

**PRELIMINARY COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PLAN  
CALCULATION OF STEP 6a ALLOWANCE  
FOR THE 2023-24 YEAR**

| County       | Oper & Maint<br>Expenditures<br>(2021-22) | Total<br>Sq Footage<br>Buildings<br>(2021-22) | Net Enrollment<br>Adjusted for<br>State Aid<br>Funding | Adjustment for<br>MCVC Enroll. | Enrollment<br>Adjusted for<br>MCVC |
|--------------|---|---|--|--------------------------------|------------------------------------|
| Barbour      | 927,395                                   | 461,080                                       | 2,156.26   | (19.00)                        | 2,137.26                           |
| Berkeley     | 10,314,826                                | 2,536,255                                     | 20,125.68  | 85.75                          | 20,211.43                          |
| Boone        | 2,947,254                                 | 603,546                                       | 3,234.38   |                                | 3,234.38                           |
| Braxton      | 1,124,593                                 | 375,426                                       | 1,702.13   |                                | 1,702.13                           |
| Brooke       | 2,855,175                                 | 557,985                                       | 2,485.50   |                                | 2,485.50                           |
| Cabell       | 9,598,888                                 | 1,797,076                                     | 11,631.92  |                                | 11,631.92                          |
| Calhoun      | 679,644                                   | 284,932                                       | 1,134.32   | 38.50                          | 1,172.82                           |
| Clay         | 1,175,496                                 | 303,638                                       | 1,616.00   |                                | 1,616.00                           |
| Doddridge    | 2,200,842                                 | 242,715                                       | 1,310.18   | (11.13)                        | 1,299.05                           |
| Fayette      | 4,189,273                                 | 1,357,258                                     | 5,599.49   |                                | 5,599.49                           |
| Gilmer       | 625,282                                   | 133,972                                       | 1,152.72   | (38.50)                        | 1,114.22                           |
| Grant        | 1,495,054                                 | 334,594                                       | 1,625.22   | 59.25                          | 1,684.47                           |
| Greenbrier   | 5,840,874                                 | 1,031,007                                     | 4,685.22   |                                | 4,685.22                           |
| Hampshire    | 2,094,598                                 | 432,937                                       | 2,818.38   |                                | 2,818.38                           |
| Hancock      | 3,165,062                                 | 687,909                                       | 3,535.41   |                                | 3,535.41                           |
| Hardy        | 1,342,211                                 | 436,712                                       | 2,184.95   | (36.75)                        | 2,148.20                           |
| Harrison     | 7,154,065                                 | 1,810,838                                     | 9,969.55   | 19.13                          | 9,988.68                           |
| Jackson      | 3,544,676                                 | 682,614                                       | 4,160.92   | 51.50                          | 4,212.42                           |
| Jefferson    | 5,602,148                                 | 1,278,179                                     | 8,552.23   | (66.00)                        | 8,486.23                           |
| Kanawha      | 15,068,847                                | 4,220,159                                     | 24,104.77  |                                | 24,104.77                          |
| Lewis        | 1,834,176                                 | 425,604                                       | 2,390.16   | (40.00)                        | 2,350.16                           |
| Lincoln      | 1,724,875                                 | 517,359                                       | 2,942.80   |                                | 2,942.80                           |
| Logan        | 4,667,025                                 | 1,129,521                                     | 5,134.58   |                                | 5,134.58                           |
| Marion       | 6,559,354                                 | 1,267,102                                     | 7,421.24   |                                | 7,421.24                           |
| Marshall     | 5,216,325                                 | 909,866                                       | 4,237.53   |                                | 4,237.53                           |
| Mason        | 3,285,477                                 | 614,154                                       | 3,780.13   |                                | 3,780.13                           |
| McDowell     | 2,786,094                                 | 1,061,353                                     | 2,481.93   |                                | 2,481.93                           |
| Mercer       | 6,289,386                                 | 1,520,137                                     | 8,619.02   |                                | 8,619.02                           |
| Mineral      | 2,877,586                                 | 693,893                                       | 3,978.00   |                                | 3,978.00                           |
| Mingo        | 3,285,219                                 | 646,290                                       | 3,595.49   |                                | 3,595.49                           |
| Monongalia   | 9,303,809                                 | 1,902,295                                     | 11,621.91  |                                | 11,621.91                          |
| Monroe       | 1,232,179                                 | 315,583                                       | 1,633.78   |                                | 1,633.78                           |
| Morgan       | 1,394,818                                 | 359,885                                       | 2,190.38   | (19.75)                        | 2,170.63                           |
| Nicholas     | 1,919,251                                 | 551,388                                       | 3,471.13   |                                | 3,471.13                           |
| Ohio         | 5,262,661                                 | 1,000,620                                     | 5,002.75   |                                | 5,002.75                           |
| Pendleton    | 993,995                                   | 220,355                                       | 1,400.00   | (22.50)                        | 1,377.50                           |
| Pleasants    | 1,082,856                                 | 289,728                                       | 1,235.23   | 112.00                         | 1,347.23                           |
| Pocahontas   | 1,053,024                                 | 265,491                                       | 1,400.00   |                                | 1,400.00                           |
| Preston      | 2,473,740                                 | 801,463                                       | 4,116.00   |                                | 4,116.00                           |
| Putnam       | 5,354,029                                 | 1,360,990                                     | 9,031.33   |                                | 9,031.33                           |
| Raleigh      | 7,565,321                                 | 1,731,040                                     | 11,000.52  |                                | 11,000.52                          |
| Randolph     | 2,426,970                                 | 691,106                                       | 3,658.92   |                                | 3,658.92                           |
| Ritchie      | 1,445,753                                 | 229,779                                       | 1,400.00   | (56.00)                        | 1,344.00                           |
| Roane        | 1,977,531                                 | 382,623                                       | 1,794.75   | (51.50)                        | 1,743.25                           |
| Summers      | 826,791                                   | 220,472                                       | 1,400.00   |                                | 1,400.00                           |
| Taylor       | 1,321,058                                 | 450,849                                       | 2,190.25   | (8.00)                         | 2,182.25                           |
| Tucker       | 799,403                                   | 198,506                                       | 1,263.91   |                                | 1,263.91                           |
| Tyler        | 2,683,682                                 | 282,000                                       | 1,400.00   | (30.00)                        | 1,370.00                           |
| Upshur       | 3,019,356                                 | 571,547                                       | 3,846.11   | 59.00                          | 3,905.11                           |
| Wayne        | 4,866,273                                 | 1,139,622                                     | 6,222.00   |                                | 6,222.00                           |
| Webster      | 976,711                                   | 228,320                                       | 1,400.00   |                                | 1,400.00                           |
| Wetzel       | 5,172,019                                 | 565,511                                       | 2,224.00   | (26.00)                        | 2,198.00                           |
| Wirt         | 630,706                                   | 187,641                                       | 1,141.76   |                                | 1,141.76                           |
| Wood         | 7,434,499                                 | 2,026,325                                     | 11,695.26  |                                | 11,695.26                          |
| Wyoming      | 3,137,931                                 | 896,092                                       | 3,548.89   |                                | 3,548.89                           |
| <b>State</b> | <b>194,826,086</b>                        | <b>45,223,342</b>                             | <b>253,654.86</b>                                      | <b>-</b>                       | <b>253,654.86</b>                  |

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12/15/22  
Step 6a 24 Prel

**PRELIMINARY COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PLAN  
CALCULATION OF STEP 6a ALLOWANCE  
FOR THE 2023-24 YEAR**

| County       | Sq. Ft./<br>Student | Oper & Maint<br>Expenditure/<br>Sq. Ft. | Gross Allow.<br>@ State Avg.<br>Sq. Ft./Student &<br>Exp/Sq. Ft. | Applicable<br>Percent | Total<br>Allowance<br>Step 6a |
|--------------|---------------------|---|--|-----------------------|-------------------------------|
| Barbour      | 215.734             | 2.011                                   | 1,641,545  | 71.25%                | 1,169,601                     |
| Berkeley     | 125.486             | 4.067                                   | 15,523,599   | 71.25%                | 11,060,564                    |
| Boone        | 186.603             | 4.883                                   | 2,484,199  | 71.25%                | 1,769,992                     |
| Braxton      | 220.563             | 2.996                                   | 1,307,335  | 71.25%                | 931,476                       |
| Brooke       | 224.496             | 5.117                                   | 1,909,014  | 71.25%                | 1,360,172                     |
| Cabell       | 154.495             | 5.341                                   | 8,934,016  | 71.25%                | 6,365,486                     |
| Calhoun      | 242.947             | 2.385                                   | 900,793  | 71.25%                | 641,815                       |
| Clay         | 187.895             | 3.871                                   | 1,241,186  | 71.25%                | 884,345                       |
| Doddridge    | 186.841             | 9.068                                   | 997,745  | 71.25%                | 710,893                       |
| Fayette      | 242.389             | 3.087                                   | 4,300,748  | 71.25%                | 3,064,283                     |
| Gilmer       | 120.239             | 4.667                                   | 855,784  | 71.25%                | 609,746                       |
| Grant        | 198.635             | 4.468                                   | 1,293,775  | 71.25%                | 921,815                       |
| Greenbrier   | 220.055             | 5.665                                   | 3,598,528  | 71.25%                | 2,563,951                     |
| Hampshire    | 153.612             | 4.838                                   | 2,164,682  | 71.25%                | 1,542,336                     |
| Hancock      | 194.577             | 4.601                                   | 2,715,408  | 71.25%                | 1,934,728                     |
| Hardy        | 203.293             | 3.073                                   | 1,649,944  | 71.25%                | 1,175,585                     |
| Harrison     | 181.289             | 3.951                                   | 7,671,906  | 71.25%                | 5,466,233                     |
| Jackson      | 162.048             | 5.193                                   | 3,235,389  | 71.25%                | 2,305,215                     |
| Jefferson    | 150.618             | 4.383                                   | 6,517,936  | 71.25%                | 4,644,029                     |
| Kanawha      | 175.076             | 3.571                                   | 18,513,919   | 71.25%                | 13,191,167                    |
| Lewis        | 181.096             | 4.310                                   | 1,805,063  | 71.25%                | 1,286,107                     |
| Lincoln      | 175.805             | 3.334                                   | 2,260,248  | 71.25%                | 1,610,427                     |
| Logan        | 219.983             | 4.132                                   | 3,943,664  | 71.25%                | 2,809,861                     |
| Marion       | 170.740             | 5.177                                   | 5,699,961  | 71.25%                | 4,061,222                     |
| Marshall     | 214.716             | 5.733                                   | 3,254,675  | 71.25%                | 2,318,956                     |
| Mason        | 162.469             | 5.350                                   | 2,903,364  | 71.25%                | 2,068,647                     |
| McDowell     | 427.632             | 2.625                                   | 1,906,272  | 71.25%                | 1,358,219                     |
| Mercer       | 176.370             | 4.137                                   | 6,619,926  | 71.25%                | 4,716,697                     |
| Mineral      | 174.433             | 4.147                                   | 3,055,340  | 71.25%                | 2,176,930                     |
| Mingo        | 179.750             | 5.083                                   | 2,761,551  | 71.25%                | 1,967,605                     |
| Monongalia   | 163.682             | 4.891                                   | 8,926,325  | 71.25%                | 6,360,007                     |
| Monroe       | 193.161             | 3.904                                   | 1,254,842  | 71.25%                | 894,075                       |
| Morgan       | 165.798             | 3.876                                   | 1,667,171  | 71.25%                | 1,187,859                     |
| Nicholas     | 158.850             | 3.481                                   | 2,666,034  | 71.25%                | 1,899,549                     |
| Ohio         | 200.014             | 5.259                                   | 3,842,414  | 71.25%                | 2,737,720                     |
| Pendleton    | 159.968             | 4.511                                   | 1,057,999  | 71.25%                | 753,824                       |
| Pleasants    | 215.055             | 3.737                                   | 1,034,750  | 71.25%                | 737,259                       |
| Pocahontas   | 189.637             | 3.966                                   | 1,075,281  | 71.25%                | 766,138                       |
| Preston      | 194.719             | 3.087                                   | 3,161,337  | 71.25%                | 2,252,453                     |
| Putnam       | 150.697             | 3.934                                   | 6,936,603  | 71.25%                | 4,942,330                     |
| Raleigh      | 157.360             | 4.370                                   | 8,449,064  | 71.25%                | 6,019,958                     |
| Randolph     | 188.883             | 3.512                                   | 2,810,268  | 71.25%                | 2,002,316                     |
| Ritchie      | 170.967             | 6.292                                   | 1,032,273  | 71.25%                | 735,495                       |
| Roane        | 219.488             | 5.168                                   | 1,338,921  | 71.25%                | 953,981                       |
| Summers      | 157.480             | 3.750                                   | 1,075,285  | 71.25%                | 766,141                       |
| Taylor       | 206.598             | 2.930                                   | 1,676,100  | 71.25%                | 1,194,221                     |
| Tucker       | 157.057             | 4.027                                   | 970,759  | 71.25%                | 691,666                       |
| Tyler        | 205.839             | 9.517                                   | 1,052,243  | 71.25%                | 749,723                       |
| Upshur       | 146.359             | 5.283                                   | 2,999,356  | 71.25%                | 2,137,041                     |
| Wayne        | 183.160             | 4.270                                   | 4,778,872  | 71.25%                | 3,404,946                     |
| Webster      | 163.086             | 4.278                                   | 1,075,285  | 71.25%                | 766,141                       |
| Wetzel       | 257.284             | 9.146                                   | 1,688,197  | 71.25%                | 1,202,840                     |
| Wirt         | 164.344             | 3.361                                   | 876,941  | 71.25%                | 624,820                       |
| Wood         | 173.260             | 3.669                                   | 8,982,662  | 71.25%                | 6,400,147                     |
| Wyoming      | 252.500             | 3.502                                   | 2,725,758  | 71.25%                | 1,942,103                     |
| <b>State</b> | <b>178.287</b>      | <b>4.308</b>                            | <b>194,822,255</b>   | <b>-</b>              | <b>138,810,856</b>            |

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Step 6a 24 Prel

**PUBLIC SCHOOL SUPPORT PLAN  
ALLOWANCE FOR OTHER CURRENT EXPENSE (STEP 6a)  
MULTI-COUNTY VOCATIONAL CENTERS  
FOR THE 2022-23 YEAR**

| MCVC             | Total<br>MCVC Enroll. | State Avg<br>Sq. Ft./<br>Student | State Avg<br>Oper & Maint<br>Expenditure/<br>Sq. Ft. | Gross Allow.<br>@ State Avg.<br>Sq. Ft./Student &<br>Exp/Sq. Ft. | Applicable<br>Percent | Total<br>Allowance<br>Step 6a |
|------------------|-----------------------|----------------------------------|--|--|-----------------------|-------------------------------|
| James Rumsey     | 319.18                | 178.287                          | 4.308  | 245,150  | 71.25%                | 174,669                       |
| Calhoun-Gilmer   | 94.38                 | 178.287                          | 4.308  | 72,486   | 71.25%                | 51,646                        |
| South Branch     | 159.23                | 178.287                          | 4.308  | 122,298  | 71.25%                | 87,137                        |
| United Technical | 218.39                | 178.287                          | 4.308  | 167,733  | 71.25%                | 119,510                       |
| Roane-Jackson    | 193.54                | 178.287                          | 4.308  | 148,650  | 71.25%                | 105,913                       |
| Mid-Ohio Valley  | 175.14                | 178.287                          | 4.308  | 134,514  | 71.25%                | 95,841                        |
| Fred Eberle      | 200.48                | 178.287                          | 4.308  | 153,981  | 71.25%                | 109,711                       |
| <b>State</b>     | <b>1,360.33</b>       | <b>178.287</b>                   | <b>4.308</b>   | <b>1,044,812</b>   | <b>-</b>              | <b>744,427</b>                |

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12/15/22  
Step 6a 24 Prel

**PRELIMINARY COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PLAN  
COMPARISON OF STEP 6a ALLOWANCE  
FOR THE 2022-23 AND 2023-24 YEARS**

| County       | Total Step 6a<br>Allowance<br>2022-23 | Total Step 6a<br>Allowance<br>2023-24 | Difference        | Percent<br>Difference |
|--------------|---------------------------------------|---------------------------------------|-------------------|-----------------------|
| Barbour      | 998,091                               | 1,169,601                             | 171,510           | 17.18%                |
| Berkeley     | 9,342,881                             | 11,060,564                            | 1,717,683         | 18.38%                |
| Boone        | 1,519,319                             | 1,769,992                             | 250,673           | 16.50%                |
| Braxton      | 812,822                               | 931,476                               | 118,654           | 14.60%                |
| Brooke       | 1,215,457                             | 1,360,172                             | 144,715           | 11.91%                |
| Cabell       | 5,515,410                             | 6,365,486                             | 850,076           | 15.41%                |
| Calhoun      | 547,751                               | 641,815                               | 94,064            | 17.17%                |
| Clay         | 780,725                               | 884,345                               | 103,620           | 13.27%                |
| Doddridge    | 601,904                               | 710,893                               | 108,989           | 18.11%                |
| Fayette      | 2,614,526                             | 3,064,283                             | 449,757           | 17.20%                |
| Gilmer       | 536,104                               | 609,746                               | 73,642            | 13.74%                |
| Grant        | 787,874                               | 921,815                               | 133,941           | 17.00%                |
| Greenbrier   | 2,200,195                             | 2,563,951                             | 363,756           | 16.53%                |
| Hampshire    | 1,325,373                             | 1,542,336                             | 216,963           | 16.37%                |
| Hancock      | 1,732,915                             | 1,934,728                             | 201,813           | 11.65%                |
| Hardy        | 989,392                               | 1,175,585                             | 186,193           | 18.82%                |
| Harrison     | 4,729,446                             | 5,466,233                             | 736,787           | 15.58%                |
| Jackson      | 1,967,787                             | 2,305,215                             | 337,428           | 17.15%                |
| Jefferson    | 4,047,616                             | 4,644,029                             | 596,413           | 14.73%                |
| Kanawha      | 11,574,523                            | 13,191,167                            | 1,616,644         | 13.97%                |
| Lewis        | 1,133,387                             | 1,286,107                             | 152,720           | 13.47%                |
| Lincoln      | 1,450,089                             | 1,610,427                             | 160,338           | 11.06%                |
| Logan        | 2,431,804                             | 2,809,861                             | 378,057           | 15.55%                |
| Marion       | 3,481,348                             | 4,061,222                             | 579,874           | 16.66%                |
| Marshall     | 2,023,672                             | 2,318,956                             | 295,284           | 14.59%                |
| Mason        | 1,824,442                             | 2,068,647                             | 244,205           | 13.39%                |
| McDowell     | 1,207,631                             | 1,358,219                             | 150,588           | 12.47%                |
| Mercer       | 4,061,859                             | 4,716,697                             | 654,838           | 16.12%                |
| Mineral      | 1,877,839                             | 2,176,930                             | 299,091           | 15.93%                |
| Mingo        | 1,792,406                             | 1,967,605                             | 175,199           | 9.77%                 |
| Monongalia   | 5,331,145                             | 6,360,007                             | 1,028,862         | 19.30%                |
| Monroe       | 767,168                               | 894,075                               | 126,907           | 16.54%                |
| Morgan       | 1,033,882                             | 1,187,859                             | 153,977           | 14.89%                |
| Nicholas     | 1,623,973                             | 1,899,549                             | 275,576           | 16.97%                |
| Ohio         | 2,370,968                             | 2,737,720                             | 366,752           | 15.47%                |
| Pendleton    | 651,093                               | 753,824                               | 102,731           | 15.78%                |
| Pleasants    | 629,248                               | 737,259                               | 108,011           | 17.17%                |
| Pocahontas   | 660,831                               | 766,138                               | 105,307           | 15.94%                |
| Preston      | 1,993,898                             | 2,252,453                             | 258,555           | 12.97%                |
| Putnam       | 4,312,074                             | 4,942,330                             | 630,256           | 14.62%                |
| Raleigh      | 5,125,372                             | 6,019,958                             | 894,586           | 17.45%                |
| Randolph     | 1,712,331                             | 2,002,316                             | 289,985           | 16.94%                |
| Ritchie      | 631,802                               | 735,495                               | 103,693           | 16.41%                |
| Roane        | 821,385                               | 953,981                               | 132,596           | 16.14%                |
| Summers      | 660,830                               | 766,141                               | 105,311           | 15.94%                |
| Taylor       | 1,061,012                             | 1,194,221                             | 133,209           | 12.55%                |
| Tucker       | 597,580                               | 691,666                               | 94,086            | 15.74%                |
| Tyler        | 642,357                               | 749,723                               | 107,366           | 16.71%                |
| Upshur       | 1,923,275                             | 2,137,041                             | 213,766           | 11.11%                |
| Wayne        | 2,973,872                             | 3,404,946                             | 431,074           | 14.50%                |
| Webster      | 660,829                               | 766,141                               | 105,312           | 15.94%                |
| Wetzel       | 1,051,964                             | 1,202,840                             | 150,876           | 14.34%                |
| Wirt         | 540,669                               | 624,820                               | 84,151            | 15.56%                |
| Wood         | 5,604,447                             | 6,400,147                             | 795,700           | 14.20%                |
| Wyoming      | 1,688,364                             | 1,942,103                             | 253,739           | 15.03%                |
| <b>State</b> | <b>120,194,957</b>                    | <b>138,810,856</b>                    | <b>18,615,899</b> | <b>15.49%</b>         |

**PUBLIC SCHOOL SUPPORT PLAN  
 COMPARISON OF ALLOWANCE FOR OTHER CURRENT EXPENSE (STEP 6a)  
 MULTI-COUNTY VOCATIONAL CENTERS  
 FOR THE 2022-23 AND 2023-24 YEARS**

| MCVC             | Total Step 6a<br>Allowance<br>2022-23 | Total Step 6a<br>Allowance<br>2023-24 | Difference     | Percent<br>Difference |
|------------------|---------------------------------------|---------------------------------------|----------------|-----------------------|
| James Rumsey     | 128,628                               | 174,669                               | 46,041         | 35.79%                |
| Calhoun-Gilmer   | 45,376                                | 51,646                                | 6,270          | 13.82%                |
| South Branch     | 59,605                                | 87,137                                | 27,532         | 46.19%                |
| United Technical | 106,210                               | 119,510                               | 13,300         | 12.52%                |
| Roane-Jackson    | 91,322                                | 105,913                               | 14,591         | 15.98%                |
| Mid-Ohio Valley  | 84,671                                | 95,841                                | 11,170         | 13.19%                |
| Fred Eberle      | 92,031                                | 109,711                               | 17,680         | 19.21%                |
| <b>State</b>     | <b>607,843</b>                        | <b>744,427</b>                        | <b>136,584</b> | <b>22.47%</b>         |

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 12/15/22  
 Step 6a 24 Prel