 115,000.00 |
| 11 | 00000 | 12731 | 667 | VEHICLE PARTS             |                                       | 407,153.66 | 391,355.97 | 450,000.00 |
| 11 | 00000 | 12731 | 669 | VEHICLE SUPPLIES - OTHER  |                                       | -          | -          | 2,500.00   |
| 11 | 00000 | 12731 | 735 | TECHNOLOGY SOFTWARE       | Bus Maintenance Tracking System       | -          | -          | 125,000.00 |
| 11 | 00000 | 12731 | 819 | OTHER FEES AND DUES       | DMV Sticker Fee                       | -          | 22.48      | 250.00     |
| 11 | 00000 | 12731 | XXX | VEHICLE SVC/MAINTENANCE   | TOTAL                                 | 649,966.96 | 586,939.52 | 846,100.00 |
| 11 | 00000 | 12791 | XXX | TRANSPORTATION - OTHER    | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 12791 | 411 | WATER/SEWAGE              |                                       | 2,771.91   | -          | 3,000.00   |
| 11 | 00000 | 12791 | 421 | DISPOSAL SERVICE          |                                       | 1,636.68   | -          | 2,000.00   |
| 11 | 00000 | 12791 | 432 | REPAIR/MAINT SVC-TECH REL | BEARCOM Service Charge                | 10,329.00  | 15,000.00  | 15,000.00  |
| 11 | 00000 | 12791 | 443 | RENTAL OF COMPUTERS       |                                       | -          | 750.00     | 1,500.00   |
| 11 | 00000 | 12791 | 449 | RENTALS - OTHER           | Porta-John by Fuel Pumps              | 1,100.00   | 1,400.00   | 1,250.00   |
| 11 | 00000 | 12791 | 451 | PAID TO CONTRACTORS       | Fuel Tank Upgrades at PHS Location    | -          | -          | 75,000.00  |
| 11 | 00000 | 12791 | 514 | PAYMENT IN LIEU OF TRANSP |                                       | -          | -          | 500.00     |
| 11 | 00000 | 12791 | 523 | LIABILITY INSURANCE       | Tank Liability                        | -          | -          | 1,850.00   |
| 11 | 00000 | 12791 | 528 | INSURANCE DEDUCTIBLES     | BRIM/AIG                              | -          | -          | 7,500.00   |
| 11 | 00000 | 12791 | 531 | POSTAL COMMUNICATION SVC  |                                       | 231.33     | 24.50      | 250.00     |
| 11 | 00000 | 12791 | 532 | TELEPHONE/VOICE SERVICES  |                                       | 1,029.73   | 1,900.00   | 1,000.00   |
| 11 | 00000 | 12791 | 551 | PRINTING/BINDING          |                                       | -          | -          | 375.00     |
| 11 | 00000 | 12791 | 611 | GENERAL SUPPLIES          | Office Supplies/Gravel                | 2,578.20   | 1,522.40   | 2,000.00   |
| 11 | 00000 | 12791 | 612 | CUSTODIAL SUPPLIES        |                                       | 39,203.18  | 37,952.22  | 40,000.00  |
| 11 | 00000 | 12791 | 622 | ELECTRICITY               |                                       | 9,764.56   | 10,000.00  | 10,000.00  |
| 11 | 00000 | 12791 | 651 | GENERAL TECH SUPPLIES     |                                       | 1,004.33   | 1,089.73   | 1,500.00   |
| 11 | 00000 | 12791 | 732 | VEHICLES                  |                                       | -          | -          | -          |
| 11 | 00000 | 12791 | 819 | OTHER FEES AND DUES       |                                       | 1,138.81   | 1,067.73   | 1,000.00   |
| 11 | 00000 | 12791 | 891 | MISCELLANEOUS EXPENDITURE |                                       | 23.21      | -          | 50.00      |
| 11 | 00000 | 12791 | XXX | TRANSPORTATION - OTHER    | TOTAL                                 | 70,810.94  | 70,706.58  | 163,775.00 |
| 11 | 00000 | 13391 | XXX | OTHER COMMUNITY SERVICES  | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 13391 | 613 | MAINTENANCE SUPPLIES      | Gravel for KES Parking in field       | -          | 2,000.00   | -          |
| 11 | 00000 | 13391 | XXX | OTHER COMMUNITY SERVICES  | TOTAL                                 | -          | 2,000.00   | -          |
| 11 | 00000 | 14311 | XXX | ARCHITECTURE/ENGINEERING  | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 14311 | 341 | OTHER PROFESSIONAL SVC    | Project Development/CEFP              | -          | -          | 50,000.00  |
| 11 | 00000 | 14311 | XXX | ARCHITECTURE/ENGINEERING  | TOTAL                                 | -          | -          | 50,000.00  |
| 11 | 00000 | 14711 | XXX | BUILDING IMPROVEMENTS     | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 14711 | 451 | PAID TO CONTRACTORS       | For Unforeseen Building Improvements  | -          | -          | 200,000.00 |
| 11 | 00000 | 14711 | XXX | BUILDING IMPROVEMENTS     | TOTAL                                 | -          | -          | 200,000.00 |
| 11 | 00000 | 15121 | XXX | INTEREST/BANK FEE         | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 15121 | 922 | DEBT SERVICE FEES/COMM    | 2010/2020 Bond - Annual Fee           | 2,000.00   | 2,000.00   | 2,000.00   |
| 11 | 00000 | 15121 | XXX | INTEREST/BANK FEE         | TOTAL                                 | 2,000.00   | 2,000.00   | 2,000.00   |
| 11 | 00000 | 15141 | XXX | CAPITAL LEASE             | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 15141 | 831 | REDEMPTION OF PRINCIPAL   | Lease & QZAB                          | 121,951.10 | 121,951.10 | 70,906.26  |
| 11 | 00000 | 15141 | 832 | INTEREST EXPENSE          | Lease & QZAB (Down \$3318.42)         | 13,708.82  | 9,955.24   | 6,636.82   |
| 11 | 00000 | 15141 | XXX | CAPITAL LEASE             | TOTAL                                 | 135,659.92 | 131,906.34 | 77,543.08  |
| 11 | 00000 | 21210 | XXX | MULTIPLE-CATEGORICAL      | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 21210 | 581 | STAFF TRAVEL - IN COUNTY  |                                       | -          | -          | 50.00      |
| 11 | 00000 | 21210 | 651 | GENERAL TECH SUPPLIES     |                                       | -          | 6,690.66   | 7,500.00   |
| 11 | 00000 | 21210 | XXX | MULTIPLE-CATEGORICAL      | TOTAL                                 | -          | 6,690.66   | 7,550.00   |
| 11 | 00000 | 21221 | XXX | HEARING IMPAIRMENT        | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 21221 | 341 | OTHER PROFESSIONAL SVC    | Best Life Therapy Contract            | -          | 160,001.00 | 120,000.00 |
| 11 | 00000 | 21221 | XXX | HEARING IMPAIRMENT        | TOTAL                                 | -          | 160,001.00 | 120,000.00 |
| 11 | 00000 | 21223 | XXX | VISUAL IMPAIRMENT+BLIND   | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 21223 | 341 | OTHER PROFESSIONAL SVC    | Best Life Therapy Contract            | -          | 60,000.00  | 60,000.00  |
| 11 | 00000 | 21223 | XXX | VISUAL IMPAIRMENT+BLIND   | TOTAL                                 | -          | 60,000.00  | 60,000.00  |
| 11 | 00000 | 22150 | XXX | SPEECH PATH & AUDIO-GEN   | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 22150 | 341 | OTHER PROFESSIONAL SVC    | Best Life Therapy Contract            | -          | 267,000.00 | 255,000.00 |
| 11 | 00000 | 22150 | XXX | SPEECH PATH & AUDIO-GEN   | TOTAL                                 | -          | 267,000.00 | 255,000.00 |
| 11 | 00000 | 31332 | XXX | GOVERNMENT/PUBLIC ADMIN   | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 31332 | 521 | PROPERTY INSURANCE        | Required by Army - Paid by CTE        | -          | -          | -          |
| 11 | 00000 | 31332 | XXX | GOVERNMENT/PUBLIC ADMIN   | TOTAL                                 | -          | -          | -          |
| 11 | 00000 | 41421 | XXX | ALTERNATIVE ED/AT RISK    | XXX                                   | XXX        | XXX        | XXX        |
| 11 | 00000 | 41421 | 569 | TUITION TO OTHERS         | Challege Academy Tuition (\$4,158.45) | 42,738.41  | 16,633.80  | 16,633.80  |
| 11 | 00000 | 41421 | XXX | ALTERNATIVE ED/AT RISK    | TOTAL                                 | 42,738.41  | 16,633.80  | 16,633.80  |

| FD | PROJ  | PROG  | OBJ | Description               | Notes                                       | 2024         | 2025         | *2026*       |
|----|-------|-------|-----|---------------------------|---|--------------|--------------|--------------|
| 11 | 00000 | 41431 | XXX | ALTERNATIVE ED/AT RISK    | XXX   | XXX          | XXX          | XXX          |
| 11 | 00000 | 41431 | 581 | STAFF TRAVEL - IN COUNTY  | Homebound - Travel                          | 2,465.20     | 2,214.84     | 2,500.00     |
| 11 | 00000 | 41431 | XXX | OUT-OF-SCHOOL ENVIRONMENT | TOTAL                                       | 2,465.20     | 2,214.84     | 2,500.00     |
| 11 | 00000 | 76161 | XXX | TO SPECIAL REVENUE        | XXX   | XXX          | XXX          | XXX          |
| 11 | 00000 | 76161 | 911 | FUND TRANSFERS OUT        | Staff Development Councils                  | 21,913.00    | 22,604.00    | 21,986.00    |
| 11 | 00000 | 76161 | 911 | FUND TRANSFERS OUT        | Child Nutrition                             | 531,873.74   | 525,000.00   | 595,000.00   |
| 11 | 00000 | 76161 | XXX | TO SPECIAL REVENUE        | TOTAL                                       | 553,786.74   | 547,604.00   | 616,986.00   |
| 11 | 00000 | 76271 | XXX | TO SPECIAL REVENUE        | XXX   | XXX          | XXX          | XXX          |
| 11 | 00000 | 76271 | 911 | FUND TRANSFERS OUT        | Cur. Trips/Buses/Step 7b/AP (DOUBLED-99YXX) | 1,202,468.00 | 1,358,885.00 | 1,303,640.00 |
| 11 | 00000 | 76271 | XXX | INTRAFUND TRANSFERS OUT   | TOTAL                                       | 1,202,468.00 | 1,358,885.00 | 1,303,640.00 |
| 11 | 00000 | 76321 | XXX | RESERVED - CONTINGENCIES  | XXX   | XXX          | XXX          | XXX          |
| 11 | XXXXX | 76321 | 842 | FOR CONTINGENCIES         | Carry-Over or Additional Revenue            | -            | -            | 1,298,034.48 |
| 11 | 00000 | 76321 | XXX | RESERVED - CONTINGENCIES  | TOTAL                                       | -            | -            | 1,298,034.48 |
| 11 | 00000 | 81811 | XXX | COMMUNITY INSTRUC. K-12   | XXX   | XXX          | XXX          | XXX          |
| 11 | 00000 | 81811 | 580 | STAFF TRAVEL - GENERAL    |   | -            | -            | -            |
| 11 | 00000 | 81811 | 611 | GENERAL SUPPLIES          |   | 1,498.39     | -            | -            |
| 11 | 00000 | 81811 | XXX | COMMUNITY INSTRUC. K-12   | TOTAL                                       | 1,498.39     | -            | -            |
| 11 | 00000 | 83332 | XXX | 4-H SERVICE               | XXX   | XXX          | XXX          | XXX          |
| 11 | 00000 | 83332 | 321 | PROF EDUCATOR SERVICES    | Program Agreement                           | -            | 2,500.00     | 5,000.00     |
| 11 | 00000 | 83332 | 580 | STAFF TRAVEL - GENERAL    |   | -            | -            | -            |
| 11 | 00000 | 83332 | 581 | STAFF TRAVEL - IN COUNTY  |   | -            | -            | -            |
| 11 | 00000 | 83332 | 611 | GENERAL SUPPLIES          |   | -            | -            | -            |
| 11 | 00000 | 83332 | 651 | GENERAL TECH SUPPLIES     |   | -            | -            | -            |
| 11 | 00000 | 83332 | XXX | 4-H SERVICE               | TOTAL                                       | -            | 2,500.00     | 5,000.00     |





# Excess Levy Fund

As noted earlier, the 2019 Excess Levy expires June 2024; however, the Excess Levy Fund has carryover reserves available. Expenses associated with the technology personnel are budgeted for the 2019 Excess Levy for FY26 in the General Current Expense Fund numbers. Any additional carryover reserves will be re-established during the normal budget revision process.

A new Excess Levy Call was placed before Preston County voters in May 2024 but did not pass. The Board of Education chose to rerun the call on the November 2024 General Election ballot; however, it again failed to pass.

Effective June 10, 2022, House Bill 4353 prohibits county boards of education from scheduling an excess levy or bond levy election on any date other than the statewide primary or general elections. As a result, the Board cannot place another Excess Levy on the ballot until May 2026. If approved, funding from that levy would begin in July 2026 for the 2026–2027 fiscal year.

Due to the absence of an active Excess Levy and the gradual depletion of carryover funds from the 2019 Excess Levy, an additional \$1,329,138 had to be allocated from the General Current Expense Fund for FY26. This adjustment was necessary to maintain consistent levels of funding for maintenance, operational expenses, instructional hardware and software, and academic programming.

Information regarding the expenditures supported by the 2019 Excess Levy over the past five years is available on the Board’s website under Levy Information. These details have also been published quarterly in the Board’s Beat of Excellence magazine.

## Excess Levy Fund – Detail

| Fd | Proj. | Prog. | Obj | Description         | Common Purchase     | FY25 Budget Revenue | FY25 Budget Salaries | FY25 Budget Expenses |
|----|-------|-------|-----|---------------------|---------------------|---------------------|----------------------|----------------------|
| 12 |       | X     | X X |                     | XXX                 | XXX                 | XXX                  | XXX                  |
| 12 | 93009 | 00772 | 007 | Excess Levy Funding | Carryover Funds     | 67,157              |                      |                      |
| 12 | 93050 | XXXXX | XXX | Excess Levy Funding | Technology Salaries |                     | 67,157               |                      |
|    |       |       |     |                     |                     | <b>Revenue</b>      | <b>Salaries</b>      | <b>Expenses</b>      |
|    |       |       |     |                     |                     | 67,157              | 67,157               | -                    |

# Special Revenue Fund

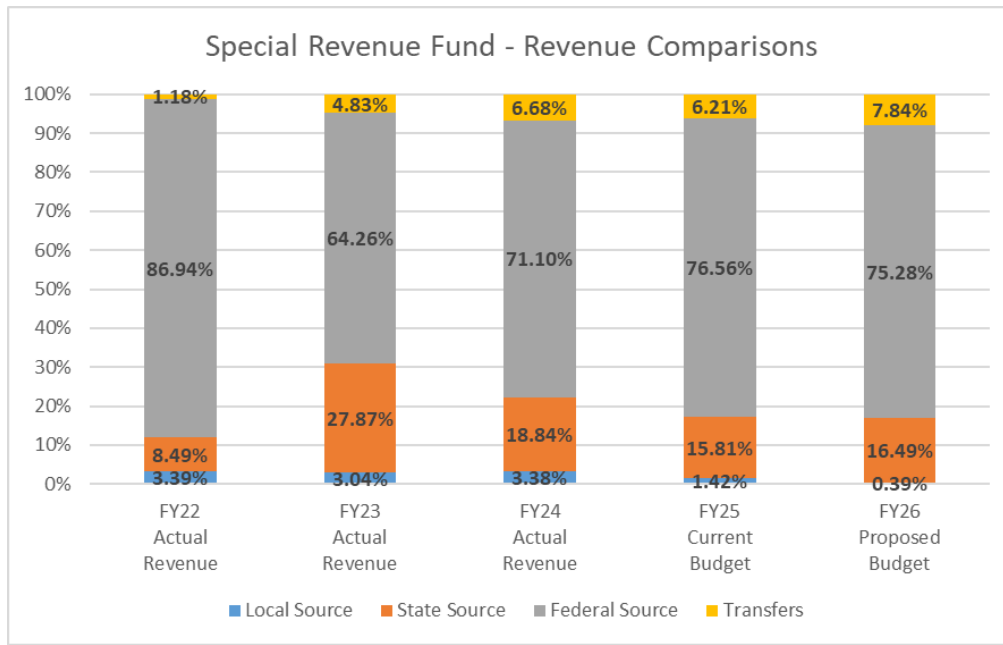
The Special Revenue Fund is part of the Board’s operating budget and accounts for all revenues received through state and federal grants, as well as other sources legally restricted for specific purposes. These funds must be used in accordance with the terms and conditions of the grant or revenue source.

Only major grants and those specifically designated by the West Virginia Department of Education (WVDE) are included in the preliminary budget figures. These estimates are provided for planning purposes and will be updated through budget supplements or transfers as final grant budgets are received and approved by the WVDE.

## Special Revenue Fund – Summary of Source Type

The Special Revenue Fund is composed of multiple funding sources, including federal and state grants, local revenues, and transfers from the General Current Expense Fund. These combined sources support programs with specific spending requirements that fall outside the scope of the general operating budget.

| <b>Special Revenue Fund Revenue Summary</b> |                                    |                                    |                                    |                                    |                                     |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| <b>Description</b>                          | <b>FY22<br/>Actual<br/>Revenue</b> | <b>FY23<br/>Actual<br/>Revenue</b> | <b>FY24<br/>Actual<br/>Revenue</b> | <b>FY25<br/>Current<br/>Budget</b> | <b>FY26<br/>Proposed<br/>Budget</b> |
| Local Source                                | 253,587                            | 258,308                            | 283,589                            | 126,803                            | 27,920                              |
| State Source                                | 635,050                            | 2,364,878                          | 1,580,237                          | 1,415,272                          | 1,183,251                           |
| Federal Source                              | 6,500,968                          | 5,452,076                          | 5,963,752                          | 6,852,389                          | 5,403,534                           |
| Transfers                                   | 88,209                             | 409,581                            | 560,180                            | 555,604                            | 562,736                             |
| <b>TOTAL</b>                                | <b>7,477,814</b>                   | <b>8,484,843</b>                   | <b>8,387,758</b>                   | <b>8,950,067</b>                   | <b>7,177,441</b>                    |



\*Please note that the actual amounts and current amounts include all grant revenues and accrued amounts for financial reporting purposes. FY26 Budget amounts reflect only those projects listed.

## Special Revenue Fund – Preliminary Grant Amounts

At this stage, the total projected revenues in the Special Revenue Fund are likely to be overstated. Actual funding amounts will not be confirmed until closer to July 1, and it is expected that the final numbers will be significantly lower due to changes in the federal funding structure and shifts in eligibility based on updated West Virginia poverty and enrollment data.

Furthermore, adjustments related to charter school enrollment, which impact both state and federal distributions, will not be finalized until December 2025. Therefore, the current Special Revenue Fund budget should be considered a preliminary estimate that will continue to evolve throughout the fiscal year as updated data and actual grant awards are received.

| Description of Major Grants     | FY22<br>Actual   | FY23<br>Actual   | FY24<br>Actual   | FY25<br>Current  | FY26<br>Budget   |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| State Special Education         | 114,933          | 115,757          | 114,090          | 107,246          | 107,246          |
| CTE Secondary Block             | 115,603          | 140,622          | 155,087          | 156,894          | 156,894          |
| CTE Equipment                   | 14,318           | 14,526           | 15,068           | 36,194           | 16,288           |
| Professional Staff Development  | 14,861           | 15,754           | 16,035           | 16,248           | 15,574           |
| Service Staff Development       | 4,931            | 5,212            | 5,878            | 6,356            | 6,412            |
| Faculty Senate                  | 126,784          | 120,740          | 122,780          | 120,080          | 116,100          |
| Teacher & Leader Induction      | 94,874           | 137,828          | 286,786          | 227,839          | 356,121          |
| Early Literacy                  | 48,883           | 50,400           | 52,944           | 53,540           | 54,548           |
| Alternative Education           | 73,977           | 74,514           | 72,606           | 69,593           | 66,299           |
| English Second Language         | 342              | 356              | 222              | 325              | 325              |
| Community in Schools            | -                | 394,000          | 385,000          | 302,500          | 309,430          |
| JROTC Employee Salary           | 87,840           | 75,532           | 87,795           | 110,176          | 55,301           |
| Title II                        | 213,774          | 206,750          | 190,054          | 171,268          | 171,268          |
| Title I                         | 1,324,385        | 1,376,798        | 1,365,374        | 1,352,289        | 1,352,289        |
| Title IV - Support & Enrichment | 99,919           | 100,560          | 112,934          | 102,792          | 102,792          |
| IDEA Part B                     | 1,222,056        | 1,249,077        | 1,298,177        | 1,275,032        | 1,249,077        |
| IDEA Part B - Preschool         | 26,245           | 28,187           | 28,689           | 28,578           | 28,187           |
| 21st Century - ASE              | 430,000          | 344,000          | 301,000          | 250,000          | 250,000          |
| CTE - Carl Perkins              | 70,338           | 82,703           | 83,017           | 77,709           | 77,709           |
| McKinney Vento                  | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           |
| Title V - Rural & Low Income    | 86,859           | 77,950           | -                | -                | -                |
| Child Nutrition **              | 3,255,537        | 2,625,409        | 2,686,525        | 2,633,000        | 2,635,580        |
| <b>Total Grant Funding</b>      | <b>7,476,458</b> | <b>7,286,675</b> | <b>7,430,060</b> | <b>7,147,660</b> | <b>7,177,441</b> |

## Special Revenue Fund – Expense by Category

Special Revenue Fund expenses are not presented in detail in this document, as current grant budgets have not yet been finalized. The majority of these funds are held in reserve until individual grant budgets are developed and formally approved by the West Virginia Department of Education (WVDE) during the school year. The Board will approve these budgets as part of the standard budget supplement and transfer process. The chart below provides a summary of total expenses within the Special Revenue Fund.

| Special Revenue<br>By Object Code | FY22<br>Actual   | FY23<br>Actual   | FY24<br>Actual   | FY25<br>Current<br>Budget | FY26<br>Preliminary<br>Budget |
|-----------------------------------|------------------|------------------|------------------|---------------------------|-------------------------------|
| Personnel                         | 2,592,441        | 3,151,450        | 3,528,647        | 4,362,397                 | 2,581,474                     |
| Benefits                          | 800,655          | 962,848          | 1,105,136        | 1,323,909                 | 1,028,782                     |
| Purchased Prof/Tech Svc.          | 1,031,881        | 680,483          | 234,005          | 469,032                   | 30,000                        |
| Purchased Property Svc.           | 135,180          | 83,676           | 53,599           | 23,133                    | 15,350                        |
| Other Purchased Svc.              | 194,393          | 234,328          | 196,118          | 427,129                   | 55,368                        |
| Supplies                          | 2,971,823        | 2,843,092        | 2,636,498        | 3,546,363                 | 1,471,686                     |
| Property                          | 8,144            | 112,977          | 30,066           | 23,756                    | 15,000                        |
| Other/Reserved                    | 13,091           | 18,665           | 25,682           | 540,637                   | 1,800,607                     |
| Transfers                         | 170,720          | 176,437          | 192,069          | 208,515                   | 179,174                       |
| <b>TOTAL</b>                      | <b>7,918,327</b> | <b>8,263,955</b> | <b>8,001,819</b> | <b>10,924,872</b>         | <b>7,177,441</b>              |

\*Please note that the actual amounts and current amounts include all grant revenues and accrued amounts for financial reporting purposes. FY26 Budget amounts reflect only those projects listed.

## Special Revenue Fund – Detail by Grant

| Fd        | Proj.        | Prog.    | Obj      | Description                                   | FY26 Budget<br>Revenue | FY26 Budget<br>Salaries | FY26 Budget<br>Indirect Costs | FY26 Budget<br>Expenses |
|-----------|--------------|----------|----------|---|------------------------|-------------------------|-------------------------------|-------------------------|
| <b>61</b> | <b>02Y10</b> | <b>X</b> | <b>X</b> | <b>X State - Special Education</b>            | <b>XXX</b>             | <b>XXX</b>              | <b>XXX</b>                    | <b>XXX</b>              |
| 61        | 02Y10        | 03211    | 009      | State - Special Education                     | 51,878.00              |                         |                               |                         |
| 61        | 02Y10        | 03916    | 009      | State - Special Education                     | 55,368.00              |                         |                               |                         |
| 61        | 02Y10        | 21291    | 563      | State - Special Education                     |                        |                         |                               | 55,368.00               |
| 61        | 02Y10        | XXXXX    | XXX      | State - Special Education                     |                        | -                       |                               |                         |
| 61        | 02Y10        | 76371    | 847      | State - Special Education                     |                        |                         |                               | 51,878.00               |
| <b>61</b> | <b>05Y10</b> | <b>X</b> | <b>X</b> | <b>X State - CTE - Secondary Formula</b>      | <b>XXX</b>             |                         |                               | <b>XXX</b>              |
| 61        | 05Y10        | 03211    | 009      | CTE - Secondary Block                         | 156,894.00             |                         |                               |                         |
| 61        | 05Y10        | 31311    | XXX      | CTE - Secondary Block                         |                        | 25,870.85               |                               |                         |
| 61        | 05Y10        | 76371    | 847      | CTE - Secondary Block                         |                        |                         |                               | 131,023.15              |
| <b>61</b> | <b>05Y30</b> | <b>X</b> | <b>X</b> | <b>X State - CTE - Equipment Replacement</b>  | <b>XXX</b>             |                         |                               | <b>XXX</b>              |
| 61        | 05Y80        | 03211    | 009      | CTE - Equipment                               | 16,288.00              |                         |                               |                         |
| 61        | 05Y80        | 76371    | 847      | CTE - Equipment                               |                        |                         |                               | 16,288.00               |
| <b>61</b> | <b>08YX0</b> | <b>X</b> | <b>X</b> | <b>X State-Aid Projects - Transferring</b>    | <b>XXX</b>             |                         |                               | <b>XXX</b>              |
| 61        | 08Y10        | 05211    | 009      | State Aid                                     | 15,574.00              |                         |                               |                         |
| 61        | 08Y10        | 76341    | 844      | State Aid                                     |                        |                         |                               | 15,574.00               |
| 61        | 08Y20        | 05211    | 009      | State Aid                                     | 6,412.00               |                         |                               |                         |
| 61        | 08Y20        | 76341    | 844      | State Aid                                     |                        |                         |                               | 6,412.00                |
| 61        | 08Y40        | 03211    | 009      | State Aid                                     | 116,100.00             |                         |                               |                         |
| 61        | 08Y40        | 76165    | 911      | State Aid                                     |                        |                         |                               | 116,100.00              |
| <b>61</b> | <b>08Y70</b> | <b>X</b> | <b>X</b> | <b>X State-Aid - Teacher/Leader Induction</b> | <b>XXX</b>             |                         |                               | <b>XXX</b>              |
| 61        | 08Y70        | 03211    | 009      | State Aid                                     | 356,121.00             |                         |                               |                         |
| 61        | 08Y70        | 11115    | XXX      | State Aid                                     |                        | -                       |                               |                         |
| 61        | 08Y70        | 11111    | 112      | State Aid                                     |                        |                         |                               | 20,000.00               |
| 61        | 08Y70        | 12213    | 114      | State Aid                                     |                        |                         |                               | 5,000.00                |
| 61        | 08Y70        | 12213    | 241      | State Aid                                     |                        |                         |                               | 10,000.00               |
| 61        | 08Y70        | 12213    | 331      | State Aid                                     |                        |                         |                               | 30,000.00               |
| 61        | 08Y70        | 12213    | 611      | State Aid                                     |                        |                         |                               | 5,000.00                |
| 61        | 08Y70        | 12213    | 735      | State Aid                                     |                        |                         |                               | 15,000.00               |
| 61        | 08Y70        | 76371    | 847      | State Aid                                     |                        |                         |                               | 271,121.00              |

| Fd        | Proj.        | Prog.    | Obj      | Description | FY26 Budget Revenue                          | FY26 Budget Salaries | FY26 Budget Indirect Costs | FY26 Budget Expenses |
|-----------|--------------|----------|----------|-------------|--|----------------------|----------------------------|----------------------|
| <b>61</b> | <b>14YX0</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Early Literacy</b>                        | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 14Y10        | 03211    | 009      |             | Early Literacy                               | 54,548.00            |                            |                      |
| 61        | 14Y10        | 76371    | 847      |             | Early Literacy                               |                      |                            | 54,548.00            |
| <b>61</b> | <b>17Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Alternate Education Program</b>           | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 17Y10        | 03211    | 009      |             | AEP  | 66,299.00            |                            |                      |
| 61        | 17Y10        | 41421    | XXX      |             | AEP  |                      | 65,461.99                  |                      |
| 61        | 17Y10        | 41421    | 111      |             | AEP  |                      |                            | 837.01               |
| <b>61</b> | <b>18Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>English Second Language</b>               | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 18Y10        | 03211    | 009      |             | ESL  | 324.87               |                            |                      |
| 61        | 18Y10        | 11111    | 611      |             | ESL  |                      |                            | 324.87               |
| <b>61</b> | <b>19Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Community In Schools (CIS)</b>            | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 19Y10        | 03211    | 009      |             | CIS  | 309,430.45           |                            |                      |
| 61        | 19Y10        | 12112    | XXX      |             | CIS  |                      | 309,430.45                 |                      |
| 61        | 19Y10        | 76371    | 847      |             | CIS  |                      |                            | -                    |
| <b>61</b> | <b>39Y90</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>JROTC Employee Salary</b>                 | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 39Y90        | 04311    | 009      |             | JROTC Employee Salary                        | 55,301.48            |                            |                      |
| 61        | 39Y90        | 31332    | XXX      |             | JROTC Employee Salary                        |                      | 55,301.48                  |                      |
| <b>61</b> | <b>40Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Title II</b>                              | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 40Y10        | 04511    | 009      |             | Title II                                     | 171,268.22           |                            |                      |
| 61        | 40Y10        | XXXXX    | XXX      |             | Title II                                     |                      | 122,166.72                 |                      |
| 61        | 40Y10        | 76191    | 911      |             | Title II                                     |                      |                            | 3,292.00             |
| 61        | 40Y10        | 11111    | 653      |             | Title II                                     |                      |                            | 35,916.00            |
| 61        | 40Y10        | 11111    | 643      |             | Title II                                     |                      |                            | 7,000.00             |
| 61        | 40Y10        | 76371    | 847      |             | Title II                                     |                      |                            | 2,893.50             |
| <b>61</b> | <b>41Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Title I</b>                               | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 41Y10        | 04511    | 009      |             | Title I                                      | 1,352,289.08         |                            |                      |
| 61        | 41Y10        | XXXXX    | XXX      |             | Title I                                      |                      | 850,597.72                 |                      |
| 61        | 41Y10        | 76191    | 911      |             | Title I                                      |                      |                            | 25,995.00            |
| 61        | 41Y10        | 76371    | 847      |             | Title I                                      |                      |                            | 475,696.36           |
| <b>61</b> | <b>42Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>Title IV</b>                              | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 42Y10        | 04511    | 009      |             | Title IV                                     | 102,792.25           |                            |                      |
| 61        | 42Y10        | XXXXX    | XXX      |             | Title IV                                     |                      | 34,393.07                  |                      |
| 61        | 42Y10        | 76191    | 911      |             | Title IV                                     |                      |                            | 1,976.00             |
| 61        | 42Y10        | 76371    | 847      |             | Title IV                                     |                      |                            | 66,423.18            |
| <b>61</b> | <b>43Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>IDEA - Federal Special Education</b>      | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 43Y10        | 04511    | 009      |             | IDEA - Federal Special Education             | 1,249,077.00         |                            |                      |
| 61        | 43Y10        | XXXXX    | XXX      |             | IDEA - Federal Special Education             |                      | 855,160.12                 |                      |
| 61        | 43Y10        | 76191    | 911      |             | IDEA - Federal Special Education             |                      |                            | 24,011.00            |
| 61        | 43Y10        | 76371    | 847      |             | IDEA - Federal Special Education             |                      |                            | 369,905.88           |
| <b>61</b> | <b>43Y20</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>IDEA - Federal Special Education - PK</b> | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 43Y20        | 04511    | 009      |             | IDEA - Federal Special Education - PK        | 28,187.00            |                            |                      |
| 61        | 43Y20        | XXXXX    | XXX      |             | IDEA - Federal Special Education - PK        |                      | 20,474.46                  |                      |
| 61        | 43Y20        | 76191    | 911      |             | IDEA - Federal Special Education - PK        |                      |                            | 541.00               |
| 61        | 43Y20        | 76371    | 847      |             | IDEA - Federal Special Education - PK        |                      |                            | 7,171.54             |
| <b>61</b> | <b>46Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>21st Century - Middle/High</b>            | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 46Y10        | 04511    | 009      |             | 21st Century - Elementary                    | 250,000.00           |                            |                      |
| 61        | 46Y10        | XXXXX    | XXX      |             | 21st Century - Elementary                    |                      | 42,577.17                  |                      |
| 61        | 46Y10        | 76191    | 911      |             | 21st Century - Elementary                    |                      |                            | 4,805.00             |
| 61        | 46Y10        | 76371    | 847      |             | 21st Century - Elementary                    |                      |                            | 202,617.83           |
| <b>61</b> | <b>50Y10</b> | <b>X</b> | <b>X</b> | <b>X</b>    | <b>CTE - Carl Perkins</b>                    | <b>XXX</b>           |                            | <b>XXX</b>           |
| 61        | 50Y10        | 04511    | 009      |             | CTE - Carl Perkins                           | 77,709.00            |                            |                      |
| 61        | 50Y10        | 76191    | 911      |             | CTE - Carl Perkins                           |                      |                            | 1,493.00             |
| 61        | 50Y10        | 76371    | 847      |             | CTE - Carl Perkins                           |                      |                            | 76,216.00            |

| Fd        | Proj.        | Prog.    | Obj      | Description              | FY26 Budget Revenue | FY26 Budget Salaries | FY26 Budget Indirect Costs | FY26 Budget Expenses |
|-----------|--------------|----------|----------|--------------------------|---------------------|----------------------|----------------------------|----------------------|
| <b>61</b> | <b>54Y10</b> | <b>X</b> | <b>X</b> | <b>X McKinney Vento</b>  | <b>XXX</b>          |                      |                            | <b>XXX</b>           |
| 61        | 54Y20        | 04511    | 009      | McKinney Vento           | 50,000.00           |                      |                            |                      |
| 61        | 54Y20        | XXXXX    | XXX      | McKinney Vento           |                     | -                    |                            |                      |
| 61        | 54Y20        | 76191    | 911      | McKinney Vento           |                     |                      | 961.00                     |                      |
| 61        | 54Y20        | 76371    | 847      | McKinney Vento           |                     |                      |                            | 49,039.00            |
| <b>61</b> | <b>88Y10</b> | <b>X</b> | <b>X</b> | <b>X Child Nutrition</b> | <b>XXX</b>          |                      |                            | <b>XXX</b>           |
| 61        | 88X10        | 016X1    | 009      | Child Nutrition          | 8,320.00            |                      |                            |                      |
| 61        | 88X10        | 04651    | 009      | Child Nutrition          | 19,600.00           |                      |                            |                      |
| 61        | 88X10        | 04652    | 009      | Child Nutrition          | 1,427,580.00        |                      |                            |                      |
| 61        | 88X10        | 04653    | 009      | Child Nutrition          | 639,330.00          |                      |                            |                      |
| 61        | 88X10        | 04657    | 009      | Child Nutrition          | -                   |                      |                            |                      |
| 61        | 88X10        | 05263    | 009      | Child Nutrition          | -                   |                      |                            |                      |
| 61        | 88X10        | 05211    | 009      | Child Nutrition          | 540,750.00          |                      |                            |                      |
| 61        | 88Y10        | XXXXX    | XXX      | Child Nutrition          |                     | 1,148,769.80         |                            |                      |
| 61        | 88Y10        | 13121    | 123      | Child Nutrition          |                     |                      |                            | 1,000.00             |
| 61        | 88Y10        | 13121    | 141      | Child Nutrition          |                     |                      |                            | 40,000.00            |
| 61        | 88Y10        | 13121    | 221      | Child Nutrition          |                     |                      |                            | 3,137.00             |
| 61        | 88Y10        | 13121    | 261      | Child Nutrition          |                     |                      |                            | 78.00                |
| 61        | 88Y10        | 13121    | 441      | Child Nutrition          |                     |                      |                            | 10,350.00            |
| 61        | 88Y10        | 13121    | 632      | Child Nutrition          |                     |                      |                            | 110,250.00           |
| 61        | 88Y10        | 13121    | 634      | Child Nutrition          |                     |                      |                            | 1,186,599.96         |
| 61        | 88Y10        | 13121    | 636      | Child Nutrition          |                     |                      |                            | 97,970.00            |
| 61        | 88Y10        | 13121    | 819      | Child Nutrition          |                     |                      |                            | 3,800.00             |
| 61        | 88Y10        | 13191    | 431      | Child Nutrition          |                     |                      |                            | 5,000.00             |
| 61        | 88Y10        | 13191    | 611      | Child Nutrition          |                     |                      |                            | 500.00               |
| 61        | 88Y10        | 13191    | 613      | Child Nutrition          |                     |                      |                            | 15,625.24            |
| 61        | 88Y10        | 13191    | 651      | Child Nutrition          |                     |                      |                            | 2,500.00             |
| 61        | 88Y10        | 13191    | 693      | Child Nutrition          |                     |                      |                            | 10,000.00            |
|           |              |          |          |                          |                     |                      |                            |                      |
|           |              |          |          |                          | <b>Revenue</b>      | <b>Salaries</b>      | <b>Indirect Costs</b>      | <b>Expenses</b>      |
|           |              |          |          |                          | <b>7,177,441.35</b> | <b>3,530,203.83</b>  | <b>63,074.00</b>           | <b>3,584,163.52</b>  |



## Debt Service Fund

The Debt Service Fund is used to repay principal and interest on long-term bonds issued by the district. For Preston County Schools, this includes repayment obligations related to the 2010 Bond which was refinanced in 2020. The FY26 fiscal year marks the final year of scheduled payments for this bond.

The total debt service expenses for FY26 are \$3,532,965. Of this amount, \$1,827,718 will be funded through property tax collections specifically designated for debt repayment. The remaining balance will be covered using revenues collected from taxes in prior years and held by the Municipal Bond Commission.

### Debt Service Fund – Revenue Detail

| FD | PROJ  | PROG  | OBJ | P/E | Use | Category | Title         | FY24         | FY25         | FY26         |
|----|-------|-------|-----|-----|-----|----------|---------------|--------------|--------------|--------------|
| 21 | 00000 | 01111 | 009 | R   | 009 | 01XXX    | Tax Revenue   | 3,968,732.26 | 3,532,965.47 | 1,827,718.00 |
| 21 | 00000 | 00752 | 007 | C   | 007 | 007XX    | Carry Forward | -            | -            | 1,712,047.49 |

### Debt Service Fund – Expense Detail

| Fd | Proj. | Prog. | Obj |     | Fund Explanation | FY24                          | FY25         | FY26<br>Budget - Final |              |
|----|-------|-------|-----|-----|------------------|-------------------------------|--------------|------------------------|--------------|
| 21 | 00000 | 15111 | 831 | 000 | E                | Bond Redemption of Principals | 3,332,435.51 | 3,409,952.81           | 3,477,654.57 |
| 21 | 00000 | 15121 | 832 | 000 | E                | Bond Interest Expense         | 182,529.96   | 123,012.66             | 62,110.92    |
| 21 | 00000 | 15121 | 833 | 000 | E                | Bond Fees                     | -            | -                      | -            |



# Facility Upgrades and Maintenance

The Preston County Schools Comprehensive Educational Facilities Plan (CEFP) is intended to serve the county school system in making decisions related to school facilities over a ten-year period. A countywide planning committee representing a broad-based section of communities, parents, businesses, and educational professionals developed the CEFP. This plan was developed using a collection of demographic information, historic and projected enrollments, school facility evaluations, and other pertinent data.

The current CEFP plan document was approved by the Preston County Board of Education on October 30, 2020. The purpose of this plan is to prioritize projects, and the plan may be amended by the board at any time. The CEFP for 2021-2030 calls for several school building additions and numerous facility upgrades/repairs. Many of these projects require substantial funding and will necessitate the passage of a school bond for completion. Bond funds, which would be obtained by a majority of voters during a special election, may be necessary for funding school building additions. There are also funds available for projects through the School Building Authority.

The projects within the CEFP are projected at a total cost of \$39,542,179 and some of the projects are summarized below. For a complete list of CEFP projects, please visit the Preston County Board of Education website.

## Elementary School Upgrades:

- *Kingwood Elementary* – Office reconfiguration and construction of a safe school entryway (\$225,000).
- *Kingwood Elementary* – Boiler replacement (\$960,000).

## Middle School Upgrades:

- *Central Preston Middle* – Replacement of exterior board and batten siding (\$570,000).
- *Central Preston Middle* – Four classroom addition (\$1,495,250).

## Intermediate School Upgrades:

- *Aurora School* – Water and sewage treatment plant upgrades (\$674,000).
- *Aurora School* – New gym construction, two classroom additions, and office reconfiguration with safe school entryway (\$1,810,000).
- *Bruceton School* – HVAC upgrades and boiler replacement (\$1,855,250).
- *Bruceton School* – 8 classroom additions, kindergarten renovations (\$1,350,000).
- *Rowlesburg School* – Lift station, pump, and piping replacement (\$674,000).

- *Rowlesburg School* – Boiler replacement (\$607,000).
- *Rowlesburg School* – Roof replacement (\$965,900).
- *South Preston* – Boiler conversion to natural gas or propane (\$2,021,800).
- *South Preston* – HVAC system and control upgrades (\$390,800).
- *Terra Alta/East Preston* – Gym roof replacement (\$516,675).
- *Terra Alta/East Preston* – Sprinkler installation (\$240,000).
- *Terra Alta/East Preston* – Kitchen renovations (\$125,000).
- *West Preston* – HVAC upgrades (\$674,000).
- *West Preston* – Water and sewage treatment plant upgrades (\$674,000).
- *West Preston* – Boiler replacement (\$1,685,000).
- *West Preston* – 8 classroom additions (\$2,022,000).

## High School Upgrades:

- *Preston High School* – Targeted roof replacement (\$1,258,000).
- *Preston High School* – Heating upgrades and boiler replacement (\$2,752,000)
- *Preston High School* – Floor Treatments (\$1,000,000).
- *Preston High School* – Restroom renovations (\$235,800).
- *Preston High School* – Ceiling replacements (\$600,000).

## School Closures and Facility Repurposing

In response to declining enrollment and increasing operational costs, the Preston County Board of Education voted in September 2024 to close Fellowsville Elementary School and Rowlesburg School at the conclusion of the 2024–2025 academic year.

### Fellowsville Elementary School Closure

Fellowsville Elementary School, serving grades Pre-K through 4, has experienced a notable decline in enrollment in recent years. Between the FY17 and FY24 academic years, enrollment decreased by 26 students, with only 61 students enrolled as of the first month of the 2024–2025 school year. In addition to declining enrollment, the school faces significant infrastructure challenges, including the absence of air conditioning and the need for both heating system and roof replacements.

Students currently attending Fellowsville Elementary will be reassigned to South Preston School, which has adequate capacity and offers a more comprehensive educational environment. The Fellowsville building is slated for sale, offering the district an opportunity to reduce long-term facility costs and generate additional revenue.

## Rowlesburg School Closure

Rowlesburg School, a K–8 institution, has experienced a more dramatic enrollment decline, with student numbers falling over 60% in recent years. As of the 2024–2025 school year, enrollment stands at just 34 students—only 11.3% of the building’s capacity—resulting in a nearly 1:1 student-to-staff ratio and making continued operation financially unsustainable.

Following the closure, students will be reassigned to Aurora School, approximately 14 miles away. Aurora offers a similar small-school setting and already maintains strong ties with the Rowlesburg community. While the Rowlesburg facility, built in 1987 and located on 6.5 acres, remains in good condition, the decision to close the school was made to allow for more efficient allocation of resources districtwide.

## Repurposing of Rowlesburg School Facility

Beginning in FY26, the district will repurpose the Rowlesburg School building to house its Alternative Education Program. This initiative is designed to support students facing academic, behavioral, or social challenges by providing a more specialized and structured learning environment. The program will offer targeted support services beyond traditional classroom instruction, helping ensure that all students have access to educational opportunities that meet their individual needs.

## Balancing Educational Quality and Fiscal Responsibility

These strategic facility decisions reflect the district’s ongoing commitment to delivering high-quality education in a fiscally responsible manner. While the closures of Fellowsville Elementary and Rowlesburg School are difficult and deeply impactful for their communities, they are necessary steps toward maintaining long-term financial sustainability and ensuring equitable access to educational resources for all students. By consolidating facilities and reallocating resources, the district is better positioned to invest in academic programming, staff support, and student services across all schools. At the same time, the repurposing of the Rowlesburg facility for an Alternative Education Program demonstrates a proactive approach to meeting diverse

student needs. These efforts underscore the Board’s dedication to both educational excellence and the responsible stewardship of public funds during a period of fiscal and demographic transition.

## Property Taxes and the Regular School Levy in West Virginia

In West Virginia, property taxes are a primary source of funding for public education. The regular school levy, established by the West Virginia Legislature, is uniformly applied across all 55 counties and is a significant component of the Public School Support Program (PSSP).

### Property Tax Classifications

West Virginia law classifies property into four categories for tax purposes. These classifications determine the applicable tax rates and exemptions:

- **Class I:**
  - This class includes:
    - All tangible personal property used exclusively in agriculture, such as equipment and livestock grazing tools.
    - Agricultural products, including livestock, while still owned by the original producer.
    - Intangible personal property such as notes, bonds, bills and accounts receivable, and stocks.
- **Class II:**
  - This class covers:
    - All owner-occupied residential property used exclusively for residential purposes.
    - Farms (including those used for grazing or horticulture) that are actively occupied and cultivated by the owner or a bona fide tenant.
- **Class III:**
  - All real and personal property located **outside municipal boundaries**, not otherwise classified under Classes I or II.
- **Class IV:**
  - All real and personal property located **within municipalities**, excluding property that falls under Classes I or II.

## Assessed Property Values – Historical Context and Trends

In West Virginia, property is assessed at 60% of its fair market value for taxation purposes. These assessed values are determined by the county assessor's office, with oversight and support from the West Virginia State Tax Department to ensure consistency and compliance with state law.

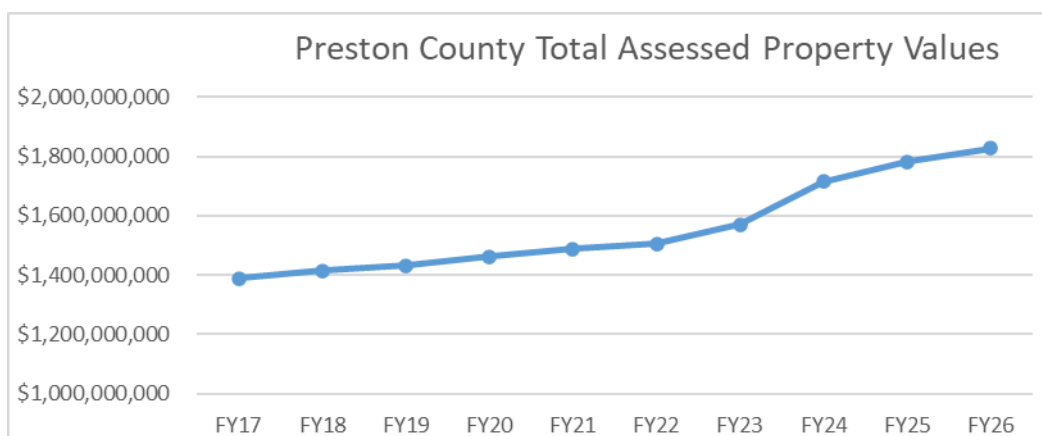
Over the past decade, assessed property values have generally increased, driven by a combination of:

- Market growth in certain areas (particularly near urban or economically expanding counties),
- Periodic reappraisals and updates to reflect more current property values,
- Improvements to real property, such as new construction or renovations,
- Inflationary trends impacting real estate.

While some rural counties, like Preston, may not experience the same rate of growth as more urban areas, most counties have seen modest year-over-year increases in assessed valuations. These increases can affect both:

- The revenue generated from the regular and excess levies, and
- The local share calculation used by the WV Department of Education to determine a county's state aid under the Public School Support Program (PSSP).

Notably, when assessed values rise, even without changes to levy rates, property tax revenue may increase, which can reduce the amount of state aid a county receives (since the state expects counties to contribute more through local collections). However, because West Virginia uses a capped regular levy rate, revenue growth is naturally limited by the formula unless voters approve an excess levy.



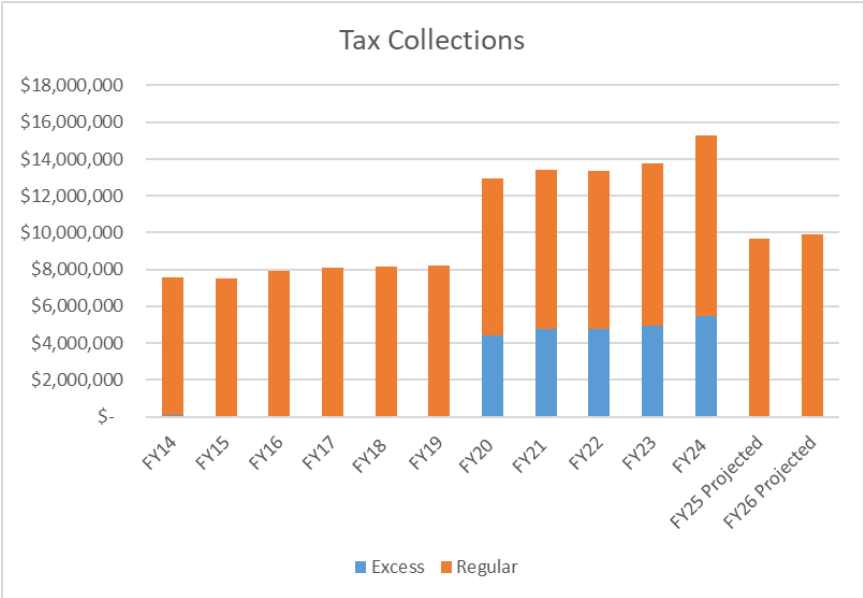
| Assessed Values    | FY22                 | FY23                 | FY24                 | FY25                 | FY26                 |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Class I Property   | -                    | -                    | -                    | -                    | -                    |
| Class II Property  | 795,765,538          | 815,543,420          | 870,508,679          | 913,838,563          | 938,965,656          |
| Class III Property | 568,775,908          | 606,240,234          | 676,229,715          | 699,795,047          | 712,481,014          |
| Class IV Property  | 140,765,803          | 149,110,164          | 167,674,661          | 168,846,875          | 175,688,325          |
| <b>TOTAL</b>       | <b>1,505,307,249</b> | <b>1,570,893,818</b> | <b>1,714,413,055</b> | <b>1,782,480,485</b> | <b>1,827,134,995</b> |

## Regular Levy Rates

Regular levy rates are set by the West Virginia Legislature and apply uniformly across all county boards of education. These rates are used to generate the "local share" portion of funding under the Public School Support Program (PSSP). The rates are expressed per \$100 of assessed property value and vary slightly depending on the property class.

|           | FY26 Regular Levy Rates | FY26 Bond Levy Rates | FY26 Excess Levy Rates |
|-----------|-------------------------|----------------------|------------------------|
| Class I   | 19.40 per \$100         | 3.37 per \$100       | N/A                    |
| Class II  | 38.80 per \$100         | 6.74 per \$100       | N/A                    |
| Class III | 77.60 per \$100         | 13.48 per \$100      | N/A                    |
| Class IV  | 77.60 per \$100         | 13.48 per \$100      | N/A                    |

Tax collections for the regular levy and excess levy are illustrated as follows:



## Role in Public School Funding

Revenue from the regular levy plays a foundational role in West Virginia's Public School Support Program (PSSP), the state's primary school funding formula.

Each county's "local share" is calculated by estimating 85% of the amount expected to be collected from the regular levy. This calculation includes adjustments for:

- Uncollectible taxes
- Property tax exemptions
- Other deductions allowed by law

This local share is not additional funding for the school district — rather, it functions as the county's required contribution toward the total cost of public education.

Here's how it works:

1. The state calculates the total funding need for each county using a formula based on enrollment, staffing, and other cost factors.
2. The local share amount is subtracted from this total.
3. The state pays the remainder as state aid.

If a county collects more in regular levy revenue, its state aid decreases proportionally. This ensures that all counties receive a fair base level of funding, regardless of local wealth, while still expecting local taxpayers to contribute.

## Excess Levies

Beyond the regular levy, county boards of education may propose excess levies to generate additional funding for specific operational, instructional, or capital needs not fully covered by the state funding formula or regular property taxes. These levies are subject to voter approval and may increase property tax rates by up to 100% of the regular levy rate.

Excess levies can be approved for a period of up to five years and must pass by a simple majority of voters participating in the election. The revenues generated from excess levies are dedicated to the specific purposes outlined in the levy call—such as student transportation, technology upgrades, facility maintenance, or extracurricular programs—and must be used accordingly.

Funds from an excess levy are not included in the computation of a county's local share under the Public School Support Program (PSSP), which allows the county to retain and use all generated revenue for the designated purposes.

Excess levies are commonly used across West Virginia to maintain or enhance services beyond what is possible through state and regular local funding alone. Once an excess levy expires, it must be reapproved by voters in a subsequent election to remain in effect.

## Effect on Taxpayers – Real Property

According to 2022 U.S. Census data, Preston County had approximately 15,227 housing units, with a homeownership rate of 80.7%. The median value of owner-occupied homes was \$147,400, and the median household income was \$60,136 (in 2022 dollars, averaged from 2018–2022).

For property tax purposes, homes in West Virginia are assessed at 60% of their appraised value. Using the county's median home value:

- Assessed Value = 60% of \$147,400 = \$88,440

Based on the average assessed home value of **\$88,440** (60% of the \$147,400 appraised value), and estimated levy rates for Preston County:

- **Current Expense (Regular) Levy Cost:** ~\$406/year
- **Bond Levy Cost:** ~\$147/year
- **Excess Levy Cost:** \$0/year (not currently in effect)

**Total Estimated Cost to Taxpayer: ~\$553/year**



# Certificate of Valuation

STC 12-40 (01/02)

## CERTIFICATE OF VALUATION

|  |                |
|--|----------------|
| <b>BOARD OF EDUCATION</b>  | <b>PRESTON</b> |
| (Levying Body)   | (County)       |
| <b>TO: COUNTY BOARD SECRETARY</b>  |                |
| (County Commission President, School Board Secretary or Municipal Clerk or Recorder) |                |

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2025

|                               | <u>Column A</u><br>Assessed Value<br>Including Back Tax<br>And New Property<br>(Total) | <u>Column B</u><br>All Other<br>Exempt Value<br>(excluding P U) | <u>Column C</u><br>Gross Assessed<br>(Col A Plus Col B)<br>(County Classification<br>Purposes Only) | <u>Column D</u><br>Homestead<br>Exempt Value | <u>Column E</u><br>Assessed Valuation<br>For Tax Purposes<br>(w/o Homestead & Exempt)<br>(Col A Minus Col D) |
|-------------------------------|--|---|---|--|--|
| <b>Class I</b>                |  |   |   |  |  |
| Personal Property             | 0  | 0   | 0   |  | 0  |
| Public Utility Property       | 0  | 0   | 0   |  | 0  |
| <b>Total Class I</b>          | <b>0</b>   | <b>0</b>  | <b>0</b>  |  | <b>0</b>   |
| <b>Class II</b>               |  |   |   |  |  |
| Real Estate                   | 1,016,339,150  | 67,380  | 1,016,406,530   | 87,745,260                                   | 928,593,890  |
| Personal Property             | 11,838,668   | 0   | 11,838,668  | 1,466,902                                    | 10,371,766   |
| <b>Total Class II</b>         | <b>1,028,177,818</b>   | <b>67,380</b>   | <b>1,028,245,198</b>  | <b>89,212,162</b>                            | <b>938,965,656</b>   |
| <b>Class III</b>              |  |   |   |  |  |
| Real Estate                   | 211,186,870  | 498,377,560   | 709,564,430   |  | 211,186,870  |
| Personal Property             | 272,361,611  | 365,175   | 272,726,786   |  | 272,361,611  |
| Public Utility Property       | 228,932,533  | 0   | 228,932,533   |  | 228,932,533  |
| <b>Total Class III</b>        | <b>712,481,014</b>   | <b>498,742,735</b>  | <b>1,211,223,749</b>  |  | <b>712,481,014</b>   |
| <b>Class IV</b>               |  |   |   |  |  |
| Real Estate                   | 64,083,170   | 72,246,180  | 136,329,350   |  | 64,083,170   |
| Personal Property             | 51,941,713   | 22,223  | 51,963,936  |  | 51,941,713   |
| Public Utility Property       | 59,663,442   | 0   | 59,663,442  |  | 59,663,442   |
| <b>Total Class IV</b>         | <b>175,688,325</b>   | <b>72,268,403</b>   | <b>247,956,728</b>  |  | <b>175,688,325</b>   |
| <b>TOTAL FOR LEVYING BODY</b> | <b>1,916,347,157</b>   | <b>571,078,518</b>  | <b>2,487,425,675</b>  | <b>89,212,162</b>                            | <b>1,827,134,995</b>   |

Given under our hands this 28th day of February, 2025

  
County Clerk

  
Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. This certificate contains the assessed value of industrial and natural resources property calculated and provided by the Tax Commissioner, and included as provided by state law.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, emailed copy to the State Auditor's Office @lgs@wvsao.gov, retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body      Photocopy - Auditor's Office      Photocopy - Board of Ed. Only - State Dept. of Education  
Photocopy - Tax Dept.      Photocopy - Retain

# Municipal Bond Commission Rate Memo



## WEST VIRGINIA MUNICIPAL BOND COMMISSION

MATT IRBY  
State Tax Commissioner  
Chairman

LARRY PACK  
State Treasurer

MARK HUNT  
State Auditor

Suite 1117  
900 Pennsylvania Avenue  
Charleston, West Virginia 25302  
(304) 558-3971  
FAX (304) 558-1280

LINDA K. EPLNG  
Member

JOHN K. TENNANT  
Acting Executive Director

February 21, 2025

Preston County Schools  
Brad Martin, Superintendent  
731 Preston Drive  
Kingwood, WV 26537

RE: Preston County Schools  
Public School Refunding Bonds, Dated 05/05/2020

Dear Mr. Martin:


In compliance with Chapter 13, Article 3, Section 11, of the Code of West Virginia, of 1931, as amended, the Commission hereby submits amounts required for payment of interest and principal for outstanding general obligation bonds for the fiscal year beginning July 1, 2025.

|  |            |                  |
|--|------------|------------------|
| Date of Authorizing Vote:              | 11/02/2010 |                  |
| Original Amount of Issue:              | 19,694,667 |                  |
| Bonds Outstanding as of June 30, 2025: | 3,477,655  |                  |
| Principal Due:                         |            | 3,477,655        |
| Net Interest Due:                      |            | 62,111           |
| Total Due:                             |            | <u>3,539,766</u> |

This will be the final levy year on this issue. Due to surplus funds already on deposit with the Commission, the amount shown above is in excess of the funds needed to pay out this issue. Therefore, please use the following amount for preparing rates and levy estimates to be filed with the Chief Inspector Division - State Auditor's Office.

|   |                         |
|---|-------------------------|
| Debt Service:                                     | 1,661,562               |
| 10% Allowance - Delinquent taxes and exonerations | 166,156                 |
| <b>TOTAL AMOUNT TO BE RAISED</b>                  | <b><u>1,827,718</u></b> |

Sincerely yours,

  
John K. Tennant  
Acting Executive Director

# Levy Order and Rate Sheets

| LEVY ORDER AND RATE SHEET  |    |                                 |            |                      |
|--|----|---------------------------------|------------|----------------------|
| PRESTON  |    | COUNTY BOARD OF EDUCATION       |            |                      |
| For the Fiscal Year Ended June 30, 2026  |    |                                 |            |                      |
| The following is a true copy from the record of orders entered by PRESTON COUNTY BOARD OF EDUCATION on the 15th day of April 2025: |    |                                 |            |                      |
|  |    | Column E                        |            | Current Expense Levy |
|  |    | Certificate of Valuation        | Levy       | Taxes                |
|  |    | Assessed Value for Tax Purposes | Rate/\$100 | Levied               |
| Class I  |    |                                 |            |                      |
| Personal Property  | \$ | -                               | 19.40      | \$ -                 |
| Public Utilities   |    | -                               |            | -                    |
| Total Class I  |    | -                               |            | -                    |
| Class II   |    |                                 |            |                      |
| Real Estate  |    | 928,593,890                     | 38.80      | 3,602,944            |
| Personal Property  |    | 10,371,766                      |            | 40,242               |
| Total Class II   |    | 938,965,656                     |            | 3,643,186            |
| Class III  |    |                                 |            |                      |
| Real Estate  |    | 211,186,870                     | 77.60      | 1,638,810            |
| Personal Property  |    | 272,361,611                     |            | 2,113,526            |
| Public Utilities   |    | 228,932,533                     |            | 1,776,516            |
| Total Class III  |    | 712,481,014                     |            | 5,528,852            |
| Class IV   |    |                                 |            |                      |
| Real Estate  |    | 64,083,170                      | 77.60      | 497,285              |
| Personal Property  |    | 51,941,713                      |            | 403,068              |
| Public Utilities   |    | 59,663,442                      |            | 462,988              |
| Total Class IV   |    | 175,688,325                     |            | 1,363,341            |
| <b>Total Assessed Valuation and Projected Gross Tax Collections</b>  |    | <b>\$ 1,827,134,995</b>         |            | <b>\$ 10,535,379</b> |
| Less Allowance for Uncollectibles, Exonerations and Delinquencies  |    |                                 | 2.00%      | (210,708)            |
| Less Allowance for Tax Discounts   |    |                                 | 2.00%      | (206,493)            |
| Less Allowance for Tax Increment Financing - see worksheet<br>(Subtracted from regular current expense tax levy only)              |    |                                 |            | -                    |
| Net Projected Tax Collections, before allowance for Assessor's Valuation Fund  |    |                                 |            | 10,118,178           |
| Less - Allowance for Assessor's Valuation Fund<br>(Subtracted from regular current expense tax levy only)                          |    |                                 | 2.00%      | (202,364)            |
| <b>Projected Net Taxes to be Collected</b>   |    |                                 |            | <b>\$ 9,915,814</b>  |

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

**LEVY ORDER AND RATE SHEET**  
**PRESTON COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2026**

The following is a true copy from the record of orders entered by PRESTON COUNTY BOARD OF EDUCATION on the 15th day of April 2025:

|   | Excess Levy        |                     | Permanent Improvement |                 | Bond Levy          |                     |
|---|--------------------|---------------------|-----------------------|-----------------|--------------------|---------------------|
|   | Levy<br>Rate/\$100 | Taxes<br>Levied     | Levy<br>Rate/\$100    | Taxes<br>Levied | Levy<br>Rate/\$100 | Taxes<br>Levied     |
| <b>Class I</b>  |                    |                     |                       |                 |                    |                     |
| Personal Property   | -                  | \$ -                | -                     | \$ -            | 3.37               | \$ -                |
| Public Utilities  |                    | -                   |                       | -               |                    | -                   |
| <b>Total Class I</b>  |                    | -                   |                       | -               |                    | -                   |
| <b>Class II</b>   |                    |                     |                       |                 |                    |                     |
| Real Estate   | -                  | -                   | -                     | -               | 6.74               | 625,872             |
| Personal Property   |                    | -                   |                       | -               |                    | 6,991               |
| <b>Total Class II</b>   |                    | -                   |                       | -               |                    | 632,863             |
| <b>Class III</b>  |                    |                     |                       |                 |                    |                     |
| Real Estate   | -                  | -                   | -                     | -               | 13.48              | 284,680             |
| Personal Property   |                    | -                   |                       | -               |                    | 367,143             |
| Public Utilities  |                    | -                   |                       | -               |                    | 308,601             |
| <b>Total Class III</b>  |                    | -                   |                       | -               |                    | 960,424             |
| <b>Class IV</b>   |                    |                     |                       |                 |                    |                     |
| Real Estate   | -                  | -                   | -                     | -               | 13.48              | 86,384              |
| Personal Property   |                    | -                   |                       | -               |                    | 70,017              |
| Public Utilities  |                    | -                   |                       | -               |                    | 80,426              |
| <b>Total Class IV</b>   |                    | -                   |                       | -               |                    | 236,827             |
| <b>Total Assessed Valuation and<br/>Projected Gross Tax<br/>Collections</b> |                    | <b>\$ -</b>         |                       | <b>\$ -</b>     |                    | <b>\$ 1,830,114</b> |
| Less Allowance for<br>Uncollectibles, Exonerations<br>and Delinquencies     | 2.00%              | -                   | 2.00%                 | -               | 0.13%              | 2,396               |
| Less Allowance for Tax<br>Discounts   | 2.00%              | -                   | 2.00%                 | -               |                    |                     |
| Less Allowance for Tax Increment Financing                                  |                    |                     |                       | -               |                    |                     |
| See Worksheet P/I   |                    |                     |                       |                 |                    |                     |
| Net Projected Tax Collections before Assessor's Fund                        |                    |                     |                       | -               |                    |                     |
| Less - Allowance for Assessor's Valuation Fund                              |                    |                     |                       | -               |                    |                     |
| <b>Projected Net Taxes to be<br/>Collected</b>                              |                    | <b>\$ -</b>         |                       | <b>\$ -</b>     |                    | <b>\$ 1,827,718</b> |
| <b>Total Projected Net Taxes<br/>from Regular and Excess<br/>Levies</b>     |                    | <b>\$ 9,915,814</b> |                       |                 |                    |                     |

# Board Debt

The Board has entered into two agreements for debt. One agreement is pursuant to the provisions of federal legislation, which authorizes the issuance of qualified zone academy bonds (QZABs) to financially assist with the school board with various projects, and one is related to the bond levy established by the voters in Preston County in 2010 (which was re-financed with a lower interest rate in 2020).

## Qualified Zone Academy Bond (QZAB) – 2012

Qualified Zone Academy Bonds (QZABs) are a federal financing tool created to help eligible school districts fund renovations and repairs, without incurring the full burden of interest costs. These bonds offer significant cost savings because the federal government provides a tax credit to bondholders in lieu of most or all of the interest, with a portion reimbursed to the issuer.

In 2012, the Preston County Board of Education secured a QZAB to support construction and upgrades at South Preston School and Bruceton School.

- Annual Payment: \$70,906.26
- Term: May 1, 2013 – May 1, 2027
- Interest Rate: 4.68%
- IRS Credit: Approximately 91% of the interest is refunded semi-annually by the IRS
- Funding Source: Payments are made from the General Current Expense Fund

This structure provides the Board with an affordable way to fund capital improvements without placing the full cost burden on local taxpayers.

| <b>2012 - \$1,063,594 - QZAB</b> |                   |
|----------------------------------|-------------------|
| 2026                             | \$ 70,906         |
| 2027                             | \$ 70,906         |
|                                  | <b>\$ 141,813</b> |

# Taxable Public School Refunding Bonds – Series 2020

Bond levies are another common method for funding major school facility projects. In 2010, Preston County voters approved a bond levy, which enabled the Board to issue \$39.6 million in Public School Bonds (Series 2011) for facility improvements across the district.

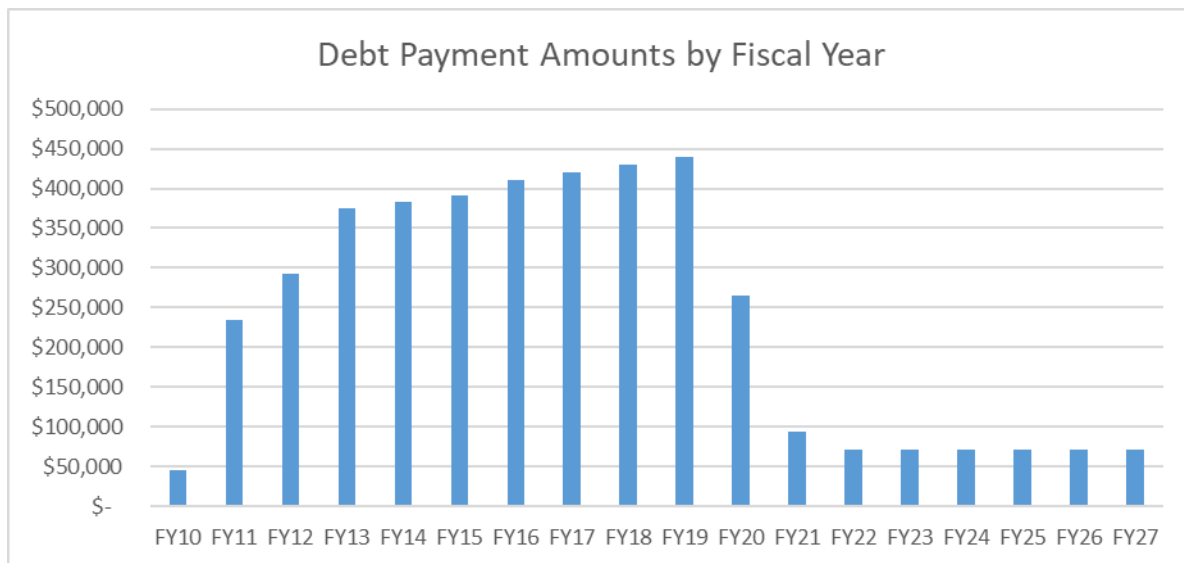
To reduce interest costs and improve the district’s financial position, the Board refinanced a portion of this debt in May 2020 through a Refunding Bond Issue. Refunding bonds are similar to refinancing a mortgage: the old, higher-interest bonds are replaced with new ones at lower rates, saving money over the remaining term.

- Original Bond Issue: \$39,600,000 (Series 2011)
- Refunded Amount: \$19,694,519 (Series 2020 Refunding Bonds)
- Principal Payments: Due annually starting May 1, 2021
- Interest Payments: Due semi-annually on May 1 and November 1, beginning November 1, 2020

These bonds are repaid using proceeds from the bond levy, not from the General Fund, and represent responsible use of public financing tools to maintain and improve school facilities while minimizing long-term costs to taxpayers.

| <b>2020 - \$19,694,667 - Bond</b> |                  |                 |                     |
|-----------------------------------|------------------|-----------------|---------------------|
|                                   | <b>Principal</b> | <b>Interest</b> | <b>Total</b>        |
| 2026                              | 3,477,654.57     | 62,110.92       | \$ 3,539,765        |
|                                   |                  |                 | <b>\$ 3,539,765</b> |

## Board Debt Payments: Past and Future (Based on Current Debt as of 5/1/25) \*



\* Note: History only includes General Current Fund debt and excludes Debt Service Fund debt (Bond)

## Budget Forecast and Carryover

### Budget Forecast

A multi-year budget forecast is a valuable planning tool that helps the Board anticipate future financial conditions and make informed decisions. By projecting revenues and expenditures over a five-year period, the district can identify potential shortfalls, funding gaps, or opportunities for strategic investment. This proactive approach allows for better alignment of resources with long-term goals, while helping to ensure financial sustainability. It also emphasizes the importance of closely monitoring spending, maintaining healthy reserves, and being prepared to adjust to changes in funding levels, enrollment trends, or state and federal mandates. Regularly reviewing and updating the forecast enables the Board to respond more effectively to fiscal challenges and uphold its commitment to responsible stewardship of public funds.

## 5-Year Budget Forecast

| DESCRIPTION                     |  | FY26                    | FY27                    | FY28                    | FY29                    | FY30                     |
|---------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| 01XXX                           | LOCAL SOURCES                            | 11,075,816.98           | 11,124,095.52           | 11,211,666.85           | 11,309,039.80           | 11,409,439.04            |
| 03XXX                           | STATE SOURCES                            | 33,752,075.39           | 33,530,742.11           | 33,429,475.57           | 33,334,623.70           | 33,246,304.77            |
| 04XXX                           | FEDERAL SOURCES                          | 87,635.37               | 86,793.90               | 85,962.58               | 85,141.41               | 84,330.37                |
| 05XXX                           | FROM OTHER FUNDS - INDIRECT COSTS        | 69,480.76               | 67,846.04               | 66,256.28               | 64,709.95               | 63,205.61                |
| <b>Revenue TOTAL:</b>           |  | <b>\$ 44,985,008.50</b> | <b>\$ 44,809,477.57</b> | <b>\$ 44,793,361.28</b> | <b>\$ 44,793,514.86</b> | <b>\$ 44,803,279.78</b>  |
| X1XXX                           | INSTRUCTION                              | 15,640,461.04           | 15,718,663.35           | 15,797,256.67           | 15,876,242.95           | 15,955,624.16            |
| X21XX                           | SUPPORT SVCS - STUDENT                   | 1,401,326.70            | 1,408,333.34            | 1,415,375.00            | 1,422,451.88            | 1,429,564.14             |
| X22XX                           | SUPPORT SVCS - INST. SUPPORT             | 475,540.87              | 477,918.57              | 480,308.17              | 482,709.71              | 485,123.26               |
| X23XX                           | SUPPORT SVCS - GENERAL ADMIN             | 446,818.72              | 449,052.81              | 451,298.08              | 453,554.57              | 455,822.34               |
| X24XX                           | SUPPORT SVCS - SCHOOL ADMIN              | 2,142,069.06            | 2,152,779.41            | 2,163,543.31            | 2,174,361.02            | 2,185,232.83             |
| X25XX                           | SUPPORT SVCS - CENTRAL SVCS              | 345,529.22              | 347,256.87              | 348,993.15              | 350,738.12              | 352,491.81               |
| X26XX                           | SUPPORT SVCS - O&M PLANT                 | 1,652,387.04            | 1,660,648.97            | 1,668,952.22            | 1,677,296.98            | 1,685,683.46             |
| X27XX                           | SUPPORT SVCS - TRANSPORTATION            | 3,034,103.58            | 3,049,274.10            | 3,064,520.47            | 3,079,843.07            | 3,095,242.29             |
| X31XX                           | FOOD SERVICE OPERATIONS                  | -                       | -                       | -                       | -                       | -                        |
| X33XX                           | COMMUNITY SERVICES PROGRAMS              | -                       | -                       | -                       | -                       | -                        |
| 21XXX                           | SPEC. ED. - INSTRUCTION                  | 3,814,354.72            | 3,833,426.49            | 3,852,593.62            | 3,871,856.59            | 3,891,215.87             |
| 221XX                           | SPEC. ED. - SUPPORT SVCS - STUDENT       | 739,787.64              | 743,486.58              | 747,204.01              | 750,940.03              | 754,694.73               |
| 222XX                           | SPEC. ED. - SUPPORT SVCS - INST. SUPPORT | 55,125.29               | 55,400.92               | 55,677.92               | 55,956.31               | 56,236.09                |
| 227XX                           | SPEC. ED. - SUPPORT SVCS - TRANSPORT.    | 53,412.17               | 53,679.24               | 53,947.63               | 54,217.37               | 54,488.46                |
| 31XXX                           | CTE - INSTRUCTION                        | 1,323,705.62            | 1,330,324.15            | 1,336,975.77            | 1,343,660.65            | 1,350,378.95             |
| 322XX                           | CTE - SUPPORT SVCS - INST. SUPPORT       | -                       | -                       | -                       | -                       | -                        |
| 324XX                           | CTE - SUPPORT SVCS - SCHOOL ADMIN        | -                       | -                       | -                       | -                       | -                        |
| 326XX                           | CTE - SUPPORT SVCS - O&M PLANT           | 75,260.29               | 75,636.59               | 76,014.77               | 76,394.85               | 76,776.82                |
| 41XXX                           | ALT. ED - INSTRUCTION                    | 234,585.47              | 235,758.39              | 236,937.18              | 238,121.87              | 239,312.48               |
| 91XXX                           | CO/EXTRA-CURRICULAR - INSTRUCTION        | 245,934.92              | 247,164.59              | 248,400.41              | 249,642.42              | 250,890.63               |
| <b>Personnel Expense TOTAL:</b> |  | <b>\$ 31,680,402.35</b> | <b>\$ 31,838,804.36</b> | <b>\$ 31,997,998.38</b> | <b>\$ 32,157,988.37</b> | <b>\$ 32,318,778.31</b>  |
| DESCRIPTION                     |  | FY26                    | FY27                    | FY28                    | FY29                    | FY30                     |
| X1XXX                           | INSTRUCTION                              | 2,756,399.77            | 2,839,091.76            | 2,981,046.35            | 3,130,098.66            | 3,286,603.60             |
| X21XX                           | SUPPORT SVCS - STUDENT                   | 29,202.02               | 30,078.08               | 31,581.98               | 33,161.08               | 34,819.14                |
| X22XX                           | SUPPORT SVCS - INST. SUPPORT             | 181,655.62              | 187,105.29              | 196,460.55              | 206,283.58              | 216,597.76               |
| X23XX                           | SUPPORT SVCS - GENERAL ADMIN             | 486,335.12              | 485,918.00              | 510,213.90              | 535,724.60              | 562,510.83               |
| X24XX                           | SUPPORT SVCS - SCHOOL ADMIN              | 61,626.67               | 63,475.47               | 66,649.25               | 69,981.71               | 73,480.80                |
| X25XX                           | SUPPORT SVCS - CENTRAL SVCS              | 25,491.80               | 26,256.55               | 27,569.38               | 28,947.85               | 30,395.24                |
| X26XX                           | SUPPORT SVCS - O&M PLANT                 | 3,493,014.33            | 3,597,804.76            | 3,777,695.00            | 3,966,579.75            | 4,164,908.73             |
| X27XX                           | SUPPORT SVCS - TRANSPORTATION            | 1,934,075.34            | 1,992,097.60            | 2,091,702.48            | 2,196,287.60            | 2,306,101.98             |
| X29XX                           | OTHER SUPPORT SERVICES                   | 2,304.63                | 2,373.76                | 2,492.45                | 2,617.07                | 2,747.93                 |
| X31XX                           | FOOD SERVICE OPERATIONS                  | 27,074.92               | 27,887.17               | 29,281.53               | 30,745.60               | 32,282.88                |
| X33XX                           | COMMUNITY SERVICES PROGRAMS              | 3,486.16                | 3,590.74                | 3,770.28                | 3,958.79                | 4,156.73                 |
| X4X11                           | FACILITIES ACQUISITION & CONSTRUCTION    | 1,363,946.71            | 1,404,865.11            | 1,475,108.36            | 1,548,863.78            | 1,626,306.97             |
| X51XX                           | DEBT SERVICE - FEES & FINANCE CHARGES    | 225,781.85              | 230,495.30              | 242,020.07              | 254,121.07              | 266,827.13               |
| 2XXXX                           | SPECIAL EDUCATION                        | 280,306.44              | 288,715.64              | 303,151.42              | 318,308.99              | 334,224.44               |
| 3XXXX                           | CTE                                      | 27,629.69               | 28,458.58               | 29,881.50               | 31,375.58               | 32,944.36                |
| 4XXXX                           | ALTERNATIVE EDUCATION                    | 26,515.32               | 27,310.78               | 28,676.32               | 30,110.13               | 31,615.64                |
| 76XXX                           | TRANSFERS - TO FD61 & CHILD NUTRITION    | 618,943.50              | 649,454.48              | 681,927.20              | 716,023.56              | 751,824.74               |
| 8XXXX                           | COMMUNITY SERVICES PROGRAMS              | 34,924.76               | 35,972.50               | 37,771.13               | 39,659.68               | 41,642.67                |
| 9XXXX                           | CO/EXTRA-CURRICULAR - INSTRUCTION        | 83,356.68               | 85,857.38               | 90,150.25               | 94,657.76               | 99,390.65                |
| <b>Other Expense TOTAL:</b>     |  | <b>\$ 11,662,071.31</b> | <b>\$ 12,006,808.94</b> | <b>\$ 12,607,149.39</b> | <b>\$ 13,237,506.86</b> | <b>\$ 13,899,382.20</b>  |
| <b>**ENDING BALANCE:</b>        |  | <b>\$ 1,642,534.85</b>  | <b>\$ 963,864.27</b>    | <b>\$ 188,213.51</b>    | <b>\$ (601,980.37)</b>  | <b>\$ (1,414,880.73)</b> |

### *Key Assumptions & Notes to Keep in Mind*

1. FY26 was developed before actual numbers were available for the FY26 budget. Numbers are a result of analyzing historical data.
2. No Spending Cuts Assumed: The forecast assumes no reductions in spending over the period. If cost-cutting measures are implemented, the outlook could improve.
3. No Carryover Surplus: Each year is shown independently and does not include prior year balances, which could understate the total funds available.
4. Potential Cost Shifts: Some expenses that were previously covered by Fund 61 (likely a restricted or grant fund) are now anticipated to shift to the general fund due to decreasing outside funding.

### *How to Read and Analyze the 5-Year Budget Forecast*

This multi-year forecast provides a high-level view of expected revenues, expenditures, and resulting ending balances over the next five fiscal years. Here are some tips for interpreting the information:

- Revenues vs. Expenditures
  - Begin by comparing total revenues and total expenditures for each fiscal year.
  - In the early years (e.g., FY25 and FY26), revenues exceed expenditures, resulting in small surpluses.
  - Starting in FY27, this trend reverses, and expenditures begin to exceed revenues, leading to deficits.
- Trend of Ending Balances
  - The ending balance each year reflects whether the district is spending within its means.
  - Over time, you'll see a declining fund balance, which means the district is using reserves to cover deficits.
  - If this trend continues without intervention, the fund balance could be exhausted.

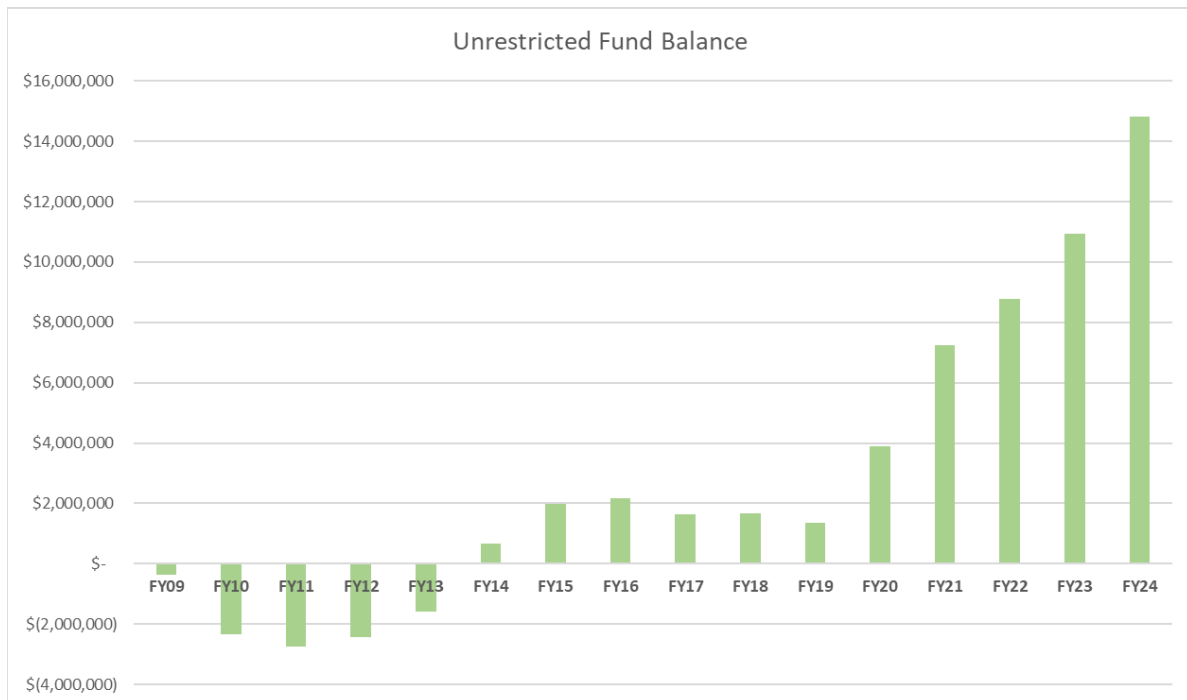
## **Budget Carryover (Unrestricted Fund Balance)**

The Unrestricted Fund Balance, often referred to as the carryover balance, is a critical component of the district's financial health. This balance—found in the General Current Expense Fund—primarily consists of the unassigned fund balance. In prior years, it also included the OPEB liability (Other Post-Employment Benefits) because that obligation was not required to be remitted to the state. However, beginning in FY18, OPEB liability is no longer added back to the unassigned fund, which impacts the total reflected carryover.

The carryover balance is particularly important because it provides:

- **Cash flow stability:** Helps ensure payroll and operational obligations are met, especially at the start of the fiscal year before state and federal revenues are received.
- **Contingency reserves:** Funds may be placed in contingency to address unforeseen expenses, such as emergency maintenance, unplanned staffing needs, or unexpected changes in funding.

## Historical Unrestricted Fund Balance



\* Note: The fund balance referenced here does *not* include balances from the Excess Levy Fund, which are reported separately to allow for more accurate year-over-year comparisons. Only completed years with audited financial statements are used in this analysis.

## Contingency and State Guidance

The West Virginia Department of Education (WVDE) recommends school districts maintain a contingency reserve equal to 3-5% of the general fund budget. Preston County Schools has historically met this goal:

- From FY18 through FY24, the district consistently maintained a 3% contingency reserve.
- For FY25, the budget committed to a 5% contingency, equating to \$2,211,050.
- For FY26, the budget has a 3% contingency, equating to \$1,298,035.

Any additional funds that become available after the annual financial statements are finalized (typically in October) will also be supplemented into the budget as additional contingency funds.

## Fund Balance Recent Trends

From FY20 to FY24, the district experienced a notable increase in the carryover fund balance, due to a combination of unique circumstances and funding sources:

- Significant cost savings were realized during periods of remote instruction, which reduced operating expenses.
- An influx of COVID-related federal stimulus funds (such as ESSER and other pandemic relief programs) allowed the district to offset many traditional General Current Expense Fund obligations—including technology, instructional support, and facility needs.
- Concurrently, Excess Levy revenue continued to provide strong local support, further reducing pressure on the general fund.

These dual funding streams created a rare opportunity to preserve general fund dollars, enabling the district to increase its unrestricted fund balance and build essential reserves. This strategic use of one-time funds helped bolster the district's financial position during an otherwise unpredictable and challenging period.

However, with the expiration of both the federal stimulus funding and the Excess Levy, maintaining a healthy carryover balance is now more critical than ever. These reserves will play a vital role in offsetting projected budget shortfalls and sustaining operational stability as the district navigates the transition away from these temporary revenue sources.

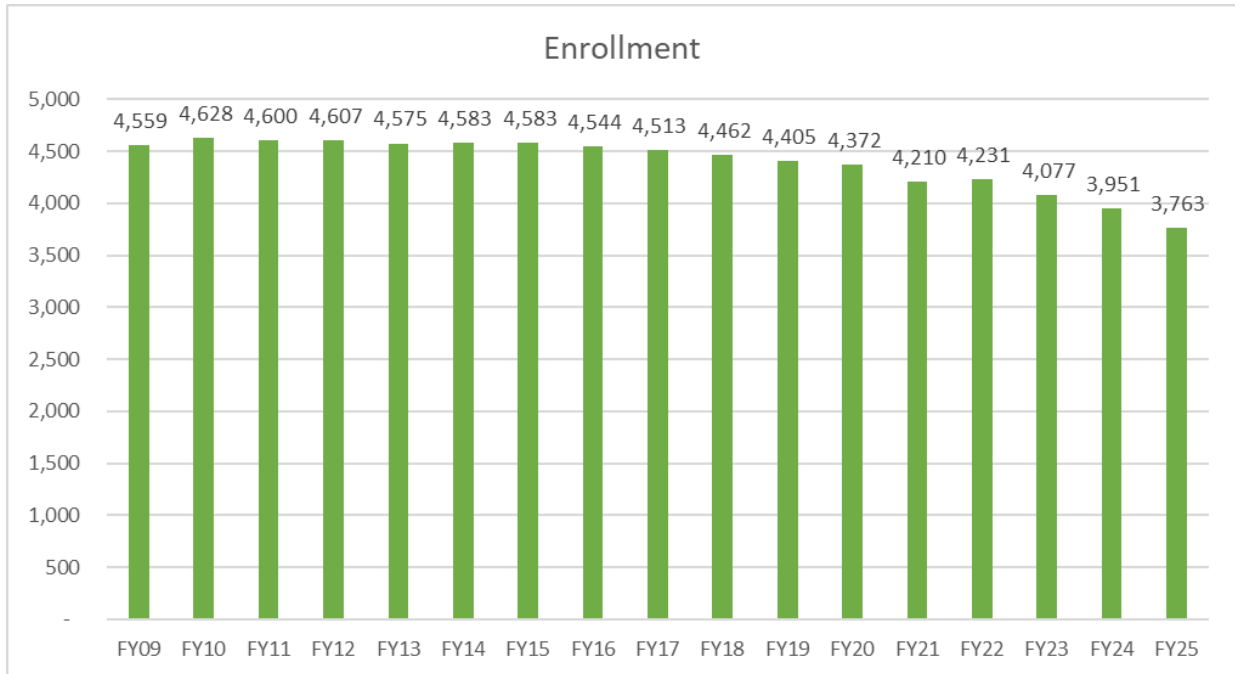
## Student Enrollment

Student enrollment in Preston County Schools has continued a downward trend over the past several years, significantly impacting the district's funding and long-term planning. While gradual declines were typical in the decade preceding the COVID-19 pandemic—averaging around 17 students per year from FY10 to FY20—a sharp decline was recorded during the pandemic. Between FY20 and FY21, enrollment dropped by 162 students, compared to just 33 students lost in the prior year.

The pandemic not only accelerated student attrition but also disrupted traditional educational delivery, further compounding enrollment challenges. Since FY20, the county has experienced a cumulative enrollment loss of roughly 500 students.

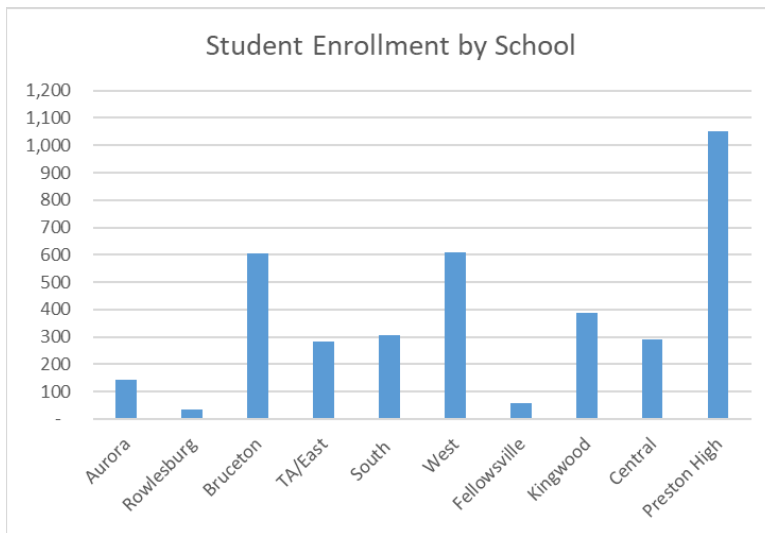
This steady reduction in student population has serious financial implications. In West Virginia, student enrollment is directly tied to the amount of funding each county receives through the State School Aid Formula (State School Support Program). As enrollment declines, so too does the district's funding, reducing its capacity to maintain programs, staffing levels, and facilities at previous levels.

In light of these trends, the district continues to monitor enrollment projections closely and make data-informed decisions—such as school closures and resource reallocations—to align with fiscal realities while preserving educational quality.



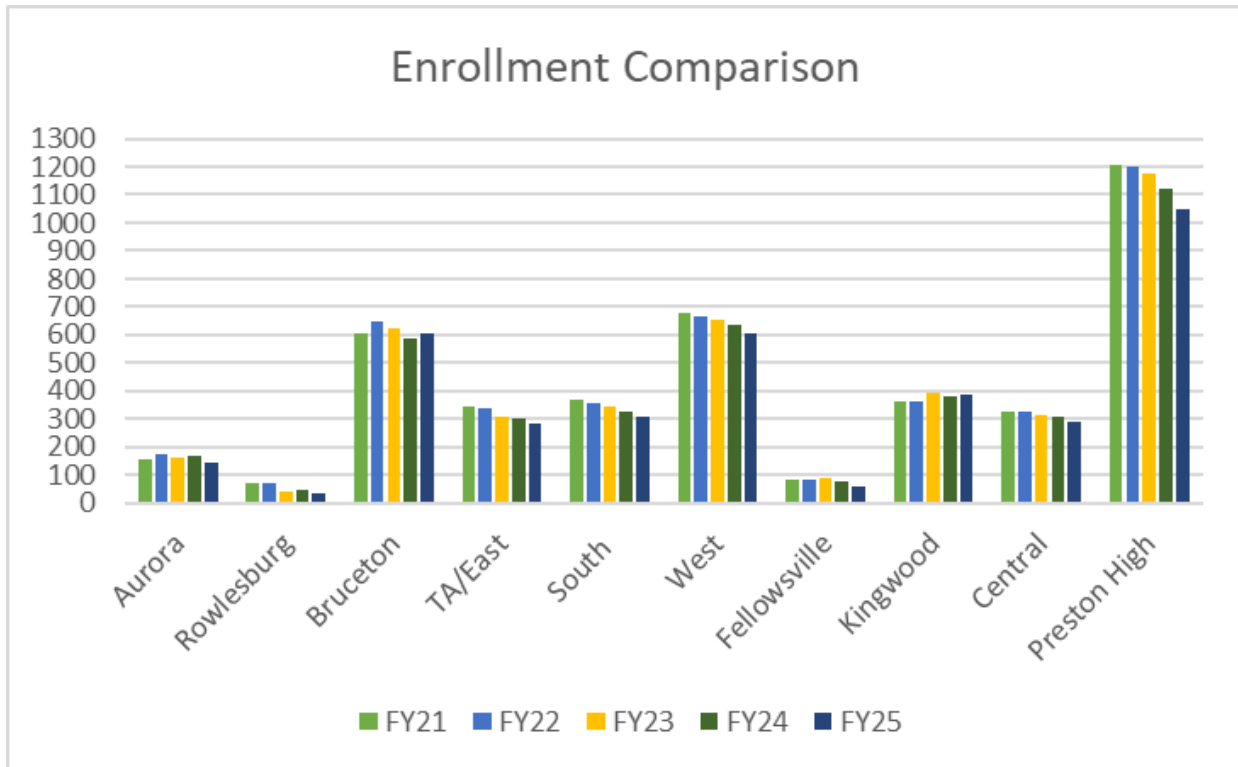
## Student Enrollment by Location

The chart below presents enrollment figures by school based on second-month data for Fiscal Year 2025.



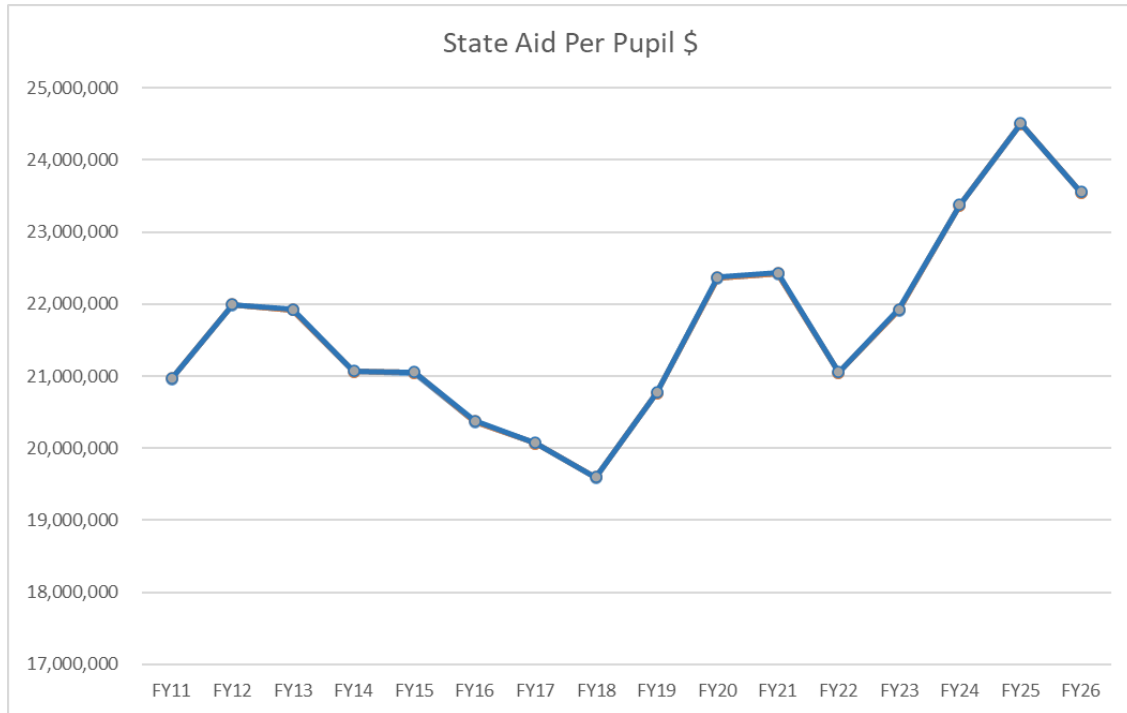
## Enrollment Comparisons by School

The chart below illustrates annual enrollment trends by school, providing valuable insight into how student populations have shifted across the district over time. This comparison is critical for understanding the impact of enrollment changes on staffing, resource allocation, and long-term facility planning.



## State Aid Per Pupil Revenue

The chart below displays the amount of state aid allocated per student each fiscal year. State aid per pupil refers to the funding provided by the West Virginia Department of Education through the Public School Support Program (PSSP), based on a county's student enrollment. This figure is a critical metric, as it helps illustrate how much funding Preston County receives on a per-student basis and how changes in enrollment or state funding formulas impact the district's financial position over time.



\* Increase is mainly a result of legislatively increased salaries.

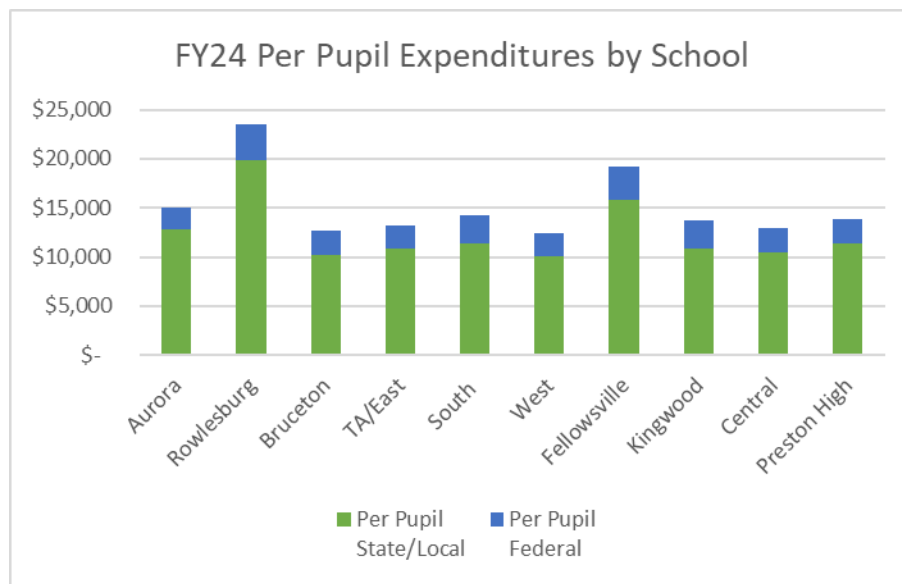
| FY11     | FY12     | FY13     | FY14     | FY15     | FY16     | FY17     | FY18     | FY19     | FY20     | FY21     | FY22     | FY23     | FY24     | FY25     | FY26     |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| \$ 4,529 | \$ 4,780 | \$ 4,757 | \$ 4,604 | \$ 4,592 | \$ 4,444 | \$ 4,416 | \$ 4,341 | \$ 4,596 | \$ 5,073 | \$ 5,127 | \$ 5,005 | \$ 5,180 | \$ 5,731 | \$ 6,200 | \$ 6,258 |

## Per Pupil Expenditures by School

The charts below illustrates the per pupil expenditure for each school within the district during the FY24 school year. This figure represents the average amount spent per student and includes costs such as salaries, benefits, instructional materials, transportation, and facility operations. Comparing per pupil expenditures by school helps identify variations in resource allocation and can highlight schools that may require additional support or operational adjustments to ensure equitable and efficient use of funds.

| District Schools   | Enr #            | School-Level Per Pupil Expenditures \$ |                 |  | District-Level Per Pupil Expenditures \$ |                 |                 | Total Per Pupil Expenditures \$ |
|--|------------------|--|-----------------|--|--|-----------------|-----------------|---------------------------------|
|  |                  | State/Local                            | Federal         | Subtotal   | State/Local                              | Federal         | Subtotal        |                                 |
| Aurora School  | 167              | 9,094.31                               | 1,100.92        | 10,195.23  | 3,663.25                                 | 1,209.04        | 4,872.29        | 15,067.52                       |
| Rowlesburg School  | 45               | 16,233.37                              | 2,397.70        | 18,631.07  | 3,663.25                                 | 1,209.04        | 4,872.29        | 23,503.36                       |
| Bruceton School  | 586              | 6,539.35                               | 1,247.89        | 7,787.24   | 3,663.25                                 | 1,209.04        | 4,872.29        | 12,659.53                       |
| Terra Alta/east Preston School                             | 303              | 7,178.46                               | 1,164.33        | 8,342.79   | 3,663.25                                 | 1,209.04        | 4,872.29        | 13,215.08                       |
| South Preston School                                       | 329              | 7,701.24                               | 1,676.77        | 9,378.01   | 3,663.25                                 | 1,209.04        | 4,872.29        | 14,250.30                       |
| West Preston School  | 633              | 6,451.30                               | 1,143.41        | 7,594.71   | 3,663.25                                 | 1,209.04        | 4,872.29        | 12,467.00                       |
| Fellowsville Elementary                                    | 75               | 12,198.94                              | 2,162.54        | 14,361.48  | 3,663.25                                 | 1,209.04        | 4,872.29        | 19,233.77                       |
| Kingwood Elementary  | 383              | 7,178.72                               | 1,681.34        | 8,860.06   | 3,663.25                                 | 1,209.04        | 4,872.29        | 13,732.35                       |
| Central Preston Middle School                              | 310              | 6,856.41                               | 1,233.15        | 8,089.56   | 3,663.25                                 | 1,209.04        | 4,872.29        | 12,961.85                       |
| Preston High School  | 1,120            | 7,771.65                               | 1,264.54        | 9,036.19   | 3,663.25                                 | 1,209.04        | 4,872.29        | 13,908.48                       |
| <b>District Total</b>                                      | <b>3,951</b>     | <b>7,433.02</b>                        | <b>1,330.28</b> | <b>8,763.30</b>  | <b>3,663.25</b>                          | <b>1,209.04</b> | <b>4,872.29</b> | <b>13,635.59</b>                |
| <b>Total District Expenditures (State/Local + Federal)</b> |                  |  |                 |  |  |                 |                 |                                 |
| <b>Total District Expenditures</b>                         | \$ 61,270,716.18 | <b>Excluded Expenditures</b>           |                 | Debt, capital, non-public school programs, adult education programs, and community services. |  |                 |                 |                                 |
| <b>Total District Expenditures Less</b>                    | \$ 53,874,315.26 | <b>include:</b>                        |                 |  |  |                 |                 |                                 |
| <b>Total Excluded Expenditures</b>                         | \$ 7,396,400.92  | <b>Enrollment Count</b>                |                 | October 1 Certified Enrollment Count   |  |                 |                 |                                 |

Data from WVDE Scorecard: [https://wveis.k12.wv.us/essa/dist\\_finance.html?selected\\_district=070](https://wveis.k12.wv.us/essa/dist_finance.html?selected_district=070)



# Personnel

## Personnel Overview

Each year, every county board of education is required to submit a Certified List—an official report of all regular full-time employees. This data plays a critical role in determining the county’s funding allocation through the Public School Support Program (PSSP). Personnel costs represent the largest portion of the district’s budget, and careful tracking of staffing levels ensures compliance with funding formulas and supports strategic workforce planning. Monitoring personnel trends over time also provides insight into how staffing aligns with changes in student enrollment, instructional needs, and available financial resources.

## State Aid Step Explanation for Personnel

**Foundation Allowance for Professional Educators (WVC §18-9A-4 and §18-9A-5a):** Step 1 of the PSSP provides to each school district an allowance to pay the annual state minimum salary per degree classification and years of experience and the state supplement amount for professional educators as established by statute: WVC §18A-4-2 sets forth the annual state minimum salary that is to be paid to each teacher per degree classification and years of experience; WVC §18A-4-3 sets forth the annual state salary increment that is to be paid to each principal and assistant principal; and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to professional educators.

The funding ratios per each 1,000 students in net enrollment for professional educators, based on the district’s student population density, are reflected in the following chart. Districts are funded at the number of positions calculated, regardless of the number actually employed. In addition, each school district must maintain a minimum number of professional instructional (PI) personnel or suffer a pro rata reduction in the professional educator allowance. A provision, however, exempts the districts that have an increase in net enrollment from the penalty. An additional provision was established during the 2022 Legislative Session through HB 4110 holding county boards of education who serve as fiscal agents for a multi-county vocational center (MCVC) harmless from being penalized for not meeting the minimum professional instructional ratio set forth in WVC §18-9A-4 if the penalty is caused by staffing levels of the MCVC. The PI requirement is based on a percentage of the lesser of the number of professional educators employed or the number funded. The funding ratios for each category are also reflected in the following chart:

| Category | PE    | PE %   |
|----------|-------|--------|
| Sparse   | 72.75 | 91.07% |
| Low      | 72.60 | 91.18% |
| Medium   | 72.45 | 91.24% |
| High     | 72.30 | 91.29% |

Pursuant to WVC §18-9A-4, school districts cannot increase the number of administrative personnel employed above the number which were employed, or for which positions were posted, on June 30, 1990.

**Foundation Allowance for Service Personnel (WVC §18-9A-5 and §18-9A-5a):** Step 2 of the PSSP provides to each school district an allowance to pay the monthly state minimum salary per pay grade and years of experience and the state supplement amount for service personnel as established by statute:

WVC §18A-4-8a sets forth the monthly state minimum salary that is to be paid to each service employee and WVC §18A-4-5 authorizes the payment of the state supplement that is to be paid to service personnel.

During the 2023 legislative session, H.B. 3035 was passed by the Legislature, increasing the service personnel ratios to provide funding for mandated additional classroom aides based on class size thresholds for grades 1-3. The service personnel ratios in W. Va. Code 18-9A-5 under the PSSP were increased, effective for the 2023-2024, 2024-25, and 2025-26 funding years under the following phase-in requirement: 1st grade - FY24, 2nd grade - FY25, and 3rd grade - FY26. The service personnel ratios in W.Va. Code 18-9A-5 under the PSSP were adjusted to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the legislation are as follows:

| Category | SP-FY24 | SP-FY25 | SP-FY26 |
|----------|---------|---------|---------|
| Sparse   | 47.39   | 50.65   | 53.79   |
| Low      | 47.95   | 51.21   | 54.35   |
| Medium   | 48.52   | 51.78   | 54.92   |
| High     | 49.10   | 52.63   | 55.50   |

Districts are funded at the number of positions calculated, regardless of the number employed. The personnel section of the PSSP schedule can be found on page 36.

**Foundation Allowance for Fixed Charges (WVC §18A-9A-6):** Step 3 of the PSSP provides to each school district an allowance to cover the employer's share of contributions for social security, unemployment compensation and workers' compensation. The allowance for each school district is determined by multiplying the district's total allowance for salaries under Steps 1, 2 and 5 by the following rates: for social security the current rate of 7.65%; for unemployment compensation the rate of 0.04%; and for workers' compensation the rate which is derived by dividing the total estimated aggregate contribution for workers' compensation by all school districts by the sum of the foundation allowance for professional and service personnel.

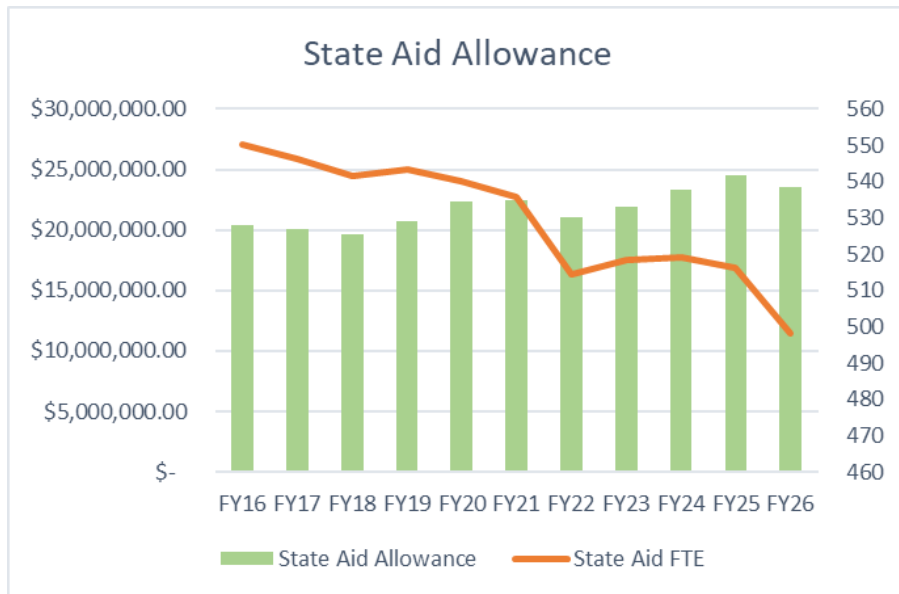
The estimated contribution rate for workers' compensation is determined each year by multiplying each school district's allowance for professional and service personnel by the district's effective contribution rate for all workers' compensation employee categories for the most recent year for which the information is available. The allowance rate for workers' compensation for the 2025-26 year was determined to be 0.54%; therefore, the total allowance rate for social security, unemployment compensation, and workers' compensation for the year has been determined to be 8.23%.

Foundation Allowance for Retirement (WVC §18-9A-6a and §18-9A-6b): Step 3 also provides an allowance to the teachers' retirement system. The amount of the allowance is the total of the following: (1) The average retirement contribution rate of each county board multiplied by the sum of the basic foundation allowance for salaries; all state salary supplement appropriations; and such amounts as are paid by the school districts as salary supplements; and (2) the additional amount estimated to be required to eliminate the unfunded liability by June 30, 2034, such amount to be based on an annual actuarial report to be provided to the Legislature.

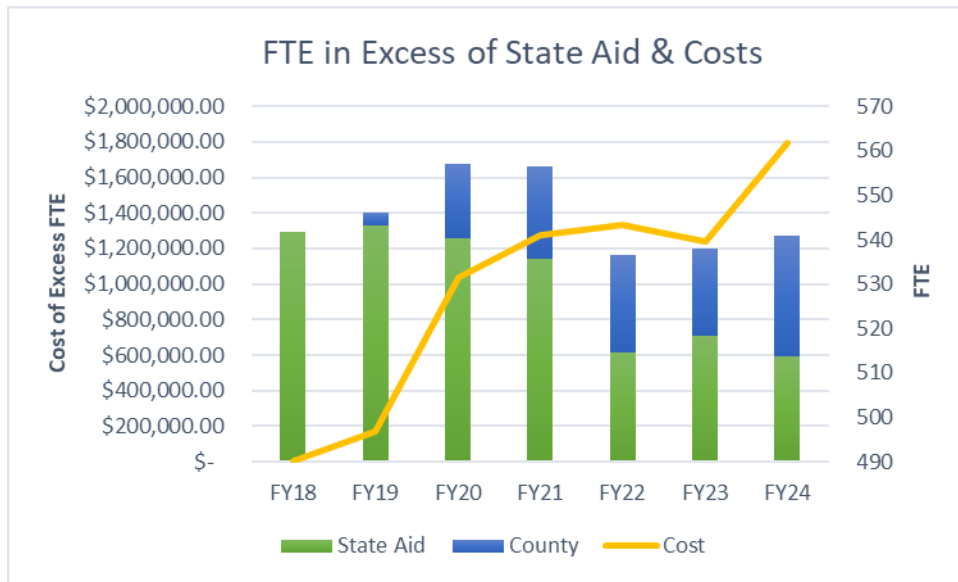
## Personnel in Excess of PSSP Formula – Historical Data

The number of staff employed beyond what is funded through the Public School Support Program (PSSP) is closely tied to student enrollment. As enrollment declines, the state's funding formula adjusts accordingly, reducing the number of positions it supports. Even if the total number of employees remains unchanged, a drop in enrollment can result in a greater number of positions classified as "excess" under the formula. Tracking this data over time is essential to understanding the financial impact of staffing decisions and planning for long-term sustainability.

## Total Personnel FTE Allowance and Student Enrollment Trends



## FTE in Excess of Formula and Costs



|                                     | FY18           | FY19           | FY20          | FY21          | FY22           | FY23          | FY24          |
|-------------------------------------|----------------|----------------|---------------|---------------|----------------|---------------|---------------|
| Total Employees Funded              | 541.69         | 543.18         | 540.17        | 535.76        | 514.58         | 518.30        | 513.81        |
| Total Employees Actually Hired      | 537.26         | 541.04         | 540.17        | 537.51        | 514.16         | 519.75        | 522.78        |
| <b>Over/(Under) Funding</b>         | <b>(4.432)</b> | <b>(2.140)</b> | <b>0.008</b>  | <b>1.754</b>  | <b>(0.423)</b> | <b>1.445</b>  | <b>8.965</b>  |
| Excess Levy Funded                  | -              | -              | 13.000        | 14.000        | 13.380         | 9.100         | 9.100         |
| Locally Funded                      | 4.05           | 5.00           | 4.00          | 5.00          | 9.00           | 9.00          | 9.00          |
| <b>Total Funded by Local Funds</b>  | <b>(0.382)</b> | <b>2.860</b>   | <b>17.008</b> | <b>20.754</b> | <b>21.957</b>  | <b>19.545</b> | <b>27.065</b> |
| Estimated Salary for Locally-Funded | \$ -           | \$ 171,835     | \$ 1,036,126  | \$ 1,272,702  | \$ 1,336,346   | \$ 1,237,841  | \$ 1,798,506  |

## Historical Employee Headcount by Professional Position Type (all funding sources):

| PROFESSIONAL PERSONNEL                        | FY21                 | FY22                 | FY23                 | FY24                 | FY25                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Superintendent                                | 1                    | 1                    | 1                    | 1                    | 1                    |
| Assistant Superintendent                      | 2                    | 2                    | 1                    | 1                    | 1                    |
| Director/Manager (Instruction)                | 3                    | 3                    | 3                    | 3                    | 3                    |
| Director/Coordinator (Supp. Svc.)             | 3                    | 3                    | 5                    | 5                    | 4                    |
| Treasurer/CSBO                                | 1                    | 1                    | 1                    | 1                    | 1                    |
| Child Nutrition Manager                       | 1                    | 1                    | 1                    | 1                    | 1                    |
| Principal, Elementary                         | 1                    | 1                    | 1                    | 1                    | 1                    |
| Principal, Middle                             | 1                    | 1                    | 1                    | 1                    | 1                    |
| Principal, High School                        | 1                    | 1                    | 1                    | 1                    | 1                    |
| Principal, Combined                           | 6                    | 6                    | 6                    | 6                    | 6                    |
| Assistant Principal, Middle                   | 0                    | 0                    | 0                    | 0                    | 0                    |
| Assistant Principal, High School              | 4                    | 4                    | 4                    | 4                    | 4                    |
| Assistant Principal, Combined                 | 2                    | 2                    | 2                    | 2                    | 2                    |
| Head Teacher                                  | 4                    | 4                    | 4                    | 4                    | 4                    |
| Academic Coach                                | 16                   | 14                   | 12                   | 11                   | 10                   |
| Curriculum Specialist                         | 2                    | 2                    | 2                    | 2                    | 2                    |
| Technology Integration Specialist             | 1                    | 1                    | 1                    | 1                    | 0                    |
| Librarian                                     | 0                    | 0                    | 0                    | 0                    | 0                    |
| Remedial Specialist                           | 0                    | 0                    | 0                    | 0                    | 0                    |
| Counselor, Elementary                         | 1                    | 2                    | 2                    | 2                    | 1                    |
| Counselor, Middle                             | 0                    | 0                    | 0                    | 0                    | 0                    |
| Counselor, High School                        | 4                    | 4                    | 4                    | 4                    | 3                    |
| Counselor, Combined                           | 7                    | 6                    | 7                    | 7                    | 6                    |
| Teacher, Pre-Kindergarten                     | 12                   | 14                   | 12                   | 12                   | 12                   |
| Teacher, Kindergarten                         | 17                   | 18                   | 16                   | 15                   | 16                   |
| Teacher, Elementary                           | 93                   | 92                   | 89                   | 88                   | 86                   |
| Teacher, Middle                               | 58                   | 58                   | 57                   | 56                   | 48                   |
| Teacher, High School                          | 49                   | 47                   | 47                   | 45                   | 40                   |
| Teacher, Special Education                    | 54                   | 54                   | 54                   | 52                   | 48                   |
| Teacher, Homebound                            | 1                    | 1                    | 1                    | 0                    | 1                    |
| Teacher, Vocational (K-12)                    | 17                   | 17                   | 18                   | 18                   | 16                   |
| JROTC Instructor, High School                 | 2                    | 2                    | 2                    | 2                    | 2                    |
| Speech Language Pathologist                   | 8                    | 8                    | 7                    | 7                    | 8                    |
| Activities Director                           | 0                    | 0                    | 0                    | 0                    | 0                    |
| Professional Accountant                       | 1                    | 1                    | 1                    | 1                    | 1                    |
| Technology Systems Specialist                 | 2                    | 2                    | 2                    | 2                    | 2                    |
| Psychologist                                  | 1                    | 1                    | 1                    | 1                    | 1                    |
| School Nurse                                  | 4                    | 4                    | 5                    | 6                    | 5                    |
| Attendance Coordinator                        | 1                    | 1                    | 1                    | 1                    | 1                    |
| Social Worker                                 | 1                    | 2                    | 2                    | 1                    | 0                    |
| Truancy Diversion Specialist                  | 1                    | 1                    | 1                    | 1                    | 1                    |
| Student Social & Emotional Support Specialist | 1                    | 4                    | 8                    | 9                    | 7                    |
| Physical Therapist                            | 1                    | 1                    | 1                    | 1                    | 1                    |
| Occupational Therapist                        | 2                    | 2                    | 2                    | 2                    | 2                    |
|   |                      |                      |                      |                      |                      |
| <b>Total Unduplicated Headcount</b>           | <b>387</b>           | <b>389</b>           | <b>386</b>           | <b>378</b>           | <b>350</b>           |
| <i>Total Full Time Equivalency (FTE)</i>      | <i>386.5</i>         | <i>389.0</i>         | <i>386.0</i>         | <i>378.0</i>         | <i>350.0</i>         |
| <i>Total Professional Wages</i>               | <i>\$ 19,474,628</i> | <i>\$ 19,623,092</i> | <i>\$ 20,164,572</i> | <i>\$ 20,803,572</i> | <i>\$ 20,171,900</i> |

\* Unduplicated head count only represents primary position for an individual (per Certified List)

## Historical Employee Headcount by Service Position Type (all funding sources):

| SERVICE PERSONNEL   | FY21                | FY22                | FY23                | FY24                | FY25                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Aide/ECCAT/Paraprofessional                                 | 34                  | 35                  | 39                  | 55                  | 72                  |
| Sign Support Specialist/Autism Mentor/Braille Specialist    | 5                   | 5                   | 4                   | 3                   | 2                   |
| Licensed Practical Nurse (LPN)                              | 7                   | 6                   | 3                   | 2                   | 2                   |
| Accountant  | 3                   | 2                   | 3                   | 2                   | 3                   |
| Secretary/Executive Secretary                               | 19                  | 19                  | 19                  | 21                  | 18                  |
| Maintenance   | 8                   | 7                   | 10                  | 9                   | 7                   |
| Maintenance Supervisor                                      | 1                   | 1                   | 1                   | 1                   | 1                   |
| Mechanics   | 5                   | 5                   | 5                   | 4                   | 4                   |
| Transportation Supervisor                                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| Bus Operators   | 63                  | 63                  | 63                  | 62                  | 57                  |
| Cafeteria Manager/Cook                                      | 30                  | 30                  | 30                  | 31                  | 29                  |
| Custodian/Grounds   | 29                  | 30                  | 26                  | 25                  | 23                  |
| <b>Total Unduplicated Head Count</b>                        | <b>204</b>          | <b>203</b>          | <b>203</b>          | <b>215</b>          | <b>218</b>          |
| <i>Total Full Time Equivalency (FTE)</i>                    | <i>202.0000</i>     | <i>201.0000</i>     | <i>201.0000</i>     | <i>212.0000</i>     | <i>216.0000</i>     |
| <i>Total Extended Full Time Equivalency (over 200 days)</i> | <i>210.9200</i>     | <i>209.7950</i>     | <i>209.4050</i>     | <i>219.4450</i>     | <i>222.5150</i>     |
| <i>Total Service Wages</i>                                  | <i>\$ 5,537,337</i> | <i>\$ 5,497,960</i> | <i>\$ 5,716,947</i> | <i>\$ 6,438,633</i> | <i>\$ 6,777,224</i> |



# Salary and Supplemental Schedules

## Professional Annual Salary Schedule

| Preston County Board of Education<br>Teacher Annual Salary Schedule<br>FY26 |        |        |        |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Years   | 4THCLS | 3RDCLS | 2NDCLS | AB     | AB +15 | MA     | MA +15 | MA +30 | MA +45 | PHD    |
| 0   | 40,838 | 41,542 | 41,889 | 43,815 | 44,668 | 46,627 | 47,484 | 48,341 | 49,102 | 50,228 |
| 1   | 41,204 | 41,937 | 42,286 | 44,402 | 45,255 | 47,215 | 48,072 | 48,928 | 49,689 | 50,815 |
| 2   | 41,571 | 42,332 | 42,683 | 44,990 | 45,843 | 47,802 | 48,659 | 49,516 | 50,277 | 51,403 |
| 3   | 41,937 | 42,727 | 43,080 | 45,578 | 46,430 | 48,390 | 49,247 | 50,103 | 50,864 | 51,990 |
| 4   | 42,547 | 43,366 | 43,721 | 46,409 | 47,262 | 49,222 | 50,079 | 50,935 | 51,696 | 52,822 |
| 5   | 42,913 | 43,761 | 44,118 | 46,997 | 47,850 | 49,809 | 50,666 | 51,523 | 52,284 | 53,410 |
| 6   | 43,279 | 44,156 | 44,515 | 47,584 | 48,437 | 50,397 | 51,254 | 52,110 | 52,871 | 53,997 |
| 7   | 43,645 | 44,552 | 44,912 | 48,172 | 49,025 | 50,984 | 51,841 | 52,698 | 53,459 | 54,585 |
| 8   | 44,011 | 44,947 | 45,310 | 48,759 | 49,612 | 51,572 | 52,429 | 53,285 | 54,046 | 55,172 |
| 9   | 44,377 | 45,342 | 45,707 | 49,347 | 50,200 | 52,159 | 53,016 | 53,873 | 54,634 | 55,760 |
| 10  | 44,744 | 45,737 | 46,104 | 49,936 | 50,788 | 52,748 | 53,605 | 54,462 | 55,222 | 56,348 |
| 11  | 45,110 | 46,132 | 46,501 | 50,523 | 51,376 | 53,336 | 54,192 | 55,049 | 55,810 | 56,936 |
| 12  | 45,476 | 46,527 | 46,898 | 51,111 | 51,963 | 53,923 | 54,780 | 55,637 | 56,397 | 57,523 |
| 13  | 45,842 | 46,922 | 47,295 | 51,698 | 52,551 | 54,511 | 55,367 | 56,224 | 56,985 | 58,111 |
| 14  | 46,208 | 47,317 | 47,692 | 52,286 | 53,138 | 55,098 | 55,955 | 56,812 | 57,572 | 58,698 |
| 15  | 46,574 | 47,712 | 48,089 | 52,873 | 53,726 | 55,686 | 56,542 | 57,399 | 58,160 | 59,286 |
| 16  | 46,940 | 48,107 | 48,486 | 53,461 | 54,313 | 56,273 | 57,130 | 57,987 | 58,747 | 59,873 |
| 17  | 47,306 | 48,503 | 48,883 | 54,048 | 54,901 | 56,861 | 57,718 | 58,574 | 59,335 | 60,461 |
| 18  | 47,672 | 48,898 | 49,281 | 54,636 | 55,489 | 57,448 | 58,305 | 59,162 | 59,923 | 61,049 |
| 19  | 48,038 | 49,293 | 49,678 | 55,223 | 56,076 | 58,036 | 58,893 | 59,749 | 60,510 | 61,636 |
| 20  | 48,404 | 49,688 | 50,075 | 55,811 | 56,664 | 58,623 | 59,480 | 60,337 | 61,098 | 62,224 |
| 21  | 48,771 | 50,083 | 50,472 | 56,398 | 57,251 | 59,211 | 60,068 | 60,924 | 61,685 | 62,811 |
| 22  | 49,137 | 50,478 | 50,869 | 56,986 | 57,839 | 59,798 | 60,655 | 61,512 | 62,273 | 63,399 |
| 23  | 49,503 | 50,873 | 51,266 | 57,574 | 58,426 | 60,386 | 61,243 | 62,099 | 62,860 | 63,986 |
| 24  | 49,869 | 51,268 | 51,663 | 58,161 | 59,014 | 60,974 | 61,830 | 62,687 | 63,448 | 64,574 |
| 25  | 50,235 | 51,663 | 52,060 | 58,749 | 59,601 | 61,561 | 62,418 | 63,275 | 64,035 | 65,161 |
| 26  | 50,601 | 52,058 | 52,457 | 59,336 | 60,189 | 62,149 | 63,005 | 63,862 | 64,623 | 65,749 |
| 27  | 50,967 | 52,453 | 52,854 | 59,924 | 60,776 | 62,736 | 63,593 | 64,450 | 65,210 | 66,336 |
| 28  | 51,333 | 52,849 | 53,251 | 60,511 | 61,364 | 63,324 | 64,180 | 65,037 | 65,798 | 66,924 |
| 29  | 51,699 | 53,244 | 53,649 | 61,099 | 61,951 | 63,911 | 64,768 | 65,625 | 66,385 | 67,511 |
| 30  | 52,065 | 53,639 | 54,046 | 61,686 | 62,539 | 64,499 | 65,355 | 66,212 | 66,973 | 68,099 |
| 31  | 52,432 | 54,034 | 54,443 | 62,274 | 63,127 | 65,086 | 65,943 | 66,800 | 67,560 | 68,686 |
| 32  | 52,798 | 54,429 | 54,840 | 62,861 | 63,714 | 65,674 | 66,531 | 67,387 | 68,148 | 69,274 |
| 33  | 53,164 | 54,824 | 55,237 | 63,449 | 64,302 | 66,261 | 67,118 | 67,975 | 68,736 | 69,862 |
| 34  | 53,530 | 55,219 | 55,634 | 64,036 | 64,889 | 66,849 | 67,706 | 68,562 | 69,323 | 70,449 |
| 35  | 53,896 | 55,614 | 56,031 | 64,624 | 65,477 | 67,436 | 68,293 | 69,150 | 69,911 | 71,037 |

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b), or the \$2,000 supplement for classroom teachers with NBPTS certification who are employed at a school designated as a persistently low performing school and who serve in a mentoring capacity for other teachers at the school (WVC §18A-4-2c).

## Service Personnel Monthly Salary Schedule

| Preston County Board of Education<br>Service Monthly Salary Schedule<br>FY26 |           |       |       |       |       |       |       |       |
|--|-----------|-------|-------|-------|-------|-------|-------|-------|
| Years  | Pay Grade |       |       |       |       |       |       |       |
|  | A         | B     | C     | D     | E     | F     | G     | H     |
| 0  | 2,541     | 2,562 | 2,604 | 2,657 | 2,710 | 2,773 | 2,805 | 2,878 |
| 1  | 2,573     | 2,595 | 2,636 | 2,689 | 2,743 | 2,806 | 2,837 | 2,911 |
| 2  | 2,606     | 2,627 | 2,669 | 2,722 | 2,775 | 2,838 | 2,870 | 2,943 |
| 3  | 2,638     | 2,660 | 2,702 | 2,755 | 2,808 | 2,871 | 2,903 | 2,976 |
| 4  | 2,671     | 2,693 | 2,734 | 2,787 | 2,840 | 2,904 | 2,935 | 3,010 |
| 5  | 2,704     | 2,725 | 2,767 | 2,820 | 2,873 | 2,936 | 2,968 | 3,042 |
| 6  | 2,736     | 2,758 | 2,801 | 2,853 | 2,906 | 2,969 | 3,001 | 3,075 |
| 7  | 2,770     | 2,790 | 2,833 | 2,885 | 2,938 | 3,002 | 3,033 | 3,108 |
| 8  | 2,803     | 2,823 | 2,866 | 2,918 | 2,971 | 3,034 | 3,066 | 3,140 |
| 9  | 2,835     | 2,856 | 2,899 | 2,952 | 3,004 | 3,067 | 3,098 | 3,173 |
| 10   | 2,868     | 2,889 | 2,931 | 2,984 | 3,036 | 3,101 | 3,132 | 3,206 |
| 11   | 2,901     | 2,922 | 2,964 | 3,017 | 3,069 | 3,133 | 3,165 | 3,238 |
| 12   | 2,933     | 2,955 | 2,996 | 3,050 | 3,103 | 3,166 | 3,197 | 3,271 |
| 13   | 2,966     | 2,987 | 3,029 | 3,082 | 3,135 | 3,198 | 3,230 | 3,304 |
| 14   | 2,999     | 3,020 | 3,062 | 3,115 | 3,168 | 3,231 | 3,263 | 3,336 |
| 15   | 3,031     | 3,053 | 3,094 | 3,147 | 3,200 | 3,264 | 3,295 | 3,369 |
| 16   | 3,064     | 3,085 | 3,127 | 3,180 | 3,233 | 3,296 | 3,328 | 3,402 |
| 17   | 3,096     | 3,118 | 3,161 | 3,213 | 3,266 | 3,329 | 3,361 | 3,435 |
| 18   | 3,129     | 3,151 | 3,193 | 3,245 | 3,298 | 3,362 | 3,393 | 3,468 |
| 19   | 3,163     | 3,183 | 3,226 | 3,278 | 3,331 | 3,394 | 3,426 | 3,500 |
| 20   | 3,195     | 3,216 | 3,259 | 3,312 | 3,364 | 3,427 | 3,459 | 3,534 |
| 21   | 3,228     | 3,248 | 3,291 | 3,344 | 3,396 | 3,460 | 3,491 | 3,568 |
| 22   | 3,261     | 3,282 | 3,324 | 3,377 | 3,429 | 3,493 | 3,525 | 3,600 |
| 23   | 3,293     | 3,315 | 3,357 | 3,410 | 3,463 | 3,527 | 3,559 | 3,634 |
| 24   | 3,326     | 3,347 | 3,389 | 3,442 | 3,495 | 3,561 | 3,592 | 3,668 |
| 25   | 3,359     | 3,380 | 3,422 | 3,475 | 3,529 | 3,593 | 3,626 | 3,700 |
| 26   | 3,391     | 3,413 | 3,454 | 3,509 | 3,563 | 3,627 | 3,658 | 3,734 |
| 27   | 3,424     | 3,445 | 3,487 | 3,541 | 3,595 | 3,659 | 3,692 | 3,767 |
| 28   | 3,457     | 3,478 | 3,521 | 3,575 | 3,629 | 3,693 | 3,726 | 3,801 |
| 29   | 3,489     | 3,512 | 3,554 | 3,607 | 3,662 | 3,727 | 3,758 | 3,835 |
| 30   | 3,523     | 3,544 | 3,588 | 3,641 | 3,695 | 3,759 | 3,792 | 3,868 |
| 31   | 3,556     | 3,578 | 3,622 | 3,675 | 3,729 | 3,793 | 3,826 | 3,901 |
| 32   | 3,590     | 3,611 | 3,654 | 3,708 | 3,761 | 3,827 | 3,858 | 3,935 |
| 33   | 3,624     | 3,644 | 3,688 | 3,742 | 3,795 | 3,859 | 3,892 | 3,968 |
| 34   | 3,656     | 3,678 | 3,722 | 3,776 | 3,829 | 3,893 | 3,926 | 4,001 |
| 35   | 3,690     | 3,712 | 3,754 | 3,808 | 3,861 | 3,927 | 3,959 | 4,035 |
| 36   | 3,724     | 3,745 | 3,788 | 3,842 | 3,896 | 3,960 | 3,993 | 4,067 |
| 37   | 3,756     | 3,779 | 3,822 | 3,876 | 3,930 | 3,994 | 4,026 | 4,101 |
| 38   | 3,790     | 3,811 | 3,854 | 3,908 | 3,962 | 4,027 | 4,059 | 4,135 |
| 39   | 3,824     | 3,845 | 3,888 | 3,942 | 3,996 | 4,060 | 4,093 | 4,167 |
| 40   | 3,856     | 3,879 | 3,921 | 3,975 | 4,030 | 4,094 | 4,126 | 4,201 |

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

## Administrative Supplemental Pay Schedules

| Principals State Minimum Annual Salary Increment Schedule |        |       |       |       |       |       |       |           |
|---|--------|-------|-------|-------|-------|-------|-------|-----------|
| Teachers Supervised                                       | Rate   | AB    | AB+15 | MA    | MA+15 | MA+30 | MA+45 | Doctorate |
| 1 - 7   | 11.00% | 4,820 | 4,913 | 5,129 | 5,223 | 5,318 | 5,401 | 5,525     |
| 8 - 14  | 11.50% | 5,039 | 5,137 | 5,362 | 5,461 | 5,559 | 5,647 | 5,776     |
| 15 - 24   | 12.00% | 5,258 | 5,360 | 5,595 | 5,698 | 5,801 | 5,892 | 6,027     |
| 25 - 38   | 12.50% | 5,477 | 5,584 | 5,828 | 5,936 | 6,043 | 6,138 | 6,279     |
| 39 - 57   | 13.00% | 5,696 | 5,807 | 6,062 | 6,173 | 6,284 | 6,383 | 6,530     |
| 58 - up   | 13.50% | 5,915 | 6,030 | 6,295 | 6,410 | 6,526 | 6,629 | 6,781     |

| Principals County Minimum Monthly Salary Increment Schedule |                   |             |
|---|-------------------|-------------|
| Enrollment  | Elementary/Middle | High School |
| Under 200   | 205               |             |
| 200 - 299   | 215               |             |
| 300 - 399   | 225               |             |
| 400 - 499   | 235               |             |
| 500 - 599   | 245               |             |
| 600 - 699   | 255               |             |
| 1000 - Up   |                   | 285         |

| Assistant Principals State Minimum Annual Salary Increment Schedule |       |       |       |       |       |       |       |           |
|---|-------|-------|-------|-------|-------|-------|-------|-----------|
| Teachers Supervised   | Rate  | AB    | AB+15 | MA    | MA+15 | MA+30 | MA+45 | Doctorate |
| 1 - 7   | 5.50% | 2,410 | 2,457 | 2,564 | 2,612 | 2,659 | 2,701 | 2,763     |
| 8 - 14  | 5.75% | 2,519 | 2,568 | 2,681 | 2,730 | 2,780 | 2,823 | 2,888     |
| 15 - 24   | 6.00% | 2,629 | 2,680 | 2,798 | 2,849 | 2,900 | 2,946 | 3,014     |
| 25 - 38   | 6.25% | 2,738 | 2,792 | 2,914 | 2,968 | 3,021 | 3,069 | 3,139     |
| 39 - 57   | 6.50% | 2,848 | 2,903 | 3,031 | 3,086 | 3,142 | 3,192 | 3,265     |
| 58 - up   | 6.75% | 2,958 | 3,015 | 3,147 | 3,205 | 3,263 | 3,314 | 3,390     |

| Assistant Principals County Minimum Monthly Salary Increment Schedule |                   |             |
|---|-------------------|-------------|
| Enrollment  | Elementary/Middle | High School |
| N/A   | 175               | 195         |

| Board of Education Members |                   |
|----------------------------|-------------------|
| Board Member (5)           | \$160 per meeting |

|                |              | Central Office Requirements |                |                            |
|----------------|--------------|-----------------------------|----------------|----------------------------|
| Classification | Type         | Bachelors Degree            | Masters Degree | Administrative Certificate |
| Director       | Professional | Yes                         | Yes            | Yes                        |
| Coordinator    | Professional | Yes                         | Yes            | -                          |
| Manager        | Professional | Yes                         | -              | -                          |
| Supervisor     | Service      | -                           | -              | -                          |

| Central Office Staff           |                         |      |
|--------------------------------|-------------------------|------|
| Position                       | Starting Salary         | Days |
| Superintendent                 | Board-Approved Contract | 261  |
| Assistant Superintendents      | Board-Approved Contract | 261  |
| Chief School Business Official | Board-Approved Contract | 261  |
| Directors                      | \$ 70,000               | 240  |
| Coordinators                   | \$ 60,000               | 240  |
| Managers                       | \$ 50,000               | 240  |
| Specialists                    | Teacher Daily Rate      | 220  |



## Athletic Contract Pay Schedule

| High School Sports |                          |          |   |               |
|--------------------|--------------------------|----------|---|---------------|
| Sport              | Position Type            | Base     | # | Total Stipend |
| Athletic Trainer   | Varsity & JV Football    | \$ 3,500 | 1 | \$ 3,500      |
|                    | Other HS & Middle School | \$ 75    | X | Per Hour      |
| Baseball           | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Softball           | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Boys Basketball    | Varsity Head Coach       | \$ 3,000 | 1 | \$ 3,000      |
|                    | Varsity Asst. Coach      | \$ 1,500 | 1 | \$ 1,500      |
|                    | JV Head Coach            | \$ 1,600 | 1 | \$ 1,600      |
|                    | Freshman Head Coach      | \$ 1,600 | 1 | \$ 1,600      |
| Girls Basketball   | Varsity Head Coach       | \$ 3,000 | 1 | \$ 3,000      |
|                    | Varsity Asst. Coach      | \$ 1,500 | 1 | \$ 1,500      |
|                    | JV Head Coach            | \$ 1,600 | 1 | \$ 1,600      |
|                    | Freshman Head Coach      | \$ 1,600 | 1 | \$ 1,600      |
| Boys Soccer        | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Girls Soccer       | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Football           | Varsity Head Coach       | \$ 5,250 | 1 | \$ 5,250      |
|                    | Varsity Asst. Coach      | \$ 1,350 | 6 | \$ 8,100      |
| Cheerleading       | Football Head Coach      | \$ 4,000 | 1 | \$ 4,000      |
|                    | JV Football Head Coach   | \$ 2,000 | 1 | \$ 2,000      |
| Cross Country      | B & G Head Coach         | \$ 4,000 | 1 | \$ 4,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Track              | Boys Head Coach          | \$ 2,000 | 1 | \$ 2,000      |
|                    | Girls Head Coach         | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 3 | \$ 3,000      |
| Volleyball         | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Wrestling          | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |
|                    | Asst. Coach              | \$ 1,000 | 1 | \$ 1,000      |
| Golf               | Head Coach               | \$ 2,000 | 1 | \$ 2,000      |

| Middle School Sports |                          |          |   |               |
|----------------------|--------------------------|----------|---|---------------|
| Sport                | Position Type            | Base     | # | Total Stipend |
| Boys Basketball      | Varsity Head Coach       | \$ 975   | 6 | \$ 5,850      |
|                      | JV Head Coach            | \$ 488   | 2 | \$ 976        |
| Girls Basketball     | Varsity Head Coach       | \$ 975   | 6 | \$ 5,850      |
|                      | JV Head Coach            | \$ 488   | 1 | \$ 488        |
| Baseball             | Head Coach               | \$ 975   | 4 | \$ 3,900      |
| Softball             | Head Coach               | \$ 975   | 4 | \$ 3,900      |
| Football             | Unified Head Coach       | \$ 1,350 | 1 | \$ 1,350      |
|                      | Unified Asst. Coach      | \$ 450   | 2 | \$ 900        |
| Cheerleading         | Unified Head Coach       | \$ 750   | 1 | \$ 750        |
|                      | Head Coach               | \$ 750   | 3 | \$ 2,250      |
| Cross Country        | Head Coach               | \$ 975   | 6 | \$ 5,850      |
| Track                | Head Coach               | \$ 975   | 6 | \$ 5,850      |
| Volleyball           | Head Coach               | \$ 975   | 5 | \$ 4,875      |
| Wrestling            | Unified Head Coach       | \$ 975   | 1 | \$ 975        |
|                      | Unified Asst. Coach      | \$ 450   | 1 | \$ 450        |
| Soccer               | Boys Unified Head Coach  | \$ 975   | 1 | \$ 975        |
|                      | Girls Unified Head Coach | \$ 975   | 1 | \$ 975        |



## Conclusion and Financial Outlook

The FY26 budget reflects the ongoing financial challenges facing the Preston County Board of Education. With the expiration of federal stimulus funds in the fall of FY25 and the conclusion of the Excess Levy at the end of FY24, the district is entering a new era of significantly reduced revenue. At the same time, operational costs—including personnel, benefits, transportation, and utilities—continue to increase, putting additional strain on available resources.

Declining student enrollment further compounds funding concerns, as it directly impacts allocations from the Public School Support Program (PSSP). In response, the district has taken strategic steps—such as closing under-enrolled schools and repurposing facilities—to better align spending with enrollment trends and long-term sustainability goals.

The Special Revenue Fund, which is primarily composed of federal, state, and restricted local grants, is also expected to face notable reductions due to shifting federal funding priorities and other recent changes. These adjustments will significantly impact the final FY26 budget figures.

Looking ahead, the Preston County Board of Education remains committed to prudent fiscal management while continuing to provide high-quality education. Continued efficiency, adaptability, and strategic planning will be essential to navigate this challenging financial environment and preserve educational excellence for Preston County students.

## Disclaimer

The Budget and Figures are a good faith estimate only and represent an approximation of future expenses based on facts and circumstances existing at the time of preparation. The actual cost of such items may exceed the estimated costs.